

Sample Medical Professional Corporation (Illustrative)

Year End: December 31, 2025 | Trial balance by map number

Senior Manager: GA (4/17/2026) Partner: GA (4/17/2026)

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	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/24	Amount Chg	%Chg
1000 Petty cash	171.19	0.00	0.00	171.19		140.13	31.06	22
1020 Bank	12,499.52	0.00	0.00	12,499.52	A. 1	6,338.48	6,161.04	97
111.1000 Cash	12,670.71	0.00	0.00	12,670.71		6,478.61	6,192.10	96
1210 Accounts Receivable	0.00	28,556.65	0.00	28,556.65		25,227.44	3,329.21	13
115.1060 Accounts receivable	0.00	28,556.65	0.00	28,556.65	A. 1	25,227.44	3,329.21	13
1768 Equipment	6,301.88	0.00	0.00	6,301.88		8,166.09	(1,864.21)	(23)
1855 Office Equipment	14,164.62	0.00	0.00	14,164.62		7,150.35	7,014.27	98
1950 Office Furniture	9,387.64	0.00	0.00	9,387.64		6,267.60	3,120.04	50
157.1740 Equipment	29,854.14	0.00	0.00	29,854.14	U. 2 U. 2. 1	21,584.04	8,270.10	38
1761 Accum Amort - Office Equipment	(14,136.82)	(3.06)	0.00	(14,139.88)		(11,118.44)	(3,021.44)	27
1769 Accum Amort - Equipment	(9,118.99)	(538.45)	0.00	(9,657.44)		(11,134.79)	1,477.35	(13)
158.1741 Equipment - acc amort	(23,255.81)	(541.51)	0.00	(23,797.32)	U. 2	(22,253.23)	(1,544.09)	7
1760 Computer Equipment	3,626.94	0.00	0.00	3,626.94		5,716.46	(2,089.52)	(37)
157.1774.01 Computer equipment	3,626.94	0.00	0.00	3,626.94	U. 2	5,716.46	(2,089.52)	(37)
1856 Accum Amort - Computer Equipmen	(3,275.59)	(0.33)	0.00	(3,275.92)		(2,736.47)	(539.45)	20
158.1775.01 Computer equipment - acc amort	(3,275.59)	(0.33)	0.00	(3,275.92)	U. 2	(2,736.47)	(539.45)	20
2100 Accounts Payable	(7,942.79)	0.00	0.00	(7,942.79)	CC. 2	(7,376.81)	(565.98)	8
2101 Credit card	2,257.55	0.00	0.00	2,257.55	BB. 1	0.00	2,257.55	0
215.2620 Accounts payable and accrued liabilities	(5,685.24)	0.00	0.00	(5,685.24)		(7,376.81)	1,691.57	(23)
2600 Income taxes payable	263.36	(1,610.45)	0.00	(1,347.09)		(16,528.51)	15,181.42	(92)
217.2680.01 Income taxes payable	263.36	(1,610.45)	0.00	(1,347.09)	FF. 2 FF. 3	(16,528.51)	15,181.42	(92)
2950 Due to shareholders	180,325.29	(86,713.25)	0.00	93,612.04		63,552.41	30,059.63	47
235.3261.01 Due to (from) individ shareholder 1 - long	180,325.29	(86,713.25)	0.00	93,612.04	MM. 1	63,552.41	30,059.63	47
30100 Capital Stock:Value of corporate stock	(73.29)	(60.61)	0.00	(133.90)		(133.90)	0.00	0
271.3500.01 Common shares Class #1	(73.29)	(60.61)	0.00	(133.90)		(133.90)	0.00	0
3100 Preferred Shares	(1.93)	(0.41)	0.00	(2.34)		(2.34)	0.00	0
3200 Rollover share-stated capital \$	(1.51)	0.47	0.00	(1.04)		(1.04)	0.00	0
272.3520.01 Preferred shares Class #1	(3.44)	0.06	0.00	(3.38)		(3.38)	0.00	0

