

EY1

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
Merrill	EY	0001503518	21st Century Oncology Holdings, Inc.	2	CFE: Inappropriate extension concept, rtsx:IncomeLossFromEquityMethodInvestmentsNetOfTax. When fixed, need new reporting style, IEMIT.
Workiva	EY	0000002488	ADVANCED MICRO DEVICES INC	1	CFE: Three conflicting concepts for line item income from continuing operations before tax.
Workiva	EY	0000874761	AES CORP	2	CFE: Held for sale cash issue, cash flow statement. Need new report frame. SPEC8 but with IEMIT.
Workiva	EY	0001499268	Affinity Gaming	1	CFE: WHOLE revenue concept used within PART (PART used outside WHOLE).
RR Donnelley	EY	0001124804	ALLSCRIPTS HEALTHCARE SOLUTIONS, INC.	1	CFE: WHOLE-PART conflict related to income statement concept, us-gaap:NetIncomeLossAttributableToNoncontrollingInterest
Workiva	EY	0001176948	ARES MANAGEMENT LP	1	CFE: Inappropriate use of dimensions on balance sheet.
RR Donnelley	EY	0001645494	ARRIS INTERNATIONAL PLC	1	CFE: Inappropriate use of dimensions on SCI.
EDGARfilings PROfile	EY	0000792987	ASTEC INDUSTRIES INC	1	CFE: Inappropriate use of concept us-gaap:OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParent.
EDGARfilings PROfile	EY	0001332349	Brookdale Senior Living Inc.	1	CFE: Reversed polarity of fact for net income attributable to noncontrolling interest.
Workiva	EY	0001358403	Bellicum Pharmaceuticals, Inc.	1	CFE: Uses us-gaap:OtherComprehensiveIncomeLossNetOfTax to represent comprehensive income.
Workiva	EY	0000885725	BOSTON SCIENTIFIC CORPORATION	1	CFE: Inconsistent/conflicting revenue facts.
Workiva	EY	0000014707	CALERES INC	1	CFE: Inconsistent/conflicting revenues facts. Intersegment sales, segment information.
RR Donnelley	EY	0001020214	CERUS CORP	1	CFE: Contradictory revenues facts.
Workiva	EY	0001586300	CHC Group Ltd.	4	CFE: Mixing partnership and corporation net income concepts. Reversed fact polarity Comprehensive Income (Loss) Attributable to Noncontrolling Interest
Workiva	EY	0000723254	CINTAS CORP	1	CFE: Inappropriate concept for net cash flow, us-gaap:NetCashProvidedByUsedInContinuingOperations
Workiva	EY	0000726854	CITY HOLDING CO	1	CFE: Conflicting/inconsistent provision for loan loss issue. Error related to concept us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest.
Workiva	EY	0001334978	Clear Channel Outdoor Holdings, Inc.	1	CFE: Improper use of concept us-gaap:AssetsNoncurrent in a disclosure.
Workiva	EY	0000028412	Comerica INC /NEW/	1	CFE: Inconsistent net income (loss) facts. Issue related to undistributed earnings, us-gaap:UndistributedEarningsLossAllocatedToParticipatingSecuritiesDiluted.
Workiva	EY	0001367920	Concert Pharmaceuticals, Inc.	1	CFE: Using concept us-gaap:OtherComprehensiveIncomeLossNetOfTax to report comprehensive income.

21st Century Oncology Holdings, Inc.

<http://www.sec.gov/Archives/edgar/data/1503518/000155837016010067/0001558370-16-010067-index.htm>

Company created an inappropriate extension concept. That concept exists in the US GAAP XBRL Taxonomy. If it does NOT exist, then someone should be able to precisely explain the difference between the existing concept "us-gaap:IncomeLossFromEquityMethodInvestments". See:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3552115\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92625*p~0 0 1 0 0 0 0 1\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3552115)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92625*p~0 0 1 0 0 0 0 1)!rg~(rg~32*p~12))

Further, there are numerous other public companies that report this exact pattern of facts and they DO use the existing US GAAP XBRL Taxonomy concept. If this extension is correct, then those filings are incorrect and should be using an extension concept.

What is missing is a clear explanation of exactly why this extension concept is justifiable and a clear message from the FASB that a new concept will be added and WHY that new concept is appropriate. There is no way one can justify not adding this high-level concept to the US GAAP XBRL Taxonomy should this extension concept be somehow justifiable. Further, that justification need not be some secret. Communicating the correct way to represent this and getting everyone on the same page would be a very good thing.

Impairment loss	770,000	2,595,000		
Early extinguishment of debt				37,390,000
Fair value measurements	34			00
(Gain) loss on foreign currency transactions	(5,000)	500,000	333,000	537,000
Total expenses	321,163,000	860,295,000	314,641,000	942,977,000
Loss before income taxes and equity interest in net income of joint ventures	(75,000,000)	(85,935,000)	(52,384,000)	(126,874,000)
Income tax expense	3,166,000	7,967,000	2,851,000	7,198,000
Net loss before equity interest in net income of joint ventures	(78,650,000)	(93,902,000)	(55,235,000)	(134,072,000)
Equity interest in net income of joint ventures, net of tax	150,000	957,000	(10,000)	202,000
Net loss	(78,500,000)	(92,945,000)	(55,245,000)	(133,870,000)
Net income attributable to noncontrolling interests - redeemable and non-redeemable	(1,422,000)	(4,534,000)	(2,530,000)	(6,610,000)
Net loss attributable to 21st Century Oncology Holdings, Inc. shareholders	(79,922,000)	(97,479,000)	(57,775,000)	(140,480,000)

ADVANCED MICRO DEVICES INC

<http://www.sec.gov/Archives/edgar/data/2488/000000248817000043/0000002488-17-000043-index.htm>

This might not be an error. This is included in order to get to the bottom of the correct approach for using these two concepts. This company reports these two facts:

Fact determination of		
fact:IncomeLossFromContinuingOperationsBeforeTax		
1	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	-458,000,000
2	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	-448,000,000

Income statement: (second concept)

Interest expense	(156,000,000)	(160,000,000)	(177,000,000)
Other income (expense), net	80,000,000	(5,000,000)	(66,000,000)
Loss before equity loss and income taxes	(448,000,000)	(646,000,000)	(398,000,000)
Provision for income taxes	39,000,000	14,000,000	5,000,000
Equity in income (loss) of ATMP JV	(10,000,000)	0	0
Net loss	(497,000,000)	(660,000,000)	(403,000,000)

2434404 - Disclosure - Income Taxes (Details) (Schedule of Income (Loss) before Income Tax): (first concept)

Income Tax Disclosure [Abstract]	2016-09-25 - 2016-12-31	2016-06-26 - 2016-09-24	2016-03-27 - 2016-06-25	2015-12-27 - 2016-12-31
Income Tax Disclosure [Abstract]				
U.S.				(604,000,000)
Foreign				146,000,000
Income (loss) before income taxes	(44,000,000)	(397,000,000)	101,000,000	(458,000,000)

Note that the following shows the relations between these two concepts per the US GAAP XBRL Taxonomy:

Calculations

124000 - Statement - Statement of Income (Including Gross Margin)

	Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Noncontrolling Interest	Cr
+	Income (Loss) from Equity Method Investments	Cr
	<hr/> Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	Cr

Note that the filer reports a fact on the income statement using the concept “us-gaap:IncomeLossFromEquityMethodInvestments”, see the line item “Equity in income (loss) of ATMP JV” on above income statement.

