

Deloitte 1

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
Workiva	Deloitte	0001580808	A10 Networks, Inc.	1	CFE: Uses concept us-gaap:OtherComprehensiveIncomeLossNetOfTax to represent comprehensive income. Also, starts with available to common.
EDGARfilings PROfile	Deloitte	0000002178	ADAMS RESOURCES & ENERGY, INC.	2	CFE: Inappropriate extension concept, ae:IncomeLossFromEquityMethodInvestmentsNetOfTax
Workiva	Deloitte	0000004904	AMERICAN ELECTRIC POWER CO INC	2	CFE: Conflicting net cash flow continuing, discontinued, total for operating activities.
Workiva	Deloitte	0001411494	Apollo Global Management LLC	2	CFE: Inappropriate concept for comprehensive income, us- gaap:OtherComprehensiveIncomeLossNetOfTax
Workiva	Deloitte	0000109563	APPLIED INDUSTRIAL TECHNOLOGIES INC	1	CFE: Inconsistent/conflicting revenues concepts.
Workiva	Deloitte	0001630805	BABCOCK & WILCOX ENTERPRISES, INC.	1	CFE: Inappropriate use of concept, us- gaap:NetCashProvidedByUsedInContinuingOperations. Exchange gains included in net cash flow continuing
QXi	Deloitte	0000093859	BIGLARI HOLDINGS INC.	2	CFE: Inappropriate application of dimensions.
Workiva	Deloitte	0001172139	BILL BARRETT CORPORATION	1	CFE: Improper use of us-gaap:AssetsNoncurrent.
Workiva	Deloitte	0000012927	BOEING CO	1	CFE: Issue relates to line item Net income (loss). Issue related to immaterial noncontrolling interest on income statement.
RR Donnelley	Deloitte	0000949870	BOSTON BEER CO INC	1	CFE: Inappropriate concept used to represent comprehensive income, us- gaap:OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParent.
Workiva	Deloitte	0000906553	BOYD GAMING CORP	2	CFE: Issue related to continuing cash flows
Workiva	Deloitte	0001581068	Brixmor Property Group Inc.	1	CFE: Inappropriate extension concept, brx:Gainlossondisposalofinvestmentsinunconsolidatedjointventures. Issue related to income (loss) from equity method investments.
Workiva	Deloitte	0000858339	CAESARS ENTERTAINMENT Corp	1	CFE: Held for sale issue, czt:ChangeInCashClassifiedAsHeldForSale.
Workiva	Deloitte	0001374310	CBOE Holdings, Inc.	1	CFE: Concept us-gaap:OtherComprehensiveIncomeLossNetOfTax inconsistent with line items. Undistributed earnings issue.
Workiva	Deloitte	0000813920	CEC ENTERTAINMENT INC	1	CFE: Successor/predecessor issues. WORLDVIEW.
Workiva	Deloitte	0000925645	CENTRAL EUROPEAN MEDIA ENTERPRISES LTD.	1	CFE: Inconsistent net cash flow investing activities facts, total, continuing, discontinued
Workiva	Deloitte	0001649709	CIFC LLC	1	CFE: Root entity detection problem because of inappropriate use of dimensions.
Workiva	Deloitte	0001575051	Ciner Resources LP.	1	CFE: Inappropriate extension concept related to comprehensive income.
Certent	Deloitte	0001108109	COMMUNITY HEALTH SYSTEMS INC	1	CFE: Error related to healthcare revenues concept relations.

A10 Networks, Inc.

<http://www.sec.gov/Archives/edgar/data/1580808/000158080817000013/0001580808-17-000013-index.htm>

Inappropriate concept used to represent line item “Comprehensive loss”. That concept relates to other comprehensive income, not comprehensive income.

Statement of Comprehensive Income [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Statement of Comprehensive Income [Abstract]			
Net loss	(20,940,000)	(40,034,000)	(34,720,000)
Other comprehensive loss, net of tax:			
Unrealized loss on marketable securities	(45,000)	0	0
Comprehensive loss	(20,985,000)	(40,034,000)	(34,720,000)

us-gaap:OtherComprehensiveIncomeLossNetOfTax

ADAMS RESOURCES & ENERGY, INC.

<http://www.sec.gov/Archives/edgar/data/2178/000000217817000019/0000002178-17-000019-index.htm>

Inappropriate extension concept. An appropriate concept exists in the US GAAP XBRL Taxonomy and many, many public companies use that existing concept. Further, since there would be no reason for having such a high-level line item not appear in the US GAAP XBRL Taxonomy; anyone who creates such an extension concept as this should be able to justify why a new concept should be added to the US GAAP XBRL Taxonomy and the precise difference between any new concept and the existing concept.

Earnings (loss) before income taxes and equity method investments	6,400	(2,000)	9,400
Income Tax (Provision) Benefit:			
Current	(2,778,000)	(4,073,000)	(9,712,000)
Deferred	87,000	4,843,000	6,151,000
Income tax (provision) benefit	(2,691,000)	770,000	(3,561,000)
Earnings (loss) from continuing operations	3,943,000	(1,275,000)	6,219,000
Earnings (loss) from equity investments, net of tax benefit of \$770, zero and zero, respectively	(1,430,000)	0	0
Earnings (loss) from discontinued operations net of tax (provision) benefit of zero, zero and \$(163) respectively	0	0	304,000
Net earnings (loss)	2,513,000	(1,275,000)	6,523,000

AMERICAN ELECTRIC POWER CO INC

<http://www.sec.gov/Archives/edgar/data/4904/000000490417000019/0000004904-17-000019-index.htm>

What is going on is that in the cash flow statement, net cash flow from operating, investing and financing is using the TOTAL net cash flow concepts (continuing + discontinued) when they SHOULD be using the concepts related to continuing. Why? Because the discontinued amounts are shown separately toward the bottom of the statement:

Other Financing Activities	
Net Cash Flows from (Used for) Financing Activities	
Cash Provided by (Used in) Operating Activities, Discontinued Operations	
Cash Provided by (Used in) Investing Activities, Discontinued Operations	
Cash Provided by (Used in) Financing Activities, Discontinued Operations	
Net Increase (Decrease) in Cash and Cash Equivalents	
Cash and Cash Equivalents at Beginning of Period	
Cash and Cash Equivalents at End of Period	

That is what causes the 2,500,000 difference in the computation of net cash flow, continuing:

Cash Flow Statement [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Fact	
	Value	Origin
Net Cash Flow, Continuing [Roll Up]		
Net Cash Flow from Operating Activities, Continuing		fac:NetCashFlowFromOperatingActivitiesContinuing[4,524,300,000] = fac:NetCashFlowFromOperatingActivities[us-gaap:NetCashProvidedByUsedInOperatingActivities[4,521,800,000]] - fac:NetCashFlowFromOperatingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations[-2,500,000]]
	4,524,300,000	
Net Cash Flow from Investing Activities, Continuing		fac:NetCashFlowFromInvestingActivitiesContinuing[-4,989,100,000] = fac:NetCashFlowFromInvestingActivities[us-gaap:NetCashProvidedByUsedInInvestingActivities[-4,989,100,000]] - fac:NetCashFlowFromInvestingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations[0]]
	(4,989,100,000)	
Net Cash Flow from Financing Activities, Continuing		fac:NetCashFlowFromFinancingActivitiesContinuing[503,900,000] = fac:NetCashFlowFromFinancingActivities[us-gaap:NetCashProvidedByUsedInFinancingActivities[503,900,000]] - fac:NetCashFlowFromFinancingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations[0]]
	503,900,000	
Net Cash Flow, Continuing	36,600,000	fac:NetCashFlowContinuing[36,600,000] = fac:NetCashFlow[us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease[34,100,000]] - fac:NetCashFlowDiscontinued[-2,500,000] - fac:ExchangeGainsLosses[0]
Net Cash Flow, Discontinued [Roll Up]		
Net Cash Flow from Operating Activities, Discontinued		fac:NetCashFlowFromOperatingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations[-2,500,000]]
	(2,500,000)	
Net Cash Flow from Investing Activities, Discontinued		fac:NetCashFlowFromInvestingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations[0]]
	0	
Net Cash Flow from Financing Activities, Discontinued		fac:NetCashFlowFromFinancingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations[0]]
	0	
Net Cash Flow, Discontinued	(2,500,000)	fac:NetCashFlowDiscontinued[-2,500,000] = fac:NetCashFlowFromOperatingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations[-2,500,000]] + fac:NetCashFlowFromInvestingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations[0]] + fac:NetCashFlowFromFinancingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations[0]]

Apollo Global Management LLC

<http://www.sec.gov/Archives/edgar/data/1411494/000141149417000009/0001411494-17-000009-index.htm>

What is going on is that the concepts for the PARENT and the PARENT + NONCONTROLLING comprehensive income were switched; each is used on the other's fact.

