

## Record to Report – Iteration #7

### Chart of Accounts Represented in XBRL:

[https://xbrlsite.azurewebsites.net/2024/prototypes/lemonade-stand/coa\\_ModelStructure.html](https://xbrlsite.azurewebsites.net/2024/prototypes/lemonade-stand/coa_ModelStructure.html)

- [-] Presentation View
  - [-] Extended Link (10-COA-Real Accounts)
    - [-] Real Accounts [Abstract]
      - ... 000-1100-00 - BofA Checking
      - ... 000-1105-00 - Payroll imprest account - B of A
      - ... 000-1107-00 - Petty cash on hand
      - ... 000-1200-00 - AR
      - ... 000-1300-00 - Inventory on hand
      - ... 000-1500-00 - Furniture and fixtures
      - ... 000-1510-00 - Equipment
      - ... 000-2150-00 - AP
      - ... 000-2155-00 - AE
      - ... 000-2300-00 - Note payable Bank of America
      - ... 000-3100-00 - PIC
      - ... 000-3200-00 - RE
  - [-] Extended Link (20-COA-Nominal Accounts)
    - [-] Nominal Accounts [Abstract]
      - ... 000-4100-00 - Sales on account
      - ... 000-5100-00 - COGS
      - ... 000-4100-00 - Depreciation expense
      - ... 000-4200-00 - SG&A
      - ... 000-5300-00 - Interest
      - ... 000-5400-00 - PPE written off
      - ... 000-5500-00 - Other nonoperating expenses
      - ... 000-6100-00 - Provision for Income taxes

Line	Label	Object Class	Period Type	Balance	Report Element Name
1	10-COA-Real Accounts	Network			<a href="http://www.xbrlsite.com/coa/role/Real">http://www.xbrlsite.com/coa/role/Real</a>
2	Real Accounts [Abstract]	Abstract			coa:RealAccountsAbstract
3	000-1100-00 - BofA Checking	Concept (Monetary)	As Of	Debit	coa:BankOfAmericaGeneralChecking
4	000-1105-00 - Payroll imprest account - B of A	Concept (Monetary)	As Of	Debit	coa:PayrollImprest
5	000-1107-00 - Petty cash on hand	Concept (Monetary)	As Of	Debit	coa:PettyCash
6	000-1200-00 - AR	Concept (Monetary)	As Of	Debit	coa:AccountsReceivable
7	000-1300-00 - Inventory on hand	Concept (Monetary)	As Of	Debit	coa:InventoriesOnHand
8	000-1500-00 - Furniture and fixtures	Concept (Monetary)	As Of	Debit	coa:FurnitureAndFixtures
9	000-1510-00 - Equipment	Concept (Monetary)	As Of	Debit	coa:Equipment
10	000-2150-00 - AP	Concept (Monetary)	As Of	Credit	coa:AccountsPayable
11	000-2155-00 - AE	Concept (Monetary)	As Of	Credit	coa:AccruedExpenses
12	000-2300-00 - Note payable Bank of America	Concept (Monetary)	As Of	Credit	coa:NotePayableToBankOfAmerica
13	000-3100-00 - PIC	Concept (Monetary)	As Of	Credit	coa:PaidInCapital
14	000-3200-00 - RE	Concept (Monetary)	As Of	Credit	coa:RetainedEarnings
15	20-COA-Nominal Accounts	Network			<a href="http://www.xbrlsite.com/coa/role/Nominal">http://www.xbrlsite.com/coa/role/Nominal</a>
16	Nominal Accounts [Abstract]	Abstract			coa:NominalAccountsAbstract
17	000-4100-00 - Sales on account	Concept (Monetary)	For Period	Credit	coa:SalesOnAccount
18	000-5100-00 - COGS	Concept (Monetary)	For Period	Debit	coa:CostsOfGoodsSold
19	000-4100-00 - Depreciation expense	Concept (Monetary)	For Period	Debit	coa:DepreciationAndAmortizationExpenses
20	000-4200-00 - SG&A	Concept (Monetary)	For Period	Debit	coa:SalesGeneralAdministrativeExpenses
21	000-5300-00 - Interest	Concept (Monetary)	For Period	Debit	coa:InterestExpense
22	000-5400-00 - PPE written off	Concept (Monetary)	For Period	Debit	coa:PropertyAndEquipmentWrittenOff
23	000-5500-00 - Other nonoperating expenses	Concept (Monetary)	For Period	Debit	coa:OtherNonoperatingExpenses
24	000-6100-00 - Provision for Income taxes	Concept (Monetary)	For Period	Debit	coa:ProvisionForIncomeTaxes

