

## DeCoria, Maichel & Teague, P.S. (Spokane)

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Generator	Auditor	CIK	Entity Registrant Name	Total	EntityComments
Ez-XBRL	DeCoria, Maichel & Teague, P.S. (Spokane)	0001450390	BAKKEN RESOURCES INC	1	CFE: Reported fact us-gaap:LiabilitiesCurrent as NIL, but it should have a value per detailed items.
Advanced Computer Innovations	DeCoria, Maichel & Teague, P.S. (Spokane)	0000752294	Electronic Systems Technology Inc	1	CFE: Inappropriate use of concept us-gaap:CostOfServices as part of operating expenses.
GoXBRL	DeCoria, Maichel & Teague, P.S. (Spokane)	0001643194	DD's Deluxe Rod Holder, Inc.	1	CFE: Inappropriate concept used to represent operating income (loss), us-gaap:IncomeLossFromContinuingOperations
Advanced Computer Innovations	DeCoria, Maichel & Teague, P.S. (Spokane)	0001030192	New Jersey Mining Company	1	CFE: Facts us-gaap:NetIncomeLoss and us-gaap:ProfitLoss report the same values; but there is also an explicitly reported noncontrolling interest.
Advanced Computer Innovations	DeCoria, Maichel & Teague, P.S. (Spokane)	0000711034	Thunder Mountain Gold Inc	2	CFE: Reversed equity concepts.

## BAKKEN RESOURCES INC

<http://www.sec.gov/Archives/edgar/data/1450390/000120677417000077/0001206774-17-000077-index.htm>

The fact "Total current liabilities" is reported incorrectly in both the XBRL-based statement and the HTML-based statement. Total Current Liabilities should be reported as 298,620 but is reported as 0.

<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>			
<b>CURRENT LIABILITIES:</b>			
Accounts payable		44,308	134,810
Accrued liabilities		159,725	165,108
Royalty payable to related party		94,587	xsi:nil
Income tax payable		xsi:nil	944,374
	<b>Total Current Liabilities</b>	xsi:nil	1,244,292
	<b>Total Liabilities</b>	298,620	1,244,292
<b>COMMITMENTS AND CONTINGENCIES (see Note 7)</b>		xsi:nil	xsi:nil
<b>STOCKHOLDERS' EQUITY:</b>			
Preferred stock, \$.001 par value, 10,000,000 shares authorized, none issued or outstanding		xsi:nil	xsi:nil

us-gaap:LiabilitiesCurrent

<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>			
<b>CURRENT LIABILITIES:</b>			
Accounts payable		\$ 44,308	\$ 134,810
Accrued liabilities		159,725	165,108
Royalty payable to related party		94,587	-
Income tax payable		-	944,374
	<b>Total Current Liabilities</b>	-	1,244,292
	<b>Total Liabilities</b>	298,620	1,244,292
<b>COMMITMENTS AND CONTINGENCIES (see Note 7)</b>			
<b>STOCKHOLDERS' EQUITY:</b>			
Preferred stock, \$.001 par value, 10,000,000 shares authorized, none issued or outstanding		-	-
Common stock, \$.001 par value, 100,000,000 shares authorized, 56,735,350 shares issued and outstanding		56,735	56,735
Additional paid-in capital		3,510,562	3,510,766

## DD's Deluxe Rod Holder, Inc.

<http://www.sec.gov/Archives/edgar/data/1643194/000105652017000022/0001056520-17-000022-index.htm>

This XBRL-based report has two errors. First, the concept “us-gaap:IncomeLossFromContinuingOperations” which is an AFTER TAX concept was used to represent a BEFORE TAX line item. The correct concept is “us-gaap:OperatingIncomeLoss”.

Income Statement [Abstract]	Period [Axis]	
	2016-01-01 -	2015-01-01 -
<b>Income Statement [Abstract]</b>		
<b>OPERATING EXPENSE</b>		
Legal and professional fees	25,965	19,980
Accounting and audit	16,600	18,270
Transfer agent and public company expense	4,053	700
General and administrative	888	403
<b>TOTAL OPERATING EXPENSE</b>	<b>47,506</b>	<b>39,353</b>
<b>LOSS FROM OPERATIONS</b>	<b>(47,506)</b>	<b>(39,353)</b>
<b>OTHER EXPENSE</b>		
Interest expense	2,021	xsi:nil
<b>TOTAL OTHER EXPENSE</b>	<b>2,021</b>	<b>xsi:nil</b>
<b>NET LOSS</b>	<b>(49,527)</b>	<b>(39,353)</b>
<b>NET LOSS PER SHARE - BASIC AND DILUTED</b>	<b>(0.01)</b>	<b>(0.04)</b>
<b>WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING - BASIC AND DILUTED</b>	<b>3,672,131</b>	<b>1,000,000</b>

Report Element Properties	
Report Standard Label	LOSS FROM OPERATIONS
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 (xbri:monetaryItemType )
Name	us-gaap:IncomeLossFromContinuingOperations
ID	us-gaap_IncomeLossFromContinuingOperations

Second, the concept “us-gAAP:IncomeLossFromDiscontinuedOperationsNetOfTax” was erroneously used to represent the line item “Net loss” in the statement of shareholders equity. Two things are incorrect. The existing concept conflicts with the income statement and what appears to be going on is that the same concept per the income statement for that line item should be used.

