

EY5

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
Workiva	EY	0000750556	SUNTRUST BANKS INC	2	CFE: Two conflicting income before tax concepts, see us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest.
Merrill	EY	0001556263	Syros Pharmaceuticals, Inc.	1	CFE: Inappropriate use of concept us-gaap:OtherComprehensiveIncomeLossNetOfTax to represent comprehensive income line item
SAP Disclosure Management	EY	0001051512	TELEPHONE & DATA SYSTEMS INC /DE/	1	CFE: Preferred stock value used to reconcile noncontrolling interest. Balance sheet redeemable noncontrolling interest concept used off balance sheet (but not included in balance sheet).
Workiva	EY	0001206264	TEMPUR SEALY INTERNATIONAL, INC.	1	CFE: Conflict with use of us-gaap:LiabilitiesNoncurrent in some disclosure.
Merrill	EY	0001491576	TESARO, Inc.	1	CFE: Inappropriate use of concept us-gaap:NetCashProvidedByUsedInContinuingOperations to represent net cash flow. Cash flow statement does not foot.
Workiva	EY	0001507615	TESORO LOGISTICS LP	2	CFE: Inappropriate use of us-gaap:NetIncomeLoss to represent Net Earnings; Questionable extension concept tlp:NetIncomeLossAttributableToPredecessors and accounting.
Workiva	EY	0000844965	TETRA TECHNOLOGIES INC	1	CFE: Using concept us-gaap:OtherComprehensiveIncomeLossNetOfTax to represent comprehensive income; in appropriate extension concepts IS.
Workiva	EY	0000098362	TIMKEN CO	1	CFE: Two inconsistent facts for line item Income (Loss) from Continuing Operations Before Tax
Workiva	EY	0001021162	TRIUMPH GROUP INC	1	CFE: WHOLE/PART inconsistency related to revenues; us-gaap:Revenues 363,125,000; us-gaap:SalesRevenueNet 1,768,022,000
Workiva	EY	0000909791	ULTRATECH INC.	2	CFE: Multiple cost of revenues concepts issue. Reversed concepts used on facts, comprehensive income and other comprehensive income.
Workiva	EY	0000005513	Unum Group	1	CFE: Used parent equity concept on balance sheet then total equity concept somewhere else which contradicts balance sheet.
Workiva	EY	0000875320	VERTEX PHARMACEUTICALS INC / MA	1	CFE: Improper use of concept us-gaap:NetCashProvidedByUsedInContinuingOperations to represent net cash flow. (10-K)
Workiva	EY	0001616707	Wayfair Inc.	1	CFE: Inappropriate use of concept us-gaap:NetCashProvidedByUsedInContinuingOperations to represent net cash flow, has exchange gains. 10-K issue.
Workiva	EY	0000943452	WESTINGHOUSE AIR BRAKE TECHNOLOGIES CORP	1	CFE: Use of concept us-gaap:LiabilitiesNoncurrent off balance sheet conflicts with balance sheet.
Workiva	EY	0000109380	ZIONS BANCORPORATION /UT/	2	CFE: Provision for loan losses issue.

SUNTRUST BANKS INC

<http://www.sec.gov/Archives/edgar/data/750556/000075055617000066/0000750556-17-000066-index.htm>

There are TWO conflicting/contradictory facts reported for the line item income (loss) from continuing operations before tax:

Fact determination of fac:IncomeLossFromContinuingOperationsBeforeTax		
1	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	2,830,000,000
2	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	2,692,000,000

Income statement: SECOND concept

Advertising Expense	1,000,000	51,000,000	34,000,000
Federal Deposit Insurance Corporation Premium Expense	173,000,000	139,000,000	142,000,000
Operating losses	108,000,000	56,000,000	441,000,000
Professional Fees	93,000,000	73,000,000	71,000,000
Credit and collection services	66,000,000	71,000,000	91,000,000
Amortization	49,000,000	40,000,000	25,000,000
Other Noninterest Expense	383,000,000	368,000,000	427,000,000
Noninterest Expense	5,468,000,000	5,160,000,000	5,543,000,000
Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Extraordinary Items, Noncontrolling Interest	2,692,000,000	2,707,000,000	2,278,000,000
Income Tax Expense (Benefit)	805,000,000	764,000,000	493,000,000
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	1,887,000,000	1,943,000,000	1,785,000,000
Net Income (Loss) Attributable to Noncontrolling Interest	9,000,000	10,000,000	11,000,000
Net Income (Loss) Attributable to Parent	1,878,000,000	1,933,000,000	1,774,000,000
Net Income (Loss) Available to Common Stockholders, Basic	1,811,000,000	1,823,000,000	1,763,000,000