And therefore, those three concepts all reconcile appropriately.

AES CORP

<http://www.sec.gov/Archives/edgar/data/2488/000000248817000043/0000002488-17-000043-index.htm>

Fact determination of fac:IncomeLossFromContinuingOperationsBeforeTax		
1	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	313,000,000
2	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	137,000,000

Income statement: SECOND concept

Foreign currency transaction gains (losses)	(15,000,000)	107,000,000	11,000,000
Other non-operating expense	(2,000,000)	0	(128,000,000)
INCOME FROM CONTINUING OPERATIONS BEFORE TAXES AND EQUITY IN EARNINGS OF AFFILIATES	137,000,000	1,154,000,000	1,443,000,000
Income tax benefit (expense)	188,000,000	(472,000,000)	(371,000,000)
Net equity in earnings of affiliates	36,000,000	105,000,000	19,000,000
INCOME FROM CONTINUING OPERATIONS	361,000,000	787,000,000	1,091,000,000
Income (loss) from operations of discontinued businesses, net of income tax benefit (expense) of \$9, \$7, and \$(71), respectively	(19,000,000)	(25,000,000)	111,000,000
Net loss from disposal and impairments of discontinued businesses, net of income tax benefit (expense) of \$5, \$0, and \$(4)			

Note that the line item “Net equity in earnings of affiliates” reports the fact using the concept “us-gaap:IncomeLossFromEquityMethodInvestments”

Note that the following shows the relations between these two concepts per the US GAAP XBRL Taxonomy but that the income from equity method investments reported to NOT reconcile these concepts.

Also, in this case the SECOND concept is used on BOTH the income statement and the tax disclosure of the same information as ADVANCED MICRO DEVICES INC above, but HOW the concepts are used and what concepts are used is different.

Calculations		
124000 - Statement - Statement of Income (Including Gross Margin)		
	Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Noncontrolling Interest	Cr
+	Income (Loss) from Equity Method Investments	Cr
	<u>Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest</u>	Cr


This is the pre tax income disclosure: SECOND concept

Income Tax Disclosure [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Tax Disclosure [Abstract]			
Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Extraordinary Items, Noncontrolling Interest [Abstract]			
U.S.	(1,305,000,000)	(612,000,000)	(560,000,000)
Non-U.S.	1,442,000,000	1,766,000,000	2,003,000,000
INCOME FROM CONTINUING OPERATIONS BEFORE TAXES AND EQUITY IN EARNINGS OF AFFILIATES	137,000,000	1,154,000,000	1,443,000,000

But then, the FIRST CONCEPT is used in the Segment disclosure:

2417405 - Disclosure - Segments and Geographic Information Segment and Geographic Information (Adjusted Pre-Tax Contributions & ...)

Rendering



Reporting Entity [Axis]

0000874761 (<http://www.sec.gov/CIK>)

Fact Characteristics and Properties

Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000874761 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Consolidation Items [Axis]	Consolidation Items [Domain]
Business Segments [Axis]	Segments [Domain]
Concept	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest
Name (From Taxonomy)	IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary

Segment Profit (Loss)

Segment Contribution

Adjusted

Reconciliation

Operation

Unrealized

Unrealized

Dispositive

Impaired

Loss on

INCOME FROM CONTINUING OPERATIONS BEFORE TAXES AND EQUITY IN EARNINGS OF AFFILIATES			137,000,000	
Net equity in earnings of affiliates	3,000,000	1,000,000	36,000,000	0
Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest			313,000,000	
Pre-tax contribution			(140,000,000)	

It seems to me that (a) there should be consistency between ADVANCED MICRO DEVICES INC and this report and/or (b) any differences should be explainable.

Affinity Gaming

<http://www.sec.gov/Archives/edgar/data/1499268/000162828016021206/0001628280-16-021206-index.htm>

What is wrong with this filings is that the WHOLE of revenue is used as a PART; and a PART is used as the WHOLE.

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=\(a=3190*1=772\)lang=\(code=en-us\)path=\(g=92625*p=0_0_1_0_0_0_0_0_0_0_2\)lrg=\(rg=32*p=12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax=(id=161*v=5016)con=(id=3559162)net=(a=3190*1=772)lang=(code=en-us)path=(g=92625*p=0_0_1_0_0_0_0_0_0_0_2)lrg=(rg=32*p=12))

124000 - Statement - Statement of Income (Including Gross Margin)			
	Revenue, Net	Cr	us-gaap:SalesRevenueNet
+	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	us-gaap:Revenues
+	Other Income	Cr	
+	Revenues	Cr	

Clearly one can see that “us-gaap:SalesRevenueNet” is a PART of the WHOLE “us-gaap:Revenues”.

Yet, the roles of the concepts is reversed from how the US GAAP XBRL Taxonomy represents those two concepts:

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
REVENUE				
Casino	70,252,000	225,016,000		
Food and beverage	9,344,000	36,222,000		
Lodging	6,302,000	20,894,000		
Fuel and retail	14,347,000	39,877,000		
Other	5,767,000	10,689,000		
Total revenue	104,012,000	311,432,000	113,939,000	337,221,000
Promotional allowances	(7,584,000)	(24,596,000)	(11,989,000)	(36,782,000)
Net revenue	96,428,000	286,836,000	101,950,000	300,439,000
EXPENSE				
Casino	26,000,000	79,562,000	29,271,000	88,961,000
Food and beverage	9,439,000	30,609,000	12,022,000	35,649,000
Lodging	4,462,000	13,015,000	4,345,000	12,451,000

That is an error.

ALLSCRIPTS HEALTHCARE SOLUTIONS, INC.

