

Issues in XBRL-based Digital Financial Reports

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This document summarizes easy to understand issues with XBRL-based public company financial reports submitted to the SEC by public companies. The purpose of the document is to help professional accountants understand such issues so that they can be avoided.

1. SPOTLIGHT INNOVATION, INC.

<http://www.sec.gov/Archives/edgar/data/1388486/000147793216012330/0001477932-16-012330-index.htm>

Reversed the concepts for net income attributable to parent (i.e. us-gaap:NetIncomeLoss) and net income (parent + noncontrolling) (i.e. us-gaap:ProfitLoss):

Consolidated Statements Of Operations	Period [Axis]	
	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Consolidated Statements Of Operations		
Revenue	xsi:nil	xsi:nil
Operating expenses:		
General and administrative	4,629,495	1,477,167
Depreciation expense	3,004	525
Research and development expense	us-gaap:NetIncomeLoss	44
Impairment of intangible assets	212,541	xsi:nil
Total operating expenses	5,119,934	1,486,636
Loss from operations	(5,119,934)	(1,486,636)
Other income (expense):		
Loss on debt extinguishment	(1,650,822)	(120,085)
Gain on foreign currency exchange	63,032	42,051
Interest expense	(1,379,516)	(2,060,587)
Total other income (expense)	(2,967,306)	(2,138,621)
Net loss	(8,087,240)	(3,625,257)
Net loss attributable to non-controlling interest	(45,534)	(1,802)
Net loss attributable to Spotlight Innovation Inc.	(8,041,706)	(3,623,455)
Net loss per common share - basic and diluted	(0.58)	(0.28)
Weighted average number of common shares outstanding and diluted	13,973,304	13,006,741

2. DSwiss Inc

<http://www.sec.gov/Archives/edgar/data/1652561/000149315216012314/0001493152-16-012314-index.htm>

Several things wrong here. First, the line item "NET (LOSS)" uses the concept for Net income (loss) attributable to PARENT (i.e. us-gAAP:NetIncomeLoss); but there is a NONCONTROLLING INTEREST below it. So, it seems like the line item "NET (LOSS)" should be using us-gAAP:ProfitLoss. But then, there is no "Net income attributable to parent" line item reported which does not make a lot of sense and is certainly not a best practice.

Then, they use an "other comprehensive income related concept" (i.e. us-gAAP:OtherComprehensiveIncomeLossTax) to represent the line item "Comprehensive income/(loss)".

Income Statement [Abstract]	Period [Axis]			
	2016-04-01 - 2016-06-30	2016-01-01 - 2016-06-30	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30
Income Statement [Abstract]				
REVENUE	us-gAAP:NetIncomeLossAttributableToNoncontrollingInterest	95,869	21,897	75,345
COST OF REVENUE	(57,388)	(63,407)	(16,868)	(43,301)
GROSS PROFIT	15,093	32,462	5,029	32,044
OTHER INCOME	7	7	xsi:nil	xsi:nil
SELLING AND DISTRIBUTION EXPENSES	(8,949)	(10,549)	(1,298)	(2,608)
GENERAL AND ADMINISTRATIVE EXPENSES	(98)		nil	xsi:nil
OPERATING EXPENSES	(27,044)	(17,333)	(17,333)	(65,988)
OTHER OPERATING EXPENSES	(5,288)	(9,739)	xsi:nil	(9,938)
(LOSS) BEFORE INCOME TAX	(125,344)	(197,083)	(13,602)	(46,490)
INCOME TAX PROVISION	xsi:nil	xsi:nil	xsi:nil	xsi:nil
NET (LOSS)	(125,344)	(197,083)	(13,602)	(46,490)
Non Controlling Interest	5,202	5,202	xsi:nil	xsi:nil
Other comprehensive income/(loss):				
- Foreign currency translation adjustment	(5,363)	5,924	2,229	6,559
Comprehensive income/(loss)	(125,505)	(185,957)	(11,373)	(39,931)
Net income/(loss) per share- Basic and diluted	0	0	(1.45)	(4.95)
Weighted average number of shares outstanding - Basic and diluted	us-gAAP:OtherComprehensiveIncomeLossTax	203,342,600	203,342,600	9,392
		203,342,600	9,392	9,392

3. REGAL ENTERTAINMENT GROUP

<http://www.sec.gov/Archives/edgar/data/1168696/000116869616000028/0001168696-16-000028-index.htm>

Simple case of using the wrong concept for the line item "NET INCREASE IN CASH AND CASH EQUIVALENTS" (note the RED bubble, the concept in the GREEN bubble seems fine):

CASH FLOWS FROM FINANCING ACTIVITIES:		
Cash used to pay dividends	(69,900,000)	(70,200,000)
Payments on long-term debt	(4,600,000)	(4,600,000)
Landlord arrangement		
Cash paid for tax withholdings and other	(2,000,000)	(4,400,000)
Proceeds from Amended Senior Credit Facility, net of discount	958,500,000	963,300,000
Payoff of Prior Senior Credit Facility	(958,500,000)	(963,200,000)
Payment of debt acquisition costs	(1,300,000)	(13,200,000)
Purchase of noncontrolling interest	0	(2,600,000)
NET CASH USED IN FINANCING ACTIVITIES	(81,100,000)	(97,600,000)
NET INCREASE IN CASH AND CASH EQUIVALENTS	68,500,000	120,600,000
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	219,600,000	147,100,000
CASH AND CASH EQUIVALENTS AT END OF PERIOD	288,100,000	267,700,000
SUPPLEMENTAL DISCLOSURES:		

us-gaap:NetCashProvidedByUsedInFinancingActivitiesContinuingOperations

us-gaap:NetCashProvidedByUsedInFinancingActivities

4. Plandai Biotechnology, Inc.

<http://www.sec.gov/Archives/edgar/data/1317880/000126246316001005/0001262463-16-001005-index.htm>

This income statement has some poorly chosen labels. "Allocated to Non-Controlling Interests" should really be "Net income (loss) attributable to noncontrolling interest" or "Net Loss attributable to Non-Controlling Interests".

The line item "Net Loss, Adjusted". That is scary. Very poor choice in terms. That is "Net income attributable to parent".

The error that this filer made is that they reversed the concepts related to "net income (loss) attributable to parent" and "net income (loss)" (total of the parent + noncontrolling interest). Note the noncontrolling interest. Compare this to how other filers report, this error then stands out clearly.

Income Statement [Abstract]	Period [Axis]			
	2015-10-01 - 2015-12-31	2015-07-01 - 2015-12-31	2014-10-01 - 2014-12-31	2014-07-01 - 2014-12-31
Income Statement [Abstract]				
Revenues	50,553	91,473	67,101	153,452
Expenses:				
Production Costs	229,424	435,274	215,569	407,199
Payroll	1,177	397,460	289,437	517,781
Rent		175,662	106,555	216,977
Professional Services		165,239	128,350	378,332
Depreciation	133,303	276,974	46,404	92,763
General and Administrative	95,165	218,800	100,000	175,550
Total Expenses	749,333	1,669,809	766,265	1,682,652
Operating Loss	(698,780)	(1,578,336)	(699,164)	(1,529,200)
Other Income (Expense)				
Other Income	276,139	288,721	xsi:nil	781,535
Change in Derivative Liability	(3,747)	(3,747)	xsi:nil	xsi:nil
Interest Expense	323,881	633,502	133,925	250,518
Net Loss	(750,269)	(1,926,537)	(1,292,824)	(1,864,832)
Allocation to Non-Controlling Interests	(64,505)	(175,048)	(98,925)	(71,904)
Net Loss, Adjusted	(685,764)	(1,751,489)	(1,193,898)	(1,792,928)
Other Comprehensive Income (loss):				
Foreign Currency Translation Adjustment	55,073	665,262	(216,222)	(461,940)
Comprehensive Income (Loss)	(360,691)	(1,086,227)	(1,410,120)	(2,254,868)
Basic & diluted loss per share				(0.01)
Weighted Avg. Shares Outstanding	16,366,782			133,661,782

5. UVIC INC.

<http://www.sec.gov/Archives/edgar/data/1635748/000107997416001494/0001079974-16-001494-index.htm>

Inappropriate concept used to represent plant and equipment, should be NET not GROSS.

Also, note two other things. First, note that the calculations are not configured correctly on the balance sheet. Look at the double underscores on the page. Second, notice that I can tell the calculations are goofed up and don't even need to go look at the XBRL calculation relations.

Statement of Financial Position [Abstract]	Period [Axis]	
	2016-06-30	2016-03-31
Statement of Financial Position [Abstract]		
ASSETS		
Current Assets		
Cash	xsi:nil	254
Prepaid expenses	xsi:nil	xsi:nil
Security deposit	xsi:nil	xsi:nil
Total current assets	xsi:nil	254
Fixed assets		
Plant and Machinery	1,049	1,207
Total Assets	1,049	1,461
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabilities		
Loan from shareholder	4,479	4,621
Loan from others	6,100	6,100
Other liabilities	1,965	92
Total current liabilities	12,544	10,813
Total Liabilities	12,544	10,813
Stockholders' Equity (Deficit)		
Common stock, \$0.001 par value, 75,000,000 shares authorized; 9,670,000 shares issued and outstanding (7,000,000 shares issued and outstanding as of June 30, 2016)	9,670	9,670
Additional paid-in-capital	24,030	24,030
Deficit accumulated during the development stage	(45,195)	(43,052)
Total Stockholders' Equity (Deficit)	(11,495)	(9,352)
Total Liabilities and Stockholders' Equity (Deficit)	1,049	1,461

6. VOXX INTERNATIONAL CORPORATION

<http://www.sec.gov/Archives/edgar/data/807707/000080770716000067/0000807707-16-000067-index.htm>

Incorrect concept used to represent the line item "Total stockholders' equity". The concept used, "us-gaap:StockholdersEquity", is used to represent equity attributable to parent. However, as can be seen by the line item "Stockholders' Equity Attributable to Noncontrolling Interest" circled in red below, that line item contains equity attributable to noncontrolling interest. As such, the US GAAP XBRL Taxonomy concept "us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest", which contains the total equity for both the parent and noncontrolling interest should have been used.

Further, most public companies that report a noncontrolling interest report a subtotal for equity attributable to parent, the noncontrolling interest, and then total equity. This balance sheet does not follow that best practice.

Commitments and contingencies			xsi:nil			xsi:nil
Stockholders' equity:						
Preferred stock:						
Preferred stock			us-gaap:StockholdersEquity			0
Common stock:						
Common Stock	256,000	22,000		256,000	22,000	
Paid-in capital			294,373,000			294,038,000
Retained earnings			150,639,000			154,947,000
Stockholders' Equity Attributable to Noncontrolling Interest			6,813,000			8,524,000
Accumulated other comprehensive loss			(37,075,000)			(40,717,000)
Treasury stock			(21,176,000)			(21,176,000)
Total stockholders' equity			393,852,000			395,894,000
Total liabilities and stockholders' equity			662,202,000			667,190,000

7. Image Chain Group Limited, Inc.

<http://www.sec.gov/Archives/edgar/data/1598924/000149315216010857/0001493152-16-010857-index.htm>

The line item "Total operating expenses" appears to have been reported incorrectly in both the HTML and in the XBRL representations. Notice that in the XBRL the cells are YELLOW. This indicates that the XBRL Calculation relations are pointing out this error. Had the filer been paying attention, this error would have indicated that the inappropriate fact value was reported.

Clearly the amount of "Total operating expenses" should have been the same as "Selling, general and administrative expenses" rather than "Loss from operations".

Operating expenses:		
Selling, general and administrative expenses	129,547	89,554
Total operating expenses	(61,608)	(34,935)
Loss from operations		
	(61,608)	(34,935)

Note the YELLOW cells which show that the XBRL calculation relations are pointing out this mistake.

Statement of Financial Position [Abstract]	Period [Axis]	
	2016-01-01 - 2016-03-31	2015-01-01 - 2015-03-31
Statement of Financial Position [Abstract]		
Sales, net	101,219	109,021
Cost of sales	33,280	54,402
Gross profit	67,939	54,619
Operating expenses:		
Selling, general and administrative expenses	129,547	89,554
Total operating expenses	(61,608)	(34,935)
Loss from operations	(61,608)	(34,935)
Other income (expense):		
Interest income	1	31
Total other income (expense)	1	31
Loss before income taxes	(61,607)	(34,904)
Provision for income tax	4	xsi:nil
Net loss	(61,611)	(34,904)

8. JRjr33, Inc.

<http://www.sec.gov/Archives/edgar/data/1403085/000162828016017399/0001628280-16-017399-index.htm>

This error is because the filer used the WHOLE (grand total revenues) to represent a PART; and a PART to represent the WHOLE.

The US GAAP XBRL Taxonomy shows clearly in the calculation relations that us-gaap:SalesRevenueNet is PART OF us-gaap:Revenues; not the other way around. This same idea applies to the ENTIRE taxonomy. You simply cannot use concepts willy-nilly.

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

+	us-gaap:SalesRevenueNet	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
+	us-gaap:Revenues	Other Operating Income	Cr
+		Other Income	Cr
+		Revenues	Cr

Income statement:

Income Statement [Abstract]	Period [Axis]	
	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Statement [Abstract]		
Revenue	138,352,000	108,811,000
Program costs and discounts	(24,362,000)	(27,443,000)
Net revenues	113,990,000	81,368,000
Costs of sales	42,194,000	28,082,000
Gross profit	71,796,000	53,286,000
Commissions and incentive	34,130,000	24,981,000
Gain on sale of assets, net	(657,000)	(886,000)
Selling, general and administrative	52,460,000	46,263,000
Depreciation and amortization	2,214,000	1,781,000

9. Fellazo Corp.

<http://www.sec.gov/Archives/edgar/data/1659207/000165920716000007/0001659207-16-000007-index.htm>

Clear mistake. The filer reversed the concepts "us-gaap:Assets" and "us-gaap:AssetsNoncurrent". Noncurrent assets is PART OF Assets; not the other way around. Further, "Total Fixed Assets" is not the same as "us-gaap:AssetsNoncurrent", so if they fix this by simply reversing those two concepts, there will be a different issue with this filing.

Statement of Financial Position [Abstract]	Period [Axis]	
	2016-05-31	2015-08-31
Statement of Financial Position [Abstract]		
Current Assets		
Cash	3,506	2,284
Inventory	1,913	1,930
Prepaid Rent	2,080	520
Total Current Assets	7,499	4,734
Fixed Assets		
Equipment, net of accumulated depreciation of \$440	us-gaap:Assets 7,363	2,595
Total Fixed Assets	7,363	2,595
Total Assets	14,862	7,329
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabilities		
Accrued expenses	1,000	5,000
Loans from director	8,024	4,129
Total Current Liabilities	9,024	9,129
Total Liabilities	9,024	9,129

10. GENERAL STEEL HOLDINGS INC

<http://www.sec.gov/Archives/edgar/data/1239188/000114420416121870/0001144204-16-121870-index.htm>

What is going on is that this filing reports the WHOLE amount of income from discontinued operations (second concept) and then also a PART of that WHOLE as two sibling line items. What that says logically is "here is the ENTIRE amount of income from discontinued operations (the WHOLE), and then here is some MORE (the part). Further, the probability that an extension concept is needed here is remote, I suspect an existing concept would do.

