SAMPLE DATA, not a real company

Sample job numbers pack. Period shown: month ended October 31, 2026.

About these numbers

I have prepared the accompanying schedules of Example Electric as of October 31, 2026 for the month then ended. This presentation is limited to preparing in the form of schedules information that is the representation of management.

I have not audited, reviewed, or compiled the accompanying schedules. I do not express an opinion or any other form of assurance on them.

I am not required to be licensed by the California Board of Accountancy for the preparation of these schedules.

This pack is for Example Electric's own use in running the business.

The numbers are Example Electric's. They come from the exports and the job estimates Example Electric gave me, and Example Electric is responsible for them.

I am not a CPA, and this is not a CPA firm.

The pack supports your CPA's work. It does not replace a CPA-prepared statement, and it is not tax or legal advice.

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What this is

This is a sample of the job numbers pack a contractor gets from me each month.

It shows where every open job stands: what it has cost, what it has earned, what has been billed, and what cash is still out.

The pack is built from your QuickBooks exports. Software reads the exports, fixed rules do the math, and I check every total before it goes out.

The company in this sample, Example Electric, is a made-up electrical subcontractor with ten open jobs. Every job name and every number is invented.

Five of the ten jobs have something planted in them so you can see how the pack points it out. The Watch list sheet names them.

Checks in this workbook right now: 16 of 16 show OK. See the Checks sheet.

How to read each sheet

Watch list: start here. It lists the six things an owner should look at this month, each in one sentence with the dollar amount.

WIP schedule: WIP stands for work-in-progress. There is one row per open job. It shows the contract, the cost so far, how far along the job is, what it has earned, what has been billed, and whether billing is ahead of the work or behind it.

Cost by job: for each job, the budget and the actual cost so far for labor, materials, subcontractors, equipment and other costs.

Billing and retention: for each job, what has been billed, what has been collected, what is still owed, and how much retention the customer is holding.

Cash forecast: what the open jobs should bring in and cost over the next three months, using the simple rules in the settings below.

Checks: each row compares two numbers that should match and shows OK or CHECK. This is how every total gets checked before the pack goes out.

Inputs jobs, Inputs costs and Inputs billing: the raw data the other sheets read. In a real pack this is your QuickBooks export data.

Every flag is written out in words in a Flag column. Nothing depends on color. Blue text marks raw data and settings. Black text is calculated.

Words used

Change order: an approved change to the contract amount after the contract was signed.

Gross profit: the contract amount minus the cost of the job, before overhead.

Percent complete: cost to date divided by the current estimated total cost. It is held at 100% if cost goes past the estimate. On the totals row it is total earned revenue divided by total revised contract.
Earned revenue: the share of the contract that the work done so far has earned. It is percent complete times the revised contract.
Over billing: the job has billed more than it has earned. Under billing: the job has earned more than it has billed.
Backlog: contract work still to be earned.
Retention: money the customer holds back from each payment until the job is done.
Open receivables: money billed and not yet paid. In this pack it does not count retention.

What you would send

Three QuickBooks exports, once a month:
1. Job list: each job's contract amount, approved change orders and estimate.
2. Job cost detail: every cost line with its job, month, cost type and amount.
3. Invoices and payments by job, with the retention held back on each invoice.

You also tell me two things the software does not know: your current estimate of what each job will cost in total, and when you expect it to finish.

Limits

The retention check treats every sample job as a private commercial job. The 5% cap has exceptions, such as some small residential projects and some jobs where a bond was required. Public works follow different rules. This is a finance check, not legal advice.

Settings the other sheets use

Month ended: the period this pack covers	Oct 31, 2026
Retention cap, as a share of what has been billed and of the contract	5.0%
The cap applies to contracts signed on or after this date	Jan 1, 2026
Flag a job when its gross profit percent has dropped by more than this many points since the original estimate	5.0%
Call a job nearly done when it is more than this percent complete	90.0%
Flag a job as billed ahead or billed behind when the gap is more than this share of the revised contract	5.0%
Cash forecast: months after a job's last month of work until its retention is paid	2

Where the settings come from: the 5% cap and its start date are from California Civil Code section 8811. The other settings are rules of thumb chosen for this sample. They can be changed to fit your company.
Cash forecast rules: money owed to you now comes in next month. The amount left to bill is spread evenly over the months of work left, and each bill is paid the month after, less retention. Cost left to spend is spread evenly over the months of work left. Overhead, loan payments and bills you already owe are not included.

SAMPLE DATA, not a real company. Watch list: the six things to look at for the month ended October 31, 2026.

For management's own use. Not audited, reviewed or compiled. No assurance given. See Read me.

