Harbourview Dental Corp.

Trial Balance — Account Order — 2025-12-31

Account	Prelim	Adj's	Rep	Rep (Prior)	Amount Chg	L/S
1000 Cash on Hand / Petty Cash	0.00	0.00	0.00	0.00	0.00	
1005 Operating Bank Account	61,800.00	0.00	61,800.00	52,400.00	9,400.00	A.1
1200 Accounts Receivable	14,250.00	0.00	14,250.00	12,900.00	1,350.00	C.1
1250 Allowance for Doubtful Accounts	0.00	0.00	0.00	0.00	0.00	
1300 Inventory	0.00	0.00	0.00	0.00	0.00	
1400 Prepaid Expenses	0.00	0.00	0.00	0.00	0.00	
1500 Furniture & Fixtures	88,000.00	0.00	88,000.00	74,000.00	14,000.00	U.1
1510 Accumulated Depreciation - Furniture	-29,600.00	-1,850.00	-31,450.00	-21,800.00	-9,650.00	U.2
1600 Computer Equipment & Hardware	0.00	0.00	0.00	0.00	0.00	
1610 Accumulated Depreciation - Hardware	0.00	0.00	0.00	0.00	0.00	
1700 Leasehold Improvements	0.00	0.00	0.00	0.00	0.00	
2010 Accounts Payable	-11,400.00	0.00	-11,400.00	-9,800.00	-1,600.00	BB.1
2100 Credit Card Payable	0.00	0.00	0.00	0.00	0.00	
2200 Payroll Liabilities	0.00	0.00	0.00	0.00	0.00	
2300 Sales Tax Payable	-2,210.00	0.00	-2,210.00	-1,980.00	-230.00	BB.2
2400 Deferred / Unearned Revenue	0.00	0.00	0.00	0.00	0.00	
2500 Bank Loan Payable (Long-term)	-46,000.00	0.00	-46,000.00	-52,000.00	6,000.00	KK.1
3010 Owner's / Common Equity	-100.00	0.00	-100.00	-100.00	0.00	UU.1
3020 Owner's Draws / Distributions	0.00	0.00	0.00	0.00	0.00	
3050 Retained Earnings	-53,620.00	0.00	-53,620.00	-53,620.00	0.00	TT.1
4010 Product Sales Revenue	0.00	0.00	0.00	0.00	0.00	
4020 Service / Fee Revenue	-412,300.00	0.00	-412,300.00	-388,750.00	-23,550.00	10.1
4030 Subscription Revenue	0.00	0.00	0.00	0.00	0.00	
4090 Sales Discounts & Returns	0.00	0.00	0.00	0.00	0.00	
5010 Cost of Goods Sold - Materials	0.00	0.00	0.00	0.00	0.00	
5020 Direct Labor	0.00	0.00	0.00	0.00	0.00	
5030 Subcontractor / Freelance Fees	61,200.00	0.00	61,200.00	58,300.00	2,900.00	20.1
6010 Advertising & Marketing	0.00	0.00	0.00	0.00	0.00	
6050 Bank & Merchant Processing Fees	0.00	0.00	0.00	0.00	0.00	
6100 Insurance Expense	8,400.00	0.00	8,400.00	8,100.00	300.00	40.1
6200 Office Supplies & Software	9,900.00	0.00	9,900.00	9,300.00	600.00	40.2
6300 Professional Fees (Legal & Accounting)	6,150.00	0.00	6,150.00	5,900.00	250.00	40.3
6400 Rent & Facility Expense	48,000.00	0.00	48,000.00	48,000.00	0.00	40.4
6500 Salaries & Wages (Administrative)	231,480.00	0.00	231,480.00	213,650.00	17,830.00	40.5
6550 Payroll Taxes & Benefits	0.00	0.00	0.00	0.00	0.00	
6600 Utilities & Telecommunications	9,820.00	0.00	9,820.00	9,240.00	580.00	40.6
6700 Travel & Entertainment	0.00	0.00	0.00	0.00	0.00	
6800 Depreciation Expense	16,230.00	1,850.00	18,080.00	11,550.00	6,530.00	40.7
8010 Interest Income	0.00	0.00	0.00	0.00	0.00	
9010 Interest Expense	0.00	0.00	0.00	0.00	0.00	
NETINC Net Income (Loss)	0.00	-19,270.00	-19,270.00	0.00	-19,270.00	