

KPMG 4

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
Workiva	KPMG	0000072207	NOBLE ENERGY INC	3	CFE: HTML and XBRL do not match, IS.
Workiva	KPMG	0001637757	NRG Yield LLC	1	CFE: Improper relation between noncontrolling interest and member equity.
Workiva	KPMG	0001567683	NRG Yield, Inc.	1	CFE: Unusual comprehensive income related concepts, includes extensions.
Workiva	KPMG	0001403853	Nuverra Environmental Solutions, Inc.	1	CFE: Inappropriate use of pre-tax concept for income from discontinued operations, us-gaap:DiscontinuedOperationIncomeLossFromDiscontinuedOperationBeforeIncomeTax
Workiva	KPMG	0000077476	PEPSICO INC	2	CFE: Preferred stock concept used outside equity on BS? XBRL Calculations are incorrect. Also WHOLE/PART issue with parent/common reconciling items.
Workiva	KPMG	0001284807	PLY GEM HOLDINGS INC	3	CFE: Improper use of after tax concept us-gaap:IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple to represent before tax line item. Need new reporting style, BSN.
Workiva	KPMG	0000910606	REGENCY CENTERS CORP	2	CFE: Ambiguous income statement period. Inappropriate use of concept us-gaap:OtherNonoperatingIncomeExpense for total nonoperating income (expenses).
Workiva	KPMG	0000086115	SAFEGUARD SCIENTIFICS INC	1	CFE: Inappropriately uses concept us-gaap:OtherComprehensiveIncomeLossNetOfTax to represent comprehensive income
Workiva	KPMG	0000701374	Six Flags Entertainment Corp	1	CFE: Inappropriate concept used to represent temporary equity, us-gaap:RedeemableNoncontrollingInterestEquityCarryingAmount. Temporary equity balance sheet concept used off balance sheet, does not show up on balance sheet.
EDGARfilings PROFILE	KPMG	0000093389	STANDARD MOTOR PRODUCTS INC	1	CFE: 10-K issue: Contridictory use of us-gaap:AssetsNoncurrent, does not match balance sheet. Used in geographic area disclosure of long-lived assets.
Workiva	KPMG	0000094344	STEWART INFORMATION SERVICES CORP	1	CFE: Reversed value for fact us-gaap:NetIncomeLossAttributableToNoncontrollingInterest
Workiva	KPMG	0000095953	Synalloy Corporation	2	CFE: 10-K issue: Two conflicting facts for line item Income (Loss) from Continuing Operations After Tax.
Merrill	KPMG	0001651561	Tabula Rasa HealthCare, Inc.	1	CUE: Inappropriate extension concept or concept missing from US GAAP taxonomy, trhc:CostOfGoodsSoldAndCostOfServicesExcludingDepreciationDepletionAndAmortization.
Workiva	KPMG	0001599947	TerraForm Power, Inc.	1	CFE: WHOLE/PART issue related to use of concept us-gaap:NetIncomeLossAttributableToNoncontrollingInterest.
Merrill	KPMG	0001281922	Triangle Petroleum Corp	1	CFE: Inappropriate extension concept for net cash flows from operating activities, tplm:NetCashProvidedByUsedInOperatingActivitiesExcludingIntercompanyTransactionsRelatedToDiscontinuedOperations
Workiva	KPMG	0001660734	Triton International Ltd	1	CFE: Used before tax line item to represent after tax concept, us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
Workiva	KPMG	0001020859	UNITED NATURAL FOODS INC	1	CFE: Inappropriate concept for net cash flow, us-gaap:NetCashProvidedByUsedInContinuingOperations
Workiva	KPMG	0001041061	YUM BRANDS INC	1	CFE: Inappropriate use of dimensions on IS. Dimensions for continuing/discontinued operations.

NOBLE ENERGY INC

<http://www.sec.gov/Archives/edgar/data/72207/000007220717000014/0000072207-17-000014-index.htm>

HTML and XBRL income statement line items do not match:

Noble Energy, Inc. Consolidated Statements of Operations (millions, except per share amounts)				Period (Axis)			
Year Ended December 31,				Income Statement (Abstract)			
	2016	2015	2014		2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Revenues				Income Statement (Abstract)			
Oil, Gas and NGL Sales	\$ 3,389	\$ 3,093	\$ 4,945	Revenues			
Income from Equity Method Investees	102	90	170	Oil, Gas and NGL Sales	3,389,000,000	3,093,000,000	4,945,000,000
Total Revenues	3,491	3,183	5,115	Income from Equity Method Investees	102,000,000	90,000,000	170,000,000
Costs and Expenses				Total Revenues	3,491,000,000	3,183,000,000	5,115,000,000
Production Expense	1,083	979	945	Costs and Expenses			
Exploration Expense	925	488	498	Production Expense	1,083,000,000	979,000,000	945,000,000
Depreciation, Depletion and Amortization	2,454	2,131	1,759	Exploration Expense	925,000,000	488,000,000	498,000,000
General and Administrative	399	396	503	Depreciation, Depletion and Amortization	2,454,000,000	2,131,000,000	1,759,000,000
Asset Impairments	92	533	500	General and Administrative	399,000,000	396,000,000	503,000,000
Goodwill Impairment	—	779	—	Asset Impairments	92,000,000	533,000,000	500,000,000
Other Operating (Income) Expense, Net	(166)	349	(8)	Goodwill Impairment	0	779,000,000	0
Total Operating Expenses	(4,787)	(5,655)	(4,197)	Other Operating (Income) Expense, Net	166,000,000	(349,000,000)	8,000,000
Operating (Loss) Income	(1,296)	(2,472)	918	Total Operating Expenses	(4,787,000,000)	(5,655,000,000)	(4,197,000,000)
Other (Income) Expense				Operating (Loss) Income	(1,296,000,000)	(2,472,000,000)	918,000,000
Loss (Gain) on Commodity Derivative Instruments	139	(501)	(976)	Other (Income) Expense			
Interest, Net of Amount Capitalized	328	263	210	Loss (Gain) on Commodity Derivative Instruments	139,000,000	(501,000,000)	(976,000,000)
Other Non-Operating Expense (Income), Net	9	(15)	(26)	Interest, Net of Amount Capitalized	328,000,000	263,000,000	210,000,000
Total Other Expense (Income)	(476)	(253)	(792)	Other Non-Operating Expense (Income), Net	9,000,000	(15,000,000)	(26,000,000)
(Loss) Income Before Income Taxes	(1,772)	(2,725)	1,214	Total Other Expense (Income)	(476,000,000)	(253,000,000)	(792,000,000)
Income Tax (Benefit) Provision	(787)	222	496	(Loss) Income Before Income Taxes	(1,772,000,000)	(2,725,000,000)	1,214,000,000
Net (Loss) Income Including Noncontrolling Interests	(985)	(2,441)	1,214	Income Tax (Benefit) Provision	(787,000,000)	222,000,000	496,000,000
Less: Net Income Attributable to Noncontrolling Interests	13	—	—	Income (Loss) from Continuing Operations	(989,000,000)	(2,441,000,000)	1,214,000,000
Net (Loss) Income Attributable to Noble Energy	\$ (998)	\$ (2,441)	\$ 1,214	Net (Loss) Income Including Noncontrolling Interests	(985,000,000)	(2,441,000,000)	1,214,000,000
				Less: Net Income Attributable to Noncontrolling Interests	13,000,000	0	0
				Net (Loss) Income Attributable to Noble Energy	(998,000,000)	(2,441,000,000)	1,214,000,000

Note the XBRL calculation error that pointed out this mistake; but this error was not detected by the filer.

