

EY 3

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
Workiva	EY	0000859737	HOLOGIC INC	1	CFE: WHOLE/PART cost of revenues multiple line items issue, four items. Good example.
Workiva	EY	0001482512	Hudson Pacific Properties, Inc.	3	CFE: Inappropriate use of dimensions. Inappropriate extension concept for total nonoperating expenses, hpp:OtherIncomeExpense, or concept missing from US GAAP Taxonomy.
Workiva	EY	0000739708	iHeartCommunications, Inc.	1	CFE: Inappropriate use of concept us-gaap:AssetsNoncurrent in disclosure, conflicts with balance sheet.
Workiva	EY	0001457737	iHeartMedia Capital I, LLC	2	CFE: Inappropriate use of concept us-gaap:AssetsNoncurrent in disclosure, conflicts with balance sheet.
Workiva	EY	0001400891	iHeartMedia, Inc.	1	CFE: Inappropriate use of concept us-gaap:AssetsNoncurrent in disclosure, conflicts with balance sheet.
Workiva	EY	0001571949	Intercontinental Exchange, Inc.	2	CFE: Reporting style SPEC1A is a HACK to overcome revenues issue. Inappropriate extension concept for revenues (or US GAAP Taxonomy has missing concept). Reversed fact polarity Comprehensive Income (Loss) Attributable to Noncontrolling Interest
Workiva	EY	0000051548	INTERNATIONAL SPEEDWAY CORP	1	CFE: Inconsistent/conflicting revenues facts.
Workiva	EY	0001011570	KNOLL INC	3	CFE: WHOLE/PART issue related to revenues facts, us-gaap:Revenues us-gaap:SalesRevenueNet. Inappropriate use of concept us-gaap:NetCashProvidedByUsedInContinuingOperations to represent net cash flow.
Workiva	EY	0001487052	LegacyTexas Financial Group, Inc.	1	CFE: Provision for loan losses issue IS.
Workiva	EY	0000886163	LIGAND PHARMACEUTICALS INC	1	CFE: Error related to use of us-gaap:DebtInstrumentConvertibleCarryingAmountOfTheEquityComponent.
Workiva	EY	0001126975	MAGELLAN MIDSTREAM PARTNERS LP	1	CFE: Inappropriate use of concept us-gaap:IncomeLossFromContinuingOperations before tax. Concept us-gaap:StateAndLocalIncomeTaxExpenseBenefitContinuingOperations used to represent income taxes.
Workiva	EY	0000063754	MCCORMICK & CO INC	2	CFE: Inconsistent net income (loss) concepts.
Workiva	EY	0000769520	MIDDLEBY CORP	1	CFE: Improper use of us-gaap:AssetsNoncurrent.
Workiva	EY	0001171486	NATURAL RESOURCE PARTNERS LP	2	CFE: Inappropriate extension concept for revenues, nrp:RevenueNetIncludingGainLossOnDispositionOfAssets.
Workiva	EY	0001358651	Neiman Marcus Group LTD LLC	1	CFE: Inappropriate use of us-gaap:NetCashProvidedByUsedInContinuingOperations to represent net cash flow
Workiva	EY	0000071691	NEW YORK TIMES CO	2	CFE: Reversed parent and total comprehensive income concepts, us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest
Workiva	EY	0001403528	Oaktree Capital Group, LLC	1	CFE: Inappropriate application of dimensions on balance sheet and income statement.
Workiva	EY	0001090061	OMNOVA SOLUTIONS INC	2	CFE: Inappropriate use of concept us-gaap:OperatingIncomeLoss, inconsistent with income statement. Inappropriate other comprehensive income concept.
RR Donnelley	EY	0001341439	Oracle Corporation	1	CFE: Facts Net income (loss); Net income (loss) attributable to parent; and Net income (loss) attributable to noncontrolling interest do not reconcile.
Workiva	EY	0000799729	PAREXEL INTERNATIONAL CORP	1	CFE: Incorrectly uses us-gaap:AssetsNet on balance sheet.
Workiva	EY	0000318300	PEOPLES BANCORP INC.	1	CFE: WHOLE/PART issue. Inappropriate concept for line item Total other income.

HOLOGIC INC

<http://www.sec.gov/Archives/edgar/data/859737/000085973717000004/0000859737-17-000004-index.htm>

This may or may not be an error depending upon how this relationship is interpreted in the US GAAP XBRL Taxonomy:

Gross Profit

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
-	Revenues <i>Cr</i>
_____	Cost of Revenue <i>Dr</i>
	Gross Profit <i>Cr</i>

The three cost of revenues line items relative to each other is unclear per the US GAAP XBRL Taxonomy. Needs further investigation:

Income Statement [Abstract]	Period [Axis]	
	2016-09-25 - 2016-12-31	2015-09-27 - 2015-12-26
Income Statement [Abstract]		
Revenues:		
Product	613,400,000	587,200,000
Service and other	121,000,000	108,000,000
Revenues	734,400,000	695,200,000
Costs of revenues:		
Product	198,300,000	188,200,000
Amortization of intangible assets	73,500,000	73,400,000
Service and other	57,800,000	54,500,000
Gross Profit	404,800,000	379,100,000
Operating expenses:		
Research and development	54,400,000	51,700,000

Hudson Pacific Properties, Inc.

<http://www.sec.gov/Archives/edgar/data/1482512/000148251217000034/0001482512-17-000034-index.htm>

The concepts used to reconcile these two concepts are inconsistent with the US GAAP XBRL Taxonomy:

us-gaap:ProfitLoss

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

us-gaap:NetIncomeLoss

Loss from discontinued operations			(164,000)
NET INCOME (LOSS)	43,758,000	(16,082,000)	23,522,000
Net income attributable to preferred stock	(636,000)	(12,105,000)	(12,785,000)
Original issuance costs of redeemed Series B preferred stock	0	(5,970,000)	0
Net income attributable to participating securities	(766,000)	(356,000)	(274,000)
Net income attributable to non-controlling interest in consolidated entities	(9,290,000)	(3,853,000)	(149,000)
Net (income) loss attributable to common units in the operating partnership	(5,848,000)	21,969,000	(359,000)
Net income (loss) attributable to Hudson Pacific Properties, Inc. common stockholders	27,218,000	(16,397,000)	9,955,000
Earnings Per Share [Abstract]			
Net income (loss) attributable to common stockholders - basic			

iHeartCommunications, Inc.