To correct this, you should use TWO PARTS of income from discontinued operations, not the WHOLE and a PART of the WHOLE. If the filer reports the WHOLE, then the PARTS should equal the WHOLE.

Finance/interest expense	(3,000)	(99,000)
Other (expense) income, net	(3,000)	216,000
LOSS BEFORE PROVISION FOR INCOME TAXES AND	(10,814,000)	(7,972,000)
PROVISION FOR INCOME TAXES	gsi:IncomeLossFromDiscontinuedOperationsToBeDisposedNetOfTax	
NET LOSS FROM CONTINUING OPERATIONS	(10,814,000)	(7,972,000)
DISCONTINUED OPERATIONS - Note 2(v):		
NET LOSS FROM OPERATIONS TO BE DISPOSED, net of applicable income taxes	(13,680,000)	(1,658,000)
NET LOSS FROM OPERATIONS DISPOSED, net of applicable income taxes	(1,279,820,000)	(68,646,000)
NET LOSS	(1,304,314,000)	(78,276,000)
Less: Net loss attributable to noncontrolling interest from continuing operations		0
Less: Net loss attributable to be disposed	(1,933,000)	(53,000)
Less: Net loss attributable to noncontrolling interest from operations disposed	(513,092,000)	(29,500,000)
NET LOSS ATTRIBUTABLE TO GENERAL STEEL HOLDINGS, INC.	(789,289,000)	(48,723,000)
NET LOSS	(1,304,314,000)	(78,276,000)
OTHER COMPREHENSIVE INCOME		
Foreign currency translation adjustments	93,824,000	590,000
COMPREHENSIVE LOSS	(1,210,490,000)	(77,686,000)
Less: Comprehensive loss attributable to noncontrolling interest	(483,442,000)	(28,652,000)
COMPREHENSIVE LOSS ATTRIBUTABLE TO GENERAL STEEL HOLDINGS, INC.	(727,048,000)	(49,034,000)

11. XcelMobility Inc.

<http://www.sec.gov/Archives/edgar/data/1465509/000149315216012396/0001493152-16-012396-index.htm>

While it looks on the income statement like the line item "Cost of Revenues" were entered as positive values; what is really going on is that they were entered as NETAVIVE values as can be seen by the screenshot of the analysis tool I use below. And so, the facts for the line item "Cost of Revenue" were all entered as NEGATIVES, and then the labels negated. They should be entered as POSITIVE values.

Gross Profit [Roll Up]		
Revenues	103,715	fac:Revenues[us-gaap:Revenues[103,715]]
Cost of Revenue	(39,943)	fac:CostOfRevenue[us-gaap:CostOfRevenue[-39,943]]
Gross Profit	63,772	fac:GrossProfit[us-gaap:GrossProfit[63,772]]

Note that the XBRL Calculation relations detect this error and report an inconsistency in the calculation which is seen by the color YELLOW of the cells for the fact "Gross Profit". Had the filer paid attention to the XBRL Calculation relations, this error would have been detected.

Income Statement [Abstract]	Period [Axis]			
	2016-04-01 - 2016-06-30	2016-01-01 - 2016-06-30	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30
Income Statement [Abstract]				
Revenue	83,140	103,715	92,626	166,997
Cost of Revenue	39,024	39,943	75,321	75,620
Gross Profit	44,116	63,772	17,305	91,377
Operating Expenses:				
Selling expense	16,548	42,010	63,763	113,912
General and administrative expense	175,249	327,075	138,184	313,577
Total Operating Expenses	191,797	369,085	201,947	427,489
Income (loss) from Operations	(147,681)	(305,313)	(184,642)	(336,112)
Other Income (Expense):				
Interest income	18	39	3	75
Gain (loss) on derivative	(91,302)	(158,367)	381,029	635,011
Amortization of debt discount	(288,410)	(9,338)	(9,545)	(143,528)
Other income (expense)	xsi:nil	xsi:nil	(369)	(369)
Total Other Income (Expense)	379,694	(167,666)	371,118	491,189
Income (loss) Before Taxes	(527,375)	(472,979)	186,476	155,077
Income tax expense	xsi:nil	xsi:nil	xsi:nil	xsi:nil
Net Income (Loss)	(527,375)	(472,979)	186,476	155,077
Foreign currency translation adjustment	137,231	54,015	(25,877)	(25,333)
Comprehensive (loss) income	(390,144)	(418,964)	160,599	129,744

12. MAGICJACK VOCALTEC LTD

<http://www.sec.gov/Archives/edgar/data/1005699/000117891316006153/0001178913-16-006153-index.htm>

If you look at the concepts used to represent the notions of "Equity attributable to parent", "Equity attributable to noncontrolling interest" and "Equity (the total of parent + noncontrolling interest)" per the US GAAP XBRL Taxonomy; you can see that this filer reversed the equity concepts:

Commitments and contingencies		
Capital equity	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	
Ordinary shares, No par value; 100,000 shares authorized; 25,037 and 25,036 shares issued at June 30, 2016 and December 31, 2015, respectively	111,774,000	111,773,000
Additional paid-in capital	14,750,000	14,573,000
Treasury stock (9,182 and 9,426 shares at June 30, 2016 and December 31, 2015, respectively)	(123,023,000)	(126,772,000)
Retained earnings	51,647,000	48,094,000
Total magicJack VocalTec, LTD. shareholder's equity	55,148,000	47,668,000
Noncontrolling interest	(304,000)	xsi:nil
Total capital equity	54,844,000	47,668,000
Total liabilities and capital equity	222,555,000	222,555,000
	us-gaap:StockholdersEquity	

1: Deferred revenues, non-current, is comprised entirely of deferred revenues originating from the sale of

To understand the issue of reversed equity concepts, consider these two examples: (clearly BOTH cannot be correct)

INTERNATIONAL BUSINESS MACHINES CORP approach

<http://www.sec.gov/Archives/edgar/data/51143/000110465916134367/0001104659-16-134367-index.htm>

Total liabilities	102,167,000,000	96,071,000,000
Equity:		
IBM stockholders' equity:		
Common stock, par value \$0.20 per share, and additional paid-in capital; Shares authorized: 4,687,500,000 (Shares issued: 2,224,090,577; 2015 - 2,221,223,449)		
Retained earnings	10,871,000,000	140,124,000,000
Treasury stock - at cost (Shares: 2016 - 1,268,246,360; 2015 - 1,255,494,724)	(157,298,000,000)	(155,518,000,000)
Accumulated other comprehensive income/(loss)	(28,604,000,000)	(29,607,000,000)
Total IBM stockholders' equity	15,733,000,000	14,262,000,000
Noncontrolling interests	156,000,000	162,000,000
Total equity	15,889,000,000	14,424,000,000
Total liabilities and equity	118,056,000,000	110,495,000,000

us-gaap:StockholdersEquity

us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest

OPPOSITE approach in representing the same information: (this is an error, concepts are reversed)

Loans payable	0	25,111,702
Total current liabilities	4,990,965	56,128,298
CREDIT LINE PAYABLE	2,455,335	2,749,335
DEFERRED TAX LIABILITY	15,238	66,024
STOCKHOLDERS' EQUITY (DEFICIT)		
Common stock, \$0.001 par value, 8,283,399 and 6,783,399 shares issued and outstanding at December 31, 2015 and 2014, respectively	8,283	6,783
Paid-in capital	98,435,254	87,500,456
Statutory reserve	780,682	5,389,057
Accumulated other comprehensive income	12,495,370	8,549,568
Accumulated deficit	(118,011,345)	(76,198,760)
Total Company stockholders' equity (deficit)	(6,291,756)	25,247,104
NONCONTROLLING INTEREST	7,181,647	19,007,740
TOTAL EQUITY	889,891	44,254,844
TOTAL LIABILITIES AND EQUITY	8,351,429	103,198,501

us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest

us-gaap:StockholdersEquity

13. Fuse Enterprises Inc.

<http://www.sec.gov/Archives/edgar/data/1636051/000163605116000018/0001636051-16-000018-index.htm>

A fairly common mistake is to use the concept "us-gaap:IncomeLossFromContinuingOperations" to represent the common line item "Operating Income (Loss)". The correct concept for "Operating Income (Loss)" is "us-gaap:OperatingIncomeLoss". See the screen shot of the US GAAP XBRL Taxonomy below which clearly shows the difference between these two concepts.

Here, the filer used the concept "us-gaap:IncomeLossFromContinuingOperations" to represent their line item "Loss from operations". This is a mistake.

Income Statement [Abstract]	Period [Axis]			
	2016-04-01 - 2016-06-30	2015-10-01 - 2016-06-30	2015-04-01 - 2015-06-30	2014-10-01 - 2015-06-30
Income Statement [Abstract]				
Revenue	3,600			0
Cost of revenue	1,500		2,249	6,733
Gross profit	2,100	12,399	6,001	16,717
Operating Expenses:				
Compensation - officers	1,500	3,600	1,050	2,850
Professional fees	5,031	10,781	565	9,065
General and administrative	17,780	28,362	2,643	8,467
Total operating expenses	24,311	42,743	4,258	20,382
Loss from Operations	(22,211)	(30,344)	1,743	(3,665)
Income tax provision	0	0	0	0
Net Loss	(22,211)	(30,344)	1,743	(3,665)
Net Loss Per Common Share:				
Net income(loss) per common share - Basic and Diluted	0	0	0	0
Outstanding - Basic and Diluted	8,051,978	6,347,555	5,500,000	5,038,462

14. COHERENT INC

<http://www.sec.gov/Archives/edgar/data/21510/000002151016000068/0000021510-16-000068-index.htm>

This filer is using the wrong concept to report the line item "Income from operations". See the information below which describes this error. They should be using the concept "us-gaap:OperatingIncomeLoss".

Income Statement [Abstract]	Period [Axis]			
	2016-04-03 - 2016-07-02	2015-10-04 - 2016-07-02	2015-04-05 - 2015-07-04	2014-09-28 - 2015-07-04
Income Statement [Abstract]				
Net sales	218,767,000	608,924,000	188,502,000	592,838,000
Cost of sales	124,208,000	341,868,000	109,720,000	348,433,000
Gross profit	94,559,000	267,056,000	78,782,000	244,405,000
Operating expenses:				
Research and development	21,441,000	61,500,000	21,270,000	61,467,000
Selling, general and administrative	46,256,000	123,970,000	36,154,000	113,777,000
Impairment of investment	0	0	2,017,000	2,017,000
Amortization of intangible assets	574,000	1,975,000	647,000	2,009,000
Total operating expenses	68,271,000	187,481,000	60,088,000	179,270,000
Income from operations	26,288,000	79,575,000	18,694,000	65,135,000
Other income (expense):				
Interest and dividend income	351,000	854,000	183,000	440,000
Interest expense	(63,000)	(108,000)	(4,000)	(29,000)
Other—net	564,000	(1,896,000)	(787,000)	286,000
Total other income (expense), net	852,000	(1,150,000)	(608,000)	697,000
Income before income taxes	27,140,000	78,425,000	18,086,000	65,832,000
Provision for income taxes	8,490,000	21,708,000	4,822,000	16,725,000
Net income	18,650,000	56,717,000	13,264,000	49,107,000

ISSUE RELATING TO USE OF CONCEPT "us-gaap:IncomeLossFromContinuingOperations"

In looking at public company XBRL-based financial filings, the following fairly obvious inconsistency in meaning is observed related to the concept "us-gaap:IncomeLossFromContinuingOperations". The information below documents this inconsistency. Here is the summary:

1. Approximately 4000+ public companies use the concept "us-gaap:OperatingIncomeLoss" to report what amounts to the line item "Operating Income (Loss)"
2. About 70 public companies use the concept "us-gaap:IncomeLossFromContinuingOperations" to report what amounts to the line item "Operating Income (Loss)" (i.e. same reporting scenario as #1 above)

- About 446 public companies use the concept "**us-gAAP:IncomeLossFromContinuingOperations**" to report what amounts to the line item "**Income (Loss) from Continuing Operating After Tax**" (i.e. same concept as #2 above)

Clearly the one concept "**us-gAAP:IncomeLossFromContinuingOperations**" cannot have two completely different meanings as shown in #2 and #3 above. The available evidence supports that the 70 public companies using #2 are in error.

Here is the detailed information:

Example #1: Approximately 4000+ public companies use the concept "us-gAAP:OperatingIncomeLoss" to report what amounts to the line item "Operating Income (Loss)"

1 800 FLOWERS COM INC

<http://www.sec.gov/Archives/edgar/data/1084869/000143774916031049/0001437749-16-031049-index.htm>

Statement [Line Items]	Period [Axis]			
	2015-12-28 - 2016-03-27	2015-06-28 2016-03-27	2015-12-28 - 2016-03-27	2015-06-28 2016-03-27
Net revenues	234,207,000	938,629,000	232,237,000	933,215,000
Cost of revenues	137,486,000	521,816,000	136,915,000	504,155,000
Gross profit	96,721,000	416,813,000	95,322,000	389,060,000
Operating expenses:				
Marketing and sales	71,502,000	243,567,000	70,574,000	228,172,000
Technology and development	9,903,000	23,059,000	10,389,000	25,318,000
General and administrative	21,006,000	61,032,000	22,772,000	61,998,000
Depreciation and amortization	7,546,000	24,279,000	7,825,000	21,605,000
Total operating expenses	109,957,000	357,937,000	111,560,000	337,093,000
Operating income (loss)	(13,236,000)	58,876,000	(16,238,000)	51,967,000
Interest expense, net	1,239,000	5,292,000	1,513,000	4,322,000
Other (income) expense, net	145,000	(15,151,000)	118,000	700,000
Income (loss) before income taxes	(14,620,000)	68,735,000	(17,869,000)	46,945,000
Income tax expense (benefit)	(5,494,000)	21,813,000	(7,056,000)	16,796,000
Net income (loss)	(9,126,000)	46,922,000	(10,813,000)	30,149,000
Less: Net loss attributable to noncontrolling interest		(1,007,000)	(318,000)	(877,000)
Net income (loss) attributable to 1-800-FLOWERS.COM, Inc.	(9,126,000)	47,929,000	(10,495,000)	31,026,000

Example #2: About 70 public companies use the concept “us-gaap:IncomeLossFromContinuingOperations” to report what amounts to the line item “Operating Income (Loss)” (i.e. same reporting scenario as #1 above)

AIRWARE LABS CORP.