Reporting Entity [Axis]		0001643194 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> )			
		2016-01-01 - 2016-12-31			
		Equity Components [Axis]			
Statement [Line Items]	Common Stock	Additional Paid-In Capital	Retained Earnings / Accum...	Equity Component [Domain]	Common
Common stock issued for cash	3,000	27,000	0	30,000	
Common stock issued for cash, in shares	3,000,000				
<b>Net loss</b>	0	0	(49,527)	<b>(49,527)</b>	
Balance	4,000	36,000	(97,121)	(57,121)	
Balance, in shares	4,000,000				1

  

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001643194 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> )
Period [Axis]	2016-01-01 - 2016-12-31
Equity Components [Axis]	Equity Component [Domain]
Concept	Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest
Name (From Taxonomy)	<b>IncomeLossFromDiscontinuedOperationsNetOfTax</b>
Prefix (From Taxonomy)	<b>us-gaap</b>
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	-49527

## Electronic Systems Technology Inc

<http://www.sec.gov/Archives/edgar/data/752294/000105291817000121/0001052918-17-000121-index.htm>

The use of the following two concept is illogical because they contradict one another and because the WHOLE/PART relation between these two concepts is incorrect.

Fact determination of fac:CostOfRevenue		
1	us-gaap:CostOfRevenue	-
2	us-gaap:CostOfGoodsAndServicesSold	-
3	us-gaap:CostOfServices	-436,209
4	us-gaap:CostOfGoodsSold	-
5	us-gaap:CostOfGoodsSoldExcludingDepreciationDepletionAndAmortization	-
19	us-gaap:CostOfGoodsSoldDirectMaterials	-
20	us-gaap:ExplorationExpenseMining	-
21	us-gaap:DirectCostsOfHotels	-
22	us-gaap:TechnologyServicesCosts	677,166

The second concept was used on the income statement.

Income statement	Period [Axis]	
	2016-01-01 -	2015-01-01 -
	us-gaap:TechnologyServicesCosts	
<b>Income statement</b>		
SALES - NET	1,489,889	1,550,584
COST OF SALES	677,166	701,683
GROSS PROFIT	812,722	848,901
OPERATING EXPENSES	1,041,041	1,186,983
OPERATING LOSS	(228,319)	(338,082)
<b>OTHER INCOME</b>		
Interest income	11,923	11,239
TOTAL OTHER INCOME	11,923	11,239
NET LOSS BEFORE INCOME TAXES	(216,396)	(326,843)
FEDERAL INCOME TAX BENEFIT	75,700	88,470
NET LOSS AFTER INCOME TAXES	(140,696)	(238,373)
BASIC AND DILUTED LOSS PER SHARE	(0.03)	(0.05)
OUTSTANDING BASIC AND DILUTED WEIGHTED AVERAGE SHARES	5,090,487	5,158,667

The first concept was used in the following disclosure:

Rendering



Reporting Entity [Axis]

0000752294 (<http://www.sec.gov/CIK>)

Report Element

Properties

Occ

Details

Details

- Advertising Expense
- Other General and Administrative Expense
- Depreciation
- General Insurance Expense
- Supplies Expense
- General and administrative
- Distribution Fees
- Professional Fees
- Equipment Expense
- Compensation
- Taxes and Licenses
- Communication
- Other General Expense
- Travel and Entertainment Expense
- Costs and Expenses
- Cost of Services**
- OPERATING EXPENSES

<b>Documentation:</b>	Total costs related to services rendered by an en
<b>Report Element Class</b>	Concept
<b>Prefix (From Taxonomy)</b>	us-gaap
<b>Balance Type</b>	Debit
<b>Period Type</b>	For Period (duration)
<b>Data Type</b>	Monetary (xbrli:monetaryItemType)
<b>Name</b>	us-gaap:CostOfServices
<b>ID</b>	us-gaap_CostOfServices

Labels of Report Element

From	Role	Label
File	Standard label	Cost of Services

	28,522	38,800
	46,483	45,352
	1,477,250	1,522,920
	(436,209)	(335,937)
	1,041,041	1,186,983

## New Jersey Mining Company

<http://www.sec.gov/Archives/edgar/data/1030192/000105291817000196/0001052918-17-000196-index.htm>

The concepts used to represent the line items “Net loss” and “Net loss attributable to New Jersey Mining Company” are incorrect. The line item “Net loss” uses the concept “us-gaap:NetIncomeLoss” which relates to the net income attributable to the PARENT. The correct concept is “us-gaap:ProfitLoss” which is correctly used in the statement of changes in equity.

The line item “Net loss attributable to New Jersey Mining Company” uses an extension concept created, but should use the concept “us-gaap:NetIncomeLoss” which is the net income attributable to the parent.

