Data Quality Committee

Business Rule Impact Summary

Date submitted	October 12, 2015			
Submitted by	Charles Hoffman, CPA			
Business Rule	Assets = Liabilities and Equity (i.e. the balance sheet balances)			
Mappings	Assets >			
	us-gaap:Assets			
	Liabilities and Equity >			
	us-gaap:LiabilitiesAndStockholdersEquity			
	us-gaap:LiabilitiesAndPartnersCapital (this concept was deprecated)			
Value impute rules	If the value "Assets" is not discovered to be reported; AND the value			
(assumes that all	"Current Assets" is reported; AND the value for "Current Assets" is EQUAL			
facts have the same	TO the value of "Liabilities and Equity"; THEN the value of "Assets" is			
context)	imputed to be the same as the value for "Current Assets".			
Commentary	There is not one accountant that I have spoken with that says that it is OK for the			
	balance sheet not to balance. Further, the accounting equation is a fundamental			
	rule in accounting. See https://en.wikipedia.org/wiki/Accounting equation			
Restrictions on rule	NONE. This business rule is universally applicable to every public company and			
	every dimension of this relationship where the fact with the concept "Assets" and			
the fact with the concept "Liabilities and Equity" appear in the same con				
	Of 6,820 public company filers analyzed using this rule, only 12 such entities were			
C	not consistent with this rule. (See the list of inconsistencies below)			
Summary of	The following is a summary of the inconsistencies observed:			
inconsistencies	(2) Files are a description of the second Access Net!			
	• (3) Filer error, used concept "us-gaap:AssetsNet"			
	(1) Filer error, created inappropriate extension concept (2) Page 17.			
	• (3) Rounding error			
	(2) Reported "Assets" line item, but did not explicitly report "Assets" or "Company Assets"			
	"Current Assets"			
Duamasad actions				
Proposed actions				
	, ,			
	·			
	, , , ,			
	line items exist then report ZERO (i.e. NOT NIL) for this reported fact.			
Proposed actions	 (1) Reported "Assets" does not equal reported "Liabilities and Equity" (2) Error in representing fact "Assets" or "Liabilities and Equity" 1. This rule already exists therefore does not need to be added. 2. It should be determined if a "rounding error" is an inconsistency or not. If it is an inconsistency, propose that the SEC explicitly state in the EFM that rounding errors are NOT allowed. If rounding errors ARE ALLOWED, document that fact in the SEC EFM and test the interoperability of this rule between software vendors. 3. Propose a "best practice" of always reporting "Assets", "Current assets", and "Current Liabilities" even if only one detailed line item exists or if no 			

Observed Inconsistencies with Business Rule and Reasons for Inconsistency:

Entity Registrant Name	Form	CIK	Accession Number	SEC Filing Page	Discussion and reason for inconsistency
CPS TECHNOLOGIES CORP/DE/	10-Q	0000814676	0000814676-15-000039	http://www.sec.gov/Archive s/edgar/data/814676/00008 1467615000039/000081467 6-15-000039-index.htm	FILER ERROR: Reported Assets using concept "us- gaap:AssetsNet"
Dynamic Gold Corp.	10-K	0001304730	0001176256-15-000317		???????? This is NOT a filer error, technically. However, neither "Assets" nor "Current assets" were reported causing additional complexity in the software algorithm used to determine this value.
First Choice Healthcare Solutions, Inc.	10-Q	0001416876	0001144204-15-050171	http://www.sec.gov/Archive s/edgar/data/1416876/0001 14420415050171/00011442 04-15-050171-index.htm	FILER ERROR: Balance sheet does not balance.
Fonar Corporation	10-K	0000355019	0000355019-15-000031	http://www.sec.gov/Archive s/edgar/data/355019/00003 5501915000031/000035501 9-15-000031-index.htm	FILER ERROR: Reported Assets using concept "us- gaap:AssetsNet"
Force Protection Video Equipment Corp.	10-Q	0001518720	0001511164-15-000461	http://www.sec.gov/Archive s/edgar/data/1518720/0001 51116415000461/00015111 64-15-000461-index.htm	ROUNDING ERROR: Rounding errors are not allowed per the SEC EFM. Should these be allowed?
Free Flow, Inc.	10-Q	0001543652	0001065949-15-000219	http://www.sec.gov/Archive s/edgar/data/1543652/0001 06594915000219/00010659 49-15-000219-index.htm	ROUNDING ERROR: Rounding errors are not allowed per the SEC EFM. Should these be allowed?
JunkieDog.com, Inc.	10-Q	0001514113	0001264931-15-000285	http://www.sec.gov/Archive s/edgar/data/1514113/0001 26493115000285/00012649 31-15-000285-index.htm	FILER ERROR: Clearly an inappropriate extension.
LVFAR Green Technology Corp.	10-Q	0001506481	0001213900-15-006959	http://www.sec.gov/Archive s/edgar/data/1506481/0001 21390015006959/00012139 00-15-006959-index.htm	???????? This is NOT a filer error, technically. However, neither "Assets" nor "Current assets" were reported causing additional complexity in the software algorithm used to determine this value.
PAREXEL INTERNATIONAL CORP	10-K	0000799729	0000799729-15-000026	http://www.sec.gov/Archive s/edgar/data/799729/00007 9972915000026/000079972 9-15-000026-index.htm	FILER ERROR: Reported Assets using concept "us- gaap:AssetsNet"
Surna Inc.	10-Q	0001482541	0001493152-15-003740	http://www.sec.gov/Archive s/edgar/data/1482541/0001 49315215003740/00014931 52-15-003740-index.htm	ROUNDING ERROR: Rounding errors are not allowed per the SEC EFM. Should these be allowed?
Telco Cuba, Inc	10-Q	0001427644	0001427644-15-000054	http://www.sec.gov/Archive s/edgar/data/1427644/0001 42764415000054/00014276 44-15-000054-index.htm	FILER ERROR: Error in representing the XBRL document.
Zonzia Media, Inc.	10-Q	0000356870	0001019687-15-003200	http://www.sec.gov/Archive s/edgar/data/356870/00010 1968715003200/000101968 7-15-003200-index.htm	FILER ERROR: Error in representing the XBRL document.

LIST OF INDIVIDUAL INCONSISTENCIES AND RELATED DOCUENTATION (Follows below, one entity per page)

CPS TECHNOLOGIES CORP/DE/

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/814676/000081467615000039/0000814676-15-000039-index.htm}{}$

Filer used the concept "us-gaap:AssetsNet" to report the line item "Total assets" which is clearly an error.

Production equipment	8,267,761	8,085,095
Furniture and office equipment	409,792	404,856
Leasehold improvements		•
Total cost	9,509,963	759,819 9,249,770
10101 0001	3,503,503	3,243,110
Accumulated depreciation and amortization	(8,336,032)	(8,047,561)
Construction in progress	465,793	555,334
Net property and equipment	1,639,724	1,757,543
Deferred taxes, non-current portion	1,617,497	1,617,497
Total assets	13,353,184	12,648,516
Current liabilities:		
Accounts payable	4 005 405	4 252 442
Accrued expenses	1,806,435	1,352,418
Total current liabilities	920,994 2,727,429	1,049,616 2,402,034
Total current habilities	2,727,429	2,402,034
Commitments (note 9)		
Stockholders equity:		
Common stock, \$0.01 par value, authorized 20,000,000 and 15,000,000 shares; issued 13,406,292 and 13,293,092 shares; outstanding 13,195,841 and 13,144,489 shares; at June 27, 2015		
and December 27, 2014, respectively	134,063	132,931
Additional paid-in capital	35,117,510	34,763,698
Accumulated deficit	(24,127,945)	(24,315,564)
Less cost of 210,451 and 148,603 common shares repurchased at June 27, 2015 and December 27, 2014, respectively	(497,873)	(334,583
Total stockholders equity	10,625,755	10,246,482

Dynamic Gold Corp.

http://www.sec.gov/Archives/edgar/data/1304730/000117625615000317/0001176256-15-000317-index.htm

This is not really an error; however, technically this filer did not report "Assets", they reported one line item "Cash" and a human can imply the value of "Current assets" and "Assets" very easily. However, a machine-based process would have problems identifying the concept "Assets".