<http://www.sec.gov/Archives/edgar/data/739708/000073970817000009/0000739708-17-000009-index.htm>

This test picked up an error related to the concept "us-gaap:AssetsNoncurrent". What is going on is that the concept "us-gaap:OtherAssetsNoncurrent" is used to represent the line item "Other assets" on the balance sheet. But then, in a disclosure which details "Other assets", the concept "us-gaap:AssetsNoncurrent" was used as total "Other assets". This contradicts the US GAAP XBRL Taxonomy:

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

Balance Sheet [Line Items]	Period [Axis]	
	2016-12-31	
	Value	Fact Origin
Assets [Roll Up]		
Current Assets		fac:CurrentAssets[us-gaap:AssetsCurrent[2,504,687,000]]
	2,504,687,000	⊕
Noncurrent Assets		fac:NoncurrentAssets[us-gaap:AssetsNoncurrent[227,450,000]]
	227,450,000	⊕
Assets	<u>12,862,247,000</u>	fac:Assets[us-gaap:Assets[12,862,247,000]]
		⊕

Balance sheet:

PROPERTY, PLANT AND EQUIPMENT		
Structures, net	1,196,676,000	1,391,880,000
Other property, plant and equipment, net	751,486,000	820,676,000
INTANGIBLE ASSETS AND GOODWILL		
Indefinite-lived intangibles - licenses	2,413,899,000	2,413,483,000
Indefinite-lived intangibles - permit	960,966,000	971,327,000
Other intangibles, net	740,508,000	953,660,000
Goodwill	4,066,575,000	4,128,887,000
OTHER ASSETS		
Other assets	227,450,000	215,087,000
Total Assets	<u>12,862,247,000</u>	<u>13,673,115,000</u>

Other assets roll up:

2417405 - Disclosure - OTHER INFORMATION - Components of Other Assets (Detail) OTHER		
Reporting Entity [Axis]	0000739708 (http://www.sec.gov/CIK)	
	Period [Axis]	
Other Income and Expenses [Abstract]	2016-12-31	2015-12-31
Other Income and Expenses [Abstract]		
Investments in, and advances to, nonconsolidated affiliates	14,477,000	27,710,000
Other investments	73,381,000	61,128,000
Notes receivable	132,000	156,000
Prepaid expenses	0	7,932,000
Deposits	20,963,000	26,025,000
Prepaid rent	70,603,000	74,114,000
Non-qualified plan assets	10,733,000	10,385,000
Other	37,161,000	7,637,000
Total other assets	227,450,000	215,087,000

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000739708 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-31
Concept	Assets, Noncurrent
Name (From Taxonomy)	AssetsNoncurrent
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary

Clearly an error, duplicate facts...the concept "us-gaap:OtherAssetsNoncurrent" should have been used to represent this line item and then this disclosure would interest correctly with the balance sheet.

iHeartMedia Capital I, LLC

<http://www.sec.gov/Archives/edgar/data/1457737/000145773717000007/0001457737-17-000007-index.htm>


This test picked up an error related to the concept “us-gAAP:AssetsNoncurrent”. What is going on is that the concept “us-gAAP:OtherAssetsNoncurrent” is used to represent the line item “Other assets” on the balance sheet. But then, in a disclosure which details “Other assets”, the concept “us-gAAP:AssetsNoncurrent” was used as total “Other assets”. This contradicts the US GAAP XBRL Taxonomy:

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

Balance Sheet [Line Items]	Fact	
	Value	Origin
Assets [Roll Up]		
Current Assets	2,504,687,000	fac:CurrentAssets[us-gAAP:AssetsCurrent[2,504,687,000]]
Noncurrent Assets	227,450,000	fac:NoncurrentAssets[us-gAAP:AssetsNoncurrent[227,450,000]]
Assets	<u>12,862,247,000</u>	fac:Assets[us-gAAP:Assets[12,862,247,000]]

Balance sheet:

PROPERTY, PLANT AND EQUIPMENT		
Structures, net	1,196,676,000	1,391,880,000
Other property, plant and equipment, net	751,486,000	820,676,000
INTANGIBLE ASSETS AND GOODWILL		
Indefinite-lived intangibles - licenses	2,413,899,000	2,413,483,000
Indefinite-lived intangibles - permits	60,966,000	971,327,000
Other intangibles, net	740,508,000	953,660,000
Goodwill	4,066,575,000	4,128,887,000
OTHER ASSETS		
Other assets	227,450,000	215,087,000
Total Assets	12,862,247,000	13,673,115,000
CURRENT LIABILITIES		
Accounts payable	146,772,000	153,276,000
Accrued expenses	742,617,000	834,416,000

Rendering		
		
Reporting Entity [Axis]	0001457737 (http://www.sec.gov/CIK)	
	Period [Axis]	
Other Income and Expenses [Abstract]	2016-12-31	2015-12-31
Other Income and Expenses [Abstract]		
Investments in, and advances to, nonconsolidated affiliates	14,477,000	27,710,000
Other investments	73,381,000	61,128,000
Notes receivable	132,000	156,000
Prepaid expenses	0	7,932,000
Deposits	20,963,000	26,025,000
Prepaid rent	70,603,000	74,114,000
Non-qualified plan assets	10,733,000	10,385,000
Other	37,161,000	7,637,000
Total other assets	227,450,000	215,087,000

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001457737 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-31
▼ Concept	Assets, Noncurrent
Name (From Taxonomy)	AssetsNoncurrent
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary
Fact Value	227450000

iHeartMedia, Inc.

<http://www.sec.gov/Archives/edgar/data/1400891/000140089117000005/0001400891-17-000005-index.htm>

What is going on is that the concept “us-gaap:OtherAssetsNoncurrent” is used to represent the line item “Other assets” on the balance sheet. But then, in a disclosure which details “Other assets”, the concept “us-gaap:AssetsNoncurrent” was used as total “Other assets”. This contradicts the US GAAP XBRL Taxonomy:

104000 - Statement - Statement of Financial Position, Classified	
+	Assets, Current <i>Dr</i>
_____	Assets, Noncurrent <i>Dr</i>
	Assets <i>Dr</i>

1001000 - Statement - CONSOLIDATED BALANCE SHEETS CONSOLIDATED BALANCE SHEETS [Table]

Rendering

Reporting Entity [Axis] 0001400891 (http://www.sec.gov/CIK)

Period [Axis]

Fact Characteristics and Properties

Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001400891 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-31
Concept	Other Assets, Noncurrent
Name (From Taxonomy)	OtherAssetsNoncurrent
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary
Fact Value	227450000
Units	USD

Goodwill	4,066,575,000	4,128,887,000
OTHER ASSETS		
Other assets	227,450,000	215,087,000
Total Assets	12,862,247,000	13,673,115,000
CURRENT LIABILITIES		

Disclosure:

Disclosure - OTHER INFORMATION - Components of Other Assets (Detail) OTHER INFORMATION

Rendering

Reporting Entity [Axis]	Period [Axis]	
0001400891 (http://www.sec.g	2016-12-31	2015-
Other Income and Expenses [Abstract]		
Other Income and Expenses [Abstract]		
Investments in, and advances to, nonconsolidated affiliates	14,477,000	27,
Other investments	73,381,000	6,
Notes receivable	132,000	
Prepaid expenses	0	7,
Deposits	20,963,000	2,
Prepaid rent	70,603,000	
Non-qualified plan assets	10,733,000	1,
Other	37,161,000	7,
Total other assets	227,450,000	215,

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001400891 (http://www.sec.g
Period [Axis]	2016-12-31
Concept	Assets, Noncurrent
Name (From Taxonomy)	AssetsNoncurrent
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary
Fact Value	227450000

Intercontinental Exchange, Inc.

