CCIFP -	CCM example												
Income Recognition													
	POC numbers - Rev/GP	reflected											
	CCM over/under billings a												
											Estimated	Costs	Billings
		Contract	Estimated	Estimated			Revenues	Cost of	Gross Profit	Billed	Cost to	In Excess of billings	In Excess of Costs
Job#	Job Description	Value	Costs	Gross Profit	GP%	POC	Earned	Revenues	(Loss)	To Date	Complete	On contracts in progress	On contracts in progress
V 4													
Year 1		A 0 000 000	A 4 000 000		10.000/	50.000 (* 4 000 000			* 4 * * * * * * * * * *			*
_	Denver Hotel	\$ 2,000,000	\$ 1,800,000		10.00%	50.00%	\$ 1,000,000	\$ 900,000		\$1,200,000		75.000	\$ 300,000
	Denver Office Building	500,000	450,000	50,000	10.00%	50.00%	250,000	225,000	25,000	150,000	225,000	75,000	050.000
_	Rockford Town Center	2,100,000	2,000,000	100,000	4.76%	25.00%	525,000	500,000	25,000	750,000	1,500,000		250,000
126	Going to the Sun Road	50,000,000	48,000,000	2,000,000	4.00%		6,250,000	6,000,000	250,000	6,000,000	42,000,000	75.000	550,000
						Costs of 1	n progress'	7,625,000		0.400.000		75,000	550,000
								Billings of "in	progress	8,100,000			
V 2													
Year 2	Denver Hotel	* 2 000 000	# 4 000 000	ф 200 000	40.000/	00.000/	1 000 000	4 600 000	100 000	4.050.000	400,000		220,000
	Denver Hotel Denver Office Building	\$ 2,000,000	\$ 1,800,000		10.00%	90.00%	1,800,000	1,620,000	180,000	1,950,000	180,000		330,000
	Rockford Town Center	500,000 2,100,000	450,000	50,000	10.00%		500,000	450,000 1.000.000	50,000	500,000	1.000.000		350,000
_		· · · · ·	2,000,000	100,000	4.76%			, ,	50,000	1,250,000	, ,	250.000	250,000
120	Going to the Sun Road	51,000,000	48,500,000	2,500,000	4.90%	50.00%	25,500,000	24,250,000	1,250,000	24,000,000	24,250,000	250,000	580,000
-						Coete of 'i	n progress'	26,870,000				230,000	380,000
						COSIS OF I	Billings of "in progress		27,200,000				
			1				Dillings of		piogress	21,200,000			