

EY2

Generator	Auditor	CIK	EntityRegistrantName	Total_Adj	EntityComments
Workiva	EY	0001320461	Cooper-Standard Holdings Inc.	1	CFE: Conflicting/inconsistent revenues facts.
Workiva	EY	0001426945	Echo Global Logistics, Inc.	1	CFE: Inappropriate extension concept for revenues, echo:TransportationServicesRevenue
Workiva	EY	0001485003	Eleven Biotherapeutics, Inc.	1	CFE: 10-K issue: Contradictory revenue facts.
Workiva	EY	0001101396	DELTA APPAREL, INC	1	CFE: Used commitments and contingencies concept within liabilities.
Workiva	EY	0000886137	FINISH LINE INC /IN/	1	CFE: Inappropriate extension concept, finl:NetIncomeLossAttributabletoParentAvailabletoShareholders. Inconsistent use of us-gaap:PreferredStockDividendsAndOtherAdjustments to represent difference between income from continuing ops and available to common
Workiva	EY	0001289308	EnerSys	2	CFE: Conflicting/inconsistent revenue facts. us-gaap:Revenues used to represent intersegment revenues.
Workiva	EY	0000803649	Equity Commonwealth	2	CFE: Inconsistent facts for income after tax.
Workiva	EY	0000906107	EQUITY RESIDENTIAL	1	CFE: Inappropriate extension concept for redeemable noncontrolling interest, eqr:RedeemableNoncontrollingInterestsOperatingPartnership.
Workiva	EY	0000702325	FIRST MIDWEST BANCORP INC	2	CFE: Provision for loan losses issue.
Workiva	EY	0001380393	Fortress Investment Group LLC	1	CFE: WHOLE/PART issue. Multiple comprehensive income attributable to noncontrolling interest line items. Inconsistent net income (loss) facts.
Workiva	EY	0001487371	GenMark Diagnostics, Inc.	1	CFE: Reports us-gaap:OtherComprehensiveIncomeLossNetOfTax but provides no comprehensive income; INFO: (Emailed 2016-03-12) Net cash flow does not foot.
Workiva	EY	0001499912	Global Brokerage, Inc.	1	CFE: Cash flow line item issues. Inappropriate extension concept for net cash flow, fxcn:CashandCashEquivalentsPeriodIncreaseDecreaseIncludingDiscontinuedOperations.
Workiva	EY	0001490281	Groupon, Inc.	1	CFE: Improper use of us-gaap:LiabilitiesNoncurrent on BS. Held for sale issue CF.
Workiva	EY	0000313716	HARDINGE INC.	1	CFE: Inappropriate use of concept us-gaap:NetCashProvidedByUsedInContinuingOperations to represent net cash flow.
Workiva	EY	0001283140	HOLLY ENERGY PARTNERS LP	1	CFE: Unstandard income tax provision concept, us-gaap:StateAndLocalIncomeTaxExpenseBenefitContinuingOperations. Concept us-gaap:LiabilitiesNoncurrent used in guarantor BS, inconsistent with BS.
Workiva	EY	0000048039	HollyFrontier Corp	1	CFE: Contradictory revenues concepts, see us-gaap:Revenues in segment disclosure.

Cooper-Standard Holdings Inc.

<http://www.sec.gov/Archives/edgar/data/1320461/000132046117000014/0001320461-17-000014-index.htm>

Inconsistent/conflicting revenues facts, violates WHOLE/PART relations of US GAAP XBRL Taxonomy:

1	us-gaap:Revenues	0
2	us-gaap:SalesRevenueNet	-
3	us-gaap:SalesRevenueServicesNet	-
4	us-gaap:SalesRevenueGoodsNet	3,472,891,000
5	us-gaap:RevenuesNetOfInterestExpense	-

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*\(id*3559162\)inet*\(a*3190*I*772\)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)inet*(a*3190*I*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
+	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

Revenue, Net		
Calculations		
	Sales Revenue, Goods, Net	Cr
+	Shipping and Handling Revenue	Cr
+	Sales Revenue, Services, Net	Cr
+	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
+	Revenue, Net	Cr

us-gaap:SalesRevenueGoodsNet

us-gaap:SalesRevenueServicesNet

us-gaap:SalesRevenueNet

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]			
Sales	3,472,891,000	3,342,804,000	3,243,987,000
Cost of products sold	2,808,049,000	2,755,691,000	2,734,558,000
Gross profit	664,842,000	587,113,000	509,429,000
Selling, administration & engineering expenses	359,782,000	329,922,000	301,724,000
Amortization of intangibles	13,566,000	13,892,000	16,437,000
Impairment charges	1,273,000	21,611,000	26,273,000
Restructuring charges	46,031,000	53,844,000	17,414,000
Other operating loss (profit)	155,000	(8,033,000)	(16,927,000)
Operating profit	14,035,000	15,877,000	14,508,000