<http://www.sec.gov/Archives/edgar/data/1500123/000155479516000688/0001554795-16-000688-index.htm>

Income Statement [Abstract]	Period [Axis]			
	2016-01-01 - 2016-03-31	2015-10-01 - 2016-03-31	2015-01-01 - 2015-03-31	2014-10-01 - 2015-03-31
Income Statement [Abstract]	us-gaap:IncomeLossFromContinuingOperations			
Revenues, net	12,957	117,831	10,400	103,771
Cost of products sold	9,202	65,387	2,043	64,800
Gross profit	3,755	52,444	2,444	38,971
Operating expenses				
General and administrative	198,316	387,302	261,159	472,592
Sales and marketing	18,871	30,132	94,755	155,739
Total expenses	217,187	417,434	355,914	628,331
Loss from operations	(213,432)	(364,990)	(353,470)	(589,360)
Other expense				
Interest expense	(293,553)	(537,905)	(645,124)	(1,332,368)
Loss on extinguishment of debt	(1,122,100)	(1,122,100)	xsi:nil	xsi:nil
Total other expense	(1,415,653)	(1,660,005)	(645,124)	(1,332,368)
Loss before income taxes	(1,629,085)	(2,024,995)	(998,594)	(1,921,728)
Income tax expense	xsi:nil	xsi:nil	xsi:nil	xsi:nil
Net loss	(1,629,085)	(2,024,995)	(998,594)	(1,921,728)

Example #3: About 446 public companies use the concept “us-gaap:IncomeLossFromContinuingOperations” to report what amounts to the line item “Income (Loss) from Continuing Operating After Tax” (i.e. same concept as #2 above)

ACCURAY INC

<http://www.sec.gov/Archives/edgar/data/1138723/000110465916116199/0001104659-16-116199-index.htm>

Condensed Consolidated Statements of Operations and Comprehensive Loss	Period [Axis]			
	2016-01-01 - 2016-03-31	2015-07-01 - 2016-03-31	2015-01-01 - 2015-03-31	2014-07-01 - 2015-03-31
Condensed Consolidated Statements of Operations and Comprehensive Loss				
Net revenue:				
Products	53,740,000	149,494,000	46,361,000	127,026,000
Services	51,544,000	154,333,000	51,544,000	151,025,000
Total net revenue	105,284,000	303,827,000	97,905,000	278,051,000
Cost of revenue:				
Cost of products	29,622,000	85,356,000	27,332,000	75,168,000
Cost of services	30,718,000	97,058,000	31,523,000	97,933,000
Total cost of revenue	60,340,000	182,414,000	58,855,000	173,101,000
Gross profit	44,944,000	121,413,000	38,660,000	104,950,000
Operating expenses:				
Research and development	13,270,000	42,497,000	12,836,000	40,902,000
Selling and marketing	12,516,000	41,009,000	12,900,000	46,763,000
General and administrative	13,716,000	39,820,000	23,665,000	34,976,000
Total operating expenses	39,502,000	123,326,000	49,401,000	122,641,000
Income (loss) from operations	5,442,000	(1,913,000)	1,172,000	(17,691,000)
Other expense, net	(3,963,000)	(14,124,000)	(3,618,000)	(14,607,000)
Income (loss) before provision for income taxes	1,479,000	(16,037,000)	(2,446,000)	(32,298,000)
Provision for income taxes	723,000	2,260,000	521,000	2,311,000
Net income (loss)	756,000	(18,297,000)	(2,967,000)	(34,609,000)

us-gaap:OperatingIncomeLoss

us-gaap:IncomeLossFromContinuingOperations

15. WHITEWAVE FOODS Co

<http://www.sec.gov/Archives/edgar/data/1555365/000155536516000051/0001555365-16-000051-index.htm>

The line item "Income before loss in equity method investments" is an arbitrary subtotal between the line items "Income before income tax" and "Net income". There is no concept in the US GAAP XBRL Taxonomy for that subtotal, nor should there be most likely because the subtotal is arbitrary. As such, that line item should be represented using an extension concept.

The concept that was used to represent the line item "Income before loss in equity method investments" is an after tax concept. Because the filer includes the "Income from equity method investments" as part of the tax, that concept would be appropriate after BOTH of those line items (Income tax expense, Loss from equity method investments).

Because there are no discontinued operations or extraordinary items, "Income (loss) from continuing operations after tax" and "Net income (loss)" would have the same value.

Income Statement [Abstract]	Period [Axis]			
	2016-04-01 - 2016-06-30	2016-01-01 - 2016-06-30	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30
Income Statement [Abstract]				
Net sales	1,049,648,000	2,089,343,000	923,632,000	1,834,773,000
Cost of sales	679,240,000	1,365,168,000	597,474,000	1,200,041,000
Gross profit	▲ 370,408,000	724,175,000	326,158,000	634,732,000
Operating expenses:				
Selling, distribution and marketing	188,465,000	374,309,000	174,311,000	342,072,000
General and administrative	81,115,000	165,201,000	74,845,000	145,589,000
Total operating expenses	▲ 269,580,000	539,510,000	249,156,000	487,661,000
Operating income	▲ 100,828,000	184,665,000	77,002,000	147,071,000
Other expense:				
Interest expense	18,437,000	32,117,000	13,933,000	22,600,000
Other expense, net	1,289,000	3,728,000	988,000	4,787,000
Total other expense	▲ 19,726,000	35,845,000	14,921,000	27,387,000
Income before income taxes	▲ 81,102,000	148,820,000	62,081,000	119,684,000
Income tax expense	27,188,000	50,096,000	22,214,000	42,396,000
Income before loss in equity method investments	53,914,000	98,724,000	39,867,000	77,288,000
Loss in equity method investments	2,145,000	4,355,000	2,423,000	6,497,000
Net income	51,769,000	94,369,000	37,444,000	70,791,000

us-gaap:IncomeLossFromContinuingOperations

16. FairWind Energy Inc.

<http://www.sec.gov/Archives/edgar/data/1603345/000147793216011464/0001477932-16-011464-index.htm>

Incorrect concept is being used to represent the line item "Loss from operations" (which should be us-gAAP:OperatingIncomeLoss which was used to represent another concept) and "Income (loss) before Income Tax Provision" one of the two concepts below are appropriate:

us-gAAP:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
 us-gAAP:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments

Statements Of Operations	Period [Axis]			
	2016-03-01 - 2016-05-31	2015-09-01 - 2016-05-31	2015-03-01 - 2015-05-31	2014-09-01 - 2015-05-31
Statements Of Operations				
Revenue	12,250	42,250	11,125	11,125
Costs of Goods Sold	1,357	1,357	679	679
Gross Margin	10,893	40,893	10,446	10,446
Operating Expenses				
Professional fees	120,315	137,000	8,300	22,245
Research and development	1,694	3,692	100	22,817
Salary, wages - officers	48,564	57,681	9,211	85,020
General and administrative expenses	16,545	22,811	9,813	30,431
Total operating expenses	187,118	217,123	25,710	160,513
Loss from Operations	(176,225)	(176,225)	(14,265)	(148,068)
Other (Income) Expense				
Loss on sale of interest in joint venture	3,205	3,205	xsi:nil	xsi:nil
Other (income) expense, net	3,205	3,205	xsi:nil	xsi:nil
Income (Loss) before Income Tax Provision	(179,430)	(179,435)	(15,264)	(150,067)
Income Tax Provision	xsi:nil	xsi:nil	xsi:nil	xsi:nil
Net Income (Loss)	(179,430)	(179,435)	(15,264)	(150,067)

Report Element Properties			
Report Standard Label	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent		
Base Taxonomy Standard Label	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent		
Documentation	Amount after tax of income (loss) from continuing operations attributable to the parent.		
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:IncomeLossFromContinuingOperations		
ID	us-gAAP_IncomeLossFromContinuingOperations		
Labels of Report Element			
From	Role	Label	Lang
Filer Standard label		Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent	en-US
Base Standard label		Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent	en-US
Filer Terse label		Income before loss in equity method investments	en-US
Filer Total label		(Loss) income before loss in equity method investments and equity in earnings of subsidiaries	en-US

17. Intellisense Solutions Inc.

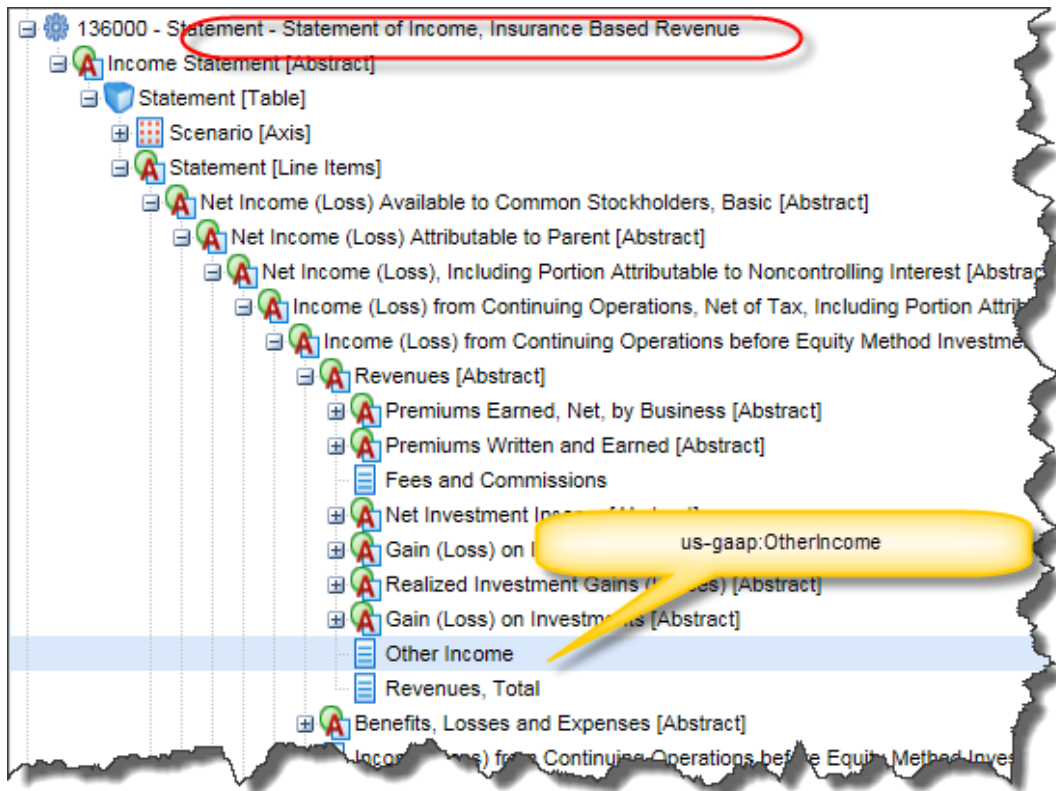
<http://www.sec.gov/Archives/edgar/data/1577445/000147793216011844/0001477932-16-011844-index.htm>

The line item "Total other income" is inappropriately represented using the concept "us-gaap:OtherNonoperatingIncomeExpense". Note the relation between the concepts "us-gaap:InterestExpense" and "us-gaap:OtherNonoperatingIncomeExpense" per the screen shot from the US GAAP XBRL Taxonomy below. Neither the concept "us-gaap:InterestExpense" nor "us-gaap:OtherIncome" are PART OF "us-gaap:OtherNonoperatingIncomeExpense" per the US GAAP XBRL Taxonomy.

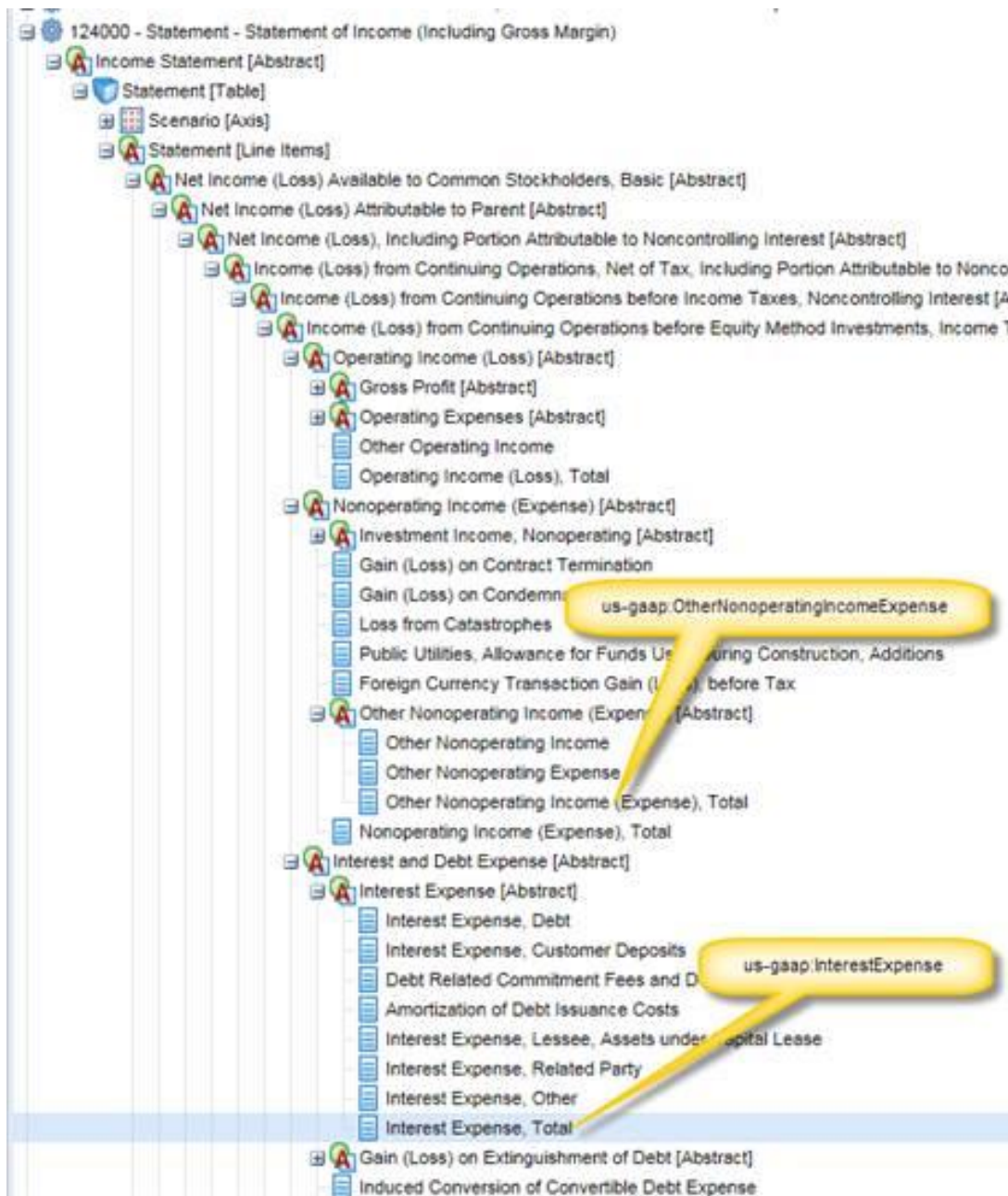
The concept "us-gaap:OtherIncome" is PART OF the concept Revenues of the "Insurance based revenues" style of reporting.