<http://www.sec.gov/Archives/edgar/data/1571949/000157194917000003/0001571949-17-000003-index.htm>

Reversed the fact value for “Net income (loss) attributable to noncontrolling interest”.

Net Income (Loss) Breakdown [Line Items]	Value	Origin
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	1,422,000,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[1,422,000,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	(27,000,000)	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-27,000,000]]
Net Income (Loss)	1,449,000,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[1,449,000,000]]
Validation Results [Hierarchy]		
IS7	54,000,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[1,449,000,000]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[1,422,000,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-27,000,000]])

Portion Attributable to Noncontrolling Interest	0	11,000,000	
Income (Loss) from Discontinued Operations, Net of Tax, Attributable to Parent			11,000,000
Income tax expense	580,000,000	358,000,000	402,000,000
Income (Loss) from Continuing Operations, Including Portion Attributable to Noncontrolling Interest	1,449,000,000	1,295,000,000	1,005,000,000
Net income	1,449,000,000	1,295,000,000	1,016,000,000
Net income attributable to non-controlling interest	(27,000,000)	(21,000,000)	(35,000,000)
Income (Loss) from Continuing Operations Attributable to Noncontrolling Interest	(27,000,000)	(21,000,000)	(35,000,000)
Net income attributable to IntercontinentalExchange Group, Inc.	1,422,000,000	1,274,000,000	981,000,000
Basic	2.39	2.29	1.72

Same problem for comprehensive income:

Comprehensive Income (Loss) Breakdown [Line Items]	Value	Period [Axis]	Origin
		2016-01-01 - 2016-12-31	
Comprehensive Income (Loss) [Roll Up]			
Comprehensive Income (Loss) Attributable to Parent	1,266,000,000		fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[1,266,000,000]]
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	(27,000,000)		fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[-27,000,000]]
Comprehensive Income (Loss)	1,293,000,000		fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[1,293,000,000]]
Validation Results [Hierarchy]			
IS9	54,000,000		fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[1,293,000,000]] = (fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[1,266,000,000]] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[-27,000,000]])

INTERNATIONAL SPEEDWAY CORP

<http://www.sec.gov/Archives/edgar/data/51548/000005154817000008/0000051548-17-000008-index.htm>

Fact determination of fac:Revenues		
1	us-gaap:Revenues	663,166,000
2	us-gaap:SalesRevenueNet	661,016,000

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

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

124000 - Statement - Statement of Income (Including Gross Margin)		
	Revenue, Net	Cr
+	Financial Services Revenue	Cr
+	Net Investment Income	Cr
+	Realized Investment Gains (Losses)	Cr
+	Revenues, Excluding Interest and Dividends	Cr
+	Investment Banking Revenue	Cr
+	Underwriting Income (Loss)	Cr
+	Market Data Revenue	Cr
+	Other Operating Income	Cr
+	Other Income	Cr
+	Revenues	Cr

Income statement; SECOND concept

Income Statement [Abstract]	Period [Axis]		
	2015-12-01 - 2016-11-30	2014-12-01 - 2015-11-30	2013-12-01 - 2014-11-30
Income Statement [Abstract]			
REVENUES:			
Admissions, net	123,521,000	130,154,000	129,688,000
Motorsports and other event related	477,197,000	451,838,000	433,738,000
Food, beverage and merchandise	41,968,000	47,282,000	72,880,000
Other	18,330,000	16,096,000	15,630,000
Total revenue	661,016,000	645,370,000	651,936,000
EXPENSES:			

Segment disclosure: FIRST concept

2435402 - Disclosure - SEGMENT REPORTING - Additional Information (Details) Segment		
Rendering		
Reporting Entity [Axis]	0000	
	2015-12-01 - 2016-11-30	
	Statement, Business Segments [Axis]	
Segment Reporting Disclosure [Line Items]	Intersegment Elimination	Segment [Domain]
Revenues	2,200,000	663,166,000
Fact Characteristics and Properties		
Properties	Occurrences	
Characteristic, trait or fact	Value of characteristic, trait, or fact	
Reporting Entity	0000051548 (http://www.sec.gov/CIK)	
Period [Axis]	2015-12-01 - 2016-11-30	
Statement, Business Segments [Axis]	Segment [Domain]	
▼ Concept	Revenues	
Name (From Taxonomy)	Revenues	
Prefix (From Taxonomy)	us-gaap	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary	
Fact Value	663166000	

KNOLL INC

<http://www.sec.gov/Archives/edgar/data/1011570/000101157017000010/0001011570-17-000010-index.htm>

Explicitly reports all three of these facts, but the facts conflict:

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Fact	
	Value	Origin
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	82,114,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[82,114,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	30,000	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[30,000]]
Net Income (Loss)	82,114,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[82,114,000]]
Validation Results [Hierarchy]		
IS7	(30,000)	fac:NetIncomeLoss[us-gaap:ProfitLoss[82,114,000]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[82,114,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[30,000]])

Same issue for comprehensive income:

Comprehensive Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Fact	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Comprehensive Income (Loss) Attributable to Parent	76,029,000	fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[76,029,000]]
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	30,000	fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[30,000]]
Comprehensive Income (Loss)	75,999,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[75,999,000]]
Validation Results [Hierarchy]		
IS9	(60,000)	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[75,999,000]] = (fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[76,029,000]] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[30,000]])

Cash flows issue:

The problem with this filing is the improper use of the concept “us-gaap:NetCashProvidedByUsedInContinuingOperations” to represent what amounts to net cash flow.