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	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/24	Amount Chg	%Chg
3999 Retained Earnings	(55,883.68)	(83,299.93)	0.00	(139,183.61)		(137,899.86)	(1,283.75)	1
274.3660 Retained earnings (Deficit) - beginning	(55,883.68)	(83,299.93)	0.00	(139,183.61) ok		(137,899.86)	(1,283.75)	1
NETINC Net Income (Loss)	(206,898.73)	197,924.70	0.00	(8,974.03)		(1,283.75)	(7,690.28)	599
275.3680 Net income (Loss)	(206,898.73)	197,924.70	0.00	(8,974.03)		(1,283.75)	(7,690.28)	599
4001 Fee for Service Income	(162,895.10)	(15,580.86)	0.00	(178,475.96)		(283,006.28)	104,530.32	(37)
311.8000 Trade sales	(162,895.10)	(15,580.86)	0.00	(178,475.96) 20		(283,006.28)	104,530.32	(37)
6415 Meals and Entertainment Expense	4,468.74	0.00	0.00	4,468.74		2,038.12	2,430.62	119
511.8523 Meals and entertainment	4,468.74	0.00	0.00	4,468.74 S1 50% Addback		2,038.12	2,430.62	119
6100 Amortization Expense	0.00	1,010.49	0.00	1,010.49		642.68	367.81	57
521.8670 Amortization	0.00	1,010.49	0.00	1,010.49 U. 2		642.68	367.81	57
8800 Insurance Expense	7,308.84	0.00	0.00	7,308.84		7,226.22	82.62	1
523.8690 Insurance	7,308.84	0.00	0.00	7,308.84 40. 1		7,226.22	82.62	1
7700 Bank Service Charges	194.01	0.00	0.00	194.01		114.83	79.18	69
7701 Non deductible interest & Penalties	0.00	332.93	0.00	332.93 S1 Addback		1,196.92	(863.99)	(72)
525.8710 Bank charges	194.01	332.93	0.00	526.94		1,311.75	(784.81)	(60)
62500 Dues and Subscriptions	7,172.69	0.00	0.00	7,172.69 40. 2		2,922.43	4,250.26	145
527.8761 Memberships, dues and subscriptions	7,172.69	0.00	0.00	7,172.69		2,922.43	4,250.26	145
7891 Business Licenses and Permits	3,084.83	0.00	0.00	3,084.83 40. 3		0.00	3,084.83	0
8500 Gift	0.00	406.50	0.00	406.50 40		579.54	(173.04)	(30)
8600 Office supplies and postage	2,915.84	3,595.06	0.00	6,510.90 40 40. 8		8,022.44	(1,511.54)	(19)
8601 Medical Records and Supplies	1,253.10	2,578.37	0.00	3,831.47 40 40. 4 40. 7		0.00	3,831.47	0
529.8810 Office and general	7,253.77	6,579.93	0.00	13,833.70		8,601.98	5,231.72	61
8700 Professional fees	6,032.54	0.00	0.00	6,032.54 40. 5		2,306.78	3,725.76	162
531.8860 Professional fees	6,032.54	0.00	0.00	6,032.54		2,306.78	3,725.76	162
8702 Subcontractor Expense	621.58	199,068.18	0.00	199,689.76 40 40. 6		190,226.64	9,463.12	5
539.9110 Sub-contract	621.58	199,068.18	0.00	199,689.76		190,226.64	9,463.12	5
9200 Travel Expense	15,559.43	0.00	0.00	15,559.43		9,563.57	5,995.86	63
545.9200 Travel	15,559.43	0.00	0.00	15,559.43		9,563.57	5,995.86	63
8720 Rent	0.00	2,944.06	0.00	2,944.06		4,095.47	(1,151.41)	(28)
8900 Utilities	0.00	1,949.01	0.00	1,949.01 40		4,031.86	(2,082.85)	(52)

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547.9220 Occupancy costs	0.00	4,893.07	0.00	4,893.07		8,127.33	(3,234.26)	(40)
9100 Telephone Expense	0.00	1,780.13	0.00	1,780.13		3,473.61	(1,693.48)	(49)
547.9225 Telephone	0.00	1,780.13	0.00	1,780.13		3,473.61	(1,693.48)	(49)
92700 Continuing education	399.65	0.00	0.00	399.65	40. 7	0.00	399.65	0
581.9270.02 Continuing education	399.65	0.00	0.00	399.65		0.00	399.65	0
9710 Toll Expense	2,318.62	0.00	0.00	2,318.62		0.00	2,318.62	0
9720 Auto insurance	0.00	7,722.47	0.00	7,722.47	40	5,229.86	2,492.61	48
9730 Fuel Expense	0.00	0.00	0.00	0.00		9,439.34	(9,439.34)	(100)
9741 Parking Expenses	32.96	0.00	0.00	32.96		0.00	32.96	0
581.9281 Vehicle	2,351.58	7,722.47	0.00	10,074.05		14,669.20	(4,595.15)	(31)
9950 Provision for Income tax	0.00	1,125.73	0.00	1,125.73		4,674.72	(3,548.99)	(76)
810.9990.01 Current income taxes	0.00	1,125.73	0.00	1,125.73	FF. 2 FF. 3	4,674.72	(3,548.99)	(76)
TOTAL – Income Statement	(206,898.73)	197,924.70	0.00	(8,974.03)		(1,283.75)	(7,690.28)	599