

Component: (Network and Hypercube)	
Network	9100 - Support - Financial Transactions (https://xbrlsite.azurewebsites.net/report/ekg/role/FinancialTransactions)
Hypercube	Financial Transactions [Hypercube]

Reporting Entity [Aspect]	30810137d58f76b84afd http://xbrlsite.com/id
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Concept [Aspect]	Units			
		Key176	Key177	Key178
Entry [Set]				
Entry Code	String-Token	JE-201	JE-201	JE-202
Entry Economic Entity	String	30810137d58f76b84afd	30810137d58f76b84afd	30810137d58f76b84afd
Entry Date	Date	2024-01-01	2024-01-01	2024-01-02
Entry Concept	String	mini:CashAndCashEquivalents	mini:PaidInCapital	mini:CashAndCashEquivalents
Entry Event Type Code	String	mini:ProceedsFromInvestmentsByOwner	mini:InvestmentsByOwner	mini:ProceedsFromAdditionalLongtermE
Entry Description	String	Investment by owner to open a lemonade stand.	Investment by owner to open a lemonade stand.	Long term borrowing to purchase refrige
Entry Amount	iso4217:USD	10000	-10000	
Entry Currency	String	iso4217:USD	iso4217:USD	iso4217:USD

Component: (Network and Hypercube)	
Network	9101 - Support - Trial Balance (https://xbrlsite.azurewebsites.net/report/ekg/role/TrialBalance)
Hypercube	Trial Balance [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Trial Balance [Roll Up]		
Cash and Cash Equivalents	\$ 10850	\$ 0
Receivables	0	0
Inventories	2700	0
Property, Plant and Equipment	900	0
Accounts Payable	1000	0
Accrued Expenses	400	0
Current Portion of Long-term Debt	0	0
Long-term Debt	1000	0
Paid in Capital	10000	0
Retained Earnings	2050	0
Check Sum	\$ 0	\$ 0

Component: (Network and Hypercube)	
Network	9103 - Support - Income Summary (https://xbrlsite.azurewebsites.net/report/ekg/role/IncomeSummary)
Hypercube	Income Summary [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Net Income (Loss) [Roll Up]		
Sales	\$	8000
Costs of Sales		5300
Sales, General, and Administrative Expenses		0
Depreciation and Amortization		100
Interest Expense		150
Gain (Loss) on Sale of Property, Plant and Equipment		0
Income Tax Expense (Benefit)		400
Net Income (Loss)	\$	2050

Component: (Network and Hypercube)	
Network	9104 - Support - Retained Earnings Roll Forward (https://xbrlsite.azurewebsites.net/report/ekg/role/RetainedEarnings2)
Hypercube	Retained Earnings Roll Forward [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Retained Earnings [Roll Forward]		
Retained Earnings, Beginning Balance	\$	0
Net Income (Loss)		2050
Dividends		0
Retained Earnings, Ending Balance	\$	2050

Component: (Network and Hypercube)	
Network	9105 - Support - Business Events (https://xbrlsite.azurewebsites.net/report/ekg/role/BusinessEvents)
Hypercube	Business Events [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Changes Summary [Roll Up]		
Proceeds from Collection of Receivables	\$	8000
Proceeds from Investments by Owner		10000
Payment for Distributions to Owner		0
Payment of Accounts Payable		7000
Payment of Interest		150
Proceeds from Additional Long-term Borrowings		2000
Payment for Reduction of Long-term Borrowings		1000
Payment for Capital Additions of Property, Plant and Equipment		1000
Increase in Receivables from Sales on Account		8000
Collection of Receivables		8000
Additions to Allowance for Bad Debts		0
Bad Debts Written Off		0
Purchases of Inventory for Sale		5000
Decrease in Inventories from Sales		2000
Inventory Written Off		300
Capital Additions of Property, Plant and Equipment		1000
Decrease from Depreciation and Amortization		100
Property, Plant and Equipment Written Off		0
Purchases of Inventory for Sale on Account		8000
Decrease from Payment of Accounts Payable		7000
Interest Accrued		550
Decrease from Payment of Interest		150
Additional Long-term Borrowings		2000
Repayment of Long-term Borrowings		1000
Investments by Owner		10000
Distributions to Owner		0
Net Income (Loss)		2050
Payment of Dividends		0
(Increases) Decreases from Transfers from Long-term		0
Increases (Decreases) from Transfers from Current Portion		0
Dividends		0
Check Sum Changes	\$	0