NRG Yield LLC

<http://www.sec.gov/Archives/edgar/data/1637757/000163775717000007/0001637757-17-000007-index.htm>

This may, or may not, be an error. Note the two line items related to noncontrolling interest. The question is, is the member equity a PART OF the total noncontrolling interest concept used to represent the line item "Stockholders' Equity Attributable to Noncontrolling Interest" per the US GAAP XBRL Taxonomy. The US GAAP XBRL Taxonomy is not clear on this. Further investigation is necessary.

Total Liabilities		6,032,000,000	5,982,000,000 ¹
Members' Equity			
Contributed capital	1,850,000,000	2,083,000,000 ¹	
Retained earnings	55,000,000	93,000,000 ¹	
Accumulated other comprehensive loss	(83,000,000)	(96,000,000) ¹	
Members' Equity Attributable to Noncontrolling Interest	313,000,000	460,000,000 ¹	
Stockholders' Equity Attributable to Noncontrolling Interest	313,000,000	460,000,000	
Total Members' Equity	2,135,000,000	2,540,000,000 ¹	
Total Liabilities and Members' Equity	8,167,000,000	8,522,000,000 ¹	

(a) Retrospectively adjusted as discussed in Note 1, Nature of Business.

NRG Yield, Inc.

<http://www.sec.gov/Archives/edgar/data/1567683/000156768317000010/0001567683-17-000010-index.htm>

The line item shown below is inconsistent with other filings. Not to say that this is incorrect. However, it is hard to justify the need for a company to create an extension concept for such a high-level line item of a financial report. This could indicate a concept that is missing from the US GAAP XBRL Taxonomy. This needs further investigation:

Statement	Period [Axis]		
	nrg:LessPreacquisitionnetincomeofAcquiredROFOassets		
Other Comprehensive Income (Loss), net of tax			
Net Income	(15,000,000)	65,000,000	108,000,000
Unrealized gain (loss) on derivatives, net of income tax benefit of \$0, \$10, and \$5	0	(21,000,000)	(74,000,000)
Mark-to-market of cash flow hedge accounting contracts	13,000,000	(7,000,000)	(60,000,000)
Other comprehensive income (loss)	13,000,000	(7,000,000)	(60,000,000)
Comprehensive (Loss) Income	(2,000,000)	58,000,000	48,000,000
Less: Pre-acquisition net income (loss) of Drop Down Assets	10,000,000	(10,000,000)	44,000,000
Less: Comprehensive (loss) income attributable to noncontrolling interests	(68,000,000)	53,000,000	(3,000,000)
Comprehensive Income Attributable to NRG Yield, Inc.	56,000,000	15,000,000	7,000,000

Nuverra Environmental Solutions, Inc.

<http://www.sec.gov/Archives/edgar/data/1403853/000140385316000079/0001403853-16-000079-index.htm>

I could be wrong, but it seems to me that the NET OF TAX concept is the appropriate concept to be used here, not the BEFORE tax concept. I don't understand what is trying to be conveyed; but most people report that line item net of tax. In fact, the line item STATES that it is "net of income taxes", note the end of the line item:

Operating loss	(25,811,000)	(69,129,000)	(116,069,000)	(123,390,000)
Interest expense, net				(1,000)
Other income, net				
Loss on extinguishment of debt	0	(674,000)	0	(1,011,000)
Loss from continuing operations before income taxes	(38,372,000)	(105,453,000)	(128,144,000)	(160,795,000)
Income tax (expense) benefit	(24,000)	(852,000)	31,000	40,000
Loss from continuing operations	(38,396,000)	(106,305,000)	(128,113,000)	(160,755,000)
Gain (loss) from discontinued operations, net of income taxes	0	(1,235,000)	350,000	(818,000)
Net loss attributable to common shareholders	(38,396,000)	(107,540,000)	(127,763,000)	(161,573,000)

Income (Loss) from Discontinued Operation, before Income Tax	
Discontinued Operation, Income (Loss) from Discontinued Operation During Phase-out Period, Net of Tax [Abstract]	
Discontinued Operation, Gain (Loss) on Disposal of Discontinued Operation, Net of Tax [Abstract]	
Discontinued Operation, Provision for Loss (Gain) on Disposal, Net of Tax [Abstract]	
Discontinued Operation, Amount of Adjustment to Prior Period Gain (Loss) on Disposal, Net of Tax [Abstract]	
Discontinued Operation, Income (Loss) from Discontinued Operation, before Income Tax	
Discontinued Operation, Tax Effect of Discontinued Operation	
Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest, Total	
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest, Total	

PEPSICO INC

<http://www.sec.gov/Archives/edgar/data/77476/000007747617000010/0000077476-17-000010-index.htm>

Pepsico is using the concept “us-gaap:PreferredStockValue” to represent a line item that is part of the noncontrolling interest. That is inconsistent with the US GAAP XBRL Taxonomy:

104100 - Statement - Statement of Financial Position, Classified		
-	Preferred Stock, Value, Outstanding	Cr
-	Preferred Stock, Shares Subscribed but Unissued, Subscriptions Receivable	Dr
+	Common Stock, Value, Outstanding	Cr
-	Treasury Stock, Value	Dr
-	Common Stock Held by Subsidiary	Dr
-	Unearned ESOP Shares	Dr
+	Other Additional Capital	Cr
-	Receivable from Officers and Directors for Issuance of Capital Stock	Dr
-	Receivable from Shareholders or Affiliates for Issuance of Capital Stock	Dr
+	Warrants and Rights Outstanding	Cr
-	Stockholders' Equity Note, Subscriptions Receivable	Dr
-	Stockholders' Equity Attributable to Parent	Cr

That concept is PART OF equity attributable to parent, not PART OF the equity attributable to noncontrolling interest.