Given that a significantly more complex software algorithm and metadata would be necessary to properly determine the value of "Assets", it is suggested that the best resolution of this issue is to require a filer to report the concept "Assets" or both "Current assets" and "Assets". Alternatively, the filer could only report "Current assets" and then the value of "Assets" could be determined with a high level of reliability. The most reliability would occur if "Current assets" and "Assets" were both explicitly reported.

Period	[Axis]
2015-06-30	2014-06-30
372	8,096
8,745	8,971
9.895	9,850
925,005	816,450
(943,273)	(827,175
(8,373)	(875
372	8,096
	9,895 925,005 (943,273) (8,373)

First Choice Healthcare Solutions, Inc.

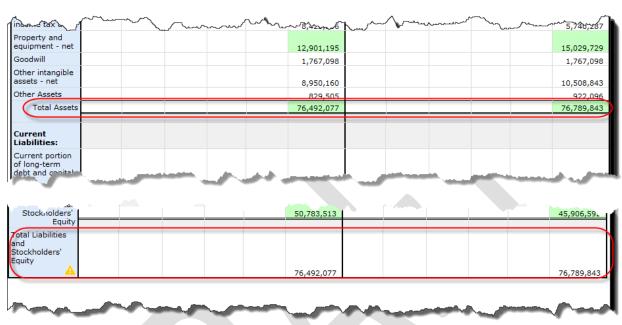
 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1416876/000114420415050171/0001144204-15-050171-index.htm}{}$

There is a discrepancy in the value of the concept "Assets" and "Liabilities and Equity". In the prior period the values were consistent with the business rule. This is highly likely a filer error. The expected concepts existed as anticipated.

munda Manual	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
Total assets	18,587,547	11,470,692
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities		
Accounts payable and accrued expenses	2,502,168	1,457,275
Stock based payable	147,500	537,750
Advances	353,000	224,000
Line of credit, short term Healthcare Solutions, Inc.	2,474,982	1.237.000
Non-controlling interest (Note 10)	(138,686)	0
Total equity (deficit)	1,026,718	(3,163,183)
Total liabilities and equity	18,733,531	11,470,692

Fonar Corporation

Filer used the concept "us-gaap:AssetsNet" to report the line item "Total assets" which is clearly an error.



Force Protection Video Equipment Corp.

http://www.sec.gov/Archives/edgar/data/1518720/000151116415000461/0001511164-15-000461-index.htm

Filer has a \$1 rounding error between the values of "Assets" and the value of "Liabilities and Equity". The expected concepts existed as anticipated.

It is noted when examining other relations that rounding errors exist in specific patterns. While rounding errors do not seem like a significant issue for this relation, if you consider the fact that such rounding errors if they existed in the detailed disclosures could pose problems for making use of information. Also, rounding errors could be \$1, \$1,000 (if a filer rounds to thousands), \$1,000,000 (if a filer rounds to millions), etc. And, what if the rounding error is \$2? Or \$3? Or \$5,000? Writing the rule to explain how such rounding errors should be processed would become rather complex and therefore it is highly likely different software applications would process such rounding errors differently. Whereas, if rounding errors were simply not allowed writing the rule would be trivial. The vast majority of filers do not have rounding errors on their primary financial statements. Disclosures have not been analyzed for rounding errors in detail.