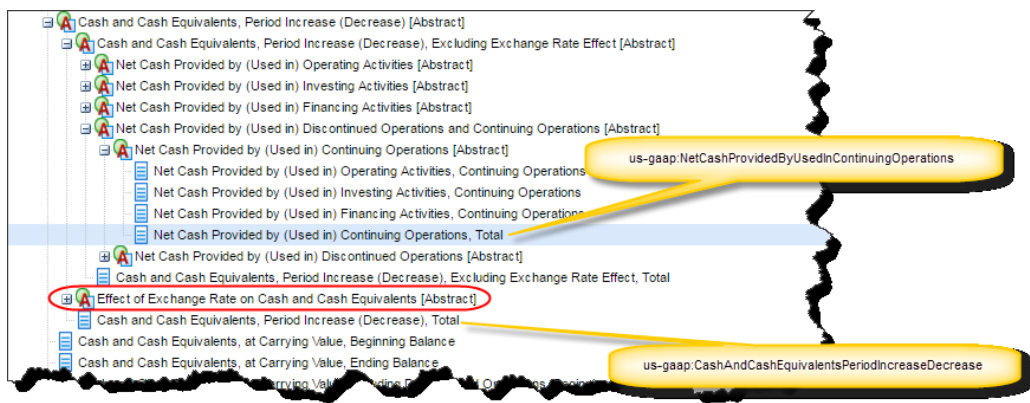
Per the US GAAP XBRL Taxonomy, exchange rate changes is NOT part of “us-gaap:NetCashProvidedByUsedInContinuingOperations”:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3546475\)!net~\(a~3190*!~772\)!lang~\(code~en-us\)!path~\(g~92628*p~0 0 1 0 2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3546475)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92628*p~0 0 1 0 2)!rg~(rg~32*p~12))

Net Cash Provided by (Used in) Continuing Operations

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

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



Cash flow statement:

Proceeds from credit facility	377,500,000	309,000,000	789,000,000
Repayment of credit facility	(379,500,000)	(345,000,000)	(704,000,000)
Payment of financing fees	0	(10,000)	(1,938,000)
Payment of dividends	(29,217,000)	(24,364,000)	(22,742,000)
Proceeds from the issuance of common stock	2,817,000	5,756,000	4,014,000
Purchase of common stock for treasury	(1,000,000)	(5,000,000)	0
Contingent purchase price payment	0	826,000	1,005,000
Tax benefit from the exercise of stock options and vesting of equity awards	(38,834,000)	(67,517,000)	57,265,000
Cash (used in) provided by financing activities	(38,834,000)	(67,517,000)	57,265,000
Effect of exchange rate changes on cash and cash equivalents	(1,238,000)	(6,556,000)	(3,247,000)
Net increase (decrease) in cash and cash equivalents	5,662,000	(14,829,000)	6,995,000
Cash and cash equivalents at beginning of year	4,192,000	19,021,000	12,026,000

LegacyTexas Financial Group, Inc.

<http://www.sec.gov/Archives/edgar/data/1487052/000148705217000019/0001487052-17-000019-index.htm>

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	-
2	us-gaap:ProvisionForLoanAndLeaseLosses	25,400,000
3	us-gaap:ProvisionForLoanLossesExpensed	26,900,000

Per the US GAAP XBRL Taxonomy, this is the relation between those two concepts. Basically, it is logically IMPOSSIBLE for that second concept to have a value MORE than the first concept because the second concept is PART OF the first concept which is the WHOLE.

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~162*v~5017\)!con~\(id~3576951\)!net~\(a~3214*!~777\)!lang~\(code~en-us\)!path~\(wc\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~162*v~5017)!con~(id~3576951)!net~(a~3214*!~777)!lang~(code~en-us)!path~(wc)!rg~(rg~32*p~12))

Provision for Loan, Lease, and Other Losses

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
	Provision for Loan and Lease Losses <i>Dr</i>
+	Provision for Other Credit Losses <i>Dr</i>
+	Provision for Other Losses <i>Dr</i>
+	Provision for Loan, Lease, and Other Losses <i>Dr</i>

us-gaap:ProvisionForLoanAndLeaseLosses

us-gaap:ProvisionForLoanLeaseAndOtherLosses

Provision for Loan and Lease Losses

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
	Provision for Loan Losses Expensed <i>Dr</i>
+	Provision for Lease Losses <i>Dr</i>
+	Provision for Loan and Lease Losses <i>Dr</i>



Income statement: SECOND concept

FHLB advances	7,167,000	6,552,000	7,610,000
Interest Expense, Other	6,882,000	1,936,000	818,000
Total interest expense	35,083,000	21,615,000	16,640,000
Net interest income	282,269,000	241,077,000	133,007,000
Provision for credit losses	26,900,000	25,465,000	6,721,000
Net interest income after provision for credit losses	255,369,000	215,612,000	126,286,000
Non-interest income			

Cash flow statement: SECOND concept

Adjustments to reconcile net income to net cash provided by operating activities:			
Provision for credit losses	26,900,000	25,465,000	6,721,000
Depreciation and amortization	1,000,000	700,000	4,393,000

Allowance for loan losses roll forward: FIRST concept

Financing Receivable Allowance For Credit Losses [Line Items]	Class of Financing Receivable, Type [Domain]	
	Commercial Real Estate [Member]	Consumer [Member]
Financing Receivable, Allowance for Credit Losses [Roll Forward]		
Beginning balance 		47,093,000
Charge-offs		(8,859,000)
Recoveries		942,000
Provision expense		25,400,000
Ending balance 	18,303,000	64,576,000

LIGAND PHARMACEUTICALS INC

<http://www.sec.gov/Archives/edgar/data/886163/000088616317000021/0000886163-17-000021-index.htm>

Either this concept is being used incorrectly or the US GAAP XBRL Taxonomy is not created correctly (i.e. placing this concept on the balance sheet in this location):

LIABILITIES AND STOCKHOLDERS' EQUITY		
Liabilities [Abstract]		
Current liabilities:		
Accounts payable		0
Accrued liabilities	us-gaap:DebtInstrumentConvertibleCarryingAmountOfTheEquityComponent	0
Current contingent liabilities	5,088,000	10,414,000
Current lease exit obligations		934,000
2019 convertible senior notes, net	212,910,000	201,985,000
Total current liabilities	227,129,000	222,821,000
Long-term contingent liabilities	2,916,000	3,033,000
Other long-term liabilities	687,000	297,000
Total liabilities	230,732,000	226,151,000
Commitments and contingencies	xsi:nil	xsi:nil
Equity component of currently redeemable convertible notes (Note 5)	29,563,000	39,628,000
Stockholders' equity:		
Common stock, \$0.001 par value; 33,333,333 shares authorized; 20,909,301 and 19,949,012 shares issued and outstanding at December 31, 2016 and 2015, respectively	21,000	20,000
Additional paid-in capital	769,653,000	661,850,000
Accumulated other comprehensive income	2,743,000	4,903,000
Accumulated deficit	(431,127,000)	(429,491,000)
Total stockholders' equity	341,290,000	237,282,000
Total liabilities and stockholders' equity	601,585,000	503,061,000