Statement of Comprehensive Income [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Statement of Comprehensive Income [Abstract]			
Net income	970,307,000	350,495,000	729,922,000
Other Comprehensive Income, net of tax:			
Allocation of currency translation adjustment of consolidated CLOs and funds (net of taxes of \$0.3 million, \$0.9 million and \$0.0 million for Apollo Global Management, LLC for the years ended December 31, 2016, 2015 and 2014, respectively, and \$0.0 million for Non-Controlling Interests in Apollo Operating Group for years ended December 31, 2016, 2015 and 2014)	(214,000)	(13,535,000)	724,000
Net gain (loss) from change in fair value of cash flow hedge instruments	106,000	105,000	(990,000)
Net income (loss) on available-for-sale securities	418,000	(904,000)	(2,000)
Total Other Comprehensive Loss, net of tax	(3,690,000)	(14,334,000)	(268,000)
Comprehensive Income	966,617,000	336,161,000	729,654,000
Comprehensive Income attributable to Non-Controlling Interests	(564,870,000)	(208,978,000)	(631,831,000)
Comprehensive Income Attributable to Apollo Global Management, LLC	401,747,000	127,183,000	97,823,000

us-gaap:ComprehensiveIncomeNetOfTax

us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest

You can see this here because the PARENT portion is picked up in the computation and the amount of the error is equal to the amount of the comprehensive income attributable to the noncontrolling interest:

Statement of Comprehensive Income (Loss) [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	Fact
Value	Origin	
Comprehensive Income (Loss) [Roll Up]		
Net Income (Loss)	970,307,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[970,307,000]]
Other Comprehensive Income (Loss)	(3,690,000)	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-3,690,000]]
Comprehensive Income (Loss)	401,747,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[401,747,000]]
Validation Results [Hierarchy]		
IS10	(564,870,000)	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[401,747,000]] = (fac:NetIncomeLoss[us-gaap:ProfitLoss[970,307,000]] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-3,690,000]])

APPLIED INDUSTRIAL TECHNOLOGIES INC

<http://www.sec.gov/Archives/edgar/data/109563/000010956317000038/0000109563-17-000038-index.htm>

Conflicting/contradictory revenues facts:

Fact determination of fac:Revenues		
1	us-gaap:Revenues	10,528,000
2	us-gaap:SalesRevenueNet	1,232,971,000
	us-gaap:SalesRevenueNet	

This is the relation between the concepts “us-gaap:Revenues” and “us-gaap:SalesRevenueNet” per the US GAAP XBRL Taxonomy:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3559162\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92625*p~0 0 1 0 0 0 0 0 0 0 2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3559162)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92625*p~0 0 1 0 0 0 0 0 0 0 2)!rg~(rg~32*p~12))

124000 - Statement - Statement of Income (Including Gross Margin)		
	Revenue, Net	Cr
+	Financial Services Revenue	Cr
+	Net Investment Income	Cr
+	Realized Investment Gains (Losses)	Cr
+	Revenues, Excluding Interest and Dividends	Cr
+	Investment Banking Revenue	Cr
+	Underwriting Income (Loss)	Cr
+	Market Data Revenue	Cr
+	Other Operating Income	Cr
+	Other Income	Cr
+	Revenues	Cr

us-gaap:SalesRevenueNet

us-gaap:Revenues

Clearly one can see that “us-gaap:SalesRevenueNet” is a PART of the WHOLE “us-gaap:Revenues”. And so, it is impossible for “us-gaap:Revenues” to be LESS THAN “us-gaap:SalesRevenueNet”.

Income statement: SECOND concept

Statement [Line Items]	Period [Axis]			
	2016-10-01 - 2016-12-31	2016-07-01 - 2016-12-31	2015-10-01 - 2015-12-31	2015-07-01 - 2015-12-31
Income Statement [Abstract]				
Net Sales	608,123,000	1,232,971,000	610,346,000	1,252,250,000
Cost of Sales	435,667,000	882,185,000	437,179,000	898,071,000
Gross Profit	172,456,000	350,786,000	173,167,000	354,179,000
Selling, Distribution and Administrative, including depreciation	134,800,000	269,912,000	134,805,000	274,791,000
Operating Income	37,656,000	80,874,000	38,362,000	79,388,000

Segment disclosure: FIRST concept:

0-Q) 2409405 - Disclosure - Segment and Geographic Information (Details Textuals) Segn		
Rendering		
Reporting Entity [Axis]	0000109563 (http://	
	Period	
Segment Reporting [Abstract]	2016-10-01 - 2016-12-31	2016-07-01 - 2016-12-31
Segment Reporting [Abstract]		
Segment and Geographic Information (Textuals) [Abstract]		
Sales primarily from businesses segment	5,264,000	10,528,000

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000109563 (http://www.sec.gov/CIK)
Period [Axis]	2016-07-01 - 2016-12-31
Concept	Revenues
Name (From Taxonomy)	Revenues
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	10528000

BABCOCK & WILCOX ENTERPRISES, INC.

<http://www.sec.gov/Archives/edgar/data/1630805/000163080517000017/0001630805-17-000017-index.htm>

Per the US GAAP XBRL Taxonomy, exchange rate changes is NOT part of “us-gaap:NetCashProvidedByUsedInContinuingOperations”:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3546475\)!net~\(a~3190*!~772\)!lang~\(code~en-us\)!path~\(g~92628*p~0 0 1 0 2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3546475)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92628*p~0 0 1 0 2)!rg~(rg~32*p~12))

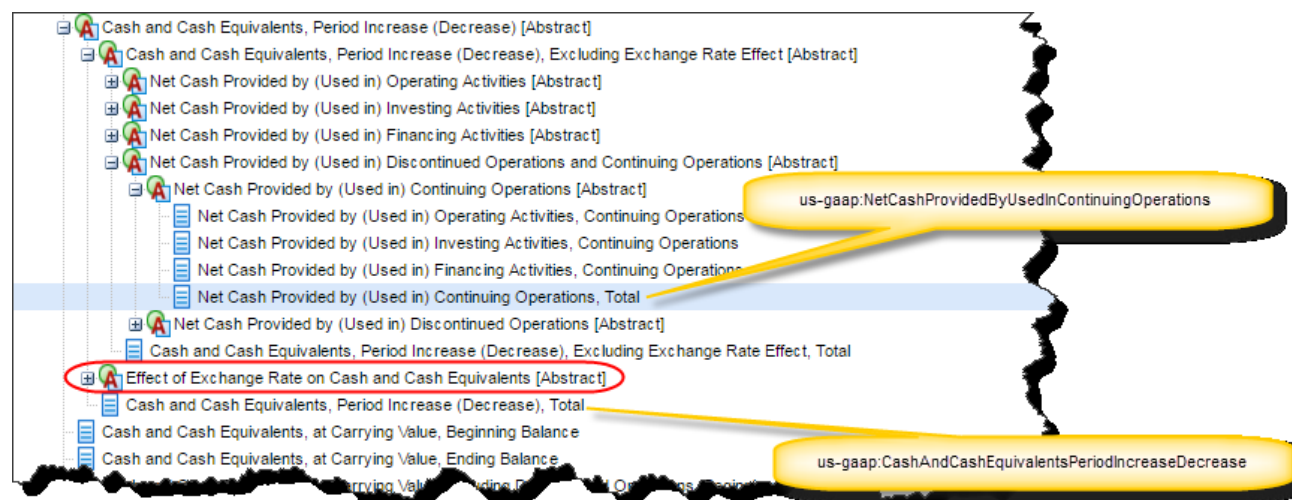
Net Cash Provided by (Used in) Continuing Operations

Calculations

160000 - Statement - Statement of Cash Flows, Deposit Based Operations

	Net Cash Provided by (Used in) Operating Activities, Continuing Operations	
+	Net Cash Provided by (Used in) Investing Activities, Continuing Operations	Dr
+	Net Cash Provided by (Used in) Financing Activities, Continuing Operations	Dr
	<u>Net Cash Provided by (Used in) Continuing Operations</u>	

But exchange gains are part of “us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease”:



What the filer is doing is using the concept of “us-gaap:NetCashProvidedByUsedInContinuingOperations” to represent an arbitrary line item that is not defined by the US GAAP XBRL Taxonomy. They should be creating an extension concept for that arbitrary line item labeled “Cash flow from continuing operations” which is really “Cash flow from continuing operations including exchange gains”. Also note that there are issues related to the exchange gain concepts used. Again, see the US GAAP XBRL Taxonomy. If it is wrong, then the US GAAP XBRL Taxonomy should be fixed.