Statements Of Operations	Period [Axis]	
	2016-04-01 - 2016-06-30	2015-04-01 - 2015-06-30
Statements Of Operations		
OPERATING EXPENSES		
Professional fees	10,608	8,444
General & administrative	1,070	1,228
Interest Expense	11,678	9,672
OTHER INCOME / (EXPENSE):		
Other income	50,000	xsi:nil
Interest expense	(599)	xsi:nil
Total other income	49,401	xsi:nil
NET INCOME / (LOSS)	37,723	(9,672)

See the US GAAP XBRL Taxonomy, note that the concept "us-gaap:OtherIncome" is PART OF Revenues:



Note the relationship between the concepts “us-gaap:OtherNonoperatingIncomeExpense” and “us-gaap:InterestExpense”:



18. ISSUER DIRECT CORP

<http://www.sec.gov/Archives/edgar/data/843006/000165495416001195/0001654954-16-001195-index.htm>

The following is the relationship between current, deferred, and total income tax expense (benefit):

- (+) Current income tax expense (benefit) "us-gaap:CurrentIncomeTaxExpenseBenefit"
- (+) Deferred income tax expense (benefit) "us-gaap:DeferredIncomeTaxExpenseBenefit"
- (=) Income tax expense (benefit) "us-gaap:IncomeTaxExpenseBenefit"

This filer uses the concept "us-gaap:CurrentIncomeTaxExpenseBenefit" in a disclosure (see below) and the concept "us-gaap:DeferredIncomeTaxExpenseBenefit" on the cash flow statement; but then on the income statement where the total is generally reported, only the current portion of income tax expense (benefit) is reported (i.e. the concept "us-gaap:CurrentIncomeTaxExpenseBenefit").

The disclosure line item has the label "Income tax benefit (expense)" (i.e. not "Current income tax benefit (expense)").

Depreciation and amortization	282,389	564,147	263,399	531,740
Total operating costs and expenses	1,843,389	1,718,588	1,718,588	1,718,588
Operating income	466,348	1,138,588	257,192	815,174
Other income (expense):				
Other income	82,052	82,052	0	0
Interest income (expense), net	965	1,957	(241,025)	(485,875)
Total other income (expense)	83,017	84,009	(241,025)	(485,875)
Income before taxes	549,365	1,240,575	56,055	129,299
Income tax benefit (expense)	(192,727)	(390,648)	8,973	172,394
Net income	356,638	849,927	65,028	301,693
Income per share - basic	0.13	0.3	0.03	0.13
Income per share - fully diluted	0.1	0.29	0.03	0.13

Disclosure:

Note 4. Income Taxes Details Narrative	Period [Axis]			
	2016-04-01 - 2016-06-30	2016-01-01 - 2016-06-30	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30
Note 4. Income Taxes Details Narrative				
Income tax benefit (expense)	(192,727)	(390,648)	8,973	172,394
Business Combination, Valuation Allowance, Available to Reduce Income Tax Expense		78,400		210,370

Cash flow statement:

Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	636,799	531,740
Bad debt expense	88,336	94,276
Deferred income taxes	75,025	(209,898)
Stock-based compensation expense	337,344	278,931
Non-cash interest expense	0	416,670
Changes in operating assets and liabilities:		
Decrease (increase) in accounts receivable	(132,537)	366,150

19. PROCTER & GAMBLE CO

<http://www.sec.gov/Archives/edgar/data/80424/000008042416000212/0000080424-16-000212-index.htm>

This company is using the concept "us-gaap:LiabilitiesNoncurrent" in a manner which is inconsistent with the US GAAP XBRL Taxonomy. Further, they are using the concept "us-gaap:LiabilitiesNoncurrent" as PART OF the concept "us-gaap:OtherLiabilitiesNoncurrent".

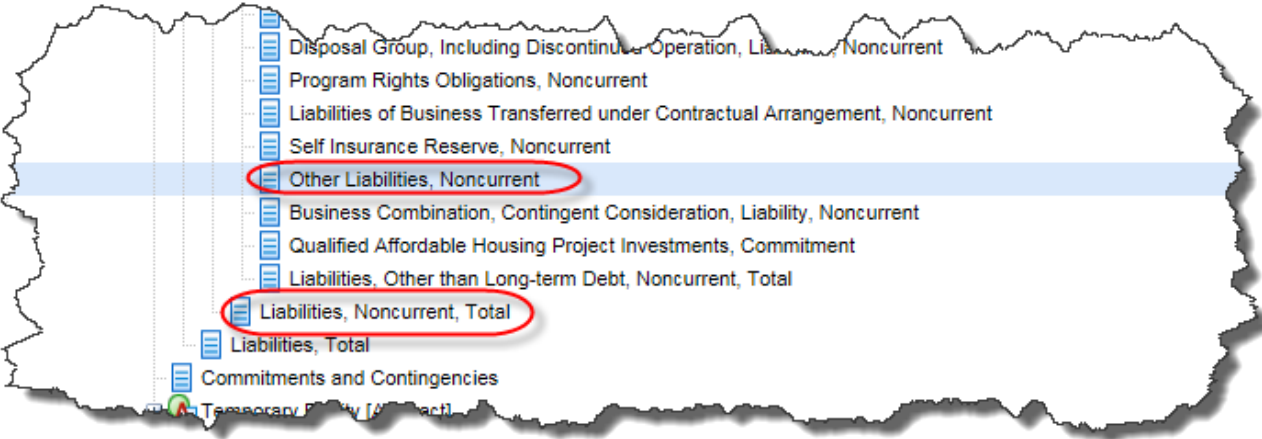
Per the US GAAP XBRL Taxonomy:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~156*v~4370\)!con~\(id~3491325\)!net~\(a~3063*I~749\)!lang~\(code~en-us\)!path~\(g~89192*p~0_0_2_1_0_1_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~156*v~4370)!con~(id~3491325)!net~(a~3063*I~749)!lang~(code~en-us)!path~(g~89192*p~0_0_2_1_0_1_2)!rg~(rg~32*p~12))

Liabilities, Noncurrent

Calculations	
104000 - Statement - Statement of Financial Position, Classified	
	Long-term Debt and Capital Lease Obligations <i>Cr</i>
+	Liabilities, Other than Long-term Debt, Noncurrent <i>Cr</i>
<hr style="width: 50%; margin-left: 0;"/>	
	Liabilities, Noncurrent <i>Cr</i>

Clearly, the concept "us-gaap:OtherLiabilitiesNoncurrent" is PART OF "us-gaap:LiabilitiesNoncurrent"; not the other way around:



This is the error in the accrued and other liabilities disclosure, note that "us-gaap:LiabilitiesNoncurrent" is reported as PART OF Other Liabilities, Noncurrent":

OTHER NONCURRENT LIABILITIES			
Pension Benefits		6,761,000,000	5,247,000,000
Other Postretirement Benefits		1,808,000,000	1,414,000,000
Uncertain Tax Positions		952,000,000	1,016,000,000
Liabilities, Noncurrent		804,000,000	755,000,000
Other Liabilities, Noncurrent		10,325,000,000	8,432,000,000

Report Element	
Properties	Occurrences
▼ Definitions of Report Element	
Base Taxonomy Standard Label	Liabilities, Noncurrent
Documentation:	Amount of obligation due after one year or beyond the normal operating cycle, if longer.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary (xbrli:monetaryItemType)
Name	us-gaap:LiabilitiesNoncurrent
ID	us-gaap_LiabilitiesNoncurrent

See the balance sheet which reports the total of "Other Liabilities, Noncurrent", the concept "us-gaap:OtherLiabilitiesNoncurrent":

Liabilities and Shareholders' Equity					
CURRENT LIABILITIES					
Accounts Payable, Current			9,325,000,000		8,138,000,000
Accrued Liabilities, Current			7,449,000,000		8,091,000,000
Disposal Group, Including Discontinued Operation, Liabilities, Current			2,343,000,000		1,543,000,000
Debt, Current			11,653,000,000		12,018,000,000
Liabilities, Current			30,770,000,000		29,790,000,000
Long-term Debt, Excluding Current Maturities			18,945,000,000		18,327,000,000
Deferred Tax Liabilities, Net, Noncurrent			9,113,000,000		9,179,000,000
Disposal Group, Including Discontinued Operation, Liabilities, Noncurrent			0		717,000,000
Other Liabilities, Noncurrent			10,325,000,000		8,432,000,000
Liabilities			69,153,000,000		66,445,000,000
SHAREHOLDERS' EQUITY					
Preferred Stock, Stated Value, Issued	1,038,000,000	0		1,077,000,000	0
Common Stock, Value, Issued			4,009,000,000		4,009,000,000
Additional Paid in Capital			3,714,000,000		6,000,000,000

20. AEROPOSTALE INC

<http://www.sec.gov/Archives/edgar/data/1168213/000116821316000119/0001168213-16-000119-index.htm>

These guys are using the wrong concept to represent the line item "Other non-current liabilities". First, the amount due to related parties is PART OF the concept they are using; so by doing what they are doing they are saying "Here are our total noncurrent liabilities....but wait...there are even MORE noncurrent liabilities. Second, because due to related parties is PART OF total noncurrent liabilities, there is NO WAY the "Other non-current liabilities" could be ALL Noncurrent Liabilities.

LIABILITIES AND STOCKHOLDERS' EQUITY			
Current Liabilities:			
Accounts payable			67,918,000
Accrued expenses and other current liabilities		us-gaap:DueToRelatedPartiesNoncurrent	79,588,000
Indebtedness to related party	4,239,000	5,000,000	0
Short-term borrowings	73,468,000	0	0
Total current liabilities	315,573,000	175,715,000	147,506,000
Indebtedness to related party - non-current	0	137,960,000	141,084,000
Other non-current liabilities	76,047,000	76,354,000	90,510,000
Commitments and contingent liabilities	xsi:nil	xsi:nil	xsi:nil
Stockholders' (Deficit) Equity:			
Preferred stock, \$0.01 par value; 5,000 shares authorized; 1; 1 and 1 shares issued and outstanding		us-gaap:LiabilitiesNoncurrent	0
Common stock, \$0.01 par value; 200,000 shares authorized; 81,678; 81,045 and 80,128 shares issued	817,000	810,000	801,000
Additional paid-in capital	256,758,000	255,805,000	250,927,000
Accumulated other comprehensive income	3,908,000	3,389,000	1,987,000
Accumulated deficit	(350,325,000)	(291,908,000)	(200,233,000)

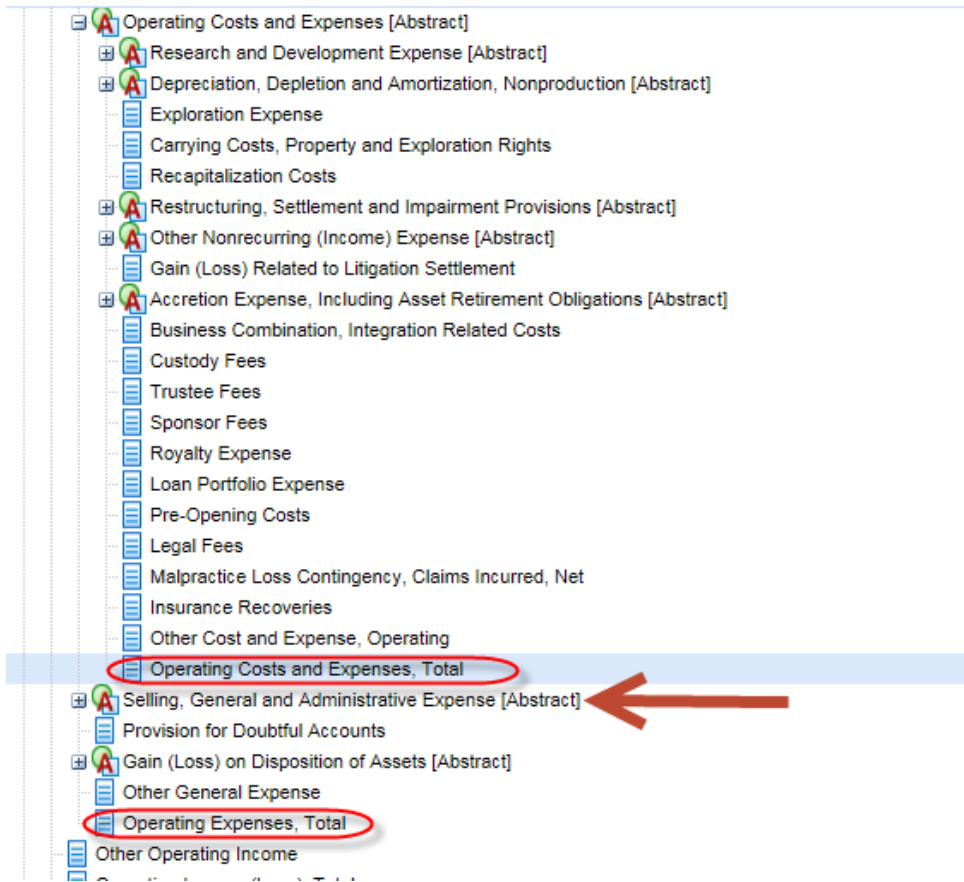
21. JUBILANT FLAME INTERNATIONAL, LTD.

<http://www.sec.gov/Archives/edgar/data/1517389/000147793216011393/0001477932-16-011393-index.htm>

"General and administrative" is not PART OF "Operating Costs and Expenses" (us-gaap:OperatingCostsAndExpenses), it is part of "Operating Expenses" (us-gaap:OperatingExpenses). See the US GAAP XBRL Taxonomy below:

Statements Of Operations	Period [Axis]	
	2016-03-01 - 2016-05-31	2015-03-01 - 2015-05-31
Statements Of Operations		
Operating Expenses:		
General and administrative	173,385	51,037
Total operating expenses	173,385	51,037
Loss from operations	(173,385)	(51,037)
Other income (expense)		
Change in derivatives liability	(719)	xsi:nil
Debt discount amortization expense	(4,871)	xsi:nil
Income (expense) net	(5,590)	xsi:nil
Net loss	(178,975)	(51,037)
Net loss per share:		
(Basic and fully diluted) Total operations	(0.02)	(0.01)
Weighted average number of common shares outstanding	8,678,571	8,500,000

US GAAP XBRL Taxonomy: (Note the relation between "Operating Costs and Expenses", "Selling, General and Administrative Expense", and "Operating Expenses".

