

HarborPoint Digital Services LLC

Service-business bookkeeping
January–December 2024

Follow customer and vendor transactions, bank matching and reconciliation, adjusting entries, and annual financial reporting in QuickBooks Online.

CASE AT A GLANCE

\$9,100

annual income

\$5,994.96

net earnings

\$12,110

year-end cash

PREPARED BY

Joan Gonzales Calambuhay

Portfolio simulation with fictional company and financial data, as stated in the supplied client brief. The evidence is limited to the attached exports and is not a live client engagement.

CASE FOUNDATION

A service-business ledger.

The client brief specifies an Austin, Texas service company, USD, an accrual basis, and a January–December fiscal year. The supplied chart of accounts is a later QBO snapshot.

ACCOUNTING STRUCTURE

CASH & COLLECTIONS

Business Checking, Accounts Receivable and Undeposited Funds

COSTS & OBLIGATIONS

Accounts Payable, Contract Labor and operating expenses

TIMING & ASSETS

Prepaid expenses, Computer Equipment and accumulated depreciation

REVENUE & EQUITY

Service income accounts, Member Contributions and Retained Earnings

DOCUMENTED CUSTOMER FLOW

01

Invoice

02

A/R

03

Receive payment

04

Undeposited Funds

05

Deposit / bank

WHAT THE SOURCE SET SUPPORTS

The 57-account QBO chart is a setup snapshot generated in September 2026 (Appendix A). The 2024 exports document a selected customer flow, a vendor bill and payment, January checking reconciliation, journal entries, and annual reports. The brief calls for credit-card and A/P aging work, but no such completed exports are in this ZIP.

ACCOUNTS RECEIVABLE

BrightPath: invoice to deposit.

One 850.00 customer transaction is traceable from the January invoice through payment, Undeposited Funds, deposit and bank matching.

JAN 05	INVOICE	APP. B
INV-2024-001 for January bookkeeping service; Net 30, due February 4. The export shows the invoice paid in full.		
JAN 25	RECEIVE PAYMENT	APP. C, I
PMT-20240125-001 applies an 850.00 bank transfer against INV-2024-001. The journal debits Undeposited Funds and credits A/R.		
JAN 25	BANK DEPOSIT	APP. D, I
The 850.00 payment moves from Undeposited Funds to HarborPoint Business Checking. The deposit summary shows the same customer and amount.		
JAN 25	BANK FEED	APP. E
The categorized bank-transactions export identifies the 850.00 BrightPath bank line as matched to the deposit.		
This settles the specific January invoice. The December A/R aging still shows 2,550.00 outstanding for BrightPath from other customer activity (Appendix M).		

ACCOUNTS PAYABLE

Record and settle a vendor bill.

The July contract-labor example ties a supplier bill to its payment and to the annual profit and loss report.

VENDOR BILL

750.00

BILL-20240703-005 | July 3, 2024 | Due August 2

A freelance bookkeeping assistant billed HarborPoint for July contract work. The bill lists Contract Labor as the service and shows a zero balance after payment (Appendix G).

BILL PAYMENT

750.00

PAY-20240725-005 | July 25, 2024

The remittance advice identifies the same bill and a 750.00 payment (Appendix H). Contract Labor of 750.00 appears in the 2024 P&L; (Appendix J).

YEAR-END AP POSITION

The December 31 balance sheet reports A/P at 0.00. It does not replace an A/P aging report, and no supplier statement is supplied. The January checking reconciliation also lists a separate 2,400.00 payment of a December 2023 TechSource bill; its original bill is not included here.

BANK RECONCILIATION

January checking reconciles in QBO.

The January 31 reconciliation report presents a 14,715.00 statement ending balance equal to the period-end register balance.

JANUARY 2024 RECONCILIATION

16,565 – 2,700 + 850 = 14,715

Statement beginning balance – five cleared payments + one cleared deposit = statement and register ending balances at January 31.

BANK-FEED SAMPLE

BrightPath deposit	850.00 received	Matched to deposit
TechSource bill payment	2,400.00 spent	Matched to bill payment
MetroNet internet	110.00 spent	Categorized to Internet & Communications
Intuit subscription	65.00 spent	Categorized to Software & Online Services

The QBO reconciliation report was marked reconciled on September 15, 2026 for the January 2024 period (Appendix F). Its bank statement source is not in the ZIP. The 12,110.00 year-end checking balance is a later figure; it also matches the December balance sheet and annual cash-flow report.

ADJUSTING ENTRIES

Expense the right period.

The full-year journal includes recurring depreciation and a December insurance adjustment. The report is a ten-page general journal, not one standalone adjusting entry.