(Gain) on forfeiture of milling advance		(125,000)
Impairment of mineral property		95,598
Total operating expenses	1,574,416	2,335,245
Operating income (loss)	(1,029,665)	(444,072)
<b>Other (income) expense:</b>		
Timber revenue		
	Used: us-gaap:NetIncomeLoss	
	Should be: us-gaap:ProfitLoss	
Timber expense	(130,574)	(51,815)
Timber expense	6,838	9,707
Royalties and other	6,716	
Gain on remeasurement of previously held equity interest		
Interest income		
	Used: fil:NetIncomeLossAttributableToParent	
	Should be: us-gaap:NetIncomeLoss	
Interest expense	80,538	22,722
Change in fair value of forward gold contracts	296,098	
Amortization of discount on note payable	84,370	27,350
Total other (income) expense	331,343	(161,984)
Net loss	(1,361,008)	(282,088)
Net income (loss) attributable to non-controlling interests	15,708	(36,314)
Net loss attributable to New Jersey Mining Company	(1,376,716)	(245,774)
Net loss per common share-basic and diluted	0.01	0

Note that the concept “us-gaap:ProfitLoss” is used correctly in the statement of change in equity and already exists.

Reporting Entity [Axis]	0001030192 (http://www.sec.gov)		
Statement [Line Items]	Period [Axis]		
	1		
	[		
	Non-controlling Interests	Equity Component	Common Stock Shares
Stockholders' equity	3,207,240	5,816,547	
Shares issued			91,769,149
<b>Fact Characteristics and Properties</b>			
Properties		Occurrences	
Characteristic, trait or fact	Value of characteristic, trait, or fact		
Reporting Entity	0001030192 (http://www.sec.gov/CIK)		
Period [Axis]	2016-01-01 - 2016-12-31		
Equity Components [Axis]	Equity Component		
Concept	Net loss {1}		
Name (From Taxonomy)	ProfitLoss		
Prefix (From Taxonomy)	us-gaap		
Balance Type	Credit		
Period Type	For Period (duration)		
Data Type	Monetary		
Fact Value	-1361008		
Net contribution of non-controlling interest in Mill JV	4,330	4,330	
Stock options granted to directors			
Net loss	15,708	(1,361,008)	
Stockholders' equity	3,149,812	5,145,944	



# Thunder Mountain Gold Inc

<http://www.sec.gov/Archives/edgar/data/711034/000105291817000172/0001052918-17-000172-index.htm>

This filer reversed the equity concepts that were used. These two concepts should be switched:

		126,576	1,076
	Total current liabilities	980,925	746,900
Accrued reclamation costs		65,000 <sup>2</sup>	xsi:nil <sup>2</sup>
	Total liabilities	1,045,925	746,900
Commitments and Contingencies			
<b>Stockholders' Equity</b>	<b>us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest</b>		
Preferred stock; \$0.0001 par value; 100,000 shares authorized; no shares issued or outstanding		0	0
Common stock; \$0.001 par value; 2,000,000 shares authorized, 54,680,579 and 44,167,549, respectively, shares issued and outstanding		54,681	44,168
Additional paid-in capital		5,350,513	4,193,797
Less: 11,700 shares of treasury stock, at cost		(24,200)	(24,200)
Accumulated deficit		(5,484,806)	(4,441,489)
Total Thunder Mountain Gold, Inc stockholders' equity (deficit)		(103,812)	(227,724)
Noncontrolling interest in Owyhee Gold Trust		178,702 <sup>2</sup>	xsi:nil <sup>2</sup>
Total stockholders' equity (deficit)		74,890	(227,724)
Total liabilities and stockholders' equity (deficit)			
	<b>us-gaap:StockholdersEquity</b>		

This concept is for equity of the parent + noncontrolling interest:

Report Element Properties	
<b>Report Standard Label</b>	Total Thunder Mountain Gold, Inc stockholders' equity (deficit)
<b>Base Taxonomy Standard Label</b>	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest
<b>Documentation</b>	Amount of stockholders' equity (deficit), net of receivables from officers, directors, owners, and affiliates of the entity, attributable to both the parent and noncontrolling interests. Amount excludes temporary equity. Alternate caption for the concept is permanent equity.
<b>Report Element Class</b>	Concept
<b>Prefix (From Taxonomy)</b>	us-gaap
<b>Balance Type</b>	Credit
<b>Period Type</b>	As Of (instant)
<b>Data Type</b>	Monetary (xbrli:monetaryItemType )
<b>Name</b>	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
<b>ID</b>	us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest

This concept is for the equity attributable to the parent:

Report Element Properties	
Report Standard Label	Total stockholders' equity (deficit)
Base Taxonomy Standard Label	Stockholders' Equity Attributable to Parent
Documentation	Total of all stockholders' equity (deficit) items, net of receivables from officers, directors, owners, and affiliates of the entity, which are attributable to the parent. The amount of the economic entity's stockholders' equity attributable to the parent excludes the amount of stockholders' equity which is allocable to that ownership interest in subsidiary equity which is not attributable to the parent (noncontrolling interest, minority interest). This excludes temporary equity and is sometimes called permanent equity.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary (xbri:monetaryItemType )
Name	us-gaap:StockholdersEquity
ID	us-gaap_StockholdersEquity