Business segments disclosure: FIRST concept used to report intersegment revenues:

2432403 - Disclosure - Business Segments - Information on Company's Business Segments (Detail) Schedule of Revenues from External Customers

Reporting Entity [Axis] 0001320461 (http://www.sec.gov/CIK)

2016-01-01 - 2016-12-31

Consolidation Items [Axis]	Components [Member]		Eliminations and other [Member]	Consolidation Items [Domain]
	Asia Pacific [Member]	South America [Member]	Geographical [Axis]	Geographical [Axis]
Segment Reporting Information [Line Items]				
Sales to external customers	540,684,000	84,183,000		3,472,891,000
Intersegment sales	4,770,000	31,000	(31,650,000)	0
Segment profit (loss)				
Net interest expense included in segment				
Depreciation and amortization expense				
Capital expenditures				
Segment assets				

Fact Characteristics and Properties

Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001320461 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Consolidation Items [Axis]	Consolidation Items [Domain]
Geographical [Axis]	Geographical [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	0

DELTA APPAREL, INC

<http://www.sec.gov/Archives/edgar/data/1101396/000110139617000005/0001101396-17-000005-index.htm>

Inappropriate use of the concept “us-gaap:CommitmentsAndContingencies” as a PART of liabilities:

Liabilities and Shareholders' Equity			
Current liabilities:			
Accounts payable		54,223,000	51,395,000
Accrued expenses		15,060,000	21,706,000
Current portion of long-term debt		8,600,000	9,192,000
	Total current liabilities	77,883,000	82,293,000
Long-term debt, less current maturities		111,154,000	106,603,000
Other liabilities		2,464,000	1,241,000
Contingent consideration		2,400,000	2,500,000
	Total liabilities	193,901,000	192,637,000
Shareholders' equity:			
Preferred stock—\$0.01 par value, 2,000,000 shares authorized, none issued and outstanding		0	0
Common stock —\$0.01 par value, 15,000,000 shares authorized, 9,646,972 shares issued, and 7,608,306 and 7,609,727 shares outstanding as of December 31, 2016 and October 1, 2016, respectively		96,000	96,000
Additional paid-in capital		60,318,000	60,847,000
Retained earnings		116,072,000	116,679,000
Accumulated other comprehensive loss		(63,000)	(112,000)
Treasury stock —2,038,666 and 2,037,245 shares as of December 31, 2016 and October 1, 2016, respectively		(25,959,000)	(25,495,000)
	Total shareholders' equity	150,464,000	152,015,000
	Total liabilities and shareholders' equity	344,365,000	344,652,000

Per the US GAAP XBRL taxonomy commitments and contingencies is not part of liabilities:

104000 - Statement - Statement of Financial Position, Classified			
		Liabilities	Cr
+	Commitments and Contingencies		Cr
+	Temporary Equity, Carrying Amount, Including Portion Attributable to Noncontrolling Interests		Cr
+	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest		Cr
		Liabilities and Equity	Cr

Echo Global Logistics, Inc.

<http://www.sec.gov/Archives/edgar/data/1426945/000142694517000002/0001426945-17-000002-index.htm>

Inappropriate extension concept for revenues. There is no way creating an extension concept for such a high-level financial statement line item as revenues. As such, either (a) this extension concept is completely inappropriate or (b) there is a concept missing from the US GAAP XBRL Taxonomy that should be added.

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]			
Revenue	1,716,152,159	1,512,298,686	1,173,382,760
Costs and expenses:			
Transportation costs	1,383,720	11,527,931	27,279,149
Selling, general and administrative expenses	205,958	(3,682,257)	(10,491,591)
Depreciation and amortization	32,137,592	24,142,527	13,876,079
Income from operations	15,610,516	22,906,524	27,528,681
Interest income	0	23,909	0
Interest expense	(14,226,796)	(11,276,207)	(105,404)
Other expense	0	(126,295)	(144,128)
Interest and other expense	(14,226,796)	(11,378,593)	(249,532)
Income before provision for income taxes	1,383,720	11,527,931	27,279,149
Income tax benefit (expense)	205,958	(3,682,257)	(10,491,591)
Net income	1,589,678	7,845,674	16,787,558

Eleven Biotherapeutics, Inc.

<http://www.sec.gov/Archives/edgar/data/1485003/000148500317000018/0001485003-17-000018-index.htm>

Inappropriate use of revenues concepts, using WHOLE as a PART; PART as the WHOLE.

