XBRL US Center for Data Quality

Data Quality Committee Guidance and Validation Rules
Public Exposure and Comment – v4 and v5
Comments Received as of September 6, 2017

- DQC_0008 Reversed Calculation
    - *No comments received*
- DQC_0011 Dimensional Relationships
    - *No comments received*
- DQC_0015 Negative Values
    - *No comments received*
- DQC_0043 Incorrect Calculation Weights in Operating Cash Flows
    - *No comments received*
- DQC_0044 Accrual Items used in Investing/Financing Cash flow Reconciliation
    - *No comments received*
- DQC_0045 Movement of Concepts between Calculation Trees
    - *No comments received*
- DQC_0046 Inappropriate Calculation Descendent
    - *No comments received*
- DQC_0047 Calculation Descendants with No Balance Type
    - Some filers disclose a subtotal before changes in assets and liabilities in the indirect cash flow. There is no UGT element to tag this subtotal, therefore an extension with no balance type was created (such as NetCashProvidedByUsedInOperatingActivitiesBeforeChangesInAssetsAndLiabilit ies). Pease see attached example (below). This extension should not have a balance type, because net income (loss) is a credit and net cash provided by (used in) operating activities is a natural debit in the cash flow – the two items could not be added if a balance type was assigned on the total. Please consider excluding extensions with no balance type from this rule.
    - Please see the SEC's comment on including "extraneous subtotals" on statements of cash flows in this comment letter: https://www.sec.gov/Archives/edgar/data/1100270/000000000140633 36/filename1.pdf. XBRL errors don't generally determine an entity's disclosure and reporting conventions, but perhaps an error raised as it pertains to this

specific issue would be helpful to filers who might consider this method of reporting.

- DQC_0048 Required Calculation Parent Element in the Cash Flow Statement
  - *No comments received*
- DQC_0049 Single Calculation Tree for Change in Cash Flows
  - *No comments received*
- DQC_0051 Before Tax Items
  - Documentation issues in two places above where IncomeLossIncludingPortionAttributableToNoncontrollingInterest is repeated twice instead of IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItems NoncontrollingInterest
- DQC_0052 Member Values
  - *No comments received*
- DQC_0053 Excluded Members from an Axis
  - *No comments received*
- DQC_0054 Excluded Dimensions from a Table
  - *No comments received*
- DQC_0055 Required Member on An Axis
  - *No comments received*
- DQC_0057 Cash Flow Opening and Closing Balances
  - *No comments received*
- DQC_0060 Element Dependence for Specific Elements
  - Will you also deprecate XBRL.US Best Practice Guidance 1.1.8 Cash Flow from Operating Activities? This guidance appears to contradict this rule.
  - I see the message was updated to start with: "This rule reflects updated guidance from the data quality committee which contradicts with historical rules", but the documentation for the "Message template" wasn't updated above. In addition, https://xbrl.us/guidance/cash-flow-from-operating-activities/ is still an active link. This new rule will impact roughly 600 of our clients and will require extensive time for rework. Does XBRL.US plan to either deprecate the contradictory guidance 1.1.8 or rethink and potentially delay the release of rule 60? Also, we maintain our own proprietary validations for 1.1.8 and require time to adequately develop, test, and release any potential changes prior to Q3. Thank you for your consideration in this regard.
- DQC_0061 Cash Flow Continuing Operations Elements not Used
  - *No comments received*
- DQC_0062 No Fact Value for Change in Cash
  - *No comments received*
- DQC_0065 Interest Paid Net (Operating) Not on Cash Flow

o Some filers disclose the gross interest paid and capitalized interest separately. Please consider adjusting the rule to allow InterestPaid be used when InterestPaidCapitalized is also disclosed.

DQC_0047 Calculation Descendants with No Balance Type Comment Example

| | Quarter ended | |
	March 31, 2017	April 1, 2016
Cash flows from operating activities:		
Net income attributable to Almost Family, Inc.	$ 3,633	$ 3,917
Net (gain) loss attributable to noncontrolling interests	(760)	190
Consolidated net income	4,393	3,727
Adjustments to reconcile income to net cash provided by operating activities:		
Depreciation and amortization	1,533	985
Provision for uncollectible accounts	3,564	3,845
Stock-based compensation	767	717
Loan cost amortization	250	65
Deferred income taxes	1,458	2,166
	11,965	11,505
Change in certain net assets and liabilities, net of the effects of acquisitions:		
Accounts receivable	(9,536)	(3,571)
Prepaid expenses and other current assets	(1,009)	(257)
Other assets	(721)	(334)
Accounts payable and accrued expenses	6,332	(1,735)
Net cash provided by operating activities	7,031	5,608
Cash flows from investing activities:		
Capital expenditures	(895)	(969)
Transaction deposit	128,930	—
Acquisitions, net of cash acquired	(129,144)	(24,229)
Net cash used in investing activities	(1,109)	(25,198)
Cash flows from financing activities:		
Credit facility borrowings	55,276	78,011
Credit facility repayments, net	(200,461)	(58,626)
Proceeds from stock offering, net	143,937	—
Proceeds from stock option exercises	1,143	—
Purchase of common stock in connection with share awards	(2,036)	(396)
Tax impact of share awards	—	214
Net cash provided by (used in) financing activities	(2,141)	19,203
Net increase (decrease) in cash and cash equivalents	3,781	(387)
Cash and cash equivalents at beginning of period	10,110	7,522
Cash and cash equivalents at end of period	$ 13,891	$ 7,135