

# Analyzing Roll up Relations of US GAAP Financial Reports

## (FY 2017 10-Ks)

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**ABSTRACT:** This document provides information on how to analyze the roll up relations of US GAAP financial reports that have been submitted to the Securities and Exchange Commission by public companies. A Microsoft Access database and Excel spreadsheets have been provided as well as the code to extract information from the XBRL-based reports themselves.

### INTRODUCTION

Microsoft Access Database with data: [http://www.xbrlsite.com/2018/10K/Relations\\_US-GAAP-2017.zip](http://www.xbrlsite.com/2018/10K/Relations_US-GAAP-2017.zip)

Query relations for a specific REPORTING STYLE.

ParentConcept	ChildConcept	CountOfID	ReportingStyle
us-gaap:Assets	us-gaap:AssetsCurrent	1759	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:PropertyPlantAndEquipmentNet	1588	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:OtherAssetsNoncurrent	1154	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:Goodwill	956	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:IntangibleAssetsNetExcludingGoodwill	733	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:FiniteLivedIntangibleAssetsNet	274	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:DeferredTaxAssetsNetNoncurrent	263	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:DeferredTaxAssetsLiabilitiesNetNoncurrent	164	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:DeferredIncomeTaxAssetsNet	110	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:AssetsNoncurrent	99	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InvestmentsInAffiliatesSubsidiariesAssociatesAndJointVentures	93	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:OtherAssets	83	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:RestrictedCashAndCashEquivalentsNoncurrent	80	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:LongTermInvestments	74	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:EquityMethodInvestments	74	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:DepositsAssetsNoncurrent	59	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:DisposalGroupIncludingDiscontinuedOperationAssetsNoncurrent	55	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:OtherIntangibleAssetsNet	48	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:CashAndCashEquivalentsAtCarryingValue	42	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:IntangibleAssetsNetIncludingGoodwill	41	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:NotesAndLoansReceivableNetNoncurrent	37	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:CapitalizedComputerSoftwareNet	37	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	31	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:MarketableSecuritiesNoncurrent	31	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:DeferredCosts	27	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNoncurrent	27	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:DueFromRelatedPartiesNoncurrent	25	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:AccountsReceivableNetCurrent	23	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:PrepaidExpenseCurrent	22	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:AvailableForSaleSecuritiesNoncurrent	22	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:IndefiniteLivedIntangibleAssetsExcludingGoodwill	22	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:DeferredFinanceCostsNoncurrentNet	22	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:Cash	21	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:PrepaidExpenseNoncurrent	18	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:SecurityDeposit	17	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:DeferredTaxAssetsLiabilitiesNet	16	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:OtherAssetsCurrent	16	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:RestrictedCashAndInvestmentsNoncurrent	16	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:AccountsReceivableNetNoncurrent	15	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:CostMethodInvestments	15	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:Investments	14	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:DefinedBenefitPlanAssetsForPlanBenefitsNoncurrent	14	COMID-BSC-CF1-ISM-EMIB-OILY-SPEC6

Reporting styles: This is information about US GAAP Reporting Styles:

<http://www.xbrlsite.com/2018/10K/US-GAAP-Reporting-Styles.pdf>

You can DRILL DOWN all the way back to the XBRL instance from which the information came:

ParentConcept	ChildConcept	Network	LinkToXBRLInstance	ReportingStyle
us-gaap:Assets	us-gaap:InventoryNet	http://activecare.com/20160930/role/Idr_ConsolidatedBalanceSheets	http://www.sec.gov/Archives/edgar/data/142896/00010969061700028/acar-20160930.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://bitmis/20170630/role/Idr_StatementOfFinancialPosition	http://www.sec.gov/Archives/edgar/data/1678848/000167884817000018/bitmis-20170630.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.chicagorivet.com/20171231/role/Idr_ConsolidatedBalanceSheets	http://www.sec.gov/Archives/edgar/data/19871/000119312518089128/cv-20171231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://csentera.innvent.com/role/Idr_ConsolidatedBalanceSheets	http://www.sec.gov/Archives/edgar/data/1679063/00011442041801883/csee-20171231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://vgabri.com/20170331/role/Idr_CONSOLIDATEDBALANCESHEETS	http://www.sec.gov/Archives/edgar/data/647464/000109690617000447/vgab-20170331.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://dyonatics.com/20170630/role/Idr_CondensedConsolidatedBalanceSheets	http://www.sec.gov/Archives/edgar/data/720875/000109690617000628/dynt-20170630.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://ecosystems.company/role/BalanceSheets	http://www.sec.gov/Archives/edgar/data/1493174/000149315217010540/eces-20170531.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.eternityhealthcare.com/role/Idr_ConsolidatedBalanceSheets	http://www.sec.gov/Archives/edgar/data/1437822/000121390017000870/etah-20170430.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://gargooba.inc.com/role/BalanceSheets	http://www.sec.gov/Archives/edgar/data/1513409/00016815817000650/garg-20161130.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.greenkraftinc.com/20161231/role/Idr_GREENKRAFTINCBalanceSheets	http://www.sec.gov/Archives/edgar/data/1988529/000151164170000237/gkrt-20161231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://grotevxl.com/20161231/role/Idr_CONSOLIDATEDBALANCESHEETS	http://www.sec.gov/Archives/edgar/data/1456212/000109690617000240/grote-20161231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.hdview.com/20161231/role/Idr_HDVIEW960INCCONSOLIDATEDBalanceSheets	http://www.sec.gov/Archives/edgar/data/1651736/000151164170000151/hdvw-20161231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.hocacquisitions.com/role/BalanceSheets	http://www.sec.gov/Archives/edgar/data/1435224/000157582170000090/hocp-20161231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://igambit.com/20161231/role/Idr_IGAMBITINCCONSOLIDATEDBALANCESHEETSDECEMBER312016	http://www.sec.gov/Archives/edgar/data/1479681/000132152470000461/igmb-20161231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.levstavra.com/role/BusinessSegmentInformationDetails	http://www.sec.gov/Archives/edgar/data/94845/00009484518000013/visv-20171126.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.mksinst.com/taxonomy/role/DisclosureBusinessSegmentGeographicAreaProductAnd	http://www.sec.gov/Archives/edgar/data/1049502/00011932518062607/mksi-20171231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.ngfcm.com/20160930/role/Idr_ConsolidatedBalanceSheets	http://www.sec.gov/Archives/edgar/data/1590715/000159071517000006/ngfcm-20160930.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.probeiglobal.com/20161231/role/Idr_StatementOfFinancialPosition	http://www.sec.gov/Archives/edgar/data/1329406/000132940617000034/prob-20161231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.rjentertainment.com/20171231/taxonomy/role/StatementCONSOLIDATEDBALANCESHEETS	http://www.sec.gov/Archives/edgar/data/1546381/000156495018006092/rje-20171231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://remaro/20170731/role/Idr_StatementOfFinancialPosition	http://www.sec.gov/Archives/edgar/data/1678746/000167874617000012/remaro-20170731.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.sallybeautyholdings.com/role/DisclosureParentIssuersGuarantorAndNonGuarantorC	http://www.sec.gov/Archives/edgar/data/1368458/000104746917007074/sbh-20170930.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://Temir/20170831/role/Idr_StatementOfFinancialPosition	http://www.sec.gov/Archives/edgar/data/1685237/000168523717000007/temir-20170831.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://Sector8.com/20170331/role/Idr_CONSOLIDATEDBALANCESHEETS	http://www.sec.gov/Archives/edgar/data/925461/000109690617000466/sect-20170331.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://sunw/20161231/role/Idr_ConsolidatedBalanceSheets	http://www.sec.gov/Archives/edgar/data/1434477/00015516937000077/sunw-20161231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.trin.net/role/Idr_ConsolidatedBalanceSheets	http://www.sec.gov/Archives/edgar/data/99780/00009978018000027/trn-20171231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.trin.net/role/FinancialStatementsForGuarantorsOfSeniorNotesBalanceSheet	http://www.sec.gov/Archives/edgar/data/99780/00009978018000027/trn-20171231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.vitalitybio.com/role/Idr_StatementOfFinancialPosition	http://www.sec.gov/Archives/edgar/data/1438943/000143894317000271/vbio-20170331.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://www.vitalitybio.com/role/BalanceSheets	http://www.sec.gov/Archives/edgar/data/1438943/000143894317000271/vbio-20170331.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://winhaxbrl.com/20170331/role/Idr_CONSOLIDATEDBALANCESHEETS	http://www.sec.gov/Archives/edgar/data/1584057/000109690617000464/winh-20170331.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://Zantex/20170831/role/Idr_StatementOfFinancialPosition	http://www.sec.gov/Archives/edgar/data/1884508/000188450817000010/zantex-20170831.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6
us-gaap:Assets	us-gaap:InventoryNet	http://zeventures.com/role/BalanceSheets	http://www.sec.gov/Archives/edgar/data/1646188/00016157418002144/cv00164188-20171231.xml	COMID-BSC-CFI-ISM-HEMIB-OILY-SPEC6