Component: (Network and Hypercube)	
Network	9210 - Movements - Cash and Cash Equivalents Movements (https://xbrlsite.azurewebsites.net/report/ekg/role/CashAndCashEquivalents)
Hypercube	Cash and Cash Equivalents Roll Forward [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Cash and Cash Equivalents [Roll Forward]		
Cash and Cash Equivalents, Beginning Balance	\$	0
Proceeds from Collection of Receivables		8000
Payment of Accounts Payable		7000
Payment of Interest		150
Proceeds from Additional Long-term Borrowings		2000
Payment for Reduction of Long-term Borrowings		1000
Payment for Capital Additions of Property, Plant and Equipment		1000
Proceeds from Investments by Owner		10000
Payment for Distributions to Owner		0
Payment of Dividends		0
Cash and Cash Equivalents, Ending Balance	\$	10850

Component: (Network and Hypercube)	
Network	9220 - Movements - Receivables Movements (https://xbrlsite.azurewebsites.net/report/ekg/role/Receivables)
Hypercube	Receivables Roll Forward [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Receivables [Roll Forward]		
Receivables, Beginning Balance	\$	0
Increase in Receivables from Sales on Account		8000
Collection of Receivables		8000
Additions to Allowance for Bad Debts		0
Bad Debts Written Off		0
Receivables, Ending Balance	\$	0

Component: (Network and Hypercube)	
Network	9230 - Movements - Inventories Movements (https://xbrlsite.azurewebsites.net/report/ekg/role/Inventories)
Hypercube	Inventories Roll Forward [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Inventories [Roll Forward]		
Inventories, Beginning Balance	\$	0
Purchases of Inventory for Sale		5000
Decrease in Inventories from Sales		2000
Inventory Written Off		300
Inventories, Ending Balance	\$	2700

Component: (Network and Hypercube)	
Network	9240 - Movements - Property, Plant, and Equipment Movements (https://xbrlsite.azurewebsites.net/report/ekg/role/PropertyPlantAndEquipment)
Hypercube	Property, Plant and Equipment Roll Forward [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Property, Plant and Equipment [Roll Forward]		
Property, Plant and Equipment, Beginning Balance	\$	0
Capital Additions of Property, Plant and Equipment		1000
Decrease from Depreciation and Amortization		100
Property, Plant and Equipment Written Off		0
Property, Plant and Equipment, Ending Balance	\$	900

Component: (Network and Hypercube)	
Network	9310 - Movements - Accounts Payable Movements (https://xbrlsite.azurewebsites.net/report/ekg/role/AccountsPayable)
Hypercube	Accounts Payable Roll Forward [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Accounts Payable [Roll Forward]		
Accounts Payable, Beginning Balance	\$	0
Purchases of Inventory for Sale on Account		8000
Decrease from Payment of Accounts Payable		7000
Accounts Payable, Ending Balance	\$	1000

Component: (Network and Hypercube)	
Network	9315 - Movements - Accrued Expenses Movements (https://xbrlsite.azurewebsites.net/report/ekg/role/AccruedExpenses)
Hypercube	Accrued Expenses Roll Forward [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Accrued Expenses [Roll Forward]		
Accrued Expenses, Beginning Balance	\$	0
Interest Accrued		550
Decrease from Payment of Interest		150
Accrued Expenses, Ending Balance	\$	400

Component: (Network and Hypercube)	
Network	9317 - Movements - Current Portion of Long-term Debt Movements (https://xbrlsite.azurewebsites.net/report/ekg/role/CurrentPortionOfLongtermDebtRollForward)
Hypercube	Current Portion of Long-term Debt Roll Forward [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Current Portion of Long-term Debt [Roll Forward]		
Current Portion of Long-term Debt, Beginning Balance	\$	0
Increases (Decreases) from Transfers from Long-Term		0
Current Portion of Long-term Debt, Ending Balance	\$	0

Component: (Network and Hypercube)	
Network	9320 - Movements - Long-term Debt Movements (https://xbrlsite.azurewebsites.net/report/ekg/role/LongTermDebt)
Hypercube	Long-term Debt Roll Forward [Hypercube]

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Concept [Aspect]	Period [Aspect]
	2024-01-01 2024-12-31
Long-term Debt [Roll Forward]	
Long-term Debt, Beginning Balance	\$ 0
Additional Long-term Borrowings	2000
Repayment of Long-term Borrowings	1000
Increases (Decreases) from Transfers from Current Portion	0
Long-term Debt, Ending Balance	\$ 1000

Component: (Network and Hypercube)	
Network	9330 - Movements - Paid In Capital Movements (https://xbrlsite.azurewebsites.net/report/ekg/role/PaidInCapital)
Hypercube	Paid In Capital Roll Forward [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Paid In Capital [Roll Forward]		
Paid In Capital, Beginning Balance	\$	0
Investments by Owner		10000
Distributions to Owner		0
Paid In Capital, Ending Balance	\$	10000