<http://www.sec.gov/Archives/edgar/data/1124804/000156459017002448/0001564590-17-002448-index.htm>

Per the US GAAP XBRL Taxonomy, this is the relation between these three concepts:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3555282\)!net~\(a~3190*!~772\)!lang~\(code~en-us\)!path~\(g~92625*p~0 0 1 0 0 2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3555282)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92625*p~0 0 1 0 0 2)!rg~(rg~32*p~12))

Net Income (Loss) Attributable to Parent

Calculations		
124000 - Statement - Statement of Income (Including Gross Margin)		
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Cr	us-gaap:ProfitLoss
Net Income (Loss) Attributable to Noncontrolling Interest	Dr	us-gaap:NetIncomeLossAttributableToNoncontrollingInterest
Net Income (Loss) Attributable to Parent	Cr	us-gaap:NetIncomeLoss

On the income statement, all three of these concepts are used. However, a FORTH concept is added which is a PART of the WHOLE “Net income (loss) attributable to noncontrolling interest”. So what the filer is saying is that the WHOLE of net income (loss) attributable to noncontrolling interest PLUS MORE is the difference between total net income and net income attributable to parent. That violates what is specified by the US GAAP XBRL Taxonomy. Rather than using a WHOLE and then a PART; two PARTS should be used to reconcile the net income facts.

Equity in net loss of Unconsolidated investme	(7,500,000)	(2,100,000)	(398,000)
Income (loss) before income taxes	(14,784,000)	570,000	(68,117,000)
Income tax benefit (provision)	17,814,000		
Net income (loss)	3,030,000		
Less: Net income attributable to non-controlling interests	(146,000)	(170,000)	0
Less: Accretion of redemption preference on redeemable convertible non-controlling interest - Netsmart	(28,536,000)	0	0
Net loss attributable to Allscripts Healthcare Solutions, Inc. stockholders	(25,652,000)	(2,226,000)	(66,453,000)
Loss per share - basic attributable to Allscripts Healthcare Solutions,			

ARES MANAGEMENT LP

<http://www.sec.gov/Archives/edgar/data/1176948/000162828017001756/0001628280-17-001756-index.htm>

Inappropriate use of dimensions on balance sheet. Don't want to fight this battle right now. Will document this at a later time.

ARRIS INTERNATIONAL PLC

<http://www.sec.gov/Archives/edgar/data/1645494/000119312517065796/0001193125-17-065796-index.htm>

Inappropriate application of XBRL dimensions. Talk to Campbell Pryde. Further proof that this is represented incorrectly is that the XBRL calculation relations do not roll up.

Statement [Line Items]	Period [Axis]					
	2016-01-01 - 2016-12-31		2015-01-01 - 2015-12-31		2014-01-01 - 2014-12-31	
	Equity Components		Equity Components		Equity Components	
	Total ARRIS Group, Inc stockholders' equity	Equity Component [Domain]	Total ARRIS Group, Inc stockholders' equity	Equity Component [Domain]	Total ARRIS Group, Inc stockholders' equity	Equity Component [Domain]
Consolidated net income		8,961,000		84,459,000		327,211,000
Available-for-sale securities:						
Unrealized loss on available-for-sale securities, net of tax of \$6, \$37 and \$73 in 2016, 2015 and 2014, respectively	(11,000)		(64,000)		(127,000)	
Reclassification adjustments recognized in net income, net of tax of \$(9), \$(100) and \$89 in 2016, 2015 and 2014, respectively	15,000		172,000		(154,000)	
Net change in available-for-sale	4,000		108,000		(281,000)	
Derivative instruments:						
Unrealized gain (loss) on derivative instruments, net of tax of \$(472), \$4,936 and \$3,149 in 2016, 2015 and 2014, respectively	1,631,000		(8,319,000)		(5,391,000)	
Reclassification adjustments recognized in net income, net of tax of \$(1,691), \$(2,791) and \$(2,784) in 2016, 2015 and 2014, respectively	5,821,000		4,704,000		4,766,000	
Net change in derivative instruments	7,452,000		(3,615,000)		(625,000)	
Pension liabilities:						
Unrealized (loss) gain on pension liability, net of tax of \$1,425, \$(1,082) and \$2,709 in 2016, 2015 and 2014, respectively	(2,934,000)		2,044,000		(5,273,000)	
Reclassification adjustments recognized in net income, net of tax of \$(155), \$(498) and \$(261) in 2016, 2015 and 2014, respectively	319,000		942,000		508,000	
Net change in pension liabilities	(2,615,000)		2,986,000		(4,765,000)	
Cumulative translation adjustments	11,096,000		(1,078,000)		(714,000)	
Net current-period other comprehensive income (loss)	15,937,000	15,950,000	(1,599,000)	(1,624,000)	(6,385,000)	(6,385,000)
Comprehensive income		24,898,000		82,860,000		320,826,000
Comprehensive loss attributable to noncontrolling interest		(9,127,000)		(7,747,000)		
Comprehensive income attributable to ARRIS International plc		34,025,000		90,607,000		320,826,000

See the HTML: this is straight forward.

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (LOSS)

	For the Years Ended December 31,		
	2016	2015	2014
	(in thousands)		
Consolidated net income	\$ 8,961	\$ 84,459	\$327,211
Available-for-sale securities:			
Unrealized loss on available-for-sale securities, net of tax of \$6, \$37 and \$73 in 2016, 2015 and 2014, respectively	(11)	(64)	(127)
Reclassification adjustments recognized in net income, net of tax of \$(9), \$(100) and \$89 in 2016, 2015 and 2014, respectively	15	172	(154)
Net change in available-for-sale	4	108	(281)
Derivative instruments:			
Unrealized gain (loss) on derivative instruments, net of tax of \$(472), \$4,936 and \$3,149 in 2016, 2015 and 2014, respectively	1,631	(8,319)	(5,391)
Reclassification adjustments recognized in net income, net of tax of \$(1,691), \$(2,791) and \$(2,784) in 2016, 2015 and 2014, respectively	5,821	4,704	4,766
Net change in derivative instruments	7,452	(3,615)	(625)
Pension liabilities:			
Unrealized (loss) gain on pension liability, net of tax of \$1,425, \$(1,082) and \$2,709 in 2016, 2015 and 2014, respectively	(2,934)	2,044	(5,273)
Reclassification adjustments recognized in net income, net of tax of \$(155), \$(498) and \$(261) in 2016, 2015 and 2014, respectively	319	942	508
Net change in pension liabilities	(2,615)	2,986	(4,765)
Cumulative translation adjustments	11,096	(1,078)	(714)
Other comprehensive income (loss), net of tax	15,937	(1,599)	(6,385)
Comprehensive income	24,898	82,860	320,826
Comprehensive loss attributable to noncontrolling interest	(9,127)	(7,747)	—
Comprehensive income attributable to ARRIS International plc	\$ 34,025	\$ 90,607	\$320,826

See accompanying notes to the consolidated financial statements.