LIABILITIES AND EQUITY		Liabilities and Equity (Roll Up)	
Current Liabilities		Liabilities (Roll Up)	
Short-term debt obligations	\$ 6,892	Current Liabilities	21,135,000,000
Accounts payable and other current liabilities	14,243	Noncurrent Liabilities	41,795,000,000
Total Current Liabilities	21,135	Liabilities	62,930,000,000
Long-Term Debt Obligations	30,053	Commitments and Contingencies	0
Other Liabilities	6,669	Temporary Equity	0
Deferred Income Taxes	5,073	Equity (Roll Up)	11,246,000,000
Total Liabilities	62,930	Equity Attributable to Parent	11,246,000,000
Commitments and contingencies	41	Equity Attributable to Noncontrolling Interest	104,000,000
Preferred Stock, no par value	(192)	Equity	11,199,000,000
Repurchased Preferred Stock	0	Liabilities and Equity	74,129,000,000
PepsiCo Common Shareholders' Equity	11,246		
Common stock, par value 1 ² / ₅ ¢ per share (authorized 3,600 shares, issued, net of repurchased common stock at par value: 1,428 and 1,448 shares, respectively)	24		
Capital in excess of par value	4,091		
Retained earnings	52,518		
Accumulated other comprehensive loss	(13,919)		
Repurchased common stock, in excess of par value (438 and 418 shares, respectively)	(31,468)		
Total PepsiCo Common Shareholders' Equity	11,246		
Noncontrolling interests	104		
Total Equity	11,199		
Total Liabilities and Equity	\$ 74,129		

PLY GEM HOLDINGS INC

<http://www.sec.gov/Archives/edgar/data/1284807/000128480717000006/0001284807-17-000006-index.htm>

There is a problem related to the use of this concept:

us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments

That is a BEFORE tax concept; but the BEFORE tax fact and the AFTER TAX fact have the SAME VALUE:
Plus, there is a TAX so that is illogical:

Operating Expenses	293,778,000	fac:OperatingExpenses[us-gaap:OperatingExpenses[293,778,000]]
Operating Income (Loss)	168,496,000	fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[168,496,000]]
Nonoperating Income (Loss) Plus Interest and Debt Expense Plus Income (Loss) from Equity Method Investments	(145,004,000)	fac:NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments[-145,004,000] = fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments[23,492,000]] - fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[168,496,000]]
Income (Loss) from Continuing Operations Before Tax	23,492,000	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments[23,492,000]] 1
Income Tax Expense (Benefit)	(51,995,000)	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[-51,995,000]]
Income (Loss) from Continuing Operations After Tax	23,492,000	fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple[23,492,000]] 2
Income (Loss) from Discontinued Operations, Net of Tax	0	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] = fac:IncomeLossFromDiscontinuedOperationsNetOfTaxDuringPhaseOut[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxGainLossOnDisposal[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxProvisionForGainLossOnDisposal[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxAdjustmentToPriorYearGainLossOnDisposal[0]
Extraordinary Items of Income (Expense), Net of Tax	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	23,492,000	fac:NetIncomeLoss[23,492,000] = fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple[23,492,000]] + fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0]

The Income statement uses the 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]			
Net sales	1,911,844,000	1,839,726,000	1,566,643,000
Cost of products sold	1,449,570,000	1,420,014,000	1,258,842,000
Gross profit	462,274,000	419,712,000	307,801,000
Operating expenses:			
Selling, general and administrative expenses	268,714,000	271,874,000	224,163,000
Amortization of intangible assets	25,064,000	25,306,000	22,140,000
Total operating expenses	293,778,000	297,180,000	246,303,000
Operating earnings	168,496,000	122,532,000	61,498,000
Foreign currency gain (loss)	299,000	(3,166,000)	(992,000)
Interest expense	(72,718,000)	(74,876,000)	(71,269,000)
Interest income	36,000	57,000	83,000
tax receivable agreement adjustment	(60,874,000)	(12,947,000)	670,000
Loss on modification or extinguishment of debt	(11,747,000)	0	(21,364,000)
Income (loss) before benefit from income taxes	23,492,000	31,600,000	(31,374,000)
Benefit from income taxes	(51,995,000)	(688,000)	(105,000)
Net income (loss)	75,487,000	32,288,000	(31,269,000)

Disclosure: INCOME TAXES (Details)

Reporting Entity [Axis]				
Range [Axis]	Income Tax Table [Line Items]			
		Income Tax [Member]	Income Tax [Authority (Domain)]	Income Tax [Authority (Domain)]
Range [Domain]	Valuation Allowance, Deferred Tax Asset, Increase (Decrease), Amount		86,500,000	
	Open Tax Year			
	deferred tax assets, non-capital losses			
	Reversal of Unrecognized Tax Benefits			
	Summary of components of earnings (loss) before provision (benefit) for income taxes [Abstract]			
	Domestic		35,258,000	
	Foreign		(11,766,000)	
	Income (loss) before benefit from income taxes		23,492,000	
Report Element				
Properties		Occurrences		
Documentation:		Sum of operating profit and nonoperating income or expense before income or loss from equity method investments, income taxes, extraordinary items, and noncontrolling interest.		
Report Element Class		Concept		
Prefix (From Taxonomy)		us-gaap		
Balance Type		Credit		
Period Type		For Period (duration)		
Data Type		Monetary (xbrl:monetaryItemType)		
Name		us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments		
ID		us-		

REGENCY CENTERS CORP

<http://www.sec.gov/Archives/edgar/data/910606/000091060617000006/0000910606-17-000006-index.htm>

Inappropriate application of XBRL dimensions. The root or default economic entity is not properly identified:

Statement [Line Items]	Period [Axis]								
	2016-01-01 - 2016-12-31			2015-01-01 - 2015-12-31			2014-01-01 - 2014-12-31		
	Legal Entity [Axis]			Legal Entity [Axis]			Legal Entity [Axis]		
	Parent Company [Member]	Partnership Interest [Member]	Entity [Domain]	Parent Company [Member]	Partnership Interest [Member]	Entity [Domain]	Parent Company [Member]	Partnership Interest [Member]	Entity [Domain]
Current Fiscal Year End Date			--12-31						
Document Fiscal Year Focus			2016						
Revenues:									
Minimum rent	444,305,000	444,305,000		415,155,000	415,155,000		390,697,000	390,697,000	
Percentage rent	4,128,000	4,128,000		3,750,000	3,750,000		3,488,000	3,488,000	
Recoveries from tenants and other income	140,611,000	140,611,000		125,295,000	125,295,000		119,618,000	119,618,000	
Total revenues	614,371,000	614,371,000		569,763,000	569,763,000		537,899,000	537,899,000	
Management Fees Revenue	25,327,000	25,327,000		25,563,000	25,563,000		24,095,000	24,095,000	
Operating expenses:									
Depreciation and amortization	162,327,000	162,327,000		146,829,000	146,829,000		147,791,000	147,791,000	
Operating and maintenance	95,022,000	95,022,000		82,978,000	82,978,000		77,788,000	77,788,000	
General and administrative	65,327,000	65,327,000		65,600,000	65,600,000		60,242,000	60,242,000	
Real estate taxes	66,395,000	66,395,000		61,855,000	61,855,000		59,031,000	59,031,000	
Other operating expenses	14,081,000	14,081,000		7,836,000	7,836,000		8,496,000	8,496,000	
Total operating expenses	403,152,000	403,152,000		365,098,000	365,098,000		353,348,000	353,348,000	
Other expense (income) [Abstract]									
Interest Expense	90,712,000	90,712,000		102,622,000	102,622,000		109,491,000	109,491,000	
Provision for impairment	4,200,000	4,200,000	1,700,000	0	0		1,257,000	1,257,000	
Early extinguishment of debt	14,240,000	14,240,000		8,239,000	8,239,000		18,000	18,000	
Net investment income, including unrealized (gains) losses of (\$773), \$1,734, and \$1,058 in 2016, 2015, and 2014, respectively (notes 11)	1,672,000	1,672,000		625,000	625,000		9,449,000	9,449,000	
Business Combination, Step Acquisition, Equity Interest in Acquiree, Remeasurement Gain	0	0		0	0		(18,271,000)	(18,271,000)	
Gain (Loss) on Derivative Instruments, Net, Pretax	40,586,000	40,586,000		0	0		0	0	
Nonoperating Income (Expense)	(148,066,000)	(148,066,000)		(110,236,000)	(110,236,000)		(83,046,000)	(83,046,000)	
Income from operations before equity in income of investments in real estate partnerships	63,153,000	63,153,000		94,429,000	94,429,000		101,504,000	101,504,000	
Equity in income of investments in real estate partnerships (note 4)	56,518,000	56,518,000	56,518,000	22,508,000	22,508,000	22,508,000	31,270,000	31,270,000	31,270,000
Federal Income Tax Expense (Benefit), Continuing Operations	0	0		0	0		(996,000)	(996,000)	
Income (Loss) from Continuing Operations, Including Portion Attributable to Noncontrolling Interest	119,671,000	119,671,000		116,937,000	116,937,000		133,770,000	133,770,000	
Discontinued operations, net (note 3):									
Gain on sale of operating properties, net of tax	47,321,000	47,321,000	47,321,000	35,606,000	35,606,000	35,606,000	55,077,000	55,077,000	55,077,000
Gain (Loss) on Sale of Properties, Net of Applicable Income Taxes	47,321,000	47,321,000	47,321,000	35,606,000	35,606,000	35,606,000	55,077,000	55,077,000	55,077,000
Net income	166,992,000	166,992,000	166,992,000	152,543,000	152,543,000	152,543,000	188,847,000	188,847,000	188,847,000
Noncontrolling interests:									
Noncontrolling Interest in Net Income (Loss) Operating Partnerships, Nonredeemable	(257,000)			(240,000)			(319,000)		
Noncontrolling Interest in Net Income (Loss) Limited Partnerships, Nonredeemable	(1,813,000)	(1,813,000)		(2,247,000)	(2,247,000)		(1,138,000)	(1,138,000)	
Income attributable to noncontrolling interests	(2,070,000)	(1,813,000)		(2,487,000)	(2,247,000)		(1,457,000)	(1,138,000)	
Net income attributable to the Company	164,922,000	165,179,000		150,056,000	150,296,000		187,390,000	187,709,000	
Preferred unit distributions		(21,062,000)			(21,062,000)			(21,062,000)	
Net (loss) income attributable to common unit holders		144,117,000			129,234,000			166,647,000	
Preferred stock dividends	(21,062,000)			(21,062,000)			(21,062,000)		
Net Income (Loss) Available to Common Stockholders, Basic	143,860,000			128,994,000			166,328,000		

SAFEGUARD SCIENTIFICS INC

<http://www.sec.gov/Archives/edgar/data/86115/000008611517000029/0000086115-17-000029-index.htm>

Using an “other comprehensive income” concept to represent the “comprehensive income” line item.
The correct concept is either of these:

us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest or us-gaap:ComprehensiveIncomeNetOfTax

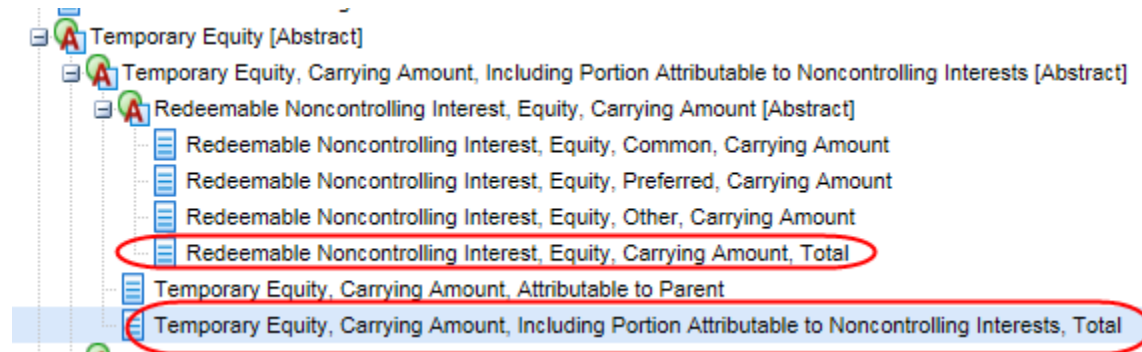
Statement of Comprehensive Income [Abstract]	Period [Axis]		
	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31	2013-01-01 - 2013-12-31
Statement of Comprehensive Income [Abstract]			
Net loss	(22,262,000)	(59,524,000)	(5,149,000)
Other comprehensive income (loss), before taxes:			
Share of other comprehensive loss of equity method investments	(185,000)	(246,000)	0
Total comprehensive loss	(22,447,000)	(59,770,000)	(5,149,000)

us-gaap:OtherComprehensiveIncomeLossNetOfTax

Six Flags Entertainment Corp

<http://www.sec.gov/Archives/edgar/data/701374/000070137417000037/0000701374-17-000037-index.htm>

See the US GAAP XBRL Taxonomy:



There is a conflict between this concept which is total equity and the concept used on the balance sheet which is PART OF this concept. What is even more illogical is that the WHOLE is LESS than the PART which makes no sense:

18402 - Disclosure - Commitments and Contingencies (Details) Loss Contingencies [Table]	
Rendering	ncontrollingInterests
Reporting Entity [Axis]	0000701374 (http://www.s
	Period [Axis]
	2017-01-01 - 2016-01-01 - 2016-05-01 - 2015-05-01 - 1998
Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000701374 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-31
Legal Entity [Axis]	Entity [Domain]
Debt Instrument	Debt Instrument, Name
Scenario	Scenario
Concept	Temporary Equity, Carrying Amount, Including Portion Attributable to Noncontrolling Interests
Name (From Taxonomy)	TemporaryEquityCarryingAmountIncludingPortionAttributableToNoncontrollingInterests
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary
Fact Value	461800000
Units purchased in partnership parks (in shares)	
Units purchased pursuant to annual offer	
Redemption value of partnership units	
Remaining redeemable units (as a percent)	
Line of Credit Facility, Additional Contingent Borrowing Capacity	

Balance sheet:

Accrued interest payable	27,684,000	1,555,000
Other accrued liabilities	35,461,000	34,714,000
Deferred revenue	123,955,000	97,334,000
Current portion of long-term debt	29,161,000	7,506,000
		272,058,000
us-gaap:RedeemableNoncontrollingInterestEquityCarryingAmount		
Noncurrent Liabilities:		
Long-term debt	1,624,486,000	1,498,022,000
Other long-term liabilities	48,568,000	58,150,000
Deferred income taxes	199,280,000	140,273,000
Total noncurrent liabilities	1,872,334,000	1,696,445,000
Total liabilities	2,188,286,000	1,968,503,000
Redeemable noncontrolling interests	485,876,000	435,721,000
Stockholders' equity (deficit):		
Preferred stock, \$1.00 par value	0	0
Common stock, \$0.25 par value	2,271,000	2,289,000

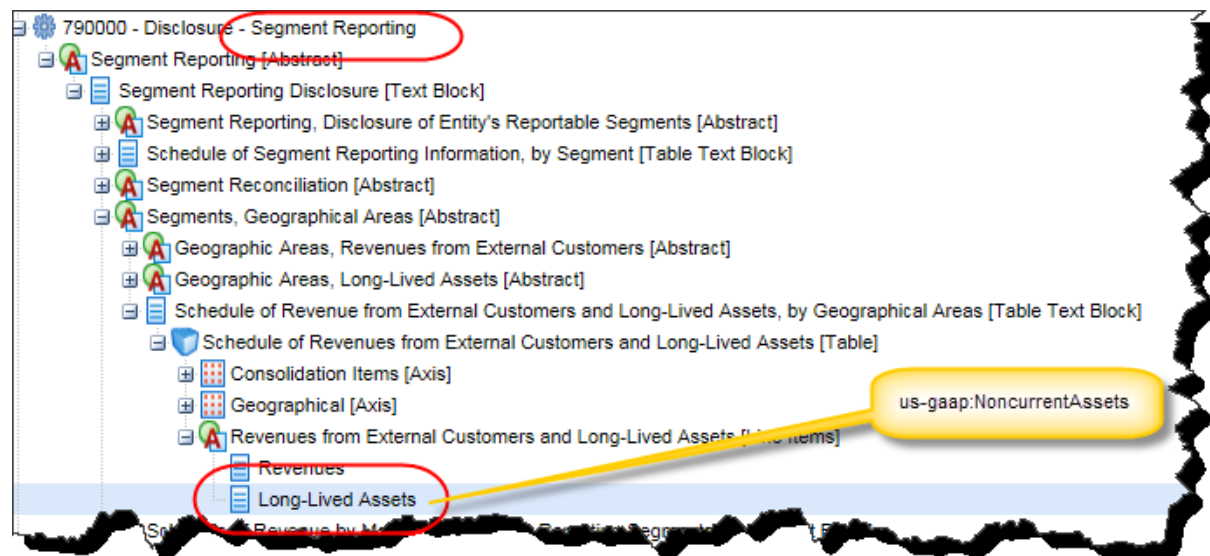
STANDARD MOTOR PRODUCTS INC

<http://www.sec.gov/Archives/edgar/data/93389/000114036117008300/0001140361-17-008300-index.htm>

Per the US GAAP XBRL Taxonomy (Assets, Noncurrent is us-gaap:AssetsNoncurrent)

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

The segment disclosure uses “us-gaap:NoncurrentAssets” to represent long lived assets which may, or may NOT be the same about as “Assets, Noncurrent”



For this filer they are clearly NOT the same, this testing jig catches that:

Balance Sheet [Line Items]	Period [Axis]	
	2016-12-31	
	Fact	
	Value	Origin
Assets [Roll Up]		
Current Assets		fac:CurrentAssets[us-gaap:AssetsCurrent[514,848,000]]
	514,848,000	ⓧ
Noncurrent Assets		fac:NoncurrentAssets[us-gaap:AssetsNoncurrent[243,349,000]]
	243,349,000	ⓧ
Assets	768,697,000	fac:Assets[us-gaap:Assets[768,697,000]]
		ⓧ

Balance sheet:

CONSOLIDATED BALANCE SHEET [Abstract]		
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	19,796,000	18,800,000
Accounts receivable, less allowances for discounts and doubtful accounts of \$4,425 and \$4,246 in 2016 and 2015, respectively	134,630,000	123,853,000
Inventories	312,477,000	285,793,000
Deferred income taxes	40,627,000	40,626,000
Prepaid expenses and other current assets	7,318,000	10,668,000
Total current assets	514,848,000	479,740,000
Property, plant and equipment, net	78,499,000	68,882,000
Goodwill	67,231,000	54,881,000
Other intangibles, net	64,056,000	29,386,000
Deferred incomes taxes	10,500,000	10,737,000
Other assets	33,563,000	37,438,000
Total assets	768,697,000	681,064,000

Industry segments disclosure:

				98,570,000	
Income tax expense				36,158,000	
Earnings from continuing operations	8,839,000	21,055,000	19,862,000	62,412,000	
Discontinued operations, net of tax	(487,000)	(425,000)			
Net earnings	8,352,000	20,630,000	19,240,000	60,430,000	
Revenues [Abstract]					
Revenues	229,799,000	200,795,000	288,977,000	1,058,482,000	
Long-lived assets [Abstract]					
Long-lived assets	243,349,000			243,349,000	
Number of largest individual customers					

STEWART INFORMATION SERVICES CORP

<http://www.sec.gov/Archives/edgar/data/94344/000009434417000004/0000094344-17-000004-index.htm>

This testing jig catches a problem. What is going on is that the value for the line item “Less net income attributable to noncontrolling interests” was entered as a NEGATIVE, but it should have been entered as a POSITIVE. A clue that this might be the case is that the amount of the ERROR is double the value.

		Period [Axis]
		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	55,478,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss [55,478,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	(12,943,000)	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-12,943,000]]
Net Income (Loss)	68,421,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[68,421,000]]
Validation Results [Hierarchy]		
IS7	25,886,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[68,421,000]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss [55,478,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest [us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-12,943,000]])

Double the amount, indicates the amount is reversed.

