



January 12, 2017

Jean Mashos  
Laborers' District Council of Chicago and Vicinity  
11465 Cermak Road  
Westchester, Illinois 60154

Re: Concrete Etc., Inc.  
Case # CHLAB [REDACTED]  
Acct # 34904

Dear Ms. Mashos:

We have completed the inspection of the above-referenced contractor for the period of April 1, 2012 through September 30, 2016. The findings consist of \$10,299.51 not including penalties or report costs.

Please note, this should be considered an exit inspection.

A wage owed report has been issued separately.

Please feel free to contact our offices with any questions.

Sincerely,

Tim Kalnes  
Manager  
Calibre CPA Group, PLLC

cc: Dues Department

**Exhibit B**

# Calibre CPA Group, PLLC

Certified Public Accountants and Business Advisors  
7501 Wisconsin Ave · Suite 1200W · Bethesda, MD 20814  
(312) 655-0037 · FAX (312) 655-9145

**INVOICE NO.**  
**225050**

## INVOICE

January 12, 2017

Trustees Laborers' Pension  
& Welfare Funds  
11465 Cermak Rd.  
Westchester, IL 60154

RE: Concrete Etc, Inc.

Case # CHLAB [REDACTED]

Field Work & Report Preparation	18.00 @ \$ 55.00	\$ 990.00
Supervision & Review	0.25 @ 100.00	25.00
Clerical	2.00 @ 30.00	60.00
	<b>Sub-Total</b>	<b>1,075.00</b>
Mileage	38.00 @ \$ 0.5400	20.52
	<b>Total</b>	<b>\$ 1,095.52</b>

Make Checks Payable and Send to: **Calibre CPA Group, PLLC**  
**7501 Wisconsin Avenue, Suite 1200W**  
**Bethesda, MD 20814**

Please also reference the invoice number(s) so your payment can be applied appropriately.



**INDEPENDENT ACCOUNTANT'S REPORT**

January 12, 2017

Trustees Laborers' Pension Fund and  
Health and Welfare Department of the  
Construction and General Laborers'  
District Council of Chicago and Vicinity  
Jean Mashos, Director  
11465 Cermak Road  
Westchester, Illinois 60154

Re: Concrete Etc., Inc.  
Case # [REDACTED]  
Acct # 34904

Gentlemen:

In accordance with your instructions we have performed certain agreed-upon procedures to the payroll records presented for our inspection by the above-mentioned employer. The purpose of the inspection was to determine the accuracy of the employer's monthly contributions to the Laborers' Pension Fund and Health and Welfare Department of the Construction and General Laborers' District Council of Chicago and Vicinity for the period April 1, 2012 through September 30, 2016. This agreed-upon procedure engagement was performed in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Laborers' Pension Fund and Health and Welfare Department of the Construction and General Laborers' District Council of Chicago and Vicinity. The accuracy of the payroll records and reporting to the Funds is the responsibility of the management of Concrete Etc., Inc. We have applied the prescribed procedures to those records and reports.

Attached hereto are yearly schedules showing the detail of the under-reported hours and wages and the computation of the amounts due to the Funds. The findings consist of under-reported hours and wages of one individual on payroll doing covered work that have been previously reported to the funds.

Our procedures indicated that the employer owes the following amounts for the period reviewed, exclusive of interest.

	<u>Amount Due</u>
Welfare Fund	\$ 3,947.08
Retiree Welfare Prefunding	1,531.55
Pension Fund	4,088.41
Training Fund	197.76
CAICA	31.64
LDCLMCC	54.62
LECET	27.69
Dues	<u>\$ 420.76</u>
Total	<u>\$ 10,299.51</u>

Trustees Laborers' Pension Fund and  
Health and Welfare Department of the  
Construction and General Laborers'  
District Council of Chicago and Vicinity  
January 12, 2017  
Page Two  
Case # CHLAB [REDACTED]

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the accompanying report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The findings of this audit report should not be construed as an endorsement or ratification of any of the Company's contribution practices. These findings are not based on observations of employees doing actual work but solely on those documents that the Employer provided to the auditors. This firm has not been retained to provide, and does not provide, any interpretation or advice concerning any terms of the collective bargaining agreement between the Company and the Union or the terms of the Funds' respective Agreement and Declarations of Trust. All questions concerning the Company's contribution practices, or any contributions or benefits-related issue, should be directed to the Union or the Fund office. No failure to note an exception to any of the employer's contribution practices should be construed as a ratification of such practice or waiver of the Union or the Funds' ability to challenge such practice in the future. This report is not a determination of withdrawal liability owed under the Multi-Employer Pension Plan Amendments Act.

