

Understanding Why Balance Sheets Don't Balance

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This document is a collection of information about why balance sheets don't balance in SEC XBRL financial filings. This is fundamental accounting concepts¹ test BS2 (Assets = Liabilities and Equity).

More importantly, this document summarizes a thought process for understanding the dynamics of what makes SEC XBRL financial filings usable by automated processes and what makes them unusable.

The goal is system equilibrium, for the system to be in balance. There are three things which impact the system:

1. The SEC XBRL financial filing.
2. The business rules.
3. The software algorithm which reads the SEC XBRL financial filing.

There is some process and there is some set of process rules which work together as a system to offer automated reuse of financial information reported by SEC XBRL financial filings. Adjusting the rules of this process, adjusting SEC XBRL financial filings, or by adjusting software algorithms would yield 100.0% passing scores for each processing step category and arguably a system which provides safe, reliable, predictable, automated reuse of reported financial information.

The following is a summary of reasons why test BS2 (BalanceSheetBalances, Assets = Liabilities and Equity) of the fundamental accounting concepts fails:

#	Reason	Count	Correction
1	Concept for total assets not provided; concept for current assets likewise not provided	#1, #3, #4, #13, #27	Provide the concept "Total Assets" on the balance sheet.
2	Concept for total assets not provided; concept for current assets WAS PROVIDED	#16, #29	Provide the concept "Total Assets" on the balance sheet. <i>Alternatively, alternatively, software algorithm COULD be adjusted to use "us-gaap:AssetsCurrent" for value of total assets if total assets is not present.</i>
3	Filer error in fact value	#2, #18	Filer should obviously correct the filing and use the correct fact value.
4	Filer error in concept selection	#5, #7, #10, #15, #17, #22, #23	Filer should obviously correct the filing and use the correct concept.

¹ See <http://fundamentalaccountingconcepts.wikispaces.com/>

5	Rounding error (or allowed tolerance) or balances do not match	#6, #8, #14, #20, #21, #24, #25, #26, #28	Filer should probably fix the rounding error. <i>Alternatively; tolerance of some value could be put into software algorithm to adjust for rounding errors such as this. However, it is common practice to adjust these on statement creation and certainly safer for the creator to correct than make sure every software application (a) uses a tolerance and (b) uses the same or similar tolerance level.</i>
6	Mixing [Line Items] and [Axis]/[Member] representation approach in report component	#9, #19	Filer should not mix representation approaches within one report component.
7	Root reporting entity or default legal entity detection issue	#11	Filer should represent default legal entity per EFM rules.
8	Model structure issue	#12	Filer should fix model structure

Vast majority of balance sheets balance

The following is a summary of why this rule exists and why the vast majority of SEC XBRL financial filings satisfy this business rule.

Consolidated Balance Sheets	Period	
	2013-05-31	2012-05-31
Consolidated Balance Sheets		
ASSETS		
Cash and cash equivalents	2,324,000	2,073,000
Accounts receivable, net	2,632,000	2,588,000
Inventories	5,369,000	6,070,000
Prepaid expenses and other	197,000	197,000
Total current assets	10,522,000	10,928,000
Property and equipment, net	301,000	510,000
Other assets	152,000	175,000
Total assets	10,975,000	11,613,000
LIABILITIES AND SHAREHOLDERS' EQUITY		
Line of credit	1,101,000	1,408,000
Accounts payable	1,188,000	1,507,000
Accrued expenses	1,440,000	1,385,000
Customer deposits and deferred revenue, short-term	1,972,000	508,000
Total current liabilities	5,701,000	4,808,000
Income tax payable	109,000	125,000
Deferred lease commitment, net of current portion	103,000	179,000
Deferred revenue, long-term	68,000	47,000
Total liabilities	5,981,000	5,159,000
Aehr Test Systems shareholders' equity:		
Preferred stock, \$0.01 par value: Authorized: 10,000 shares; Issued and outstanding: none	0	0
Common stock, \$0.01 par value: Authorized: 75,000 shares; Issued and outstanding: 10,599 shares and 9,135 shares at May 31, 2013 and 2012, respectively	106,000	91,000
Additional paid-in capital	50,580,000	48,622,000
Accumulated other comprehensive income	2,442,000	2,458,000
Accumulated deficit	(48,114,000)	(44,695,000)
Total Aehr Test Systems shareholders' equity	5,014,000	6,476,000
Noncontrolling interest	(20,000)	(22,000)
Total Shareholders' equity	4,994,000	6,454,000
Total liabilities and shareholders' equity	10,975,000	11,613,000

<https://eri.xbrlcloud.com/evidence-package/filing/0001040470/0001354488-13-004932/Rendering-N8-Implied.html>

An examination of 6,674 SEC XBRL financial filings showed that 6,645 or 99.5% of those financial filings had this pattern or concepts within their balance sheet. Only 29 filings or .004% of the total did not have these relations. Each of the 29 which did not follow this pattern is examined below.

So the fact that 99.5% of SEC XBRL financial filings is strong evidence that financial reports have balance sheets and that those balance sheets balance.

Further, the accounting equation² or basic accounting equation provides evidence that balance sheets balance: Assets = Liabilities + Equity.

² See http://en.wikipedia.org/wiki/Accounting_equation

Small minority of balance sheets which don't balance

The following comprehensive examination looks at each of the 29 tests which fail the test "Assets = Liabilities and equity." The point of the comprehensive examination is to show that there is a specific reason as to why each balance sheet does not balance. Each of the reasons for balance sheets that don't balance are summarized in the table above in order to point out the specific patterns as to why balance sheets are not balancing.

There are two points of this exercise. First, to show that balance sheets do balance or there is a specific reason as to why they are not deemed to balance. Second and more importantly, to make the point that this sort of examination can be made for each and every category of rule which relates to an SEC XBRL financial filing. Patterns exist which lead to the rules. Patterns exist for failures also.

From this sort of examination it can be determined as to whether filings should be changed, rules should be changed, or software algorithms should be changed to bring the system into equilibrium.

#1: AFH Holding III, Inc.

Component: (Network and Table)			
Network	0002 - Statement - Balance Sheets (http://afhholdingandadvisory.com/role/BalanceSheets)		
Table	(Implied)		
Slicers (applies to each fact value in each table cell)			
Reporting Entity [Axis]	0001406980 (http://www.sec.gov/CIK)		
Statement of Financial Position [Abstract]	2012-12-31	2011-12-31	2
Statement of Financial Position [Abstract]			
ASSETS			
Due from Parent	710,000	710,000	
LIABILITIES AND STOCKHOLDERS' EQUITY			
Liabilities			
Accrued Expenses	3,060	9,634	
Due to Parent	37,710	22,170	
Total Liabilities	40,770	31,804	
Stockholder's Equity			
Preferred Stock:\$.001 Par; 20,000,000 Shares Authorized, -0- Issued and Outstanding	xsi:nil	xsi:nil	
Common Stock:\$.001 Par; 100,000,000 Shares Authorized; 5,355,000 Issued and Outstanding	5,355	5,355	
Additional Paid-In-Capital	711,666	711,666	
Deficit Accumulated During Development Stage	(47,791)	(38,825)	
Total Stockholder's Equity	669,230	678,196	
Total Liabilities and Stockholder's Equity	710,000	710,000	

<https://eri.xbrlcloud.com/evidence-package/filing/0001406980/0001493152-13-000573/Rendering-N2-Implied.html>

While this balance sheet does in fact balance, it was deemed not to balance because a value for the concept "Assets" could not be derived by the software algorithm.

#2: AMEXDRUG CORP

CONSOLIDATED BALANCE SHEETS	12/31/2012 USD (\$)	12/31/2011 USD (\$)
Current Assets		
Cash	415,962	589,472
Investments - available for sale	5,991	2,112
Accounts receivable, net of allowance of \$7,833 and \$21,561, respectively	558,569	653,949
Prepaid expenses	77,605	45,513
Inventory	800,936	198,176
Other asset	11,002	
Deferred tax asset		12,600
Total Current Assets	1,870,065	1,501,822
Property and Equipment, at cost		
Office and computer equipment	698,339	239,752
Leasehold improvements	15,700	15,700
Property and Equipment, gross	714,039	255,452
Less accumulated depreciation	(224,935)	(205,562)
Net Property and Equipment	489,104	49,890
Other Assets		
Other deposits	29,862	28,212
Intangibles		
Customer base, net of accumulated amortization of \$18,259		
Trademark, net of accumulated amortization of \$1,002 and \$837, respectively	648	813
Goodwill	17,765	17,765
Total Other Assets	48,275	46,790
Total Assets	24,407,444	1,598,502
Current Liabilities:		
Accounts payable	697,339	463,098
Accrued liabilities	8,780	31,098
Deferred operating lease liability	14,590	14,132
Deferred tax liability	57,300	
Notes payable related parties	108,023	109,694
Business lines and short term promissory note	697,842	631,903
Promissory note, current portion	58,370	
Total Current Liabilities	1,642,244	1,249,925
Long Term Liabilities		
Promissory note	335,550	
Total Long Term Liabilities	335,550	
Total Liabilities	1,977,794	1,249,925
Stockholders' Equity		
Common stock, \$0.001 par value; 1,000,000,000 authorized common shares 169,409,620 shares issued and outstanding	169,410	169,410
Additional paid in capital	(77,594)	(77,594)
Treasury stock	(14,933)	(13,972)
Retained earnings	352,767	270,733
Total Stockholders' Equity	429,650	348,577
Total Liabilities and Stockholders' Equity	2,407,444	1,598,502

<http://www.sec.gov/Archives/edgar/data/45621/000109690613000473/0001096906-13-000473-index.htm>

If you look at the filing it is clear that the value of Total Assets of \$24,407,444 is in error and does not equal Total Liabilities and Stockholders' Equity of \$2,407,444. This is obviously filer error.