Business Acquisitions disclosure: FIRST concept

				NoncontrollingInterest		Search																																																	
Entity [Axis]				0000750556 (http://w																																																			
Entity [Axis]	Disposal Group Name [Axis]	Segments [Axis]	Finite Major	<table border="1"> <thead> <tr> <th colspan="2">Fact Characteristics and Properties</th> <th>2015-01-01 - 2015-12-31</th> </tr> <tr> <th>Properties</th> <th>Occurrences</th> <th></th> </tr> </thead> <tbody> <tr> <td>Characteristic, trait or fact</td> <td>Value of characteristic, trait, or fact</td> <td></td> </tr> <tr> <td>Reporting Entity</td> <td>0000750556 (http://www.sec.gov/CIK)</td> <td>Class of Financial Receivable [Axis]</td> </tr> <tr> <td>Period [Axis]</td> <td>2016-01-01 - 2016-12-31</td> <td>Class of Financial Receivable, Type</td> </tr> <tr> <td>Finite-Lived Intangible Assets by Major Class [Axis]</td> <td>Finite-Lived Intangible Assets, Major Class Name [Domain]</td> <td>Business Acquisition [Axis]</td> </tr> <tr> <td>Class of Financing Receivable [Axis]</td> <td>Class of Financing Receivable, Type [Domain]</td> <td>Business Acquisition, Acquiree [Axis]</td> </tr> <tr> <td>Business Acquisition [Axis]</td> <td>Business Acquisition, Acquiree [Domain]</td> <td></td> </tr> <tr> <td>Segments [Axis]</td> <td>Segments [Domain]</td> <td></td> </tr> <tr> <td>Legal Entity [Axis]</td> <td>Entity [Domain]</td> <td></td> </tr> <tr> <td>Disposal Group Name [Axis]</td> <td>Disposal Group Name [Domain]</td> <td></td> </tr> <tr> <td>Concept</td> <td>Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest</td> <td></td> </tr> <tr> <td>Name (From Taxonomy)</td> <td>IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest</td> <td></td> </tr> <tr> <td>Prefix (From Taxonomy)</td> <td>us-gaap</td> <td></td> </tr> <tr> <td>Balance Type</td> <td>Credit</td> <td>5,160,000.0</td> </tr> <tr> <td>Period Type</td> <td>For Period (duration)</td> <td>3,268,000.0</td> </tr> </tbody> </table>				Fact Characteristics and Properties		2015-01-01 - 2015-12-31	Properties	Occurrences		Characteristic, trait or fact	Value of characteristic, trait, or fact		Reporting Entity	0000750556 (http://www.sec.gov/CIK)	Class of Financial Receivable [Axis]	Period [Axis]	2016-01-01 - 2016-12-31	Class of Financial Receivable, Type	Finite-Lived Intangible Assets by Major Class [Axis]	Finite-Lived Intangible Assets, Major Class Name [Domain]	Business Acquisition [Axis]	Class of Financing Receivable [Axis]	Class of Financing Receivable, Type [Domain]	Business Acquisition, Acquiree [Axis]	Business Acquisition [Axis]	Business Acquisition, Acquiree [Domain]		Segments [Axis]	Segments [Domain]		Legal Entity [Axis]	Entity [Domain]		Disposal Group Name [Axis]	Disposal Group Name [Domain]		Concept	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest		Name (From Taxonomy)	IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest		Prefix (From Taxonomy)	us-gaap		Balance Type	Credit	5,160,000.0	Period Type	For Period (duration)	3,268,000.0
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				Gain (Loss) on Disposition of Business	0																																																		
				Assets under Management, Carrying Amount																																																			
				Proceeds from Divestiture of Businesses	0																																																		
				Business Combination, Consideration Transferred	(197,000,000)																																																		
				Principal Amount Outstanding of Loans Held-in-portfolio																																																			

Syros Pharmaceuticals, Inc.

<http://www.sec.gov/Archives/edgar/data/1556263/000155837017001938/0001558370-17-001938-index.htm>

Inappropriate use of the a concept related to other comprehensive income to represent a line item related to comprehensive income.

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (LOSS)	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (LOSS)	us-gaap:OtherComprehensiveIncomeLossNetOfTax		
Net loss	(7,743,000)	(29,818,000)	(13,431,000)
Other comprehensive loss:			
Unrealized holding losses on marketable securities	(9,000)		
Comprehensive loss	(47,752,000)	(29,818,000)	(13,431,000)

TELEPHONE & DATA SYSTEMS INC /DE/

<http://www.sec.gov/Archives/edgar/data/1051512/000105151217000013/0001051512-17-000013-index.htm>

Conflict/contradiction between two line items related to redeemable noncontrolling interest

Deferred liabilities and credits		
Deferred income tax liability	us-gaap:RedeemableNoncontrollingInterestEquityOtherCarryingAmount	0,000
Other deferred liabilities and credits		2,433,000,000
Long-term debt, net		2,440,000,000
Commitments and contingencies	xsi:nil	xsi:nil
Noncontrolling interests with redemption features		1,000,000
Equity		
TDS shareholders' equity		
Series A Common and Common Shares Authorized 290 shares (25 Series A Common and 265 Common Shares) Issued 133 shares (7 Series A Common and 126 Common Shares) Outstanding 110 shares (7 Series A Common and 103 Common Shares) and 109 shares (7 Series A Common and 102 Common Shares), respectively Par Value (\$.01 per share)		1,000,000
Capital in excess of par value		2,386,000,000
Treasury shares, at cost, 23 and 24 Common Shares, respectively		(698,000,000)
Accumulated other comprehensive income		1,000,000
Retained earnings		2,454,000,000
Total TDS shareholders' equity		4,144,000,000
		4,126,000,000

Window Help

TELEPHONE & DATA SYSTEMS INC /DE/ (10-K) 41501 - Disclosure - Noncontrolling Interests (Details) Noncontrolling Interests (Details) [Table]

Rendering

Fact Characteristics and Properties

Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001051512 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-31
Concept	Redeemable Noncontrolling Interest, Equity, Carrying Amount
Name (From Taxonomy)	RedeemableNoncontrollingInterestEquityCarryingAmount
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary
Fact Value	5000000
Units	USD
Decimals (rounding)	-6

Equity Rollforward	Settlement value of mandatorily redeemable noncontrolling interests	13,000,000
Carrying value of mandatorily redeemable noncontrolling interests		5,000,000

TEMPUR SEALY INTERNATIONAL, INC.