Reporting scheme represented in XBRL:

[https://xbrlsite.azurewebsites.net/2023/reporting-scheme/mini/base-taxonomy/mini\\_ModelStructure2.html](https://xbrlsite.azurewebsites.net/2023/reporting-scheme/mini/base-taxonomy/mini_ModelStructure2.html)

Line	Label	Object Class	Period Type	Balance	Report Element Nam
1	1102 - Statement - Balance Sheet	Network			<a href="http://xbrlsite.com/mini/role/level4/BalanceSheet">http://xbrlsite.com/mini/role/level4/BalanceSheet</a>
2	<b>Balance Sheet [Hypercube]</b>	Hypercube			<a href="mini:BalanceSheetHypercube">mini:BalanceSheetHypercube</a>
3	<b>Balance Sheet [Line Items]</b>	LineItems			<a href="mini:BalanceSheetLineItems">mini:BalanceSheetLineItems</a>
4	Assets [Roll Up]	Abstract			<a href="mini:AssetsRollUp">mini:AssetsRollUp</a>
5	Current Assets [Roll Up]	Abstract			<a href="mini:CurrentAssetsRollUp">mini:CurrentAssetsRollUp</a>
6	Cash and Cash Equivalents	Concept (Monetary)	As Of	Debit	<a href="mini:CashAndCashEquivalents">mini:CashAndCashEquivalents</a>
7	Receivables	Concept (Monetary)	As Of	Debit	<a href="mini:Receivables">mini:Receivables</a>
8	Inventories	Concept (Monetary)	As Of	Debit	<a href="mini:Inventories">mini:Inventories</a>
9	Current Assets	Concept (Monetary)	As Of	Debit	<a href="mini:CurrentAssets">mini:CurrentAssets</a>
10	Noncurrent Assets [Roll Up]	Abstract			<a href="mini:NoncurrentAssetsRollUp">mini:NoncurrentAssetsRollUp</a>
11	Property, Plant and Equipment	Concept (Monetary)	As Of	Debit	<a href="mini:PropertyPlantAndEquipment">mini:PropertyPlantAndEquipment</a>
12	Noncurrent Assets	Concept (Monetary)	As Of	Debit	<a href="mini:NoncurrentAssets">mini:NoncurrentAssets</a>
13	Assets	Concept (Monetary)	As Of	Debit	<a href="mini:Assets">mini:Assets</a>
14	Liabilities and Equity [Roll Up]	Abstract			<a href="mini:LiabilitiesAndEquityRollUp">mini:LiabilitiesAndEquityRollUp</a>
15	Liabilities [Roll Up]	Abstract			<a href="mini:LiabilitiesRollUp">mini:LiabilitiesRollUp</a>
16	Current Liabilities [Roll Up]	Abstract			<a href="mini:CurrentLiabilitiesRollUp">mini:CurrentLiabilitiesRollUp</a>
17	Accounts Payable	Concept (Monetary)	As Of	Credit	<a href="mini:AccountsPayable">mini:AccountsPayable</a>
18	Accrued Expenses	Concept (Monetary)	As Of	Credit	<a href="mini:AccruedExpenses">mini:AccruedExpenses</a>
19	Current Liabilities	Concept (Monetary)	As Of	Credit	<a href="mini:CurrentLiabilities">mini:CurrentLiabilities</a>
20	Noncurrent Liabilities [Roll Up]	Abstract			<a href="mini:NoncurrentLiabilitiesRollUp">mini:NoncurrentLiabilitiesRollUp</a>
21	Long-term Debt	Concept (Monetary)	As Of	Credit	<a href="mini:LongtermDebt">mini:LongtermDebt</a>
22	Noncurrent Liabilities	Concept (Monetary)	As Of	Credit	<a href="mini:NoncurrentLiabilities">mini:NoncurrentLiabilities</a>
23	Liabilities	Concept (Monetary)	As Of	Credit	<a href="mini:Liabilities">mini:Liabilities</a>
24	Equity [Roll Up]	Abstract			<a href="mini:EquityRollUp">mini:EquityRollUp</a>
25	Paid In Capital	Concept (Monetary)	As Of	Credit	<a href="mini:PaidInCapital">mini:PaidInCapital</a>
26	Retained Earnings	Concept (Monetary)	As Of	Credit	<a href="mini:RetainedEarnings">mini:RetainedEarnings</a>