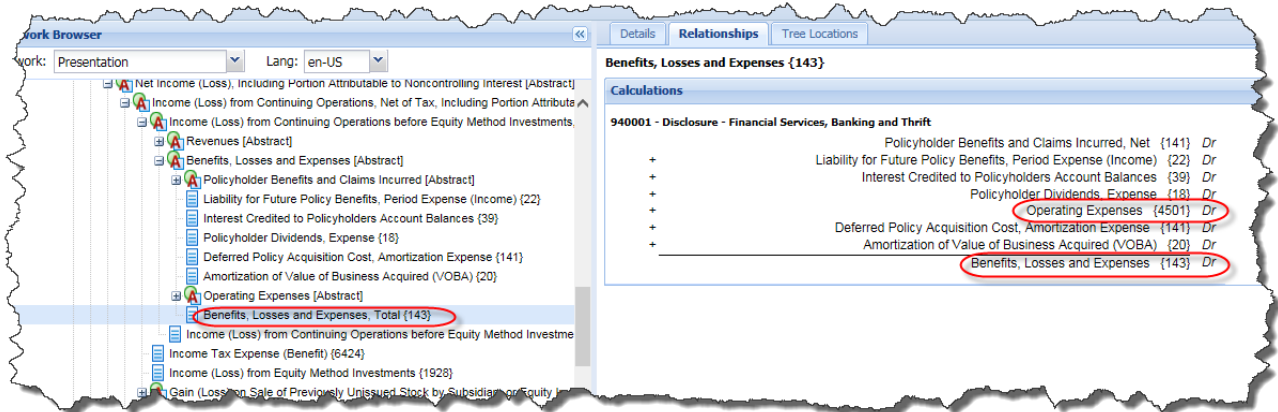


22. State Auto Financial CORP

<https://www.sec.gov/Archives/edgar/data/874977/000087497716000214/0000874977-16-000214-index.htm>

Per the US GAAP XBRL Taxonomy, "Operating Expenses" is PART OF Benefits, Losses and Expenses. See:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~92*v~4787\)!con~\(id~1949558\)!net~\(a~1878*!~438\)!lang~\(code~en-us\)!path~\(g~52480*p~0_0_1_0_0_0_0_0_1_7\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~92*v~4787)!con~(id~1949558)!net~(a~1878*!~438)!lang~(code~en-us)!path~(g~52480*p~0_0_1_0_0_0_0_0_1_7)!rg~(rg~32*p~12))



This filer used us-gAAP:BenefitsLossesAndExpenses as PART OF "us-gAAP:OperatingExpenses". This representation is inconsistent with the vast majority of insurance companies who report using the relations of the US GAAP XBRL Taxonomy.

Income Statement [Abstract]	Period [Axis]			
	2016-04-01 - 2016-06-30	2016-01-01 - 2016-06-30	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30
Income Statement [Abstract]				
Earned premiums (affiliated net assumed \$117.6 and \$102.9, respectively, and \$231.0 and \$208.3, respectively)	322,400,000	642,300,000	311,500,000	626,800,000
Net investment income (affiliate \$1.2 and \$1.2, respectively, and \$2.4 and \$2.4, respectively)	19,100,000	36,500,000	19,800,000	35,200,000
Net realized gains on investments:				
Total other-than-temporary impairment losses	(600,000)	(4,300,000)	(800,000)	(1,300,000)
Portion of loss recognized in other comprehensive income	0	0	0	0
Other net realized investment gains			6,200,000	10,500,000
Total net realized gains on investments			5,400,000	9,200,000
Other income from affiliates	500,000	1,100,000	700,000	1,100,000
Total revenues	348,500,000	687,700,000	337,400,000	672,300,000
Losses and loss expenses (affiliated net assumed \$89.5 and \$59.4, respectively, and \$180.5 and \$133.5, respectively)	262,900,000	487,900,000	224,600,000	419,600,000
Acquisition and operating expenses (affiliated net assumed \$68.4 and \$58.8, respectively, and \$138.9 and \$136.1, respectively)	107,200,000	214,700,000	105,900,000	209,300,000
Interest expense (affiliates \$0.2 and \$0.2, respectively, and \$0.4 and \$0.4, respectively)	1,400,000	2,700,000	1,400,000	2,700,000
Other expenses	2,100,000	3,700,000	2,100,000	4,100,000
Total expenses	373,600,000	709,000,000	334,000,000	635,700,000
Income before federal income taxes	(25,100,000)	(21,300,000)	3,400,000	36,600,000
Current Income Tax Expense (Benefit)			200,000	600,000
Deferred Income Tax Expense (Benefit)	(5,000,000)			10,000,000
Federal income tax expense	(5,000,000)			10,000,000
Net income	(24,600,000)	(21,600,000)	2,700,000	27,400,000

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23. MVP REIT II, Inc.

<http://www.sec.gov/Archives/edgar/data/1642985/000164298516000045/0001642985-16-000045-index.htm>

The HTML and the XBRL facts are not the same. This public company simply entered the WRONG VALUE for the Equity attributable to parent. Also, notice the YELLOW. If the XBRL Calculation was looked at (which exists), this error would have been apparent:

Liabilities		MVP REIT II, Inc. Stockholders' Equity	
Accounts payable and accrued liabilities	\$ 93,000	\$ 6,000	
Due to related parties	254,000	32,000	
Notes payable	15,000	106,000	
Total liabilities	362,000	144,000	
Commitments and contingencies	--	--	
Equity		MVP REIT II, Inc. Stockholders' Equity	
MVP REIT II, Inc. Stockholders' Equity		Preferred stock, \$0.01 par value, 1,000,000 shares authorized, none outstanding	
Preferred stock, \$0.01 par value, 1,000,000 shares authorized, none outstanding		--	--
Non-voting, non-participating convertible stock, \$0.0001 par value, no shares issued and outstanding		--	--
Common stock, \$0.0001 par value, 98,999,000 shares authorized, 1,000,351 and 94,749 shares issued and outstanding as of June 30, 2016 and December 31, 2015, respectively		--	--
Additional paid-in capital	24,795,000	2,430,000	
Accumulated deficit	(1,070,000)	(126,000)	
Total MVP REIT II, Inc. Shareholders' Equity	23,725,000	2,304,000	
Non-controlling interest - related party	4,280,000	--	
Total equity	28,005,000	2,304,000	
Total liabilities and equity	\$ 28,367,000	\$ 2,448,000	

LIABILITIES AND STOCKHOLDERS' EQUITY		MVP REIT II, Inc. Stockholders' Equity	
Accounts payable and accrued liabilities	93,000	6,000	
Due to related parties	254,000	32,000	
Notes payable	15,000	106,000	
Total liabilities	362,000	144,000	
Commitments and contingencies	xs:nil	xs:nil	
MVP REIT II, Inc. Stockholders' Equity		Preferred stock, \$0.01 par value, 1,000,000 shares authorized, none outstanding	
Preferred stock, \$0.01 par value, 1,000,000 shares authorized, none outstanding		xs:nil	xs:nil
Common stock, \$0.0001 par value, 98,999,000 shares authorized, 1,000,351 and 94,749 shares issued and outstanding as of June 30, 2016 and December 31, 2015, respectively		xs:nil	xs:nil
Additional paid-in capital	24,795,000	2,430,000	
Accumulated deficit	(1,070,000)	(126,000)	
Total MVP REIT II, Inc. Shareholders' Equity	28,005,000	2,304,000	
Non-controlling interest - related party	4,280,000	xs:nil	
Total equity	28,005,000	2,304,000	
Total liabilities and stockholders' equity	28,367,000	2,448,000	

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

24. Peekay Boutiques, Inc.

<http://www.sec.gov/Archives/edgar/data/1595552/000147793216011691/0001477932-16-011691-index.htm>

The line items "Net cash flow (used in) operating activities" and "NET INCREASE (DECREASE) IN CASH" have polarities that are opposite (i.e. one is positive, the other is negative). Therefore, they conflict. This error is easy to see if XBRL calculation relations are provided.

Consolidated Statements Of Cash Flows		2016-01-01 - 2016-06-30
Consolidated Statements Of Cash Flows		
CASH FLOWS FROM OPERATING ACTIVITIES		
Net loss		(2,933,900)
Adjustments to reconcile net loss to net cash flows from operating activities:		
Depreciation and amortization		1,723,234
Original loan issue discount amortization		xsi:nil
Changes in operating assets and liabilities		
Net change in accounts receivable		9,923
Net change in inventory		259,271
Net change in prepaid and other assets		(292,793)
Net change in accounts payable & accrued liabilities		1,340,998
Net cash flow (used in) operating activities		(106,733)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment		xsi:nil
Net cash flow (used in) investing activities		xsi:nil
CASH FLOWS FROM FINANCING ACTIVITIES		
Loan waiver fees disbursed to lenders		xsi:nil
Shareholder contributions (distributions)		xsi:nil
Net cash flow provided by financing activities		xsi:nil
NET INCREASE (DECREASE) IN CASH		106,733
Cash and equivalents, beginning of period		899,205
Cash and equivalents, end of period		1,005,938
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Income taxes paid		36,723

25. MILLER HERMAN INC

<http://www.sec.gov/Archives/edgar/data/66382/000006638216000082/0000066382-16-000082-index.htm>

The US GAAP XBRL Taxonomy provides what appears to be an appropriate concept and most other public companies use that existing concept:

us-gAAP:NetIncomeLossAttributableToNoncontrollingInterest

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~156*v~4370\)!con~\(id~3492804\)!net~\(a~3063*I~749\)!lang~\(code~en-us\)!path~\(g~89191*p~0_0_1_0_0_1_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~156*v~4370)!con~(id~3492804)!net~(a~3063*I~749)!lang~(code~en-us)!path~(g~89191*p~0_0_1_0_0_1_2)!rg~(rg~32*p~12))

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

Further, the following relationship exists

- (+) Net income (loss) attributable to parent
- (+) Net income (loss) attributable to noncontrolling interest
- (=) Net income (loss) (i.e. total of parent + noncontrolling interest)

The point is, there is nothing else that could make up the difference between the two line items "Net earnings (loss)" and "Net earnings (loss) attributable to Herman Miller, Inc." than the redeemable and nonredeemable noncontrolling interest. Therefore, why would an extension concept be necessary?

Interest expense	15,400,000	17,500,000	17,600,000
Interest and other investment income			
Other, net			
Net other	14,900,000	18,200,000	17,700,000
Earnings (loss) before income taxes	196,600,000	145,200,000	(43,400,000)
Income tax expense (benefit)	59,500,000	47,200,000	(21,200,000)
Equity earnings from nonconsolidated affiliates, net of	400,000	100,000	100,000
Net earnings (loss)	137,500,000	98,100,000	(22,100,000)
Net earnings attributable to noncontrolling interests	800,000	600,000	0
Net earnings (loss) attributable to Herman Miller, Inc.	136,700,000	97,500,000	(22,100,000)
Earnings (loss) per share — basic	2.28	1.64	(.37)
Earnings (loss) per share — diluted	2.26	1.64	(.37)

Finally, the filer does not provide the justification or rationale for the extension concept within the documentation of that concept which they created, they simply repeat the label. This is additional evidence that the extension is not appropriate:

Report Element Properties (X)

Report Standard Label	Net Income (Loss) Attributable to NonRedeemable and Redeemable Noncontrolling Interests
Base Taxonomy Standard Label	
Documentation	Net Income (Loss) Attributable to NonRedeemable and Redeemable Noncontrolling Interests
Report Element Class	Concept
Prefix (From Taxonomy)	mlhr
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	mlhr:NetIncomeLossAttributabletoNonRedeemableandRedeemableNoncontrollingInterests
ID	mlhr_NetIncomeLossAttributabletoNonRedeemableandRedeemableNoncontrollingInterests

Labels of Report Element

From	Role	Label	Lang
Filer	Standard label	Net Income (Loss) Attributable to NonRedeemable and Redeemable Noncontrolling Interests	en-US
Filer	Terse label	Net earnings attributable to noncontrolling interests	en-US

References of Report Element

No references found for this report element

26. CIPHERLOC CORPORATION

<http://www.sec.gov/Archives/edgar/data/1022505/000072174816001346/0000721748-16-001346-index.htm>

This is probably one of the best representations of cash flows from discontinued operations that I have seen. The reason is, they explicitly provide the activity to which the discontinued operations relates, and then a total which is helpful.

But the PROBLEM is that they used the inappropriate concept for the line item "Net cash (used in) operating activities". In fact, they did the same for ALL of the operating, investing and financing line items. What they SHOULD have used is this concept which does NOT include the discontinued cash flow (which is reported below) for reporting operating, investing, and financing activities. For example:

us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations

Adjustments to reconcile net loss from continuing operations to net cash (used in) provided activities:		
Depreciation and amortization	xsi:nil	xsi:nil
Stock based compensation	27,500	xsi:nil
Changes in operating assets and liabilities:		
Accounts receivable	xsi:nil	xsi:nil
Deferred revenue	(3,814)	xsi:nil
Accounts payable and accrued liabilities	(695,166)	(138,879)
Net cash (used in) operating activities	(1,121,189)	(333,659)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Deposits with others	(10,449)	xsi:nil
Net cash from investing activities	(10,449)	xsi:nil
CASH FLOWS FROM FINANCING ACTIVITIES:		
Advances from affiliates	1,205	xsi:nil
Subscribed stock	xsi:nil	(4,739)
Common stock issued for cash	265,001	xsi:nil
Net cash provided by financing activities	266,206	(4,739)
CASH FLOWS FROM DISCONTINUED OPERATIONS		
Operating	3,232	1,249
Net decrease in cash from discontinued operations	3,232	1,249
(DECREASE) INCREASE IN CASH	(862,200)	(337,149)
CASH, BEGINNING OF YEAR	1,993,406	545,650
CASH, END OF YEAR	1,131,206	208,501

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27. Chanticleer Holdings, Inc.

<http://www.sec.gov/Archives/edgar/data/1106838/000149315216012207/0001493152-16-012207-index.htm>

What is going on here is that the filing reports the WHOLE amount of "income (loss) from discontinued operations" (the concept us-gAAP:IncomeLossFromDiscontinuedOperationsNetOfTax), but then says "hey wait, there is MORE stuff related to discontinued operations" and provides another PART above and beyond the WHOLE amount of the difference...which is illogical. The second problem is the extension concept that was created. That means one of two things: (a) they made an error and should have used an existing concept; or (b) there is a concept MISSING from the US GAAP XBRL Taxonomy. Clearly for such a high-level income statement concept, filers should have to be creating extension concepts for such a line item.

