Grant Thornton

https://www.grantthornton.com/

https://www.grantthornton.com/people.aspx

jim.brady@us.gt.com

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
Workiva (WebFilings)	Grant Thornton	0000927003	ADVANCED ENERGY INDUSTRIES INC	1	CFE: Contridictory revenue facts; 10-K related
Thunderdome	Grant Thornton	0000799850	AMERICAS CARMART INC	1	CFE: Inappropriate extension concept for temporary equity, crmt:MandatorilyRedeemablePreferredStock.
Workiva (WebFilings)	Grant Thornton	0000320017	CALADRIUS BIOSCIENCES, INC.	1	CFE: Used concept us-gaap:LiabilitiesNoncurrent to represent total liabilities. 10-K issue. (Emailed 2016-03-19) Inappropriate use of concept us-gaap:LiabilitiesNoncurrent to represent total liabilities.
Workiva (WebFilings)	Grant Thornton	0001016281	CARRIAGE SERVICES INC	1	CFE: WHOLE/PART issue related to income tax expense (benefit) line items.
Workiva (WebFilings)	Grant Thornton	0001091883	CIRCOR INTERNATIONAL INC	1	CFE: Contridictory/conflicting revenue facts; WHOLE/PART issue; 10-K issue
Workiva (WebFilings)	Grant Thornton	0001679688	Colony NorthStar, Inc.	3	CFE: Inappropriate extension concept for other comprehensive income, clns:OtherComprehensiveIncomeLossNetofTaxIncludingPortionAttributabletoRedeemableNoncontrollingInterest
QXi	Grant Thornton	0000351998	DATA I/O CORP	1	CFE: Reversed polarity of cash flows from financing activites.
Workiva (WebFilings)	Grant Thornton	0000922358	FERRELLGAS PARTNERS L P	1	CFE: Operating income (loss) does not foot.
Workiva (WebFilings)	Grant Thornton	0001419581	Federal-Mogul Holdings LLC	1	CFE: (Emailed 2016-03-12) Inappropriate extension concept for exchange gains, fdml:EffectOfForeignCurrencyExchangeRateFluctuationsOnCash
Workiva (WebFilings)	Grant Thornton	0000937556	MASIMO CORP	1	CFE: Used us-gaap:OtherComprehensiveIncomeLossNetOfTax to represent comprehensive income.
Novaworks Software	Grant Thornton	0001582982	MEDICAL TRANSCRIPTION BILLING, CORP	1	CFE: Contridictory net cash flow from operating activities facts, us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations entered as positive, should be negative.
Workiva (WebFilings)	Grant Thornton	0001504461	NGL Energy Partners LP	1	CFE: Inconsistent equity concepts, us-gaap:PartnersCapital.
Workiva (WebFilings)	Grant Thornton	0001597503	NorthStar Asset Management Group Inc.	3	CFE: WHOLE/PART problem with net income attributable to noncontrolling interest. Two NCI concepts in SCI. Inappropriate extension concept SCI.
S2 Filings	Grant Thornton	0000711665	PHOTOMEDEX INC	1	CFE: Operating cash flows do not reconcile, continuing/discontinued.
Workiva (WebFilings)	Grant Thornton	0001466225	Resource Real Estate Opportunity REIT, Inc.	2	CFE: Improper use of concept us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest to represent IS line item. $1000 rounding error BS.
Workiva	Grant Thornton	0001161154	SUNOCO LOGISTICS	2	CFE: WHOLE/PART issue related to net income

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
(WebFilings)			PARTNERS L.P.		attributable to noncontrolling interest. Inappropriate extensinon concept for comprehensive income attributable to noncontrolling interest.
Workiva (WebFilings)	Grant Thornton	0001476246	Tropicana Entertainment Inc.	1	CFE: Inconsistency in continuing/discontinued cash flow facts.

ADVANCED ENERGY INDUSTRIES INC

http://www.sec.gov/Archives/edgar/data/927003/000092700317000010/0000927003-17-000010-index.htm

The problem with this filing is the contradiction/conflict between the #1 concept "us-gaap:Revenues" and the next three revenues concepts. #2, #3, and #4 are consistent with the US GAAP XBRL Taxonomy. But #1 is not.

Fact determination of fac:Revenues

1	us-gaap:Revenues	327,397,000
2	us-gaap:SalesRevenueNet	483,704,000
3	us-gaap:SalesRevenueServicesNet	73,124,000
4	us-gaap:SalesRevenueGoodsNet	410,580,000
5	us-gaap:RevenuesNetOfInterestExpense	-

http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3559162)!net~(a~3190*l~772)!lang~(code~en-us)!path~(g~92625*p~0_0_1_0_0_0_0_0_0_0_0_2)!rg~(rg~32*p~12)

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

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

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

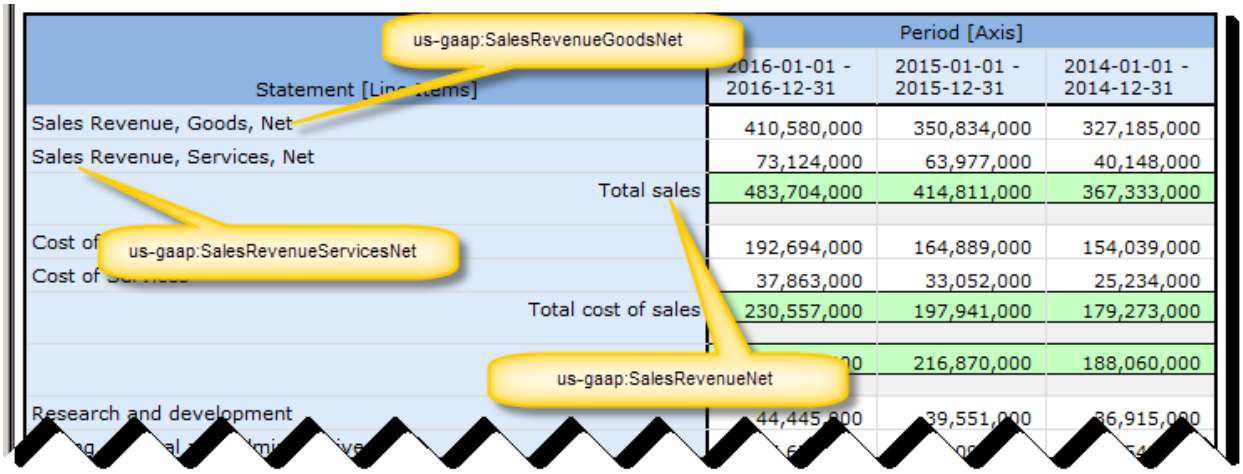
	Sales Revenue, Goods, Net	Cr
+	Shipping and Handling Revenue	Cr
+	Sales Revenue, Services, Net	Cr
+	Sales Revenue from Energy Commodities and Services	Cr
+	Electric and Gas Revenue	Cr
+	Phase-in Plan, Amount of Capitalized Costs Recovered	Cr
+	Oil and Gas Revenue	Cr
+	Revenue Steam Products and Services	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