	Period	Period [Axis]		
Statement of Financial Position	2015-07-31	2015-04-30		
Statement of Financial Position				
ASSETS				
Current Assets:				
Cash and cash equivalents	3,165	35,226		
Inventory	2,052			
Accounts receivable	6,303			
Other assets	45,850	25,350		
TOTAL CURRENT ASSETS	57,370	60,576		
PROPERTY AND EQUIPMENT				
Property and equipment	671			
TOTAL PROPERTY AND EQUIPMENT	671			
TOTAL ASSETS	58,041	60,576		
LIABILITIES AND STOCKHOLDERS' DEFICIT				
Current Liabilities:				
Accounts payable and accrued expenses	22,525	17,017		
Total Current Liabilities	22,525	17,017		
Stockholders' Equity				
Common stock	1,874	1,829		
Additional paid-in capital	299,809	254,854		
Accumulated Deficit	(266,166)	(213,124)		
Total Stockholders' Equity	35,517	43,559		
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	58,042	60,576		

Free Flow, Inc.

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1543652/000106594915000219/0001065949-15-000219-index.htm}{}$

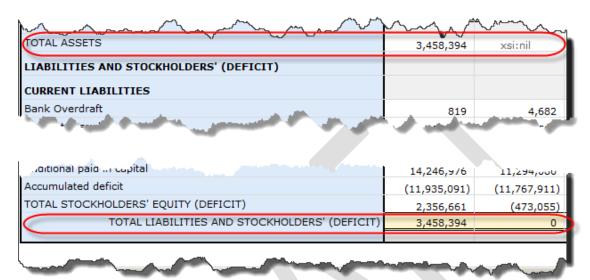
Rounding error. See detailed discussion under "Force Protection Video Equipment Corp."

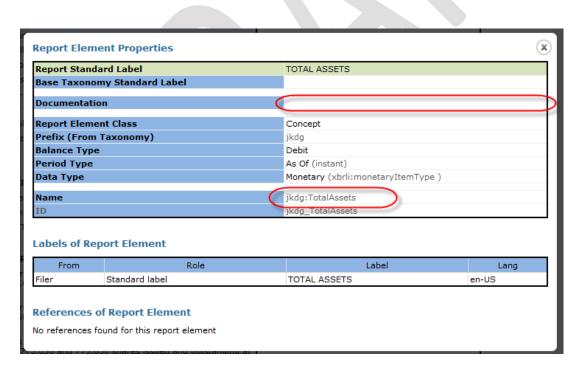
Trademark	250,000	250,000
Goodwill	1,570,000	
TOTAL OTHER ASSETS	1,820,000	250,000
TOTAL ASSETS	2,336,735	342,777
LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabiliti	A STATE OF THE PARTY OF	
	300,350	(31,039)
TOTAL STOCKHOLDERS' EQUITY I	300,330	(31,039)
TOTAL STOCKHOLDERS' EQUITY (DEFICIT)		

JunkieDog.com, Inc.

http://www.sec.gov/Archives/edgar/data/1514113/000126493115000285/0001264931-15-000285-index.htm

Filer erroneously created an extension concept "jkdg:TotalAssets" with no documentation or other justification for the extension. Very, very high probability that this extension is an error.





LVFAR Green Technology Corp.

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1506481/000121390015006959/0001213900-15-006959-index.htm}{}$

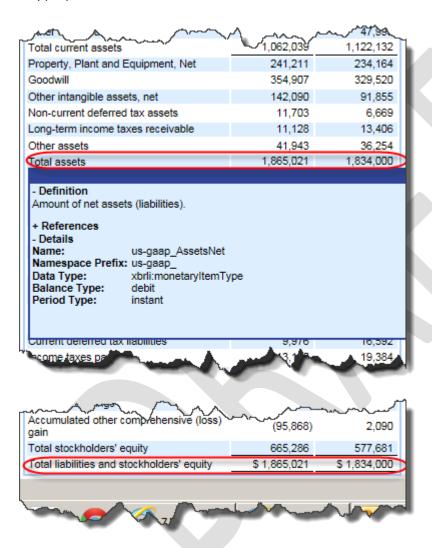
Filer did not explicitly report the line item "Assets" or "Current assets". See the detailed discussion on the filing "Dynamic Gold Corp."