Fact determination of fact:Revenues		
1	us-gaap:Revenues	406,000
2	us-gaap:SalesRevenueNet	29,981,000
3	us-gaap:SalesRevenueServicesNet	-
	us-	
24	us-gaap:MembershipDuesRevenueOnGoing	-
25	us-gaap:LicensesRevenue	29,575,000
26	us-gaap:RoyaltyRevenue	-

This is the relation between those concepts per the US GAAP XBRL Taxonomy:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax=\(id=161*v=5016\)icon=\(id=3559162\)inet=\(a=3190*I=772\)llang=\(code=en-us\)lpath=\(g=92625*p=0_0_1_0_0_0_0_0_0_0_2\)lrg=\(g=32*p=12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax=(id=161*v=5016)icon=(id=3559162)inet=(a=3190*I=772)llang=(code=en-us)lpath=(g=92625*p=0_0_1_0_0_0_0_0_0_0_2)lrg=(g=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

Income statement:

Income Statement [Abstract]	Period [Axis]		
	us-gaap:Revenues	2014-01-01 - 2014-12-31	2014-01-01 - 2014-12-31
Income Statement [Abstract]			
Revenue:			
Collaboration revenue			
License revenue			
Total revenue	406,000	490,000	2,243,000
	29,575,000	500,000	0
Operating expenses:			
Research and development	13,479,000		

EnerSys

<http://www.sec.gov/Archives/edgar/data/1289308/000128930817000010/0001289308-17-000010-index.htm>

Fact determination of fac:Revenues		
1	us-gaap:Revenues	103,560,000
2	us-gaap:SalesRevenueNet	1,740,348,000
3	us-gaap:SalesRevenueServicesNet	1,740,348,000

This is the relation between those concepts per the US GAAP XBRL Taxonomy:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax=\(id~161*v~5016\)icon=\(id~3559162\)inet=\(a~3190*r~772\)lang=\(code~en-us\)lpath=\(g~92625*p~0.0.1.0.0.0.0.0.0.0.2\)lrg=\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax=(id~161*v~5016)icon=(id~3559162)inet=(a~3190*r~772)lang=(code~en-us)lpath=(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
+	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 [Abstract]	Period [Axis]			
	2016-10-03 - 2017-01-01	2016-04-01 - 2017-01-01	2015-09-28 - 2015-12-27	2015-04-01 - 2015-12-27
Income Statement [Abstract]				
Net sales	563,697,000	1,740,348,000	573,573,000	1,704,775,000
Cost of goods sold	408,315,000	1,254,678,000	427,691,000	1,253,539,000
Inventory write-off relating to exit activities - See Note 8	(502,000)	2,157,000	0	0
Gross profit	155,884,000	483,513,000	145,882,000	451,236,000
Operating expenses	85,014		217,000	261,286,000
Restructuring and other exit (credits) charges - See Note 8	(1,153,000)		204,000	7,051,000
Loss from operations	17,767,000	17,767,000	0	17,930,000

us-gaap:SalesRevenueNet

Business segment disclosure:

- Business Segments - (Details) Schedule of Segment Reporting Information, by Segment [Table]				
Reporting Entity [Axis] 0001289308 (http://www.sec.gov/CIK)				
Period [Axis] 2015-04-01 - 2016-03-31				
Segments [Axis]				
Domain] Segments [Domain] American				
Services [Axis] Products and Services [Axis] Products Services				
Segment Reporting Information [Line Items]				
	ower	Products and Services [Domain]	Products and Services [Domain]	Products Services
Number of Reportable Segments		3		
Total net sales		1,740,348,000		306.3
Net sales revenue by services	567,000	1,740,348,000		
Total intersegment sales		103,560,000		6.3
Total operating earnings		183,964,000		40.0
Restructuring charges		(5,037,000)	(305,000)	(0.9)
Inventory writedown				
Gain (Loss)				
Litigation Settlement				
Gain on sale				

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001289308 (http://www.sec.gov/CIK)
Period [Axis]	2016-04-01 - 2017-01-01
Products and Services [Axis]	Products and Services [Domain]
Segments [Axis]	Segments [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	103560000

Further, this is a duplicate fact, the same fact should be used here and on the income statement yet two different concepts are used to represent the same information:

Segment Reporting Information [Line Items]			
	ower	Services [Domain]	Services [Do
Number of Reportable Segments		3	
Total net sales		1,740,348,000	
Net sales revenue by services	567,000	1,740,348,000	
Total intersegment sales		103,560,000	
Total			
Rest			
Inven			
Gain			
Litiga			
Gain			

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001289308 (http://www.sec.gov/CIK)
Period [Axis]	2016-04-01 - 2017-01-01
Products and Services [Axis]	Products and Services [Domain]
Segments [Axis]	Segments [Domain]
Concept	Sales Revenue, Services, Net
Name (From Taxonomy)	SalesRevenueServicesNet
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	1740348000

Equity Commonwealth

<http://www.sec.gov/Archives/edgar/data/803649/000080364917000006/0000803649-17-000006-index.htm>