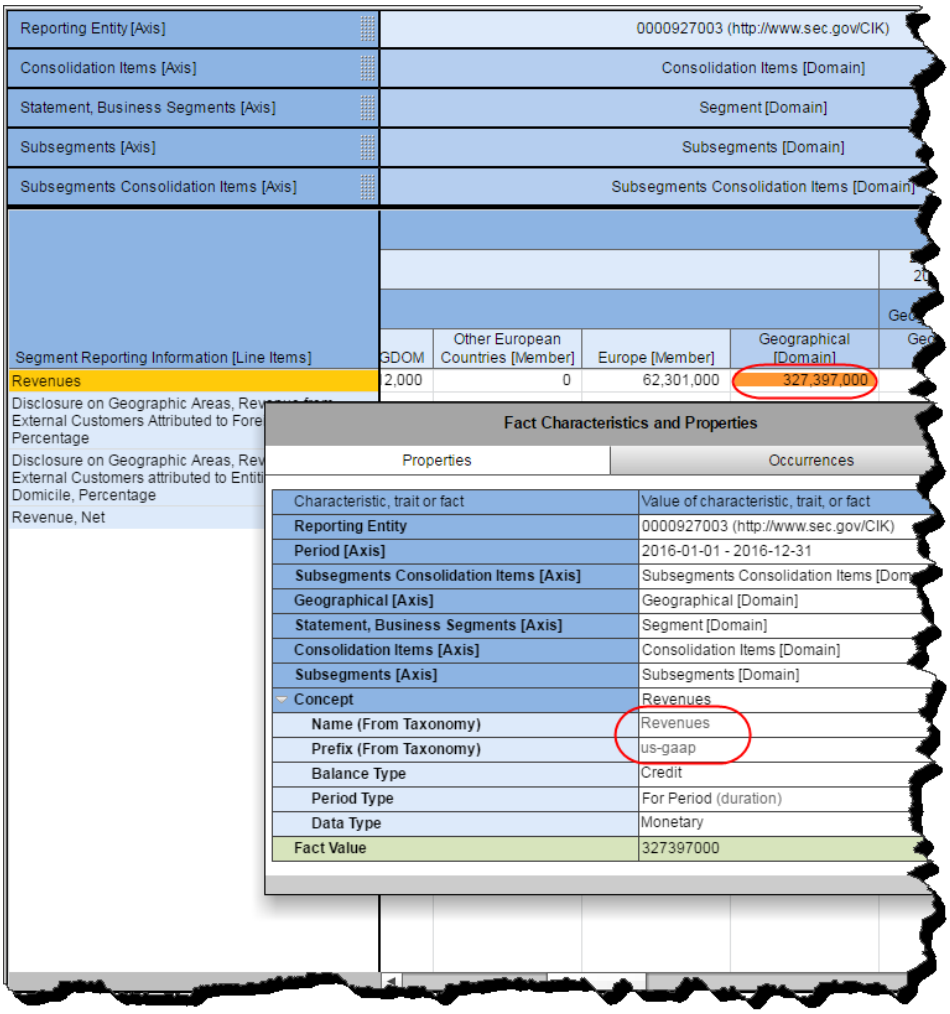
us-gaap:SalesRevenueServicesNet

us-gaap:SalesRevenueNet

The income statement uses #2, #3, and #4:



But the geographic breakdown of revenues contradicts the US GAAP XBRL Taxonomy and the income statement:



AMERICAS CARMART INC

http://www.sec.gov/Archives/edgar/data/799850/000117184317001357/0001171843-17-001357-index.htm

This filer creates an inappropriate extension concept for the line item “Mandatorily redeemable preferred stock”. That is temporary equity, a concept exists which should be used:

Accounts payable			10,544,000
Deferred Revenue	18,158,000	9,924,000	
Accrued liabilities			16,903,000
Income taxes payable, net			,179,000
Deferred income tax liabilities, net			19,440,000
Revolving credit facilities and notes payable			118,785,000
Total liabilities			194,933,000
Commitments and contingencies (Note J)			xsi:nil
Mezzanine equity:			
Mandatorily redeemable preferred stock			400,000
Equity:			
Preferred stock, par value $.01 per share, 1,000,000 shares authorized; none issued or outstanding			xsi:nil
Common stock, par value $.01 per share, 50,000,000 shares authorized; 12,875,532 and 12,796,560 issued at			

crmt:MandatorilyRedeemablePreferredStock

CALADRIUS BIOSCIENCES, INC.

http://www.sec.gov/Archives/edgar/data/320017/000032001717000008/0000320017-17-000008-index.htm

The concept "us-gaap:LiabilitiesNoncurrent" was used to represent the line item "Total liabilities". The concept "us-gaap:Liabilities" should have been used to represent that line item.

Other assets	713,451	976,768
Total assets	51,832,848	57,205,295
LIABILITIES, REDEEMABLE SECURITIES - NON-CONTROLLING INTERESTS AND EQUITY		
Current Liabilities		
Accounts payable	4,366,753	4,107,388
Accrued liabilities	6,062,569	6,198,488
Long-term debt, current		
Notes payable, current		
Unearned revenues, current	98,193	5,345,225
Total current liabilities	501,299	21,015,223
Deferred income taxes	1,070,700	932,662
Notes payable	292,217	583,041
Unearned revenues, long-term	4,587,397	0
Long term debt	2,524,897	10,828,544
Other long-term liabilities	389,858	562,001
Total liabilities	28,366,368	33,921,471
Commitments and Contingencies	xsi:nil	xsi:nil
Redeemable Securities - Non-Controlling Interests	19,400,000	0
EQUITY		
Stockholders' Equi		

us-gaap:LiabilitiesNoncurrent

CARRIAGE SERVICES INC

http://www.sec.gov/Archives/edgar/data/1016281/000101628117000018/0001016281-17-000018-index.htm

The filer is changing the meaning of the concept "us-gaap:IncomeTaxExpenseBenefit" in the way that they are using the concept in the income statement. The filer is highlighting the fact that some of the tax provisions might be uncertain.

