

Headline

4 of 26 balance-sheet accounts moved more than 10.0% and more than \$50K from Nov 2025 to Dec 2025.

Flagged movements

Account	Name	Nov 2025	Dec 2025	Movement	%	Tags
1200	Inventory	\$1.2M	\$1.4M	\$210K	17.3%	none
1420	Construction in progress	\$72K	\$0	(\$72K)	(100.0%)	possible reclass with 1400
2150	Sales tax payable	(\$23K)	(\$92K)	(\$68K)	(291.9%)	none
2050	Goods received not invoiced	(\$18K)	\$45K	\$63K	344.2%	sign flip

Review

- Inventory moved \$210K, 17.3%. The trial balance shows no event behind it. Did inventory rise on a year-end purchase or a seasonal build? Ask Marcus Oyelaran.
- Construction in progress moved (\$72K), (100.0%). The balance went to \$0, and the script pairs it with account 1400 as an equal and opposite move. Together they net to nothing. Was a project placed in service? Ask Priya Raman to confirm the entry.
- Sales tax payable moved (\$68K), (291.9%). The balance grew from (\$23K) to (\$92K). The trial balance does not show whether December sales explain that. Ask for the sales tax subledger or return reconciliation that ties it. Ask Marcus Oyelaran.
- Goods received not invoiced moved \$63K, 344.2%. It flipped from a credit to a \$45K debit, and a debit is not a normal balance for this account. What was posted, and does part of it belong in payables? Ask Tomas Herrera.

Below threshold

- Accrued expenses moved (\$25K), (37.9%). Marcus Oyelaran may want to glance at the support.
- Accrued freight moved (\$11K), (36.9%). Tomas Herrera may want to glance at it.
- Allowance for doubtful accounts moved (\$7K), (29.8%). Marcus Oyelaran may want to glance at it.

Data notes

trial_balance_2025.csv, 45 rows, sha256 1f0f037da0cc