

Revenue Control Assessment Report — SAMPLE

Northfield Electrical Contractors (SAMPLE) · data as of October 31, 2026 · prepared October 31, 2026

Summary

Verified revenue exception \$100,446 7 items · 7 strong · 0 probable · 0 ambiguous Records demonstrate a reconciliation problem.	Commercial exposure \$238,139 4 items · 2 strong · 0 probable · 2 ambiguous Pending changes, retainage and other amounts whose status depends on context.	Cash delayed \$192,905 2 items · 2 strong · 0 probable · 0 ambiguous Properly billed, not yet collected.
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These three amounts are different kinds of money and are never added together. Each revenue item appears in exactly one bucket.

Top items

1. Approved CO-09 (\$27,860.00) not found on the SOV or on 3 later pay application(s) — requires confirmation

\$27,860.00 · Strong evidence · Verified revenue exception · Fulton & 9th Mixed-Use (SAMPLE) · business confirmation required

Lineage: requested -> approved -> reported by billing platform -> [MISSING] not on the SOV or billed

Northfield_SAMPLE_CO_Log.csv · row 30 = \$27,860.00 — CO log: CO-09 approved 2026-08-12

Northfield_SAMPLE_PayApp_Summary.csv · row 13 = 31 lines — pay app 8 (period to 2026-08-31) checked: no line references CO-09, none matches its amount or description

Northfield_SAMPLE_PayApp_Summary.csv · row 14 = 32 lines — pay app 9 (period to 2026-09-30) checked: no line references CO-09, none matches its amount or description

Northfield_SAMPLE_PayApp_Summary.csv · row 15 = 32 lines — pay app 10 (period to 2026-10-31) checked: no line references CO-09, none matches its amount or description

Known: CO-09 was approved for \$27,860.00 on 2026-08-12. 3 pay application(s) with periods ending 2026-08-31 through 2026-10-31 were checked. No SOV line, pay-app line or invoice references it, and no line matches its amount or description.

Unknown: Whether the work has been performed yet. Whether it was billed through a channel not included in this data.

Recommended action: Add the change order to the next payment application

2. Contract value disagrees across records: Ledgerline Billing Platform (SAMPLE) shows \$8,752,000.00 vs \$8,725,000.00 elsewhere — requires confirmation

\$27,000.00 · Strong evidence · Verified revenue exception · Fulton & 9th Mixed-Use (SAMPLE) · business confirmation required

Lineage: contracted -> reported by billing platform

Northfield_SAMPLE_BillingPlatform_Contracts.csv · row 5 = \$8,752,000.00 — Ledgerline Billing Platform (SAMPLE)

Northfield_SAMPLE_Projects.csv · row 5 = \$8,725,000.00 — projects list

Northfield_SAMPLE_PayApp_Summary.csv · row 12 = \$8,725,000.00 — pay app 7

Known: 6 records state this project's original contract value; 2 different values appear.

Unknown: Which value matches the executed subcontract.

Recommended action: Reconcile the change-order log with the schedule of values

3. Approved CO-08 (\$22,400.00) was invoiced separately (invoice 4424) but is not on the schedule of values — requires confirmation

\$22,400.00 · Strong evidence · Verified revenue exception · Eastbrook Middle School Renovation (SAMPLE) · business confirmation required

Lineage: requested -> approved -> invoiced -> reported by billing platform

Northfield_SAMPLE_CO_Log.csv · row 16 = \$22,400.00 — CO log: CO-08

Northfield_SAMPLE_AR_Invoice_Register.csv · row 25 = \$21,280.00 — invoice 4424 references CO-08

Known: CO-08 is approved for \$22,400.00. It was invoiced on 1 standalone invoice(s) totaling \$21,280.00. No SOV or pay-app line carries it, so contract sum to date excludes it. Related signal (receivable_aging): Invoice 4424 has \$21,280.00 open 37 days past its Sep 24, 2026 due date (82 days after invoice date) — requires follow-up

Unknown: Whether the GC accepts change billing outside the payment application. Whether the GC has disputed or scheduled the payment.

Recommended action: Reconcile the change-order log with the schedule of values

4. Approved CO-06 (\$14,725.50) not found on the SOV or on 3 later pay application(s) — requires confirmation

\$14,725.50 · Strong evidence · Verified revenue exception · Eastbrook Middle School Renovation (SAMPLE) · business confirmation required
Lineage: requested -> approved -> reported by billing platform -> [MISSING] not on the SOV or billed
Northfield_SAMPLE_CO_Log.csv · row 14 = \$14,725.50 — CO log: CO-06 approved 2026-07-22
Northfield_SAMPLE_PayApp_Summary.csv · row 7 = 23 lines — pay app 3 (period to 2026-08-31) checked: no line references CO-06, none matches its amount or description
Northfield_SAMPLE_PayApp_Summary.csv · row 8 = 23 lines — pay app 4 (period to 2026-09-30) checked: no line references CO-06, none matches its amount or description
Northfield_SAMPLE_PayApp_Summary.csv · row 9 = 23 lines — pay app 5 (period to 2026-10-31) checked: no line references CO-06, none matches its amount or description
Known: CO-06 was approved for \$14,725.50 on 2026-07-22. 3 pay application(s) with periods ending 2026-08-31 through 2026-10-31 were checked. No SOV line, pay-app line or invoice references it, and no line matches its amount or description.
Unknown: Whether the work has been performed yet. Whether it was billed through a channel not included in this data.
Recommended action: Add the change order to the next payment application

