

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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FORM 8-K

CURRENT REPORT  
Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 12, 2015

SPAR Group, Inc.

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(Exact Name of Registrant as Specified in Charter)

Delaware  
(State or Other Jurisdiction  
of Incorporation)

0-27824  
(Commission  
File No.)

33-0684451  
(IRS Employer  
Identification No.)

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333 Westchester Avenue, South Building, Suite 204, White Plains, NY  
(Address of Principal Executive Offices)

10604  
(Zip Code)

Registrant's telephone number, including area code: (914) 332-4100

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(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02. Results of Operations and Financial Condition.**

On May 14, 2015, we, SPAR Group, Inc. ("SGRP" or the "Registrant"), and its subsidiaries (together with SGRP, "we", "our" or the "Company"), issued a press release (the "Release") reporting our financial results for our three month period ended on March 31, 2015 (our "2015 First Quarter").

A copy of the Release is attached to this Current Report on Form 8-K (this "Report") as Exhibit 99.1 and is hereby incorporated herein by reference.

**Item 5.07. Submission of Matters to a Vote of Security Holders.**

SGRP held its Annual Meeting of Stockholders on May 12, 2015 (the "2015 Annual Meeting"), for those who were stockholders of SGRP at the close of business on March 31, 2015 (the "Record Date"), pursuant to notice and proxy materials duly mailed to them. As of the Record Date, there were 20,564,553 shares outstanding of SGRP's common stock, \$0.01 par value (the "SGRP Common Stock"). At the 2015 Annual Meeting, Record Date stockholders holding 17,798,202 shares (approximately 86.5%) of the SGRP Common Stock were present in person or by proxy. Each such stockholder was entitled to one vote for each share of the SGRP Common Stock held by such stockholder on the Record Date, and the holders of the SGRP Common Stock voted together, respecting the election of directors and the other proposals presented to them at the 2015 Annual Meeting.

At the 2015 Annual Meeting, the following matters were submitted to votes of SGRP's stockholders: (i) Election of directors; (ii) Advisory Vote respecting the ratification of the appointment of BDO USA, LLP ("BDO"), as the Corporation's principal independent public auditors for 2015; (iii) Advisory Vote on the Executive Compensation as described in the 2015 Proxy Statement; and (iv) Advisory Vote on the Frequency of the Executive Compensation Vote.

(i) The following votes were received at the 2015 Annual Meeting from the stockholders by proxy or ballot for the election of seven directors to serve until the 2015 Annual Meeting of Stockholders and until their respective successors are elected and qualified, and all such persons were reelected as directors of SGRP:

Name	For	Withheld
William H. Bartels	13,659,664	96,308
Robert G. Brown	13,659,770	96,202
Arthur B. Drogue	13,697,626	58,346
Lorrence T. Kellar	13,696,393	59,579
C. Manly Molpus	13,596,340	159,632
Jack W. Partridge	13,697,526	58,446
Jill M. Blanchard	13,717,644	38,328

(ii) The following votes were received at the 2015 Annual Meeting from the stockholders by ballot for the adoption of the proposal to approve (on an advisory basis) the appointment of BDO USA, LLP ("BDO"), as the Corporation's principal independent public accountants for the fiscal year ending December 31, 2015, and such appointment was approved:

For	Against	Abstain	Not Voted
17,527,820	228,483	41,899	-

(iii) The following votes were received at the 2015 Annual Meeting from the stockholders by ballot for the adoption of the proposal to approve (on an advisory basis) the compensation of the named executive officers, as disclosed in the Proxy Statement (*i.e.*, "say on pay"), and such compensation was approved:

For	Against	Abstain	Not Voted
10,863,523	2,887,810	4,639	4,042,230

The Corporation currently intends to request this same advisory vote from its stockholders next year.

(iv) The following votes were received at the 2015 Annual Meeting from the stockholders by ballot for the proposal to select (on an advisory basis) whether the Corporation should request an advisory vote from its stockholders respecting executive compensation every one, two or three years (*i.e.*, "say on frequency"):

"One Year"	"Two Years"	"Three Years"	Abstain	Not Voted
12,842,742	8,826	12,169	889,330	4,045,135

The Corporation currently intends to request this same advisory vote from its stockholders next year.

Although the stockholder notice and proxy materials permitted certain other matters to be considered by the stockholders at the 2015 Annual Meeting, no other matters were submitted to or voted on by the stockholders.