<http://www.sec.gov/Archives/edgar/data/1206264/000120626417000021/0001206264-17-000021-index.htm>

There is a conflict/contradiction between the line item net income (loss) attributable to noncontrolling interest. These concepts should reconcile to one another:

		2016-01-01 - 2016-12-31
		Fact
Net Income (Loss) Breakdown [Line Items]	Value	Origin
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	202,100,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[202,100,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	(800,000)	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-800,000]]
Net Income (Loss)	196,500,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[196,500,000]]
Validation Results [Hierarchy]		
IS7	(4,800,000)	fac:NetIncomeLoss[us-gaap:ProfitLoss[196,500,000]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[202,100,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-800,000]])

On the income statement, the correct LINE ITEMS exist; however, the filer created an extension concept for a concept that clearly exists in the US GAAP XBRL Taxonomy:

Loss on extinguishment of debt	85,200,000	96,100,000	100,000,000
Loss on disposal	47,200,000	0	0
Other (income)	tpx:NetIncomeLossAttributabletoNoncontrollingandRedeemableNoncontrollingInterest	0	(23,200,000)
Total other expense	132,200,000	109,000,000	101,400,000
Income before income taxes	283,300,000	200,100,000	174,900,000
Income tax provision	(86,800,000)	(125,400,000)	(64,900,000)
Net income before non-controlling interests	196,500,000	74,700,000	110,000,000
Less: net (loss) income attributable to non-controlling interests	(5,600,000)	1,200,000	1,100,000
Net income attributable to Tempur Sealy International, Inc.	202,100,000	73,500,000	108,900,000

See the US GAAP XBRL Taxonomy:

Net Income (Loss) Attributable to Noncontrolling Interest	
Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
	Net Income (Loss) Attributable to Redeemable Noncontrolling Interest <i>Dr</i>
+	Net Income (Loss) Attributable to Nonredeemable Noncontrolling Interest <i>Dr</i>
	Net Income (Loss) Attributable to Noncontrolling Interest <i>Dr</i>

Further, the concept that SHOULD reconcile the parent to total net income is used with a value that is inconsistent with the income statement:

1004000 - Statement - CONSOLIDATED STATEMENTS OF STOCKHOLDERS' (DEFICIT) EQUITY Statement [Table]

Reporting Entity [Axis]					
0001206264 (http://www.sec.gov/CIK)					
2016-01-01 - 2016-12-31					
Statement, Equity Components [Axis]					
Statement [Line Items]	Additional Paid in Capital	Retained Earnings	Accumulated Other Comprehensive (...)	Equity Component [Domain]	
Increase (Decrease) in Stockholders' Equity [Roll Forward]					
Balance at beginning of period					
Balance at beginning of period (in shares)	00				
Balance at beginning of period	00)	463,400,000	1,110,300,000	(110,100,000)	290,200,000
Net income			202,100,000		202,100,000
Net income (loss) attributable to noncontrolling interests					(800,000)
Net loss attributable to non-controlling interests					(800,000)
Distributions paid to non-controlling interest					

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001206264 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Statement, Equity Components [Axis]	Equity Component [Domain]
Concept	Net Income (Loss) Attributable to Noncontrolling Interest
Name (From Taxonomy)	NetIncomeLossAttributableToNoncontrollingInterest
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	-800000

TESARO, Inc.

<http://www.sec.gov/Archives/edgar/data/1491576/000155837017001160/0001558370-17-001160-index.htm>

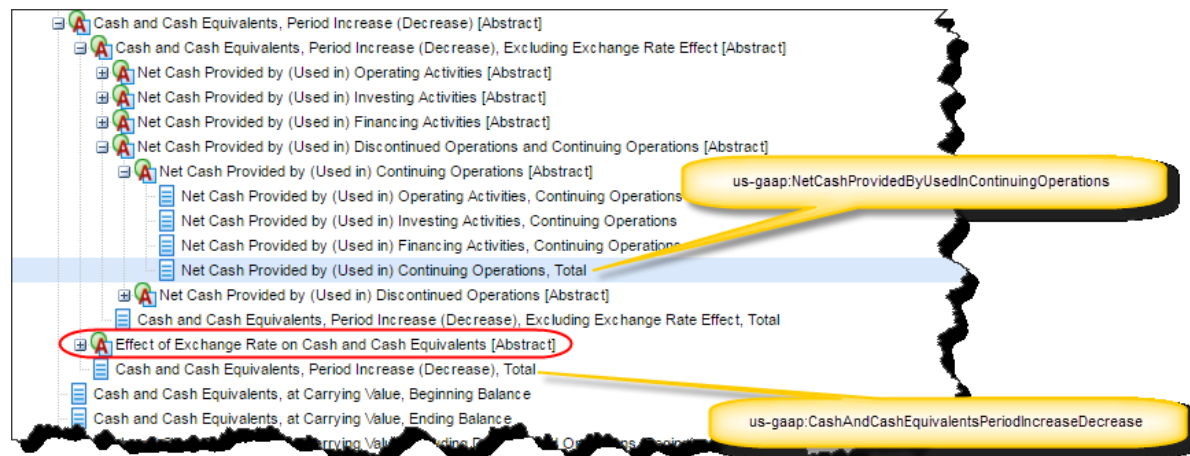
First, the HTML and XBRL does not match. See the HTML cash flow statement shown and the SEC interactive data versions; the line item “Effect of exchange rate on cash and cash equivalents” is in different places on each.