	Period	[Axis]
Balance Sheets [Abstract]	2015-07-31	2014-10-31
Balance Sheets [Abstract]		
Assets		
Current Assets		
Cash	70	214
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accrued Liabilities	24,374	15,482
TOTAL LIABILITIES	24,374	15,482
Stockholders' Deficit		
Preferred stock, \$.001 par value, 30,000,000 shares authorized; no shares issued and outstanding	xsi:nil	xsi:nil
Common stock, \$.001 par value, 100,000,000 shares authorized; 1,000,000 shares issued and outstanding	1,000	1,000
Additional paid-in capital	244,301	182,323
Accumulated deficit	(269,605)	(198,591)
TOTAL STOCKHOLDERS' DEFICIT	(24,304)	(15,268)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	70	214

PAREXEL INTERNATIONAL CORP

http://www.sec.gov/Archives/edgar/data/799729/000079972915000026/0000799729-15-000026-index.htm

Filer used the concept "us-gaap:AssetsNet" to report the line item "Total assets" which is clearly inappropriate.



Surna Inc

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1482541/000149315215003740/0001493152-15-003740-index.htm}{}$

Rounding error. See detailed discussion under "Force Protection Video Equipment Corp."

,564 ,379 ,292
,292
,292
- 1
828
,577)
,752)
,292

Telco Cuba, Inc.

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1427644/000142764415000054/0001427644-15-000054-index.htm}{}$

FILER ERROR in creation of the XBRL document. The wrong fact value was provided for the line item "Liabilities and equity".

Statement of Financial Position		
ASSETS		
CURRENT ASSETS:		
Cash	2	2
TOTAL CURRENT ASSETS	2	2
MINERAL RIGHTS AND PROPERTIES		
Working Interest in oil & gas property	800,000	800,000
Oil field equipment	1,200,000	1,200,000
TOTAL ASSETS	2,000,002	2,000,002
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
CURRENT LIABILITIES:		
Accounts Payable, Current	99,982	101,390
Accrued Liabilities, Current	291,364	271,596
Accrued payroll	1,319,194	1,319,194
Convertible debentures	202,555	241,925
Notes payable	283,332	283,332
Due to former CEO	16,022	17,476
Due to Related Parties, Noncurrent	1,384	1,384
Derivative liability	192,123	192,123
TOTAL CURRENT LIABILITIES	2,405,956	2,428,420
STOCKHOLDERS' EQUITY (DEFICIT)		
Preferred A Stock	3	3
Preferred B Stock	85	88
Preferred C Stock to be issued	250	250
Common Stock	40,438	15,135
Additional paid-in capital	12,896,105	12,381,235
Accumulated Other Comprehensive Income (Loss), Net of Tax	7,475	4,612
Deficit accumulated during the exploration stage	(14,850,560)	(14,829,491
TOTAL STOCKHOLDERS' EQUITY (DEFICIT)	(1,905,954)	(2,428,418
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	2	2