Component: (Network and Hypercube)	
Network	9340 - Movements - Retained Earnings Movements (https://xbrlsite.azurewebsites.net/report/ekg/role/RetainedEarnings)
Hypercube	Retained Earnings Roll Forward [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Retained Earnings [Roll Forward]		
Retained Earnings, Beginning Balance	\$	0
Net Income (Loss)		2050
Dividends		0
Retained Earnings, Ending Balance	\$	2050

Component: (Network and Hypercube)	
Network	9501 - Statement - Balance Sheet (https://xbrlsite.azurewebsites.net/report/ekg/role/BalanceSheet)
Hypercube	Balance Sheet [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Assets [Roll Up]		
Current Assets [Roll Up]		
Cash and Cash Equivalents	\$ 10850	\$ 0
Receivables	0	0
Inventories	2700	0
Current Assets	13550	0
Noncurrent Assets [Roll Up]		
Property, Plant and Equipment	900	0
Noncurrent Assets	900	0
Assets	\$ 14450	\$ 0
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities [Roll Up]		
Accounts Payable	\$ 1000	\$ 0
Accrued Expenses	400	0
Current Liabilities	1400	0
Noncurrent Liabilities [Roll Up]		
Long-term Debt	1000	0
Noncurrent Liabilities	1000	0
Liabilities	2400	0
Equity [Roll Up]		
Paid In Capital	10000	0
Retained Earnings	2050	0
Equity	12050	0
Liabilities and Equity	\$ 14450	\$ 0

Component: (Network and Hypercube)	
Network	9502 - Statement - Income Statement (https://xbrlsite.azurewebsites.net/report/ekg/role/IncomeStatement)
Hypercube	Income Statement [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Net Income (Loss) [Roll Up]		
Income (Loss) from Continuing Operations Before Tax [Roll Up]		
Operating Income (Loss) [Roll Up]		
Gross Profit [Roll Up]		
Sales	\$	8000
Costs of Sales		5300
Gross Profit (Loss)		2700
Operating Expenses [Roll Up]		
Sales, General, and Administrative Expenses		0
Depreciation and Amortization		100
Operating Expenses		100
Operating Income (Loss)		2600
Nonoperating Income (Expenses) [Roll Up]		
Interest Expense		150
Gain (Loss) on Sale of Property, Plant and Equipment		0
Nonoperating Income (Expenses)		-150
Income (Loss) from Continuing Operations Before Tax		2450
Income Tax Expense (Benefit)		400
Net Income (Loss)	\$	2050

Component: (Network and Hypercube)	
Network	9503 - Statement - Cash Flow Statement (https://xbrlsite.azurewebsites.net/report/ekg/role/CashFlowStatement)
Hypercube	Cash Flow Statement [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Net Cash Flow [Roll Up]		
Net Cash Flow Operating Activities [Roll Up]		
Proceeds from Collection of Receivables	\$	8000
Payment of Accounts Payable		7000
Net Cash Flow Operating Activities		1000
Net Cash Flow Financing Activities [Roll Up]		
Proceeds from Additional Long-term Borrowings		2000
Payment for Reduction of Long-term Borrowings		1000
Payment of Interest		150
Proceeds from Investments by Owner		10000
Payment for Distributions to Owner		0
Net Cash Flow Financing Activities		10850
Net Cash Flow Investing Activities [Roll Up]		
Payment for Capital Additions of Property, Plant and Equipment		1000
Net Cash Flow Investing Activities		-1000
Net Cash Flow	\$	10850
Cash Flow Statement [Roll Forward]		
Cash and Cash Equivalents, Beginning Balance	\$	0
Net Cash Flow		10850
Cash and Cash Equivalents, Ending Balance	\$	10850

Component: (Network and Hypercube)	
Network	9504 - Statement - Statement of Changes in Equity (https://xbrlsite.azurewebsites.net/report/ekg/role/ChangesInEquity)
Hypercube	Statement of Changes in Equity [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-01-01 2024-12-31	
Equity [Roll Forward]		
Equity, Beginning Balance	\$	0
Investments by Owner		10000
Distributions to Owner		0
Net Income (Loss)		2050
Equity, Ending Balance	\$	12050

Component: (Network and Hypercube)	
Network	9610 - Subclassifications - Cash and Cash Equivalents Subclassifications (https://xbrlsite.azurewebsites.net/report/ekg/role/CashAndCashEquivalentsDetail)
Hypercube	Cash and Cash Equivalents Subclassifications [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Cash and Cash Equivalents [Roll Up]		
Cash	\$ 10850	\$ 0
Cash Equivalents	0	0
Cash and Cash Equivalents	\$ 10850	\$ 0

Component: (Network and Hypercube)	
Network	9620 - Subclassifications - Receivables Subclassifications (https://xbrlsite.azurewebsites.net/report/ekg/role/ReceivablesDetail)
Hypercube	Receivables Subclassifications [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Receivables [Roll Up]		
Trade Receivables	\$ 0	\$ 0
Other Receivables	0	0
Receivables	<u>\$ 0</u>	<u>\$ 0</u>

