### ASSETS

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$120,322</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td></td>
</tr>
<tr>
<td>Trade</td>
<td>$250,015</td>
</tr>
<tr>
<td>Retainage</td>
<td>63,500</td>
</tr>
<tr>
<td>Unbilled</td>
<td>12,125</td>
</tr>
<tr>
<td>Inventory - Materials and Supplies</td>
<td>21,000</td>
</tr>
<tr>
<td>Costs and Estimated Earnings in Excess of Billings on Uncompleted Contracts</td>
<td>33,840</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>5,245</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td>$504,047</td>
</tr>
</tbody>
</table>

### PROPERTY AND EQUIPMENT

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Construction Equipment</td>
<td>$212,469</td>
</tr>
<tr>
<td>Office Equipment</td>
<td>62,360</td>
</tr>
<tr>
<td>Furniture and Fixtures</td>
<td>32,158</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>$306,987</td>
</tr>
<tr>
<td>Less: Allowance for Depreciation and Amortization</td>
<td>119,805</td>
</tr>
<tr>
<td><strong>Net Property and Equipment</strong></td>
<td>$426,792</td>
</tr>
</tbody>
</table>

### OTHER ASSETS

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deposits</td>
<td>1,000</td>
</tr>
</tbody>
</table>

| **Total Other Assets** | 1,000 |

| **TOTAL ASSETS** | **$931,839** |

### LIABILITIES AND SHAREHOLDERS' EQUITY

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line of Credit</td>
<td>$120,000</td>
</tr>
<tr>
<td>Current Portion of Long-Term Liabilities</td>
<td>7,335</td>
</tr>
<tr>
<td>Accounts Payable - Trade</td>
<td>202,312</td>
</tr>
<tr>
<td>Accrued Wages</td>
<td>65,426</td>
</tr>
<tr>
<td>Billings in Excess of Costs and Estimated Earnings on Uncompleted Contracts</td>
<td>50,200</td>
</tr>
<tr>
<td>Accrued Losses on Contracts in Process</td>
<td>1,800</td>
</tr>
<tr>
<td>Other Current Liabilities</td>
<td>2,640</td>
</tr>
<tr>
<td><strong>Total Current Liabilities</strong></td>
<td>$449,713</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notes Payable</td>
<td>45,691</td>
</tr>
<tr>
<td>Deferred Income Taxes</td>
<td>5,500</td>
</tr>
<tr>
<td><strong>Net Long Term Liabilities</strong></td>
<td>$51,191</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$500,904</td>
</tr>
</tbody>
</table>

### SHAREHOLDERS’ EQUITY

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common Stock, Without Par Value, Stated Value $10 Per Share, 1,000 Shares Authorized, 600 Shares Issued and Outstanding</td>
<td>6,000</td>
</tr>
<tr>
<td>Retained Earnings</td>
<td>424,935</td>
</tr>
<tr>
<td><strong>Net Shareholders’ Equity</strong></td>
<td>$430,935</td>
</tr>
</tbody>
</table>

| **TOTAL LIABILITIES AND SHAREHOLDERS’ EQUITY** | **$931,839** |

---

*See Accountants' Compilation Report*

*The Accompanying Notes are an Integral Part of These Financial Statements*
# ANY CONSTRUCTION CONTRACTOR, INC.
## STATEMENT OF INCOME AND RETAINED EARNINGS
### Year Ended December 31, 2014