The screenshot shows the XBRL taxonomy browser for the concept `Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest`. The properties table is as follows:

Name	IncomeLossFromDiscontinuedOperationsNetOfTax
Namespace	http://fasb.org/us-gaap/2016-01-31
Data Type	xbrli:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbrli:item
Period Type	duration
Abstract	false
Nilifiable	true
Balance	credit

Other Expense (Income)				
Interest expense	(650,478)	(1,251,405)	(1,373,797)	(2,078,649)
Change in fair value of derivative liabilities	513,439	1,129,101	232,854	570,907
Loss on extinguishment of debt	xsi:nil	xsi:nil	(170,089)	(170,089)
Other income (expense)	(27,706)	(19,969)	265,542	103,146
Total other (expense) income	(164,745)	(142,273)	(1,045,490)	(1,574,685)
Loss from continuing operations before income taxes	(547,812)	(1,431,424)	(2,631,729)	(4,670,934)
Income tax benefit (expense)				52
Loss from continuing operations				(82)
Discontinued operations				
Loss from operation of discontinued operations, net of tax	(556,528)	(1,235,909)	(929,503)	(929,503)
Loss on writedown of assets	(3,876,161)	(3,876,161)	xsi:nil	xsi:nil
Consolidated net loss	(5,031,906)	(6,628,887)	(3,553,448)	(5,557,185)
Less: Net loss (income) attributable to non-controlling interest	(21,375)	14,365	(2,463)	(14,523)
Net loss attributable to Chanticleer Holdings, Inc.	(5,053,281)	(6,614,522)	(3,555,911)	(5,571,708)
Net loss attributable to Chanticleer Holdings, Inc.:				
Loss from continuing operations	(620,592)	(1,502,452)	(2,626,408)	(4,642,205)
Loss from discontinued operations	(4,432,689)	(5,112,070)	(929,503)	(5,031,906)
Net loss attributable to Chanticleer Holdings, Inc.	(5,053,281)	(6,614,522)	(3,555,911)	(5,571,708)
Other comprehensive loss:				
Unrealized gain (loss) on available-for-sale securities	(22,381)	(24,501)	xsi:nil	xsi:nil
Foreign currency translation (loss) gain	(307,543)	(109,140)	(160,246)	(1,464,726)
Total other comprehensive loss	(330,924)	(133,641)	(160,246)	(1,464,726)

28. EliteSoft Global Inc.

<http://www.sec.gov/Archives/edgar/data/1612254/000165917316000398/0001659173-16-000398-index.htm>

Inappropriate concept used to represent the line item "Net income (loss) before income tax":

Income Statement [Abstract]	Period [Axis]			
	2016-04-01 - 2016-06-30	2016-01-01 - 2016-06-30	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30
Income Statement [Abstract]				
Revenue	272,552	1,070,685	5,963	5,963
Cost of revenues	188,836	915,812	1,800	1,800
Gross Profit	83,716	154,873	4,163	4,163
General and administrative expenses	40,245	55,834	47,904	50,353
Income (loss) from operations	43,471	99,039	(43,741)	(46,190)
Other income:				
Interest income	36	72	0	0
Other income		5,000		
Net income (loss) before income tax	43,507	104,111	(43,741)	(46,190)
Income tax expense	(11,734)	(30,434)	0	0
Net income (loss)	31,773	73,677	(43,741)	(46,190)
Basic & diluted income (loss) per common share				(0)
Basic & diluted weighted average common shares outstanding	12,000,000	12,114,000	10,637,363	10,320,442

29. Healthway Shopping Network

<http://www.sec.gov/Archives/edgar/data/1479014/000101054916000670/0001010549-16-000670-index.htm>

Inappropriate concept used to represent the line item "Net Ordinary Income":

Income Statement [Abstract]	Period [Axis]	
	2016-01-01 - 2016-03-31	2015-01-01 - 2015-03-31
Income Statement [Abstract]		
Ordinary Income/Expense		
Cost of Goods Sold		1,523
Purchases	0	834
Total COGS	0	2,357
Gross Profit	0	(2,357)
Expense		
Office Supplies	0	516
Rent	3,000	3,000
Utilities	1,600	2,550
Total Expense	4,600	6,066
Net Ordinary Income	(4,600)	(8,423)
Net Income	(4,600)	(8,423)

us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesDomestic

30. Moody National REIT II, Inc.

<http://www.sec.gov/Archives/edgar/data/1615222/000138713116006586/0001387131-16-006586-index.htm>

Filer reversed the fact value which was used to report the "Net income (loss) attributable to noncontrolling interest". Entered as positive, should be negative. This comparison of the three concepts shows the error clearly using an accounting trick. Note that the amount of the error is double the value. This indicates that the value has been reversed. See the income statement of this filer.

Net Income (Loss) Breakdown [Line Items]	Value
Net Income (Loss) [Roll Up]	
Net Income (Loss) Attributable to Parent	(1,108,387)
Net Income (Loss) Attributable to Noncontrolling Interest	7,727
Net Income (Loss)	(1,116,114)
Validation Results [Hierarchy]	
IS7	(15,454)

31. Nogales Resources Corp

<http://www.sec.gov/Archives/edgar/data/1606254/000166225216000197/0001662252-16-000197-index.htm>

The cash flow statement concept related to the effect of exchange rate gains that is usually used in the cash flow statement is used in this filing as part of the detail of operating expenses on the income statement. This concept cannot have two different meanings. If they do supposedly have the same meaning, then the cash flow statement cannot be correct because that concept is not reported on the cash flow statement.

Reporting Entity [Axis]	0001606254 (http://www.sec.gov/CIK)	
	Period [Axis]	
Income Statement [Abstract]	2015-05-01 - 2016-04-30	2014-05-01 - 2015-04-30
Income Statement [Abstract]		
Operating expenses		
Audit and accounting fees	17,830	15,103
Foreign exchange	8	921
Legal fees	15,363	12,382
Office expenses	2,896	3,476
Mineral property exploration costs	<i>xsi:nil</i>	2,000
Transfer and filing fees	5,410	5,579
Write down of mineral property	<i>xsi:nil</i>	1,150
Total operating expenses	41,507	40,611
Operating loss	(41,507)	(40,611)

Report Element	
Properties	Occurrences
Definitions of Report Element	
Base Taxonomy Standard Label	Foreign exchange
Documentation:	Amount of effect of exchange rate changes on cash balances in continuing operations held in foreign currencies. Excludes cash equivalents.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gAAP
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary (xbri:monetaryItemType)
Name	us-gAAP:EffectOfExchangeRateOnCashContinuingOperations
ID	us-gAAP_EffectOfExchangeRateOnCashContinuingOperations
Labels of Report Element	

32. Banjo & Matilda, Inc.

<http://www.sec.gov/Archives/edgar/data/1481504/000147793216012229/0001477932-16-012229-index.htm>

This is interesting, but an error. That is not where the effect of exchange gains goes in the cash flow statement per the US GAAP XBRL Taxonomy. If that is allowed, then some additional concept should be added to the US GAAP XBRL Taxonomy to provide for this case.

Consolidated Statements Of Cash Flows	Period Ending	
	2014-07-01 - 2015-06-30	2013-07-01 - 2014-06-30
Consolidated Statements Of Cash Flows		
Net (loss) income	(2,004,722)	(626,742)
Adjustments to reconcile net loss income to net cash used in operating activities:		
Depreciation	522	5,875
Amortization	6,644	7,139
Effect of exchange rate changes on cash and cash equivalents	43,686	(3,138)
Accounts receivable allowance	140,870	xsi:nil
Inventory reserve	17,258	xsi:nil
Shares issued in exchange of debt	338	xsi:nil
Debt discount amortization	358	xsi:nil
(Increase) / decrease in assets:		
Trade receivables	12,015	(314,016)
Inventory	438,185	(282,868)
Deposit on Purchases	(357,804)	
Other assets	2,662	70,890
Other receivable	61,276	18,419
Increase/ (decrease) in current liabilities:		
Trade payables and other liabilities	272,657	(46,256)

33. PEOPLES BANCORP OF NORTH CAROLINA

<http://www.sec.gov/Archives/edgar/data/1093672/000109367216000081/0001093672-16-000081-index.htm>

This is rather interesting. On the statement of comprehensive income one concept is used to represent total other comprehensive income. But then on the statement of changes in equity a different concept is used. Those facts have a different value by \$1,000. These really seem like duplicate facts to me.

Consolidated Statements Of Comprehensive Income	Period [Axis]			
	2016-04-01 - 2016-06-30	2016-01-01 - 2016-06-30	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30
Consolidated Statements Of Comprehensive Income				
Net earnings	2,964,000	5,418,000	2,624,000	4,952,000
Other comprehensive income (loss):				
Unrealized holding (losses) gains on securities available for sale	2,844,000	4,273,000	(3,399,000)	(1,985,000)
Reclassification adjustment for gains on securities available for sale included in net earnings	(324,000)	(324,000)	0	0
Total other comprehensive (loss) income, before income taxes	2,520,000	3,949,000	(3,399,000)	(1,985,000)
Income tax (benefit) expense related to other comprehensive (loss) income:				
Unrealized holding (losses) gains on securities available for sale	1,026,000	1,565,000	(1,324,000)	(773,000)
Reclassification adjustment for gains on securities available for sale included in net earnings	(126,000)	(126,000)	0	0
Total income tax expense (benefit) related to other comprehensive income (loss)	900,000	1,439,000	(1,324,000)	(773,000)
Total other comprehensive (loss) income, net of tax	1,620,000	2,510,000	(2,075,000)	(1,212,000)
Total comprehensive income	4,584,000	7,928,000	549,000	3,740,000

us-gaap:OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParent

Statement [Line Items]	Period			
	2016-01-01 - 2016-06-30			
	Equity Components [Axis]			
	Common Stock	Retained Earnings	Accumulated Other Comprehensive Income	Equity Component [Domain]
Beginning Balance, Shares	5,510,538			
Beginning Balance, Amount	46,171,000	53,183,000	5,510,000	104,864,000
Common stock repurchase, amount				0
Common stock repurchase, shares				
Cash dividends declared on common stock	0	(1,007,000)	0	(1,007,000)
Net earnings	0	5,418,000	0	5,418,000
Change in accumulated other comprehensive income, net of tax			2,509,000	2,509,000
Ending Balance, Shares	5,510,538			
Ending Balance, Amount	46,171,000	57,594,000	8,019,000	111,784,000

us-gaap:OtherComprehensiveIncomeLossNetOfTax

34. 21st Century Oncology Holdings, Inc.

<http://www.sec.gov/Archives/edgar/data/1503518/000104746916015101/0001047469-16-015101-index.htm>

The line item "Equity interest in net income (loss) of joint ventures, net of tax" uses an inappropriate extension concept. The name of the extension concept leads me to believe that the filer agree that that is an equity method investment, so that is not the issue. The proper concept is:

us-gaap:IncomeLossFromEquityMethodInvestments

Another way to look at this is; why should a filer have to create an extension concept for such a high-level line item of the income statement? This would indicate that either the extension is wrong or that the US GAAP XBRL Taxonomy has a missing concept.

contracts				xsi:nil	
Total expenses		314,642,000	340,204,000	1,196,616,000	
Loss before income taxes and equity interest in net income (loss) of joint ventures		(52,385,000)	(61,991,000)	(117,389,000)	
Income tax expense (benefit)				554,000	
Net loss before equity interest in net income (loss) of joint ventures		(55,236,000)	(64,405,000)	(127,043,000)	
Equity interest in net income (loss) of joint ventures, net of tax		(10,000)	188,000	201,000	202,000
Net loss	7,029,000	(55,246,000)	(64,217,000)	(126,842,000)	(133,870,000)
Net income attributable to noncontrolling interests - redeemable and non-redeemable		(2,530,000)	(1,821,000)	(8,007,000)	
Net loss attributable to 21st Century Oncology Holdings, Inc.	5,632,000	(57,776,000)	(66,038,000)	(134,849,000)	

35. Kadmon Holdings, Inc.

<http://www.sec.gov/Archives/edgar/data/1557142/000155714216000016/0001557142-16-000016-index.htm>

What these guys are doing is saying "Here is total cost of sales...but wait, here is more cost of sales "Write-down of inventory".

If they want to report this way, the line item "Cost of sales" should be an extension concept such as "my:CostOfSalesOtherThanInventoryWriteDown", and then the next line item is OK. Better if they then put a TOTAL Cost of sales, which could be the concept they currently use for the line item "Cost of sales".

The fundamental relationship must always be true, this filing changes that relationship:

- (+) Revenues
- (-) Cost of Revenues
- (=) Gross Profit

Consolidated Statements of Operations [Abstract]	Period [Axis]			
	2016-04-01 - 2016-06-30	2016-01-01 - 2016-06-30	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30
Consolidated Statements of Operations [Abstract]				
Revenues				
Net sales	4,967,000	11,159,000	7,304,000	13,774,000
License and other revenue	1,453,000	4,924,000	1,475,000	2,723,000
Total revenue	6,420,000	16,083,000	8,779,000	16,497,000
Cost of sales	880,000	1,965,000	879,000	1,838,000
Write-down of inventory	2,000	137,000	821,000	926,000
Gross profit	5,538,000	13,981,000	7,079,000	13,733,000
Operating expenses:				
Research and development	8,544,000	17,584,000	7,065,000	14,905,000
Selling, general and administrative	18,869,000	42,269,000	21,815,000	43,011,000
Gain on settlement of payable		(3,875,000)		
Total operating expenses	27,413,000	55,978,000	28,880,000	57,916,000
Loss from operations	(21,875,000)	(41,997,000)	(21,801,000)	(44,183,000)
Other expense (income) :				
Interest income	(2,000)	(7,000)	(1,000)	(3,000)
Interest expense	9,084,000	16,993,000	4,150,000	10,840,000
Change in fair value of financial instruments	(75,000)	(273,000)	(131,000)	(909,000)
Gain on deconsolidation of subsidiary			(24,000,000)	(24,000,000)
Loss on equity method investment	5,812,000	10,529,000	588,000	588,000

36. Capstone Systems Inc

<http://www.sec.gov/Archives/edgar/data/1651577/000147793216012416/0001477932-16-012416-index.htm>

This filer provides two line items on the balance sheet that have exactly the same label. This is true for the XBRL representation and the HTML representations. There is an inappropriate relation between the concept "us-gaap:AssetsCurrent" and "us-gaap:OtherAssetsCurrent" per the US GAAP XBRL Taxonomy:

Statement of Financial Position [Abstract]		2016-05-31	2015-05-31
Statement of Financial Position [Abstract]			
ASSETS			
CURRENT ASSETS			
Cash		223	8,031
	TOTAL CURRENT ASSETS	223	8,031
OTHER CURRENT ASSETS			
Deferred Cost of Goods Sold		34,801	xsi:nil
	TOTAL CURRENT ASSETS	35,024	8,031
FIXED ASSETS			
Slovenia Office Building		4,000	4,000
Depreciation		(289)	xsi:nil
Slovenia Office Building Land		2,515	2,515
	TOTAL FIXED ASSETS	6,226	6,515
	TOTAL ASSETS	41,250	14,546

	May 31, 2016	May 31, 2015
ASSETS		
CURRENT ASSETS		
Cash	\$ 223	\$ 8,031
TOTAL CURRENT ASSETS	223	8,031
OTHER CURRENT ASSETS		
Deferred Cost of Goods Sold	\$ 34,801	\$ -
TOTAL CURRENT ASSETS	\$ 35,024	\$ 8,031
FIXED ASSETS		
Slovenia Office Building	\$ 4,000	\$ 4,000
Depreciation	\$ (289)	-
Slovenia Office Building Land	2,515	2,515
TOTAL FIXED ASSETS	6,226	6,515
TOTAL ASSETS	<u>\$ 41,250</u>	<u>\$ 14,546</u>

37. BERKLEY W R CORP

<https://www.sec.gov/Archives/edgar/data/11544/000001154416000130/0000011544-16-000130-index.htm>

Reversed the polarity of the noncontrolling interest portion of comprehensive income, entered fact as NEGATIVE, should be POSITIVE. This reversal can be clearly seen by the amount of the error being double the value reported.