Former Parent			80,589,000	23,137,000
Repurchase of shares of our common stock	(78,410,000)	(25,408,000)	0	
Excess Tax Benefit from Share-based Compensation				
Other	(2,430,000)	(491,000)	100,000	
Net cash from financing activities	(80,840,000)	53,610,000	211,666,000	
Effects of exchange rate changes on cash	(7,306,000)	(6,407,000)	(12,573,000)	
Cash flow from continuing operations	(269,305,000)	171,750,000	26,238,000	
Cash flows from discontinued operations:				
Operating cash flows from discontinued operations, net	0	(25,194,000)	(191,000)	
Investing cash flows from discontinued operations, net	0	(23,000)	(1,729,000)	
Effect of exchange rate changes on cash	0	0	3,023,000	
Net cash flows from discontinued operations	0	(25,217,000)	1,103,000	
Net increase (decrease) in cash and equivalents	(269,305,000)	146,533,000	27,341,000	
Cash and equivalents, beginning of period	365,192,000	218,659,000	191,318,000	
Cash and equivalents, end	95,887,000	265,192,000	218,659,000	

us-gaap:NetCashProvidedByUsedInContinuingOperations

BIGLARI HOLDINGS INC.

<http://www.sec.gov/Archives/edgar/data/93859/000119380517000339/0001193805-17-000339-index.htm>

Inappropriate application of XBRL Dimensions on income statement. The “Consolidated” member is not the default dimension. Besides, what exactly are they trying to communicate using this approach?

Slicers (applies to each fact value in each table cell)					
Reporting Entity [Axis]	0000093859 (http://www.sec.gov/CIK)				
Legal Entity [Axis]	Consolidated				
Statement [Line Items]	Period [Axis]				
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-09-25 - 2014-12-31	2013-09-26 - 2014-09-24	2013-09-26 - 2013-12-31
Revenues:					
Restaurant operations	817,914,000	819,738,000	215,648,000	778,155,000	204,442,000
Insurance premiums and other	22,997,000	17,232,000	3,574,000	5,715,000	0
Media advertising and other	9,165,000	24,482,000	5,228,000	9,941,000	0
Other					
Total	850,076,000	861,452,000	224,450,000	793,811,000	204,442,000
Costs and expenses					
Restaurant cost of sales	634,966,000	629,287,000	168,107,000	602,507,000	157,673,000
Insurance losses and underwriting expenses	17,484,000	13,362,000	2,668,000	4,254,000	0
Media cost of sales	15,834,000	35,614,000	9,261,000	19,399,000	0
Selling general and administrative	127,259,000	135,132,000	30,847,000	128,472,000	31,630,000
Depreciation and amortization	22,925,000	24,780,000	6,828,000	24,905,000	6,566,000
Total costs and expenses net	818,468,000	838,175,000	217,711,000	779,537,000	195,869,000

Model structure:

#	Label	Report Element Class	Period Type	Balance	
1	Statement [Table]	[Table]			us-gaap:StatementTable
2	Legal Entity [Axis]	[Axis]			dei:LegalEntityAxis
3	Entity [Domain]	[Member]			dei:EntityDomain
4	Consolidated	[Member]			us-gaap:ConsolidatedEntitiesMember
5	Statement [Line Items]	[Line Items]			us-gaap:StatementLineItems
6	Revenues:	[Abstract]			us-gaap:RevenuesAbstract
7	Restaurant operations	[Concept]	For	Credit	us-gaap:SalesRevenueGoodsNet

Likewise inappropriate application of XBRL Dimensions on the statement of comprehensive income:

Statement [Line Items]	Period [Axis]								
	2016-01-01 - 2016-12-31		2015-01-01 - 2015-12-31		2014-09-25 - 2014-12-31		2013-09-26 - 2014-09-24		2013-09-26 - 2013-12-31
	Legal Entity [Axis]		Legal Entity [Axis]		Legal Entity [Axis]		Legal Entity [Axis]		Legal Entity [Axis]
	Consolidated	Entity [Domain]	Consolidated	Entity [Domain]	Consolidated	Entity [Domain]	Consolidated	Entity [Domain]	Consolidated
Net earnings (loss)	99,451,000	99,451,000	(15,843,000)	(15,843,000)	91,050,000	91,050,000	28,804,000	28,804,000	18,949,000
Other comprehensive income:									
Reclassification of investment appreciation in net earnings	306,000		62,000		0		(29,578,000)		0
Applicable income taxes	(113,000)		(21,000)		0		11,237,000		0
Reclassification of investment appreciation in net earnings on contribution to investment partnerships									
Applicable income taxes									
Reclassification of other than temporary impairment losses on investments									
Applicable income taxes									
Net change in unrealized gains and losses on investments	568,000		(892,000)		(341,000)		(4,930,000)		6,540,000
Applicable income taxes	(211,000)		327,000		126,000		1,874,000		(2,478,000)
Foreign currency translation	(455,000)		(2,372,000)		(46,000)		(582,000)		289,000
Other comprehensive income (loss), net	95,000	95,000	(2,896,000)	(2,896,000)	(261,000)	(261,000)	(21,979,000)	(21,979,000)	4,351,000
Total comprehensive income (loss)	99,546,000		(18,739,000)		90,789,000		6,825,000		23,300,000

BILL BARRETT CORPORATION

<http://www.sec.gov/Archives/edgar/data/1172139/000117213917000041/0001172139-17-000041-index.htm>

Concept “us-gaap:AssetsNoncurrent” used in a disclosure contradicts/conflicts with the balance sheet:

Balance Sheet [Line Items]	Period [Axis]	
	2016-12-31	
	Fact	
	Value	Origin
Assets [Roll Up]		
Current Assets	318,452,000	fac:CurrentAssets[us-gaap:AssetsCurrent[318,452,000]]
Noncurrent Assets	4,740,000	fac:NoncurrentAssets[us-gaap:AssetsNoncurrent[4,740,000]]
Assets	1,385,341,000	fac:Assets[us-gaap:Assets[1,385,341,000]]

Per the US GAAP XBRL Taxonomy:

104000 - Statement - Statement of Financial Position, Classified	
+	Assets, Current Dr
	Assets, Noncurrent Dr
	Assets Dr


Balance sheet:

Statement of Financial Position [Abstract]	Period [Axis]	
	2016-12-31	2015-12-31
Statement of Financial Position [Abstract]		
Assets:		
Current assets:		
Cash and cash equivalents	275,841,000	128,836,000
Accounts receivable, net of allowance for doubtful accounts	32,837,000	43,461,000
Derivative assets	8,398,000	99,809,000
Prepayments and other current assets	1,376,000	2,211,000
Total current assets	318,452,000	274,317,000
Property and equipment - at cost, successful efforts method for oil and gas properties:		
Proved oil and gas properties	1,539,373,000	2,000,210,000
Unproved oil and gas properties, excluded from amortization	58,830,000	79,198,000
Furniture, equipment and other	23,636,000	26,021,000
Property, plant and equipment, gross	1,621,839,000	2,105,429,000
Accumulated depreciation, depletion, amortization and impairment	(559,690,000)	(934,745,000)
Total property and equipment, net	1,062,149,000	1,170,684,000
Deferred income tax asset	1,587,000	38,219,000
Derivative assets	0	19,662,000
Deferred financing costs and other noncurrent assets	3,153,000	3,638,000
Total	1,385,341,000	1,506,520,000