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Percent of Sales</th>
</tr>
</thead>
<tbody>
<tr>
<td>CONTRACT REVENUE</td>
<td>$3,211,670</td>
<td>100.0%</td>
</tr>
<tr>
<td>COST OF CONTRACT REVENUE</td>
<td>2,562,913</td>
<td>79.8%</td>
</tr>
<tr>
<td>GROSS PROFIT</td>
<td>648,757</td>
<td>20.2%</td>
</tr>
<tr>
<td>GENERAL AND ADMINISTRATIVE EXPENSE</td>
<td>517,079</td>
<td>16.1%</td>
</tr>
<tr>
<td>OPERATING INCOME</td>
<td>131,678</td>
<td>4.1%</td>
</tr>
<tr>
<td><strong>OTHER INCOME (EXPENSE)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Expense</td>
<td>10,217</td>
<td>0.3%</td>
</tr>
<tr>
<td>Loss on Disposal of Property and Equipment</td>
<td>(1,750)</td>
<td>(0.1%)</td>
</tr>
<tr>
<td>Miscellaneous Income</td>
<td>3,575</td>
<td>0.1%</td>
</tr>
<tr>
<td><strong>Net Other Income (Expense)</strong></td>
<td>12,042</td>
<td>0.4%</td>
</tr>
<tr>
<td><strong>NET INCOME BEFORE INCOME TAXES</strong></td>
<td>143,720</td>
<td>4.5%</td>
</tr>
<tr>
<td><strong>PROVISION FOR INCOME TAXES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Current</td>
<td>45,165</td>
<td>1.4%</td>
</tr>
<tr>
<td>Federal Deferred</td>
<td>3,700</td>
<td>0.1%</td>
</tr>
<tr>
<td><strong>Total Provision for Income Taxes</strong></td>
<td>48,865</td>
<td>1.5%</td>
</tr>
<tr>
<td><strong>NET INCOME</strong></td>
<td>94,855</td>
<td>3.0%</td>
</tr>
<tr>
<td><strong>RETIRED EARNINGS - BEGINNING OF YEAR</strong></td>
<td>416,080</td>
<td></td>
</tr>
<tr>
<td>Distributions</td>
<td>(86,000)</td>
<td></td>
</tr>
<tr>
<td><strong>RETIRED EARNINGS - END OF YEAR</strong></td>
<td>$424,935</td>
<td></td>
</tr>
</tbody>
</table>

*See Accountants' Compilation Report*

"The Accompanying Notes are an Integral Part of These Financial Statements"
## Appendix B

### ANY CONSTRUCTION CONTRACTOR, INC.

**SCHEDULE OF CONTRACTS IN PROCESS**

Year Ended December 31, 2014

| Job Number | Contract Price | Contract Costs | Contract Gross Profit | Contract to Date Revenue | Contract to Date Costs | Contract to Date Gross Profit | Year Ended December 31, 2014 Revenue | Year Ended December 31, 2014 Costs | Year Ended December 31, 2014 Gross Profit | Total Contract Less Contract to Date Revenue | Total Contract Less Contract to Date Costs | Total Contract Less Contract to Date Gross Profit |
|------------|----------------|----------------|-----------------------|--------------------------|------------------------|-------------------------------|-------------------------------------|--------------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------|
| 1401       | $180,000       | $140,400       | $39,600               | $113,400                 | $87,890                | $25,510                       | $120,000                           | $6,600                               | $101,150                               | $87,890                                | $22,760                                    | $52,510                               |
| 1403       | $420,000       | $342,300       | $77,700               | $176,400                 | $142,800               | $33,600                       | $220,000                           | $45,600                             | $130,414                               | $106,011                               | $24,403                                    | $243,600                               |
| 1404       | $136,000       | $140,500       | ($4,500)              | $84,320                  | $88,820 ($4,500)      | ($3,480)                      | $84,320 ($4,500)                  | $88,820 ($3,480)                     | $51,680                                 | $51,680                                | -0-                                        | -0-                                    |
| 1406       | $250,000       | $200,000       | $50,000               | $150,000                 | $120,000               | $30,000                       | $120,000 ($30,000)               | $150,000 ($30,000)                   | $100,000                               | $80,000                                | $20,000                                   | 20,000                                 |
|            | $996,000       | $823,200       | $162,800              | $524,120                 | $439,510               | $84,610                       | $540,480 ($16,360)               | $465,884 ($393,221)                 | $72,663                                 | $461,880                               | $383,690                                 | $78,190                                |