You can look up the name of the company in the InternalDashboard table:

ID	CIK	AccessionNumber	EntityRegistrantName	LinkToXBRLInstance
824738	0001011509	0001558370-18-001416	Golden Minerals Co	http://www.sec.gov/Archives/edgar/data/1011509/000155837018001416/aumn-20171231.xml
826470	0001558465	0001437749-18-005768	Petrogross, Inc.	http://www.sec.gov/Archives/edgar/data/1558465/000143774918005768/pgas-20171231.xml
828036	0001584057	0001096906-17-000464	WINHA INTERNATIONAL GROUP LTD	http://www.sec.gov/Archives/edgar/data/1584057/000109690617000464/winh-20170331.xml
824620	0001165320	0001445866-17-001010	GB SCIENCES INC	http://www.sec.gov/Archives/edgar/data/1165320/000144586617001010/gbix-20170331.xml
824171	0001420031	0001047469-17-002250	EMMAUS LIFE SCIENCES, INC.	http://www.sec.gov/Archives/edgar/data/1420031/000104746917002250/emmsa-20161231.xml
823423	0000764579	0001072613-18-000240	CAS MEDICAL SYSTEMS INC	http://www.sec.gov/Archives/edgar/data/764579/000107261318000240/casma-20171231.xml
824514	0001503458	0001615774-17-001704	FOOTHILLS EXPLORATION, INC.	http://www.sec.gov/Archives/edgar/data/1503458/000161577417001704/ftxp-20161231.xml
828007	0001360655	0001387131-17-001106	Where Food Comes From, Inc.	http://www.sec.gov/Archives/edgar/data/1360655/000138713117001106/wfcrf-20161231.xml
825644	0001353487	0001144204-17-018242	MAGNEGAS CORP	http://www.sec.gov/Archives/edgar/data/1353487/000114420417018242/mnga-20161231.xml
823463	0001279704	0001144204-18-001675	Collectar Biosciences, Inc.	http://www.sec.gov/Archives/edgar/data/1279704/00011442041801675/clrb-20171231.xml
827708	0000101295	0001171843-18-002183	UNITED GUARDIAN INC	http://www.sec.gov/Archives/edgar/data/101295/000117184318002183/ug-20171231.xml
825502	0001456189	0001062993-18-001343	Leatt Corp	http://www.sec.gov/Archives/edgar/data/1456189/000106299318001343/leatpc-20171231.xml
825800	0000066418	0001493152-17-007227	MEXCO ENERGY CORP	http://www.sec.gov/Archives/edgar/data/65418/000149315217007227/mxc-20170331.xml
822993	0001630212	0001615774-18-001839	Avalon GloboCare Corp.	http://www.sec.gov/Archives/edgar/data/1630212/000161577418001839/avco-20171231.xml
824041	0001080029	0001683168-18-000801	Dougherty's Pharmacy, Inc.	http://www.sec.gov/Archives/edgar/data/1080029/000168316818000801/dpmt-20171231.xml
821246	0000859747	0001477932-17-002839	1PM Industries	http://www.sec.gov/Archives/edgar/data/859747/000147793217002839/1pim-20170228.xml
826827	0001386301	0001144204-17-048498	Research Solutions, Inc.	http://www.sec.gov/Archives/edgar/data/1386301/000114420417048498/rsss-20170630.xml
823175	0001625941	0001625941-18-000008	BLACK CREEK INDUSTRIAL REIT IV INC.	http://www.sec.gov/Archives/edgar/data/1625941/000162594118000008/cv001625941-20171231.xml
828129	0001667313	0001213900-17-011082	Zedge, Inc.	http://www.sec.gov/Archives/edgar/data/1667313/000121390017011082/zedge-20170731.xml
827240	0001598981	0000721748-17-000213	SQL Technologies Corp.	http://www.sec.gov/Archives/edgar/data/1598981/000072174817000213/safe-20161231.xml
828069	0001279715	0001214659-18-002347	Wright Investors Service Holdings, Inc.	http://www.sec.gov/Archives/edgar/data/1279715/000121465918002347/wiswh-20171231.xml