Component: (Network and Hypercube)	
Network	9630 - Subclassifications - Inventories Subclassifications (https://xbrlsite.azurewebsites.net/report/ekg/role/InventoriesDetail)
Hypercube	Inventories Subclassifications [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Inventories [Roll Up]		
Finished Goods	\$ 0	\$ 0
Work in Progress	0	0
Raw Material	2700	0
Inventories	\$ 2700	\$ 0

Component: (Network and Hypercube)	
Network	9650 - Subclassifications - Property, Plant, and Equipment Subclassifications (https://xbrlsite.azurewebsites.net/report/ekg/role/PropertyPlantAndEquipmentDetail)
Hypercube	Property, Plant and Equipment Subclassifications [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Property, Plant and Equipment [Roll Up]		
Property, Plant and Equipment, Gross [Roll Up]		
Land	\$ 0	\$ 0
Buildings	0	0
Equipment	1000	0
Property, Plant and Equipment, Gross	1000	0
Accumulated Depreciation	100	0
Property, Plant and Equipment	\$ 900	\$ 0

Component: (Network and Hypercube)	
Network	9660 - Subclassifications - Accounts Payable Subclassifications (https://xbrlsite.azurewebsites.net/report/ekg/role/AccountsPayableDetail)
Hypercube	Accounts Payable Subclassifications [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Accounts Payable [Roll Up]		
Trade Payables	\$ 1000	\$ 0
Other Payables	0	0
Accounts Payable	<u>\$ 1000</u>	<u>\$ 0</u>

Component: (Network and Hypercube)	
Network	9670 - Subclassifications - Long-term Debt Subclassifications (https://xbrlsite.azurewebsites.net/report/ekg/role/LongTermDebtDetail)
Hypercube	Long-term Debt Subclassifications [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Long-term [Roll Up]		
Mortgage Loans	\$ 0	\$ 0
Other Secured Loans	1000	0
Long-term Debt	\$ 1000	\$ 0

Component: (Network and Hypercube)	
Network	9680 - Subclassifications - Long-term Debt Maturities (https://xbrlsite.azurewebsites.net/report/ekg/role/LongTermDebtMaturities)
Hypercube	Long-term Debt Maturities [Hypercube]

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Concept [Aspect]	Period [Aspect]	
	2024-12-31	2023-12-31
Long-term Debt Maturities [Roll Up]		
Matures in One Year	\$ 1000	\$ 0
Matures in Two Years	0	0
Matures in Three Years	0	0
Matures in Four Years	0	0
Matures in Five Years	0	0
Matures Thereafter	0	0
Long-term Debt	\$ 1000	\$ 0

Component: (Network and Hypercube)	
Network	9710 - Policies - Nature of Business Note (https://xbrlsite.azurewebsites.net/report/ekg/role/NatureOfBusiness)
Hypercube	Nature of Business [Hypercube]

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Concept [Aspect]	Period [Aspect]
	2024-01-01 2024-12-31
Nature of Business [Text Block]	ABC Company operates a pop up lemonade stand.

Component: (Network and Hypercube)	
Network	9720 - Policies - Basis of Reporting Note (https://xbrlsite.azurewebsites.net/report/ekg/role/BasisOfReporting)
Hypercube	Basis of Reporting [Hypercube]

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Concept [Aspect]	Period [Aspect]
	2024-01-01 2024-12-31
Basis of Reporting [Text Block]	These financial statements are presented using the MINI financial reporting scheme using US dollars.

Component: (Network and Hypercube)	
Network	9730 - Policies - Significant Accounting Policies (https://xbrlsite.azurewebsites.net/report/ekg/role/SignificantAccountingPoliciesTextBlocks)
Hypercube	Significant Accounting Policies [Hypercube]

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Concept [Aspect]	Period [Aspect]
	2024-01-01 2024-12-31
Cash and Cash Equivalents Policies [Text Block]	Cash and cash equivalents consists of a bank demand deposit.
Receivables Policies [Text Block]	Accounts receivable are extended to all customers. Bad debts are written off after 90 days.
Inventories Policies [Text Block]	Inventory consists of lemons and is values at the lower of cost or market value using the FIFO method.
Property, Plant, and Equipment Policies [Text Block]	Property, plant, and equipment consists of refrigeration equipment that is depreciated over five years using the straight line method.
Accounts Payable Policies [Text Block]	Accounts payable consists of invoices received from suppliers which have not been paid as of the balance sheet date.
Long-term Debt Policies [Text Block]	Long term debt consists of a note payable with a local bank secured by the equipment financed.
Revenue Recognition Policies [Text Block]	Revenues is recognized when earned using accrual accounting.