FAC Rendering

Component: (Network and Table)		
Network	311-Comprehensive Income (Loss) Breakdown (http://www.xbrsite.com/2014/Prototype/fac/ComprehensiveIncomeBreakdown)	
Table	Comprehensive Income (Loss) Breakdown [Table]	
Slicers (applies to each fact value in each table cell)		
Reporting Entity [Axis]	0000011544 (http://www.sec.gov/CIK)	
Comprehensive Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-01-01 - 2016-06-30	
	Value	Fact
Comprehensive Income (Loss) [Roll Up]		
Comprehensive Income (Loss) Attributable to Parent	352,457,000	fac:ComprehensiveIncomeLossAttr gaap:ComprehensiveIncomeNetOfI
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	(667,000)	fac:ComprehensiveIncomeLossAttr gaap:ComprehensiveIncomeNetOfI -667,000]]
Comprehensive Income (Loss)	353,124,000	fac:ComprehensiveIncomeLoss[us- gaap:ComprehensiveIncomeNetOfI ollingInterest[353,124,000]]
Validation Results [Hierarchy]		
IS9	1,334,000	fac:ComprehensiveIncomeLoss[us- gaap:ComprehensiveIncomeNetOfI ollingInterest[353,124,000]] = (fac:ComprehensiveIncomeLossAttr gaap:ComprehensiveIncomeNetOfI fac:ComprehensiveIncomeLossAttr gaap:ComprehensiveIncomeNetOfI -667,000]]

As-filed Rendering

Component: (Network and Table)					
Network	1004000 - Statement - Consolidated Statements of Comprehensive Income Statement (http://www.wrberkley.com/role/ConsolidatedStatementsOfComprehensiveIncomeStatement)				
Table	Statement [Table]				
Slicers (applies to each fact value in each table cell)					
Reporting Entity [Axis]	0000011544 (http://www.sec.gov/CIK)				
Scenario [Axis]	Scenario, Unspecified [Domain]				
Statement [Line Items]	Period [Axis]				
	2016-04-01 - 2016-06-30	2016-01-01 - 2016-06-30	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30	
Net income before noncontrolling interests	108,906,000	229,153,000	123,049,000	241,493,000	
Other comprehensive income (loss):					
Change in unrealized currency translation adjustments	(55,870,000)	(57,917,000)	33,627,000	(14,178,000)	
Change in unrealized investment gains, net of taxes	105,033,000	181,888,000	(99,620,000)	(83,329,000)	
Change in net pension asset, net of taxes					
Other comprehensive income (loss)	49,163,000	123,971,000	(65,993,000)	(97,507,000)	
Comprehensive income	158,069,000	353,124,000	57,056,000	143,986,000	
Noncontrolling interest	56,000	(667,000)	(24,000)	(139,000)	
Comprehensive income to common stockholders	158,125,000	352,457,000	57,032,000	143,847,000	

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38. Banner Corporation

<http://www.sec.gov/Archives/edgar/data/946673/000094667316000019/0000946673-16-000019-index.htm>

Conflicting/contradictory provision for loan losses. Note that the PART is greater than the WHOLE.

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	636,000
2	us-gaap:ProvisionForLoanAndLeaseLosses	2,000,000
3	us-gaap:ProvisionForLoanLossesExpensed	-

Income statement:

Net interest income before provision for loan losses	93,148,000	184,190,000	51,457,000	97,992,000
PROVISION FOR LOAN LOSSES	2,000,000	2,000,000	0	0
Net interest income	91,148,000	182,190,000	51,457,000	97,992,000

Cash flow statement:

Increase in cash surrender value of BOLI	(2,296,000)	(880,000)
Gain on sale of loans, net of capitalized servicing rights	(8,501,000)	(5,548,000)
Gain on disposal of real estate held for sale and property and equipment	(440,000)	(225,000)
Provision for losses on real estate held for sale	636,000	182,000
Origination of loans held for sale	(464,777,000)	(289,311,000)
Proceeds from sales of loans held for sale	406,251,000	296,490,000

Allowance for loan losses roll forward:

Financing Receivable, Allowance for Loan Losses [Line Items]	2016-04-01 - 2016-06-30								
	Class of Financing Receivable [Axis]								
	Commercial real estate [Member]	Multifamily real estate [Member]	Construction and Land [Member]	Commercial business [Member]	Agricultural Business/Farmland [Member]	One- to four-family [Member]	Consumer [Member]	Unallocated Financing Receivables [Member]	Class of Financing Receivable [Domain]
Financing Receivable, Allowance for Loan Losses [Roll Forward]									
Allowance for loan losses, Beginning balance	19,732,000	2,853,000	29,318,000	15,118,000	4,282,000	2,170,000	3,541,000	1,183,000	78,197,000
Provision for loan losses	391,000	(1,338,000)	2,419,000	2,189,000	(1,551,000)	(490,000)	366,000	14,000	2,000,000
Recoveries	26,000	0	124,000	622,000	160,000	558,000	249,000	0	1,739,000
Charge-offs	0	0	0	(171,000)	0	(34,000)	(413,000)	0	(618,000)
Allowance for loan losses, Ending balance	20,149,000	1,515,000	31,861,000	17,758,000	2,891,000	2,204,000	3,743,000	1,197,000	81,318,000

39. NATIONAL RURAL UTILITIES COOPERATIVE FINANCE CORP /DC/

<http://www.sec.gov/Archives/edgar/data/70502/000007050216000773/0000070502-16-000773-index.htm>

Conflicting/contradictory provision for loan loss facts; these facts could never be related this way and it is highly-likely that these are duplicate facts:

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	-
2	us-gaap:ProvisionForLoanAndLeaseLosses	646,000
3	us-gaap:ProvisionForLoanLossesExpensed	-646,000

40. PROVIDENT FINANCIAL HOLDINGS INC

<http://www.sec.gov/Archives/edgar/data/1010470/000093905716000831/0000939057-16-000831-index.htm>

Conflicting facts (would never be both positive and negative)

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	-
2	us-gaap:ProvisionForLoanAndLeaseLosses	1,094,000
3	us-gaap:ProvisionForLoanLossesExpensed	-1,094,000

Income statement: (fact is negative)

Checking and money market deposits	116,000	355,000	101,000	315,000
Savings deposits	170,000	507,000	160,000	477,000
Time deposits	807,000	2,500,000	910,000	2,826,000
Borrowings	641,000	1,937,000	388,000	1,059,000
Total interest expense	1,734,000	5,299,000	1,559,000	4,677,000
Net interest income	7,912,000	23,567,000	8,378,000	24,425,000
Recovery from the allowance for loan losses	(694,000)	(1,094,000)	(111,000)	(1,283,000)
Net interest income, after recovery from the allowance for loan losses	8,606,000	24,661,000	8,489,000	25,708,000
Non-interest income:				

Cash flow statement: (fact is negative)

Net income	4,919,000	7,318,000
Adjustments to reconcile net income to net cash provided by (used for) operating activities:		
Depreciation and amortization	1,332,000	1,479,000
Recovery from the allowance for loan losses	(1,094,000)	(1,283,000)
Unrealized gain on real estate owned	(80,000)	(10,000)
Gain on sale of loans, net	(22,113,000)	(25,448,000)
Gain on sale of real estate owned, net	(12,000)	(101,000)
Stock-based compensation	840,000	904,000
Provision for doubtful accounts	(1,000,000)	(1,000,000)

Allowance roll forward disclosure: (fact is positive)

Component: (Network and Table)							
Network	2406407 - Disclosure - Loans Held For Investment: (http://www.myprovident.com/role/LoansHeldForInvestment)						
Table	Schedule of Accounts, Notes, Loans and Financing Receivable						
Slicers (applies to each fact value in each table cell)							
Reporting Entity [Axis]							
Accounts, Notes, Loans and Financing Receivable [Line Items]		Period					
		2015-07-01 - 2016-03-31					
		Financial Instrument [Axis]					
		Mortgage loans, Single-family	Mortgage loans, Multi-family	Commercial Real Estate [Member]	Commercial Business Loans	Consumer Loans	Types of Financial Instruments [Domain]
Allowance for Loan and Lease Losses [Roll Forward]							
Allowance at beginning of period							8,724,000
Recovery from the allowance for loan losses							(1,094,000)
Recoveries		356,000	167,000	216,000	85,000	1,000	825,000
Charge-offs		(253,000)		0		(2,000)	(255,000)
Net charge-offs							570,000
Balance at end of period							8,200,000

41. POPULAR INC

<http://www.sec.gov/Archives/edgar/data/763901/000119312516676622/0001193125-16-676622-index.htm>

Conflicting facts (would never be both positive and negative)

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gAAP:ProvisionForLoanLeaseAndOtherLosses	-85,307,000
2	us-gAAP:ProvisionForLoanAndLeaseLosses	85,307,000
3	us-gAAP:ProvisionForLoanLossesExpensed	-

Income statement: (Fact is positive)

income							
Provision for loan losses	39,668,000	804,000			87,608,000	(2,301,000)	85,307,000
Net interest							

Cash flow statement: (fact is positive)

provided by operating activities:			
Provision for loan losses		85,307,000	116,269,000
Goodwill impairment losses			
Amortization of intangibles	6,211,000		4,985,000
Depreciation and amortization of premises and equipment	23,141,000		23,949,000
Net accretion of discounts and amortization of premiums and deferred fees		(24,724,000)	(42,167,000)
Impairment losses on net assets to be disposed of			
Impairment losses on long-lived assets			

Allowance roll forward disclosure: (fact is negative)

Loans And Leases Receivable Covered And Not Covered Total Net Of Unearned Income		
Segment, Geographical [Domain]	Balance at beginning of period	537,111,000
	Provision for loan losses	85,307,000
	Allowance transferred from discontinued operations	

Concept	Financing Receivable Allowance For Credit Losses Provisions
Name (From Taxonomy)	ProvisionForLoanLeaseAndOtherLosses
Prefix (From Taxonomy)	us-gAAP
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	-85307000

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42. RENASANT CORP

<http://www.sec.gov/Archives/edgar/data/715072/000071507216000148/0000715072-16-000148-index.htm>

Note that the PART is a greater amount than the WHOLE:

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	2,943,000
2	us-gaap:ProvisionForLoanAndLeaseLosses	3,230,000
3	us-gaap:ProvisionForLoanLossesExpensed	-

Income statement:

Deposits	4,420,000	8,380,000	3,227,000	6,725,000
Borrowings	2,431,000	4,676,000	1,928,000	3,815,000
Total interest expense	6,851,000	13,056,000	5,155,000	10,540,000
Net interest income	77,157,000	147,211,000	51,614,000	100,395,000
Provision for loan losses	1,430,000	3,230,000	1,175,000	2,250,000
Net interest income after provision for loan losses	75,727,000	143,981,000	50,439,000	98,145,000

Cash flow statement:

Net income	44,116,000	30,634,000
Adjustments to reconcile net income to net cash used in operating activities, net of effects from acquisitions:		
Provision for loan losses	3,230,000	2,250,000
Depreciation, amortization and accretion	88,000	2,687,000
Deferred income tax expense	3,845,000	5,918,000
Funding of mortgage loans held for sale	(1,006,507,000)	(407,893,000)
Proceeds from sales of mortgage loans held for sale	968,800,000	335,538,000
Gain on sales of mortgage loans held for sale	(971,000)	(1,000,000)

Allowance roll forward disclosure:

Financing Receivable, Allowance for Credit Losses [Line Items]		2016-01-01 - 2016-06-30					
		with Deteriorated Credit Quality [Axis]					
		Receivables Acquired with Deteriorated Credit Quality [Domain]					
		Financial Instrument [Axis]					
		Commercial, financial, agricultural	Real estate - construction	Real estate - 1-4 family mortgage	Real estate - commercial mortgage	Installment and other	Types of Financial Instruments [Domain]
Rollforward of the allowance for loan losses							
Allowance for loan losses:							
Beginning balance		4,186,000	1,852,000	13,908,000	21,111,000	1,380,000	42,437,000
Charge-offs		(705,000)	0	(503,000)	(1,187,000)	(372,000)	(2,767,000)
Recoveries		158,000	11,000	565,000	401,000	63,000	1,198,000
Net (charge-offs) recoveries		(547,000)	11,000	62,000	(786,000)	(309,000)	(1,569,000)
Provision for loan losses		866,000	400,000	179,000	1,154,000	344,000	2,943,000
Benefit attributable to FDIC loss-share agreements		0	0	(115,000)	(1,000)	0	(116,000)
Recoveries payable to FDIC		7,000	6,000	185,000	205,000	0	403,000
Provision for loan losses charged to operations		873,000	406,000	249,000	1,358,000	344,000	3,230,000
Ending balance		4,512,000	2,269,000	14,219,000	21,683,000	1,415,000	44,098,000
Period-End Amount Allocated to:							
Individually evaluated for impairment		164,000	0	4,924,000	2,531,000	0	7,619,000
Collectively evaluated for impairment		3,947,000	2,269,000	8,951,000	17,726,000	1,414,000	34,307,000
Acquired with deteriorated credit quality		4,512,000	2,269,000	14,219,000	21,683,000	1,415,000	44,098,000

43. Shepherd's Finance, LLC

<http://www.sec.gov/Archives/edgar/data/1544190/000149315216011815/0001493152-16-011815-index.htm>

Appear to be duplicating facts, also there is an error in the concept used on the income statement.