827538	0000314227	0001654954-18-003328	TOMI Environmental Solutions, Inc.	http://www.sec.gov/Archives/edgar/data/314227/000165495418003328/tomz-20171231.xml
822853	0000907654	0001564590-18-006566	ARCA Biopharma, Inc.	http://www.sec.gov/Archives/edgar/data/907654/000156459018006566/abio-20171231.xml
825140	0001274032	0001564590-18-004965	INFO	http://www.sec.gov/Archives/edgar/data/1564590/000156459018004965/ifon-20171231.xml
827624	0001213037	0001628280-18-002226	Trova	http://www.sec.gov/Archives/edgar/data/1628280/000162828018002226/trov-20171231.xml
825279	0000728387	0001144204-17-050344	ISORe	http://www.sec.gov/Archives/edgar/data/144204/000114420417050344/isr-20170630.xml
826068	0001080319	0001017386-18-000073	NEW7	http://www.sec.gov/Archives/edgar/data/1017386/000101738618000073/ngwi-20171231.xml
823149	0001133818	0001144204-17-014602	BIO-P	http://www.sec.gov/Archives/edgar/data/144204/000114420417014602/bpht-20161231.xml
823144	0000834365	0001144204-18-013727	BIO-LI	http://www.sec.gov/Archives/edgar/data/144204/000114420418013727/blfs-20171231.xml
823397	0001377149	0001387131-18-001293	CarE	http://www.sec.gov/Archives/edgar/data/1387131/000138713118001293/crnw-20171231.xml
823709	0001539892	0001615774-17-002770	COMM	http://www.sec.gov/Archives/edgar/data/1615774/000161577417002770/ccaqe-20161231.xml
825624	0001109196	0001654954-17-001584	MABU	http://www.sec.gov/Archives/edgar/data/1654954/000165495417001584/mbuw-20161231.xml
825158	0000312257	0001185185-18-000523	Innov	http://www.sec.gov/Archives/edgar/data/185185/000118518518000523/invn-20171231.xml
825216	0001038277	0001515971-18-000027	INTEP	http://www.sec.gov/Archives/edgar/data/1515971/000151597118000027/inis-20171231.xml
824766	0001550053	0001683168-17-002818	Grani	http://www.sec.gov/Archives/edgar/data/1683168/000168316817002818/gpiv-20170731.xml
827484	0001506742	0001213900-18-003583	Texas	http://www.sec.gov/Archives/edgar/data/213900/000121390018003583/txso-20171231.xml
827302	0001574460	0001213900-17-010445	Straig	http://www.sec.gov/Archives/edgar/data/213900/000121390017010445/strp-20170731.xml
824923	0001402453	0001493152-18-003963	Her Imports	http://www.sec.gov/Archives/edgar/data/1402453/000149315218003963/hier-20171231.xml
825208	0000828146	0001558370-18-002144	INTERLINK ELECTRONICS INC	http://www.sec.gov/Archives/edgar/data/828146/000155837018002144/ink-20171231.xml
823064	0001487197	0001493152-17-003038	BARFRESH FOOD GROUP INC.	http://www.sec.gov/Archives/edgar/data/1487197/000149315217003038/bfrh-20161231.xml
824894	0000844856	0001213900-18-002977	Healthier Choices Management Corp.	http://www.sec.gov/Archives/edgar/data/844856/000121390018002977/hcmc-20171231.xml
825573	0001307579	0001437749-18-003576	LIQTECH INTERNATIONAL INC	http://www.sec.gov/Archives/edgar/data/1307579/000143774918003576/liqt-20171231.xml

You can go to XBRL Cloud Viewer and look at the report:

BASE URL of XBRL Cloud Viewer:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=>

Just add the XBRL Instance name to that base URL above and the XBRL Cloud Viewer will open the file.