The second 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 <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:

	2023	2022	2021
Financing activities			
Proceeds from issuance of convertible notes, net of issuance costs			194,698,000
Purchase of capped call options			(20,829,000)
Proceeds from sales of common stock, net of issuance costs	838,000,000	179,753,000	94,199,000
Proceeds from exercise of stock options			63,000
Proceeds from issuance of common stock under Employee Stock Purchase Plan	2,229,000	830,000	249,000
Payment of minimum tax withholdings on share-based awards		(201,000)	(33,000)
Net cash provided by financing activities	866,884,000	187,621,000	269,947,000
Increase in cash and cash equivalents	555,731,000	(26,715,000)	126,551,000
Cash and cash equivalents at beginning of period	230,146,000	256,861,000	130,310,000
Cash and cash equivalents at end of period	785,877,000	230,146,000	256,861,000
Non-cash investing and financing activities			
Purchase of property and equipment - cash not paid as of period end	230,000	238,000	
Effect of Exchange Rate on Cash and Cash Equivalents	(158,000)		
Stock option exercise proceeds receivable as of period end	93,000	691,000	
Noncash or Part Noncash Acquisition, Fixed Assets Acquired	2,230,000		
Supplemental cash flow information			

us-gAAP:NetCashProvidedByUsedInContinuingOperations

	Years Ended December 31,		
	2014	2015	2016
Operating activities			
Net loss	\$(171,012)	\$(251,408)	\$(387,472)
Adjustments to reconcile net loss to net cash used in operating activities:			
Acquired in-process research and development	24,900	2,000	18,940
Depreciation and amortization expense	349	1,037	3,113
Stock-based compensation expense	11,683	25,914	48,455
Non-cash interest expense	2,249	9,360	10,450
Loss on disposal of property and equipment	80	—	—
Changes in operating assets and liabilities:			
Accounts receivable	—	(679)	(4,664)
Inventories	—	(1,106)	(13,594)
Other assets	2,327	(2,128)	(7,685)
Accounts payable	4,220	1,924	(2,835)
Accrued expenses	6,209	19,646	31,897
Deferred revenues and customer deposit	—	788	14,501
Other liabilities	1,510	121	1,223
Net cash used in operating activities	<u>(117,485)</u>	<u>(194,531)</u>	<u>(287,671)</u>
Investing activities			
Acquisition of product candidate and technology licenses and milestone payments	(24,900)	(17,000)	(18,940)
Purchase of property and equipment	(1,011)	(2,305)	(2,895)
Change in restricted cash	—	(500)	(1,489)
Net cash used in investing activities	<u>(25,911)</u>	<u>(19,805)</u>	<u>(23,324)</u>
Financing activities			
Proceeds from issuance of convertible notes, net of issuance costs	194,698	—	—
Purchase of capped call options	(20,829)	—	—
Proceeds from sale of common stock, net of issuance costs	94,199	179,753	838,099
Proceeds from exercise of stock options	1,663	7,239	26,556
Proceeds from issuance of common stock under Employee Stock Purchase Plan	249	830	2,229
Payment of minimum tax withholdings on share-based awards	(33)	(201)	—
Net cash provided by financing activities	<u>269,947</u>	<u>187,621</u>	<u>866,884</u>
Effect of exchange rate changes on cash and cash equivalents	—	—	(158)
Increase (decrease) in cash and cash equivalents	126,551	(26,715)	555,731
Cash and cash equivalents at beginning of period	130,310	256,861	230,146
Cash and cash equivalents at end of period	<u>\$ 256,861</u>	<u>\$ 230,146</u>	<u>\$ 785,877</u>

Acquisition, purchase of intangible and technology licenses and milestone payments	(18,940)	(17,000)	(24,900)
Purchase of property and equipment	(2,895)	(2,305)	(1,011)
Change in restricted cash	(1,489)	(500)	
Net cash used in investing activities	(23,324)	(19,805)	(25,911)
Financing activities			
Proceeds from issuance of convertible notes, net of issuance costs			194,698
Purchase of capped call options			(20,829)
Proceeds from sales of common stock, net of issuance costs	838,099	179,753	94,199
Proceeds from exercise of stock options	26,556	7,239	1,663
Proceeds from issuance of common stock under Employee Stock Purchase Plan	2,229	830	249
Payment of minimum tax withholdings on share-based awards		(201)	(33)
Net cash provided by financing activities	866,884	187,621	269,947
Increase in cash and cash equivalents	555,731	(26,715)	126,551
Cash and cash equivalents at beginning of period	230,146	256,861	130,310
Cash and cash equivalents at end of period	785,877	230,146	\$ 256,861
Non-cash investing and financing activities			
Purchase of property and equipment - cash not paid as of period end	230	238	
Effect of Exchange Rate on Cash and Cash Equivalents	(158)		
Stock option exercise proceeds receivable as of period end	93	691	
Noncash or Part Noncash Acquisition, Fixed Assets Acquired	2,230		
Supplemental cash flow information			
Cash paid for interest	\$ 6,038	\$ 6,071	

TESORO LOGISTICS LP

<http://www.sec.gov/Archives/edgar/data/1507615/000150761517000011/0001507615-17-000011-index.htm>

Many of these concepts are questionable; but there is one that is clearly wrong. The line item "Net Earnings" is represented by the concept "us-gaap:NetIncomeLoss". That concept is net income (loss) attributable to PARENT". Not the line item "Net earnings attributable to noncontrolling interest" being deducted below that. That is an error. The line item "Net Earnings" probably should have been represented by the concept "us-gaap:ProfitLoss" which is the net income (loss) of parent + noncontrolling interest. How to weave the other concepts together should be looked at.