27	Equity	Concept (Monetary)	As Of	Credit	<a href="mini:Equity">mini:Equity</a>
28	Liabilities and Equity	Concept (Monetary)	As Of	Credit	<a href="mini:LiabilitiesAndEquity">mini:LiabilitiesAndEquity</a>
29	1102 - Statement - Income Statement	Network			<a href="http://xbrlsite.com/mini/role/level4/IncomeStatement">http://xbrlsite.com/mini/role/level4/IncomeStatement</a>
30	<b>Income Statement [Hypercube]</b>	Hypercube			<a href="mini:IncomeStatementHypercube">mini:IncomeStatementHypercube</a>
31	<b>Income Statement [Line Items]</b>	LineItems			<a href="mini:IncomeStatementLineItems">mini:IncomeStatementLineItems</a>
32	Net Income (Loss) [Roll Up]	Abstract			<a href="mini:NetIncomeLossRollUp">mini:NetIncomeLossRollUp</a>
33	Income (Loss) from Continuing Operations Before Tax [Roll Up]	Abstract			<a href="mini:IncomeLossFromContinuingOperationsBeforeTaxRollUp">mini:IncomeLossFromContinuingOperationsBeforeTaxRollUp</a>
34	Operating Income (Loss) [Roll Up]	Abstract			<a href="mini:OperatingIncomeLossRollUp">mini:OperatingIncomeLossRollUp</a>
35	Gross Profit [Roll Up]	Abstract			<a href="mini:GrossProfitRollUp">mini:GrossProfitRollUp</a>
36	Sales	Concept (Monetary)	For Period	Credit	<a href="mini:Sales">mini:Sales</a>
37	Costs of Sales	Concept (Monetary)	For Period	Debit	<a href="mini:CostsOfSales">mini:CostsOfSales</a>
38	Gross Profit (Loss)	Concept (Monetary)	For Period	Credit	<a href="mini:GrossProfitLoss">mini:GrossProfitLoss</a>
39	Operating Expenses [Roll Up]	Abstract			<a href="mini:OperatingExpensesRollUp">mini:OperatingExpensesRollUp</a>
40	Sales, General, and Administrative Expenses	Concept (Monetary)	For Period	Debit	<a href="mini:SalesGeneralAndAdministrativeExpenses">mini:SalesGeneralAndAdministrativeExpenses</a>
41	Depreciation and Amortization	Concept (Monetary)	For Period	Debit	<a href="mini:DepreciationAndAmortization">mini:DepreciationAndAmortization</a>
42	Operating Expenses	Concept (Monetary)	For Period	Debit	<a href="mini:OperatingExpenses">mini:OperatingExpenses</a>
43	Operating Income (Loss)	Concept (Monetary)	For Period	Credit	<a href="mini:OperatingIncomeLoss">mini:OperatingIncomeLoss</a>
44	Nonoperating Income (Expenses) [Roll Up]	Abstract			<a href="mini:NonoperatingIncomeExpensesRollUp">mini:NonoperatingIncomeExpensesRollUp</a>
45	Interest Expense	Concept (Monetary)	For Period	Debit	<a href="mini:InterestExpense">mini:InterestExpense</a>
46	Gain (Loss) on Sale of Property, Plant and Equipment	Concept (Monetary)	For Period	Credit	<a href="mini:GainLossOnSalePropertyPlantEquipment">mini:GainLossOnSalePropertyPlantEquipment</a>
47	Nonoperating Income (Expenses)	Concept (Monetary)	For Period	Credit	<a href="mini:NonoperatingIncomeExpenses">mini:NonoperatingIncomeExpenses</a>
48	Income (Loss) from Continuing Operations Before Tax	Concept (Monetary)	For Period	Credit	<a href="mini:IncomeLossFromContinuingOperationsBeforeTax">mini:IncomeLossFromContinuingOperationsBeforeTax</a>
49	Income Tax Expense (Benefit)	Concept (Monetary)	For Period	Debit	<a href="mini:IncomeTaxExpense">mini:IncomeTaxExpense</a>