Item	What to look at	Job	Amount ($)	In plain words	Where the number comes from
1	Earned but not billed	2531 Lab power expansion, Fremont	$152,867	Job 2531 Lab power expansion, Fremont has earned $152,867 more than it has billed and is 94% complete. Billing it before the job closes out is the usual step.	WIP schedule, Under billing column
2	Cost above the estimate	2611 Restaurant build-out, Mountain View	$12,340	Job 2611 Restaurant build-out, Mountain View has spent $12,340 more than its current estimate, so its profit number rests on an estimate that looks out of date.	Cost by job, Budget left column
3	Profit slipping	2602 Medical office build-out, Los Gatos	$75,800	Job 2602 Medical office build-out, Los Gatos has seen its expected gross profit drop from 18.0% to 8.8% of the contract since the original estimate, which is $75,800 less profit than first planned.	WIP schedule, Change in gross profit percent column
4	Retention above the cap	2606 Retail center panel replacement, Campbell	$24,100	Job 2606 Retail center panel replacement, Campbell has $24,100 of retention held above the 5% cap for contracts signed on or after January 1, 2026. Raising it with the customer on the next invoice is the usual step.	Billing and retention, Retention above the cap column
5	Billed ahead of the work	2617 Data room power feed, San Jose	$142,310	Job 2617 Data room power feed, San Jose has billed $142,310 more than it has earned, which helps cash now but is work you still owe. The cost left on it is the number to watch.	WIP schedule, Over billing column
6	Cash over the next three months	All open jobs	$1,057,167	Over the next three months the open jobs should bring in $2,670,551 and cost $1,613,384, which leaves $1,057,167 before overhead and bills you already owe.	Cash forecast, totals row

SAMPLE DATA, not a real company. Work-in-progress (WIP) schedule for the month ended October 31, 2026. One row per open job.

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Job number	Job name	Original contract ($)	Approved change orders ($)	Revised contract ($): original plus change orders	Original estimated cost ($)	Current estimated total cost ($)	Estimated gross profit ($): revised contract minus current estimated cost	Estimated gross profit (%)	Change in gross profit percent since the original estimate (points)	Cost to date ($)	Percent complete: cost to date divided by current estimated total cost, never above 100%	Earned revenue ($): percent complete times revised contract	Billed to date ($)	Over billing ($): billed more than earned	Under billing ($): earned more than billed	Remaining backlog ($): revised contract minus earned revenue	Retention held ($): held back by the customer until the job is done	Flag
2531	Lab power expansion, Fremont	$1,180,000	$64,000	$1,244,000	$979,400	$1,030,000	$214,000	17.2%	0.2%	$964,480	93.6%	$1,164,867	$1,012,000	$0	$152,867	$79,133	$101,200	Under-billed by $152,867 and nearly done. Billing it before the job closes is the usual step.
2538	Warehouse lighting retrofit, Milpitas	$486,000	$18,500	$504,500	$398,500	$412,000	$92,500	18.3%	0.3%	$389,750	94.6%	$477,255	$488,000	$10,745	$0	$27,245	$48,800	Nothing to flag
2544	Hotel lobby lighting and controls, Palo Alto	$342,000	$0	$342,000	$285,000	$288,500	$53,500	15.6%	-1.0%	$203,410	70.5%	$241,131	$246,000	$4,869	$0	$100,869	$24,600	Nothing to flag
2602	Medical office build-out, Los Gatos	$860,000	$35,000	$895,000	$705,200	$816,000	$79,000	8.8%	-9.2%	$566,890	69.5%	$621,773	$640,000	$18,227	$0	$273,227	$32,000	Gross profit is down 9.2 points from the original estimate.
2606	Retail center panel replacement, Campbell	$612,000	$22,000	$634,000	$508,000	$523,000	$111,000	17.5%	0.5%	$395,620	75.6%	$479,585	$482,000	$2,415	$0	$154,415	$48,200	Retention is $24,100 above the cap.
2609	Office fit-out, Sunnyvale	$1,420,000	$85,000	$1,505,000	$1,178,600	$1,249,000	$256,000	17.0%	0.0%	$681,230	54.5%	$820,858	$842,000	$21,142	$0	$684,142	$42,100	Nothing to flag
2611	Restaurant build-out, Mountain View	$164,000	$6,500	$170,500	$136,000	$139,000	$31,500	18.5%	1.4%	$151,340	100.0%	$170,500	$170,500	$0	$0	$0	$8,525	Cost is $12,340 above the current estimate, so the estimate looks out of date. Percent complete is held at 100% until it is updated.
2614	Parking garage EV chargers, Santa Clara	$735,000	$0	$735,000	$610,000	$610,000	$125,000	17.0%	0.0%	$247,860	40.6%	$298,651	$288,000	$0	$10,651	$436,349	$14,400	Nothing to flag
2617	Data room power feed, San Jose	$2,350,000	$120,000	$2,470,000	$1,974,000	$2,086,000	$384,000	15.5%	-0.5%	$631,450	30.3%	$747,690	$890,000	$142,310	$0	$1,722,310	$44,500	Billed $142,310 ahead of the work done.
2620	Cold storage electrical service, Hayward	$92,000	$0	$92,000	$74,500	$74,500	$17,500	19.0%	0.0%	$15,380	20.6%	$18,993	$20,000	$1,007	$0	$73,007	$1,000	Nothing to flag
Total	**All open jobs**	**$8,241,000**	**$351,000**	**$8,592,000**	**$6,849,200**	**$7,228,000**	**$1,364,000**	**15.9%**	**-1.0%**	**$4,247,410**	**58.7%**	**$5,041,303**	**$5,078,500**	**$200,715**	**$163,518**	**$3,550,697**	**$365,325**	**5 of 10 jobs have a flag**