COMPUTER DEPRECIATION

66.67 / month

A monthly entry debits Depreciation Expense and credits Accumulated Depreciation – Computer Equipment. The 2024 P&L; shows 800.04 in depreciation expense (12×66.67).

At December 31, the balance sheet shows equipment cost 2,400.00, accumulated depreciation 866.71 and net carrying value 1,533.29. The accumulated balance exceeds the 2024 expense by 66.67; the included journal does not separately establish that opening component.

ANNUAL INSURANCE

1,200 – 100 = 1,100

The December 2 expense entry records a 1,200.00 premium to Prepaid expenses for December 2024–November 2025 coverage. A December 31 journal entry debits Insurance - General 100.00 and credits Prepaid expenses 100.00.

The final P&L; reports 100.00 of insurance expense; the balance sheet reports 1,100.00 prepaid.

SOURCE SCOPE

Appendix I reproduces the complete January–December journal (10 pages), including these entries. The 2024 P&L; and December balance sheet provide the final account totals. No separate depreciation schedule or insurance policy document is in this ZIP.

ANNUAL CLOSEOUT

Tie the statements together.

Annual income, expenses, year-end assets and cash flow connect through the supplied 2024 reports.

PROFIT & LOSS		BALANCE SHEET	
Bookkeeping service	4,900.00	A/R	7,750.00
QBO cleanup	3,000.00	Checking	12,110.00
Other services	1,200.00	Prepaid	1,100.00
Total income	9,100.00	Equipment, net	1,533.29
Expenses	(3,105.04)	Total assets	22,493.29
Net earnings	5,994.96	Equity	22,493.29

CASH-FLOW CHECK	
16,565 – 4,455 = 12,110	
Beginning cash – net operating cash outflow = ending cash; the ending amount equals December checking (Appendix L).	

DECEMBER A/R AGING

NorthPeak	3,000	BrightPath	2,550
SilverLine	1,200	GreenLeaf	1,000

Total A/R 7,750.00 equals the balance sheet A/R amount. The aging report is in Appendix M.

EVIDENCE & SCOPE

Source exports, included.

The 13 original PDFs follow this case study. The supplied fictional-client brief informed the case profile; it remains a Word file in the source ZIP.

A	Chart of accounts (3 pages)	09-11
B	BrightPath customer invoice	12
C	BrightPath receive-payment receipt	13
D	BrightPath bank deposit	14
E	Bank transactions matched and categorized	15
F	January bank reconciliation report	16
G	July vendor bill	17
H	July bill payment	18
I	January-December journal (10 pages)	19-28
J	2024 profit and loss	29
K	December 31 balance sheet	30
L	2024 statement of cash flows	31
M	December 31 A/R aging	32

EVIDENCE BOUNDARIES

The QBO January reconciliation report shows a completed status and equal period-end balances, but the actual bank statement is not supplied. The file set does not contain a credit-card reconciliation, A/P aging, all underlying customer invoices, a separate depreciation schedule or supporting insurance policy. This is a simulated portfolio case, not audited client work.

HarborPoint Digital Services LLC
Chart of accounts

Generated on: 9/25/2026

	Name
	HarborPoint Business Checking
	Accounts Receivable (A/R)
	Inventory Asset
	Prepaid expenses
	Uncategorized Asset
	Undeposited Funds
	Accumulated depreciation on property, plant and e
	Computer Equipment
	Accumulated Depreciation – Computer Equip
	Property, plant and equipment
	Accounts Payable (A/P)
	HarborPoint Business Credit Card
	Accrued liabilities
	Short-term debit
	Long-term debt
	Member Contributions
	Member Draws
	Opening Balance Equity
	Retained Earnings
	Billable Expense Income
	Bookkeeping Service Income
	Business Systems Consulting Income
	QBO Cleanup & Catch-Up Income
	Sales of Product Income
	Services
	Unapplied Cash Payment Income

	Name
	Uncategorized Income
	Cost of sales
	Bad debts
	Bank charges
	Commissions and fees
	Contract Labor
	Depreciation Expense
	↳ Depreciation Expense – Computer Equipmer
	Dues and subscriptions
	Equipment rental
	Insurance - General
	Insurance - Liability
	Interest expense
	Internet & Communications
	Legal and professional fees
	Meals and entertainment
	Office expenses
	Other general and administrative expenses
	Other Types of Expenses-Advertising Expenses
	Rent or lease payments
	Repairs and Maintenance
	Software & Online Services
	Stationery and printing
	Supplies
	Training & Professional Development
	Travel expenses - general and admin expenses
	Unapplied Cash Bill Payment Expense
	Uncategorized Expense
	Utilities