Loss on early extinguishment of debt	(567,000)
Loss on redemption of convertible junior subordinated debentures	0
Other, net	(1,788,000)
Total interest and other, net	(17,963,000)
Income from continuing operations before income taxes	[illegible],000
Provision for income taxes	([illegible],082,000)
Income tax benefit related to certain discrete items	22,000
Net provision for income taxes	(12,660,000)
Net income from continuing operations	19,581,000
Income from discontinued operations, net of tax	
Net income	19,581,000
Basic earnings per common share:	
Continuing operations (in dollars per share)	1.18

us-gaap:IncomeTaxExpenseBenefit

csv:IncomeTaxExpenseBenefitUncertainTaxPositions

csv:IncomeTaxExpenseBenefitNetOfUncertainTaxPositions

To achieve their objective and to not change the meaning of the US GAAP XBRL Taxonomy concept "us-gaap:IncomeTaxExpenseBenefit", this is how the information should have been represented:

Loss on early extinguishment of debt	(567,000)
Loss on redemption of convertible junior subordinated debentures	0
Other, net	
Total interest and other, net	
Income from continuing operations before income taxes	[illegible],000
Provision for income taxes	([illegible],082,000)
Income tax benefit related to certain discrete items	22,000
Net provision for income taxes	(12,660,000)
Net income from continuing operations	19,581,000
Income from discontinued operations, net of tax	0
Net income	[illegible]000
Basic earnings per common share:	
Continuing operations (in dollars per share)	1.18

csv:IncomeTaxExpenseBenefitOtherThanUncertainTaxPositions

csv:IncomeTaxExpenseBenefitUncertainTaxPositions

us-gaap:IncomeTaxExpenseBenefit

Note that the meaning of the concept "us-gaap:IncomeTaxExpenseBenefit" has not changed, yet the filer is highlighting information which they choose to highlight by disclosing additional details of the required concept.

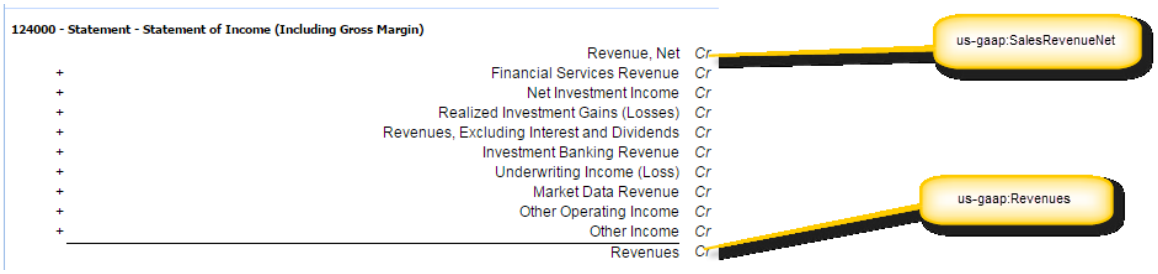
CIRCOR INTERNATIONAL INC

http://www.sec.gov/Archives/edgar/data/1091883/000109188317000013/0001091883-17-000013-index.htm

This filing has contradictory revenue facts:

Fact determination of fac:Revenues		
1	us-gaap:Revenues	994,000
2	us-gaap:SalesRevenueNet	590,259,000

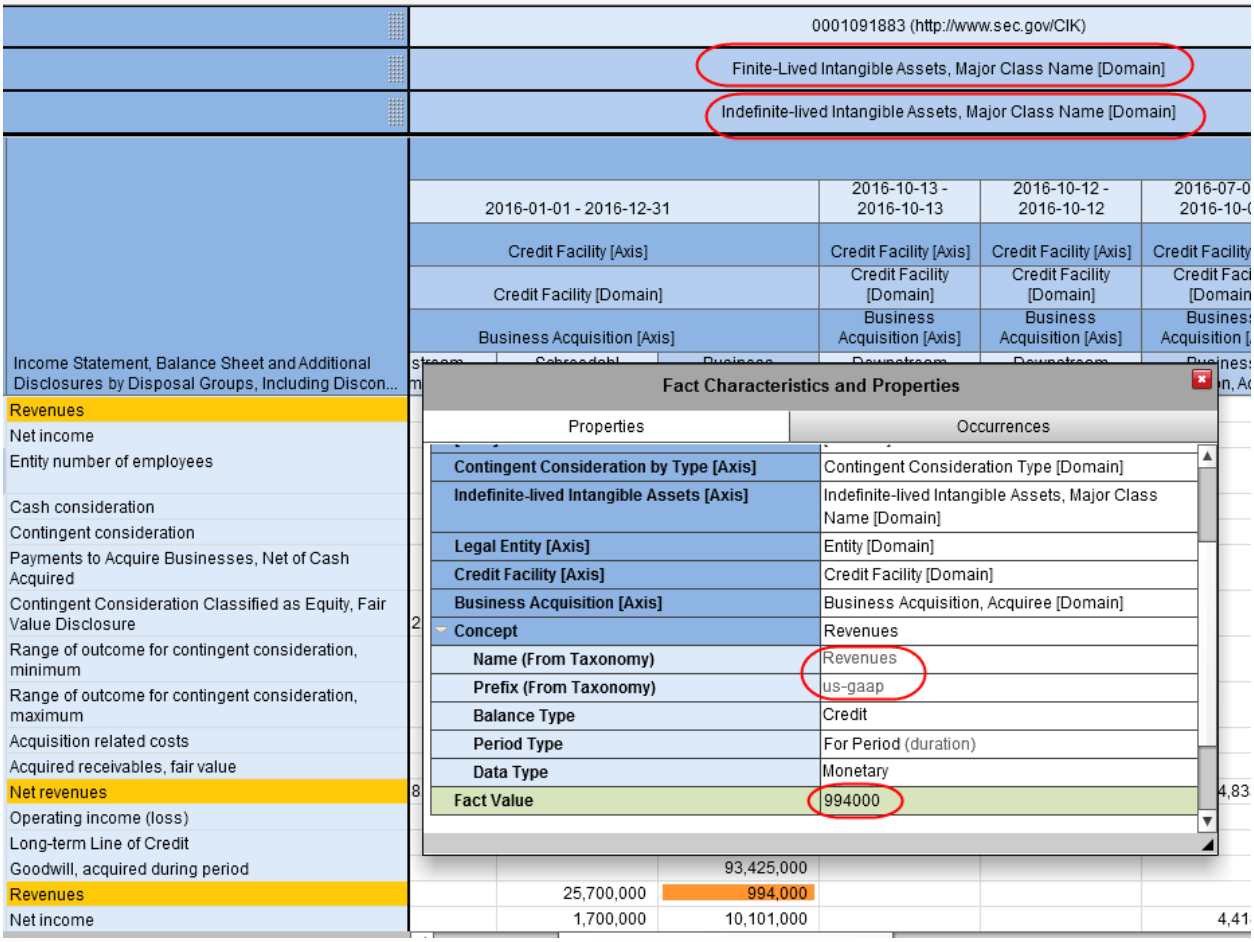
This is the relation between these two concepts per the US GAAP XBRL Taxonomy; us-gaap:SalesRevenueNet is PART OF the WHOLE us-gaap:Revenues:



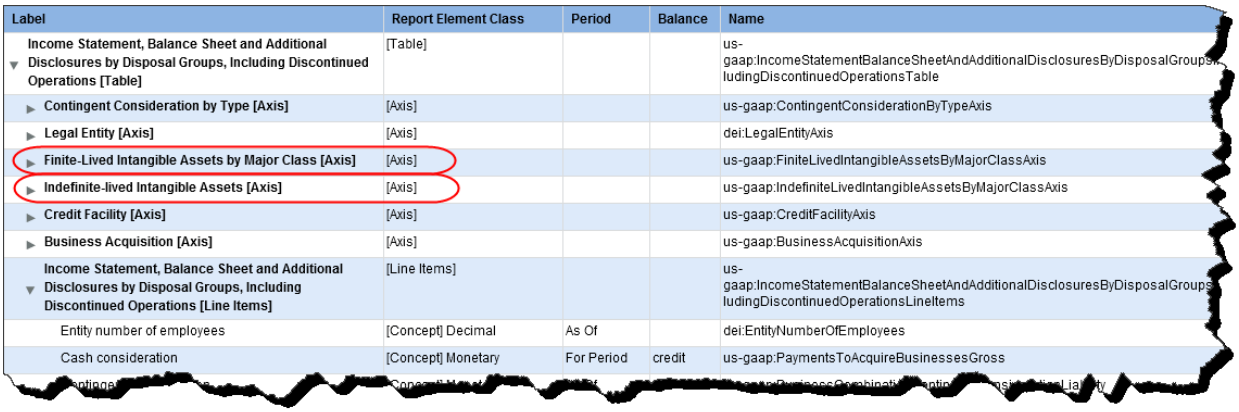
On the income statement "us-gaap:SalesRevenueNet" was used:

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]			
Net revenues	590,259,000	656,267,000	841,446,000
Cost of revenues	407,144,000	456,935,000	584,426,000
GROSS PROFIT	183,115,000	199,332,000	257,020,000
Selling, general and administrative expenses	154,818,000	156,302,000	178,800,000
Impairment charges	208,000	2,502,000	726,000
Restructuring and Related Cost, Incurred Cost	17,171,000	14,354,000	12,737,000
OPERATING INCOME	10,918,000	26,174,000	64,757,000
Other (income) expense:			
[illegible]	[illegible]	[illegible]	[illegible]

In a disclosure the concept "us-gaap:Revenues" was used. That contradicts the income statement and the US GAAP XBRL Taxonomy. Further, the representation of this disclosure is completely illogical because something can NEVER be both a finite-lived and an indefinite-lived intangible asset.



It is completely illogical to ever use the "Finite-Lived Intangible asset by Major Class [Axis]" and the "Indefinite-lived Intangible Assets [Axis]" on the SAME TABLE.



Label	Report Element Class	Period	Balance	Name
Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Table]	[Table]			us-gaap:IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroups, ludingDiscontinuedOperationsTable
Contingent Consideration by Type [Axis]	[Axis]			us-gaap:ContingentConsiderationByTypeAxis
Legal Entity [Axis]	[Axis]			dei:LegalEntityAxis
Finite-Lived Intangible Assets by Major Class [Axis]	[Axis]			us-gaap:FiniteLivedIntangibleAssetsByMajorClassAxis
Indefinite-lived Intangible Assets [Axis]	[Axis]			us-gaap:IndefiniteLivedIntangibleAssetsByMajorClassAxis
Credit Facility [Axis]	[Axis]			us-gaap:CreditFacilityAxis
Business Acquisition [Axis]	[Axis]			us-gaap:BusinessAcquisitionAxis
Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items]	[Line Items]			us-gaap:IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroups ludingDiscontinuedOperationsLineItems
Entity number of employees	[Concept] Decimal	As Of		dei:EntityNumberOfEmployees
Cash consideration	[Concept] Monetary	For Period	credit	us-gaap:PaymentsToAcquireBusinessesGross

Colony NorthStar, Inc.

http://www.sec.gov/Archives/edgar/data/1679688/000167968817000017/0001679688-17-000017-index.htm

There is a WHOLE and a PART of that WHOLE that are used to reconcile the difference between "Net income (loss)" and "Net income (loss) attributable to parent". That is illogical. That is like saying, "Here is the total…but wait, there is even MORE than the total that makes up the difference."