SAMPLE DATA, not a real company. Cost by job through October 31, 2026. Budget is the current estimate, split by cost type.

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Job number	Job name	Labor budget ($)	Labor actual to date ($)	Labor percent of budget used	Materials budget ($)	Materials actual to date ($)	Materials percent of budget used	Subcontractors budget ($)	Subcontractors actual to date ($)	Subcontractors percent of budget used	Equipment budget ($)	Equipment actual to date ($)	Equipment percent of budget used	Other budget ($)	Other actual to date ($)	Other percent of budget used	Total budget ($): the current estimated total cost	Total actual to date ($)	Total percent of budget used	Budget left ($): total budget minus total actual	Flag
2531	Lab power expansion, Fremont	$432,600	$396,332	91.6%	$391,400	$379,658	97.0%	$113,300	$101,970	90.0%	$41,200	$39,140	95.0%	$51,500	$47,380	92.0%	$1,030,000	$964,480	93.6%	$65,520	Nothing to flag
2538	Warehouse lighting retrofit, Milpitas	$156,500	$143,732	91.8%	$197,800	$193,844	98.0%	$12,400	$10,540	85.0%	$28,800	$26,784	93.0%	$16,500	$14,850	90.0%	$412,000	$389,750	94.6%	$22,250	Nothing to flag
2544	Hotel lobby lighting and controls, Palo Alto	$115,400	$80,851	70.1%	$118,300	$92,274	78.0%	$34,600	$15,570	45.0%	$8,700	$6,090	70.0%	$11,500	$8,625	75.0%	$288,500	$203,410	70.5%	$85,090	Nothing to flag
2602	Medical office build-out, Los Gatos	$383,500	$270,254	70.5%	$293,800	$211,536	72.0%	$73,400	$40,370	55.0%	$24,500	$16,170	66.0%	$40,800	$28,560	70.0%	$816,000	$566,890	69.5%	$249,110	Nothing to flag
2606	Retail center panel replacement, Campbell	$214,400	$149,216	69.6%	$230,100	$193,284	84.0%	$31,400	$18,840	60.0%	$26,200	$19,650	75.0%	$20,900	$14,630	70.0%	$523,000	$395,620	75.6%	$127,380	Nothing to flag
2609	Office fit-out, Sunnyvale	$549,600	$299,812	54.6%	$474,600	$275,268	58.0%	$124,900	$49,960	40.0%	$37,500	$18,750	50.0%	$62,400	$37,440	60.0%	$1,249,000	$681,230	54.5%	$567,770	Nothing to flag
2611	Restaurant build-out, Mountain View	$62,500	$73,564	117.7%	$54,200	$55,826	103.0%	$11,100	$11,100	100.0%	$4,200	$3,990	95.0%	$7,000	$6,860	98.0%	$139,000	$151,340	108.9%	-$12,340	Labor is over budget by $11,064. Materials are over budget by $1,626.
2614	Parking garage EV chargers, Santa Clara	$201,300	$63,274	31.4%	$244,000	$85,400	35.0%	$109,800	$68,076	62.0%	$36,600	$20,130	55.0%	$18,300	$10,980	60.0%	$610,000	$247,860	40.6%	$362,140	Nothing to flag
2617	Data room power feed, San Jose	$709,300	$152,730	21.5%	$1,043,000	$396,340	38.0%	$187,700	$37,540	20.0%	$62,600	$15,650	25.0%	$83,400	$29,190	35.0%	$2,086,000	$631,450	30.3%	$1,454,550	Nothing to flag
2620	Cold storage electrical service, Hayward	$33,500	$5,218	15.6%	$34,300	$8,232	24.0%	$0	$0	0.0%	$3,000	$450	15.0%	$3,700	$1,480	40.0%	$74,500	$15,380	20.6%	$59,120	Nothing to flag
Total	**All open jobs**	**$2,858,600**	**$1,634,983**	**57.2%**	**$3,081,500**	**$1,891,662**	**61.4%**	**$698,600**	**$353,966**	**50.7%**	**$273,300**	**$166,804**	**61.0%**	**$316,000**	**$199,995**	**63.3%**	**$7,228,000**	**$4,247,410**	**58.8%**	**$2,980,590**	**1 of 10 jobs has a flag**