#3: BCTC IV ASSIGNOR CORP

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0001003815 (http://www.sec.gov/CIK)
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Statement [Line Items]	Period [Axis]	
	2012-12-31	2011-12-31
ASSETS		
Investment in limited partnership (note B)	100	100
LIABILITY AND STOCKHOLDER'S EQUITY		
Subscription payable	100	100
Stockholder's equity		
Common stock - 1,000 shares authorized, issued and outstanding, \$1 par value per share	1,000	1,000
Less: subscription receivable	(1,000)	(1,000)
LIABILITIES AND STOCKHOLDER'S EQUITY	100	100

<https://eri.xbrlcloud.com/evidence-package/filing/0001003815/0001003815-13-000002/Rendering-N1-RE6.html>

Identical in pattern to #1.

#4: BCTC V ASSIGNOR CORP

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0001267426 (http://www.sec.gov/CIK)
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Statement [Line Items]	Period [Axis]	
	2012-12-31	2011-12-31
ASSETS		
Investment in limited partnership (note B)	100	100
LIABILITY AND STOCKHOLDER'S EQUITY		
Subscription payable	100	100
Stockholder's equity		
Common stock - 1,000 shares authorized, issued and outstanding, \$1 par value per share	1,000	1,000
Less: subscription receivable	(1,000)	(1,000)
LIABILITIES AND STOCKHOLDER'S EQUITY	100	100

<https://eri.xbrlcloud.com/evidence-package/filing/0001267426/0001267426-13-000002/Rendering-N1-RE6.html>

Identical in pattern to #1.

#5: Biostar Pharmaceuticals, Inc.

Statement [Line Items]	Period [Axis]	
	2012-12-31	2011-12-31
ASSETS		
Current Assets		
Cash and cash equivalents	1,759,078	16,971,788
Accounts receivable, net of allowance for doubtful accounts of \$3,645,817 (2011: \$143,928)	21,851,412	35,033,658
Inventories - note 2)	847,135	1,373,459
Deposits and other receivables - note 3)	7,740,673	7,129,911
Income tax recoverable	265,007	
Loan receivables - note 4)	9,510,826	
Total Current Assets	41,974,131	60,508,806
Non-current Assets		
Deposit - note 3)	8,718,258	3,148,466
Deferred tax assets - note 7)	3,665,951	1,617,688
Property and equipment, net - note 2)	6,980,521	7,379,988
Intangible assets, net - note 2)	9,136,439	10,406,931
Total Assets	70,475,300	83,061,876
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts and other payable	5,732,329	3,334,418
Short-term bank loans - note 5)	4,755,413	787,119
Due to a related party - note 13)	1,585,138	
Value-added tax payable	629,672	895,487
Income tax payable	0	1,643,159
Total Current Liabilities	12,702,552	6,660,176
Commitment and contingencies- note 12)	0	
Stockholders' Equity		
Common stock, \$0.001 par value, 100,000,000 shares authorized, 9,993,549 and 9,400,216 shares issued and outstanding as at December 31, 2012 and 2011 - note 6)	9,993	9,400
Additional paid-in capital	23,266,776	22,445,668
Statutory reserve - note 8)	6,737,368	6,490,608
Retained earnings	23,229,743	43,473,834
Accumulated other comprehensive income - note 9)	4,528,868	3,982,200
Total Stockholders' Equity	57,772,748	76,401,700
Total Liabilities and Stockholders' Equity	70,475,300	83,061,876

<https://eri.xbrlcloud.com/evidence-package/filing/0001418133/0001185185-13-000819/Rendering-N1-RE25.html>

This filer inappropriately used the concept “us-gaap:AssetsNoncurrent” to represent total assets or perhaps left the line item “Total noncurrent assets” from the balance sheet.

#6: BONANZA GOLD CORP.

Statement of Financial Position [Abstract]	2012-12-31	2011-12-31
Statement of Financial Position [Abstract]		
ASSETS		
Current Assets		
Cash and cash equivalents	10,698	14,367
Total current assets	10,698	14,367
Equipment, net	2,605	0
Website, net	10,913	0
Mineral Properties Held for Disposal, net	1,854,770	18,000
Other Assets		
Deposits	0	10,000
TOTAL ASSETS	1,878,985	42,367
LIABILITIES AND STOCKHOLDERS' EQUITY		
LIABILITIES		
Current Liabilities		
Accounts Payable	28,290	25,886
Note Payable - current portion	200,000	0
Total current liabilities	228,290	25,886
Long-Term Liabilities		
Note Payable	1,455,732	0
Total long-term liabilities	1,455,732	0
TOTAL LIABILITIES	1,684,022	25,886
COMMITMENTS AND CONTINGENCIES	0	0
STOCKHOLDERS' EQUITY		
Common stock, par \$0.001, 250,000,000 shares authorized, 6,148,005 and 2,373,005 shares issued and outstanding	6,148	2,373
Additional paid in capital	907,690	406,465
Deficit accumulated during the development stage	(718,875)	(392,357)
TOTAL STOCKHOLDERS' EQUITY	194,963	16,481
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	1,878,986	42,367

<https://eri.xbrlcloud.com/evidence-package/filing/0001425289/0001469709-13-000606/Rendering-N7-Implied.html>

If you look at the totals of assets and liabilities and equity, there is a \$1 rounding error. The rounding error likely should be corrected prior to balance sheet creation.

#7: CAPITAL SOUTHWEST CORP

CONSOLIDATED STATEMENTS OF ASSETS AND LIABILITIES [Abstract]	2013-03-31	2012-03-31
CONSOLIDATED STATEMENTS OF ASSETS AND LIABILITIES [Abstract]		
Assets		
Investments at market or fair value		
Companies more than 25% owned (Cost: March 31, 2013 - \$13,711, March 31, 2012 - \$14,870)	344,790,000	283,575,000
Companies 5% to 25% owned (Cost: March 31, 2013 - \$15,594, March 31, 2012 - \$14,003)	157,394,000	209,222,000
Companies less than 5% owned (Cost: March 31, 2013 - \$58,961, March 31, 2012 - \$60,120)	72,003,000	65,749,000
Total investments (Cost: March 31, 2013 - \$88,266, March 31, 2012 - \$88,993)	574,186,572 ^{1,2,3}	558,546,332 ^{1,2,3}
Cash and cash equivalents	81,767,000	64,895,000
Receivables		
Dividends and interest	2,465,000	1,741,000
Affiliates	291,000	220,000
Pension assets	8,762,000	7,349,000
Other assets	200,000	238,000
Total assets	667,672,000	632,989,000
Liabilities		
Other liabilities	3,102,000	688,000
Pension liability	2,650,000	1,568,000
Deferred income taxes	2,143,000	2,027,000
Total liabilities	7,895,000	4,283,000
Net Assets		
Common stock, \$1 par value: authorized, 5,000,000 shares; issued, 4,394,194 shares at March 31, 2013 and 4,339,416 shares at March 31, 2012	4,394,000	4,339,000
Additional capital	177,841,000	177,841,000
Accumulated net income	(706,000)	412,000
Accumulated net realized gain	498,000	498,000
Unrealized appreciation of investments	469,553,000	469,553,000
Treasury stock - at cost on 584,878 shares	(23,937,000)	(23,937,000)
Total net assets	659,777,000	628,706,000
Total liabilities and net assets	667,672,000	632,989,000

<https://eri.xbrlcloud.com/evidence-package/filing/0000017313/0001140361-13-023510/Rendering-N2-Implied.html>

It appears that the balance sheet balances; however, if the concepts “Total net assets” and “Total liabilities and net assets” are examined one sees that the filer transposed concepts. This is similar to other concept selection errors.