5. Pay app 6 (period to Sep 30, 2026) line 6 "Branch Rough-In - Level 2": previously billed \$120,323.00 + this period \$73,066.00 + stored \$0.00 = \$193,389.00, but completed to date shows \$198,789.00 (difference \$5,400.00) — requires confirmation

\$5,400.00 · Strong evidence · Verified revenue exception · Riverside Medical Office Building (SAMPLE) · business confirmation required
Lineage: billed -> invoiced
Northfield_SAMPLE_PayApp_Lines.csv · row 52 = \$198,789.00 — line 6 "Branch Rough-In - Level 2": previously billed \$120,323.00 + this period \$73,066.00 + stored \$0.00 = \$193,389.00, but completed to date shows \$198,789.00
Known: line 6 "Branch Rough-In - Level 2": previously billed \$120,323.00 + this period \$73,066.00 + stored \$0.00 = \$193,389.00, but completed to date shows \$198,789.00.
Unknown: Which figure is correct (the arithmetic only shows that they cannot all be).
Recommended action: Review and correct the payment application

6. CO-03: CO log shows \$21,940.00 but the SOV carries \$19,240.00 (difference \$2,700.00) — requires confirmation

\$2,700.00 · Strong evidence · Verified revenue exception · Cedar Point Biosciences Lab Fit-Out (SAMPLE) · business confirmation required
Lineage: requested -> approved -> scheduled -> billed by period -> billed by period -> billed by period -> billed by period -> reported by billing platform
Northfield_SAMPLE_CO_Log.csv · row 38 = \$21,940.00 — CO log: CO-03
Northfield_SAMPLE_SOV.csv · row 121 = \$19,240.00 — SOV line 22 "CO #03 - Lab casework power revisions per ASI-05" references CO-03
Known: The CO log shows CO-03 at \$21,940.00. SOV line(s) referencing it total \$19,240.00.
Unknown: Which record reflects the executed change order amount.
Recommended action: Reconcile the change-order log with the schedule of values

7. CO-02: CO log shows \$12,480.00 but Ledgerline Billing Platform (SAMPLE) shows \$12,840.00 (difference \$360.00) — requires confirmation

\$360.00 · Strong evidence · Verified revenue exception · Riverside Medical Office Building (SAMPLE) · business confirmation required
Lineage: requested -> approved -> scheduled -> billed by period -> billed by period -> billed by period -> billed by period -> reported by billing platform
Northfield_SAMPLE_BillingPlatform_ChangeOrders.csv · row 3 = \$12,840.00 — Ledgerline Billing Platform (SAMPLE)
Northfield_SAMPLE_CO_Log.csv · row 3 = \$12,480.00 — CO log
Known: The CO log and Ledgerline Billing Platform (SAMPLE) disagree on CO-02.
Unknown: Which system reflects the executed change order.
Recommended action: Reconcile the change-order log with the schedule of values

8. Change request PCO-18 (\$16,385.00) pending 78 days since submission on Aug 14, 2026 — requires follow-up

\$16,385.00 · Strong evidence · Commercial exposure · Fulton & 9th Mixed-Use (SAMPLE) · business confirmation required
Lineage: requested -> pending -> reported by billing platform
Northfield_SAMPLE_CO_Log.csv · row 32 = 2026-08-14 — CO log: PCO-18 status pending
Known: PCO-18 was submitted on 2026-08-14 and is still pending in the CO log.
Unknown: Whether the GC has responded outside the CO log.
Recommended action: Request change-order status from the GC

Other items (5)

\$9,860.40 Strong evidence Change request PCO-07 (\$9,860.40) pending 59 days since submission on Sep 2, 2026 — requires follow-up
\$173,477.90 Ambiguous Retainage balance \$173,477.90 held with no release information: billed 100.0% complete as of Aug 31, 2026 (61 days ago); 10.0% of contract held vs a peer median of 4.0% (2.4x) — requires confirmation
\$38,416.00 Ambiguous Approved CO-04 (\$38,416.00) may be billed under SOV line 23 "EV Charger Circuits - Parking Lot" — requires confirmation
\$151,032.37 Strong evidence Invoice 4429 has \$151,032.37 open 37 days past its Sep 24, 2026 due date (67 days after invoice date) — requires follow-up
\$41,872.15 Strong evidence Invoice 4420 has \$41,872.15 open 69 days past its Aug 23, 2026 due date (99 days after invoice date) — requires follow-up

Methodology

- Main normalized the supplied exports (dates, amounts, change-order identifiers) with deterministic code and kept every original row so each figure can be traced to its file, sheet and row.
- Each economic dollar stream — usually a scope change — was given one identity (a revenue item) and followed from request and approval through the schedule of values, billing by period, invoicing, collection and retainage. Every amount belongs to exactly one revenue item, so nothing is counted twice.
- Deterministic rules compared what should exist with what each record says. No AI model computed any amount, date, aging or reconciliation result. Where another line could plausibly explain a gap, the item is marked Ambiguous and the candidate line is cited.
- A Main reviewer checked every item in this report before it was included.

Limitations

- This assessment used the supplied exports only. Conversations, side agreements and offline approvals are not visible to Main.
- Each item requires business confirmation. "Strong evidence" means the records themselves show the discrepancy, not that any party is at fault or that an amount is owed.
- Main is an operational technology and service provider. This report is not legal, accounting or tax advice.
- Main is not a CPA firm and does not perform audits, reviews, compilations or other attest services; it provides financial data reconciliation and exception analysis to support your team and your CPA.

Data handling

Files were stored encrypted with a key specific to this organization, accessed only by invited users and by Main staff through logged access sessions, and are scheduled for deletion after the engagement; full retention details are being finalized.