	Name
	Interest income
	Reconciliation Discrepancies

1 - 57 of 57 items

Page

1

of 1

Previous 1 - 57 Next

Showing accounts 1 to 57

INVOICE

HarborPoint Digital Services LLC

joan.g.calambuhay@gmail.com
+639507445090



Bill to

Ms. Olivia Carter
BrightPath Marketing LLC
221 West 6th Street
Austin, Texas 78701
United States

Ship to

Ms. Olivia Carter
BrightPath Marketing LLC
221 West 6th Street
Austin, Texas 78701
United States

Invoice details

Invoice no.: INV-2024-001
Terms: Net 30
Invoice date: 01/05/2024
Due date: 02/04/2024

#	Product or service	Description	Qty	Rate	Amount
1.	Monthly Bookkeeping Service	Monthly bookkeeping support including transaction categorization, bank reconciliation, accounts review, and financial reporting.	1	\$850.00	\$850.00

Total \$850.00

Payment -\$850.00

Balance due \$0.00

Paid in Full

HarborPoint Digital Services LLC

PH
+639507445090
joan.g.calambuhay@gmail.com

Receipt

BILL TO

Ms. Olivia Carter

BrightPath Marketing LLC

221 West 6th Street

Austin, Texas 78701

United States

Date: 01/25/2024

Reference No: PMT-20240125-001

PAYMENT METHOD

Bank Transfer

	Invoice Number	Invoice Date	Payment
1	INV-2024-001	01/05/2024	850.00

Memo: Payment for January 2024 monthly bookkeeping services

BALANCE DUE

\$0.00

Deposit Summary

09/25/2026

Summary of Deposits to HarborPoint Business Checking on 01/25/2024

CHECK NO.	PMT METHOD	RECEIVED FROM	MEMO	AMOUNT
PMT- 20240125-001	Bank Transfer	BrightPath Marketing LLC	Payment for January 2024 monthly bookkeeping services	850.00
DEPOSIT SUBTOTAL				850.00
LESS CASH BACK				
DEPOSIT TOTAL				850.00

HarborPoint Digital Services LLC

Categorised

Date	Full bank description	Spent	Received	From/To	Match/Category	Transaction Posted
01/25/2024	BrightPath Marketing LLC - Customer Deposit		\$850.00	BrightPath Marketing LLC	Matched	Matched to: Deposit 01/25/2024
01/15/2024	MetroNet Internet Services	\$110.00		MetroNet Internet Services	Internet & Communications	Posted to: Expense 01/15/2024
01/08/2024	Intuit QuickBooks Monthly Subscription	\$65.00		Intuit QuickBooks	Software & Online Services	Posted to: Expense 01/08/2024
01/03/2024	TechSource Computer Solutions - Bill Payment PAY-20240103-004	\$2,400.00		TechSource Computer Solutions	Matched	Matched to: Bill Payment PAY-20240103-004 01/03/2024

HarborPoint Digital Services LLC

HarborPoint Business Checking, Period Ending 01/31/2024

RECONCILIATION REPORT

Reconciled on: 09/15/2026

Reconciled by: Joan Gonzales Calambuhay

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance	16,565.00
Checks and payments cleared (5)	-2,700.00
Deposits and other credits cleared (1)	850.00
Statement ending balance	14,715.00
Register balance as of 01/31/2024	14,715.00
Cleared transactions after 01/31/2024	0.00
Uncleared transactions after 01/31/2024	-2,605.00
Register balance as of 09/15/2026	12,110.00

Details				
Checks and payments cleared (5)				
DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/03/2024	Bill Payment	PAY-20240103-004	TechSource Computer Solutions	-2,400.00
01/08/2024	Expense	EXP-20240108-011	MetroNet Internet Services	-110.00
01/08/2024	Expense		Intuit QuickBooks	-65.00
01/12/2024	Expense	EXP-20240112-012	Canva	-15.00
01/15/2024	Expense		MetroNet Internet Services	-110.00
Total				-2,700.00

Deposits and other credits cleared (1)				
DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/25/2024	Deposit		BrightPath Marketing LLC	850.00
Total				850.00

HarborPoint Digital Services LLC

PH
+639507445090
joan.g.calambuhay@gmail.com

Bill

Supplier	Bill Number	BILL-20240703-005
Ms Hannah Collins Reed	Bill Date	07/03/2024
Freelance Bookkeeping Assistant	Due Date	08/02/2024
310 Glenwood Ave		
Raleigh, NC 27603		
United States		

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Contract Labor				750.00
Contract bookkeeping assistance – July 2024	TOTAL			750.00
	PAYMENT PAID			750.00
	BALANCE DUE			\$0.00