Per the US GAAP XBRL Taxonomy: (that concept might be part of temporary equity, but it is not shown there now)

Liabilities and Equity		
108000 - Statement - Statement of Financial Position, Unclassified - Deposit Based Operations		
		Liabilities Cr
+	Commitments and Contingencies	Cr
+	Temporary Equity, Carrying Amount, Including Portion Attributable to Noncontrolling Interests	Cr
+	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	Cr
		Liabilities and Equity Cr

MAGELLAN MIDSTREAM PARTNERS LP

<http://www.sec.gov/Archives/edgar/data/1126975/000112697517000071/0001126975-17-000071-index.htm>

us-gaap:IncomeLossFromContinuingOperations = 805,989,000

Reporting Entity [Axis]	0001126975 (http://www.sec.gov/CIK)		
Income Statement [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Fact Characteristics and Properties			
Properties	Occurrences		
Characteristic, trait or fact	Value of characteristic, trait, or fact		
Reporting Entity	0001126975 (http://www.sec.gov/CIK)		
Period [Axis]	2016-01-01 - 2016-12-31		
Concept	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent		
Name (From Taxonomy)	IncomeLossFromContinuingOperations		
Prefix (From Taxonomy)	us-gaap		
Balance Type	Credit		
Period Type	For Period (duration)		
Data Type	Monetary		
Fact Value	805989000		
Other expense (income)	(0,203,000)	(1,015,000)	8,573,000
Income before provision for income taxes	805,989,000	821,458,000	844,139,000
Provision for income taxes	3,218,000	2,336,000	4,620,000
Net income	802,771,000	819,122,000	839,519,000
Basic net income per limited partner unit (in dollars per unit)	2.52	2.60	2.66

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

MCCORMICK & CO INC

<http://www.sec.gov/Archives/edgar/data/63754/000006375417000020/0000063754-17-000020-index.htm>

What is going on is that there is explicitly net income (loss) attributable to parent and noncontrolling interest reported; but the total net income does not tie to the income statement. Basically, no net income (loss) attributable to noncontrolling interest is reported on the income statement yet the parent portion is reported using the concept “us-gaap:NetIncomeLoss”:

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-12-01 - 2017-02-28	
	Value	Fact Origin
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	93,500,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[93,500,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	(1,100,000)	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-1,100,000]]
Net Income (Loss)	93,500,000	fac:NetIncomeLoss[93,500,000] = fac:IncomeLossFromContinuingOperationsAfterTax[93,500,000] - fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0]

Statement of comprehensive income: (reports net income attributable to noncontrolling interest)

10 - Statement - CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME CONDENSED CONSOLIDATED ST

Rendering		
Reporting Entity [Axis]	Period [Axis]	
0000063754 (http://www.sec.gov/CIK)	2016-12-01 - 2017-02-28	2015-12-01 - 2016-02-29
CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME [Abstract]		
CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME [Abstract]		
Net income	93,500,000	93,400,000
Net Income (Loss) Attributable to Noncontrolling Interest	1,100,000	700,000

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000063754 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-01 - 2017-02-28
Concept	Net Income (Loss) Attributable to Noncontrolling Interest
Name (From Taxonomy)	NetIncomeLossAttributableToNoncontrollingInterest
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	-1100000
Units	USD
Decimals (rounding)	-5

Income statement:

Income Statement [Abstract]	Period [Axis]	
	2016-12-01 -	2015-12-01 -
	us-gaap:NetIncomeLoss	
Income Statement [Abstract]		
Net sales	1,043,700,000	1,030,200,000
Cost of goods sold	630,700,000	625,200,000
Gross profit	413,000,000	405,000,000
Selling, general and administrative expense	275,200,000	274,300,000
Special Charges	3,600,000	1,600,000
Operating income	134,200,000	129,100,000
Interest expense	14,500,000	13,900,000
Other income, net	100,000	1,100,000
Income from consolidated operations before income taxes	119,800,000	116,300,000
Income taxes	33,300,000	31,300,000
Net income from consolidated operations	86,500,000	85,000,000
Income from unconsolidated operations	7,000,000	8,400,000
Net income	93,500,000	93,400,000

MIDDLEBY CORP

<http://www.sec.gov/Archives/edgar/data/769520/000076952017000003/0000769520-17-000003-index.htm>

What is going on is that the concept “us-gaap:AssetsNoncurrent” was used in a disclosure when the concept “us-gaap:NoncurrentAssets” should have been used which causes a conflict/contradiction relative to what was reported on the balance sheet.

Balance Sheet [Line Items]	Period [Axis]	
	2016-12-31	
	Value	Fact
Assets [Roll Up]		
Current Assets	811,699,000	fac:CurrentAssets[us-gaap:AssetsCurrent[811,699,000]]
Noncurrent Assets	316,544,000	fac:NoncurrentAssets[us-gaap:AssetsNoncurrent[316,544,000]]
Assets	2,917,136,000	fac:Assets[us-gaap:Assets[2,917,136,000]]

Per the US GAAP XBRL Taxonomy:

104000 - Statement - Statement of Financial Position, Classified

+ _____ Assets, Current Dr
Assets, Noncurrent Dr
Assets Dr

closure - Segment Information - Long-lived assets (Details) Schedule of Segment Reporting Information, by Segment [Table]

Rendering

Reporting Entity [Axis] 0000769520 (http://www.sec.gov/CIK)

2016-12-31

Reporting Information By Region [Axis]

Region Reporting Information By Region [Axis]	Reporting Region [Domain]	Region Reporting Information By Region [Axis]
America [Member]	Europe And Middle East [Member]	Reporting Region [Domain]

Segment Reporting Information [Line Items]

Segment Reporting Information [Line Items]	Geographical [Axis]	Segment, Geographical [Axis]	Total International [Member]	Segment, Geographical [Axis]	Total International [Member]
Long-lived assets	987,000	119,511,000	135,227,000 ⁴	316,544,000⁴	83

Fact Characteristics and Properties

Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000769520 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-31
Geographical [Axis]	Segment, Geographical [Domain]
Region Reporting Information By Region [Axis]	Reporting Region [Domain]
Concept	Assets, Noncurrent
Name (From Taxonomy)	AssetsNoncurrent
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary
Fact Value	316544000

The screenshot displays a software interface with a tree view on the left and a properties panel on the right. The tree view shows a hierarchy of disclosure items under the heading '790000 - Disclosure - Segment Reporting'. The selected item is 'Long-Lived Assets', which is circled in red. The properties panel on the right shows the following details:

Type	Lang	Label
Standard Label	en-US	Long-Lived Assets
Documentation	en-US	Long-lived assets other than and deferred tax assets.

