

CFMA CONSTRUCTION CO.
Uncompleted Construction Contracts
Year Ended December 31, 20XX

		A	D/(D+X)=H	A*H=C	D	C-D=E	E/C	F	C-F	F-C	G	I	G-I=J	J/G	C-G=K	D-I=L	K-L=M	M/K	A-C=N	X	N-X=O	O/N
		Manual Input			Manual Input			Manual Input			Manual Input	Manual Input								Manual Input		
Contract to Date and Year Ended December 31, 20XX										Prior to January 1, 20XX				Year Ended December 31, 20XX				Future Workload (Backlog)				
Job Number	Type	Total Contract Price	Percentage of Completion	Earned Revenues	Cost of Earned Revenues	Gross Profit Recognized	Gross Profit% Recognized	Billings	Costs and Estimated Earnings in Excess of Billings	Billings in Excess of Costs and Estimated Earnings	Revenue Earned	Cost of Revenue Earned	Gross Earnings	Gross Earnings %	Revenue Earned	Cost of Revenue Earned	Gross Earnings	Gross Earnings %	Backlog Remaining	Estimated Costs to Complete	Estimated Gross Earnings	Gross Earnings %
									Underbilled	Overbilled												
25	B	\$ 1,500,000	95%	\$ 1,425,000	\$ 1,282,500	\$ 142,500	10%	\$ 1,475,000	\$ -	\$ 50,000	187,500	168,750	18,750	10%	1,237,500	\$ 1,113,750	123,750	10%	\$ 75,000	\$ 67,500	\$ 7,500	10%
26	C	500,000	90%	450,000	405,000	\$ 45,000	10%	431,250	18,750	-	62,500	56,250	6,250	10%	387,500	\$ 348,750	38,750	10%	50,000	45,000	5,000	10%
27	B	750,000	60%	450,000	405,000	\$ 45,000	10%	425,000	25,000	-	-	-	-	0%	450,000	\$ 405,000	45,000	10%	300,000	270,000	30,000	10%
28	D	250,000	20%	50,000	45,000	\$ 5,000	10%	75,000	-	25,000	-	-	-	0%	50,000	\$ 45,000	5,000	10%	200,000	180,000	20,000	10%
29	B	2,000,000	5%	100,000	90,000	\$ 10,000	10%	93,750	6,250	-	-	-	-	0%	100,000	\$ 90,000	10,000	10%	1,900,000	1,710,000	190,000	10%
Small jobs ^A	E	375,000	73%	275,000	247,500	\$ 27,500	10%	275,000	25,000	25,000	-	-	-	0%	275,000	\$ 247,500	27,500	10%	100,000	90,000	10,000	10%
		<u>\$ 5,375,000</u>		<u>2,750,000</u>	<u>2,475,000</u>	<u>275,000</u>	<u>10%</u>	<u>2,775,000</u>	<u>\$ 75,000</u>	<u>\$ 100,000</u>	<u>250,000</u>	<u>225,000</u>	<u>25,000</u>	<u>10%</u>	<u>2,500,000</u>	<u>2,250,000</u>	<u>250,000</u>	<u>10%</u>	<u>2,625,000</u>	<u>\$ 2,362,500</u>	<u>\$ 262,500</u>	<u>10%</u>

^A Contracts less than \$125,000

- B- Fixed-price/Lump Sum
- C- Cost plus fee with guaranteed maximum
- D- Time and materials
- E- Various