Here is an example:

<https://edgardashboard.xbrlcloud.com/flex/viewer/XBRLViewer.html#instance=http://www.sec.gov/Archives/edgar/data/1584057/000109690617000464/winh-20170331.xml>

Reporting Entity [Axis]	0001329606 (http://www.sec.gov/CIK)	
	Period [Axis]	
	2016-12-31	2015-12-31
<b>Balance Sheets</b>		
<b>Balance Sheets</b>		
<b>Assets</b>		
<b>Assets, Current</b>		
Cash and Cash Equivalents, at Carrying Value	6,442	4,196
Accounts Receivable, Net, Current	367,623	474,699
<b>Inventory, Net</b>	<b>913,954</b>	<b>1,207,409</b>
Prepaid Expense, Current		
Other Assets, Current		
Assets, Current	1,288,019	1,686,304
<b>Assets, Noncurrent</b>		
Property, Plant and Equipment, Gross		
Land		
Notes, Loans and Financing Receivable, Net, Noncurrent		
Property Plant And Equipment Other	187,682	215,755
Due from Related Parties, Noncurrent		
Goodwill	747,976	747,976
Indefinite-Lived Intangible Assets (Excluding Goodwill)	529,233	541,135
Finite Lived Intangible Assets, Net		
Other Assets, Noncurrent	24,229	57,708
Deposits Assets, Noncurrent		
Assets, Noncurrent	1,489,120	1,562,574
Assets	2,777,139	3,248,878

But, the XBRL Cloud Viewer does not show XBRL Calculation relations. It actually LOOKS like everything is OK in this example. The SEC Interactive Data Viewer likewise does not show XBRL calculation relations.

What is going on in this example is that the XBRL calculation relations are not created correctly. The XBRL calculation relations do add up correctly; but the XBRL presentation relations and XBRL calculation relations are inconsistent. They do add up, but the nesting of the relations is not provided. You can see this if you load the XBRL instance into the Pesseract tool: <http://pesseract.azurewebsites.net/>

So “us-gaap:InventoryNet” is a child of the parent “us-gaap:Assets” and in another calculation it is a child of “us-gaap:AssetsCurrent”: (the subtotal in the XBRL presentation relations are not shown in the XBRL calculation relations)

	Order	Weight
000020 - Statement - CONSOLIDATED BALANCE SHEETS		
Total Assets	0	1
Accounts receivable	1.0	1.0
Advances to suppliers	2.0	1.0
Cash and cash equivalents	3.0	1.0
Deferred registration cost	4.0	1.0
Deferred tax assets	5.0	1.0
Equity investment	6.0	1.0
Inventory	7.0	1.0
Prepaid expenses	8.0	1.0
Property, plant and equipment, net	9.0	1.0
Website - net	10.0	1.0
Total Current Assets	0	1
Accounts receivable	1.0	1.0
Advances to suppliers	2.0	1.0
Cash and cash equivalents	3.0	1.0
Deferred tax assets	4.0	1.0
Inventory	5.0	1.0
Prepaid expenses	6.0	1.0
Total current liabilities	0	1

Same information in another tool:

Label	Report Element Class	Balance	Weight	Name
Implied [Table]	[Table]		0	fro:ImpliedTable
Total Assets	[Concept] Monetary	Debit	0	us-gaap:Assets
Accounts receivable	[Concept] Monetary	Debit	1.0	us-gaap:AccountsReceivableNet
Advances to suppliers	[Concept] Monetary	Debit	1.0	fil:AdvancesToSuppliers
Cash and cash equivalents	[Concept] Monetary	Debit	1.0	us-gaap:CashAndCashEquivalentsAtCarryingValue
Deferred registration cost	[Concept] Monetary	Debit	1.0	us-gaap:DeferredCosts
Deferred tax assets	[Concept] Monetary	Debit	1.0	us-gaap:DeferredTaxAssetsNet
Equity investment	[Concept] Monetary	Debit	1.0	us-gaap:EquityMethodInvestments
Inventory	[Concept] Monetary	Debit	1.0	us-gaap:InventoryNet
Prepaid expenses	[Concept] Monetary	Debit	1.0	us-gaap:PrepaidExpenseCurrent
Property, plant and equipment, net	[Concept] Monetary	Debit	1.0	us-gaap:PropertyPlantAndEquipmentNet
Website - net	[Concept] Monetary	Debit	1.0	fil:WebsiteNet
Total Current Assets	[Concept] Monetary	Debit	0	us-gaap:AssetsCurrent
Accounts receivable	[Concept] Monetary	Debit	1.0	us-gaap:AccountsReceivableNet
Advances to suppliers	[Concept] Monetary	Debit	1.0	fil:AdvancesToSuppliers
Cash and cash equivalents	[Concept] Monetary	Debit	1.0	us-gaap:CashAndCashEquivalentsAtCarryingValue
Deferred tax assets	[Concept] Monetary	Debit	1.0	us-gaap:DeferredTaxAssetsNet
Inventory	[Concept] Monetary	Debit	1.0	us-gaap:InventoryNet
Prepaid expenses	[Concept] Monetary	Debit	1.0	us-gaap:PrepaidExpenseCurrent