Net Income (Loss) Attributable to Noncontrolling Interest

Calculations

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

	Net Income (Loss) Attributable to Redeemable Noncontrolling Interest	*Dr*
+	Net Income (Loss) Attributable to Nonredeemable Noncontrolling Interest	*Dr*
	Net Income (Loss) Attributable to Noncontrolling Interest	*Dr*

Income (loss) before income tax benefit (expense)	[illegible]	[illegible],616	[illegible],00[illegible]
Income tax benefit (expense)	(11,022,000)	(21,869,000)	(1,622,000)
Net income (loss)	46,994,000	120,747,000	19,100,000
Net (income) loss attributable to non-controlling interests	(442,000)	(953,000)	0
Net (income) loss attributable to redeemable non-controlling interests	(4,271,000)	0	0
Net income (loss) attributable to NorthStar Asset Management Group Inc. common stockholders	42,281,000	119,794,000	19,100,000
Earnings (loss) per share:			

The same issue exists on the statement of comprehensive income also.

DATA I/O CORP

http://www.sec.gov/Archives/edgar/data/351998/000035199816000065/0000351998-16-000065-index.htm

Net cash flow from financing activities was entered as a POSITIVE value, it should have been entered as a NEGATIVE value.

Purchases of property, plant and equipment	(1,688,000)	(632,000)
Cash provided by (used in) investing activities	(1,688,000)	(632,000)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of common stock, net of tax withholding	(76,000)	(55,000)
Repurchase of common stock	(191,000)	0
Cash provided by (used in) financing activities	(267,000)	(55,000)
Increase/(decrease) in cash and cash equivalents	(1,489,000)	(234,000)
Effects of exchange rate changes on cash	(54,000)	(132,000)
Cash and cash equivalents at beginning of period	11,268,000	9,361,000
Cash and cash equivalents at end of period	9,725,000	8,995,000

CF1	(534,000)	fac:NetCashFlow[us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease[-1,489,000]] = (fac:NetCashFlowFromOperatingActivities[us-gaap:NetCashProvidedByUsedInOperatingActivities[466,000]] + fac:NetCashFlowFromInvestingActivities[us-gaap:NetCashProvidedByUsedInInvestingActivities[-1,688,000]] + fac:NetCashFlowFromFinancingActivities[us-gaap:NetCashProvidedByUsedInFinancingActivities[267,000]])

A secondary error (which if done correctly would have caught the first error) is that the calculation of net cash flow (i.e. Increase/(decrease) in cash and cash equivalents) is not represented in the XBRL calculation relations for this information:

Label	Rendered Value	Op	Reported Value	Calculated Value	Balance	Result	Name
Implied [Table]							fro:ImpliedTable
Cash provided by (used in) financing activities	(267,000)		267,000	267,000	Debit	Verified	us-gaap:NetCashProvidedByUsedInFinancingActivities
Proceeds from issuance of common stock, net of tax withholding	(76,000)	+	76,000		Debit		us-gaap:ProceedsFromIssuanceOfCommonStock
Repurchase of common stock	(191,000)	-	-191,000		Credit		us-gaap:PaymentsForRepurchaseOfCommonStock
Cash provided by (used in) investing activities	(1,688,000)		-1,688,000	-1,688,000	Debit	Verified	us-gaap:NetCashProvidedByUsedInInvestingActivities
Purchases of property, plant and equipment	(1,688,000)	-	1,688,000		Credit		us-gaap:PaymentsToAcquirePropertyPlantAndEquipment
Net cash provided by (used in) operating activities	466,000		466,000	466,000		Verified	us-gaap:NetCashProvidedByUsedInOperatingActivities
Net income	901,000	+	901,000		Credit		us-gaap:NetIncomeLoss
Depreciation and amortization	409,000	+	409,000		Debit		us-gaap:DepreciationDepletionAndAmortization
Equipment transferred to cost of goods sold	720,000	+	720,000		Debit		DAIO:EquipmentTransferredToCostOfGoodsSold
Share-based compensation	409,000	+	409,000		Debit		us-gaap:ShareBasedCompensation
Trade accounts receivable	(2,385,000)	-	2,385,000		Credit		us-gaap:IncreaseDecreaseInAccountsReceivable
Inventories	(211,000)	-	211,000		Credit		us-gaap:IncreaseDecreaseInInventories
Other current assets	213,000	-	-213,000		Credit		us-gaap:IncreaseDecreaseInOtherCurrentAssets
Accounts payable and accrued liabilities	160,000	+	160,000		Debit		us-gaap:IncreaseDecreaseInAccountsPayableAndAccruedLiabilities
Deferred revenue	163,000	+	163,000		Debit		us-gaap:IncreaseDecreaseInDeferredRevenue

Federal-Mogul Holdings LLC

http://www.sec.gov/Archives/edgar/data/1419581/000162828017001567/0001628280-17-001567-index.htm

Inappropriate extension concept:

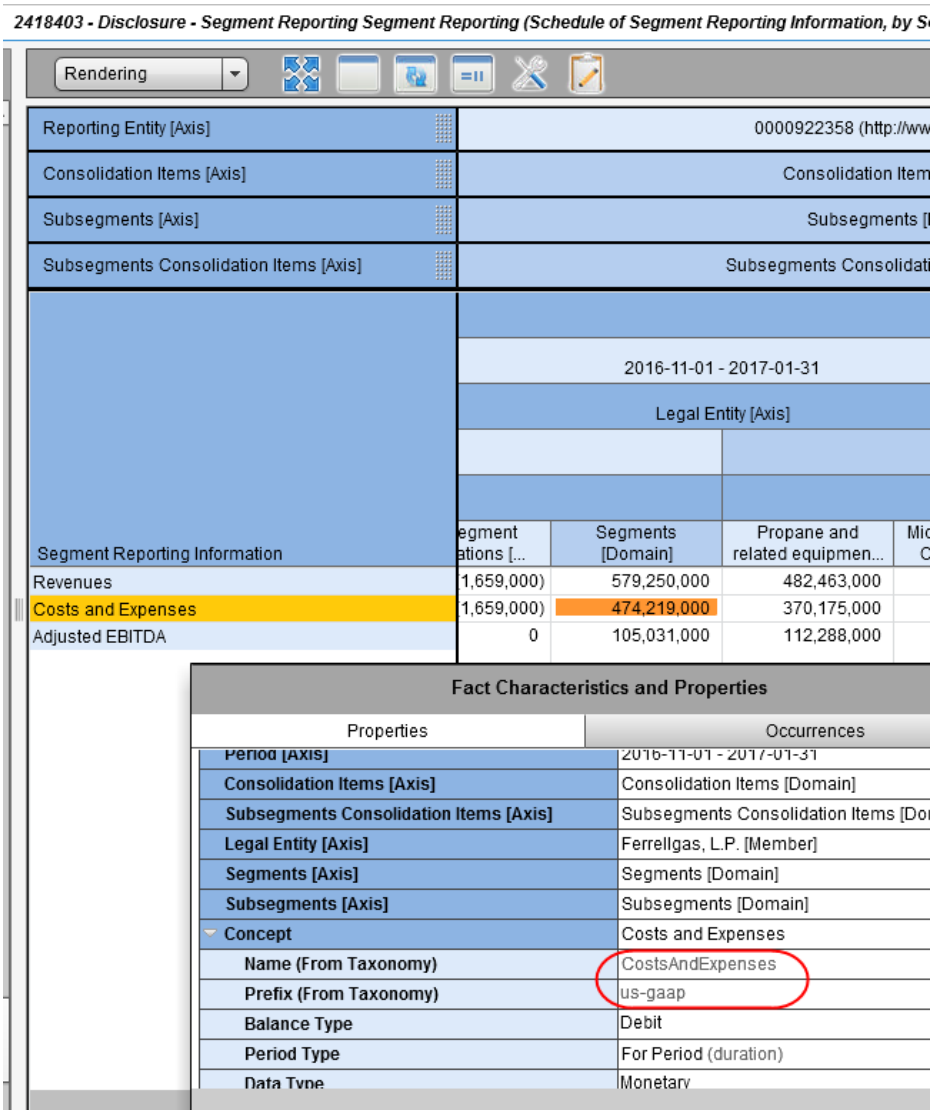
Proceeds from draws on revolving lines of credit	430,000,000	663,000,000	0	
Payments on revolving lines of credit	(419,000,000)	(306,000,000)	0	
Debt issuance costs	0	0	(12,000,000)	
Increase in other long-term debt	0	51,000,000	12,000,000	
Increase (decrease) in short-term debt	(2,000,000)	(3,000,000)	0	
Contingent consideration to acquire business	0	0	(9,000,000)	
Proceeds from equity rights offering, net of related fees				
Net proceeds (remittances) on servicing of factoring arrangements				
Net cash provided from (used by) Financing Activities	[illegible]	627,000,000	35,000,000	
Effect of foreign currency exchange rate fluctuations on cash	(31,000,000)	(4,000,000)	(7,000,000)	
Increase (decrease) in cash and equivalents	95,000,000	(126,000,000)	(429,000,000)	
Cash and equivalents at beginning of year	194,000,000	332,000,000	761,000,000	
Plus: Cash and equivalents held for sale at January 1	1,000,000	12,000,000	0	0
Increase (decrease) in cash and equivalents	95,000,000	(126,000,000)	(429,000,000)	
Less: Cash and equivalents held for sale at December 31	(1,000,000)	(12,000,000)	0	0
[illegible]	[illegible]	[illegible]	[illegible]	

fdml:EffectOfForeignCurrencyExchangeRateFluctuationsOnCash

FERRELLGAS PARTNERS L P

http://www.sec.gov/Archives/edgar/data/922358/000092235817000002/0000922358-17-000002-index.htm

The fact with the concept “us-gaap:CostsAndExpenses” not reported on income statement but reported in the segment disclosure contradicts the information on the income statement.



2418403 - Disclosure - Segment Reporting Segment Reporting (Schedule of Segment Reporting Information, by S

Rendering

Reporting Entity [Axis]	0000922358 (http://ww
Consolidation Items [Axis]	Consolidation Item
Subsegments [Axis]	Subsegments [
Subsegments Consolidation Items [Axis]	Subsegments Consolidati

Segment Reporting Information	2016-11-01 - 2017-01-31			
	Legal Entity [Axis]			
	egment ations [...	Segments [Domain]	Propane and related equipmen...	Mic C
Revenues	1,659,000)	579,250,000	482,463,000	
Costs and Expenses	1,659,000)	474,219,000	370,175,000	
Adjusted EBITDA	0	105,031,000	112,288,000	

Fact Characteristics and Properties

Properties	Occurrences
Period [Axis]	2016-11-01 - 2017-01-31
Consolidation Items [Axis]	Consolidation Items [Domain]
Subsegments Consolidation Items [Axis]	Subsegments Consolidation Items [Do
Legal Entity [Axis]	Ferrellgas, L.P. [Member]
Segments [Axis]	Segments [Domain]
Subsegments [Axis]	Subsegments [Domain]
Concept	Costs and Expenses
Name (From Taxonomy)	CostsAndExpenses
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary

MASIMO CORP

http://www.sec.gov/Archives/edgar/data/937556/000093755617000045/0000937556-17-000045-index.htm

Concept intended to represent other comprehensive income used to represent the line item "Total comprehensive income".

us-gaap:OtherComprehensiveIncomeLossNetOfTax

Income Statement [Abstract]	[illegible]	[illegible]	[illegible]
Income Statement [Abstract]			
Net income including noncontrolling interest	3[illegible],666,000	81,500,000	74,363,000
Net income including noncontrolling interest			
Foreign currency translation adjustments	(2,288,000)	(2,646,000)	(6,088,000)
Total comprehensive income	298,378,000	78,854,000	68,275,000
Comprehensive (loss) income attributable to noncontrolling interest	0	(1,800,000)	1,845,000
Comprehensive income attributable to Masimo Corporation stockholders	298,378,000	80,654,000	66,430,000

MEDICAL TRANSCRIPTION BILLING, CORP

http://www.sec.gov/Archives/edgar/data/1582982/000149315217003230/0001493152-17-003230-index.htm

These two facts, one POSITIVE the other NEGATIVE contradict one another:

us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations[898,000]

us-gaap:NetCashProvidedByUsedInOperatingActivities[-897,842]

Net Cash Flow from Operating Activities [Roll Up]		
Net Cash Flow from Operating Activities, Continuing	898,000	fac:NetCashFlowFromOperatingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations[898,000]]
Net Cash Flow from Operating Activities, Discontinued	0	fac:NetCashFlowFromOperatingActivitiesDiscontinued[0] = 0
Net Cash Flow from Operating Activities	(897,842)	fac:NetCashFlowFromOperatingActivities[us-gaap:NetCashProvidedByUsedInOperatingActivities[-897,842]]

Second one (negative) is reported on cash flow statement:

[illegible] operating assets [illegible]ities:		
Accounts receivable	(456,468)	520,121
Other assets	323,117	233,144
Accounts payable and other liabilities	1,079,048	(1,689,662)
Net cash used in operating activities	(897,842)	(1,882,781)
INVESTING ACTIVITIES:		
C[illegible]penditures	[illegible]	[illegible]

First one (positive) reported in this disclosure:

-K) 00000040 - Disclosure - Liquidity (Details Narrative) Statement [Table]

Rendering

Reporting Entity [Axis] | 0001582982 (http://www.sec.gov/CIK)

Period [Axis]: 016-01-01 - 2016-12-31 | 2015-01-01 - 2015-12-31 | 2014-12-31

Fact Characteristics and Properties

Properties	Occurrences
Period [Axis]	2016-01-01 - 2016-12-31
Report Date [Axis]	Financial Statement Filing Date [Domain]
Related Party [Axis]	Related Party [Domain]
Credit Facility [Axis]	Credit Facility [Domain]
Concept	Net cash used in operating activities
Name (From Taxonomy)	NetCashProvidedByUsedInOperatingActivitiesContinuingOperations
Prefix (From Taxonomy)	us-gaap
Balance Type	
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	898000

	Term loans expire date			
	Amount owed by company for acquisition			
	Total purchase price	7,000,000		
	Purchase price due for payment			
Related Party [Domain]	Cash	3,476,880	8,039,562	1,048,660
	Net cash used in operating activities	898,000	1,882,781	
	Working capital deficit	7,400,000		
	Net loss before taxes	8,599,921	4,549,592	

NGL Energy Partners LP

http://www.sec.gov/Archives/edgar/data/1504461/000150446117000010/0001504461-17-000010-index.htm

This might not be an error. What is going on is that the concepts "Equity attributable to parent" and "Equity attributable to parent + noncontrolling interest" is reconciled by TWO values "Accumulated other comprehensive loss" and "Noncontrolling interest". No one else does this as far as I can tell. Is this correct?

EQUITY:		
General partner, representing a 0.1% interest, 109,201 and 104,274 notional units, respectively	(50,785,000)	(50,811,000)
Limited partners, representing a 99.9% interest, 109,091,710 and 104,169,573 common units issued and outstanding, respectively	1,969,113,000	1,707,326,000
Accumulated other comprehensive loss	(97,000)	(157,000)
Noncontrolling interests	29,044,000	37,707,000
Total equity	1,947,275,000	1,694,065,000
Total liabilities and equity	6,378,076,000	5,560,155,000

NorthStar Asset Management Group Inc.

http://www.sec.gov/Archives/edgar/data/1597503/000159750316000082/0001597503-16-000082-index.htm

There is a WHOLE and a PART of that WHOLE that are used to reconcile the difference between "Net income (loss)" and "Net income (loss) attributable to parent". That is illogical. That is like saying, "Here is the total…but wait, there is even MORE than the total that makes up the difference."

Net Income (Loss) Attributable to Noncontrolling Interest

Calculations

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

	Net Income (Loss) Attributable to Redeemable Noncontrolling Interest	*Dr*
+	Net Income (Loss) Attributable to Nonredeemable Noncontrolling Interest	*Dr*
	Net Income (Loss) Attributable to Noncontrolling Interest	*Dr*

	(5,[illegible]8,000)	(9,331,[illegible]	3,825,000	(16,[illegible]8,000)
Net income (loss)	25,943,000	56,864,000	41,554,000	101,736,000
Net (income) loss attributable to non-controlling interests	(246,000)	(533,000)	(381,000)	(771,000)
Net (income) loss attributable to redeemable non-controlling interests	(855,000)	(2,991,000)	0	0
Net income (loss) attributable to NorthStar Asset Management Group Inc. common stockholders	24,842,000	53,340,000	41,173,000	100,965,000
Earnings (loss) per share:				
Basic (in dollars per share)	.13	.28	.21	.51

Same thing on the statement of comprehensive income:

Statement of Comprehensive Income [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
Statement of Comprehensive Income [Abstract]				
Net income (loss)	25,943,000	56,864,000	41,554,000	101,736,000
Other comprehensive income (loss):				
Foreign currency translation adjustment, net	(82,000)	(251,000)	0	0
Total other comprehensive income (loss)	(82,000)	(251,000)	0	0
Comprehensive income (loss)	25,861,000	56,613,000	41,554,000	101,736,000
Comprehensive (income) loss attributable to non-controlling interests	(246,000)	(533,000)	(381,000)	(771,000)
Comprehensive (income) loss attributable to redeemable non-controlling interests	(842,000)	(2,950,000)	0	0
Comprehensive income (loss) attributable to NorthStar Asset Management Group Inc.	24,773,000	53,130,000	41,173,000	100,965,000

PHOTOMEDEX INC

http://www.sec.gov/Archives/edgar/data/711665/000161577417001441/0001615774-17-001441-index.htm

Inappropriate concept used to represent line item:

us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations

Changes in operating asse		
Accounts receivable	2,943,000	7,460,000
Inventories	1,444,000	4,707,000
Prepaid expenses and other assets	(256,000)	6,195,000
Accounts payable	(144,000)	(3,376,000)
Accrued compensation and related expenses	1,118,000	708,000
Other accrued liabilities	69,000	(4,045,000)
Deferred revenues	(1,312,000)	(2,969,000)
Adjustments related to continuing operations	13,622,000	37,327,000
Adjustment related to discontinued operations	xsi:nil	(9,235,000)
Net cash provided by (used in) operating activities	358,000	(6,462,000)
Cash Flows From Investing Activities:		
Decrease in		

This relationship is impossible, not logical:

Net Cash Flow from Operating Activities [Roll Up]		
Net Cash Flow from Operating Activities, Continuing	13,622,000	fac:NetCashFlowFromOperatingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations [13,622,000]]
Net Cash Flow from Operating Activities, Discontinued	0	fac:NetCashFlowFromOperatingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations [0]]
Net Cash Flow from Operating Activities	358,000	fac:NetCashFlowFromOperatingActivities[us-gaap:NetCashProvidedByUsedInOperatingActivities[358,000]]

Resource Real Estate Opportunity REIT, Inc.

http://www.sec.gov/Archives/edgar/data/1466225/000146622517000004/0001466225-17-000004-index.htm

Inappropriate concept used to represent line item “Total other income (expense)”.