SAMPLE DATA, not a real company. Billing and retention by job through October 31, 2026. Retention is money the customer holds back until the job is done.

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Job number	Job name	Contract date	Billed to date ($)	Collected to date ($)	Retention held ($): held back by the customer until the job is done	Open receivables ($): billed, not yet paid, not counting retention	Retention as a percent of billed	Does the retention cap apply?	Retention above the cap ($)	Flag
2531	Lab power expansion, Fremont	Oct 6, 2025	$1,012,000	$845,550	$101,200	$65,250	10.0%	No: signed before January 1, 2026	$0	The cap does not apply to this contract
2538	Warehouse lighting retrofit, Milpitas	Nov 12, 2025	$488,000	$409,950	$48,800	$29,250	10.0%	No: signed before January 1, 2026	$0	The cap does not apply to this contract
2544	Hotel lobby lighting and controls, Palo Alto	Dec 8, 2025	$246,000	$162,360	$24,600	$59,040	10.0%	No: signed before January 1, 2026	$0	The cap does not apply to this contract
2602	Medical office build-out, Los Gatos	Jan 14, 2026	$640,000	$445,360	$32,000	$162,640	5.0%	Yes	$0	Within the cap
2606	Retail center panel replacement, Campbell	Feb 9, 2026	$482,000	$228,690	$48,200	$205,110	10.0%	Yes	$24,100	Retention is 10.0% of billed. That is $24,100 above the 5% cap. Raising it with the customer on the next invoice is the usual step.
2609	Office fit-out, Sunnyvale	Mar 3, 2026	$842,000	$674,880	$42,100	$125,020	5.0%	Yes	$0	Within the cap
2611	Restaurant build-out, Mountain View	Mar 24, 2026	$170,500	$133,855	$8,525	$28,120	5.0%	Yes	$0	Within the cap
2614	Parking garage EV chargers, Santa Clara	May 11, 2026	$288,000	$113,525	$14,400	$160,075	5.0%	Yes	$0	Within the cap
2617	Data room power feed, San Jose	Jun 22, 2026	$890,000	$565,345	$44,500	$280,155	5.0%	Yes	$0	Within the cap
2620	Cold storage electrical service, Hayward	Aug 31, 2026	$20,000	$0	$1,000	$19,000	5.0%	Yes	$0	Within the cap
Total	**All open jobs**		**$5,078,500**	**$3,579,515**	**$365,325**	**$1,133,660**	**7.2%**		**$24,100**	**1 job is above the cap**

SAMPLE DATA, not a real company. Cash forecast for the open jobs: November 2026 to January 2027. It leaves out overhead, loan payments and bills already owed.