ASTEC INDUSTRIES INC

<http://www.sec.gov/Archives/edgar/data/792987/000079298717000008/0000792987-17-000008-index.htm>

What is going on here in the statement of comprehensive income is that the filer is mixing “parent + noncontrolling interest” net income concept (i.e. us-gaap:ProfitLoss) and other comprehensive income attributable to PARENT.

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME [Abstract]	Period [Axis]		
	us-gaap:ProfitLoss		2014-01-01 - 2014-12-31
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME [Abstract]			
Net income	54,988,000	31,966,000	34,206,000
Other comprehensive loss:			
Change in unrecognized pension and post-retirement benefit costs	(80,000)	(178,000)	(1,820,000)
Tax benefit on change in unrecognized pension and post-retirement benefit costs	29,000	36,000	699,000
Foreign currency translation adjustments	(2,420,000)	(13,848,000)	(7,670,000)
Tax (expense) benefit on foreign currency translation adjustments	(5,527,000)	3,341,000	770,000
Other comprehensive loss	(7,998,000)	(10,649,000)	(8,021,000)
Comprehensive loss attributable to non-controlling interest	(137,000)	(1,603,000)	(565,000)
Comprehensive income attributable to controlling interest	47,127,000	22,920,000	26,750,000

us-gaap:OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParent

Further, comprehensive income (parent + noncontrolling interest) is NOT explicitly reported on the statement of comprehensive income, but it can be derived because both of its parts, the PARENT and the NONCONTROLLING INTERES are explicitly reported:

Comprehensive Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Value	Fact
Comprehensive Income (Loss) [Roll Up]		
Comprehensive Income (Loss) Attributable to Parent	47,127,000	fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[47,127,000]]
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	(137,000)	fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[-137,000]]
Comprehensive Income (Loss)	46,990,000	fac:ComprehensiveIncomeLoss[46,990,000] = fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[47,127,000]] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[-137,000]]

Then, for this calculation, net income (loss) and other comprehensive income (loss) are both explicitly reported; but they do not reconcile to the total comprehensive income, the BLUE #1 above and below:

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)	54,988,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[54,988,000]]
Other Comprehensive Income (Loss)	(7,964,000)	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-7,964,000]]
Comprehensive Income (Loss)	46,990,000	fac:ComprehensiveIncomeLoss[46,990,000] = fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[47,127,000]] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[-137,000]]
Validation Results [Hierarchy]		
IS10	(34,000)	fac:ComprehensiveIncomeLoss[46,990,000] = (fac:NetIncomeLoss[us-gaap:ProfitLoss[54,988,000]] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-7,964,000]])

Statement of changes in equity:

Statement [Line Items]	Components [Axis]						
	Common Stock [Member]	Additional Paid-in Capital [Member]	Accumulated Other Comprehensive Loss [Member]	Company Shares Held by SERP [Member]	Retained Earnings [Member]	Non-Controlling Interest [Member]	Equity Component [Domain]
Balance	4,598,000	137,883,000	(23,564,000)	(1,778,000)	490,933,000	1,786,000	609,858,000
Balance (in shares)	22,988,000						22,988,000
Net income					55,159,000	(171,000)	54,988,000
Quarterly dividends		9,000			(9,226,000)		(9,217,000)
Other comprehensive loss			(7,998,000)			34,000	(7,964,000)
Change in ownership interest of							

Bellicum Pharmaceuticals, Inc.

<http://www.sec.gov/Archives/edgar/data/1358403/000135840317000050/0001358403-17-000050-index.htm>

Used an "other comprehensive income" concept to represent "comprehensive income". Clear error.

Interest income	909,000	641,000	35,000
Interest expense	(1,760,000)	(12,000)	(1,791,000)
Loss on disposal of assets	(10,000)	(42,000)	0
Change in fair value of warrant liability	0	0	(24,371,000)
Total other income (expense)	(861,000)	587,000	(26,127,000)
NET LOSS	(69,241,000)	(48,548,000)	(83,965,000)
Preferred stock dividends	0	0	(1,432,000)
Net loss attributable to common stockholders	(69,241,000)	(48,548,000)	(85,397,000)
Net loss per share attributable to common shareholders - basic and diluted			(0.4)
Weighted-average shares outstanding-basic and diluted	26,346,606	26,346,603	2,508,960
Net Loss	(69,241,000)	(48,548,000)	(83,965,000)
Other comprehensive loss:			
Unrealized gain (loss) on securities, net	319,000	(302,000)	0
Comprehensive loss	(68,922,000)	(48,850,000)	(83,965,000)

BOSTON SCIENTIFIC CORPORATION

<http://www.sec.gov/Archives/edgar/data/885725/000088572517000006/0000885725-17-000006-index.htm>

Fact determination of fac:Revenues		
1	us-gaap:Revenues	9,076,000,000
2	us-gaap:SalesRevenueNet	8,386,000,000
	us-gaap:SalesRevenueSer	

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~\(a~3190~!~772\)!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~!~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

Income statement: uses SECOND concept:

Statement [Line Items]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Net sales	8,386,000,000	7,477,000,000	7,380,000,000
Cost of products sold	2,424,000,000	2,173,000,000	2,210,000,000
Gross profit	5,962,000,000	5,304,000,000	5,170,000,000
Operating expenses:			
Selling, general and administrative expenses	3,099,000,000	2,873,000,000	2,902,000,000
Research and development expenses	920,000,000	876,000,000	817,000,000
Royalty expense	79,000,000	50,000,000	11,000,000

Segment disclosure: uses FIRST concept to represent “Net sales allocated to reportable segments”.

2418402 - Disclosure - Segment Reporting (Details) Schedule Of Segment Reporting Information By Segment [Table]			
Rendering			
Reporting Entity [Axis]		Fact Characteristics and Properties	
		Properties	Occurrences
		Characteristic, trait or fact	Value of characteristic, trait, or fact
		Reporting Entity	0000885725 (http://www.sec.gov/CIK)
		Period [Axis]	2016-01-01 - 2016-12-31
		Statement, Business Segments [Axis]	Segment [Domain]
		Entity-Wide Disclosure on Geographic Areas, Revenue from External Customers Attributed to Individual Foreign Countries [Axis]	Segment, Geographical [Domain]
Products and Services [Axis]	Segment	Products and Services [Axis]	Products and Services [Domain]
		Concept	Revenues
		Name (From Taxonomy)	Revenues
		Prefix (From Taxonomy)	us-gaap
		Balance Type	Credit
		Period Type	For Period (duration)
Products and Services [Domain]	Revenue from External Customers	Property, Plant and Equipment, Net	307,000,000
		Net sales	1,000,000,000
		Net sales allocated to reportable segments	9,076,000,000
		Impact of foreign currency fluctuations	(690,000,000)
		Net sales	8,386,000,000
		Net sales allocated to reportable segments	2,877,000,000
		Impact of foreign currency fluctuations	(8,386,000,000)

Brookdale Senior Living Inc.