HarborPoint Digital Services LLC
PH
+639507445090
joan.g.calambuhay@gmail.com

Remittance Advice

Payment To
Ms Hannah Collins Reed
Freelance Bookkeeping
Assistant
310 Glenwood Ave
Raleigh, NC 27603
United States

Date: 07/25/2024
Reference No: PAY-20240725-005

Bill Number	Bill Date	Due Date	Original Amount	Balance	Payment
BILL-20240703-005	07/03/2024	08/02/2024	750.00	750.00	750.00
Memo: Payment of July 2024 contract bookkeeping bill			Total:		\$750.00

Signature: _____

HarborPoint Digital Services LLC

Journal
January-December, 2024

Transaction date	Transaction type	Number	Name	Description	Account Name	Debit	Credit
47							
01/03/2024	Bill Payment (Cheque)	PAY-20240103-004	TechSource Computer Solutions	Payment of December 2023 computer equipment bill	HarborPoint Business Checking		2,400.00
01/03/2024	Bill Payment (Cheque)	PAY-20240103-004	TechSource Computer Solutions		Accounts Payable (A/P)	2,400.00	
Total for 47						\$2,400.00	\$2,400.00
49						\$850.00	\$850.00
50							
01/08/2024	Expense	EXP-20240108-011	MetroNet Internet Services	Internet service – January 2024	HarborPoint Business Checking		110.00
01/08/2024	Expense	EXP-20240108-011	MetroNet Internet Services		Internet & Communications	110.00	
Total for 50						\$110.00	\$110.00
102							
01/08/2024	Expense		Intuit QuickBooks	Intuit QuickBooks Monthly Subscription	HarborPoint Business Checking		65.00
01/08/2024	Expense		Intuit QuickBooks	Intuit QuickBooks Monthly Subscription	Software & Online Services	65.00	
Total for 102						\$65.00	\$65.00
98							
01/12/2024	Expense	EXP-20240112-012	Canva	Canva subscription – January 2024	HarborPoint Business Checking		15.00
01/12/2024	Expense	EXP-20240112-012	Canva		Software & Online Services	15.00	
Total for 98						\$15.00	\$15.00
101							
01/15/2024	Expense		MetroNet Internet Services	MetroNet Internet Services	HarborPoint Business Checking		110.00
01/15/2024	Expense		MetroNet Internet Services	MetroNet Internet Services	Internet & Communications	110.00	
Total for 101						\$110.00	\$110.00
51							
01/25/2024	Payment	PMT-20240125-001	BrightPath Marketing LLC	Payment for January 2024 monthly bookkeeping services	Undeposited Funds	850.00	
01/25/2024	Payment	PMT-20240125-001	BrightPath Marketing LLC		Accounts Receivable (A/R)		850.00
Total for 51						\$850.00	\$850.00

HarborPoint Digital Services LLC

Journal

January-December, 2024

Transaction date	Transaction type	Number	Name	Description	Account Name	Debit	Credit
52							
01/25/2024	Deposit		BrightPath Marketing LLC	DEP-20240125-001 Deposit of BrightPath January 2024 customer payment	HarborPoint Business Checking	850.00	
01/25/2024	Deposit		BrightPath Marketing LLC	Payment for January 2024 monthly bookkeeping services	Undeposited Funds		850.00
Total for 52						\$850.00	\$850.00
53							
01/31/2024	Journal Entry	JE-20240131-002			Depreciation Expense:Depreciation Expense – Computer Equipment	66.67	
01/31/2024	Journal Entry	JE-20240131-002			Computer Equipment:Accumulated Depreciation – Computer Equipment		66.67
Total for 53						\$66.67	\$66.67
54							
02/05/2024	Invoice	INV-2024-002	GreenLeaf Wellness Studio	February 2024 bookkeeping review and reconciliation services	Accounts Receivable (A/R)	500.00	
02/05/2024	Invoice	INV-2024-002	GreenLeaf Wellness Studio	Review of bookkeeping records and reconciliation of bank and credit card accounts.	Bookkeeping Service Income		500.00
Total for 54						\$500.00	\$500.00
55							
02/08/2024	Expense	EXP-20240208-013	MetroNet Internet Services	Internet service – February 2024	HarborPoint Business Checking		110.00
02/08/2024	Expense	EXP-20240208-013	MetroNet Internet Services		Internet & Communications	110.00	
Total for 55						\$110.00	\$110.00
56							
02/12/2024	Expense	EXP-20240212-014	Canva	Canva subscription – February 2024	HarborPoint Business Checking		15.00
02/12/2024	Expense	EXP-20240212-014	Canva		Software & Online Services	15.00	
Total for 56						\$15.00	\$15.00
57							
02/26/2024	Payment	PMT-20240226-002	GreenLeaf Wellness Studio	Payment for February 2024 bookkeeping review and reconciliation services	Undeposited Funds	500.00	
02/26/2024	Payment	PMT-20240226-002	GreenLeaf Wellness Studio		Accounts Receivable (A/R)		500.00
Total for 57						\$500.00	\$500.00