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Job number	Job name	Expected finish date (from the contractor)	Months of work left, counting November 2026 as month 1	Retention percent in the contract	Left to bill ($): revised contract minus billed to date	Cost left to spend ($): current estimate minus cost to date	Cash in, November 2026 ($)	Cash out, November 2026 ($)	Net cash, November 2026 ($)	Cash in, December 2026 ($)	Cash out, December 2026 ($)	Net cash, December 2026 ($)	Cash in, January 2027 ($)	Cash out, January 2027 ($)	Net cash, January 2027 ($)	Net cash, all three months ($)	Flag
2531	Lab power expansion, Fremont	Nov 20, 2026	1	10.0%	$232,000	$65,520	$65,250	$65,520	-$270	$208,800	$0	$208,800	$124,400	$0	$124,400	$332,930	Nothing to flag
2538	Warehouse lighting retrofit, Milpitas	Nov 13, 2026	1	10.0%	$16,500	$22,250	$29,250	$22,250	$7,000	$14,850	$0	$14,850	$50,450	$0	$50,450	$72,300	Nothing to flag
2544	Hotel lobby lighting and controls, Palo Alto	Jan 22, 2027	3	10.0%	$96,000	$85,090	$59,040	$28,363	$30,677	$28,800	$28,363	$437	$28,800	$28,363	$437	$31,551	Nothing to flag
2602	Medical office build-out, Los Gatos	Feb 26, 2027	4	5.0%	$255,000	$249,110	$162,640	$62,278	$100,362	$60,563	$62,278	-$1,715	$60,563	$62,278	-$1,715	$96,932	Nothing to flag
2606	Retail center panel replacement, Campbell	Dec 18, 2026	2	10.0%	$152,000	$127,380	$205,110	$63,690	$141,420	$68,400	$63,690	$4,710	$68,400	$0	$68,400	$214,530	Nothing to flag
2609	Office fit-out, Sunnyvale	Mar 26, 2027	5	5.0%	$663,000	$567,770	$125,020	$113,554	$11,466	$125,970	$113,554	$12,416	$125,970	$113,554	$12,416	$36,298	Nothing to flag
2611	Restaurant build-out, Mountain View	Nov 6, 2026	1	5.0%	$0	$0	$28,120	$0	$28,120	$0	$0	$0	$8,525	$0	$8,525	$36,645	Cost is already above the estimate, so no cost is forecast for this job until the estimate is updated.
2614	Parking garage EV chargers, Santa Clara	Apr 16, 2027	6	5.0%	$447,000	$362,140	$160,075	$60,357	$99,718	$70,775	$60,357	$10,418	$70,775	$60,357	$10,418	$120,554	Nothing to flag
2617	Data room power feed, San Jose	Jun 25, 2027	8	5.0%	$1,580,000	$1,454,550	$280,155	$181,819	$98,336	$187,625	$181,819	$5,806	$187,625	$181,819	$5,806	$109,948	Nothing to flag
2620	Cold storage electrical service, Hayward	Jan 15, 2027	3	5.0%	$72,000	$59,120	$19,000	$19,707	-$707	$22,800	$19,707	$3,093	$22,800	$19,707	$3,093	$5,479	Nothing to flag
Total	**All open jobs**				**$3,513,500**	**$2,992,930**	**$1,133,660**	**$617,538**	**$516,122**	**$788,583**	**$529,768**	**$258,815**	**$748,308**	**$466,078**	**$282,230**	**$1,057,167**	**1 of 10 jobs has a flag**

SAMPLE DATA, not a real company. Checks: each row compares two numbers that should match. OK means they match. CHECK means look closer.

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Check: the first number should equal the second number	First number	Second number	Difference	Result
WIP schedule: total cost to date equals the total of every cost line on Inputs costs	$4,247,410	$4,247,410	$0	OK
WIP schedule: total billed to date equals the total of every invoice on Inputs billing	$5,078,500	$5,078,500	$0	OK
Billing and retention: total collected equals the total of every payment on Inputs billing	$3,579,515	$3,579,515	$0	OK
WIP schedule: total retention held equals the total retention withheld on Inputs billing	$365,325	$365,325	$0	OK
WIP schedule: revised contract equals original contract plus approved change orders. First number is the jobs where it matches. Second number is the count of jobs.	10	10	0	OK
WIP schedule: total over billing minus total under billing equals total billed to date minus total earned revenue	$37,197	$37,197	$0	OK
Cost by job: total actual cost equals total cost to date on the WIP schedule	$4,247,410	$4,247,410	$0	OK
Cost by job: total budget equals total current estimated cost on the WIP schedule	$7,228,000	$7,228,000	$0	OK
Cost by job: actual cost equals cost to date on the WIP schedule, job by job. First number is the jobs where it matches. Second number is the count of jobs.	10	10	0	OK
Billing and retention: total billed equals total billed to date on the WIP schedule	$5,078,500	$5,078,500	$0	OK
Billing and retention: total retention held equals total retention held on the WIP schedule	$365,325	$365,325	$0	OK
Inputs jobs: the budget by cost type adds up to the current estimated total cost. First number is the jobs where it matches. Second number is the count of jobs.	10	10	0	OK
Inputs costs: every cost line has a job number that is on the job list. First number is the lines that match. Second number is the count of lines.	428	428	0	OK
Inputs billing: every invoice and payment has a job number that is on the job list. First number is the lines that match. Second number is the count of lines.	119	119	0	OK
Cash forecast: total left to bill plus total billed to date equals total revised contract	$8,592,000	$8,592,000	$0	OK
Cash forecast: total cost left to spend equals current estimate minus cost to date, counting only jobs that have estimate left	$2,992,930	$2,992,930	$0	OK
All checks together. First number is the checks that show OK. Second number is the count of checks.	**16**	**16**	**0**	**OK**