	(19,000,000)	(150,000,000)	(109,000,000)
us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	17,000,000		0
us-gaap:NetIncomeLoss	0	0	0
Earnings Before Income Taxes	315,000,000	250,000,000	56,000,000
Income tax expense	0	1,000,000	0
Net Earnings	315,000,000	249,000,000	56,000,000
Loss attributable to Predecessors	24,000,000	43,000,000	46,000,000
Net earnings attributable to noncontrolling interest	0	(20,000,000)	(3,000,000)
Net Earnings Attributable To Partners	339,000,000	272,000,000	99,000,000
General partner's interest in net earnings, including incentive distribution rights	(152,000,000)	(73,000,000)	(43,000,000)
Limited partners' interest in net earnings	187,000,000	199,000,000	56,000,000
Net earnings per limited partner unit:			
Common - basic (dollars per unit)	1.87 ²	2.33 ²	.96
Common - diluted (dollars per unit)			

TETRA TECHNOLOGIES INC

<http://www.sec.gov/Archives/edgar/data/844965/000084496517000003/0000844965-17-000003-index.htm>

A concept related to OTHER comprehensive income attributable to noncontrolling interest was used to represent the line item “Less: comprehensive income attributable to noncontrolling interest” which relates to comprehensive income.

Statement of Comprehensive Income (in thousands)	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Statement of Comprehensive Income (in thousands)			
Net income (loss)	(239,393,000)	(209,467,000)	(167,575,000)
Foreign currency translation loss, net of taxes of \$0 in 2015, \$3,368 in 2014, and \$(1,076) in 2013	(9,286,000)	(19,792,000)	(23,249,000)
Comprehensive income (loss)	(248,679,000)	(229,259,000)	(190,824,000)
Less: comprehensive income attributable to noncontrolling interest	79,067,000	90,027,000	(1,166,000)
Comprehensive income (loss) attributable to TETRA stockholders	(169,612,000)	(139,232,000)	(191,990,000)

TIMKEN CO

<http://www.sec.gov/Archives/edgar/data/98362/000009836217000031/0000098362-17-000031-index.htm>

Fact determination of		
fac:IncomeLossFromContinuingOperationsBeforeTax		
1	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	272,000,000
2	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	222,100,000

Income statement: SECOND concept;

Interest expense	(33,500,000)	(33,400,000)	(28,700,000)
Interest income	1,900,000	2,700,000	4,400,000
Continued Dumping And Subsidy Offset Act Receipt Net Of Expenses	59,600,000	0	0
Gains (Losses) on Sales of Other Real Estate	0	0	22,600,000
Other Nonoperating Income (Expense)	(900,000)	(7,500,000)	(2,700,000)
Income (Loss) From Continuing Operations Before Income Taxes	222,100,000	(189,600,000)	204,000,000
Provision (benefit) for income taxes	69,200,000	(121,600,000)	54,700,000
Income (Loss) from Continuing Operations, Including Portion Attributable to Noncontrolling Interest	152,900,000	(68,000,000)	149,300,000
Income (Loss) from Discontinued Operations, Net of Tax, Attributable to Parent	0	0	24,000,000
Net Income (Loss)	152,900,000	(68,000,000)	173,300,000
Less: Net income attributable to noncontrolling interest	300,000	2,800,000	2,500,000
Net Income (Loss) Attributable to The Timken Company	152,600,000	(70,800,000)	170,800,000
Income (Loss) from Continuing Operations Attributable to Parent	152,600,000	(70,800,000)	146,300,000

Segment disclosure:

2416403 - Disclosure - Segment Information (Details) Schedule of Segment Reporting Information, by Segment [Table]

Reporting Entity [Axis]		0000098362 (http://www.sec.gov/CIK)				
2016-12-31		2016-07-01 - 2016-09-30	2016-04-01 - 2016-06-30	2016-01-01 - 2016-03-31		
[Axis]		Segments [Axis]	Segments [Axis]	Segments [Axis]	Mo	
Corporate [Member]	Segments [Domain]	Segments [Domain]	Segments [Domain]	Segments [Domain]	Mo	
Segment Reporting Information [Line Items]						
Income (Loss) from Continuing Operations before Income Taxes, Extraordinary Items, Noncontrolling Interest		272,000,000				
Segment Reporting Unallocated Corporate Expenses		49,800,000				

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic	Value of characteristic, trait, or fact
Entity	0000098362 (http://www.sec.gov/CIK)
Period	2016-01-01 - 2016-12-31
Axis	Segments [Domain]
Item	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest
Item Taxonomy	IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
Item Taxonomy	us-gaap
Direction	Credit
Unit	For Period (duration)
Unit	Monetary
Value	272000000

TRIUMPH GROUP INC

<http://www.sec.gov/Archives/edgar/data/1021162/000102116217000008/0001021162-17-000008-index.htm>

Fact determination of fac:Revenues		
1	us-gaap:Revenues	561,177,000
2	us-gaap:SalesRevenueNet	2,612,885,000

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

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3559162\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92625*p~0_0_1_0_0_0_0_0_0_0_0_0_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3559162)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92625*p~0_0_1_0_0_0_0_0_0_0_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: SECOND concept

Statement	Period [Axis]				
	2016-10-01 - 2016-12-31	2016-04-01 - 2016-12-31	2016-10-01 - 2016-12-31		
	Defined Benefit Plans and Other Postretirement Benefit Plans [Axis]	Defined Benefit Plans and Other Postretirement Benefit Plans [Axis]	Defined Benefit Plans and Other Postretirement Benefit Plans [Axis]		
	Pension Plan [Member]	Defined Benefit Plan and Other Postretirement Benefit Plan [Domain]	Pension Plan [Member]	Defined Benefit Plan and Other Postretirement Benefit Plan [Domain]	Pension Plan [Member]
Net sales		844,863,000		2,612,885,000	
Operating costs and expenses:					
Operating costs and expenses:					
Cost of sales (exclusive of depreciation and amortization shown separately below)		653,199,000		2,052,900,000	
Selling, General and Administrative Expense		66,700,000		205,000,000	