#8: Carlyle Gaming & Entertainment, Ltd.

CONSOLIDATED BALANCE SHEETS [Abstract]	Period [Axis]	
	2012-12-31	2011-12-31
CONSOLIDATED BALANCE SHEETS [Abstract]		
ASSETS		
Current assets		
Cash and cash equivalents, unrestricted	517,967	31,860
Cash and cash equivalents, restricted - Note 3	103,765	147,588
Total current assets	621,732	179,448
Equipment - (net of accumulated depreciation) - Note 4	9,657	xsi:nil
Goodwill on quasi reorganization - Note 5	240,000	240,000
Intangible asset rights to gaming software and domains (net of accumulated amortization) - Note 6	833,333	1,033,533
Total Assets	1,704,722	1,452,981
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	237,961	119,539
Accrued liabilities - related parties - Note 7	2,542,640	1,544,917
Notes payable to related party - Note 8	1,100,000	1,100,000
Total current liabilities	3,880,601	2,764,456
Going Concern - Note 2	xsi:nil	xsi:nil
Contingency - Note 10	xsi:nil	xsi:nil
Security Agreement - Note - 11	xsi:nil	xsi:nil
Subsequent Event - Note 13	xsi:nil	xsi:nil
Capital Stock - Note 9		
Authorized: 100,000,000 common stock with a par value of \$0.001 50,000,000 preferred stock without par value Issued and outstanding 44,117,601 common stock, restated Note 13	44,117	44,117
Additional paid in capital, restated Note 13	230,453	230,453
Stockholders' Equity Excluding Deficits	274,570	274,570
Accumulated deficit	(2,450,450)	(1,586,045)
Total Stockholders' Deficit	(2,175,880)	(1,311,475)
Total Liabilities and Stockholders' Deficit	1,704,721	1,452,981

<https://eri.xbrlcloud.com/evidence-package/filing/0000894847/0001176256-13-000360/Rendering-N2-Implied.html>

Similar to #6. The filer has a \$1 rounding error.

#9: CKX LANDS, INC.

Statement [Line Items]	2012-12-31			
	Property, Plant and Equipment, Type [Axis]			
	Property And Equipment Net [Member]	Total Property And Equipment Net [Member]	Property, Plant and Equipment, Type [Domain]	
	Certificate Of Deposit [Axis]	Certificate Of Deposit [Axis]	Certificate Of Deposit [Axis]	
	CertificateOfDeposit [Domain]	CertificateOfDeposit [Domain]	Deposit Noncurrent [Member]	CertificateOfDeposit [Domain]
Assets				
Current Assets:				
Cash and cash equivalents				5,832,167
Certificates of deposit			741,384	
Accounts receivable				260,989
Prepaid expense and other assets				68,081
Total current assets				6,902,621
Property and equipment:				
Total Property and Equipment, net	12,928	5,682,799		
Total assets		12,585,420		
Timber less accumulated depletion of \$700,564 and \$691,436, respectively				1,235,790
Land				4,434,081
Liabilities and Stockholders' Equity				
Current Liabilities:				
Trade payables and accrued expenses				40,874
Income tax payable:				
Current				
Deferred				
Total current liabilities				40,874
Deferred income tax payable				181,818
Total liabilities				222,692
Stockholders' Equity:				
Common stock, no par value: 3,000,000 shares authorized; 2,100,000 shares issued				72,256
Retained earnings				12,665,988
Accumulated other comprehensive income				
Less cost of treasury stock (157,505 shares)				(375,516)
Total stockholders' equity				12,362,728
Total liabilities and stockholders' equity				12,585,420

<https://eri.xbrlcloud.com/evidence-package/filing/0000352955/0001437749-13-003335/Rendering-N1-RE7.html>

The filer has a rather complex representation of the balance sheet information which is caused by the filer mixing a [Line Items] based approach and a [Axis]/[Member] approach to representing balance sheet information. Clearly the "Certificate of Deposit [Axis]" has nothing to do with most of the balance sheet line items. Similarly, the "Property, Plant and Equipment, Type [Axis]" has nothing to do with most balance sheet line items.

CKX Lands, Inc.

Balance Sheets
December 31, 2012 and 2011

	2012	2011
Assets		
Current Assets:		
Cash and cash equivalents	\$ 5,832,167	\$ 4,124,908
Certificates of deposit	741,384	495,625
Accounts receivable	260,989	276,217
Prepaid expense and other assets	68,081	20,828
Total current assets	6,902,621	4,917,578
Certificates of deposit	--	480,000
Property and equipment:		
Building and equipment less accumulated depreciation of \$77,504 and \$70,818, respectively	12,928	19,614
Timber less accumulated depletion of \$700,564 and \$691,436, respectively	1,235,790	1,146,743
Land	4,434,081	4,431,034
Total property and equipment, net	5,682,799	5,597,391
Total assets	\$ 12,585,420	\$ 10,994,969
Liabilities and Stockholders' Equity		
Current Liabilities:		
Trade payables and accrued expenses	\$ 40,874	\$ 58,662
Income tax payable:		
Current	--	87,419
Deferred	--	5,153
Total current liabilities	40,874	151,234
Deferred income tax payable	181,818	181,818
Total liabilities	222,692	333,052
Stockholders' Equity:		
Common stock, no par value: 3,000,000 shares authorized; 2,100,000 shares issued	72,256	72,256
Retained earnings	12,665,988	10,965,177
Accumulated other comprehensive income	--	--
Less cost of treasury stock (157,505 shares)	(375,516)	(375,516)
Total stockholders' equity	12,362,728	10,661,917
Total liabilities and stockholders' equity	\$ 12,585,420	\$ 10,994,969

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

The filer should correct their filing and not mix representation approaches in the balance sheet report component.

10#: CPS TECHNOLOGIES CORP/DE/

Statement of Financial Position [Abstract]	Period	
	2012-12-29	2011-12-31
Statement of Financial Position [Abstract]		
ASSETS		
Current assets:		
Cash and cash equivalents	306,854	1,142,429
Accounts receivable-trade, net	2,876,149	3,112,960
Inventories, net	2,457,315	3,138,617
Prepaid expenses and other current assets	140,723	152,444
Deferred taxes	354,825	287,056
Total current assets	6,135,866	7,833,506
Property and equipment:		
Production equipment	7,430,783	7,128,202
Furniture and office equipment	354,490	353,781
Leasehold improvements	735,099	735,099
Total cost	8,520,372	8,217,082
Accumulated depreciation and amortization	(6,877,285)	(6,154,193)
Construction in progress	138,133	244,156
Net property and equipment	1,781,220	2,307,045
Deferred taxes, non-current portion	2,432,148	1,193,761
Total assets	10,349,234	11,334,312
LIABILITIES AND STOCKHOLDERS EQUITY		
Current liabilities:		
Line of credit	500,000	xsi:nil
Accounts payable	1,179,313	1,463,997
Accrued expenses	938,043	660,031
Obligations under capital leases, current portion	123,366	208,504
Total current liabilities	2,740,722	2,332,532
Obligations under capital leases, non-current	76,372	199,738
Total liabilities	2,817,094	2,532,270
Commitments		
Stockholders Equity:		
Common stock, \$0.01 par value, authorized 15,000,000 shares; issued 12,928,042 and 12,921,942; outstanding 12,871,759 and 12,865,659 shares; at December 29, 2012 and December 31, 2011, respectively	129,281	129,220
Additional paid-in capital	33,821,961	33,569,896
Accumulated deficit	(26,284,787)	(24,762,759)
Less cost of 56,283 common shares repurchased	(134,315)	(134,315)
Total stockholders equity	7,532,140	8,802,042
Total liabilities and stockholders equity	10,349,234	11,334,312

<https://eri.xbrlcloud.com/evidence-package/filing/0000814676/0000814676-13-000011/Rendering-N2-Implied.html>

Filer used an inappropriate concept, us-gaap:AssetsNet to express us-gaap:Assets.