Disclosure:

2415403 - Disclosure - Guarantor Subsidiaries - Schedule of Condensed Consolidating Balance Sheets (Detail) Schedule of Condensed Financial Statements

Rendering



Reporting Entity [Axis]	0001172139 (http://www.sec.gov/CIK)				
	2016-12-31				
	Consolidation Items [Axis]				
	Reportable Legal Entities [Member]		Intercompany Eliminations [...]	Consolidation Items [Domain]	Rep
	Legal Entity [Axis]		Legal Entity [Axis]	Legal Entity [Axis]	Par
	Parent Issuer [Member]	Guarantor Subsidiaries [...]	Entity [Domain]	Entity [Domain]	Par
Condensed Financial Statements, Captions [Line Items]					
Assets:					
Current assets	318,274,000	178,000	0	318,452,000	
Property and equipment, net	1,056,343,000	5,806,000	0	1,062,149,000	
Intercompany receivable	20,678,000	0	(20,678,000)	0	
Investment in subsidiaries	(14,751,000)	0	14,751,000	0	
Noncurrent assets	4,740,000	0	0	4,740,000	
Total	1,385,284,000	5,984,000	(5,927,000)	1,385,341,000	1
Liabilities and Stockholders' Equity:					
Current liabilities	85				
Intercompany Payable					
Long-term debt, net of debt issuance costs	71				
Other noncurrent liabilities	16				
Stockholders' equity	57				
Total	1,385				

Fact Characteristics and Properties

Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001172139 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-31
Consolidation Items [Axis]	Consolidation Items [Domain]
Legal Entity [Axis]	Entity [Domain]
Concept	Assets, Noncurrent
Name (From Taxonomy)	AssetsNoncurrent
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary
Fact Value	4740000

While the label may say "Noncurrent assets" that is not what that fact represents because per the US GAAP XBRL Taxonomy, noncurrent assets includes PP&E which this filer is not including.

BOEING CO

<http://www.sec.gov/Archives/edgar/data/12927/000001292717000006/0000012927-17-000006-index.htm>

The bottom line for Boeing is that while they have a noncontrolling interest which is reported on the balance sheet, and while they even report the net income (loss) attributable to that noncontrolling interest in the statement of changes in equity; they DO NOT report that net income (loss) attributable to noncontrolling interest in the income statement. Apparently they consider the net income (loss) attributable to noncontrolling interest immaterial for the income statement and bury it in some income statement line item.

Further, Boeing does report "Net income (loss)" (parent + noncontrolling interest), just not on the income statement:

fac:NetIncomeLoss	us-gaap:ProfitLoss[4,894,000,000]
-------------------	-----------------------------------

Boeing reports a noncontrolling interest on the balance sheet:

Shareholders' equity:		
Common stock, par value \$5.00 – 1,200,000,000 shares authorized; 1,012,261,159 shares issued	5,061,000,000	5,061,000,000
Additional paid-in capital	4,762,000,000	4,834,000,000
Treasury stock, at cost	(36,097,000,000)	(29,568,000,000)
Retained earnings	40,714,000,000	38,756,000,000
Accumulated other comprehensive loss	(13,623,000,000) ¹	(12,748,000,000) ¹
Total shareholders' equity	817,000,000	6,335,000,000
Noncontrolling interests	60,000,000	62,000,000
Total equity	877,000,000	6,397,000,000
Total liabilities and equity	89,997,000,000	94,408,000,000

Statement of changes in equity:

Reporting Entity [Axis]	0000012927 (http://www.sec.gov/CIK)				
	2016-01-01 - 2016-12-31				
	Equity Components [Axis]				
Statement [Line Items]	Retained Earnings [Member]	Accumulated Other Comprehensive Loss [Member]	Non-Controlling Interest [Member]	Equity Component [Domain]	Common Stock [Member]
Increase (Decrease) in Stockholders' Equity (Roll Forward)					
Beginning Balance	756,000,000	(12,748,000,000)	62,000,000	6,397,000,000	5,061,000,000
Net earnings			(1,000,000)	4,894,000,000	
Other Comprehensive Income (Loss), Portion Attributable to Parent, net of tax of \$425 in 2015, and \$2,199 in 2014					
Share-based compensation and related dividends equivalents					
Excess tax pools					
Treasury shares issued for stock options exercised, net					
Treasury shares issued for other share-based payments, net					
Common shares repurchased					
Cash dividends declared of \$4.69 per share in 2015, and \$3.10 per share in 2014					
Changes in noncontrolling interests					
End of period					

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000012927 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Equity Components [Axis]	Non-Controlling Interest [Member]
Concept	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest
Name (From Taxonomy)	ProfitLoss
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary

Income statement

Income Statement [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Statement [Abstract]			
Sales of products	84,399,000,000	85,255,000,000	80,688,000,000
Sales of services	10,172,000,000	10,859,000,000	10,074,000,000
Total revenues	94,571,000,000	96,114,000,000	90,762,000,000
Cost of products	(72,713,000,000)	(73,446,000,000)	(68,551,000,000)
Cost of services	(8,018,000,000)	(8,578,000,000)	(8,132,000,000)
Boeing Capital interest expense	(59,000,000)	(64,000,000)	(69,000,000)
Total costs and expenses	(80,790,000,000)	(82,088,000,000)	(76,752,000,000)
Gross profit	13,781,000,000	14,026,000,000	14,010,000,000
Income from operating investments, net	303,000,000	274,000,000	287,000,000
General and administrative expense	(3,616,000,000)	(3,525,000,000)	(3,767,000,000)
Research and development expense, net	(4,627,000,000)	(3,331,000,000)	(3,047,000,000)
Loss on dispositions, net	(7,000,000)	(1,000,000)	(10,000,000)
Earnings from operations	5,834,000,000	7,443,000,000	7,473,000,000
Other income/(loss), net	40,000,000	(13,000,000)	(3,000,000)
Interest and debt expense	(306,000,000)	(275,000,000)	(333,000,000)
Earnings before income taxes	5,568,000,000	7,155,000,000	7,137,000,000
Income tax expense	(673,000,000)	(1,979,000,000)	(1,691,000,000)
Net earnings	4,895,000,000	5,176,000,000	5,446,000,000

Further, this is a completely absurd application of XBRL Dimensions which the FASB used to encourage, but has subsequently realized is inappropriate and now discourages:

Component: (Network and Table)	
Network	2402402 - Disclosure - Summary Of Significant Accounting Policies (Details) (http://www.boeing.com/role/SummaryOfSignificantAccountingPoliciesDetails)
Table	Schedule of Accounting Policies [Table]

Adjustments for New Accounting Pronouncements [Axis]
Type of Adoption [Domain]
Program [Axis]
Program [Domain]
Research and Development Type [Axis]
Research and Development Type [Domain]
Property, Plant and Equipment by Type [Axis]
Property, Plant and Equipment, Type [Domain]
Finite-Lived Intangible Assets by Major Class [Axis]
Finite-Lived Intangible Assets, Major Class Name [Domain]
Business Segments [Axis]
Segment [Domain]
Short-term Debt, Type [Axis]
Short-term Debt, Type [Domain]
Range [Axis]
Range [Domain]

BOSTON BEER CO INC

<http://www.sec.gov/Archives/edgar/data/949870/000119312517052150/0001193125-17-052150-index.htm>

This company uses an “other comprehensive income” related concept to represent a “comprehensive income” line item:

Net income per common share - basic	6.93	6.93	6.93	7.46	7.46	7.46	6.96	6.96	6.96
Net income per common share - diluted	6.79		6.79	7.25		7.25	6.69		6.69
Weighted-average number of common shares - basic	9,189,000	3,344,000 ¹		9,619,000	3,504,000 ¹		9,202,000	3,766,000 ¹	
Weighted-average number of common shares - diluted	12,796,000		12,796,000	13,520,000		13,520,000	13,484,000		13,484,000
Net Income			87,349,000			98,414,000			90,743,000
Other comprehensive income (loss), net of tax:									
Currency translation adjustment			(99,000)			(22,000)			
Defined benefit plans liability adjustment			(53,000)			204,000			(716,000)
Total other comprehensive income (loss), net of tax:			(152,000)			182,000			(716,000)
Comprehensive income			87,197,000			98,596,000			90,027,000

us-gaap:OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParent

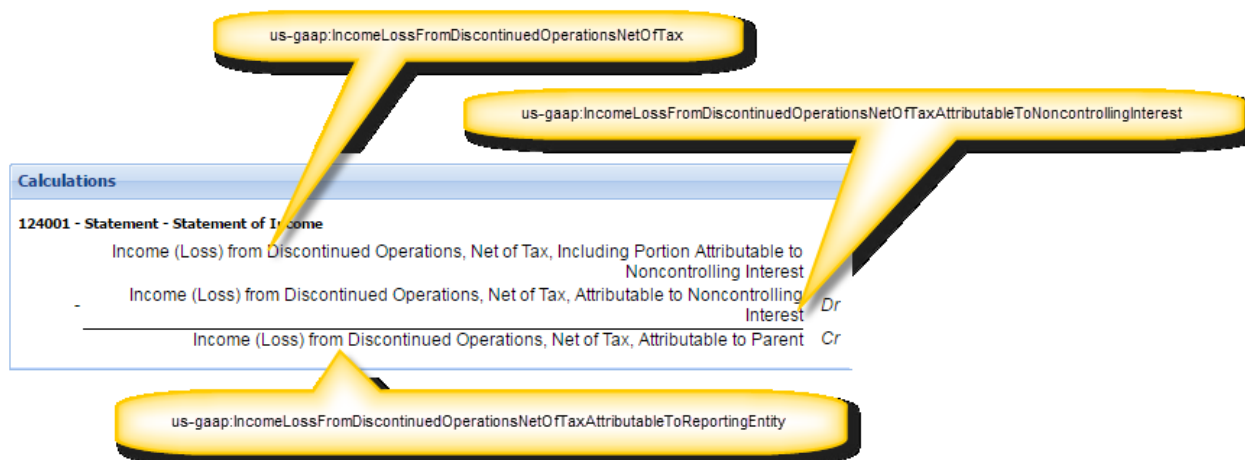
BOYD GAMING CORP

<http://www.sec.gov/Archives/edgar/data/906553/000090655317000013/0000906553-17-000013-index.htm>

These two concepts contradict/conflict with one another:

Fact determination of fac:IncomeLossFromDiscontinuedOperationsNetOfTax	
us-gaap:IncomeLossFromDiscontinuedOperationsNet 1 OfTax	0
us-gaap:IncomeLossFromDiscontinuedOperationsNet 2 OfTaxAttributableToReportingEntity	212,530,000

Per the US GAAP XBRL Taxonomy, this is the relation between those two concepts:



Income statement:

Income (loss) from continuing operations, net of tax	205,473,000	10,695,000	(50,625,000)
Income from discontinued operations, net of tax	212,530,000	36,539,000	8,987,000
Income (Loss) from Discontinued Operations, Net of Tax, Attributable to Noncontrolling Interest	0	0	(11,403,000)
Net income (loss)	418,003,000	47,234,000	(41,638,000)
Net (income) loss attributable to noncontrolling interest			(11,403,000)
Net income (loss) attributable to Boyd Gaming Corporation	418,003,000	47,234,000	(53,041,000)
Continuing operations	1.79	.10	(.46)

Cash flow statement:

Reporting Entity [Axis]	0000906553 (http://www.sec.gov/CIK)				
Variable Interest Entities [Axis]	Variable Interest Entity, Classification [Domain]				
Business Acquisition [Axis]	Business Acquisition, Acquiree [Domain]				
Scenario [Axis]	Scenario, Unspecified [Domain]				
Statement [Line Items]	2016-01-01 - 2016-12-31				2
	Legal Entity [Axis]				
	Boyd	Peninsula	Entity [Domain]	Boyd	Peni
	0		(212,530,000)	0	
			0		
Income from discontinued operations, net of tax					
Income from discontinued operations attributable to noncontrolling interest, net of tax					
Depreciation and amortization					
Amortization of debt financing debt					
Share-based compensation expense					
Deferred income taxes					
Impairments of assets					
Loss on early extinguishment of debt					
Other operating activities					
Changes in operating assets					
Restricted cash					
Accounts receivable, net					
Inventories					
Prepaid expenses and other current assets					
Current other tax asset					
Income taxes receivable					
Other assets, net					
Accounts payable and accrued liabilities					
Other long-term tax liabilities					
Other liabilities					

Fact Characteristics and Properties	
Properties	Occurrences
Reporting Entity	0000906553 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Variable Interest Entities [Axis]	Variable Interest Entity, Classification [Domain]
Legal Entity [Axis]	Entity [Domain]
Scenario [Axis]	Scenario, Unspecified [Domain]
Business Acquisition [Axis]	Business Acquisition, Acquiree [Domain]
Concept	Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest
Name (From Taxonomy)	IncomeLossFromDiscontinuedOperationsNetOfTax
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	0

Brixmor Property Group Inc.

<http://www.sec.gov/Archives/edgar/data/906553/000090655317000013/0000906553-17-000013-index.htm>

This may, or may not, be an error. It is unclear whether this concept is part of the income tax expense (benefit) that should exist on the income statement. Further investigation necessary.

Income tax details:

c. (10-K) 2415401 - Disclosure - Income Taxes (Details) Income Taxes (Details) [Table]				
Rendering				
Reporting Entity [Axis]		0001581068 (http://www.sec.gov/CIK)		
		Period [Axis]		
Income Tax Disclosure [Abstract]		2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Tax Disclosure [Abstract]				
State and local income taxes or franchise taxes		3,300,000	4,100,000	3,900,000
Recognized income related to certain federal and state tax contingencies		4,700,000		
Fact Characteristics and Properties				
Properties		Occurrences		
Characteristic, trait or fact		Value of characteristic, trait, or fact		
Reporting Entity		0001581068 (http://www.sec.gov/CIK)		
Period [Axis]		2016-01-01 - 2016-12-31		
Concept		State and Local Income Tax Expense (Benefit), Continuing Operations		
Name (From Taxonomy)		StateAndLocalIncomeTaxExpenseBenefitContinuingOperations		
Prefix (From Taxonomy)		us-gaap		
Balance Type		Debit		
Period Type		For Period (duration)		
Data Type		Monetary		
Fact Value		3300000		

Income statement:

Investments in unconsolidated joint ventures	0	0	0	0	1,820,000	1,820,000
Income from continuing operations	278,142,000	278,142,000	197,536,000	197,536,000	112,771,000	112,771,000
Income from discontinued operations	0	0	0	0	4,909,000	4,909,000
Gain on disposition of operating properties	0	0	0	0	15,171,000	15,171,000
Income from discontinued operations	0	0	0	0	20,080,000	20,080,000
Net income	278,142,000	278,142,000	197,536,000	197,536,000	132,851,000	132,851,000

CAESARS ENTERTAINMENT Corp

<http://www.sec.gov/Archives/edgar/data/858339/000085833917000039/0000858339-17-000039-index.htm>

Either one of two things must be true: (1) This extension concept is inappropriate and an existing US GAAP XBRL Taxonomy exists, or (2) the US GAAP XBRL Taxonomy is missing this line item.

Clearly it would not be the case that such a high-level line item would require reporting entities to create an extension concept.