Segment disclosure: FIRST concept

- Disclosure - SEGMENTS (Details) Schedule of Segment Reporting Information, by Segment [Table]

Reporting Entity [Axis]	Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact	
Reporting Entity	0001021162 (http://www.sec.gov/CIK)	
Period [Axis]	2016-04-01 - 2016-12-31	
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	561177000	
Units	USD	

EBITDA	30,218,000	(60,994,000)	237,552,000
Capital expenditures	2,020,000	1,657,000	33,123,000
Total assets	340,642,000	31,246,000	4,858,920,000
Revenues			561,177,000

ULTRATECH INC.

<http://www.sec.gov/Archives/edgar/data/909791/000090979117000014/0000909791-17-000014-index.htm>

These two concepts have been switched; each relates to the other line item:

Statement of Comprehensive Income [Abstract]	Period [Axis]		
	us-gAAP:ComprehensiveIncomeNetOfTax		
Statement of Comprehensive Income [Abstract]			
Net income (loss)	1,837,000	(15,128,000)	(19,111,000)
Change in unrealized loss on investments	53,000	(258,000)	(86,000)
Change in minimum postretirement medical obligation	527,000	318,000	(1,066,000)
Change in unrealized loss on hedge contracts	0	0	(40,000)
Other comprehensive income (loss)	580,000	60,000	(1,192,000)
Total comprehensive income (loss)	11,817,000	(15,068,000)	(20,303,000)

us-gAAP:OtherComprehensiveIncomeLossNetOfTax

Unum Group

<http://www.sec.gov/Archives/edgar/data/5513/0000055131700018/000005513-17-000018-index.htm>

The filer reports that there is TOTAL equity (parent + noncontrolling interest) using this concept:

us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest[-51,000,000]

That contradicts what is reported on the balance sheet, which uses the concept related to PARENT equity

Payables for Collateral on Investments	406,000,000	415,400,000
Other Liabilities	1,675,900,000	1,501,100,000
Total Liabilities	52,973,500,000	51,899,700,000
Commitments and Contingent Liabilities - Note 14	xsi:nil	xsi:nil
Stockholders' Equity		
Common Stock, \$0.10 par; authorized: 725,000,000 shares; issued: 303,552,934 and 302,702,811 shares	30,400,000	30,300,000
Additional Paid-in Capital	2,272,800,000	2,247,200,000
Accumulated Other Comprehensive Income	(51,000,000)	16,100,000
Retained Earnings	8,744,000,000	7,995,200,000
Treasury Stock - at cost: 73,729,992 and 61,785,466 shares	(2,028,200,000)	(1,624,900,000)
Total Stockholders' Equity	8,968,000,000	8,663,900,000
Total Liabilities and Stockholders' Equity	61,941,500,000	60,563,600,000

VERTEX PHARMACEUTICALS INC / MA

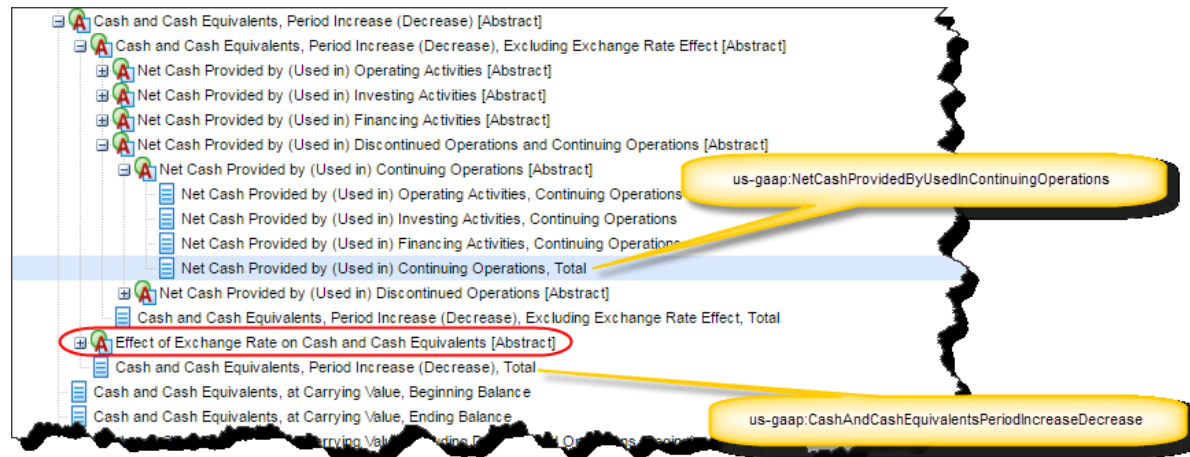
<http://www.sec.gov/Archives/edgar/data/875320/000087532017000017/0000875320-17-000017-index.htm>

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 <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:

Issuances of common stock under benefit plans	68,230,000	185,592,000	274,615,000
Payments on construction financing lease obligation	(432,000)	(381,000)	(336,000)
Proceeds from lease financing	11,208,000	23,662,000	0
Payments on capital lease financing	(17,597,000)	(19,954,000)	(21,443,000)
Proceeds from senior secured term loan	0	0	294,243,000
Payments on senior secured term loan	0	0	0
Proceeds from revolving credit facility	0	0	0
Payments of debt issuance costs	(3,000,000)	0	0
Advance from CFFT	0	0	0
Excess tax benefit from share-based payment arrangements	0	0	2,160,000
Net cash provided by financing activities	133,271,000	188,919,000	549,239,000
Effect of changes in exchange rates on cash	(4,666,000)	(2,834,000)	(2,176,000)
Net increase in cash and cash equivalents	469,177,000	89,509,000	55,960,000
Cash and cash equivalents—beginning of period	714,768,000	625,259,000	569,299,000
Cash and cash equivalents—end of period	1,183,945,000	714,768,000	625,259,000

us-gaap:NetCashProvidedByUsedInContinuingOperations

A smoking gun and the indication of a PROCESS PROBLEM is that while the error was detected and corrected in the 10-Q reports in Q3 of 2015, the error persists in the 10-K. (i.e. they use the CORRECT concept in the 10-Q).