#11: DEL MONTE CORP

CONSOLIDATED BALANCE SHEETS (USD \$) In Millions, unless otherwise specified		Apr. 28, 2013	Apr. 29, 2012
ASSETS			
Total current assets		\$ 1,638.1	
LIABILITIES AND STOCKHOLDER'S EQUITY			
Total current liabilities		619.5	
Stockholder's equity:			
Total stockholder's equity		1,593.9	
Total liabilities and stockholder's equity		5,769.2	
Successor			
ASSETS			
Cash and cash equivalents		594.2	402.8
Trade accounts receivable, net of allowance		191.7	195.3
Inventories		722.1	748.7
Prepaid expenses and other current assets		130.1	125.1
Total current assets		1,638.1	1,471.9
Property, plant and equipment, net		763.9	729.2
Goodwill		2,119.7	2,119.7
Intangible assets, net		2,724.3	2,774.2
Other assets, net		117.1	148.1
Total assets		7,363.1	7,243.1
LIABILITIES AND STOCKHOLDER'S EQUITY			
Accounts payable and accrued expenses		541.8	501.9
Short-term borrowings		3.2	3.3
Current portion of long-term debt		74.5	91.1
Total current liabilities		619.5	596.3
Long-term debt		3,902.7	3,883.0
Deferred tax liabilities		968.5	953.8
Other non-current liabilities		278.5	308.7
Total liabilities		5,769.2	5,741.8
Stockholder's equity:			
Common stock (\$0.01 par value per share, shares authorized: 1,000; 10 issued and outstanding)			
Additional paid-in capital		1,590.0	1,586.1
Accumulated other comprehensive income (loss)		(16.4)	(12.9)
Retained earnings (accumulated deficit)		20.3	(71.9)
Total stockholder's equity		1,593.9	1,501.3
Total liabilities and stockholder's equity		\$ 7,363.1	\$ 7,243.1

Reporting Entity (Axis)	0001259045 (http://www.sec.gov/CIK)			
Statement (Line Items)	Period (Axis)			
	2013-04-28		2012-04-29	2011-05-01
	Statement Scenario (Axis)		Statement Scenario (Axis)	Statement Scenario (Axis)
	Successor (Member)	Unspecified (-)	Successor (Member)	Successor (Member)
ASSETS				
Cash and cash equivalents	594,200,000		402,800,000	205,200,000
Trade accounts receivable, net of allowance	191,700,000		195,300,000	
Inventories	722,100,000		748,700,000	
Prepaid expenses and other current assets	130,100,000		125,100,000	
Total current assets	1,638,100,000	1,638,100,000	1,471,900,000	
Property, plant and equipment, net	763,900,000		729,200,000	
Goodwill	2,119,700,000		2,119,700,000	
Intangible assets, net	2,724,300,000		2,774,200,000	
Other assets, net	117,100,000		148,100,000	
Total assets	7,363,100,000		7,243,100,000	
LIABILITIES AND STOCKHOLDER'S EQUITY				
Accounts payable and accrued expenses	541,800,000		501,900,000	
Short-term borrowings	3,200,000		3,300,000	
Current portion of long-term debt	74,500,000		91,100,000	
Total current liabilities	619,500,000	619,500,000	596,300,000	
Long-term debt	3,902,700,000		3,883,000,000	
Deferred tax liabilities	968,500,000		953,800,000	
Other non-current liabilities	278,500,000		308,700,000	
Total liabilities	5,769,200,000		5,741,800,000	
Stockholder's equity:				
Common stock (\$0.01 par value per share, shares authorized: 1,000; 10 issued and outstanding)	1,590,000,000		1,586,100,000	
Additional paid-in capital	(16,400,000)		(12,900,000)	
Accumulated other comprehensive income (loss)	20,300,000		(71,900,000)	
Retained earnings (accumulated deficit)	1,593,900,000	1,593,900,000	1,501,300,000	1,485,400,000
Total stockholder's equity	7,363,100,000	5,769,200,000	7,243,100,000	
Total liabilities and stockholder's equity	7,363,100,000	5,769,200,000	7,243,100,000	

This is actually a “root entity detection” issue. The balance sheet does balance, but the default legal entity or the “default context” does not contain balance sheet information because the “Successor [Member]” is not represented as the dimension-default or “root” [Member].

#12: DELTA NATURAL GAS CO INC

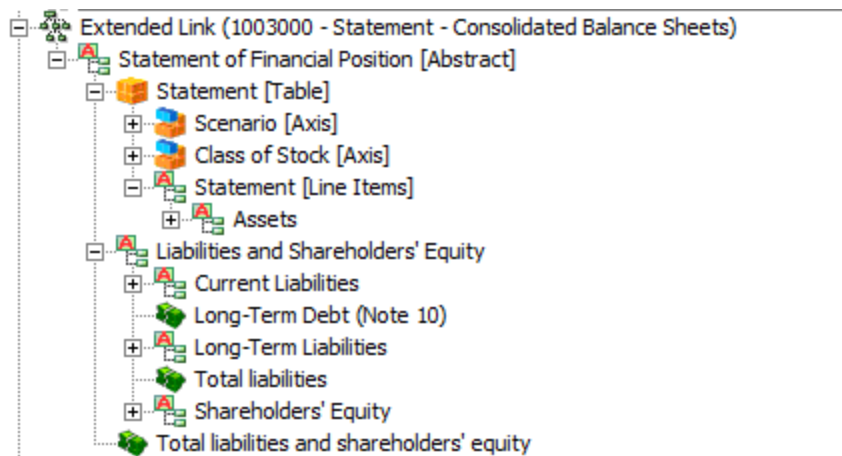
Consolidated Balance Sheets (USD \$)	Jun. 30, 2013	Jun. 30, 2012
Current Assets		
Cash and cash equivalents	\$ 10,360,462	\$ 9,740,502
Accounts receivable, less accumulated allowances for doubtful accounts of \$536,000 and \$157,000 in 2013 and 2012, respectively	8,700,982	8,028,937
Gas in storage, at average cost (Notes 1 and 16)	5,481,313	6,932,807
Materials and supplies, at average cost	561,270	557,118
Prepayments	1,987,855	2,393,674
Total current assets	31,014,726	31,039,330
Property, Plant and Equipment	223,545,925	217,172,542
Less - Accumulated provision for depreciation	(88,429,625)	(82,835,542)
Net property, plant and equipment	135,116,300	134,337,000
Other Assets		
Cash surrender value of life insurance (face amount of \$945,000 and \$941,000 in 2013 and 2012, respectively)	334,425	307,125
Prepaid Pension (Note 6)	2,679,864	0
Regulatory assets (Note 1)	13,770,011	16,517,812
Unamortized debt expense (Notes 1 and 10)	97,104	104,104
Other non-current assets	917,585	589,992
Total other assets	17,798,989	17,519,033
Total assets	183,930,000	182,895,000

Current Liabilities		
Accounts payable	7,417,789	4,325,653
Current portion of long-term debt (Note 10)	1,500,000	1,500,000
Accrued taxes	1,433,666	4,154,064
Customers' deposits	646,375	853,061
Accrued interest on debt	132,560	1,026,387
Accrued vacation	730,867	736,856
Deferred income taxes	1,339,287	1,130,581
Other liabilities	435,064	436,281
Total current liabilities	13,635,608	14,162,883
Long-Term Debt (Note 10)	55,000,000	56,500,000
Long-Term Liabilities		
Deferred income taxes	39,623,563	37,732,457
Investment tax credits	40,600	62,700
Regulatory liabilities (Note 1)	1,252,629	1,380,838
Accrued pension	0	2,307,260
Asset retirement obligations (Note 4)	3,547,441	3,823,724
Other long-term liabilities	824,759	705,094
Total long-term liabilities	45,288,992	46,012,073
Total liabilities	113,924,600	116,674,956
Shareholders' Equity		
Common shares (\$1.00 par value), 20,000,000 shares authorized; 6,864,253 and 6,803,941 shares outstanding at June 30, 2013 and June 30, 2012, respectively	6,864,253	6,803,941
Premium on common shares	45,523,123	44,048,201
Retained earnings	17,618,039	15,368,265
Total shareholders' equity	70,005,415	66,220,407
Total liabilities and shareholders' equity	\$ 183,930,015	\$ 182,895,363

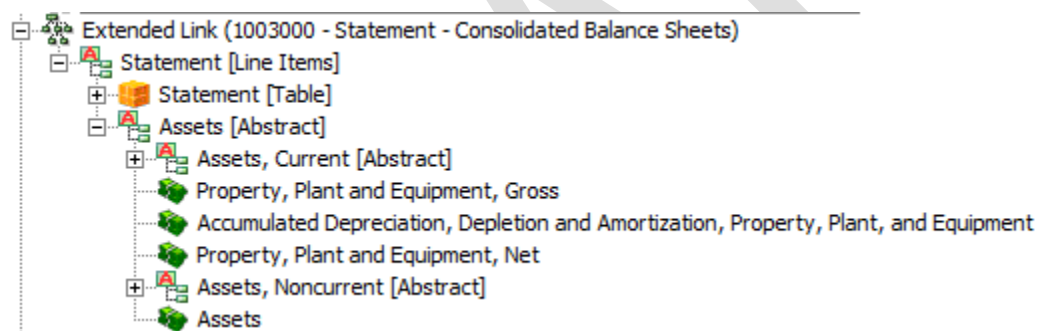
<http://www.sec.gov/Archives/edgar/data/277375/000027737513000045/0000277375-13-000045-index.htm>

The balance sheet does in fact actually balance; however, severe inconsistencies between the presentation relations and definition relations and missing definition relations cause ambiguity in reading information.