Inconsistency/contradiction between concepts related to the concept “income (loss) from continuing operations after tax” caused by inappropriate use of concept (shown in RED) below to represent line item “Net income (loss)”

Fact determination of fac:IncomeLossFromContinuingOperationsAfterTax		
1	us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest	-
2	us-gaap:IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple	205,329,000
3	us-gaap:IncomeLossFromContinuingOperations	232,894,000

Income statement:

	2017	2016	2015
Income tax expense	(745,000)	(2,364,000)	(3,191,000)
Equity in earnings of investees	0	0	24,460,000
Income from continuing operations	232,894,000	99,857,000	21,206,000
Discontinued operations:			
Income from discontinued operations	0	0	8,389,000
Loss on asset impairment from discontinued operations	0	0	(2,238,000)
Loss on early extinguishment of debt from discontinued operations	0	0	(3,345,000)
Net income	232,894,000	99,857,000	24,012,000
Preferred distributions	(17,956,000)	(27,924,000)	(32,095,000)
Excess fair value of consideration paid over carrying value of preferred shares	(9,609,000)	0	0
Excess fair value of consideration over carrying value of preferred shares	0	0	(16,205,000)
Net income (loss) attributable to Equity Commonwealth common shareholders	205,329,000	71,933,000	(24,288,000)
Amounts attributable to Equity Commonwealth common shareholders:			
Income (loss) from continuing operations	205,329,000	71,933,000	(27,094,000)
Income from discontinued operations	0	0	8,389,000
Loss on asset impairment from discontinued operations	0	0	(2,238,000)
Loss on early extinguishment of debt from discontinued operations	0	0	(3,345,000)
Net income (loss)	205,329,000	71,933,000	(24,288,000)
Weighted average common shares outstanding — basic (in shares)	125,474,000	128,621,000	125,163,000
Weighted average common shares outstanding — diluted (in shares)	125,474,000	128,621,000	125,163,000

EQUITY RESIDENTIAL

<http://www.sec.gov/Archives/edgar/data/906107/000090610717000007/0000906107-17-000007-index.htm>

Inappropriate extension concept on balance sheet. There is no way that requiring a company to create an extension concept for such a high-level financial report line item could be justifiable. Therefore, either (a) this extension concept is inappropriate or (b) there is a concept missing from the US GAAP XBRL Taxonomy which should be added:

LIABILITIES AND EQUITY		
Liabilities:		
Mortgage notes payable	4,119,181,000	4,685,134,000
Notes, net	4,848,079,000	5,848,956,000
Line of credit and commercial paper	19,998,000	387,276,000
Accounts payable and accrued expenses	147,482,000	187,124,000
Accrued interest payable	60,846,000	85,221,000
Other liabilities		
Security deposits	32,327,000	77,552,000
Distributions payable	192,296,000	209,378,000
Total liabilities	9,801,072,000	11,847,058,000
Commitments and contingencies	xsi:nil	xsi:nil
Redeemable Noncontrolling Interests - Operating Partnership	442,092,000	566,783,000
Equity:		
Shareholders' equity:		
Preferred Shares of beneficial interest, \$0.01 par value; 100,000,000 shares authorized; 745,600 shares issued and outstanding as of December 31, 2016 and December 31, 2015	37,280,000	37,280,000
Common Shares of beneficial interest, \$0.01 par value; 1,000,000,000 shares authorized; 365,870,924 shares issued and outstanding as of December 31, 2016 and 364,755,444 shares issued and outstanding as of December 31, 2015	3,659,000	3,648,000
Paid in capital	8,758,422,000	8,572,365,000
Retained earnings	1,543,626,000	2,009,091,000
Accumulated other comprehensive (loss)	(113,909,000)	(152,016,000)
Total shareholders' equity	10,229,078,000	10,470,368,000

FINISH LINE INC /IN/

<http://www.sec.gov/Archives/edgar/data/886137/000088613717000006/0000886137-17-000006-index.htm>

The use of this concept is incorrect causing an improper relation between net income attributable to parent and net income available to common. Further, a very hard to justify extension concept was created and used to represent line item in EPS disclosure:

Net Income (Loss) Available to Common Breakdown [Line Items]	2016-11-20	
	Value	Fact Origin
Net Income (Loss) Available to Common Stockholders, Basic [Roll Up]		
Net Income (Loss) Attributable to Parent	(8,737,000)	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[-8,737,000]]
Preferred Stock Dividends and Other Adjustments	391,000	fac:PreferredStockDividendsAndOtherAdjustments[us-gaap:PreferredStockDividendsAndOtherAdjustments[391,000]]
Net Income (Loss) Available to Common Stockholders, Basic	22,465,000	fac:NetIncomeLossAvailableToCommonStockholdersBasic[us-gaap:NetIncomeLossAvailableToCommonStockholdersBasic[22,465,000]]