ASSETS		May 31, 2015	No	vember 30, 2014
CURRENT ASSETS:				
Cash	\$	2	\$	2
Prepaid expenses				
TOTAL CURRENT ASSETS		2		2
SSETS HELD FOR RESALE				
Working Interest in Grand Chenier oil & gas prospect		800,000		800,000
Oil field equipment		1,200,000		1,200,000
OTAL ASSETS HELD FOR RESALE		2,000,000		2,000,000
TOTAL ASSETS	<u></u>	2,000,002	<u> </u>	2,000,002
LIABILITIES AND STOCKHOLDERS' DEFICIT				
CURRENT LIABILITIES:				
Accounts payable	S	99,982	S	101,390
Accrued expenses		291.364		271,596
Accrued payroll		1.319.194		1.319.194
Convertible debentures (net of debt discount of \$0 and \$0)		202,555		241.925
Notes payable (net of debt discount of \$0 and \$0)		283,332		283,332
Due to former CEO		16,022		17,476
Due to officers		1,384		1,384
Derivative liability		192,123		192,123
TOTAL CURRENT LIABILITIES		2,405,956		2,428,420
STOCKHOLDERS' DEFICIT:				
Series A Preferred Stock, \$.001 par value; authorized share	S			
- 100,000 shares; 3,000 and 3,000 issued and outstanding		3		3
Series B Preferred Stock, \$.001 par value; authorized share	s			
- 100,000 shares; 84,500 and 87,500 issued and outstanding		85		88
Series C Preferred Stock, \$.001 par value; authorized share	S			
- 100,000 shares; 250,000 to be issued		250		250
Common stock, \$.001 par value; authorized shares -				
500,000,000 shares; 40,438,136 and 15,135,231 shares issued ar	ıd			
outstanding		40,438		15,135
Additional paid-in capital		12,896,105		12,381,235
Cumulative Foreign Currency Translation Adjustment		7,475		4,612
Deficit accumulated during the exploration stage		(14,850,560)		(14,829,491)
TOTAL STOCKHOLDERS' DEFICIT		(1,905,954)		(2,428,418)
	S	2,000,002	\$	2,000,002

Zonzia Media, Inc.

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/356870/000101968715003200/0001019687-15-003200-index.htm}{\text{http://www.sec.gov/Archives/edgar/data/356870/000101968715003200/0001019687-15-003200-index.htm}$

The HTML document is correct, filer made an error in representing the fact "Assets":

	Period [Axis]	
Statement of Financial Position [Abstract]	2015-06-30	2014-12-31
Statement of Financial Position [Abstract]		
ASSETS		
Current Assets		
Cash	9,173	208
Prepaid professional fees	5,000	0
Total assets	14,173	208
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabilities		
Accounts payable	775,944	710,769
Accrued expenses	362,200	690,247
Related party accounts payable	0	340,163
Promissory notes payable	70,000	0
Accrued compensation	269,917	495,167
Accrued interest	668	0
Total current liabilities	1,478,729	2,236,346
Stockholders' Equity (Deficit)		
Preferred stock, \$0.001 par value, 200,000,000 shares authorized and none issued and outstanding at June 30, 2015 and December 31, 2014	0	0
Common stock, \$0.001 par value, 2,000,000,000 shares authorized and 227,640,975 and 758,065,119 shares issued and outstanding at June 30, 2015 and December 31, 2014, respectively	227,641	758,065
Additional paid in capital	98,672,757	22,923,087
Accumulated deficit	(100,359,954)	(25,917,290)
Total stockholders' equity (deficit)	(1,459,556)	(2,236,138)
Total liabilities and stockholders' equity (deficit)	19,173	208

ZONZIA MEDIA, INC. (formerly HDIMAX Media, Inc. and Indigo-Energy, Inc.) CONDENSED BALANCE SHEETS

	June 30, 2015 (unaudited)		December 31, 2014	
<u>ASSETS</u>				
Current Assets Cash	s	9,173	S	208
Prepaid professional fees	3	5,000	3	208
repaid professional rees	_	2,000	_	
Total current assets		14,173		208
Other Assets				
Other assets		5,000		
6.	•	10 172	S	200
Total assets	3	19,173	3	208
LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)				
the state of the s				
'urrent'	للسنم		~~	-
Total stockholders' equity (deficit)		(1,459,556)		(2,256,138)
Total stockholders equity (denote)		(2,155,550)		(2,250,150)
Total liabilities and stockholders' equity (deficit)	\$	19,173	S	208
			_	

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