Presentation relations:



Definition relations: (missing liabilities and equity report elements information)



#13: Dynamic Gold Corp.

Consolidated Balance Sheets [Abstract]	2013-06-30	2012-06-30
Consolidated Balance Sheets [Abstract]		
Assets		
Current		
Cash and cash equivalents	1,369	8,285
Liabilities and Stockholders' deficiency		
Liabilities		
Current		
Accounts payable and accrued liabilities (Note 4)	26,462	14,082
Due to related party (Note 5)	xsi:nil	246,964
Total current liabilities	26,462	261,046
Stockholders' deficiency		
Capital stock (Note 6) Authorized 75,000,000 shares, \$0.001 par value Issued and outstanding 30 June 2013 - 9,800,000 common shares 30 June 2012 - 9,515,000 common shares	9,800	9,515
Additional paid-in capital	702,900	354,585
Deficit, accumulated during the exploration stage	(737,793)	(616,861)
Total stockholders' deficiency	(25,093)	(252,761)
Total liabilities and stockholders' deficiency	1,369	8,285

<https://eri.xbrlcloud.com/evidence-package/filing/0001304730/0001176256-13-000513/Rendering-N5-Implied.html>

Did not report assets directly, cash and cash equivalents implied to be total assets. Similar to others which have this issue.

#14: Elite Energies, Inc.

Balance Sheets [Abstract]	Period [Axis]	
	2013-03-31	2012-03-31
Balance Sheets [Abstract]		
ASSETS		
Current Assets		
Cash	39,669	31,615
Prepaid expenses	44	523
Total Currents Assets	39,713	32,138
Property and Equipment, net	xsi:nil	1,558
Assets of Discontinued Operations	11,481	516,410
Total Assets	51,194	550,106
LIABILITIES AND STOCKHOLDERS' EQUITY/(DEFICIT)		
Current Liabilities		
Trade payables -		
Others	18,827	7,502
Related parties	3,230	240
Accrued expenses -		
Interest	963	963
Others	xsi:nil	350
Directors' loans	35,000	35,000
Loan from unrelated party	10,000	10,000
Total Current Liabilities	68,020	54,055
Liabilities of Discontinued Operations	36,148	192,629
Total Liabilities	104,168	246,684
Commitments		
Stockholders' Equity/(Deficit)		
Common stock, authorized 50,000,000 shares, par value \$0.000001, 35,940,955 shares and 30,340,955 shares issued and outstanding on March 31, 2013 and March 31, 2012, respectively	36	30
Additional paid-in-capital	862,421	730,427
Accumulated deficit	(873,159)	(556,674)
Total Elite's Stockholders' Equity/(Deficit)	(10,702)	173,783
Noncontrolling Interest	(42,377)	129,639
Total Stockholders' Equity/(Deficit)	(53,079)	303,422
Total Liabilities and Stockholders' Equity/(Deficit)	51,089	550,106

<https://eri.xbrlcloud.com/evidence-package/filing/0001479683/0001213900-13-004567/Rendering-N1-Implied.html>

Rounding or tolerance difference of \$5 between assets and liabilities and equity.

#15: FONAR CORP

Balance Sheets (USD \$)	Jun. 30, 2013	Jun. 30, 2012
Current Assets:		
Cash and cash equivalents	\$ 7,870,727	\$ 12,032,015
Costs and estimated earnings in excess of billings on uncompleted contracts	445,742	1,128,596
Inventories	2,077,088	2,194,949
Prepaid expenses and other current assets	1,054,551	341,878
Total Current Assets	37,865,756	25,865,421
Deferred income tax asset	2,935,750	
Property and Equipment - Net	17,524,494	3,173,447
Goodwill	1,767,098	
Other Intangible Assets - Net	11,904,248	3,835,179
Other Assets	1,153,304	741,421
Total Assets	73,150,650	33,615,468
- Definition The net of assets and liabilities.		
+ References - Details Name: us-gaap_AssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant		
Total Current Liabilities	21,117,612	21,079,608
Long-Term Liabilities:		
Deferred income tax liability	461,858	
Due to related medical practices	230,626	228,741
Long-term debt and capital leases, less current portion	12,887,005	777,274
Other liabilities	654,273	448,314
Total Long-Term Liabilities	14,233,762	1,454,329
Total Liabilities	35,351,374	22,533,937
Stockholders' Equity:		
Paid-in capital in excess of par value	174,499,021	174,084,007
Accumulated deficit	(159,655,416)	(168,333,958)
Notes receivable from employee stockholders	(54,820)	(70,813)
Treasury stock, at cost - 11,643 shares of common stock at June 30, 2012 and 2011	(675,390)	(675,390)
Total Fonar Corporation's Stockholders' Equity	14,114,061	5,004,505
Non controlling interests	23,685,215	6,096,560
Total Stockholders' Equity	37,799,276	11,101,065
Total Liabilities and Stockholders' Equity	73,150,650	33,635,002

http://www.sec.gov/cgi-bin/viewer?action=view&cik=355019&accession_number=0000355019-13-000029&xbrl_type=v#

Incorrectly used concept “us-gaap:AssetsNet” rather than “us-gaap:Assets”. Also, representation issues.



#16: FRESH START PRIVATE MANAGEMENT, INC.

BALANCE SHEETS(USD (\$))	12/31/2012	12/31/2011
Cash	\$ 6,002	\$ 1,657
Accounts receivable, net	1,074,552	528,769
Prepaid expenses	24,317	4,195
Total assets	1,104,871	534,621
Property and equipment, net	5,342	6,510
Licensing agreement	3,970,575	3,970,575
Deposits	2,278	2,278
TOTAL CURRENT ASSETS	5,083,066	4,513,984
Accounts payable and accrued expenses	615,304	631,461
Due to factor	154,990	200,956
Income Taxes payable	1,600	
Deferred revenue	262,938	
Advances from lenders	885,000	
Convertible note payable, net of debt discount	5,708	
Notes payable, net of debt discount	95,736	
Notes payable, related party	144,815	191,892
Derivative liability	80,039	
TOTAL CURRENT LIABILITIES	2,246,130	1,024,309
Common stock, \$0.001 par value; 200,000,000 shares authorized, 100,768,501 and 100,768,501 shares issued and outstanding as of December 31, 2012 and 2011, respectively	100,769	118,142
Common stock subscribed	100,000	100,000
Additional Paid in Capital	4,234,758	3,984,317
Deficit	(1,598,591)	(712,784)
TOTAL STOCKHOLDERS' EQUITY/(DEFICIT)	2,836,936	3,489,675
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY/(DEFICIT)	\$ 5,083,066	\$ 4,513,984

<https://eri.xbrlcloud.com/evidence-package/filing/0001443863/0001494733-13-000084/SECPreview-N1.html>

Filer reports total current assets, but not total assets.

#17: GREENESTONE HEALTHCARE CORP

Statement [Line Items]	Period [Axis]	
	2012-12-31	2011-12-31
ASSETS		
CURRENT		
Accounts receivable (note 6)	380,043	188,423
Harmonized sales tax receivable		5,933
Prepaid expenses	111,214	83,724
Inventory	16,169	11,784
	507,426	289,864
FIXED ASSETS (note 7, 9)	617,567	641,052
	1,124,993	930,916
LIABILITIES AND STOCKHOLDERS' DEFICIT		
CURRENT		
Bank indebtedness	70,803	28,281
Accounts payable and accrued liabilities	863,858	632,497
Harmonized sales tax payable	313,295	
Withholding taxes payable	1,039,756	270,118
Deferred revenue	215,793	116,692
Convertible notes payable (note 8)	1,820,713	2,498,975
Current portion of loan payable (note 9)	8,129	
Due to related party (note 10)	190,484	330,302
	4,522,831	3,876,865
LOAN PAYABLE (note 9)	38,917	
	4,561,748	3,876,865
STOCKHOLDERS' DEFICIT		
Common shares; \$0.01 par value, 100,000,000 shares authorized; 27,234,279 shares issued and outstanding (note 11)	272,343	135,216
Additional paid-in capital	6,642,530	5,716,666
Accumulated other comprehensive loss	(47,726)	21,718
Accumulated deficit	(10,303,902)	(8,819,549)
	(3,436,755)	(2,945,949)
	1,124,993	930,916

us-gaap:StockholdersEquity

<https://eri.xbrlcloud.com/evidence-package/filing/0000792935/0000721748-13-000058/Rendering-N1-RE68.html>

Filer used the wrong concept to express liabilities and equity.