Earnings Per Share [Abstract]	2016-08-28 - 2016-02-28 - 2015-08-30 - 2015-03-01 - 2015-02-28			
	2016-08-28 - 2016-02-28	2016-02-28 - 2015-08-30	2015-08-30 - 2015-03-01	2015-03-01 - 2015-02-28
Earnings Per Share [Abstract]	us-gaap:PreferredStockDividendsAndOtherAdjustments			
Net (loss) income from continuing operations	(10,589,000)	22,856,000	(19,458,000)	20,163,000
Net (loss) income from continuing operations attributable to The Finish Line, Inc. attributable to participating securities	0	391,000	0	242,000
Net (loss) income from continuing operations attributable to The Finish Line, Inc. available to shareholders	(10,589,000)	22,465,000	(19,458,000)	19,921,000
Net loss from discontinued operations, net of tax	(29,849,000)	(31,593,000)	(2,377,000)	(2,403,000)
Net loss attributable to redeemable noncontrolling interest of discontinued operations	0	0	0	(96,000)
Net loss from discontinued operations attributable to The Finish Line, Inc. attributable to participating securities	0	(540,000)	0	(28,000)
Net loss from discontinued operations attributable to The Finish Line, Inc. available to shareholders	(29,849,000)	(31,053,000)	(2,377,000)	(2,279,000)
Net (loss) income attributable to The Finish Line, Inc. available to shareholders	(40,438,000)	(8,588,000)	(21,835,000)	17,642,000
Basic earnings per share attributable to The Finish Line, Inc. available to shareholders	finl:NetIncomeLossAttributableToParentAvailabletoShareholders			

FIRST MIDWEST BANCORP INC

<http://www.sec.gov/Archives/edgar/data/702325/000070232517000018/0000702325-17-000018-index.htm>

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	30,758,000
2	us-gaap:ProvisionForLoanAndLeaseLosses	30,983,000
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~\(rg~32*p~12\)Provision for Loan, Lease, and Other Losses](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)Provision for Loan, Lease, and Other Losses)

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

Income statement: SECOND concept

Deposits	9,863,000	9,527,000	10,377,000
Borrowed funds	6,313,000	2,314,000	573,000
Senior and subordinated debt	12,465,000	12,545,000	12,062,000
Total interest expense	28,641,000	24,386,000	23,012,000
Net interest income	349,691,000	311,598,000	276,852,000
Provision for loan losses	30,983,000	21,152,000	19,168,000
Net interest income after provision for loan losses	318,708,000	290,446,000	257,684,000
Noninterest Income			

Allowance for loan losses roll forward:

2413403 - Disclosure - Past Due Loans, Allowance For Credit Losses, Impaired Loans, and TDRs (Details) - Allow

Rendering			
Reporting Entity [Axis]		0000702325 (http://www)	
Financing Receivable, Allowance for Credit Losses [Line Items]	Financing Receivable [Axis]		Receivable [Axis]
	Reserve for Unfunded Commi...	Class of Financing Receivable [...]	Class of Financi Receivable [...]
Allowance for Credit Losses by Portfolio Segment [Roll Forward]			
Beginning balance	1,225,000	74,855,000	29,458,00
Charge-offs	0	(23,293,000)	(15,885,00
Recoveries	0	4,763,000	2,573,00
Net charge-offs	0	(18,530,000)	(13,312,00
Provision for loan losses and other	(225,000)	30,758,000	20,928,00
Ending Balance	1,000,000	57,082,000	17,074,00

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000702325 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Class of Financing Receivable [Axis]	Class of Financing Receivable [Domain]
Financing Receivable Portfolio Segment [Axis]	Financing Receivable Portfolio Segment [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
Fact Value	30758000

Fortress Investment Group LLC

<http://www.sec.gov/Archives/edgar/data/1380393/000138039317000005/0001380393-17-000005-index.htm>

Inappropriate use of XBRL dimensions to represent the line item “Net income attributable to class A shareholders”:

Gains (losses)		23,823,000	(18,919,000)	(11,757,000)
Tax receivable agreement liability adjustment		(7,223,000)	(6,141,000)	(33,116,000)
Earnings (losses) from equity method investees		(20,889,000)	(32,915,000)	78,199,000
Gain on transfer of Graticule		0	134,400,000	0
Total Other Income (Loss)		(4,289,000)	76,425,000	33,326,000
Income (Loss) Before Income Taxes		208,956,000	237,403,000	247,160,000
Income tax benefit (expense)		(28,314,000)	(55,788,000)	(6,947,000)
Net Income (Loss)		180,642,000	181,615,000	240,213,000
Principals' and Others' Interests in Income (Loss) of Consolidated Subsidiaries		86,200,000	103,129,000	139,956,000
Redeemable Non-controlling Interests in income (loss) of consolidated subsidiaries		0	(6,000)	(709,000)
Net Income Attributable to Class A Shareholders	94,442,000		78,492,000	100,966,000
Dividends declared per Class A share (in dollars per share)		0.46	0.62	0.5
Earnings (Loss) Per Class A				

GenMark Diagnostics, Inc.