Distributions to non-controlling interest owners	(270,000,000)	(36,000,000)	0
Other	11,000,000	25,000,000	(30,000,000)
Cash flows provided by/(used in) financing activities	(1,533,000,000)	(217,000,000)	1,521,000,000
Cash flows from discontinued operations	czr:ChangeInCashClassifiedAsAssetsHeldForSale		
Cash flows from operating activities	168,000,000	159,000,000	26,000,000
Cash flows from investing activities	(7,379,000,000)	(12,000,000)	(26,000,000)
Cash flows from financing activities	(76,000,000)	(158,000,000)	(5,000,000)
Net cash from discontinued operations	4,471,000,000	(11,000,000)	(5,000,000)
Change in cash, cash equivalents, and restricted cash classified as assets held for sale	112,000,000	(8,000,000)	(52,000,000)
Net increase/(decrease) in cash, cash equivalents, and restricted cash	3,237,000,000	(1,493,000,000)	(257,000,000)
Cash, cash equivalents, and restricted cash, beginning of period	1,394,000,000	2,887,000,000	3,144,000,000
Cash, cash equivalents, and restricted cash, end of period	4,631,000,000	1,394,000,000	2,887,000,000
Supplemental Cash Flow Information			

CBOE Holdings, Inc.

<http://www.sec.gov/Archives/edgar/data/1374310/000137431017000006/0001374310-17-000006-index.htm>

Inappropriate use of concept “us-gaap:OtherComprehensiveIncomeLossNetOfTax”:

Statement of Comprehensive Income [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Statement of Comprehensive Income [Abstract]	us-gaap:OtherComprehensiveIncomeLossNetOfTax		
Net Income	185,720,000	189,714,000	189,714,000
Other Comprehensive Income (Loss) - net of tax:			
Post retirement benefit obligation	62,000	(135,000)	361,000
Comprehensive Income	185,782,000	204,888,000	190,075,000
Comprehensive loss attributable to noncontrolling interests	0	0	0
Comprehensive Income Excluding noncontrolling interests	185,782,000	204,888,000	190,075,000
Change in redemption value of noncontrolling interests	(1,100,000)	0	0
Comprehensive income allocated to participating securities	(775,000)	(898,000)	(1,322,000)
Comprehensive Income Allocated to Common Stockholders	185,007,000	203,990,000	188,753,000

This is not an error, here for informational purposes:

The US GAAP XBRL taxonomy changed between 2016 and 2017 for this relationship. This is the current relationship between net income attributable to parent and net income available to common:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3555269\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92625*p~0_0_1_0_3\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3555269)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92625*p~0_0_1_0_3)!rg~(rg~32*p~12))

Net Income (Loss) Available to Common Stockholders, Basic

Calculations		
124000 - Statement - Statement of Income (Including Gross Margin)		
	Net Income (Loss) Attributable to Parent	Cr
-	Preferred Stock Dividends and Other Adjustments	Dr
-	Undistributed Earnings (Loss) Allocated to Participating Securities, Basic	Dr
	Net Income (Loss) Available to Common Stockholders, Basic	Cr

This is consistent with the 2017 version of the US GAAP XBRL Taxonomy:

Income before income taxes	3604,000	324,024,000	309,697,000
Income tax provision	120,884,000	119,001,000	119,983,000
Net Income	185,720,000	205,023,000	us-gaap:ProfitLoss
Net loss attributable to noncontrolling interests	1,100,000		us-gaap:NetIncomeLossAttributableToNoncontrollingInterest
Net Income Excluding Noncontrolling Interests	186,820,000	205,023,000	us-gaap:NetIncomeLoss
Change in redemption value of noncontrolling interests	(1,100,000)		us-gaap:TemporaryEquityAccretionToRedemptionValueAdjustment
Net Income allocated to participating securities	775,000		us-gaap:UndistributedEarningsLossAllocatedToParticipatingSecuritiesBasic
Net Income Allocated to Common Stockholders	184,945,000		us-gaap:NetIncomeLossAvailableToCommonStockholdersBasic
Net Income Per Share Attributable to Common Stockholders			

Note that the concept used to represent the line item “Change in redemption value of noncontrolling interest” is PART OF “Preferred stock dividends and other adjustments” per the US GAAP XBRL Taxonomy.

Preferred Stock Dividends and Other Adjustments		
Calculations		
124000 - Statement - Statement of Income (Including Gross Margin)		
	Preferred Stock Dividends, Income Statement Impact	Dr
+	Redeemable Preferred Stock Dividends	Dr
+	Convertible Preferred Stock Converted to Other Securities	Dr
+	Preferred Stock Redemption Premium	Dr
-	Preferred Stock Redemption Discount	Cr
+	Preferred Stock Conversions, Inducements	Dr
+	Temporary Equity, Dividends, Adjustment	Dr
+	Temporary Equity, Accretion to Redemption Value, Adjustment	Dr
+	General Partner Distributions	Dr
+	Other Preferred Stock Dividends and Adjustments	Dr
	Preferred Stock Dividends and Other Adjustments	Dr

For more information see PWC ALARM.COM HOLDINGS, INC. and PWC Artisan Partners Asset Management Inc.

CEC ENTERTAINMENT INC

<http://www.sec.gov/Archives/edgar/data/813920/000081392017000009/0000813920-17-000009-index.htm>

The “Successor [Member]” should be the default dimension (the root dimension) as that is the default context that identifies the root reporting entity:

Component: (Network and Table)

Network	1001000 - Statement Consolidated Balance Sheets			
Table	Statement [Table]			
Reporting Entity [Axis]		0000813920 http://www.sec.gov/CIK		
		Period [Axis]	Scenario [Axis]	
		2017-01-01		2016-01-03
Statement [Line Items]	Successor [Member]	Scenario, Unspecified [Domain]	Successor [Member]	Scenario, Unspecified [Domain]
ASSETS				
Current assets:				
Cash and cash equivalents	61,023,000		50,654,000	
Restricted cash	268,000		0	
Accounts receivable	20,495,000	20,495,000	25,936,000	25,936,000
Inventories	21,677,000	21,677,000	23,275,000	23,275,000
Prepaid expenses	21,498,000		18,223,000	
Total current assets	124,961,000		118,088,000	
Property and equipment, net	592,886,000	900,000	629,047,000	
Goodwill	483,876,000		483,876,000	
Intangible assets, net	484,083,000		488,095,000	
Other noncurrent assets	24,306,000		13,929,000	
Total assets	1,710,112,000		1,733,035,000	
LIABILITIES AND STOCKHOLDER'S EQUITY				
Current liabilities:				
Bank indebtedness and other long-term debt, current portion	7,613,000		7,650,000	
Capital lease obligations, current portion	467,000	467,000	421,000	
Accounts payable	33,202,000	33,202,000	44,090,000	44,090,000
Accrued expenses	40,098,000	40,098,000	38,284,000	38,284,000
Unearned revenues	16,381,000		10,233,000	
Accrued interest	8,155,000		9,757,000	
Other current liabilities	4,275,000		3,678,000	
Total current liabilities	110,191,000		114,113,000	
Capital lease obligations, less current portion	13,602,000	13,602,000	15,044,000	
Bank indebtedness and other long-term debt, net of deferred	968,266,000		971,333,000	
Deferred tax liability	186,290,000		201,734,000	
Accrued insurance	9,183,000	9,183,000	9,737,000	9,737,000
Other noncurrent liabilities	216,575,000		212,528,000	
Total liabilities	1,504,107,000		1,524,489,000	
Stockholder's equity:				
Common stock, \$0.01 par value; authorized 1,000 shares;	0		0	
Capital in excess of par value	357,166,000		356,460,000	
Accumulated deficit	(148,265,000)		(144,598,000)	
Accumulated other comprehensive loss	(2,896,000)		(3,316,000)	
Total stockholder's equity	206,005,000		208,546,000	
Total liabilities and stockholder's equity	1,710,112,000		1,733,035,000	

In general, the “Scenario [Aixs]” is over-used and the US GAAP XBRL Taxonomy needs a specific [Axis] for this reporting situation.

	Order
Presentation View	
1001000 - Document - Document and Entity Information	
1001000 - Statement - Consolidated Balance Sheets	
Statement of Financial Position [Abstract]	0
Statement [Table]	1
Scenario [Axis]	1
Scenario, Unspecified [Domain]	1
Successor [Member]	1
Predecessor [Member]	2
Statement [Line Items]	2
1001501 - Statement - Consolidated Balance Sheets (Parenthetical)	
1002000 - Statement - Consolidated Statements of Earnings	
1003000 - Statement - Consolidated Statements of Comprehensive ...	

CENTRAL EUROPEAN MEDIA ENTERPRISES LTD.