**Item 8.01. Other Events.**

In that Release, we also announced that Ms. Jill M. Blanchard, our President and Chief Executive Officer, and Mr. Jim Segreto, our Chief Financial Officer, will host a shareholder update conference call on Friday, May 14, 2015, at 11:00 a.m. Eastern Time. During the call management will discuss the Company's 2015 First Quarter financial results and provide a shareholder update on recent business developments.

Please see the attached Release for the conference call numbers and other details.

**Information Not "Filed"**

The information in Items 2.02 and 8.01 of this Report and the Release, and any information that may be conveyed in such conference call, shall, to the greatest extent permitted by applicable law, not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liabilities of that Section. Such information, to the extent deemed or determined to have been not "filed" under applicable law, shall not be deemed incorporated by reference in any filing by us under the Securities Act of 1933, as amended (the "Securities Act"), except as shall be expressly set forth by specific reference in such a filing.

**Forward Looking Statements**

This Report, the Release and the above referenced conference call contain "forward-looking statements". There also are "forward looking statements" contained in SGRP's Annual Report on Form 10-K for its fiscal year ended December 31, 2014 (the "Annual Report"), as filed on April 15, 2015, with the Securities and Exchange Commission (the "SEC"), in SGRP's definitive Proxy Statement respecting its Annual Meeting of Stockholders held on May 12, 2015 (the "Proxy Statement"), as filed with the SEC on April 20, 2015, and the Company's other filings under applicable law with the SEC (including this Report, the Annual Report and the Proxy Statement, each a "SEC Report"). "Forward-looking statements" are defined in Section 27A of the Securities Act of 1933, as amended (the "Securities Act") and Section 21E of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and other applicable federal and state securities laws, rules and regulations, as amended (together with the Securities Act and Exchange Act, collectively, "Securities Laws").

The forward-looking statements made by the Company in this Report, the Release and the above referenced call include (without limitation) any expectations, guidance or other information respecting the pursuit or achievement of the Company's five corporate objectives (growth, customer value, employee development, productivity & efficiency, and earnings per share), building upon the Company's strong foundation, leveraging compatible global opportunities, improving on the value we already deliver to customers, our growing client base, continuing balance sheet strength, customer contract expansion, growing revenues and becoming profitable through organic growth and acquisitions, attracting new business that will increase SPAR Group's revenues, improving product mix, continuing to maintain or reduce costs and consummating any transactions. The Company's forward-looking statements also include, in particular and without limitation, those made in the "Management's Discussion and Analysis of Financial Condition, Results of Operations, Liquidity and Capital Resources" in the Quarterly Report, and "Business", "Risk Factors" and "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Annual Report. You can identify forward-looking statements in such information by the Company's use of terms such as "may", "will", "expect", "intend", "believe", "estimate", "anticipate", "continue" or similar words or variations or negatives of those words.

You should carefully consider all forward-looking statements, risk factors and the other risks, cautions and information made, contained or incorporated by reference in the Release, the above referenced conference call, this Report, the Annual Report, the Proxy Statement and the Company's SEC Reports that could cause the Company's actual assets, business, capital, cash flow, credit, expenses, financial condition, income, liabilities, liquidity, locations, marketing, operations, performance, prospects, sales, strategies, taxation or other achievement, results, risks, trends or condition to differ materially from those anticipated by the Company and described in the information in the Company's forward-looking and other statements, whether express or implied, as they are based upon the Company's plans, intentions, expectations and estimates (although it believes them to be reasonable) and involve known and unknown risks, uncertainties and other unpredictable factors (many of which are beyond the Company's control) that could cause them to fail to occur or be realized or to be materially and adversely different from those the Company planned, intended, expected or estimated.

Although the Company believes that its plans, intentions, expectations and estimates reflected or implied in such forward-looking statements are reasonable, the Company cannot assure you that such plans, intentions, expectations or estimates will be achieved in whole or in part, that the Company has identified all potential risks, or that the Company can successfully avoid or mitigate such risks in whole or in part. You should carefully review the risk factors described in the Annual Report (See Item 1A – Risk Factors) and any other risks, cautions or information made, contained or incorporated by reference in the Release, the above referenced conference call, this Report, the Annual Report or other applicable SEC Report. All forward-looking and other statements or information attributable to the Company or persons acting on its behalf are expressly subject to and qualified by all such risk factors and other risks, cautions and similar information.