We shall be pleased to furnish any additional information desired.

Very truly yours,

*Calibre CPA Group, PLLC*

Calibre CPA Group PLLC  
Enclosures

cc: Dues Department

CONCRETE ETC, INC.

CHLAB-██████████

Acct # 34904

April 1, 2012 through September 30, 2016  
WITHOUT SOCIAL SECURITY NUMBERS

# Calibre CPA Group, PLLC

Reconciliation of Differences Per Year

Chicago Laborers  
Concrete Etc, Inc.

Case: CHLAB-  
Audit Period: 4/1/2012 - 9/30/2016  
Fiscal Year End: May

Manager: Tim Kalnes  
Auditor: Suzanne Uezen

**Findings**

**Fiscal Year Ending:**

	May 2016	May 2015	Total
Dollars Not Reported	4,297.50	7,987.50	12,285.00
Hours Not Reported (Funds)	143.25	252.25	395.50
Hours Not Reported (Dues)	143.25	252.25	395.50

**Dollar Amount Due**

Welfare Fund	1,429.63	2,517.45	3,947.08
Retiree Welfare Prefunding	573.00	958.55	1,531.55
Pension Fund	1,535.64	2,552.77	4,088.41
Training Fund	71.63	126.13	197.76
CAICA	11.46	20.18	31.64
LDCLMCC	24.35	30.27	54.62
LECET	10.03	17.66	27.69
Dues	161.16	259.60	420.76
<b>Total</b>	<b>3,816.90</b>	<b>6,482.61</b>	<b>10,299.51</b>

Liquidated Damages	214.11
Dues Penalties	0.00
Dues Shortages	0.00
Audit Fee	1,095.52
<b>Total Amount Due</b>	<b>11,609.14</b>

**Calibre CPA Group, PLLC**

Local: Chicago Laborers  
 Contractor: Concrete Etc. Inc.  
 Case: CHLAB-██████████

Details Report

Contract: CAICA

Employee Findings	Source: Hours Worked												Total
	06/2014	07/2014	08/2014	09/2014	10/2014	11/2014	12/2014	01/2015	02/2015	03/2015	04/2015	05/2015	
MANDUJANO, JOSE	xxx-xx-xxxx										52.50	199.75	252.25
<b>Total</b>											<b>52.50</b>	<b>199.75</b>	<b>252.25</b>

Rate Table		Source: Wages Paid												Total
		06/2014	07/2014	08/2014	09/2014	10/2014	11/2014	12/2014	01/2015	02/2015	03/2015	04/2015	05/2015	
Welfare Fund	9.9800											523.95	1993.50	2517.45
Retiree Welfare Prefunding	3.8000											199.50	759.05	958.55
Pension Fund	10.1200											531.30	2021.47	2552.77
Training Fund	0.5000											26.25	99.88	126.13
CAICA	0.0800											4.20	15.98	20.18
LDCLMCC	0.1200											6.30	23.97	30.27
LECET	0.0700											3.68	13.98	17.66
<b>Total</b>												<b>1295.18</b>	<b>4927.83</b>	<b>6223.01</b>

Employee Findings	Source: Wages Paid												Total	
	06/2014	07/2014	08/2014	09/2014	10/2014	11/2014	12/2014	01/2015	02/2015	03/2015	04/2015	05/2015		
MANDUJANO, JOSE	xxx-xx-xxxx											1995.00	5992.50	7987.50
<b>Total</b>												<b>1995.00</b>	<b>5992.50</b>	<b>7987.50</b>

Rate Table		Source: Wages Paid												Total
		06/2014	07/2014	08/2014	09/2014	10/2014	11/2014	12/2014	01/2015	02/2015	03/2015	04/2015	05/2015	
Dues	0.0325											64.84	194.76	259.60
<b>Total</b>												<b>64.84</b>	<b>194.76</b>	<b>259.60</b>