<http://www.sec.gov/Archives/edgar/data/1332349/000133234917000005/0001332349-17-000005-index.htm>

Simple case of reversing the value of net income (loss) attributable to noncontrolling interest. Easy to see because ERROR amount is DOUBLE the value.

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	Value	Fact
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent		fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[-404,397,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	(404,397,000)	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[239,000]]
Net Income (Loss)	(404,636,000)	fac:NetIncomeLoss[us-gaap:ProfitLoss[-404,636,000]]
Validation Results [Hierarchy]		
IS7	(478,000)	fac:NetIncomeLoss[us-gaap:ProfitLoss[-404,636,000]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[-404,397,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[239,000]])

Income statement:

020000 - Statement - CONSOLIDATED STATEMENTS OF OPERATIONS			
CONSOLIDATED STATEMENTS OF OPERATIONS			
Reporting Entity [Axis]	0001332349 (http://www.sec.gov/CIK)		
CONSOLIDATED STATEMENTS OF OPERATIONS (Parenthetical) [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Facility lease expense	678,000,000	678,000,000	678,000,000
Depreciation and amortization	678,000,000	678,000,000	678,000,000
Asset impairment	678,000,000	678,000,000	678,000,000
Loss on acquisition	678,000,000	678,000,000	678,000,000
Loss on facility lease	678,000,000	678,000,000	678,000,000
Costs incurred	678,000,000	678,000,000	678,000,000
Interest income	678,000,000	678,000,000	678,000,000
Interest expense	678,000,000	678,000,000	678,000,000
Debt	678,000,000	678,000,000	678,000,000
Capital and financial	678,000,000	678,000,000	678,000,000
Amortization of discount	678,000,000	678,000,000	678,000,000
Change in fair value	678,000,000	678,000,000	678,000,000
Debt modification	678,000,000	678,000,000	678,000,000
Equity in earnings	678,000,000	678,000,000	678,000,000
Gain (Loss) on sale	678,000,000	678,000,000	678,000,000
Income Taxes	678,000,000	678,000,000	678,000,000
Other non-operating income	14,801,000	8,557,000	6,789,000
Income (loss) before income taxes	(399,258,000)	(550,364,000)	(330,731,000)
(Provision) benefit for income taxes	(5,378,000)	92,209,000	181,305,000
Net income (loss)	(404,636,000)	(458,155,000)	(149,426,000)
Net income (loss) attributable to noncontrolling interest	239,000	678,000	436,000

CALERES INC

<http://www.sec.gov/Archives/edgar/data/14707/000001470717000010/0000014707-17-000010-index.htm>

Conflicting/contradictory revenues concepts, used inconsistently with US GAAP XBRL taxonomy

Fact determination of fac:Revenues		
1	us-gaap:Revenues	91,415,000
2	us-gaap:SalesRevenueNet	-
3	us-gaap:SalesRevenueServicesNet	-
4	us-gaap:SalesRevenueGoodsNet	2,579,388,000
	us-gaap:RevenuesNetOfIncomeExpense	

This is the relation between those concepts 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=\(a=3190*|-772\)|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*|-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	us-gaap:SalesRevenueNet
+	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	us-gaap:Revenues
+	Other Operating Income	Cr	
+	Other Income	Cr	
+	Revenues	Cr	
Revenue, Net			
Calculations			
124000 - Statement - Statement of Income (Including Gross Margin)			
	Sales Revenue, Goods, Net	Cr	us-gaap:SalesRevenueGoodsNet
+	Shipping and Handling Revenue	Cr	
+	Sales Revenue, Services, Net	Cr	us-gaap:SalesRevenueServicesNet
+	Sales Revenue from Energy Commodities and Services	Cr	
+	Electric and Gas Revenue	Cr	
+	Phase-in Plan, Amount of Capitalized Costs Recovered	Cr	
+	Oil and Gas Revenue	Cr	
+	Revenue Steam Products and Services	Cr	
+	Other Revenue, Net	Cr	
+	Sale of Trust Assets to Pay Expenses	Cr	
+	Passenger Revenue	Cr	
+	Cargo and Freight Revenue	Cr	us-gaap:SalesRevenueNet
+	Revenue, Net	Cr	

Income statement: uses SECOND concept.

Income Statement [Abstract]	2016-10-30 - 2017-01-28	2016-07-31 - 2016-10-29	2016-05-01 - 2016-07-30	2016-01-31 - 2017-01-28	2016-01-31 - 2017-01-28
Income Statement [Abstract]					
Net sales	639,488,000	732,230,000	622,937,000	2,579,388,000	58,415,000
Cost of goods sold				1,517,397,000	
Gross profit	260,872,000	293,771,000	259,555,000	1,061,991,000	24,415,000
Selling and administrative expenses				927,602,000	
Restructuring and other special charges, net	20,200,000			23,404,000	
Operating earnings				110,985,000	

Segment disclosure: FIRST concept

Disclosure - Business Segment Information (Schedule of Business Segment Information) (Details) Schedule of Segment Reporting				
Rendering				
Reporting Entity [Axis]	0000014707 (http://www.sec.gov/CIK)			
	2016-01-31 - 2017-01-28			
	Segments [Axis]			
Segment Reporting Information [Line Items]	Brand Portfolio [Member]	Other [Member]	Segment [Domain]	Segment [Domain]
External sales	989,323,000		2,579,388,000	
Intersegment sales	91,415,000		91,415,000	
Depreciation and amortization				
Operating earnings				
Segment assets				
Purchases of property and equipment				
Capitalized software				
Fact Characteristics and Properties				
Properties		Occurrences		
Characteristic, trait or fact		Value of characteristic, trait, or fact		
Reporting Entity		0000014707 (http://www.sec.gov/CIK)		
Period [Axis]		2016-01-31 - 2017-01-28		
Segments [Axis]		Segment [Domain]		
Concept		Revenues		
Name (From Taxonomy)		Revenues		
Prefix (From Taxonomy)		us-gaap		
Balance Type		Credit		
Period Type		For Period (duration)		
Data Type		Monetary		
Fact Value		91415000		

CERUS CORP

<http://www.sec.gov/Archives/edgar/data/1020214/000156459017003711/0001564590-17-003711-index.htm>

Again, conflicting/contradictory revenues facts, inconsistent with US GAAP XBRL Taxonomy. After you have looked at several of these similar reporting situations and you see that “us-gaap:Revenues” is MISUSED in several different ways as contrast to consistently misused; then clearly something is going on.

