Comparative Balance Sheet

Lumen Dental Studio LLC

Two-year comparison
FY 2026 vs FY 2025

Entity	Lumen Dental Studio LLC	**Periods**	31-Dec-2026 and 31-Dec-2025
Basis	Accrual	**Units**	USD

Assets

Account	FY 2026	FY 2025	Change	% Change
Cash at bank	31,200.00	22,650.00	8,550.00	37.7%
Patient receivables	18,450.00	20,100.00	(1,650.00)	-8.2%
Dental supplies inventory	9,600.00	8,700.00	900.00	10.3%
Equipment (net of depreciation)	142,000.00	151,500.00	(9,500.00)	-6.3%
Security deposits	6,000.00	6,000.00	-	0.0%
Total assets	**207,250.00**	**208,950.00**	**(1,700.00)**	**-0.8%**

Liabilities

Account	FY 2026	FY 2025	Change	% Change
Trade payables	11,300.00	13,900.00	(2,600.00)	-18.7%
Payroll liabilities	5,400.00	4,950.00	450.00	9.1%
Equipment finance – current	14,000.00	14,000.00	-	0.0%
Equipment finance – long term	56,000.00	70,000.00	(14,000.00)	-20.0%
Total liabilities	**86,700.00**	**102,850.00**	**(16,150.00)**	**-15.7%**

Owners' Equity

Account	FY 2026	FY 2025	Change	% Change
Members' capital	60,000.00	60,000.00	-	0.0%
Retained earnings	60,550.00	46,100.00	14,450.00	31.3%
Current-year drawings	-	-	-	0.0%
Total equity	**120,550.00**	**106,100.00**	**14,450.00**	**13.6%**

Liabilities + equity (FY 2026)	**207,250.00**
Liabilities + equity (FY 2025)	**208,950.00**

FY 2026 balance check	**Balanced**
FY 2025 balance check	**Balanced**

How to read this sheet

Enter both years in the yellow cells; Change and % Change calculate automatically.

A large % change on a line item deserves a short explanation in the notes or the management letter.