References

Property	Value
Name	NoncurrentAssets
Namespace	http://fasb.org/us-gaap/2017-01-31
Data Type	xbri:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbri:item
Period Type	instant
Abstract	false
Nilable	true
Balance	debit

Custom Type Information

NATURAL RESOURCE PARTNERS LP

<http://www.sec.gov/Archives/edgar/data/1171486/000117148617000010/0001171486-17-000010-index.htm>

Either inappropriate extension concept was used or there is a concept missing from the US GAAP XBRL Taxonomy because there is no logical reason that such a high-level concept should require an extension to be created by a public company:

Statement [Line Items]	Period [Axis]							
	2016-01-01 - 2016-12-31				2015-01-01 -			
	nrp:RevenueNetIncludingGainLossonDispositionofAssets							
	Segments [Axis]							
	Coal Royalty and Other	VantaCore	Soda Ash	Segments [Domain]	Coal Royalty and Other	VantaCore	Soda Ash	Segments [Domain]
Revenues and other income:								
Revenues and other income	144,520,000	120,802,000	40,061,000	370,978,000	154,066,000	139,049,000	49,918,000	432,748,000
Coal royalty and other—affiliates	65,595,000				89,715,000			
Gain on asset sales, net				29,081,000				6,900,000
Total revenues and other income				400,059,000				439,648,000

Inappropriate use of concept to represent line item “Contributions from (to) discontinued operations” on cash flow statement:

Cash flows from financing activities			
Proceeds from loans	20,000,000	100,000,000	498,471,000
Proceeds from loan—affiliate	0	0	18,804,000
Proceeds from issuance of common units			
Capital contribution by general partner			
Repayments of loans	(1,141,000)	(165,983,000)	(318,983,000)
Distributions to unitholders	(22,465,000)	(71,758,000)	(162,042,000)
Distributions to non-controlling interest	0	(2,744,000)	(974,000)
Contributions from (to) discontinued operations	39,421,000	(36,725,000)	(226,000,000)
Debt issue costs and other	(15,234,000)	(6,054,000)	(6,804,000)
Net cash used in financing activities of continuing operations	(161,419,000)	(183,264,000)	(65,986,000)
Net cash provided by (used in) financing activities of discontinued operations	(124,759,000)	11,808,000	333,297,000
Net cash provided by (used in) financing activities	(286,178,000)	(171,456,000)	267,311,000
Net increase (decrease) in cash and cash equivalents	(11,402,000)	1,697,000	(42,437,000)
Cash and cash equivalents of continuing operations at beginning of period	40,371,000	41,204,000	48,971,000
Cash and cash equivalents of discontinued operations at beginning of period	0	10,569,000	1,105,000

Neiman Marcus Group LTD LLC

<http://www.sec.gov/Archives/edgar/data/1358651/000135865117000004/0001358651-17-000004-index.htm>

The problem with this filing is the improper use of the concept “us-gaap:NetCashProvidedByUsedInContinuingOperations” to represent what amounts to net cash flow.

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

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

Net Cash Provided by (Used in) Continuing Operations

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

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

[-] Cash and Cash Equivalents, Period Increase (Decrease) [Abstract]	
[-] Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect [Abstract]	
[-] Net Cash Provided by (Used in) Operating Activities [Abstract]	
[-] Net Cash Provided by (Used in) Investing Activities [Abstract]	
[-] Net Cash Provided by (Used in) Financing Activities [Abstract]	
[-] Net Cash Provided by (Used in) Discontinued Operations and Continuing Operations [Abstract]	
[-] Net Cash Provided by (Used in) Continuing Operations [Abstract]	
[-] Net Cash Provided by (Used in) Operating Activities, Continuing Operations	us-gaap:NetCashProvidedByUsedInContinuingOperations
[-] Net Cash Provided by (Used in) Investing Activities, Continuing Operations	
[-] Net Cash Provided by (Used in) Financing Activities, Continuing Operations	
[-] Net Cash Provided by (Used in) Continuing Operations, Total	
[-] Net Cash Provided by (Used in) Discontinued Operations [Abstract]	
[-] Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect, Total	
[-] Effect of Exchange Rate on Cash and Cash Equivalents [Abstract]	
[-] Cash and Cash Equivalents, Period Increase (Decrease), Total	
[-] Cash and Cash Equivalents, at Carrying Value, Beginning Balance	
[-] Cash and Cash Equivalents, at Carrying Value, Ending Balance	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease

Cash flow statement:

CASH FLOWS - INVESTING ACTIVITIES		
Capital expenditures	(113,967,000)	(153,760,000)
Acquisition of MyTheresa	0	(896,000)
Net cash used for investing activities	(113,967,000)	(154,656,000)
CASH FLOWS - FINANCING ACTIVITIES		
Borrowings under senior secured asset-based revolving credit facility	385,000,000	350,000,000
Repayment of borrowings under senior secured asset-based revolving credit facility	(380,000,000)	(315,000,000)
Repayment of borrowings under senior secured term loan facility	(14,713,000)	(14,713,000)
Debt issuance costs paid	(5,359,000)	0
Net cash provided by (used for) financing activities	(15,072,000)	20,287,000
Effect of exchange rate changes on cash and cash equivalents	(53,000)	(470,000)
CASH AND CASH EQUIVALENTS		
Increase (decrease) during the period	(13,400,000)	(16,056,000)
Beginning balance	61,843,000	72,974,000
Ending balance	48,443,000	56,918,000

us-gaap:NetCashProvidedByUsedInContinuingOperations

NEW YORK TIMES CO

<http://www.sec.gov/Archives/edgar/data/71691/000007169117000003/0000071691-17-000003-index.htm>

Inadvertently switched the concepts used on these two line items:

Statement of Comprehensive Income [Abstract]	Period [Axis]		
	2013-12-28 - 2013-12-25	2014-12-29 - 2015-12-27	2013-12-30 - 2014-12-28
Statement of Comprehensive Income [Abstract]			
Net income	23,832,000	62,842,000	32,305,000
Other comprehensive income/(loss), before tax:			
Foreign currency translation adjustments-(loss)	(3,070,000)	(8,803,000)	(11,006,000)
Pension and postretirement benefits obligation	51,405,000	50,579,000	(206,889,000)
Other comprehensive income/(loss), before tax	48,335,000	41,776,000	(217,895,000)
Income tax (expense)/benefit	(19,096,000)	(16,988,000)	86,110,000
Other comprehensive income/(loss), net of tax	29,239,000	24,788,000	(131,785,000)
Comprehensive income/(loss)	53,071,000	87,630,000	(99,480,000)
Comprehensive income attributable to the noncontrolling interest	5,275,000	317,000	1,603,000
Comprehensive income/(loss) attributable to The New York Times Company common stockholders	58,346,000	87,947,000	(97,877,000)

us-gaap:ComprehensiveIncomeNetOfTax

us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest

Oaktree Capital Group, LLC

<http://www.sec.gov/Archives/edgar/data/1403528/000140352817000011/0001403528-17-000011-index.htm>