Fact determination of fac:Revenues		
1	us-gaap:Revenues	39,275,000
2	us-gaap:SalesRevenueNet	-
3	us-gaap:SalesRevenueServicesNet	-
4	us-gaap:SalesRevenueGoodsNet	37,183,000
5	us-gaap:RevenuesNetOfInherentExpense	-

This is the relation between those concepts 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~\(a~3190*|r~772\)|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*|r~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	us-gaap:SalesRevenueNet
+	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	us-gaap:Revenues
+	Other Income	Cr	
	Revenues	Cr	

Revenue, Net			
Calculations			
	Sales Revenue, Goods, Net	Cr	us-gaap:SalesRevenueGoodsNet
+	Shipping and Handling Revenue	Cr	
+	Sales Revenue, Services, Net	Cr	us-gaap:SalesRevenueServicesNet
+	Sales Revenue from Energy Commodities and Services	Cr	
+	Electric and Gas Revenue	Cr	
+	Phase-in Plan, Amount of Capitalized Costs Recovered	Cr	
+	Oil and Gas Revenue	Cr	
+	Revenue Steam Products and Services	Cr	
+	Other Revenue, Net	Cr	
+	Sale of Trust Assets to Pay Expenses	Cr	
+	Passenger Revenue	Cr	
+	Cargo and Freight Revenue	Cr	us-gaap:SalesRevenueNet
	Revenue, Net	Cr	

Income statement: SECOND concept.

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]			
Product revenue	37,183,000	34,223,000	36,416,000
Cost of product revenue	20,295,000	23,464,000	21,188,000
Gross profit on product revenue	16,888,000	10,759,000	15,228,000
Government contracts revenue	2,092,000		
Operating expenses			

Segment disclosure: FIRST concept used

ire - Revenue by Geographical Location (Detail) Schedule Of Entity Wide Revenue By Major Customers By Reporting Se

Rendering					
Reporting Entity [Axis]	0001020214 (http://www.sec.gov)				
				2016-07-01 - 2016-09-30	
				Geographical	
Revenue, Major Customer [Line Items]	US	Other Countries	Geographical	Geographical	
Product revenue	2,859,000	8,868,000	37,183,000	10,17	
Government contracts revenue			2,092,000	26	
Total revenue			39,275,000		

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001020214 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Geographical	Geographical
Concept	Revenues
Name (From Taxonomy)	Revenues
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	39275000

CHC Group Ltd.

<http://www.sec.gov/Archives/edgar/data/1586300/000162828016022023/0001628280-16-022023-index.htm>

Two errors.

First error. The concept “us-gaap:IncomeLossFromContinuingOperations” is being used inconsistently from how other filers use that concept. This is one of the more misused concepts and appears in many incorrect places, including in this case. Further, the concept “us-gaap:NetIncomeLoss” is used to represent the “controlling interest” or more commonly called “parent”. Note the two concepts “us-gaap:ProfitLoss” and “us-gaap:NetIncomeLossAttributableToNoncontrollingInterest”. The difference between those two is the net income attributable to parent (i.e. us-gaap:NetIncomeLoss).

Income tax expense	(11,166,000)	(11,223,000)	(9,342,000)	(9,850,000)
Net loss	(129,856,000)	(965,648,000)	(41,964,000)	(88,606,000)
Net earnings (loss) attributable to:				
Controlling interest	(127,613,000)	(963,963,000)	(41,116,000)	(87,478,000)
Non-controlling interests	(2,243,000)	(1,685,000)	(848,000)	(1,128,000)
Net loss	(129,856,000)	(965,648,000)	(41,964,000)	(88,606,000)
Net loss attributable to controlling interest	(127,613,000)	(962,962,000)	(41,116,000)	(87,478,000)
Redeemable convertible preferred share dividends including cumulative effect of dividends in arrears of \$0.2 million, \$nil, \$0.4 million, and \$0.8 million	0	(784,000)	(13,608,000)	(26,932,000)
Adjustment of redeemable non-controlling interest to redemption amount (note 3(a)(i))	(2,017,000)	(1,945,000)	2,154,000	18,530,000

Second, value for line item “non-controlling interests” was entered in reverse:

Statement of Comprehensive Income [Abstract]	Period [Axis]			
	2016-08-01 - 2016-10-31	2016-05-01 - 2016-10-31	2015-08-01 - 2015-10-31	2015-05-01 - 2015-10-31
Statement of Comprehensive Income [Abstract]				
Net loss	(129,856,000)	(965,648,000)	(41,964,000)	(88,606,000)
Other comprehensive earnings (loss):				
Net foreign currency translation adjustments	39,385,000	48,361,000	(12,151,000)	(36,810,000)
Net change in defined benefit pension plan, net of income tax	1,424,000	6,863,000	1,091,000	2,695,000
Comprehensive loss	(89,047,000)	(910,424,000)	(53,024,000)	(122,721,000)
Comprehensive income (loss) attributable to:				
Controlling interest	(87,620,000)	(909,672,000)	(55,546,000)	(141,985,000)
Non-controlling interests	(1,427,000)	(752,000)	2,522,000	19,264,000
Comprehensive loss	(89,047,000)	(910,424,000)	(53,024,000)	(122,721,000)

This can be easily seen by the fact that the amount of the error is double the amount of the value in this testing jig:

Comprehensive Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-05-01 - 2016-10-31	
	Fact	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Comprehensive Income (Loss) Attributable to Parent	(909,672,000)	fac: ComprehensiveIncomeLossAttributableToParent[us-gaap: ComprehensiveIncomeNetOfTax[-909,672,000]]
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	752,000	fac: ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap: ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[752,000]]
Comprehensive Income (Loss)	(910,424,000)	fac: ComprehensiveIncomeLoss[us-gaap: ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[-910,424,000]]
Validation Results [Hierarchy]		
IS9	(1,504,000)	fac: ComprehensiveIncomeLoss[us-gaap: ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[-910,424,000]] = (fac: ComprehensiveIncomeLossAttributableToParent[us-gaap: ComprehensiveIncomeNetOfTax[-909,672,000]] + fac: ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap: ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[752,000]])

CINTAS CORP

<http://www.sec.gov/Archives/edgar/data/723254/000072325417000002/0000723254-17-000002-index.htm>

The problem with this filing is the improper use of the concept “us-gaap:NetCashProvidedByUsedInContinuingOperations” to represent what amounts to net cash flow.