## Chart of Accounts to Reporting Scheme Taxonomy Mapping: (Equivalent to lead schedule)

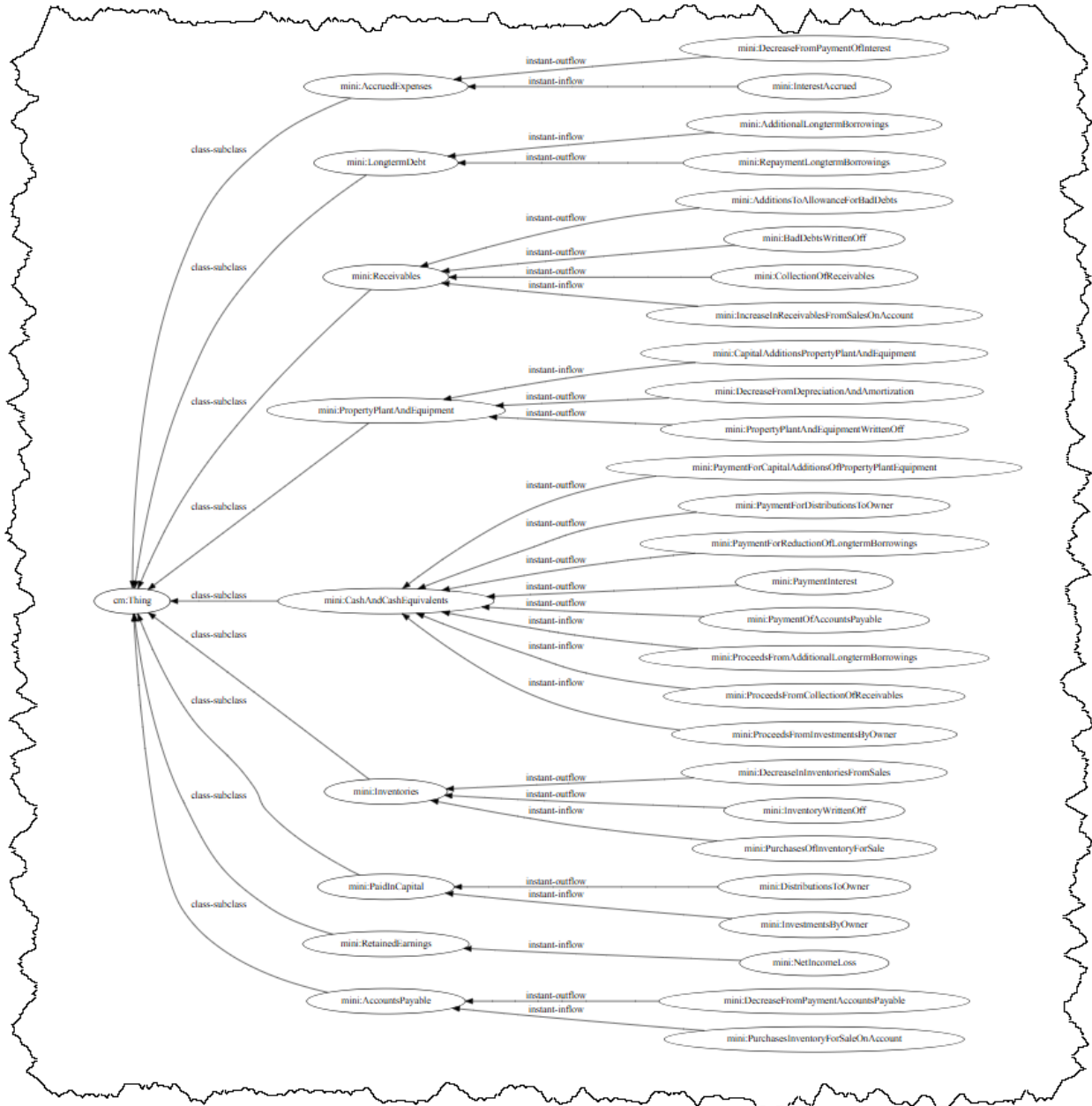
<https://auditchain.infura->

[ipfs.io/ipfs/Qme1rREuyFU6CeDFwpMvfv1j1rT4avJK7n6KB7Jw1Cfsz/typeSubTypeGraph.html](https://auditchain.infura.io/ipfs/Qme1rREuyFU6CeDFwpMvfv1j1rT4avJK7n6KB7Jw1Cfsz/typeSubTypeGraph.html)



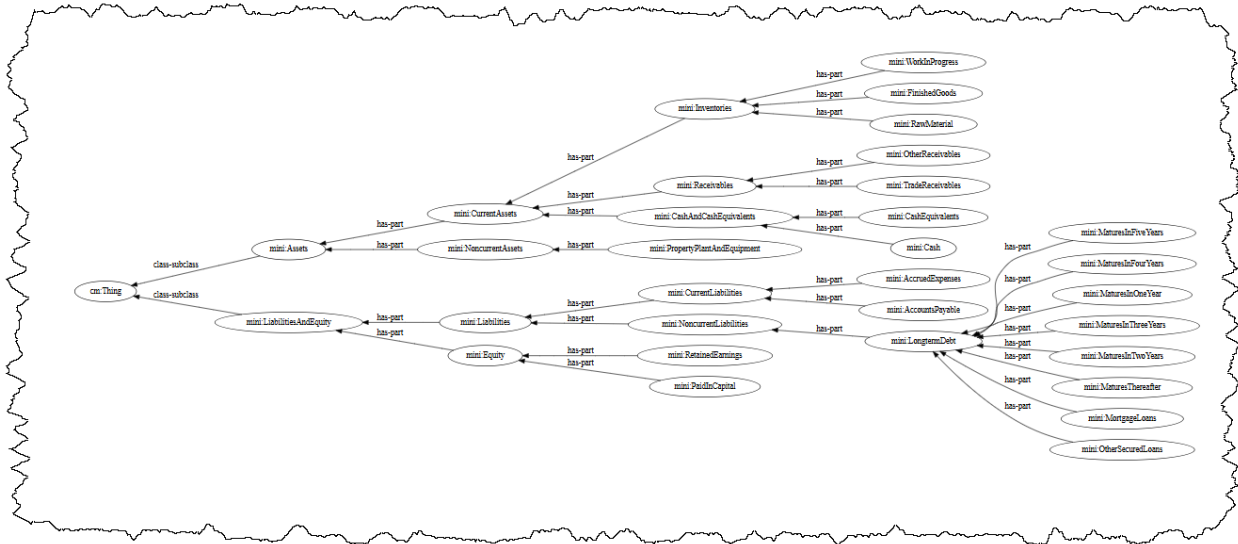