<http://www.sec.gov/Archives/edgar/data/1487371/000148737117000062/0001487371-17-000062-index.htm>

Not sure what is going on but the other comprehensive income concepts reported do not match and no fact for comprehensive income is provided:

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)	(50,601,000)	fac:NetIncomeLoss[-50,601,000] = fac:IncomeLossFromContinuingOperationsAfterTax[-50,601,000] + fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0]
Other Comprehensive Income (Loss)	(50,535,000)	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-50,535,000]]
Comprehensive Income (Loss)	0	fac:ComprehensiveIncomeLoss[0] = 0
Validation Results [Hierarchy]		
IS10	101,136,000	fac:ComprehensiveIncomeLoss[0] = (fac:NetIncomeLoss[-50,601,000] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-50,535,000]])

Other income (expense)	(160,000)	133,000	(6,000)
Total other income (expense)	(1,520,000)	(622,000)	218,000
Loss before provision for income taxes	(50,501,000)	(42,157,000)	(38,836,000)
Income tax expense (benefit)	100,000	40,000	(573,000)
Net loss	(50,601,000)	(42,197,000)	(38,263,000)
Net loss per share, basic and diluted	(1.15)	(1.00)	(.93)
Weighted average number of shares outstanding	44,100,000	42,157,000	41,346,000
Other comprehensive loss			
Net loss	(50,601,000)	(42,197,000)	(38,263,000)
Net unrealized losses on marketable securities, net of tax	(11,000)	3,000	(20,000)

Component: (Network and Table)

Network	1002000 - Statement - CONSOLIDATED STATEMENT OF COMPREHENSIVE LOSS (http://www.genmarkdx.com/role/ConsolidatedStatementOfComprehensiveLoss)
Table	Statement [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0001487371 (http://www.sec.gov/CIK)
Scenario [Axis]	Scenario, Unspecified [Domain]

Statement [Line Items]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Other Comprehensive Income (Loss), Net of Tax	(50,535,000)	(42,158,000)	(38,283,000)

Global Brokerage, Inc.

<http://www.sec.gov/Archives/edgar/data/1499912/000149991217000004/0001499912-17-000004-index.htm>

Inappropriate application of XBRL dimensions to represent line item “Net (loss) income attributable to noncontrolling interest” mixing nondimensional model with this one line item that is dimensional.

(Gain) loss on derivative liabilities — Letter & Credit Agreements				(206,777,000)
Loss on equity method investments, net				3,053,000
Gain on sale of investment				(37,157,000)
Interest on borrowings				77,143,000
Income (loss) from continuing operations before income taxes				162,570,000
Income tax provision				777,000
Income (loss) from continuing operations				161,793,000
Loss from discontinued operations, net of tax				(117,860,000)
Net income (loss)				43,933,000
Net (loss) income attributable to noncontrolling interest		33,408,000	(2,804,000)	(57,314,000)
Net (loss) income attributable to FXCM Inc.	70,643,000			70,643,000
Income (loss) from continuing operations attributable to Global Brokerage, Inc.	96,680,000			
Loss from discontinued operations attributable to Global Brokerage, Inc.	(26,037,000)			
Net income (loss) attributable to Global Brokerage, Inc.	70,643,000			70,643,000
Weighted average shares of Class A common stock outstanding — Basic				

Groupon, Inc.

<http://www.sec.gov/Archives/edgar/data/1490281/000149028117000024/0001490281-17-000024-index.htm>

Inappropriate use of the concept “us-gAAP:LiabilitiesNoncurrent” to represent line item “Other non-current liabilities”:

Current liabilities:		
Accounts payable		0
Accrued merchant and supplier payables	us-gAAP:LiabilitiesNoncurrent	0
Accrued expenses and other current liabilities	383,081,000	402,724,000
Accrued expenses and other current liabilities	383,081,000	402,724,000
Total current liabilities	1,213,051,000	1,203,525,000
Convertible Debt, Noncurrent	178,995,000	0
Deferred income taxes, non-current	4,215,000	8,612,000
Other non-current liabilities	100,054,000	113,540,000
Total Liabilities	1,496,315,000	1,325,677,000
Commitments and contingencies	xsi:nil	xsi:nil
Stockholders' Equity		
Additional paid-in capital	2,112,728,000	1,964,453,000
Treasury stock, at cost	(807,424,000)	(645,041,000)
Accumulated deficit	(1,099,010,000)	(901,292,000)
Accumulated other comprehensive income	58,052,000	51,206,000
Total Groupon, Inc. Stockholders' Equity	264,420,000	469,398,000
Noncontrolling interests	642,000	1,189,000
Total Equity	265,062,000	470,587,000
Total Liabilities and Equity	1,761,377,000	1,796,264,000

Per US GAAP XBRL Taxonomy:

104000 - Statement - Statement of Financial Position, Classified

+	Liabilities, Current	Cr
	Liabilities, Noncurrent	Cr
	Liabilities	Cr

HARDINGE INC.