Income statement:

Income before taxes and noncontrolling interests	88,026,000	9,693,000	51,812,000
Income tax expense	19,605,000	5,650,000	13,503,000
Net income	68,421,000	4,043,000	38,309,000
Less net income attributable to noncontrolling interests	12,943,000	10,247,000	8,556,000
Net income (loss) attributable to Stewart	55,478,000	(6,204,000)	29,753,000
Net income (loss) attributable to Stewart			
Net income	68,421,000	4,043,000	38,309,000
Other comprehensive (loss) income, net of taxes:			
Foreign currency translation adjustments	(3,367,000)	(11,145,000)	(7,565,000)

Here is the fact value:

Fact Characteristics and Properties	
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity [Axis]	0000094344 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Concept	Net Income (Loss) Attributable to Noncontrolling Interest
Fact value	-12943000
Units	USD
Decimals (rounding)	-3
Parenthetical explanation (i.e. footnote)	(None)

In this case there is a SMOKING GUN! If you look at the testing jig for the TOTAL/PARENT/NONCONTROLLING INTEREST portions of comprehensive income, you see that there is NO ERROR. The value was entered as a POSITIVE.

Comprehensive Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Fact	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Comprehensive Income (Loss) Attributable to Parent	50,554,000	fac: ComprehensiveIncomeLossAttributableToParent[us-gaap: ComprehensiveIncomeNetOfTax[50,554,000]]
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	12,943,000	fac: ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap: ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[12,943,000]]
Comprehensive Income (Loss)	63,497,000	fac: ComprehensiveIncomeLoss[us-gaap: ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[63,497,000]]
Validation Results [Hierarchy]		
IS9	OK	fac: ComprehensiveIncomeLoss[us-gaap: ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[63,497,000]] = (fac: ComprehensiveIncomeLossAttributableToParent[us-gaap: ComprehensiveIncomeNetOfTax[50,554,000]] + fac: ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap: ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[12,943,000]])

Statement of comprehensive income:

Change in unrealized net gains on investments	354,000	(3,741,000)	9,793,000
Reclassification adjustment for net gains included in net income	(1,911,000)	(1,626,000)	(555,000)
Other comprehensive (loss) income, net of taxes	(4,924,000)	(16,512,000)	1,673,000
Comprehensive income (loss)	63,497,000	(12,469,000)	39,982,000
Less comprehensive income attributable to noncontrolling interests	12,943,000	10,247,000	8,556,000
Comprehensive income (loss) attributable to Stewart	50,554,000	(22,716,000)	31,426,000
Basic average shares outstanding (shares)	23,364,000	23,544,000	22,778,000

Fact:

Fact Characteristics and Properties	
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity [Axis]	0000094344 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Concept	Comprehensive Income (Loss), Net of Tax, Attributable to Noncontrolling Interest
Fact value	12943000
Units	USD
Decimals (rounding)	-3
Parenthetical explanation (i.e. footnote)	(None)

The dynamics of both of these relations is exactly the same, as is the balance type of the parent/noncontrolling/total parts.

Synalloy Corporation

<http://www.sec.gov/Archives/edgar/data/95953/000009595317000027/0000095953-17-000027-index.htm>

They are two conflicting facts for the line item "income (loss) from continuing operations after tax":

Fact determination of fac:IncomeLossFromContinuingOperationsAfterTax		
1	us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest	-7,093,301
2	us-gaap:IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple	-
3	us-gaap:IncomeLossFromContinuingOperations	-6,993,967

The SECOND concept is used on the income statement:

Interest expense	932,572	1,352,806	1,150,940
Change in fair value of interest rate swap	12,997	41,580	425,543
Specialty and Palmer earn-out adjustments	0	(4,897,448)	(3,476,197)
Casualty insurance gain	0	(923,470)	0
Other, net	0	(134,389)	(6,744)
(Loss) income before income taxes	(9,191,967)	(8,470,278)	18,004,787
(Benefit from) provision for income taxes	(2,198,000)	1,799,000	5,386,000
Net (loss) income from continuing operations	(6,993,967)	(10,269,278)	12,618,787
Net loss from discontinued operations, net of tax	(99,334)	(1,251,058)	(7,156,524)
Net (loss) income	(7,093,301)	(11,520,336)	5,462,263

The FIRST was use on the cash flow statement:

Statement [Line Items]	2016-01-01 - 2016-12-31		2015-01-04 - 2015-12-31		2013-12-29 - 2015-01-03	
	Business Acquisition [Axis]		Business Acquisition [Axis]		Business Acquisition [Axis]	
	Specialty Pipe And Tube, Inc. [Member]	Business Acquisition, Acquiree [Domain]	Specialty Pipe And Tube, Inc. [Member]	Business Acquisition, Acquiree [Domain]	Specialty Pipe And Tube, Inc. [Member]	Business Acquisition, Acquiree [Domain]
Operating activities						
Net (loss) income		(7,093,301)		(11,520,336)		5,462,263
Income from discontinued operations, net of tax		99,334		1,251,058		7,156,524
Adjustments to reconcile net (loss) income to net cash (used in) provided by operating activities						
Depreciation expense						
		us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest				3,724,757
Amortization expense		2,459,787		2,277,480		1,407,149
Non-cash interest expense on debt issuance costs		72,290		120,521		59,246
Goodwill impairment		0		17,158,249		0
Deferred income taxes		(1,407,462)		150,462		796,916
Earn-out adjustments		0		(4,897,448)		(3,476,197)
(Reduction of) provision for losses on accounts receivable		(45,151)		60,855		72,100
Provision for losses on inventories		983,505		2,003,885		2,548,196

Tabula Rasa HealthCare, Inc.

<http://www.sec.gov/Archives/edgar/data/1651561/000155837017001729/0001558370-17-001729-index.htm>

Inappropriate extension concept. It is conceivable that this concept could be missing from the US GAAP XBRL Taxonomy, but then the concept should be ADDED to the US GAAP XBRL Taxonomy because clearly such a high-level line item should not need to be extended by a reporting entity.

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]	trhc:CostOfGoodsSoldAndCostOfServicesExcludingDepreciationDepletionAndAmortization		
Revenue:			
Product revenue	79,446,000	60,060,000	46,878,000
Service revenue	14,616,000	9,979,000	1,550,000
Total revenue	94,062,000	70,039,000	48,428,000
Cost of revenue, exclusive of depreciation and amortization shown below:			
Product cost	59,901,000	45,829,000	37,073,000
Service cost	5,276,000	3,299,000	739,000
Total cost of revenue	65,177,000	49,128,000	37,812,000
Gross profit	28,885,000	20,911,000	10,616,000
Operating (income) expenses:			
Research and development	3,811,000	2,877,000	1,660,000
Sales and marketing	3,860,000	2,880,000	2,272,000

TerraForm Power, Inc.