**Roll Forward Grouping Codes mapped to Reporting Scheme Line Item: (Supplements and enhances accounting system information)**

<https://auditchain.infura-ipfs.io/ipfs/QmNinumaBXFAPkGGaS6B7uFAsOn911bVbAQm9zkWYuoMeS/typeSubTypeGraph.html>



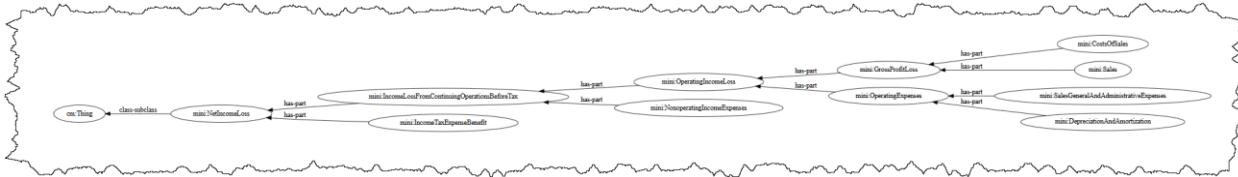
**Balance sheet:**

<https://auditchain.infura-ipfs.io/ipfs/QmdprMcRhwJNYHjw6XRaroyqcjYLDvuX4PrBwqHpFLVxf9/typeSubTypeGraph.html>