HarborPoint Digital Services LLC

Journal

January-December, 2024

Transaction date	Transaction type	Number	Name	Description	Account Name	Debit	Credit
58							
02/26/2024	Deposit		GreenLeaf Wellness Studio	DEP-20240226-002 Deposit of GreenLeaf February 2024 customer payment	HarborPoint Business Checking	500.00	
02/26/2024	Deposit		GreenLeaf Wellness Studio	Payment for February 2024 bookkeeping review and reconciliation services	Undeposited Funds		500.00
Total for 58						\$500.00	\$500.00
59							
02/29/2024	Journal Entry	JE-20240229-003			Depreciation Expense:Depreciation Expense – Computer Equipment	66.67	
02/29/2024	Journal Entry	JE-20240229-003			Computer Equipment:Accumulated Depreciation – Computer Equipment		66.67
Total for 59						\$66.67	\$66.67
60							
03/05/2024	Invoice	INV-2024-003	NorthPeak Construction Services	March 2024 QBO cleanup and catch-up services	Accounts Receivable (A/R)	1,500.00	
03/05/2024	Invoice	INV-2024-003	NorthPeak Construction Services	Cleanup and catch-up bookkeeping for prior periods, including corrections, reconciliations, and account review.	QBO Cleanup & Catch-Up Income		1,500.00
Total for 60						\$1,500.00	\$1,500.00
61							
03/08/2024	Expense	EXP-20240308-015	MetroNet Internet Services	Internet service – March 2024	HarborPoint Business Checking		110.00
03/08/2024	Expense	EXP-20240308-015	MetroNet Internet Services		Internet & Communications	110.00	
Total for 61						\$110.00	\$110.00
62							
03/12/2024	Expense	EXP-20240312-016	Canva	Canva subscription – March 2024	HarborPoint Business Checking		15.00
03/12/2024	Expense	EXP-20240312-016	Canva		Software & Online Services	15.00	
Total for 62						\$15.00	\$15.00
63							
03/31/2024	Journal Entry	JE-20240331-004			Depreciation Expense:Depreciation Expense – Computer Equipment	66.67	

HarborPoint Digital Services LLC

Journal
January-December, 2024

Transaction date	Transaction type	Number	Name	Description	Account Name	Debit	Credit
03/31/2024	Journal Entry	JE-20240331-004			Computer Equipment:Accumulated Depreciation – Computer Equipment		66.67
Total for 63						\$66.67	\$66.67
64							
04/05/2024	Invoice	INV-2024-004	BrightPath Marketing LLC	April 2024 monthly bookkeeping services	Accounts Receivable (A/R)	850.00	
04/05/2024	Invoice	INV-2024-004	BrightPath Marketing LLC	Monthly bookkeeping support including transaction categorization, bank reconciliation, accounts review, and financial reporting.	Bookkeeping Service Income		850.00
Total for 64						\$850.00	\$850.00
65							
04/08/2024	Expense	EXP-20240408-017	MetroNet Internet Services	Internet service – April 2024	HarborPoint Business Checking		110.00
04/08/2024	Expense	EXP-20240408-017	MetroNet Internet Services		Internet & Communications	110.00	
Total for 65						\$110.00	\$110.00
66							
04/12/2024	Expense	EXP-20240412-018	Canva	Canva subscription – April 2024	HarborPoint Business Checking		15.00
04/12/2024	Expense	EXP-20240412-018	Canva		Software & Online Services	15.00	
Total for 66						\$15.00	\$15.00
67							
04/30/2024	Journal Entry	JE-20240430-005			Depreciation Expense:Depreciation Expense – Computer Equipment	66.67	
04/30/2024	Journal Entry	JE-20240430-005			Computer Equipment:Accumulated Depreciation – Computer Equipment		66.67
Total for 67						\$66.67	\$66.67
68							
05/05/2024	Invoice	INV-2024-005	BrightPath Marketing LLC	May 2024 monthly bookkeeping services	Accounts Receivable (A/R)	850.00	
05/05/2024	Invoice	INV-2024-005	BrightPath Marketing LLC	Monthly bookkeeping support including transaction categorization, bank reconciliation, accounts review, and financial reporting.	Bookkeeping Service Income		850.00
Total for 68						\$850.00	\$850.00