Same information in another tool:

Network	000020 - Statement - CONSOLIDATED BALANCE SHEETS (http://winhaxbri.com/20170331/role/idr_CONSOLIDATEDBALANCESHEETS)					
Reporting Entity	0001584057 (http://www.sec.gov/CIK)					
Period	2016-03-31					
Unit	USD					

  

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Total Assets [Roll Up]</b>						
Accounts receivable	1,417,860 +	1,417,860	1,417,860 DR		INF	
Advances to suppliers	151,230 +	151,230	151,230 DR		INF	
Cash and cash equivalents	21,548,630 +	21,548,630	21,548,630 DR		INF	
Deferred registration cost	212,312 +	212,312	212,312 DR		INF	
Deferred tax assets	32,810 +	32,810	32,810 DR		INF	
Inventory	1,523,959 +	1,523,959	1,523,959 DR		INF	
Prepaid expenses	174,010 +	174,010	174,010 DR		INF	
Property, plant and equipment, net	1,847,977 +	1,847,977	1,847,977 DR		INF	
Website - net	45,676 +	45,676	45,676 DR		INF	
Total Assets	26,954,464	26,954,464	26,954,464 DR		INF	OK

Network	000020 - Statement - CONSOLIDATED BALANCE SHEETS (http://winhaxbri.com/20170331/role/idr_CONSOLIDATEDBALANCESHEETS)					
Reporting Entity	0001584057 (http://www.sec.gov/CIK)					
Period	2016-03-31					
Unit	USD					

  

Label	Rendered	Reported	Calculated	Balance	Decimals	Message
<b>Total Current Assets [Roll Up]</b>						
Accounts receivable	1,417,860 +	1,417,860	1,417,860 DR		INF	
Advances to suppliers	151,230 +	151,230	151,230 DR		INF	
Cash and cash equivalents	21,548,630 +	21,548,630	21,548,630 DR		INF	
Deferred tax assets	32,810 +	32,810	32,810 DR		INF	
Inventory	1,523,959 +	1,523,959	1,523,959 DR		INF	
Prepaid expenses	174,010 +	174,010	174,010 DR		INF	
Total Current Assets	24,848,499	24,848,499	24,848,499 DR		INF	OK

You can use this Excel spreadsheet to load the XBRL Calculation relations from an individual report. The TREE VIEW is not working, you could make this work, just need to load the XBRL calculation relations into the tree view.

<http://www.xbrlsite.com/2018/10K/CalculationLinkbaseInfo-2018-08-26.zip>

To load the XBRL calculation relations you simply do the following:

1. Start with the URL of the report on the SEC web site, such as:  
<http://www.sec.gov/Archives/edgar/data/1584057/000109690617000464/winh-20170331.xml>
2. Change "http:" to "https:", so the URL now looks like this:  
<https://www.sec.gov/Archives/edgar/data/1584057/000109690617000464/winh-20170331.xml>
3. The URL is for the XBRL instance, but you want the XBRL calculation relations. XBRL filings to the SEC consistently use "\_cal.xml" to indicate the XBRL calculation relations, so simply change the

file URL to: [https://www.sec.gov/Archives/edgar/data/1584057/000109690617000464/winh-20170331\\_cal.xml](https://www.sec.gov/Archives/edgar/data/1584057/000109690617000464/winh-20170331_cal.xml)

- Paste that URL into the Excel spreadsheet and the XBRL calculation relations will be extracted.

NOTE: the application is not perfect, but it gets the job done. Modify the Excel application to improve it if you want.