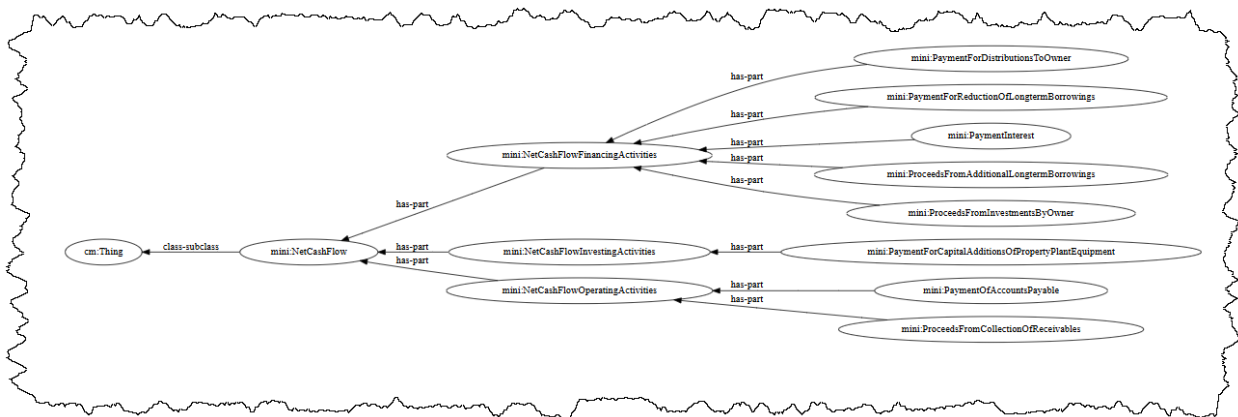
**Income statement:**

<https://auditchain.infura-ipfs.io/ipfs/QmUpJdVnieuXQcmfAVPD126xifA51vmnZpXSXQT6CToRsf/typeSubTypeGraph.html>



**Cash flow statement:**

<https://auditchain.infura-ipfs.io/ipfs/QmRXmJZaGJfiiXQzougRtYnZTgsnVuN1WFVrGuj2PSVKB9/typeSubTypeGraph.html>



General journal information supplemented with roll forward grouping codes: (represents information from any general journal; NOTE that this is limited to general journal transactions at this time, however this system can be enhanced to support subsidiary ledgers also)

<https://xbrlsite.azurewebsites.net/2024/prototypes/lemonade-stand/xbrl-gl-JournalEntries-instance.xml>

<https://xbrlsite.azurewebsites.net/2024/prototypes/lemonade-stand/RecordToReportIteration6.pdf>