HarborPoint Digital Services LLC

Journal
January-December, 2024

Transaction date	Transaction type	Number	Name	Description	Account Name	Debit	Credit
69							
05/08/2024	Expense	EXP-20240508-019	MetroNet Internet Services	Internet service – May 2024	HarborPoint Business Checking		110.00
05/08/2024	Expense	EXP-20240508-019	MetroNet Internet Services		Internet & Communications	110.00	
Total for 69						\$110.00	\$110.00
70							
05/12/2024	Expense	EXP-20240512-020	Canva	Canva subscription – May 2024	HarborPoint Business Checking		15.00
05/12/2024	Expense	EXP-20240512-020	Canva		Software & Online Services	15.00	
Total for 70						\$15.00	\$15.00
71							
05/31/2024	Journal Entry	JE-20240531-006			Depreciation Expense:Depreciation Expense – Computer Equipment	66.67	
05/31/2024	Journal Entry	JE-20240531-006			Computer Equipment:Accumulated Depreciation – Computer Equipment		66.67
Total for 71						\$66.67	\$66.67
72							
06/05/2024	Invoice	INV-2024-006	GreenLeaf Wellness Studio	June 2024 bookkeeping review and reconciliation services	Accounts Receivable (A/R)	500.00	
06/05/2024	Invoice	INV-2024-006	GreenLeaf Wellness Studio	Review of bookkeeping records and reconciliation of bank and credit card accounts.	Bookkeeping Service Income		500.00
Total for 72						\$500.00	\$500.00
73							
06/08/2024	Expense	EXP-20240608-021	MetroNet Internet Services	Internet service – June 2024	HarborPoint Business Checking		110.00
06/08/2024	Expense	EXP-20240608-021	MetroNet Internet Services		Internet & Communications	110.00	
Total for 73						\$110.00	\$110.00
74							
06/12/2024	Expense	EXP-20240612-022	Canva	Canva subscription – June 2024	HarborPoint Business Checking		15.00
06/12/2024	Expense	EXP-20240612-022	Canva		Software & Online Services	15.00	
Total for 74						\$15.00	\$15.00

HarborPoint Digital Services LLC

Journal
January-December, 2024

Transaction date	Transaction type	Number	Name	Description	Account Name	Debit	Credit
75							
06/30/2024	Journal Entry	JE-20240630-007			Depreciation Expense:Depreciation Expense – Computer Equipment	66.67	
06/30/2024	Journal Entry	JE-20240630-007			Computer Equipment:Accumulated Depreciation – Computer Equipment		66.67
Total for 75						\$66.67	\$66.67
76							
07/03/2024	Bill	BILL-20240703-005	Freelance Bookkeeping Assistant	Contract bookkeeping assistance – July 2024	Accounts Payable (A/P)		750.00
07/03/2024	Bill	BILL-20240703-005	Freelance Bookkeeping Assistant		Contract Labor	750.00	
Total for 76						\$750.00	\$750.00
99							
07/12/2024	Expense	EXP-20240712-023	Canva	Canva subscription – July 2024	HarborPoint Business Checking		15.00
07/12/2024	Expense	EXP-20240712-023	Canva		Software & Online Services	15.00	
Total for 99						\$15.00	\$15.00
77							
07/25/2024	Bill Payment (Cheque)	PAY-20240725-005	Freelance Bookkeeping Assistant	Payment of July 2024 contract bookkeeping bill	HarborPoint Business Checking		750.00
07/25/2024	Bill Payment (Cheque)	PAY-20240725-005	Freelance Bookkeeping Assistant		Accounts Payable (A/P)	750.00	
Total for 77						\$750.00	\$750.00
78							
07/31/2024	Journal Entry	JE-20240731-008			Depreciation Expense:Depreciation Expense – Computer Equipment	66.67	
07/31/2024	Journal Entry	JE-20240731-008			Computer Equipment:Accumulated Depreciation – Computer Equipment		66.67
Total for 78						\$66.67	\$66.67
79							
08/05/2024	Invoice	INV-2024-007	SilverLine Retail Solutions	August 2024 business systems and accounting workflow consulting	Accounts Receivable (A/R)	1,200.00	