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	633,000
2	us-gaap:ProvisionForLoanAndLeaseLosses	6,000
3	us-gaap:ProvisionForLoanLossesExpensed	6,000

Income statement: (completely incorrect concept was used on income statement)

Income Statement [Abstract]	2016-04-01 - 2016-06-30	2016-01-01 - 2016-06-30	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30
Income Statement [Abstract]				
Interest Income				
Interest and fee income on loans	898,000	1,747,000	410,000	786,000
Interest expense	436,000	798,000	183,000	359,000
Net interest income	462,000	949,000	227,000	427,000
Less: Loan loss provision	(2,000)	6,000	15,000	23,000
Net interest income after loan loss provision	464,000	943,000	212,000	404,000
Non-Interest Income				
Gain from foreclosure of assets	44,000	44,000	xsi:nil	xsi:nil

Cash flow statement:

Adjustments to reconcile net income to net change in operating assets and liabilities by (used in) operating activities		
Amortization of deferred financing costs	134,000	105,000
Provision for loan losses	6,000	23,000
Net loan origination fees deferred (earned)	(93,000)	(26,000)
Change in deferred origination expense	(30,000)	xsi:nil
Gain on foreclosed assets	(44,000)	xsi:nil
Net change in operating assets and liabilities		
Other assets	(110,000)	(13,000)
Accrued interest on loans	(278,000)	(30,000)
Customer interest escrow	(80,000)	285,000

Allowance roll forward disclosure:

Receivables [Abstract]	Period [Axis]		
	2016-01-01 - 2016-06-30	2015-01-01 - 2015-12-31	2015-01-01 - 2015-06-30
Receivables [Abstract]			
Beginning balance			us-gaap:ProvisionForLoanLossesExpensed
Additions	10,692,000	13,760,000	4,015,000
Payoffs/Sales	(8,594,000)	(6,436,000)	(3,196,000)
Moved to foreclosed assets	(1,639,000)	(767,000)	xsi:nil
Change in deferred origination expense	30,000	xsi:nil	xsi:nil
Change in builder deposit	(41,000)	(387,000)	(24,000)
Change in loan loss provision	(6,000)	(17,000)	(23,000)
New loan fees	(540,000)	(897,000)	(268,000)
Earned loan fees	633,000	707,000	294,000
Ending balance	16,595,000	14,060,000	8,895,000

us-gaap:ProvisionForLoanLeaseAndOtherLosses

44. ASSEMBLY BIOSCIENCES, INC.

<http://www.sec.gov/Archives/edgar/data/1426800/000114420416117669/0001144204-16-117669-index.htm>

This line item “Total operating expenses” is an error. Should be using “us-gaap:OperatingExpenses”. Look at where the concept you are using exists in the US GAAP XBRL Taxonomy.

Statement [Line Items]	Period [Axis]			
	2016-04-01 - 2016-06-30	2016-01-01 - 2016-06-30	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30
Operating expenses:				
Research and development	7,519,031	15,637,607	4,667,754	8,502,188
General and administrative	2,935,099	6,093,675	2,486,151	5,854,935
Total operating expenses	10,454,130	21,731,282	7,153,905	14,357,123
Loss from operations	(10,454,130)	(21,731,282)	(7,153,905)	(14,357,123)
Other income (expenses)				
Interest and other income	444,605	935,026	211,234	269,499
Realized loss from marketable securities	(142,675)	(344,502)	0	0
Total other income	301,930	590,524	211,234	269,499
Net loss	(10,152,200)	(21,140,758)	(6,942,671)	(14,087,624)
Unrealized loss recognized in accumulated other comprehensive loss before reclassification	(232,542)	(362,279)	(134,219)	(134,219)
Reclassification adjustment of unrealized loss included in net loss	142,675	344,502	0	0
Comprehensive loss	(12,067)	(21,158,535)	(7,076,890)	(14,221,843)
Net loss per share, basic and diluted	(.59)	(1.23)	(.41)	(.99)
Weighted average common shares outstanding, basic and diluted	17,225,660	17,225,661	17,119,488	14,164,451

us-gaap:OperatingCostsAndExpenses

45. HANDY & HARMAN LTD.

<http://www.sec.gov/Archives/edgar/data/106618/000010661816000042/0000106618-16-000042-index.htm>

Pretty straight forward, inappropriate use of concept "us-gAAP:AssetsNoncurrent" as indicated on the line item "Other non-current assets". Many of those noncurrent assets are PART OF the concept "us-gAAP:AssetsNoncurrent" in the US GAAP XBRL Taxonomy.

Prepaid and other current assets	7,230,000	9,295,000
Total current assets	279,272,000	190,202,000
Property, plant and equipment at cost, less accumulated depreciation	129,200,000	112,686,000
Goodwill	178,594,000	121,829,000
Other intangibles, net	121,510,000	43,117,000
Investment in associated company	10,040,000	20,923,000
Deferred income tax assets	98,561,000	120,149,000
Other non-current assets	14,460,000	15,767,000
Total assets	831,637,000	624,673,000
Liabilities and Equity [Abstract]		
Current Liabilities:		
Trade payables	67,542,000	34,466,000

46. HEICO CORPORATION

<http://www.sec.gov/Archives/edgar/data/46619/000004661916000113/0000046619-16-000113-index.htm>

What is going on here is that a concept that is typically used to represent one thing, to represent something different. Further, you are reporting DUPLICATE FACTS. The fact "Operating Income" is represented on the income statement using the concept "us-gaap:OperatingIncomeLoss" and in a disclosure 2412402 - Disclosure - OPERATING SEGMENTS (Details) (See below) using the concept that is causing problems on the income statement, "us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest" (i.e. a second clue the wrong concept is being used).

Here, income statement on top, disclosure on the bottom, all numbers match, two DIFFERENT concepts used; FOUR DUPLICATE FACTS!

The image shows two tables with red arrows pointing from the 'Operating income' row in the top table to the 'Operating income' row in the bottom table. The top table is an income statement snippet with columns for four periods. The bottom table is a disclosure table with columns for four periods. A callout box points to the 'Operating income' row in the top table with the text 'us-gaap:OperatingIncomeLoss'. Another callout box points to the 'Operating income' row in the bottom table with the text 'us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest'.

	2016-02-01 - 2016-04-30	2015-11-01 - 2016-04-30	2015-02-01 - 2015-04-30	2014-11-01 - 2015-04-30
Total operating costs and expenses	283,854,000	537,460,000	235,633,000	457,412,000
Operating income	66,794,000	119,415,000	55,788,000	102,194,000
	(2,333,000)	(3,900,000)	(1,146,000)	(2,258,000)
	568,000	126,000	0	559,000

Segment Reporting Information [Line Items]	Period [Axis]			
	2016-02-01 - 2016-04-30	2015-11-01 - 2016-04-30	2015-02-01 - 2015-04-30	2014-11-01 - 2015-04-30
	Consolidation Items [Axis]	Consolidation Items [Axis]	Consolidation Items [Axis]	Consolidation Items [Axis]
Revenues	350,648,000	656,875,000	291,421,000	559,606,000
Depreciation	5,154,000	10,012,000	4,523,000	8,512,000
Amortization	10,108,000	19,171,000	7,714,000	14,629,000
Operating income	66,794,000	119,415,000	55,788,000	102,194,000
Capital expenditures	9,856,000	15,546,000	5,206,000	9,460,000

47. Smartheat Inc.

<http://www.sec.gov/Archives/edgar/data/1384135/000118518516005002/0001185185-16-005002-index.htm>

Reversed equity concepts:

Loans payable	0	25,111,702
Total current liabilities	4,990,965	56,128,298
CREDIT LINE PAYABLE	2,455,335	2,749,335
DEFERRED TAX LIABILITY	15,238	66,024
us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest		
STOCKHOLDERS' EQUITY (DEFICIT)		
Common stock, \$0.001 par value, 8,283,399 and 6,783,399 shares outstanding at December 31, 2015 and 2014, respectively	8,283	6,783
Paid-in capital	98,435,254	87,500,456
Statutory reserve	780,682	5,389,057
Accumulated other comprehensive income	12,495,370	8,549,568
Accumulated deficit	(118,011,345)	(76,198,760)
Total Company stockholders' equity (deficit)	(6,291,756)	25,247,104
NONCONTROLLING INTEREST	7,181,647	19,007,740
TOTAL EQUITY	889,891	44,254,844
TOTAL LIABILITIES AND EQUITY	8,351,429	103,198,501

48. ALCO, INC.

<http://www.sec.gov/Archives/edgar/data/734543/000147793216011836/0001477932-16-011836-index.htm>

Reversed equity concepts:

EQUITY			
ALCO, Inc. Shareholders' Equity			
Preferred stock, par value \$0.001, 50,000,000 shares authorized; no shares issued and outstanding			
Common stock, par value \$0.001, 50,000,000 shares authorized; 10,361,500 shares issued and outstanding at June 30, 2016 and December 31, 2015		10,362	10,362
Additional paid-in capital			
Accumulated other comprehensive loss			
Retained earnings		8,099,709	8,724,632
Total ALCO, Inc. Shareholders' Equity		8,366,122	9,019,447
Non-controlling interest		242,719	307,304
Total Stockholder's Equity		8,608,841	9,326,751
Total Liabilities and Equity		12,075,282	11,201,245

us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest

us-gaap:StockholdersEquity

49. Brazil Minerals, Inc.

<http://www.sec.gov/Archives/edgar/data/1540684/000107997416001226/0001079974-16-001226-index.htm>

Reversed equity concepts:

Series B preferred stock, \$0.001 par value, 1,000,000 shares authorized; 200,000 shares issued and outstanding	1,587,883	1,560,433
Series C preferred stock, \$0.001 par value, 1,000,000 shares authorized; 200,000 shares issued and outstanding	0	0
Common stock, \$0.001 par value, 9,902,206 shares authorized, 9,902,206 shares issued and outstanding at March 31, 2016, and 6,219,392 shares issued and outstanding at December 31, 2015, respectively	9,902,206	6,219,392
Additional paid-in-capital	22,701,857	26,146,689
Accumulated other comprehensive loss	0	0
Stock warrants	218,856	218,856
Accumulated deficit	(44,525,888)	(44,235,280)
Total Brazil Minerals, Inc. stockholders' deficit	(469,866)	(518,939)
Non-controlling interest	142,999	131,054
Total stockholders' deficit	(326,867)	(387,885)
Total liabilities and stockholders' deficit	1,171,676	1,132,857

us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest

us-gaap:StockholdersEquity

50. CareView Communications Inc

<http://www.sec.gov/Archives/edgar/data/1377149/000138713116006552/0001387131-16-006552-index.htm>

Reversed equity concepts:

Senior secured convertible notes, net of debt discount and debt costs of \$22,751,154 and \$23,041,363, respectively	37,451,308	33,729,093
Loan payable	20,000,000	20,000,000
Fair value of warrant liability	11,785	168,805
Total long-term liabilities	57,463,093	53,897,898
Total liabilities	59,607,960	55,853,972
us-gAAP: Stockholders Equity Including Portion Attributable To Noncontrolling Interest		nil
Stockholders' Deficit:		
Preferred stock - par value \$0.01; 20,000,000 shares authorized; no shares issued and outstanding	xsi:nil	xsi:nil
Common stock - par value \$0.01; 300,000,000 shares authorized; 139,380,748 issued and outstanding		3,381
Additional paid in capital	83,803,065	82,434,461
Accumulated deficit	(116,918,332)	(107,795,712)
Total CareView Communications Inc. stockholders' deficit	(32,975,886)	(25,221,870)
Noncontrolling interest	(533,216)	(501,691)
Total stockholders' deficit	(33,509,102)	(25,723,561)
Total liabilities and stockholders' deficit	26,098,858	30,130,411

51. Kibush Capital Corp

<http://www.sec.gov/Archives/edgar/data/1614466/000149315216009780/0001493152-16-009780-index.htm>

Reversed equity concepts:

Stockholders' deficit:		
Preferred stock, \$0.001 par value; 50,000,000 shares authorized; Series A 3,000,000 shares issued and outstanding at December 31, 2015		000
Common stock, \$0.001 par value; 50,000,000 shares authorized; 77,399,187 shares issued and outstanding at December 31, 2015 and September 30, 2015	77,399	77,399
Additional paid-in capital	9,151,960	9,151,960
Accumulated deficit		(1,745,318)
Accumulated other comprehensive income		(63,381)
Total stockholders' deficit, including non-controlling interest	(2,489,670)	(1,745,318)
Non-Controlling interest	(73,738)	(63,381)
Total stockholders' deficit	(2,563,408)	(1,817,699)
Total liabilities and stockholders' deficit	160,694	105,496

52. TRIO-TECH INTERNATIONAL

<http://www.sec.gov/Archives/edgar/data/732026/000141588916005827/0001415889-16-005827-index.htm>

Reversed equity concepts:

EQUITY		
TRIO-TECH INTERNATIONAL		
Common stock, \$0.001 par value, 3,513,055 shares issued and outstanding as of March 31, 2016 and June 30, 2015, respectively	10,882,000	10,882,000
Paid-in capital	3,186,000	3,087,000
Accumulated retained earnings	2,845,000	2,246,000
Accumulated other comprehensive gain-translation adjustments	2,270,000	2,771,000
Total Trio-Tech International shareholders' equity	19,183,000	18,986,000
Non-controlling interest	1,652,000	1,736,000
TOTAL EQUITY	20,835,000	20,722,000
TOTAL LIABILITIES		1,887,000

us-gAAP: Stockholders Equity Including Portion Attributable To Noncontrolling Interest

us-gAAP: Stockholders Equity

53. GREAT CHINA INTERNATIONAL HOLDINGS

<http://www.sec.gov/Archives/edgar/data/828878/000103883816000242/0001038838-16-000242-index.htm>

Reversed equity concepts:

	Total current liabilities	16,580,040	18,102,087
Stockholders' equity:			
Common stock, 14,059,000 shares, December 31, 2015			14,059,000
Additional paid in capital		12,107,856	12,107,856
Subscription receivable			
Statutory reserve		638,128	638,128
Accumulated other comprehensive income		3,800,644	3,684,314
Retained earnings		12,250,349	11,771,832
Total stockholders' equity		28,811,037	28,216,190
Non-controlling interests		109,935	142,782
Total equity		28,920,972	28,358,972
Total liabilities and stockholders' equity		45,501,012	46,461,059

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