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))

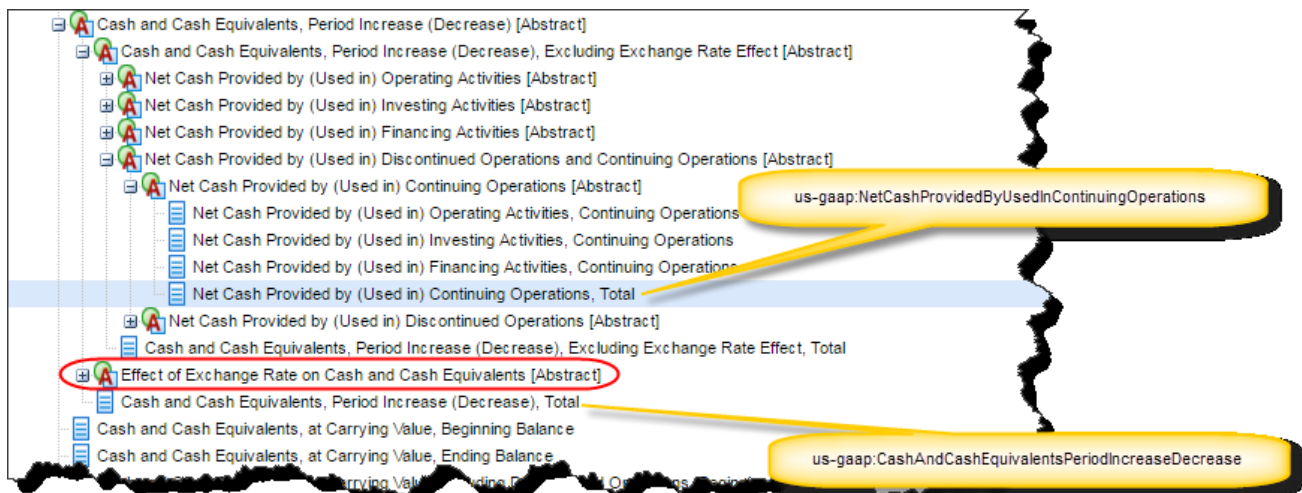
Net Cash Provided by (Used in) Continuing Operations

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”:



Cash flow statement: note effect of exchange gains line item,

Capital expenditures	(155,173,000)	(121,817,000)
Proceeds from redemption of marketable securities	172,968,000	212,081,000
Purchase of marketable securities and investments	(118,270,000)	(271,341,000)
Proceeds from Storage transactions	0	35,338,000
Proceeds from sale of investment in Shred-it	25,876,000	578,257,000
Acquisitions of businesses, net of cash acquired	(17,778,000)	(121,237,000)
Other, net	332,000	1,987,000
Net cash (used in) provided by investing activities	(92,045,000)	313,268,000
Cash flows from financing activities:		
Proceeds from issuance of commercial paper	us-gaap:NetCashProvidedByUsedInContinuingOperations	0
Repayment of debt	(250,000,000)	(16,000)
Prepaid short-term debt financing fees	(13,495,000)	0
Proceeds from exercise of stock-based compensation awards	19,225,000	17,444,000
Repurchase of common stock	(19,230,000)	(402,293,000)
Other, net	(5,572,000)	646,000
Net cash used in financing activities	(203,072,000)	(384,219,000)
Effect of exchange rate changes on cash and cash equivalents	(2,388,000)	(4,374,000)
Net increase in cash and cash equivalents	4,216,000	189,712,000
Cash and cash equivalents at beginning of period	139,357,000	417,073,000
Cash and cash equivalents at end of period	143,573,000	606,785,000

CITY HOLDING CO

<http://www.sec.gov/Archives/edgar/data/726854/000072685417000011/0000726854-17-000011-index.htm>

The ERROR is that these two concepts contradict one another.

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	4,232,000
2	us-gaap:ProvisionForLoanAndLeaseLosses	4,395,000
3	us-gaap:ProvisionForLoanLossesExpensed	-

Per the US GAAP XBRL Taxonomy, this is the relation between those two concepts. Basically, it is logically IMPOSSIBLE for that second concept to have a value MORE than the first concept because the second concept is PART OF the first concept which is the WHOLE.

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~162*v~5017\)!con~\(id~3576951\)!net~\(a~3214*I~777\)!lang~\(code~en-us\)!path~\(wc\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~162*v~5017)!con~(id~3576951)!net~(a~3214*I~777)!lang~(code~en-us)!path~(wc)!rg~(rg~32*p~12))

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
+	Provision for Loan and Lease Losses <i>Dr</i>
+	Provision for Other Credit Losses <i>Dr</i>
+	Provision for Other Losses <i>Dr</i>
	Provision for Loan, Lease, and Other Losses <i>Dr</i>

us-gaap:ProvisionForLoanAndLeaseLosses

us-gaap:ProvisionForLoanLeaseAndOtherLosses

So, the first issue is that the WHOLE is less than the PART which is logically impossible.

Income statement: SECOND concept, also used on statement of cash flow.

Interest Expense			
Interest on deposits	12,052,000	10,886,000	11,012,000
Interest on short-term borrowings	472,000	327,000	342,000
Interest on long-term debt	683,000	617,000	606,000
Total Interest Expense	13,207,000	11,830,000	11,960,000
Net Interest Income	118,945,000	115,244,000	117,606,000
Provision for loan losses	4,395,000	6,988,000	4,054,000
Net Interest Income After Provision for Loan Losses	114,550,000	108,256,000	113,552,000
Non-interest Income			
Gains on sale of investment securities	2,513,000	2,130,000	1,156,000

Allowance for loan losses: FIRST concept.

2406403 - Disclosure - Allowance For Loan Losses (Schedule Of Allowance For Loan Loss By Portfolio Segm			
<div> <div>Rendering</div> <div> </div> </div>			
Reporting Entity [Axis]	0000726854		
Financing Receivable, Allowance for Credit Losses [Line Items]	Period [Axis]		
	DDA Overdrafts	Class of Financing Receivable [...]	Comme indu
Allowance for Loan Losses [Roll Forward]			
Beginning balance	0	657,000	19,251,000
Charge-offs	0)	(1,412,000)	(5,486,000)
Recoveries	0	764,000	1,570,000
Provision	0	(763,000)	(4,232,000)
Provision for acquired loans with deteriorated credit quality	0	0	163,000
Ending balance	0	772,000	19,730,000
Fact Characteristics and Properties			
Properties		Occurrences	
Characteristic, trait or fact		Value of characteristic, trait, or fact	
Reporting Entity		0000726854 (http://www.sec.gov/CIK)	
Period [Axis]		2016-01-01 - 2016-12-31	
Class of Financing Receivable [Axis]		Class of Financing Receivable [Domain]	
Receivables Acquired with Deteriorated Credit Quality [Axis]		Receivables Acquired with Deteriorated Credit Quality [Domain]	
Concept		Provision for Loan, Lease, and Other Losses	
Name (From Taxonomy)		ProvisionForLoanLeaseAndOtherLosses	
Prefix (From Taxonomy)		us-gaap	
Balance Type		Debit	
Period Type		For Period (duration)	
Data Type		Monetary	

Clear Channel Outdoor Holdings, Inc.