<http://www.sec.gov/Archives/edgar/data/925645/000092564517000003/0000925645-17-000003-index.htm>

Improper concept used to represent line item “Net cash provided by (used in) investing activities”. Used the total continuing + discontinued concept; but then reported discontinued below.

Component: (Network and Table)		
Network	1004000 - Statement - CONSOLIDATED STATEMENTS OF CASH FLOWS	
Table	Statement [Table]	
Reporting Entity [Axis]	0000925645 http://www.sec.gov/CIK	
Scenario [Axis]	Scenario, Unspecified [Domain]	
Period [Axis]	2016-01-01/2016-12-31	
Debt Instrument [Axis]	Debt Instrument, Name [Domain]	
Statement [Line Items]	Debt Instrument, Name [Domain]	
VAT and other taxes payable	1,085,000	(740,000)
Net cash generated from / (used in) continuing operating activities	33,917,000	85,877,000
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	(29,567,000)	(33,517,000)
Disposal of property, plant and equipment	211,000	3,091,000
Net Cash Provided by (Used in) Investing Activities	(29,356,000)	(30,426,000)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from debt		
Repayments of debt		
Debt transactions co		
Proceeds from credit		
Payment of credit fa		
Issuance of common		
Settlement of forward		
Proceeds from Warr		

Net cash used in discontinued operations - operating activities	0	(3,000,000)
Net cash provided by / (used in) discontinued operations - investing activities	1,194,000	6,500,000

CIFC LLC

<http://www.sec.gov/Archives/edgar/data/1649709/000164970916000109/0001649709-16-000109-index.htm>

Inappropriate application of dimensions and therefore the default entity or root entity is not correctly discoverable. This should be the balance sheet, the “root” or the “default dimension” or the “default context”. This is the balance sheet of the reporting entity:

CIFC LLC AND ITS SUBSIDIARIES		
Condensed Consolidated Balance Sheets		
(Unaudited)		
	September 30, 2016	December 31, 2015
	(In thousands, except share and per share amounts)	
ASSETS		
Cash and cash equivalents	\$ 38,843	\$ 57,968
Restricted cash and cash equivalents	1,694	1,694
Investments	111,906	70,696
Receivables	11,373	7,075
Prepaid and other assets	875	1,973
Deferred tax asset, net	41,404	44,425
Equipment and improvements, net	4,031	4,866
Intangible assets, net	4,141	6,857
Goodwill	76,000	76,000
Subtotal	290,267	271,554
Assets of Consolidated Entities:		
Restricted cash and cash equivalents	108,681	94,018
Due from brokers	33,990	25,910
Investments	1,843,268	1,351,403
Receivables	6,118	4,109
Prepaid and other assets	147	209
Total assets of Consolidated Entities (1)	1,992,204	1,475,649
TOTAL ASSETS	\$ 2,282,471	\$ 1,747,203
LIABILITIES		

This is a disclosure, note the highlighting in YELLOW which explains that they are disclosing information contained in the balance sheet of the root reporting entity (i.e. economic entity):

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CIFC LLC AND ITS SUBSIDIARIES
Condensed Consolidated Balance Sheets (continued)
(Unaudited)

Included in the Company's Condensed Consolidated Balance Sheets are balances from Consolidated Variable Interest Entities ("Consolidated VIEs")
(1). See Notes 2 and 4.

	September 30, 2016	December 31, 2015
	(In thousands)	
ASSETS		
Assets of Consolidated VIEs:		
Restricted cash and cash equivalents	\$ 108,681	\$ 94,018
Due from brokers	33,990	25,910
Investments	1,843,268	1,351,403
Receivables	6,118	4,109
Prepaid and other assets	147	209
Total assets of Consolidated VIEs	<u>\$ 1,992,204</u>	<u>\$ 1,475,649</u>
LIABILITIES		
Non-Recourse Liabilities of Consolidated VIEs:		
Due to brokers	\$ 80,054	\$ 71,603
Accrued and other liabilities	150	193
Interest payable	4,903	5,090
Long-term debt	1,798,669	1,308,558
Total Non-Recourse Liabilities of Consolidated VIEs	<u>\$ 1,883,776</u>	<u>\$ 1,385,444</u>

Explanatory Note:

- (1) The assets of the Consolidated Entities are not available to the Company's general creditors, and as a result, the Company does not consider them its assets. Additionally, the investors in the debt and residual interests of the Consolidated Entities have no recourse to the Company's general assets. Therefore, debt of the Consolidated Entities is not the Company's obligation.

These [Axis] are incorrectly represented, that is WHY the root reporting entity (default entity) cannot be discovered:

Label	Report Element Class	Period	Balance	Preferred L...	Name
Statement	[Table]	For Period		Terse Label	us-gaap:StatementTable
Variable Interest Entities	[Axis]	For Period		Terse Label	us-gaap:VariableInterestEntitiesByClassificationOfEntityAxis
Consolidated entities Classification	[Member]	For Period		Terse Label	us-gaap:ClassificationOfVariableInterestEntityDomain
Consolidated Entities	[Member]	For Period		Terse Label	us-gaap:ConsolidatedEntitiesMember
Legal Entity	[Axis]	For Period		Terse Label	dei:LegalEntityAxis
Entity	[Member]	For Period		Verbose Label	dei:EntityDomain
Consolidated Entities	[Member]	For Period		Terse Label	us-gaap:ConsolidatedEntitiesMember
Consolidated Funds	[Member]	For Period		Terse Label	dei:ConsolidatedFundsMember

Ciner Resources LP.

<http://www.sec.gov/Archives/edgar/data/1575051/000157505117000016/0001575051-17-000016-index.htm>

Fact with concept “us-gaap:OtherComprehensiveIncomeLossNetOfTax” explicitly reports total other comprehensive income of 500,000; but the line items of statement of comprehensive income do not add up to that total. This concept is reported in the accumulated other comprehensive loss disclosure:

- Disclosure - ACCUMULATED OTHER COMPREHENSIVE LOSS (Details) Accumulated Other Comprehensive Income (Loss) [Table]

Rendering

Reporting Entity [Axis]	0001575051 (http://www.sec.gov/CIK)				
Accumulated Other Comprehensive Income (Loss) [Line Items]	2015-01-01 to 2015-12-31				
	Derivative				
	gas forward contracts	Derivative Contract [Domain]	Interest rate swap contracts		ad
	sification out ulated Oth...	Reclassification out of Accumulated Oth...	Reclassification out of Accumulated Other Comprehensive Income [Axis]		Re of A
	sification out ulated Ot...	Reclassification out of Accumulated Ot...	Reclassification out of Accumulated Ot...	Reclassification out of Accumulated Ot...	Re of A
AOCI Attributable to Parent, Net of Tax [Roll Forward]					
Accumulated other comprehensive loss, beginning		(2,100,000)			
Other Comprehensive Income (Loss), before Reclassifications, Net of Tax		(500,000)			
Total reclassifications for the period		1,000,000			
Other Comprehensive Income (Loss), Net of Tax		500,000			
Accumulated other comprehensive loss, ending		(1,600,000)			
Fact Characteristics and Properties					
Properties		Occurrences			
Period [Axis]	2016-01-01 - 2016-12-31				
Derivative Instrument [Axis]	Derivative Contract [Domain]				
Reclassification out of Accumulated Other Comprehensive Income [Axis]	Reclassification out of Accumulated Other Comprehensive Income [Domain]				
Concept	Other Comprehensive Income (Loss), Net of Tax				
Name (From Taxonomy)	OtherComprehensiveIncomeLossNetOfTax				
Prefix (From Taxonomy)	us-gaap				
Balance Type	Credit				
Period Type	For Period (duration)				
Data Type	Monetary				
Fact Value	500000				

Total other income/(expense), net	(3,600,000)	(3,900,000)	(4,100,000)
Net income	86,300,000	106,200,000	91,900,000
Net income attributable to non-controlling interest	44,900,000	54,700,000	47,400,000
Net income attributable to Ciner Resources LP	41,400,000	51,500,000	44,500,000
Other comprehensive income/(loss):			
Income (loss) on derivative financial instruments	900,000	(3,400,000)	(200,000)
Comprehensive income	87,200,000	102,800,000	91,700,000
Comprehensive income attributable to non-controlling interest	45,300,000	53,000,000	47,300,000
Comprehensive income attributable to Ciner Resources LP	41,900,000	49,800,000	44,400,000
Net income, comprehensive income and other comprehensive income/(loss) (in thousands and stated)			