Rendering

Reporting Entity [Axis]	0001466225 (http://www.sec.gov/CIK)
	Period [Axis]

Report Element

Properties	Occurrences

Documentation:	Amount after tax of income (loss) from continuing operations including portion attributable to the nonco interest.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest
ID	us-gaap_IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest

Total expenses	131,262,000	149,626,000	144,465,000
Loss before other income (expense)	(12,895,000)	(31,301,000)	(44,196,000)
Other income (expense):			
Net gains on dispositions of properties and joint venture interests	45,057,000	36,041,000	10,484,000
Interest expense	(22,776,000)	(22,080,000)	(14,911,000)
Insurance proceeds in excess of cost basis	985,000	407,000	425,000
Total other income (expense)	23,266,000	14,368,000	(4,002,000)
Net income (loss)	10,371,000	(16,933,000)	(48,198,000)
Net (income) loss attributable to noncontrolling interests	(6,306,000)	38,000	2,021,000

SUNOCO LOGISTICS PARTNERS L.P.

http://www.sec.gov/Archives/edgar/data/1161154/000116115417000014/0001161154-17-000014-index.htm

There is a WHOLE and a PART of that WHOLE that are used to reconcile the difference between "Net income (loss)" and "Net income (loss) attributable to parent". That is illogical. That is like saying, "Here is the total…but wait, there is even MORE than the total that makes up the difference."

Net Income (Loss) Attributable to Noncontrolling Interest

Calculations

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

	Net Income (Loss) Attributable to Redeemable Noncontrolling Interest	*Dr*
+	Net Income (Loss) Attributable to Nonredeemable Noncontrolling Interest	*Dr*
	Net Income (Loss) Attributable to Noncontrolling Interest	*Dr*

Provision for income taxes		(27,000,000)
Net Income	206,000,000	709,000,000[4]
Net income attributable to noncontrolling interests	(1,000,000)	(3,000,000)
Net income attributable to redeemable noncontrolling interests (Note 3)	(1,000,000)	(1,000,000)
Net Income Attributable to Sunoco Logistics Partners L.P.	204,000,000	705,000,000
Less: General Partner's interest	(104,000,000)	(393,000,000)
Limited Partners' interest	100,000,000	312,000,000
Net Income attributable to Sunoco Logistics Partners L.P per Limited Partner unit (Note 5):		

Same issue on statement of comprehensive income:

Comprehensive income	709,000,000
Less: Comprehensive income attributable to noncontrolling interests	(3,000,000)
Less: Comprehensive income attributable to redeemable noncontrolling interests	(1,000,000)
Comprehensive income attributable to Sunoco Logistics Partners L.P.	705,000,000

Tropicana Entertainment Inc.

http://www.sec.gov/Archives/edgar/data/1476246/000147624617000003/0001476246-17-000003-index.htm

Net increase (decrease) in cash and cash equivalents is represented by the concept "us-gaap:NetCashProvidedByUsedInContinuingOperations". However, discontinued operations are reported as part of net cash flow from investing activities. This is inconsistent with meaning of the net cash flow concept used.

us-gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations

us-gaap:NetCashProvidedByUsedInContinuingOperations

Cash flows from investing activities:			
Additions of property and equipment			0)
Approved CRDA Project Funds received			0
Restricted cash (capital reserve)	(5,897,000)	0	0
Insurance proceeds	1,016,000	0	5,200,000
Proceeds from sale of discontinued operations	0	0	6,750,000
Proceeds from disposal of investment	798,000	0	0
Lumière Place acquisition, net of $11,015 cash acquired	0	0	(237,317,000)
Other	524,000	(2,029,000)	2,916,000
Net cash used in investing activities	(72,198,000)	(80,840,000)	(303,005,000)
Cash flows from financing activities:			
Payments on debt	(3,[illegible]00)	(3,000,000)	(3,000,000)
Repurchase of TEI common stock	[illegible]831,000)	0	0
Restricted cash	7,022,000	1,695,000	107,000
Net cash used in financing activities	(38,809,000)	(1,305,000)	(2,893,000)
Net increase (decrease) in cash and cash equivalents	22,725,000	21,460,000	(163,463,000)

Cash Flow Statement [Line Items]	Value	Origin
Net Cash Flow, Continuing [Roll Up]		
Net Cash Flow from Operating Activities, Continuing	133,732,000	fac:NetCashFlowFromOperatingActivitiesContinuing[133,732,000] = fac:NetCashFlowFromOperatingActivities[us-gaap:NetCashProvidedByUsedInOperatingActivities[133,732,000]] - fac:NetCashFlowFromOperatingActivitiesDiscontinued[0]
Net Cash Flow from Investing Activities, Continuing	(72,996,000)	fac:NetCashFlowFromInvestingActivitiesContinuing[-72,996,000] = fac:NetCashFlowFromInvestingActivities[us-gaap:NetCashProvidedByUsedInInvestingActivities[-72,198,000]] - fac:NetCashFlowFromInvestingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations[798,000]]
Net Cash Flow from Financing Activities, Continuing	(38,809,000)	fac:NetCashFlowFromFinancingActivitiesContinuing[-38,809,000] = fac:NetCashFlowFromFinancingActivities[us-gaap:NetCashProvidedByUsedInFinancingActivities[-38,809,000]] - fac:NetCashFlowFromFinancingActivitiesDiscontinued[0]
Net Cash Flow, Continuing	22,725,000	fac:NetCashFlowContinuing[us-gaap:NetCashProvidedByUsedInContinuingOperations[22,725,000]]
Net Cash Flow, Discontinued [Roll Up]		
Net Cash Flow from Operating Activities, Discontinued	0	fac:NetCashFlowFromOperatingActivitiesDiscontinued[0] = 0
Net Cash Flow from Investing Activities, Discontinued	798,000	fac:NetCashFlowFromInvestingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations[798,000]]
Net Cash Flow from Financing Activities, Discontinued	0	fac:NetCashFlowFromFinancingActivitiesDiscontinued[0] = 0
Net Cash Flow, Discontinued	0	fac:NetCashFlowDiscontinued[us-gaap:NetCashProvidedByUsedInDiscontinuedOperations[0]]