<http://www.sec.gov/Archives/edgar/data/1599947/000159994717000027/0001599947-17-000027-index.htm>

The total “Net income (loss) attributable to noncontrolling interest” is this concept in the US GAAP XBRL Taxonomy. Notice the parts.

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

Those parts are further broken down into other parts:

Net Income (Loss), including Portion Attributable to Noncontrolling Interest, Total
Net Income (Loss) Attributable to Noncontrolling Interest [Abstract]
Net Income (Loss) Attributable to Nonredeemable Noncontrolling Interest [Abstract]
Noncontrolling Interest in Net Income (Loss) Joint Venture Partners, Nonredeemable
Noncontrolling Interest in Net Income (Loss) Limited Partnerships, Nonredeemable
Noncontrolling Interest in Net Income (Loss) Operating Partnerships, Nonredeemable
Noncontrolling Interest in Net Income (Loss) Other Noncontrolling Interests, Nonredeemable
Noncontrolling Interest in Net Income (Loss) Preferred Unit Holders, Nonredeemable
Net Income (Loss) Attributable to Nonredeemable Noncontrolling Interest, Total
Net Income (Loss) Attributable to Redeemable Noncontrolling Interest [Abstract]
Noncontrolling Interest in Net Income (Loss) Joint Venture Partners, Redeemable
Noncontrolling Interest in Net Income (Loss) Limited Partnerships, Redeemable
Noncontrolling Interest in Net Income (Loss) Operating Partnerships, Redeemable
Noncontrolling Interest in Net Income (Loss) Other Noncontrolling Interests, Redeemable
Noncontrolling Interest in Net Income (Loss) Preferred Unit Holders, Redeemable
Net Income (Loss) Attributable to Redeemable Noncontrolling Interest, Total
Net Income (Loss) Attributable to Noncontrolling Interest, Total

And the total, plus the parts need to used correctly to represent the difference between TOTAL net income and net income that is then attributable to the parent:

Net Income (Loss) Attributable to Parent

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest Cr
-	Net Income (Loss) Attributable to Noncontrolling Interest Dr
	Net Income (Loss) Attributable to Parent Cr

But what this filer is doing is using a BUNCH of parts...which is fine, but then also the WHOLE concept as a sibling to the parts to reconcile the difference between total and parent net income (loss). That is illogical. That is like saying "Here is the WHOLE difference...but wait; there is MORE of a difference than the WHOLE..."

Other expenses:				
Interest expense, net	72,818,000	243,111,000	48,786,000	121,602,000
Loss on extinguishment of debt, net	0	0	0	8,652,000
Loss on foreign currency exchange, net				2,755,000
Loss on receivables - affiliate				0
Other expenses, net	548,000	692,000	1,433,000	1,110,000
Total other expenses, net	77,276,000	248,809,000	60,044,000	141,119,000
(Loss) income before income tax expense	(27,711,000)	(103,038,000)	4,091,000	(49,266,000)
Income tax expense	1,140,000	3,115,000	1,673,000	2,842,000
Net (loss) income	(27,711,000)	(106,153,000)	2,418,000	(52,108,000)
Less: Pre-acquisition net (loss) income of renewable energy facilities acquired from SunEdison	0	0	(2,743,000)	7,892,000
Net (loss) income excluding pre-acquisition net (loss) income of renewable energy facilities acquired from SunEdison	(27,711,000)	(106,153,000)	5,161,000	(60,000,000)
Less: Net income attributable to redeemable non-controlling interests	4,642,000	16,374,000	6,949,000	8,576,000
Less: Net loss attributable to non-controlling interests	(6,182,000)	(74,968,000)	(968,000)	(46,440,000)
Net loss attributable to Class A common stockholders	(26,171,000)	(47,559,000)	(820,000)	(22,136,000)

Triangle Petroleum Corp

<http://www.sec.gov/Archives/edgar/data/1281922/000155837016010433/0001558370-16-010433-index.htm>

Inappropriate extension concept to represent cash flow from operating activities:

Gain on Caliber capital transactions	21,176,000	(2,880,000)
Gain (loss) on equity investment derivatives	3,300,000	(3,398,000)
(Gain) loss on disposal of assets		
Deferral of income taxes		
Income (loss) from discontinued operations	(24,403,000)	29,839,000
Changes in related current assets and current liabilities		
Accounts receivable	5,373,000	56,164,000
Other current assets	(4,444,000)	(8,510,000)
Accounts payable and accrued liabilities	(623,000)	(35,712,000)
Asset retirement expenditures	(4,550,000)	(1,521,000)
Other	(621,000)	(4,000)
Cash provided by (used in) operating activities	(18,275,000)	115,433,000
CASH FLOWS FROM INVESTING ACTIVITIES:		
Oil and natural gas property expenditures	(19,413,000)	(182,198,000)
Acquisitions of oil and natural gas properties	(157,000)	(837,000)
Purchases of other property and equipment	(19,000)	(2,978,000)
Sale of oil and natural gas properties	408,000	6,000,000
Proceeds from sale of equipment	983,000	
Deconsolidation of subsidiaries	(91,751,000)	
Cash used in investing activities	(109,949,000)	(180,013,000)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from credit facilities	103,700,000	88,000,000
Payments of credit facilities		

Triton International Ltd

<http://www.sec.gov/Archives/edgar/data/1660734/000166073417000007/0001660734-17-000007-index.htm>

There are two conflicting facts for the line item "Income (loss) from continuing operations before tax":

Fact determination of		
fact: IncomeLossFromContinuingOperationsBeforeTax		
1	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	-5,785,000
2	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	-5,833,000

Per the income statement:

Other expenses:				
Interest and debt expense		184,014,000	140,644,000	137,370,000
Realized loss on derivative instruments, net	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	(4,403,000)	2,240,000	3,798,000
Unrealized (gain) loss on derivative instruments, net		141,000	1,170,000	7,468,000
Write-off of deferred financing costs		(1,076,000)	211,000	(689,000)
Other (income) expense		182,112,000	149,761,000	157,332,000
Total other expenses		(5,833,000)	131,717,000	177,536,000
(Loss) income before income taxes		(48,000)	4,048,000	6,232,000
Income tax (benefit) expense		(5,785,000)	127,669,000	171,304,000
Net (loss) income		7,732,000	16,580,000	21,837,000
Less: income attributable to non-controlling interest				149,467,000
Net (loss) income attributable to Triton International Ltd	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest			

Note that the concept in the RED bubble is a BEFORE income tax concept (see below) representing an AFTER TAX line item.