You should not place undue reliance on the Company's forward-looking statements and similar information because the matters they describe are subject to known and unknown risks, uncertainties and other unpredictable factors, many of which are beyond its control. The Company's forward-looking statements, risk factors and other risks, cautions and information (whether contained in the Release, the above reference conference call, this Report, the Annual Report, the Proxy Statement or any other applicable SEC Report) are based on the information then available to the Company and speak only as of the date specifically referenced, or if no date is referenced, then as of December 31, 2014, in the case of the Annual Report or the Proxy Statement or the last day of the period covered by the Release, this Report or any other applicable SEC Report. New risks and uncertainties arise from time to time, and it is impossible for the Company to predict these matters or how they may arise or affect the Company. Over time, the Company's actual assets, business, capital, cash flow, credit, expenses, financial condition, income, liabilities, liquidity, locations, marketing, operations, performance, prospects, sales, strategies, taxation or other achievements, results, risks, trends or condition will likely differ from those expressed or implied by the Company's forward-looking statements and other information, and such difference could be significant and materially adverse to the Company and the value of your investment in the Company's Common Stock.

The Company does not intend or promise, and the Company expressly disclaims any obligation, to publicly update or revise any forward-looking statements, risk factors or other risks, cautions or information (in whole or in part), whether as a result of new information, risks or uncertainties, future events or recognition or otherwise, except as and to the extent required by applicable law.

**Item 9.01. Financial Statements and Exhibits.**

(a) Exhibits:

99.1 Press Release of the Registrant dated May 14, 2015, as attached hereto.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: May 14, 2015

**SPAR Group, Inc.**

By:   /s/ James R. Segreto    
James R. Segreto, Chief Financial Officer

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
99.1	Press Release of the Registrant dated May 14, 2015, as attached hereto.



## SPAR Group Announces Financial Results for the Three Months Ended March 31, 2015

WHITE PLAINS, N.Y., May 14, 2015 (GLOBE NEWSWIRE) -- SPAR Group, Inc. (SGRP) ("we", the "Company" or "SPAR Group"), a leading supplier of retail merchandising and other marketing services throughout the United States and internationally, today announced its financial results for the three months ended March 31, 2015. Revenue for the 2015 first quarter totaled \$29 million, an increase of 4% compared to the same period in 2014. Adjusting for the impact of foreign currency translation, revenue growth year-over-year was 21%.

Jill Blanchard, Chief Executive Officer of SPAR Group, commented, "Our financial results during the first quarter of 2015 fell in line with our expectations. Revenue increased year-over-year 4% led by our international division. Both domestic and international gross profit margins improved year-over-year and overall our gross profit margin improved to 23.6% compared to 22.2% last year. We are particularly pleased with our net profit internationally. We have continued to refine our operations in each country and have experienced above average performance from South Africa, India and Mexico.

Jill Blanchard continued, "This week we began to unveil some of the exciting changes that we are aggressively pursuing at SPAR Group. We officially launched our new corporate website, which includes client access to the industry's first seamless global retail service operations system, SPARtrac™. This tool is the wave of the future in our industry. We are making a dedicated effort to invest through R&D and personnel to ensure that we remain leaders in this movement."

### Financial Highlights for the First Quarter Ending March 31, 2015

- Revenue totaled \$29 million, an increase of 4%, as compared to \$28 million in 2014;
- International revenue totaled \$18 million, an increase of 7% as compared to \$17 million in 2014;
- International revenue accounted for 62% of revenue during the first quarter of 2015;
- Domestic revenue totaled \$11 million, remained flat vs. 2014;
- Gross profit totaled \$6.9 million, an increase of 11%, as compared to \$6.2 million in 2014;
- Gross profit margin was 23.6% as compared to 22.2% in 2014;
- Net income (loss) attributable to SPAR Group, Inc. totaled \$74,000 as compared to net loss of \$369,000 in 2014;
- Working capital as of March 31, 2015 was \$15.8 million.

### Comparative Financial Results:

	For the Three Months Ended March 31,			
	2015	2014	Change	
			\$	%
<b>Net Revenue:</b>				
Domestic	\$ 10,972	\$ 10,958	\$ 14	0.1%
International	18,294	17,078	1,216	7.1%
Total	\$ 29,266	\$ 28,036	\$ 1,230	4.4%
<b>Gross Profit:</b>				
Domestic	\$ 3,379	\$ 3,041	\$ 338	11.1%
International	3,534	3,189	345	10.8%
Total	\$ 6,913	\$ 6,230	\$ 683	11.0%

	For the Three Months Ended March 31,			
	2015	2014	Change	
			\$	%
<b>Operating income (loss):</b>				
Domestic	\$ (74)	\$ (264)	\$ 190	72.0%
International	423	161	262	162.7%
Total	\$ 349	\$ (103)	\$ 452	438.8%
<b>Net income (loss) attributable to SPAR Group, Inc.:</b>				
Domestic	\$ (96)	\$ (300)	\$ 204	68%
International	22	(69)	91	131.9%
Total	\$ (74)	\$ (369)	\$ 295	79.9%
<b>Earnings per Basic and Diluted Share:</b>				
	\$ 0.00	\$ (0.02)	\$ 0.02	

Domestic net revenues totaled \$11.0 million in the three months ended March 31, 2015, compared to \$10.9 million for the same period in 2014.