EntryID	Sequence	EconomicEntityIdentifier	TransactionPeriod	Account	GeneralLedgerAccountCode	RollForwardGroupingCode	Amount	Units	Rounding	Balance	EffectiveValue	TransactionDescription
JE-201	1	3081013745876b84fd	2024-01-01	000-1100-00	mini:CashAndCashEquivalents	mini:ProceedsFromInvestmentsByOwner	10000	iso4217:USD	2	D	10000	Investment by owner to open a lemonade stand.
JE-201	2	3081013745876b84fd	2024-01-01	000-3100-00	mini:PaidInCapital	mini:InvestmentsByOwner	10000	iso4217:USD	2	C	-10000	Investment by owner to open a lemonade stand.
JE-202	1	3081013745876b84fd	2024-01-02	000-1100-00	mini:CashAndCashEquivalents	mini:ProceedsFromAdditionalLongtermBorrowings	2000	iso4217:USD	2	D	2000	Long term borrowing to purchase refrigerator.
JE-202	2	3081013745876b84fd	2024-01-02	000-2300-00	mini:LongtermDebt	mini:AdditionalLongtermBorrowings	2000	iso4217:USD	2	C	-2000	Long term borrowing to purchase refrigerator.
JE-203	1	3081013745876b84fd	2024-01-05	000-1500-00	mini:PropertyPlantAndEquipment	mini:CapitalAdditionsPropertyPlantAndEquipment	1000	iso4217:USD	2	D	1000	Purchase of refrigerator using cash from additional borrowings.
JE-203	2	3081013745876b84fd	2024-01-05	000-1100-00	mini:CashAndCashEquivalents	mini:PaymentsForCapitalAdditionsOfPropertyPlantEquipment	1000	iso4217:USD	2	C	-1000	Purchase of refrigerator using cash from additional borrowings.
JE-204	1	3081013745876b84fd	2024-01-10	000-1300-00	mini:Inventories	mini:PurchasesOfInventoryForSale	5000	iso4217:USD	2	D	5000	Purchase of lemons to put into inventory on account.
JE-204	2	3081013745876b84fd	2024-01-10	000-2100-00	mini:AccountsPayable	mini:PurchasesOfInventoryForSaleOnAccount	5000	iso4217:USD	2	C	-5000	Purchase of lemons to put into inventory on account.
JE-205	1	3081013745876b84fd	2024-01-15	000-5100-00	mini:CostsOfSales	mini:NetIncomeLoss	3000	iso4217:USD	2	D	3000	Payment for contractor to work the lemonade stand.
JE-205	2	3081013745876b84fd	2024-01-15	000-2100-00	mini:AccountsPayable	mini:PurchasesOfInventoryForSaleOnAccount	3000	iso4217:USD	2	C	-3000	Payment for contractor to work the lemonade stand.
JE-206	1	3081013745876b84fd	2024-01-16	000-1200-00	mini:Receivables	mini:IncreaseInReceivablesFromSalesOnAccount	8000	iso4217:USD	2	D	8000	Sales on account.
JE-206	2	3081013745876b84fd	2024-01-16	000-4100-00	mini:Sales	mini:NetIncomeLoss	8000	iso4217:USD	2	C	-8000	Sales on account.
JE-206	3	3081013745876b84fd	2024-01-16	000-5100-00	mini:CostsOfSales	mini:NetIncomeLoss	2000	iso4217:USD	2	D	2000	Costs related to sales on account.
JE-206	4	3081013745876b84fd	2024-01-16	000-1300-00	mini:Inventories	mini:DecreaseInInventoriesFromSales	2000	iso4217:USD	2	C	-2000	Costs related to sales on account.
JE-207	1	3081013745876b84fd	2024-01-20	000-1100-00	mini:CashAndCashEquivalents	mini:ProceedsFromCollectionOfReceivables	8000	iso4217:USD	2	D	8000	Collection of accounts receivable.
JE-207	2	3081013745876b84fd	2024-01-20	000-1200-00	mini:Receivables	mini:CollectionOfReceivables	8000	iso4217:USD	2	C	-8000	Collection of accounts receivable.
JE-208	1	3081013745876b84fd	2024-01-21	000-2100-00	mini:AccountsPayable	mini:DecreaseFromPaymentAccountsPayable	7000	iso4217:USD	2	D	7000	Payment of accounts payable.
JE-208	2	3081013745876b84fd	2024-01-21	000-1100-00	mini:CashAndCashEquivalents	mini:PaymentOfAccountsPayable	7000	iso4217:USD	2	C	-7000	Payment of accounts payable.
JE-209	1	3081013745876b84fd	2024-01-25	000-2300-00	mini:LongtermDebt	mini:PaymentOfLongtermBorrowings	1000	iso4217:USD	2	D	1000	Payment of long term debt including accrued interest.
JE-209	2	3081013745876b84fd	2024-01-25	000-1100-00	mini:CashAndCashEquivalents	mini:PaymentForReductionOfLongtermBorrowings	1000	iso4217:USD	2	C	-1000	Payment of long term debt including accrued interest.
JE-209	3	3081013745876b84fd	2024-01-25	000-1100-00	mini:CashAndCashEquivalents	mini:PaymentOfInterest	150	iso4217:USD	2	C	-150	Payment of long term debt including accrued interest.
JE-209	4	3081013745876b84fd	2024-01-25	000-2100-00	mini:AccruedExpenses	mini:DecreaseFromPaymentOfInterest	150	iso4217:USD	2	D	150	Payment of long term debt including accrued interest.
JE-210	1	3081013745876b84fd	2024-01-24	000-5400-00	mini:InterestExpense	mini:NetIncomeLoss	150	iso4217:USD	2	D	150	Accrual of interest on debt.
JE-210	2	3081013745876b84fd	2024-01-24	000-2100-00	mini:AccruedExpenses	mini:InterestAccrued	150	iso4217:USD	2	C	-150	Accrual of interest on debt.
JE-223	1	3081013745876b84fd	2024-01-28	000-5100-00	mini:CostsOfSales	mini:NetIncomeLoss	300	iso4217:USD	2	D	300	Closing entry. Inventory write offs, adjust to physical.
JE-223	2	3081013745876b84fd	2024-01-28	000-1300-00	mini:Inventories	mini:InventoryWrittenOff	300	iso4217:USD	2	C	-300	Closing entry. Inventory write offs, adjust to physical.
JE-224	1	3081013745876b84fd	2024-01-28	000-4100-00	mini:DepreciationAndAmortization	mini:NetIncomeLoss	100	iso4217:USD	2	D	100	Closing entry. Depreciation and amortization expensed.
JE-224	2	3081013745876b84fd	2024-01-28	000-1500-00	mini:PropertyPlantAndEquipment	mini:DecreaseFromDepreciationAndAmortization	100	iso4217:USD	2	C	-100	Closing entry. Depreciation and amortization expensed.
JE-225	1	3081013745876b84fd	2024-01-28	000-1500-00	mini:PropertyPlantAndEquipment	mini:PropertyPlantAndEquipmentWrittenOff	0	iso4217:USD	2	D	0	Closing entry. Write of of PPE.
JE-225	2	3081013745876b84fd	2024-01-28	000-5500-00	mini:NonoperatingIncomeExpenses	mini:NetIncomeLoss	0	iso4217:USD	2	C	0	Closing entry. Write of of PPE.
JE-226	1	3081013745876b84fd	2024-01-29	000-6100-00	mini:IncomeTaxExpenseBenefit	mini:NetIncomeLoss	400	iso4217:USD	2	D	400	Closing entry. Book taxes.
JE-226	2	3081013745876b84fd	2024-01-29	000-2100-00	mini:AccruedExpenses	mini:InterestAccrued	400	iso4217:USD	2	C	-400	Closing entry. Book taxes.
											0	