<http://www.sec.gov/Archives/edgar/data/313716/000031371617000043/0000313716-17-000043-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.

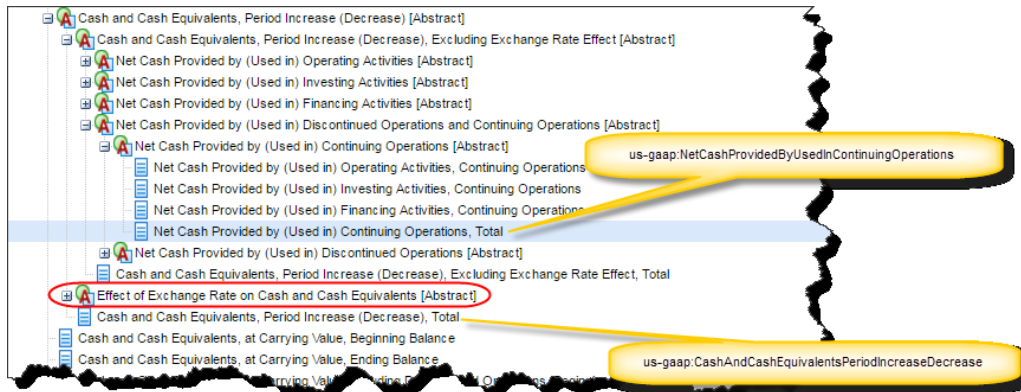
Per the US GAAP XBRL Taxonomy, exchange rate changes is NOT part of “us-gaap:NetCashProvidedByUsedInContinuingOperations”:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3546475\)!net~\(a~3190*I~772\)!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*I~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 <i>Dr</i>
+	Net Cash Provided by (Used in) Financing Activities, Continuing Operations <i>Dr</i>
	<u>Net Cash Provided by (Used in) Continuing Operations</u>

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



Cash flow statement:

Investing activities			
Acquisition of businesses, net of cash acquired	0	0	(5,683,000)
Capital expenditures	(2,479,000)	(4,210,000)	(3,186,000)
Proceeds from disposal of business	0	0	218,000
Proceeds from sales of assets	118,000	69,000	151,000
Net cash used in investing activities	(2,361,000)	(4,141,000)	(8,500,000)
Financing activities			
Payment of contingent consideration	0	0	(7,500,000)
Proceeds from short-term notes payable to bank	42,820,000	32,502,000	21,143,000
Repayments of short-term notes payable to bank	(42,114,000)	(32,502,000)	(21,143,000)
Repayments of long-term debt	(5,761,000)	(4,464,000)	(9,296,000)
Dividends paid			
Net proceeds from sales of common stock			5,675,000
Purchases of treasury stock	(668,000)	(201,000)	0
Net cash used in financing activities	(6,475,000)	(5,702,000)	(12,130,000)
Effect of exchange rate changes on cash	(980,000)	(403,000)	(978,000)
Net (decrease) increase in cash	(4,519,000)	16,481,000	(18,429,000)
Cash and cash equivalents at beginning of period	32,774,000	16,293,000	34,722,000
Cash and cash equivalents at end of period	28,255,000	32,774,000	16,293,000

us-gaap:NetCashProvidedByUsedInContinuingOperations

HOLLY ENERGY PARTNERS LP

<http://www.sec.gov/Archives/edgar/data/1283140/000128314017000011/0001283140-17-000011-index.htm>

Conceivably, this might not be an error. However, it raises an important question. The concept used to represent this line item per the US GAAP XBRL Taxonomy is “us-gAAP:IncomeTaxExpenseBenefit”

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	Cr
- Income Tax Expense (Benefit)	Dr
<hr/>	
Income (Loss) from Continuing Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest	Cr

This concept is used by the filer:

us-gAAP:StateAndLocalIncomeTaxExpenseBenefitContinuingOperations

This is one breakdown of the concept “income tax expense (benefit)”; there are many other breakdowns. For example, current/deferred is another common breakdown.