Report Element Properties	
Report standard Label	Income (Loss) from Continuing Operations before Income Taxes, Extraordinary Items, Noncontrolling Interest
Base taxonomy standard Label	Income (Loss) from Continuing Operations before Income Taxes, Extraordinary Items, Noncontrolling Interest
Documentation	This element represents the income or loss from continuing operations attributable to the economic entity which may also be defined as revenue less expenses from ongoing operations, after income or loss from equity method investments, but before income taxes, extraordinary items, and noncontrolling 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:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
ID	us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest

UNITED NATURAL FOODS INC

<http://www.sec.gov/Archives/edgar/data/1020859/000102085917000013/0001020859-17-000013-index.htm>

The problem with this filing is the improper use of the concept “us-gaap:NetCashProvidedByUsedInContinuingOperations” to represent what amounts to net cash flow. Per the US GAAP XBRL Taxonomy, exchange rate changes is NOT part of “us-gaap:NetCashProvidedByUsedInContinuingOperations”:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3546475\)!net~\(a~3190*!~772\)!lang~\(code~en-us\)!path~\(g~92628*p~0_0_1_0_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3546475)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92628*p~0_0_1_0_2)!rg~(rg~32*p~12))

Net Cash Provided by (Used in) Continuing Operations	
Calculations	
160000 - Statement - Statement of Cash Flows, Deposit Based Operations	
+	Net Cash Provided by (Used in) Operating Activities, Continuing Operations
+	Net Cash Provided by (Used in) Investing Activities, Continuing Operations Dr
+	Net Cash Provided by (Used in) Financing Activities, Continuing Operations Dr
	Net Cash Provided by (Used in) Continuing Operations

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]	us-gaap:NetCashProvidedByUsedInContinuingOperations
[-] Net Cash Provided by (Used in) Operating Activities, Continuing Operations	
[-] 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]	
[-] 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	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease

Yet, on the cash flow statement, exchange gains is part of the line item represented by the concept “us-gaap:NetCashProvidedByUsedInContinuingOperations”, which is a representation error:

Payments for (Proceeds from) Other Investing Activities	(2,000,000)	0
Net cash used in investing activities	(34,638,000)	(20,446,000)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayments of long-term debt	(5,658,000)	(5,788,000)
Proceeds from borrowings under revolving credit line	136,787,000	214,549,000
Repayments of borrowings under revolving credit line	(13,100,000)	(13,100,000)
Decrease in bank overdraft	(1,100,000)	(1,100,000)
Proceeds from exercise of stock options	165,000	1,172,000
Payment of employee restricted stock tax withholdings	(1,191,000)	(1,603,000)
Excess tax (deficit) benefit from share-based payment arrangements	(1,413,000)	432,000
Capitalized debt issuance costs	(180,000)	0
Net cash used in financing activities	(50,184,000)	(108,961,000)
EFFECT OF EXCHANGE RATE CHANGES ON CASH	(22,000)	(102,000)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	12,065,000	(4,898,000)
Cash and cash equivalents at beginning of period	18,593,000	17,380,000
Cash and cash equivalents at end of period	30,658,000	12,482,000

us-gaap:NetCashProvidedByUsedInContinuingOperations

YUM BRANDS INC

<http://www.sec.gov/Archives/edgar/data/1041061/000104106117000016/0001041061-17-000016-index.htm>

Inappropriate application of XBRL Dimensions. The root or default economic entity is not properly identified.

Statement [Line Items]	Period [Axis]								
	2015-12-27 - 2016-12-31			2014-12-28 - 2015-12-26			2013-12-29 - 2014-12-27		
	Operating Activities [Axis]			Operating Activities [Axis]			Operating Activities [Axis]		
	Continuing Operations [Member]	Discontinued Operations [Member]	Operating Activities [Domain]	Continuing Operations [Member]	Discontinued Operations [Member]	Operating Activities [Domain]	Continuing Operations [Member]	Discontinued Operations [Member]	Operating Activities [Domain]
Revenues									
Company sales	4,200,000,000	5,667,000,000 ¹		4,356,000,000	6,789,000,000		4,503,000,000	6,821,000,000	
Franchise and license fees and income	2,166,000,000	109,000,000 ²		2,084,000,000	120,000,000		2,084,000,000	113,000,000	
Total revenues	6,366,000,000			6,440,000,000			6,587,000,000		
Costs and Expenses, Net									
Company restaurants									
Food and paper	1,269,000,000			1,348,000,000			1,471,000,000		
Payroll and employee benefits	1,109,000,000			1,131,000,000			1,172,000,000		
Occupancy and other operating expenses	1,120,000,000			1,168,000,000			1,227,000,000		
Company restaurant expenses	3,498,000,000	4,766,000,000 ³		3,647,000,000	5,913,000,000		3,870,000,000	6,011,000,000	
General and administrative expenses	1,161,000,000	406,000,000 ^{1,2}		1,099,000,000	405,000,000 ²		1,028,000,000	391,000,000	
Franchise and license expenses	202,000,000	45,000,000 ²		237,000,000	48,000,000		159,000,000	44,000,000	
Closures and impairment (income) expenses	14,000,000	57,000,000 ²		15,000,000	64,000,000		18,000,000	517,000,000 ³	
Refranchising (gain) loss	(141,000,000)	(12,000,000) ²	(141,000,000)	23,000,000	(13,000,000)	23,000,000	(16,000,000)	(17,000,000)	(16,000,000)
Other (income) expense	7,000,000			17,000,000			11,000,000		
Total costs and expenses, net	4,741,000,000			5,038,000,000			5,070,000,000		
Operating Profit	1,625,000,000 ²		1,625,000,000	1,402,000,000 ⁴		1,402,000,000	1,517,000,000		1,517,000,000
Interest expense, net	307,000,000	(8,000,000) ²	307,000,000 ⁴	141,000,000	(7,000,000)	141,000,000	143,000,000	(13,000,000)	143,000,000 ⁴
Income from Continuing Operations Before Income Taxes	1,318,000,000		1,318,000,000	1,261,000,000		1,261,000,000	1,374,000,000		1,374,000,000
Income tax provision	324,000,000	65,000,000 ^{1,2}		325,000,000	(164,000,000)		368,000,000	(38,000,000)	
Income from continuing operations	994,000,000			936,000,000			1,006,000,000		
Income from discontinued operations, net of tax		625,000,000 ²			357,000,000			45,000,000	
Net Income			1,619,000,000			1,293,000,000			1,051,000,000
Basic Earnings Per Common Share (in dollars per share)	2.52	1.59	4.11	2.15	.82	2.97	2.27	.10	2.37
Diluted Earnings Per Common Share (in dollars per share)	2.48	1.56	4.04	2.11	.81	2.92	2.22	.10	2.32
Dividends Declared Per Common Share (in dollars per share)			1.73			1.74			1.56