Inappropriate application of dimensions on income statement; mixing non-dimensional and dimensional representations:

Statement [Line Items]	Period [Axis]								
	2016-01-01 - 2016-12-31			2015-01-01 - 2015-12-31			2014-01-01 - 2014-12-31		
	Legal Entity [Axis]			Legal Entity [Axis]			Legal Entity [Axis]		
	Consolidated Funds	Consolidated Subsidiaries	Entity [Domain]	Consolidated Funds	Consolidated Subsidiaries	Entity [Domain]	Consolidated Funds	Consolidated Subsidiaries	Entity [Domain]
Revenues:									
Management fees			774,587,000			195,308,000			192,055,000
Incentive income			351,159,000			6,597,000			1,839,000
Total revenues			1,125,746,000			201,905,000			193,894,000
Expenses:									
Compensation and benefits			(389,892,000)			(416,907,000)			(388,512,000)
Equity-based compensation			(63,724,000)			(54,381,000)			(41,395,000)
Incentive income compensation			(168,276,000)			(160,831,000)			(221,194,000)
Total compensation and benefits expense			(621,892,000)			(632,119,000)			(651,101,000)
General and administrative			(145,430,000)			(110,677,000)			(99,835,000)
Depreciation and amortization			16,222,000			14,022,000			8,003,000
Consolidated fund expenses			(5,792,000)			(184,090,000)			(188,538,000)
Total expenses			(789,336,000)			(940,908,000)			(947,477,000)
Other income (loss):									
Interest expense			(120,610,000)			(216,799,000)			(129,942,000)
Interest and dividend income			165,066,000			1,958,802,000			1,902,576,000
Net realized gain on consolidated funds' investments			27,593,000			1,177,150,000			2,131,584,000
Net change in unrealized appreciation (depreciation) on consolidated funds' investments			(12,453,000)			(3,767,527,000)			(993,260,000)
Investment income			199,126,000			51,958,000			33,695,000
Other income (expense), net			13,490,000			20,006,000			3,018,000
Total other income (loss)			272,212,000			(776,410,000)			2,947,671,000
Income (loss) before income taxes			608,622,000			(1,515,413,000)			2,194,088,000
Income taxes			(42,519,000)			(17,549,000)			(18,536,000)
Net income (loss)			566,103,000			(1,532,962,000)			2,175,552,000
Less:									
Net income attributable to non-controlling interests	(22,921,000)	(348,477,000)		1,809,683,000	(205,372,000)		(1,649,890,000)	(399,379,000)	
Net income attributable to Oaktree Capital Group, LLC			194,705,000			71,349,000			126,283,000

OMNOVA SOLUTIONS INC

<http://www.sec.gov/Archives/edgar/data/1090061/00010900611700022/0001090061-17-000022-index.htm>

Reporting of fact for “us-gaap:OperatingIncomeLoss” in segment disclosure contradicts income statement:

Gross Profit [Roll Up]		
Revenues	174,600,000	fac:Revenues[us-gaap:SalesRevenueNet[174,600,000]]
Cost of Revenue	130,700,000	fac:CostOfRevenue[us-gaap:CostOfGoodsSold[130,700,000]]
Gross Profit	43,900,000	fac:GrossProfit[us-gaap:GrossProfit[43,900,000]]
Operating Expenses	41,900,000	fac:OperatingExpenses[us-gaap:OperatingExpenses[41,900,000]]
Operating Income (Loss)	14,200,000	fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[14,200,000]]

Income statement:

Statement [Line Items]	Period [Axis]	
	2016-12-01 - 2017-02-28	2015-12-01 - 2016-02-29
Net Sales	174,600,000	175,300,000
Cost of products sold	130,700,000	131,000,000
Gross Profit	43,900,000	44,300,000
Selling, general and administrative	29,200,000	28,300,000
Depreciation and amortization	6,700,000	9,600,000
Asset Impairment Charges	0	400,000
Restructuring and severance	1,000,000	1,800,000
Interest Expense	5,200,000	5,800,000
Other (income) expense, net	(200,000)	(800,000)
Operating Expenses, Total	41,900,000	45,100,000
Income (Loss) From Continuing Operations Before Income Taxes	2,000,000	(800,000)
Income tax (benefit) expense	(1,600,000)	300,000
Net (Loss) Income	3,600,000	(1,100,000)

Segment disclosure:

Rendering			
Reporting Entity [Axis]	0001090061 (http://www.sec.gov)		
Income Statement Location [Axis]	Income Statement Location [Domain]		
Segment Reporting Information [Line Items]	Period [Axis]		
	Products and Services [Domain]	Paper And Carpet Chemicals [Member]	Sp...
	Business Segments	Business Segments	Bus...
Segment Reporting Information Corporate Expenses	Member	Segment [Domain]	Performance Chemicals [...]
Net Sales	300,000	174,600,000	68,000,000
Operating Profit (Loss)	200,000	14,200,000	

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001090061 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-01 - 2017-02-28
Products and Services [Axis]	Products and Services [Domain]
Business Segments	Segment [Domain]
Income Statement Location [Axis]	Income Statement Location [Domain]
▼ Concept	Operating Income (Loss)
Name (From Taxonomy)	OperatingIncomeLoss
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	14200000

Oracle Corporation

<http://www.sec.gov/Archives/edgar/data/1341439/000119312517087309/0001193125-17-087309-index.htm>

What is going on is that Oracle is not reporting “net income (loss) attributable to noncontrolling interest” in the income statement for some reason, perhaps it considers it immaterial for some reason, but then does report that fact. This is similar to BOEING (Deloitte) and HERSHEY (KPMG).