HarborPoint Digital Services LLC

Journal

January-December, 2024

Transaction date	Transaction type	Number	Name	Description	Account Name	Debit	Credit
08/05/2024	Invoice	INV-2024-007	SilverLine Retail Solutions	Business systems and accounting workflow consulting services	Services		1,200.00
Total for 79						\$1,200.00	\$1,200.00
80							
08/08/2024	Expense	EXP-20240808-023	MetroNet Internet Services	Internet service – August 2024	HarborPoint Business Checking		110.00
08/08/2024	Expense	EXP-20240808-023	MetroNet Internet Services		Internet & Communications	110.00	
Total for 80						\$110.00	\$110.00
81							
08/12/2024	Expense	EXP-20240812-024	Canva	Canva subscription – August 2024	HarborPoint Business Checking		15.00
08/12/2024	Expense	EXP-20240812-024	Canva		Software & Online Services	15.00	
Total for 81						\$15.00	\$15.00
82							
08/31/2024	Journal Entry	JE-20240831-009			Depreciation Expense:Depreciation Expense – Computer Equipment	66.67	
08/31/2024	Journal Entry	JE-20240831-009			Computer Equipment:Accumulated Depreciation – Computer Equipment		66.67
Total for 82						\$66.67	\$66.67
83							
09/05/2024	Invoice	INV-2024-008	BrightPath Marketing LLC	September 2024 monthly bookkeeping services	Accounts Receivable (A/R)	850.00	
09/05/2024	Invoice	INV-2024-008	BrightPath Marketing LLC	Monthly bookkeeping support including transaction categorization, bank reconciliation, accounts review, and financial reporting.	Bookkeeping Service Income		850.00
Total for 83						\$850.00	\$850.00
84							
09/08/2024	Expense	EXP-20240908-025	MetroNet Internet Services	Internet service – September 2024	HarborPoint Business Checking		110.00
09/08/2024	Expense	EXP-20240908-025	MetroNet Internet Services		Internet & Communications	110.00	
Total for 84						\$110.00	\$110.00

HarborPoint Digital Services LLC

Journal
January-December, 2024

Transaction date	Transaction type	Number	Name	Description	Account Name	Debit	Credit
85							
09/12/2024	Expense	EXP-20240912-026	Canva	Canva subscription – September 2024	HarborPoint Business Checking		15.00
09/12/2024	Expense	EXP-20240912-026	Canva		Software & Online Services	15.00	
Total for 85						\$15.00	\$15.00
86							
09/30/2024	Journal Entry	JE-20240930-010			Depreciation Expense:Depreciation Expense – Computer Equipment	66.67	
09/30/2024	Journal Entry	JE-20240930-010			Computer Equipment:Accumulated Depreciation – Computer Equipment		66.67
Total for 86						\$66.67	\$66.67
87							
10/05/2024	Invoice	INV-2024-009	GreenLeaf Wellness Studio	October 2024 bookkeeping review and reconciliation services	Accounts Receivable (A/R)	500.00	
10/05/2024	Invoice	INV-2024-009	GreenLeaf Wellness Studio	Review of bookkeeping records and reconciliation of bank and credit card accounts.	Bookkeeping Service Income		500.00
Total for 87						\$500.00	\$500.00
88							
10/08/2024	Expense	EXP-20241008-027	MetroNet Internet Services	Internet service – October 2024	HarborPoint Business Checking		110.00
10/08/2024	Expense	EXP-20241008-027	MetroNet Internet Services		Internet & Communications	110.00	
Total for 88						\$110.00	\$110.00
89							
10/12/2024	Expense	EXP-20241012-028	Canva	Canva subscription – October 2024	HarborPoint Business Checking		15.00
10/12/2024	Expense	EXP-20241012-028	Canva		Software & Online Services	15.00	
Total for 89						\$15.00	\$15.00
90							
10/31/2024	Journal Entry	JE-20241031-011			Depreciation Expense:Depreciation Expense – Computer Equipment	66.67	

HarborPoint Digital Services LLC

Journal

January-December, 2024

Transaction date	Transaction type	Number	Name	Description	Account Name	Debit	Credit
10/31/2024	Journal Entry	JE-20241031-011			Computer Equipment:Accumulated Depreciation – Computer Equipment		66.67
Total for 90						\$66.67	\$66.67
91							
11/05/2024	Invoice	INV-2024-010	NorthPeak Construction Services	November 2024 QBO cleanup and catch-up services	Accounts Receivable (A/R)	1,500.00	
11/05/2024	Invoice	INV-2024-010	NorthPeak Construction Services	Cleanup and catch-up bookkeeping for prior periods, including corrections, reconciliations, and account review.	QBO Cleanup & Catch-Up Income		1,500.00
Total for 91						\$1,500.00	\$1,500.00
92							
11/08/2024	Expense	EXP-20241108-029	MetroNet Internet Services	Internet service – November 2024	HarborPoint Business Checking		110.00
11/08/2024	Expense	EXP-20241108-029	MetroNet Internet Services		Internet & Communications	110.00	
Total for 92						\$110.00	\$110.00
93							
11/12/2024	Expense	EXP-20241112-030	Canva	Canva subscription – November 2024	HarborPoint Business Checking		15.00
11/12/2024	Expense	EXP-20241112-030	Canva		Software & Online Services	15.00	
Total for 93						\$15.00	\$15.00
94							
11/30/2024	Journal Entry	JE-20241130-012			Depreciation Expense:Depreciation Expense – Computer Equipment	66.67	
11/30/2024	Journal Entry	JE-20241130-012			Computer Equipment:Accumulated Depreciation – Computer Equipment		66.67
Total for 94						\$66.67	\$66.67
95							
12/02/2024	Expense	EXP-20241202-031	HarborSure Business Insurance	Annual business insurance premium covering Dec 2024–Nov 2025	HarborPoint Business Checking		1,200.00
12/02/2024	Expense	EXP-20241202-031	HarborSure Business Insurance	\$1,200.00	Prepaid expenses	1,200.00	
Total for 95						\$1,200.00	\$1,200.00
100							
12/12/2024	Expense	EXP-20241212-032	Canva	Canva subscription – December 2024	HarborPoint Business Checking		15.00