(all of the above information is used to generate this JSON file)

Report model and report information represented in JSON:

<https://xbrlsite.azurewebsites.net/2024/prototypes/lemonade-stand/Lemonade-Stand.txt>

**Final result:**

<http://xbrlsite.azurewebsites.net/2024/prototypes/lemonade-stand/>

PROTOTYPE: Record to Report Iteration #6 (i.e. Lemonade Stand)

Seattle Method

### Files

- [Rendering in HTML \(LUCA\\_REPORT.html\)](#)
- [Inline XBRL report \(ixbrl-report-viewer.html\)](#)
- [Luca Suite Viewer \(Provided by Pacioli.ai\)](#)
- [PDF \(report.pdf\)](#)
- [Raw XBRL Instance \(instance.xml\)](#)
- [XBRL Taxonomy schema \(lorem.xsd\)](#)
- [XBRL labels \(lorem-lab.xsd\)](#)
- [XBRL references \(lorem-ref.xsd\)](#)
- [XBRL presentation relations \(lorem-pre.xsd\)](#)
- [XBRL calculation relations \(lorem-cal.xsd\)](#)
- [XBRL definition relations \(lorem-def.xsd\)](#)
- [XBRL formulas \(lorem-for.xsd\)](#)
- [Download ZIP Archive of All XBRL Files](#)
- [Download ZIP Archive of IMPORT Files](#)
- [JSON import file used to generate report](#)
- [JSON file made more human readable \(pretend this was generated from an accounting system API\)](#)
- [General Journal Transactions Represented Using XBRL Global Ledger Format](#)
- [Pacioli.ai Technical Analysis/Verification Results](#)