#18: HPIL HOLDING

Statement [Line Items]	2012-12-31		
	Class Of Stock [Axis]		
	Preferred Stock Series 1, Class P-1	Preferred Stock Series 2, Class P-2	Class Of Stock [Domain]
ASSETS			
Current assets:			
Cash			218,046
Prepaid expense			10,000
Total current assets			228,046
Property and equipment			87,604
Other assets:			
Investments In affiliated company			297,500
Total other assets			385,105
Total assets			613,350
LIABILITIES AND STOCKHOLDERS' DEFICIT			
Current liabilities			
Accounts payable and accrued expenses			
Advances from stockholder			
Notes payable to stockholder			77,500
Total current liabilities			77,500
Stockholders' equity (deficit)			
Preferred stock value	xsi:nil	xsi:nil	
Common stock par value \$0.0001; 400,000,000 shares authorized; 56,655,000 issued and outstanding at December 31, 2012 and 2,255,000 issued and outstanding at December 31, 2011			5,666
Additional paid-in capital			1,686,242
Deficit accumulated during the development stage			(1,156,258)
Total stockholders' equity (deficit)			535,650
Total liabilities and stockholders' equity (deficit)			613,150

<https://eri.xbrlcloud.com/evidence-package/filing/0001286345/0001286345-13-000127/Rendering-N1-RE55.html>

Assets does not equal liabilities and equity, off by \$200.

#19: IRONSTONE GROUP INC

Statement [Line Items]	2012-12-31			
	Investment [Axis]			
	Salon Media Group Common Stock [Member]	Salon Media Group Series C Preferred [Member]	Tango Me Inc Preferred [Member]	Investment [Domain]
ASSETS:				
Current assets:				
Cash				3,378
Marketable securities available for sale, at fair value				8,580
Investment	7,198	75,870	1,000,000	
Total assets			1,095,026	
LIABILITIES AND SHAREHOLDERS' EQUITY:				
Current liabilities:				
Line of credit borrowings				350,000
Note payable to related party				59,000
Accounts payable and accrued expenses				38,585
Total current liabilities				447,585
Note payable net of discount of \$51,974				1,009,519
Total liabilities				1,457,104
Stockholders' equity:				
Preferred stock,\$0.01 par value, 5,000,000 shares authorized of which there are no issued and outstanding shares				
Common stock,\$0.01 par value, 25,000,000 shares authorized of which 2,618,500 shares are issued and 1,872,964 shares are outstanding on December 31, 2012; 1,487,644 shares are issued and 742,108 shares are outstanding on December 31, 2011				26,188
Additional paid-in capital				21,554,521
Accumulated deficit				(21,410,594)
Accumulated other comprehensive loss				(9,619)
				160,496
Less: Treasury Stock, 745,536 shares, at cost				(522,574)
Total stockholders' equity				(362,078)
Total liabilities and stockholders' equity				1,095,026

<https://eri.xbrlcloud.com/evidence-package/filing/0000723269/0001437749-13-003519/Rendering-N1-RE2.html>

Inappropriate representation of information. If total assets were in the same column as the other values and if the "Investments had a total in that same column, then this representation works.

20: LIFEWAY FOODS INC

Consolidated Statements Of Financial Condition [Abstract]	Period [Axis]	
	2012-12-31	2011-12-31
Consolidated Statements Of Financial Condition [Abstract]		
ASSETS		
Cash and cash equivalents	2,286,226	1,115,150
Investments	1,869,888	1,695,044
Certificates of deposits in financial institutions	450,000	300,000
Inventories	5,939,186	4,954,475
Accounts receivable, net of allowance for doubtful accounts and discounts	8,723,737	7,950,276
Prepaid expenses and other current assets	97,138	79,630
Other receivables	8,825	224,204
Deferred income taxes	234,687	338,690
Refundable income taxes	84,828	41,316
Total current assets	19,694,515	16,698,785
Property and equipment, net	14,986,776	15,198,822
Intangible assets		
Goodwill and other non amortizable brand assets	14,068,091	14,068,091
Other intangible assets, net of accumulated amortization of \$3,842,756 and \$3,087,940 at December 31, 2012 and 2011, respectively	4,463,242	5,218,060
Total intangible assets	18,531,333	19,286,151
Long-term accounts receivable net of current portion	294,000	289,550
Total assets	53,506,624	51,473,308
LIABILITIES AND STOCKHOLDERS' EQUITY		
Checks written in excess of bank balances	0	592,040
Current maturities of notes payable	542,981	1,540,716
Accounts payable	4,256,725	4,386,239
Accrued expenses	1,155,677	553,725
Accrued income taxes	254,311	0
Total current liabilities	6,209,694	7,072,720
Notes payable	4,955,945	5,539,836
Deferred income taxes	3,028,518	3,503,595
Total liabilities	14,194,157	16,116,151
Stockholders' equity		
Common stock, no par value; 20,000,000 shares authorized; 17,273,776 shares issued; 16,346,017 shares outstanding at December 31, 2012; 17,273,776 shares issued; 16,409,317 shares outstanding at December 31, 2011	6,509,267	6,509,267
Paid-in-capital	2,032,516	2,032,516
Treasury stock, at cost	(8,187,682)	(7,606,974)
Retained earnings	38,904,777	34,431,296
Accumulated other comprehensive income (loss), net of taxes	53,591	(8,948)
Total stockholders' equity	39,312,469	35,357,157
Total liabilities and stockholders' equity	53,506,626	51,473,308

<https://eri.xbrlcloud.com/evidence-package/filing/0000814586/0001072613-13-000192/Rendering-N1-Implied.html>

Rounding/tolerance issue. Off by \$2.

#21: NATION ENERGY INC

ASSETS	Period [Axis]	
	2013-03-31	2012-03-31
ASSETS		
Current assets:		
Cash	1,566	10,793.53
Total Assets	1,566	10,793.53
LIABILITIES AND STOCKHOLDERS' (DEFICIT)		
Current liabilities:		
Accounts payable and accrued liabilities	17,090	29,511.54
Accounts payable and accrued expenses - related party	659,917	546,560.12
Loans payable - related party	739,061	643,415.7
Total current liabilities	1,416,068	1,219,487.36
Stockholders' (deficit):		
Preferred stock	0 ²	0 ²
Common stock	16,020 ¹	16,020 ¹
Additional paid-in capital	6,868,380	6,868,380
Accumulated (deficit) prior to the development stage	(6,839,714)	(6,839,714)
Accumulated (deficit) during the development stage	(1,214,152)	(994,914)
Accumulated comprehensive (loss):		
Foreign currency translation (loss)	(245,036.11)	(258,465.11)
Total Stockholder's Deficit	(1,414,502.11)	(1,208,693.33)
Total Liabilities and Stockholder's Deficit	1,565.89	10,794.03

<https://eri.xbrlcloud.com/evidence-package/filing/0001081183/0001081183-13-000004/Rendering-N1-Implied.html>

Rounding/tolerance issue.

#22: PAREXEL INTERNATIONAL CORP

Reporting Entity [Axis]	0000799729 (http://	
	Period [
Concept	2013-06-30	2012-06-30
ASSETS		
Cash and Cash Equivalents, at Carrying Value	144,027,000	213,579,000
Marketable securities	130,137,000	0
Accounts Receivable, Net, Current	705,374,000	649,217,000
Prepaid Expense, Current	19,358,000	20,657,000
Deferred tax assets	44,236,000	37,159,000
Income taxes receivable	4,071,000	0
Other current assets	30,254,000	22,352,000
Total current assets	1,077,457,000	942,964,000
Property, Plant and Equipment, Net	224,225,000	207,778,000
Goodwill	319,478,000	255,455,000
Intangible Assets, Net (Excluding Goodwill)	103,514,000	70,004,000
Non-current deferred tax assets	8,556,000	13,885,000
Long-term income taxes receivable	11,153,000	15,585,000
Other assets	35,241,000	26,485,000
Total assets	1,779,624,000	1,532,156,000
LIABILITIES AND STOCKHOLDERS' EQUITY		
Notes payable and current portion of long-term debt	20,399,000	5,003,000
Accounts payable	54,232,000	50,783,000
Deferred revenue	378,950,000	331,488,000
Accrued expenses	41,200,000	41,008,000
Accrued restructuring charges, current portion	1,011,000	3,772,000
Accrued employee benefits and withholdings	149,290,000	120,368,000
Current deferred tax liabilities	16,512,000	14,998,000
Income taxes payable	0	3,644,000
Other current liabilities	12,634,000	12,310,000
Total current liabilities	674,228,000	583,374,000
Long-term Debt, Excluding Current Maturities	424,074,000	211,784,000
Non-current deferred tax liabilities	35,443,000	24,678,000
Long-term accrued restructuring charges, less current portion	1,548,000	4,002,000
Long-term income tax liabilities	45,183,000	50,008,000
Long-term deferred revenue	29,386,000	28,226,000
Other liabilities	30,816,000	20,409,000
Total liabilities	1,240,678,000	922,481,000
Stockholders' equity:		
Preferred stock - \$.01 par value; shares authorized: 5,000,000; Series A junior participating preferred stock - 50,000 shares designated, none issued and outstanding	0	0
Common stock-.01 par value; shares authorized: 150,000,000 and 75,000,000; shares issued and outstanding: 56,310,582 and 60,147,007 at June 30, 2013 and 2012, respectively	563,000	601,000
Additional Paid in Capital	113,771,000	279,535,000
Retained Earnings (Accumulated Deficit)	454,650,000	358,678,000
Accumulated other comprehensive income (loss)	(30,038,000)	(29,139,000)
Total stockholders' equity	538,946,000	609,675,000
Total liabilities and stockholders' equity	1,779,624,000	1,532,156,000