#	CIK	Accession	Entity Registrant Name	Creation Software	Document Type	Fiscal Year	Fiscal Period	BS	IS	SCI	CF	x-Ambiguous Entity or Period	x-Missing BS, IS, CF Roll Ups	z-Other
1	0000875320	0000875320-17-000017	VERTEX PHARMACEUTICALS INC / MA	Workiva	10-K	2016	FY	0	0	0	1	0	0	0
2	0000875320	0000875320-16-000107	VERTEX PHARMACEUTICALS INC / MA	Workiva	10-Q	2016	Q3	0	0	0	0	0	0	0
3	0000875320	0000875320-16-000091	VERTEX PHARMACEUTICALS INC / MA	Workiva	10-Q	2016	Q2	0	0	0	0	0	0	0
4	0000875320	0000875320-16-000078	VERTEX PHARMACEUTICALS INC / MA	Workiva	10-Q	2016	Q1	0	0	0	0	0	0	0
5	0000875320	0000875320-16-000067	VERTEX PHARMACEUTICALS INC / MA	Workiva	10-K	2015	FY	0	0	0	1	0	0	0
6	0000875320	0000875320-15-000056	VERTEX PHARMACEUTICALS INC / MA	Workiva	10-Q	2015	Q3	0	0	0	0	0	0	0
7	0000875320	0000875320-15-000047	VERTEX PHARMACEUTICALS INC / MA	Workiva	10-Q	2015	Q2	0	0	0	1	0	0	0

Wayfair Inc.

<http://www.sec.gov/Archives/edgar/data/1616707/000161670717000133/0001616707-17-000133-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 <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 and Cash Equivalents, Period Increase (Decrease) [Abstract]	
[-] Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect [Abstract]	
[-] Net Cash Provided by (Used in) Operating Activities [Abstract]	
[-] Net Cash Provided by (Used in) Investing Activities [Abstract]	
[-] Net Cash Provided by (Used in) Financing Activities [Abstract]	
[-] Net Cash Provided by (Used in) Discontinued Operations and Continuing Operations [Abstract]	
[-] Net Cash Provided by (Used in) Continuing Operations [Abstract]	
[-] Net Cash Provided by (Used in) Operating Activities, Continuing Operations	us-gaap:NetCashProvidedByUsedInContinuingOperations
[-] Net Cash Provided by (Used in) Investing Activities, Continuing Operations	
[-] Net Cash Provided by (Used in) Financing Activities, Continuing Operations	
[-] Net Cash Provided by (Used in) Continuing Operations, Total	
[-] Net Cash Provided by (Used in) Discontinued Operations [Abstract]	
[-] Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect, Total	
[-] Effect of Exchange Rate on Cash and Cash Equivalents [Abstract]	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease
[-] Cash and Cash Equivalents, Period Increase (Decrease), Total	
[-] Cash and Cash Equivalents, at Carrying Value, Beginning Balance	
[-] Cash and Cash Equivalents, at Carrying Value, Ending Balance	

Cash flow statement:

Reporting Entity [Axis]		0001616707 (http://www.sec.gov/CIK)	
Fact Characteristics and Properties			
Properties		Occurrences	
Characteristic, trait or fact		Value of characteristic, trait, or fact	
Reporting Entity		0001616707 (http://www.sec.gov/CIK)	
Period [Axis]		2016-01-01 - 2016-12-31	
Capital Units by Class [Axis]		Capital Unit, Class [Domain]	
Concept		Net Cash Provided by (Used in) Continuing Operations	
Name (From Taxonomy)		NetCashProvidedByUsedInContinuingOperations	
Prefix (From Taxonomy)		us-gaap	
Balance Type			
Period Type		For Period (duration)	
Data Type		Monetary	
Fact Value		-54336000	
Effect of exchange rate changes on cash and cash equivalents		(387,000)	(460,000)
Net (decrease) increase in cash and cash equivalents		(54,336,000)	(21,683,000)
Cash and cash equivalents			
Beginning of year		334,176,000	355,859,000
End of year		279,840,000	334,176,000
Supplemental disclosure of non-cash investing activities			
Purchase of property and equipment included in accounts payable and accrued expenses and in other liabilities		1,336,000	5,258,000
Construction costs capitalized under finance lease			

WESTINGHOUSE AIR BRAKE TECHNOLOGIES CORP

<http://www.sec.gov/Archives/edgar/data/943452/000162828017001863/0001628280-17-001863-index.htm>

Liabilities [Roll Up]		
Current Liabilities		fac:CurrentLiabilities[us-gaap:LiabilitiesCurrent[1,446,639,000]]
	1,446,639,000	ⓧ
Noncurrent Liabilities		fac:NoncurrentLiabilities[us-gaap:LiabilitiesNoncurrent[394,587,000]]
	394,587,000	ⓧ
	Liabilities	fac:Liabilities[us-gaap:Liabilities[3,604,193,000]]
	3,604,193,000	ⓧ