COMMUNITY HEALTH SYSTEMS INC

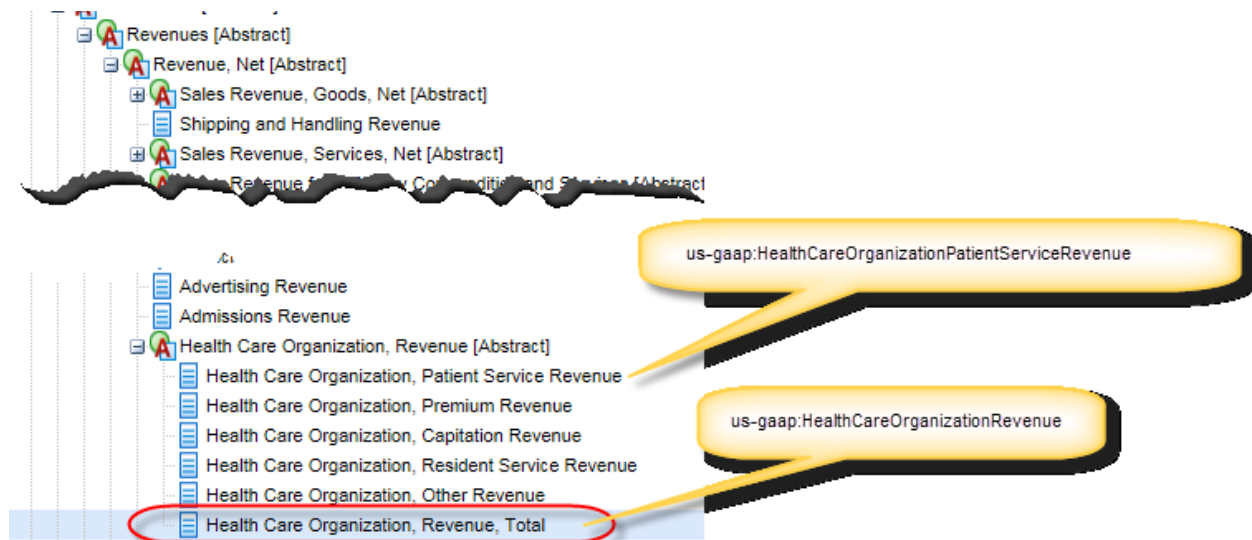
<http://www.sec.gov/Archives/edgar/data/1108109/000119312517050460/0001193125-17-050460-index.htm>

Inconsistent use of healthcare related revenues concepts:

68	us-gaap:GasGatheringTransportationMarketingAndProcessingRevenue	-
69	us-gaap:RevenueFromRelatedParties	-
70	us-gaap:HealthCareOrganizationRevenue	21,275,000,000
71	us-gaap:HealthCareOrganizationRevenueNetOfPatientServiceRevenueProvisions	18,438,000,000
72	us-gaap:HealthCareOrganizationPatientServiceRevenueLessProvisionForBadDebts	-
73	us-gaap:HealthCareOrganizationPatientServiceRevenue	-

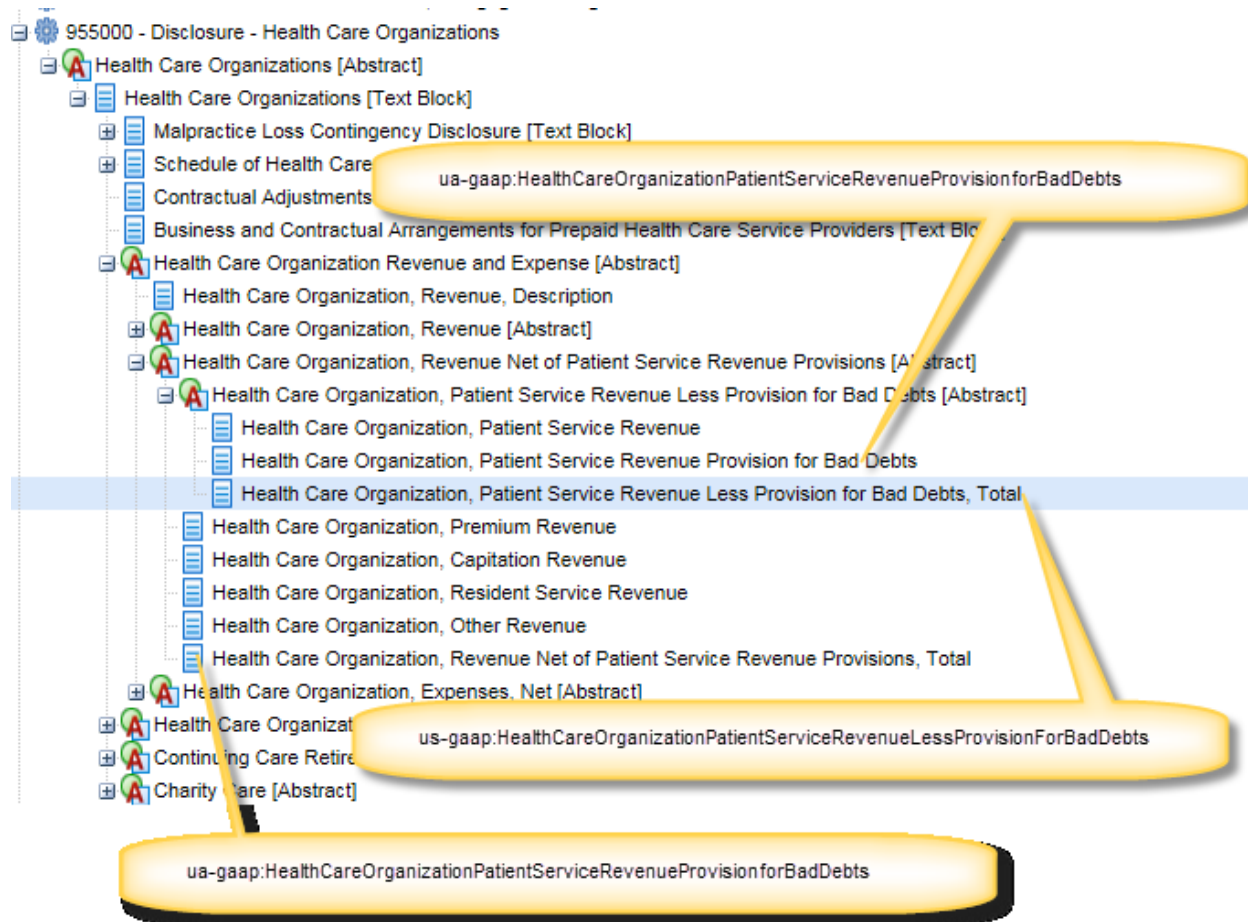
The US GAAP XBRL Taxonomy provides these four concepts within two different networks of the US GAAP XBRL Taxonomy. The first concept and second concept (us-gaap:HealthCareOrganizationRevenue and us-gaap:HealthCareOrganizationPatientServiceRevenue) are part of network 124000 – Statement – Statement of Income (Including Gross Margin)

(Use this link to go to the US GAAP XBRL Taxonomy, <http://goo.gl/uxcPBe>)



The second location of health care related these health care related revenues concepts is 955000 – Disclosure – Health Care Organization

(Use this link to go to the US GAAP XBRL Taxonomy, <http://goo.gl/TboL8l>)



Second and most importantly, this specific example is representative of a general issue that exists within XBRL-based public company financial filings to the SEC. Meaning, a solution is not only needed for the issue I am pointing out here, solutions are need for many, many other areas within the US GAAP XBRL Taxonomy and XBRL-based public company financial filings which use that taxonomy. The general pattern is how concepts should be used relative to one another.

The diagram below maps the calculations from the US GAAP XBRL Taxonomy to one another in order to see the combined flow. This flow is rather confusing.