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http%3A%2F%2Fwww.sec.gov%2FArchives%2Fedgar%2Fdata%2F799729%2F000079972913000035%2Fprxl-20130630.xml&network=http%3A%2F%2Fwww.parexel.com%2Frole%2FConsolidatedBalanceSheets&table=xbrl%3AimpliedTable>

Filer used the concept "us-gaap:AssetsNet" to express assets.

#23: PEPTIDE TECHNOLOGIES, INC.

Statement of Financial Position [Abstract]	Period [Axis]	
	2013-11-30	2012-11-30
Statement of Financial Position [Abstract]		
ASSETS		
Current assets		
Cash and cash equivalents	157	7,780
Prepaid expenses	xsi:nil	3,494
Total assets	157	11,274
Intangible assets and intellectual property	45,000	45,000
Website	5,833	9,167
Total current assets	50,990	65,441
STOCKHOLDERS' DEFICIENCY AND LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	1,662,272	730,717
Notes payable	88,850	84,380
Total liabilities	1,751,122	815,097
Stockholders' deficiency		
Capital stock		
Authorized: 675,000,000 common shares, par value \$0.001 Issued and outstanding: 30 November 2013 - 151,123,000 common shares 30 November 2012 - 149,078,000 common shares	151,123	149,078
Additional paid-in capital	148,279	105,324
Accumulated deficit	(105,837)	(105,837)
Accumulated deficit during development stage	(1,893,697)	(898,221)
Total stockholders' deficiency	(1,700,132)	(749,656)
Total stockholders' deficiency and liabilities	50,990	65,441

<https://eri.xbrlcloud.com/evidence-package/filing/0001357878/0001072588-14-000022/Rendering-N8-Implied.html>

Filer seems to have switched the concepts Assets and Current Assets by mistake.

#24: Pernix Group, Inc.

Consolidated Balance Sheets (USD \$)	Dec. 31, 2012	Dec. 31, 2011
Current assets:		
Cash and cash equivalents	\$ 21,406,898	\$ 2,933,894
Accounts receivable	7,889,147 ^[1]	28,829,543 ^[1]
Retainage receivables	200,000 ^[2]	
Accounts receivable - related party	23,041	
Other receivables	433,231	36,370
Inventories	1,822,945	4,459,596
Work in process		753,776
Restricted cash		544,017
Deferred tax asset	1,033,098	1,650,715
Prepaid expenses and other current assets	725,873	3,605,366
Total current assets	33,534,233	42,813,277
Plant and equipment	24,339 ^[3]	716,010 ^[3]
Deferred tax asset	3,850,837 ^[4]	3,883,213 ^[4]
Other assets	90,960	205,165
Intangible assets, Net:		
Trademark		488,541
Construction and Power contracts	221,136	
Total assets	37,721,505	48,106,206
Current liabilities:		
Accounts payable	841,066	24,978,662
Accounts payable - related party	11,667	24,555
Income tax payable		193,696
Other payables	203,884	
Accrued expenses	8,701,619	2,085,992
Other current liabilities		259,016
Outstanding credit lines		891,709
Short term debt	18,905	558,985
Short term debt - related party	1,060,284	1,738,500
Interest payable - related party	447,491	390,514
Prepayments received on orders		802,345
Billings in excess of costs and estimated earnings	8,917,382	4,354,491
Dividend payable	130,887	164,821
Total current liabilities	20,333,185	36,443,286
Other non-current liabilities		175,010
Long-term debt - related party	1,349,906	
Total liabilities	21,683,091	36,618,296
Commitments and Contingencies		
Pernix Group, Inc. and Subsidiaries Stockholders' equity		
Convertible senior preferred stock	1,700 ^[5]	3,893 ^[5]
Common stock	94,037 ^[6]	94,037 ^[6]
Additional paid-in capital	9,148,757	77,921,831
Accumulated deficit (deficit eliminated as a result of Quasi-Reorganization)		(68,109,729) ^[7]
Retained earnings	938,810 ^[8]	
Accumulated comprehensive income / (loss)	12,183 ^[9]	(538,451)
Total Pernix Group, Inc. and Subsidiaries Stockholders' equity	10,195,487	9,371,581
Non-controlling interest	5,842,927	2,116,329
Total Stockholders' equity	16,038,414	11,487,910
Total liabilities and Stockholders' equity	\$ 37,710,682	\$ 48,106,206

http://www.sec.gov/cgi-bin/viewer?action=view&cik=1082198&accession_number=0001376474-13-000116&xbrl_type=v

Assets and liabilities and equity to not match.

#25: RedStone Literary Agents, Inc.

Redstone Literary Agents, Inc. - (A Development Stage Company) - Balance Sheets (USD \$)	Dec. 31, 2012	Dec. 31, 2011
Current Assets		
Cash	\$ 41,789	\$ 920
Total Assets	41,789	920
Current Liabilities		
Loan from related parties	9,161	5,000
Total Current Liabilities	9,161	5,000
Stockholders' Equity		
Capital Stock	6,000	3,000
Additional Paid in Capital	54,000	12,000
Share subscription receivable	0	(5,000)
Deficit Accumulated during development Stage	(27,372)	(14,080)
Total Stockholders' Equity	32,628	(4,080)
Total Liabilities & Stockholders' Equity	\$ 21,670	\$ 920

<http://www.sec.gov/Archives/edgar/data/1515139/000116552713000328/0001165527-13-000328-index.htm>

Assets and liabilities and equity to not match.

#26: SONIC AUTOMOTIVE INC

Statement [Line Items]	2012-12-31		
	Class of Stock [Axis]		
	Common Class A [Member]	Common Class B [Member]	Class of Stock [Domain]
ASSETS			
Current Assets:			
Cash and cash equivalents			3,371,000
Receivables, net			345,294,000
Inventories			1,177,966,000
Other current assets			84,402,000
Total current assets			1,611,033,000
Property and Equipment, net			595,124,000
Goodwill			454,224,000
Other Intangible Assets, net			70,521,000
Other Assets			45,820,000
Total Assets			2,776,722,000
LIABILITIES AND STOCKHOLDERS' EQUITY			
Current Liabilities:			
Notes payable - floor plan - trade			655,195,000
Notes payable - floor plan - non-trade			524,023,000
Trade accounts payable			120,981,000
Accrued interest			16,643,000
Other accrued liabilities			188,726,000
Current maturities of long-term debt			18,587,000
Total current liabilities			1,524,155,000
Long-Term Debt			610,798,000
Other Long-Term Liabilities			104,456,000
Deferred Income Taxes			10,768,000
Commitments and Contingencies			xsi:nil
Stockholders' Equity:			
Class A convertible preferred stock, none issued			xsi:nil
Common stock, value	614,000	121,000	
Paid-in capital			669,324,000
Retained earnings			208,048,000
Accumulated other comprehensive income (loss)			(19,963,000)
Treasury stock, at cost (20,141,627 Class A shares held at December 31, 2012 and 15,777,747 Class A shares held at December 31, 2011)			(331,599,000)
Total stockholders' equity	614,000	121,000	526,545,000
Total Liabilities and Stockholders' Equity			2,776,722,000

<https://eri.xbrlcloud.com/evidence-package/filing/0001043509/0001193125-13-127041/Rendering-N2-RE2.html>

Look carefully, the balances for assets and liabilities and equity don't match.

#27: TIGER JIUJIANG MINING, INC.