Per the US GAAP XBRL Taxonomy:

104000 - Statement - Statement of Financial Position, Classified		
		Liabilities, Current Cr
+		Liabilities, Noncurrent Cr
		Liabilities Cr
Liabilities, Noncurrent		
Calculations		
104000 - Statement - Statement of Financial Position, Classified		
		Long-term Debt and Capital Lease Obligations Cr
+		Liabilities, Other than Long-term Debt, Noncurrent Cr
		Liabilities, Noncurrent Cr

Yet this relationship is violated. Balance sheet:

Liabilities and Shareholders' Equity		
Current Liabilities		
Accounts payable	530,211,000	319,525,000
Customer deposits		
	256,591,000	106,127,000
Accrued compensation	145,324,000	69,892,000
Accrued warranty	123,190,000	72,678,000
Current portion of long-term debt	129,809,000	433,000
Commitment and contingencies	344,000	494,000
Other accrued liabilities	261,170,000	95,627,000
Total current liabilities	1,446,639,000	664,776,000
Long-term debt		
Long-term debt	1,762,967,000	691,805,000
Accrued postretirement and pension benefits	110,597,000	55,765,000
Deferred income taxes	245,680,000	72,519,000
Commitment and contingencies	956,000	943,000
Accrued warranty	15,802,000	19,386,000
Other long-term liabilities	21,552,000	22,980,000
Total liabilities	3,604,193,000	1,528,174,000
Equity		
Preferred stock, 1,000,000 shares authorized, no shares issued	0	0
Common stock, \$0.01 par value, 200,000,000 shares authorized		

Guarantor financial information contradicts balance sheet

S CORP (10-K) 2463402 - Disclosure - GUARANTOR SUBSIDIARIES FINANCIAL INFORMATION - Condensed Balance Sheet (Details) Condensed Financial

Reporting Entity [Axis] 0000943452 (http://www.sec.gov/CIK)

		Properties		Occurrences	
Consolidation Items [Axis]		Consolidation Items [Domain]			
Legal Entity [Axis]		Entity [Domain]			
Concept		Liabilities, Noncurrent			
Name (From Taxonomy)		LiabilitiesNoncurrent			
Prefix (From Taxonomy)		us-gaap			
Balance Type		Credit			
Period Type		As Of (instant)			
Data Type		Monetary			
Fact Value		394587000			
Units		USD			
Decimals (rounding)		-3			

	5,758,589,000	2,454,388,000	5,081,804,000	(6,713,763,000)	6,581,018,000
Cash and cash equivalents					484,000
Receivables, net					510,000
Inventories					129,000
Other assets					631,000
Total current assets					376,000
Property, plant and equipment					765,000
Goodwill					0
Investment in subsidiaries					860,000
Other intangibles, net					386,000
Other noncurrent assets					
Total Assets	5,758,589,000	2,454,388,000	5,081,804,000	(6,713,763,000)	6,581,018,000
Current liabilities	194,983,000	196,956,000	1,054,700,000	0	1,446,639,000
Inter-company	1,562,399,000	(1,848,777,000)	286,378,000	0	0
Long-term debt	1,761,933,000	58,000	976,000	0	1,762,967,000
Long-term liabilities - other	33,298,000	74,977,000	286,312,000	0	394,587,000
Total Liabilities	3,552,613,000	(1,576,786,000)	1,628,366,000	0	3,604,193,000
Total Westinghouse Air Brake Technologies Corporation shareholders' equity	2,205,976,000	4,032,250,000	2,681,514,000	713,763,000	2,205,977,000

ZIONS BANCORPORATION /UT/

<http://www.sec.gov/Archives/edgar/data/109380/000010938017000050/0000109380-17-000050-index.htm>

Conflicting/contradictory facts, this is illogical per the US GAAP XBRL taxonomy relationship between these two concepts. The WHOLE is less than a PART of the WHOLE.

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	82,848,000
2	us-gaap:ProvisionForLoanAndLeaseLosses	92,775,000
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~\(a~3214*!~777\)!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*!~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

Total interest expense	86,966,000	118,211,000	172,998,000
Net interest income	1,867,348,000	1,715,260,000	1,680,004,000
Provision for loan losses	92,775,000	40,035,000	(98,082,000)
Net interest income after provision for loan losses	1,774,573,000	1,675,225,000	1,778,086,000
Noninterest income:			
Service charges and fees on deposit accounts	171,185,000	168,451,000	168,291,000
Other service charges, commissions and fees	207,666,000	186,907,000	178,053,000

Cash flow statement: FIRST concept.

Statement of Cash Flows [Abstract]	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Statement of Cash Flows [Abstract]			
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	469,050,000	309,471,000	398,462,000
Adjustments to reconcile net income to net cash provided by operating activities:			
Debt extinguishment cost	(353,000)	(2,530,000)	(44,422,000)
Provision for credit losses	82,848,000	33,797,000	(106,711,000)
Depreciation and amortization	123,088,000	85,878,000	57,691,000
Fixed income securities gains (losses), net	(102,000)	138,735,000	(10,419,000)
Deferred income tax expense (benefit)	(8,442,000)	(29,803,000)	25,938,000
Net decrease (increase) in trading securities	(66,635,000)	22,453,000	(36,045,000)
Net decrease (increase) in loans held for sale	972,000	(5,978,000)	38,610,000
Change in other liabilities	1,194,000	(5,759,000)	42,636,000
Change in other assets	(9,609,000)	(67,260,000)	(50,956,000)
Other, net	3,352,000	(19,712,000)	(23,287,000)