124001 - Statement - Statement of Income	
	Federal Income Tax Expense (Benefit), Continuing Operations Dr
+	Foreign Income Tax Expense (Benefit), Continuing Operations Dr
+	State and Local Income Tax Expense (Benefit), Continuing Operations Dr
+	Other Income Tax Expense (Benefit), Continuing Operations Dr
	<hr/> Income Tax Expense (Benefit) Dr

The issue is, what concept or concepts should be usable in the income statement? What is the general rule that should be applied?

	12/31/16	12/31/15	12/31/14
operating income	195,097,000	177,357,000	153,007,000
Other income (expense):			
Equity in earnings of equity method investments	14,213,000	14,213,000	4,803,000
Interest expense	(52,552,000)	(37,418,000)	(36,101,000)
Interest income	440,000	526,000	3,000
Loss on early extinguishment of debt	0	0	(7,677,000)
Gain on sale of assets and other	677,000	486,000	82,000
Total other income (expense)	(37,222,000)	(31,603,000)	(40,706,000)
Income before Income Taxes	157,875,000	145,854,000	112,301,000
State income tax expense	(285,000)	(228,000)	(235,000)
Net Income	157,590,000	145,626,000	112,066,000
Allocation of net loss attributable to predecessor	10,657,000	2,702,000	1,747,000
Allocation of net income (loss) attributable to noncontrolling interest	(10,006,000)	(11,120,000)	(8,288,000)
Net income attributable to Holly Energy Partners	158,241,000	137,208,000	105,525,000

HollyFrontier Corp

<http://www.sec.gov/Archives/edgar/data/48039/000004803917000015/0000048039-17-000015-index.htm>

There are two errors related to revenues. First, revenues per the income statement and per the segment disclosure conflict/contradict one another and are inconsistent with the US GAAP XBRL Taxonomy. Second, the concept "us-gaap:InterestIncomeExpenseNet" is used which relates to the interest based revenues reporting style. Basically, this filer should not be using that concept:

Fact determination of fac:Revenues		
1	us-gaap:Revenues	68,900,000
2	us-gaap:SalesRevenueNet	-
3	us-gaap:SalesRevenueServicesNet	-
48	us-gaap:RefiningAndMarketingRevenue	10,535,700,000
75	us-gaap:InterestIncomeExpenseNet	-69,701,000

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]			
Sales and other revenues	10,535,700,000	13,237,920,000	19,764,327,000
Operating costs and expenses:			
Cost of products sold (exclusive of lower of cost or market inventory valuation adjustment)	8,765,927,000	10,239,218,000	17,228,385,000
Lower of cost or market inventory valuation adjustment	(1,938,000)	(5,970,000)	(1,478,000)

Segment disclosure: FIRST concept

Reporting Entity [Axis]	0000048039 (http://www.sec.gov/CIK)		
	Period [Axis]		
	2016-01-01 - 2016-12-31		
	Measurement [Axis]		
	Measurement [Domain]		
Segment Reporting Information [Line Items]	Variable Interest Entities [Axis]		
	Frontier Pipeline [Member]	SLC Pipeline	Variable Interest Entity, Classification [Domain]
			309,300,000
			344,800,000
Goodwill, Impairment Loss			
Impairment of Long-Lived Assets Held-for-use			
Equity Method Investment, Ownership Percentage	0.5	0.25	
Reportable segments			2
Revenue for reportable segment			68,900,000

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000048039 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Variable Interest Entities [Axis]	Variable Interest Entity, Classification [Domain]
Measurement [Axis]	Measurement [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	68900000

Supplemental financial information:

Disclosure - Supplemental Financial Information (Consolidating Statement of Income) (Details) Schedule of Condensed Financial Statements

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000048039 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Consolidation Items [Axis]	Consolidation Items [Domain]
Legal Entity [Axis]	Entity [Domain]
Concept	Interest Income (Expense), Net
Name (From Taxonomy)	InterestIncomeExpenseNet
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	-69701000

Income (loss) from operations	(307,714,000)	130,710,000	(33,007,000)	124,705,000
Earnings (loss) of equity method investments	100,322,000	14,213,000	14,213,000	
Interest income (expense)	(8,355,000)	(52,112,000)	(69,701,000)	
Loss on early extinguishment of debt	(8,718,000)	0	(8,718,000)	
Gain on sale of assets and other	(8,118,000)	677,000	(7,441,000)	
Other income (expense) total	75,131,000	(37,222,000)	(71,647,000)	
Income (loss) before income taxes	(232,583,000)	159,494,000	(171,534,000)	109,867,000
Income tax provision	19,126,000	285,000	19,411,000	
Net income (loss)	(251,709,000)	159,209,000	(190,945,000)	
Less net income attributable to noncontrolling interest	(34,000)	10,006,000	69,508,000	
Net Income (loss) attributable to HollyFrontier stockholders	(251,675,000)	149,203,000	(260,453,000)	74,497,000