**Gross Profit Percentage**

| A | 16.31% |
| B | 16.14% |
|   | 15.60% |
|   | 16.95% |
## Appendix B

### ANY CONSTRUCTION CONTRACTOR, INC.

**SCHEDULE OF CONTRACTS COMPLETED**

*Year Ended December 31, 2014*

### Total Contract

<table>
<thead>
<tr>
<th>Job Number</th>
<th>Activity Prior to January 1, 2014</th>
<th>Activity During Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total Contract</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Revenue Earned</td>
<td>Revenue Earned</td>
</tr>
<tr>
<td></td>
<td>Costs</td>
<td>Costs</td>
</tr>
<tr>
<td></td>
<td>Gross Profit</td>
<td>Gross Profit</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1306</td>
<td>$ 679,247</td>
<td>$ 129,120</td>
</tr>
<tr>
<td></td>
<td>$ 531,500</td>
<td>$ 101,747</td>
</tr>
<tr>
<td></td>
<td>$ 147,747</td>
<td>$ 27,373</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 550,127</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 429,753</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 120,374</td>
</tr>
<tr>
<td>1309</td>
<td>$ 594,563</td>
<td>$ 74,263</td>
</tr>
<tr>
<td></td>
<td>$ 461,531</td>
<td>$ 55,697</td>
</tr>
<tr>
<td></td>
<td>$ 133,032</td>
<td>$ 18,566</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 520,300</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 405,834</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 114,466</td>
</tr>
<tr>
<td>1312</td>
<td>$ 836,118</td>
<td>$ 56,420</td>
</tr>
<tr>
<td></td>
<td>$ 691,765</td>
<td>$ 46,688</td>
</tr>
<tr>
<td></td>
<td>$ 144,353</td>
<td>$ 9,732</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 779,698</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 645,077</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 134,621</td>
</tr>
<tr>
<td>1402</td>
<td>$ 240,934</td>
<td>$ 56,619</td>
</tr>
<tr>
<td></td>
<td>$ 184,315</td>
<td>$ 46,420</td>
</tr>
<tr>
<td></td>
<td>$ 27,543</td>
<td>$ 9,732</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 240,934</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 184,315</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 56,619</td>
</tr>
<tr>
<td>1405</td>
<td>$ 95,425</td>
<td>$ 22,902</td>
</tr>
<tr>
<td></td>
<td>$ 72,523</td>
<td>$ 22,902</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>1407</td>
<td>$ 139,460</td>
<td>$ 27,543</td>
</tr>
<tr>
<td></td>
<td>$ 111,917</td>
<td>$ 27,543</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 139,460</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 111,917</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 27,543</td>
</tr>
<tr>
<td>1408</td>
<td>$ 419,842</td>
<td>$ 99,569</td>
</tr>
<tr>
<td></td>
<td>$ 320,273</td>
<td>$ 99,569</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 419,842</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 320,273</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 99,569</td>
</tr>
</tbody>
</table>

### Gross Profit Percentage

<table>
<thead>
<tr>
<th>Total Contract</th>
<th>Activity During Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 3,005,589</td>
<td>$ 2,373,824</td>
</tr>
<tr>
<td>$ 631,765</td>
<td>$ 259,803</td>
</tr>
<tr>
<td>$ 204,132</td>
<td>$ 55,671</td>
</tr>
<tr>
<td>$ 2,745,786</td>
<td>$ 2,169,692</td>
</tr>
<tr>
<td>$ 576,094</td>
<td></td>
</tr>
</tbody>
</table>

### Reconciliation of Revenue and Costs to the Income Statement:

- **Revenue Earned Year Ended December 31, 2014 on WIP**
  - A $ 465,884
- **Revenue Earned Year Ended December 31, 2014 on CC**
  - C $ 2,745,786
- **Contract Revenue on Income Statement**
  - $ 3,211,670

- **Costs Incurred Year Ended December 31, 2014 on WIP**
  - B $ 393,221
- **Costs Incurred Year Ended December 31, 2014 on CC**
  - D $ 2,169,692
- **Cost of Contract Revenue on Income Statement**
  - $ 2,562,913