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-06-01 - 2017-02-28	
	Fact	
	Value	Origin
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	6,103,000,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[6,103,000,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	95,000,000	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:IncomeLossFromContinuingOperationsAttributableToNoncontrollingEntity[95,000,000]]
Net Income (Loss)	6,103,000,000	fac:NetIncomeLoss[6,103,000,000] = fac:IncomeLossFromContinuingOperationsAfterTax[6,103,000,000] + fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0]

Income statement:

Hardware support	290,000,000	439,000,000	171,000,000	526,000,000
Services	680,000,000	2,073,000,000	657,000,000	2,058,000,000
Research and development	1,521,000,000	4,551,000,000	1,419,000,000	4,253,000,000
General and administrative	241,000,000	859,000,000	290,000,000	832,000,000
Amortization of intangible assets	397,000,000	1,010,000,000	408,000,000	1,283,000,000
Acquisition related and other	30,000,000	84,000,000	11,000,000	75,000,000
Restructuring	161,000,000	346,000,000		
Total operating expenses	6,246,000,000	18,199,000,000		
Operating income	2,959,000,000	8,636,000,000	3,027,000,000	8,636,000,000
Interest expense	(450,000,000)	(1,317,000,000)	(360,000,000)	(1,105,000,000)
Non-operating income, net	189,000,000	557,000,000	65,000,000	179,000,000
Income before provision for income taxes	2,698,000,000	7,756,000,000	2,732,000,000	7,710,000,000
Provision for income taxes	455,000,000	1,653,000,000	590,000,000	1,623,000,000
Net income	2,239,000,000	6,103,000,000	2,142,000,000	6,087,000,000

PAREXEL INTERNATIONAL CORP

<http://www.sec.gov/Archives/edgar/data/799729/000079972917000015/0000799729-17-000015-index.htm>

Used the concept "us-gAAP:AssetsNet" to represent total assets, should have used "us-gAAP:Assets"

Statement of Financial Position, Classified		
ASSETS		
Cash and cash equivalents	252,400,000	248,600,000
Marketable Securities, Current		
Billed and unbilled accounts receivable, net	640,500,000	506,100,000
Unbilled Receivables, Current	277,600,000	327,900,000
Prepaid expenses	26,700,000	23,300,000
Deferred tax assets		
Income taxes receivable	17,300,000	25,200,000
Other current assets	59,600,000	50,100,000
Total current assets	1,274,100,000	1,181,200,000
Property and equipment, net	252,400,000	259,300,000
Goodwill		
Other intangible assets, net		
Non-current deferred tax assets	27,900,000	27,100,000
Long-term income taxes receivable	1,900,000	10,400,000
Other assets	38,000,000	38,300,000
Total assets	2,246,400,000	2,036,200,000
LIABILITIES AND STOCKHOLDERS' EQUITY		
Notes payable and current portion of long-term debt	20,800,000	16,600,000
Accounts payable	102,400,000	62,600,000
Deferred revenue	453,700,000	420,200,000
Accrued expenses	36,300,000	35,000,000
Restructuring Reserve, Current	5,600,000	14,600,000
Accrued employee benefits and withholdings	137,900,000	176,400,000
Current deferred tax liabilities		
Taxes Payable, Current	17,200,000	21,600,000
Other current liabilities	27,400,000	22,400,000
Total current liabilities	801,300,000	769,400,000

us-gAAP:AssetsNet

104000 - Statement - Statement of Financial Position, Classified

+ _____ Assets, Current Dr
 Assets, Noncurrent Dr
 Assets Dr

PEOPLES BANCORP INC.

<http://www.sec.gov/Archives/edgar/data/318300/000031830017000104/0000318300-17-000104-index.htm>

Used the concept “us-gAAP:NoninterestIncome” to represent the line item “Other non-interest income”; basically, the two concepts were switched:

Net interest income	104,865,000	97,612,000	69,506,000
Provision for loan losses	3,539,000	14,097,000	339,000
Net interest income after provision for loan losses	101,326,000	83,515,000	69,167,000
Other Income:			
Insurance income	13,846,000	13,783,000	13,604,000
Deposit account service charges	10,662,000	10,845,000	9,173,000
Trust and investment income	10,589,000	9,577,000	7,685,000
Electronic banking income			000
Bank owned life insurance income			000
Mortgage banking income	1,304,000	1,317,000	1,237,000
Commercial loan swap fee income	1,076,000	565,000	450,000
Net gain on investment securities	930,000		000
Net loss on asset disposals and other transactions	(1,133,000)		000
Other non-interest income	1,926,000	1,798,000	1,156,000
Total other income	50,867,000	46,382,000	40,020,000
Other Expenses:			
Salaries and employee benefit costs	57,433,000	59,216,000	46,593,000
Net occupancy and equipment expense	10,735,000	11,207,000	7,839,000
Professional fees	7,436,000	7,295,000	5,649,000
Electronic banking expense	5,992,000	5,300,000	4,529,000
Amortization of other intangible assets	4,030,000	4,077,000	1,428,000
Data processing and software expense	3,763,000	3,671,000	2,424,000
Marketing expense	1,594,000	2,838,000	2,299,000
Communication expense	2,261,000	2,286,000	1,642,000
FDIC insurance expense	1,899,000	2,084,000	1,260,000
Franchise tax expense	2,192,000	1,968,000	1,392,000
Foreclosed real estate and other loan expenses	859,000	1,276,000	789,000
Other non-interest expense	8,717,000	13,863,000	9,165,000
Total other expenses	106,911,000	115,081,000	85,009,000

Noninterest Income

Calculations

124003 - Statement - Statement of Income

	Dividend Income, Operating	Cr
+	Investment Banking, Advisory, Brokerage, and Underwriting Fees and Commissions	Cr
+	Principal Transactions Revenue, Net	Cr
+	Premiums Earned, Net	Cr
+	Gain (Loss) on Disposition of Assets for Financial Service Operations	Cr
+	Gain (Loss) on Sale of Capital Leases, Net	Cr
+	Gain (Loss) on Sale of Leased Assets, Net, Operating Leases	Cr
+	Gain (Loss) on Disposition of Stock in Subsidiary or Equity Method Investee	Cr
+	Gain (Loss) on Disposition of Property Plant Equipment	Cr
+	Gain (Loss) on Disposition of Business	Cr
+	Gain (Loss) on Derivative Instruments, Net, Pretax	Cr
+	Sale Leaseback Transaction, Current Period Gain Recognized	Cr
+	Noninterest Income, Other	Cr
+	Venture Capital Gain (Loss), Net	Cr
+	Bank Owned Life Insurance Income	Cr
+	Profit (Loss) from Real Estate Operations	Cr
+	Real Estate Investment Partnership Revenue	Cr
+	Conversion Gains and Losses on Foreign Investments	Cr
+	Gain (Loss) on Sale of Previously Unissued Stock by Subsidiary or Equity Investee, Nonoperating Income	Cr
-	Mortgage Servicing Rights (MSR) Impairment (Recovery)	Dr
+	Operating Leases, Income Statement, Lease Revenue	Cr
+	Foreign Currency Transaction Gain (Loss), before Tax	Cr
+	Debt Instrument, Convertible, Beneficial Conversion Feature	Cr
+	Gain (Loss) on Extinguishment of Debt	Cr
+	Noninterest Income, Other Operating Income	Cr
	us-gAAP:NoninterestIncome	Noninterest Income