HarborPoint Digital Services LLC

Journal
January-December, 2024

Transaction date	Transaction type	Number	Name	Description	Account Name	Debit	Credit
12/12/2024	Expense	EXP-20241212-032	Canva		Software & Online Services	15.00	
Total for 100						\$15.00	\$15.00
96							
12/31/2024	Journal Entry	JE-20241231-013			Insurance - General	100.00	
12/31/2024	Journal Entry	JE-20241231-013			Prepaid expenses		100.00
Total for 96						\$100.00	\$100.00
97							
12/31/2024	Journal Entry	JE-20241231-014			Depreciation Expense:Depreciation Expense – Computer Equipment	66.67	
12/31/2024	Journal Entry	JE-20241231-014			Computer Equipment:Accumulated Depreciation – Computer Equipment		66.67
Total for 97						\$66.67	\$66.67
TOTAL						\$19,255.04	\$19,255.04

HarborPoint Digital Services LLC

Profit and Loss
January-December, 2024

	Total
Income	
Bookkeeping Service Income	4,900.00
QBO Cleanup & Catch-Up Income	3,000.00
Services	1,200.00
Total for Income	\$9,100.00
Gross Profit	\$9,100.00
Expenses	
Contract Labor	750.00
Depreciation Expense	
Depreciation Expense – Computer Equipment	800.04
Total for Depreciation Expense	\$800.04
Insurance - General	100.00
Internet & Communications	1,210.00
Software & Online Services	245.00
Total for Expenses	\$3,105.04
Net Earnings	\$5,994.96

HarborPoint Digital Services LLC

Balance Sheet
As of 31 Dec, 2024

	Total
Assets	
Current Assets	
Accounts Receivable	
Accounts Receivable (A/R)	7,750.00
Total for Accounts Receivable	\$7,750.00
HarborPoint Business Checking	12,110.00
Prepaid expenses	1,100.00
Undeposited Funds	0.00
Total for Current Assets	\$20,960.00
Long-term assets	
Computer Equipment	\$2,400.00
Accumulated Depreciation – Computer Equipment	-866.71
Total for Computer Equipment	\$1,533.29
Total for Long-term assets	\$1,533.29
Total for Assets	\$22,493.29
Liabilities and Shareholder's Equity	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total for Accounts Payable	\$0.00
Total for Current Liabilities	\$0.00
Shareholders' equity	
Member Contributions	12,000.00
Retained Earnings	4,498.33
Net Income	5,994.96
Total for Shareholders' equity	\$22,493.29
Total for Liabilities and Shareholder's Equity	\$22,493.29

HarborPoint Digital Services LLC

Statement of Cash Flows
January-December, 2024

Account Name	Total
Cash flows from operating activities	
Profit for the year	5,994.96
Adjustments for non-cash income and expenses:	
Accounts Payable (A/P)	-2,400.00
Accounts Receivable (A/R)	-7,750.00
Computer Equipment:Accumulated Depreciation – Computer Equipment	800.04
Prepaid expenses	-1,100.00
Total for Adjustments for non-cash income and expenses:	-\$10,449.96
Net cash from operating activities	-\$4,455.00
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-\$4,455.00
Cash and cash equivalents at beginning of year	\$16,565.00
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$12,110.00

HarborPoint Digital Services LLC

A/R Ageing Summary Report

As of 31 Dec, 2024

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	Total
BrightPath Marketing LLC				850.00	1,700.00	2,550.00
GreenLeaf Wellness Studio			500.00		500.00	1,000.00
NorthPeak Construction Services		1,500.00			1,500.00	3,000.00
SilverLine Retail Solutions					1,200.00	1,200.00
TOTAL		1,500.00	500.00	850.00	4,900.00	\$7,750.00