Statement [Line Items]	Period	
	2012-02-29	2011-02-28
Assets		
Current assets		
Cash and cash equivalents	262	3,138
Total Assets		
Liabilities and Stockholders' Equity (Deficit)		
Current liabilities		
Accrued expenses	5,200	3,185
Loan payable	4,070	0
Accrued expenses and accounts payable		
Due to related party	20,000	5,000
Total current liabilities	29,270	8,185
Stockholders' equity (deficit)		
Common stock, 400,000,000 shares authorized, par value \$0.001, 6,500,000 shares issued and outstanding	6,500	6,500
Additional paid-in capital	13,500	13,500
Deficit accumulated during the exploration stage	(49,008)	(25,047)
Total stockholders' equity (deficit)	(29,008)	(5,047)
Total liabilities and stockholders' equity (deficit)	262	3,138

<https://eri.xbrlcloud.com/evidence-package/filing/0001490949/0001062993-13-001472/Rendering-N2-RE27.html>

The line item for total assets is there, but no value was reported. This is a little odd, classified as not providing the concept.

#28: TRILLIANT EXPLORATION CORP

Statement of Financial Position [Abstract]	Period [Axis]	
	2012-12-31	2011-12-31
Statement of Financial Position [Abstract]		
ASSETS		
Current Assets		
Cash and cash equivalents	60	xsi:nil
Total current assets	60	xsi:nil
Other Assets		
Investment	56,500	
Total Assets	56,560	0
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accounts payable	382,485	248,485
Convertible notes payable-related party	537,836	565,000
Accrued interest, convertible notes payable related party	217,564	122,298
Bonds payable, convertible and secured-related party net of discount	1,483,397	1,610,407
Accrued interest, convertible bonds payable-related party	622,639	416,572
Short-term notes payable-related party	xsi:nil	32,495
Short term notes payable	26,240	xsi:nil
Total current liabilities	3,270,161	2,995,257
Long-term Liabilities		
Derivative liability	13,127,711	13,110,869
Total long term liabilities	13,127,711	13,110,869
Total liabilities	16,397,872	16,106,126
TEMPORARY EQUITY		
Preferred stock, par value \$0.001, 200,000,000 shares authorized and 12,563,500 outstanding, liquidation preference of \$12,563,500 at December 31, 2011		10,846,192
STOCKHOLDERS' DEFICIT		
Common stock, par value \$.001, 2,000,000,000 shares authorized, 643,771 and 275,008,257 issued and outstanding at December 31, 2011 and 2012, respectively	275,009	644
Additional paid-in capital	2,555,741	1,667,908
Accumulated deficit during the pre-exploration stage	(12,344,011)	(12,344,011)
Deficit accumulated	(6,828,061)	(6,076,859)
Total Stockholder's equity (deficit) (before treasury stock)	(16,341,322)	(16,752,318)
Treasury stock (Note 5)		(10,200,000)
Total stockholders' deficit	(16,341,322)	(26,952,318)
Total liabilities and Stockholder deficit	56,550	0

<https://eri.xbrlcloud.com/evidence-package/filing/0001378948/0001477932-13-001799/Rendering-N14-Implied.html>

Balances of assets and liabilities and equity don't match.

#29: Wireless Attachments, Inc.

Statement of Financial Position [Abstract]	Period	
	2013-03-31	2012-03-31
Statement of Financial Position [Abstract]		
ASSETS		
Current Assets		
Cash and cash equivalents	841	20,842
Total Current Assets	841	20,842
LIABILITIES & STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accounts Payable	750	4,558
Total Current Liabilities	750	4,558
Long Term Liabilities		
Note Payable Shareholder	23,500	xsi:nil
Stockholders' Deficit		
Preferred Stock, \$0.0001 par value, 250,000,000 shares authorized; 100,000 shares issued and outstanding	10	10
Common Stock; \$0.0001 par value, 250,000,000 shares authorized; 129,288,000 shares issued and outstanding	12,929	12,929
Additional Paid In Capital	27,741	27,741
Deficit Accumulated During Development Stage	(64,089)	(24,396)
Total Equity	(23,409)	16,284
TOTAL LIABILITIES & STOCKHOLDERS' DEFICIT	841	20,842

<https://eri.xbrlcloud.com/evidence-package/filing/0001507181/0001021890-13-000028/Rendering-N2-Implied.html>

Current assets was provided, but not total assets.

APPENDIX:

This is information for each of these filings:

CIK	EntityRegistrantName	LinkToXBRLInstance
0001406980	AFH Holding III, Inc.	http://www.sec.gov/Archives/edgar/data/1406980/000149315213000573/afhhihi-20121231.xml
0000045621	AMEXDRUG CORP	http://www.sec.gov/Archives/edgar/data/45621/000109690613000473/axrx-20121231.xml
0001003815	BCTC IV ASSIGNOR CORP	http://www.sec.gov/Archives/edgar/data/1003815/000100381513000002/bctciv-20121231.xml
0001267426	BCTC V ASSIGNOR CORP	http://www.sec.gov/Archives/edgar/data/1267426/000126742613000002/bctcv-20111231.xml
0001418133	Biostar Pharmaceuticals, Inc.	http://www.sec.gov/Archives/edgar/data/1418133/000118518513000819/bspm-20121231.xml
0001425289	BONANZA GOLD CORP.	http://www.sec.gov/Archives/edgar/data/1425289/000146970913000606/bnza-20121231.xml
0000017313	CAPITAL SOUTHWEST CORP	http://www.sec.gov/Archives/edgar/data/17313/000114036113023510/cswc-20130331.xml
0000894847	Carlyle Gaming & Entertainment, Ltd.	http://www.sec.gov/Archives/edgar/data/894847/000117625613000360/cgme-20121231.xml
0000352955	CKX LANDS, INC.	http://www.sec.gov/Archives/edgar/data/352955/000143774913003335/ckx-20121231.xml
0000814676	CPS TECHNOLOGIES CORP/DE/	http://www.sec.gov/Archives/edgar/data/814676/000081467613000011/cpsh-20121229.xml
0001259045	DEL MONTE CORP	http://www.sec.gov/Archives/edgar/data/1259045/000119312513276939/ck0001259045-20130428.xml
0000277375	DELTA NATURAL GAS CO INC	http://www.sec.gov/Archives/edgar/data/277375/000027737513000045/dgas-20130630.xml
0001304730	Dynamic Gold Corp.	http://www.sec.gov/Archives/edgar/data/1304730/000117625613000513/dygo-20130630.xml
0001479683	Elite Energies, Inc.	http://www.sec.gov/Archives/edgar/data/1479683/000121390013004567/elite-20130331.xml
0000355019	FONAR CORP	http://www.sec.gov/Archives/edgar/data/355019/000035501913000029/fnr-20140630.xml
0001443863	FRESH START PRIVATE MANAGEMENT, INC.	http://www.sec.gov/Archives/edgar/data/1443863/000149473313000084/fsp-20121231.xml
0000792935	GREENESTONE HEALTHCARE CORP	http://www.sec.gov/Archives/edgar/data/792935/000072174813000058/grst-20121231.xml
0001286345	HPIL HOLDING	http://www.sec.gov/Archives/edgar/data/1286345/000128634513000127/hpil-20121231.xml
0000723269	IRONSTONE GROUP INC	http://www.sec.gov/Archives/edgar/data/723269/000143774913003519/irns-20121231.xml
0000814586	LIFEWAY FOODS INC	http://www.sec.gov/Archives/edgar/data/814586/000107261313000192/lway-20121231.xml
0001081183	NATION ENERGY INC	http://www.sec.gov/Archives/edgar/data/1081183/000108118313000004/negy-20130331.xml
0000799729	PAREXEL INTERNATIONAL CORP	http://www.sec.gov/Archives/edgar/data/799729/000079972913000035/prxl-20130630.xml

CIK	EntityRegistrantName	LinkToXBRLInstance
0001357878	PEPTIDE TECHNOLOGIES, INC.	http://www.sec.gov/Archives/edgar/data/1357878/000107258814000022/oloi-20131130.xml
0001082198	Pernix Group, Inc.	http://www.sec.gov/Archives/edgar/data/1082198/000137647413000116/prxg-20121231.xml
0001515139	RedStone Literary Agents, Inc.	http://www.sec.gov/Archives/edgar/data/1515139/000116552713000328/rdst-20121231.xml
0001043509	SONIC AUTOMOTIVE INC	http://www.sec.gov/Archives/edgar/data/1043509/000119312513127041/sah-20121231.xml
0001490949	TIGER JIUJIANG MINING, INC.	http://www.sec.gov/Archives/edgar/data/1490949/000106299313001472/tjmi-20120229.xml
0001378948	TRILLIANT EXPLORATION CORP	http://www.sec.gov/Archives/edgar/data/1378948/000147793213001799/ttxp-20121231.xml
0001507181	Wireless Attachments, Inc.	http://www.sec.gov/Archives/edgar/data/1507181/000102189013000028/wirel-20140331.xml