<http://www.sec.gov/Archives/edgar/data/1334978/000133497817000004/0001334978-17-000004-index.htm>

Use of the concept “us-gaap:AssetsNoncurrent” incorrectly in a disclosure is inconsistent with the balance sheet.

Per the US GAAP XBRL Taxonomy, this relationship is true:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3545538\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92626*p~0_0_2_0_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3545538)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92626*p~0_0_2_0_2)!rg~(rg~32*p~12))

104000 - Statement - Statement of Financial Position, Classified		
		Assets, Current <i>Dr</i>
+		Assets, Noncurrent <i>Dr</i>
		Assets <i>Dr</i>

Balance sheet:

Reporting Entity [Axis]		
0001334978 (http://www.sec.gov/CIK)		
Statement of Financial Position [Abstract]	Period [Axis]	
	2016-12-31	2015-12-31
PROPERTY, PLANT AND EQUIPMENT		
Structures, net	1,196,676,000	1,391,880,000
Other property, plant and equipment, net	216,157,000	236,106,000
INTANGIBLE ASSETS AND GOODWILL		
Indefinite-lived intangibles	960,966,000	971,327,000
Other intangibles, net	299,617,000	342,864,000
Goodwill	696,263,000	758,575,000
OTHER ASSETS		
Due from iHeartCommunications	885,701,000	930,799,000
Other assets	122,013,000	107,540,000
Total Assets	5,718,828,000	6,306,788,000
CURRENT LIABILITIES		

Other assets disclosure:

s, Inc. (10-K) 2416405 - Disclosure - OTHER INFORMATION - Components of Other Assets (Details)		
Reporting Entity [Axis]	0001334978 (http://www.sec.gov/CIK)	
	Period [Axis]	
Other Income and Expenses [Abstract]	2016-12-31	2015-12-31
Other Income and Expenses [Abstract]		
Investments	10,183,000	8,432,000
Deposits	19,318,000	24,672,000
Prepaid expenses	61,814,000	69,807,000
Other	30,698,000	4,629,000
Total other assets	122,013,000	107,540,000
Fact Characteristics and Properties		
Properties	Occurrences	
Characteristic, trait or fact	Value of characteristic, trait, or fact	
Reporting Entity	0001334978 (http://www.sec.gov/CIK)	
Period [Axis]	2016-12-31	
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	122013000	
Units	USD	
Decimals (rounding)		

Interestingly, there are TWO problems. The second problem is that other assets per the disclosure above and the line item on the balance sheet use DIFFERENT CONCEPTS!

OTHER ASSETS	885,701,000	930,799,000
Due from iHeartCommunications	885,701,000	930,799,000
Other assets	122,013,000	107,540,000
Fact Characteristics and Properties		
Properties	Occurrences	
Characteristic, trait or fact	Value of characteristic, trait, or fact	
Reporting Entity	0001334978 (http://www.sec.gov/CIK)	
Period [Axis]	2016-12-31	
Concept	Other Assets, Noncurrent	
Name (From Taxonomy)	OtherAssetsNoncurrent	
Prefix (From Taxonomy)	us-gaap	
Balance Type	Debit	
Period Type	As Of (instant)	
Data Type	Monetary	
Fact Value	122013000	
Units	USD	
Decimals (rounding)	-3	

Comerica INC /NEW/

<http://www.sec.gov/Archives/edgar/data/28412/000002841217000048/0000028412-17-000048-index.htm>

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	

The undistributed earnings concept is:

us-gaap:UndistributedEarningsLossAllocatedToParticipatingSecuritiesBasic

However, this filer is using a different concept.

Restructuring charges	93,000,000	0	0
Software expense	119,000,000	99,000,000	95,000,000
FDIC insurance expense	54,000,000	37,000,000	33,000,000
Advertising expense			
Litigation-related expense	1,000,000	(32,000,000)	4,000,000
Gain on debt redemption	0		
Other noninterest expenses	135,000,000	160,000,000	173,000,000
Total noninterest expenses	1,930,000,000	1,827,000,000	1,615,000,000
Income before income taxes	670,000,000	750,000,000	870,000,000
Provision for income taxes	193,000,000	229,000,000	277,000,000
Net Income	477,000,000	521,000,000	593,000,000
Less income allocated to participating securities	4,000,000	6,000,000	7,000,000
Net income attributable to common shares	473,000,000	515,000,000	586,000,000

us-gaap:UndistributedEarningsLossAllocatedToParticipatingSecuritiesDiluted

us-gaap:ProfitLoss

us-gaap:NetIncomeLossAvailableToCommonStockholdersBasic

This is inconsistent with what others are doing.

For more information see:

SEE: ALARM.COM HOLDINGS, INC. (PWC)

<http://www.sec.gov/Archives/edgar/data/1459200/000145920017000007/0001459200-17-000007-index.htm>

SEE: Artisan Partners Asset Management Inc. (PWC)

<http://www.sec.gov/Archives/edgar/data/1517302/000151730217000013/0001517302-17-000013-index.htm>

Concert Pharmaceuticals, Inc.

<http://www.sec.gov/Archives/edgar/data/1367920/000136792017000009/0001367920-17-000009-index.htm>

Inappropriate concept “us-gaap:OtherComprehensiveIncomeLossNetOfTax” used to represent the line item “Comprehensive (loss) income”:

Interest and other expense	0	(309,000)	(1,150,000)
(Loss) Income before income taxes	(50,720,000)	24,603,000	(31,699,000)
Provision for income taxes	0	429,000	0
Net (loss) income	(50,720,000)	24,174,000	(31,699,000)
Other comprehensive income (loss):			
Unrealized income (loss) on investments	11,000	(4,000)	(18,000)
Comprehensive (loss) income	(50,709,000)	24,170,000	(31,717,000)
Reconciliation of net (loss) income to net (loss) income applicable to common stock			
us-gaap:OtherComprehensiveIncomeLossNetOfTax	(50,720,000)	24,174,000	(31,699,000)