International net revenues totaled \$18.3 million for the three months ended March 31, 2015, compared to \$17.1 million for the same period in 2014, an increase of \$1.2 million or 7.1%. The increase in net revenues was primarily due to incremental revenue from the integration of the acquisition in China and increased revenue in South Africa, Canada and India, partially offset by lower revenue in Japan, Mexico, Australia and Turkey. Adjusting for the impact of foreign currency translation, revenue growth year-over-year was 35.2%.

Domestic gross profit margin for the three months ended March 31, 2015, was 30.8% compared to 27.8% for the same period in 2014. The increase in gross profit margin of 3 percentage points was due primarily to a favorable mix of project work compared to last year.

International gross profit margin for the three months ended March 31, 2015, improved to 19.3% compared to 18.7% for the same period last year. The improvement in gross margin over last year was primarily due to lower cost margin business in South Africa, Japan and Turkey, partially offset by higher cost margin business in Mexico and India.

The Company reported a net income (loss) attributable to SPAR Group, Inc. of \$74,000 for the period ended March 31, 2015, or \$0.00 per share, compared to a net loss of \$369,000 for the period ended March 31, 2014, or \$0.02 per share.

#### Balance Sheet as of March 31, 2015

As of March 31, 2015, cash and cash equivalents totaled \$4.3 million. Working capital was \$15.8 million and current ratio was 2.1 to 1. Total current assets and total assets were \$30.2 million and \$42.6 million, respectively. Total current liabilities and total liabilities were \$14.4 million and \$19.8 million respectively, total equity was \$22.8 million as of March 31, 2015.

#### Conference Call Details:

Date: Friday, May 15, 2015

Time: 11 a.m. ET

TOLL-FREE: 1-888-329-8893

TOLL/INTERNATIONAL: 1-719-457-2648

Webcast: <http://investors.sparinc.com/releases.cfm> or <http://public.viaavid.com/index.php?id=114600>

It is recommended that participants dial in approximately 5 to 10 minutes prior to the start of the 11:00 a.m. ET call. A telephonic replay of the conference call may be accessed approximately three hours after the call through May 22, 2015 by dialing 1-877-870-5176 or 1-858-384-5517 for international callers, and entering the replay pin number 7280893.

#### About SPAR Group

SPAR Group, Inc. is a diversified international merchandising and marketing services Company and provides a broad array of services worldwide to help companies improve their sales, operating efficiency and profits at retail locations. The Company provides merchandising and other marketing services to manufacturers, distributors and retailers worldwide, primarily in mass merchandiser, office supply, value, grocery, drug, independent, convenience, toy, home improvement and electronics stores, as well as providing furniture and other product assembly services, audit services, in-store events, technology services and marketing research. The Company has supplied these project and product services in the United States since certain of its predecessors were formed in 1979 and internationally since the Company acquired its first international subsidiary in Japan in May of 2001. Product services include restocking and adding new products, removing spoiled or outdated products, resetting categories "on the shelf" in accordance with client or store schematics, confirming and replacing shelf tags, setting new sale or promotional product displays and advertising, replenishing kiosks, providing in-store event staffing and providing assembly services in stores, homes and offices. Audit services include price audits, point of sale audits, out of stock audits, intercept surveys and planogram audits. Other merchandising services include whole store or departmental product sets or resets (including new store openings), new product launches, in-store demonstrations, special seasonal or promotional merchandising, focused product support and product recalls. The Company currently does business in 9 countries that encompass approximately 50% of the total world population through its operations in the United States, Canada, Japan, South Africa, India, China, Australia, Mexico and Turkey. For more information, please visit the SPAR Group's website at <http://www.sparinc.com>.



**Forward-Looking Statements**

Certain statements in this news release and made in the update conference call referenced above are forward-looking, including (without limitation) any expectations, guidance or other information respecting the pursuit or achievement of the Company's five corporate objectives (growth, customer value, employee development, productivity & efficiency, and earnings per share), building upon the Company's strong foundation, leveraging compatible global opportunities, improving on the value we already deliver to customers, our growing client base, continuing balance sheet strength, customer contract expansion, growing revenues and becoming profitable through organic growth and acquisitions, attracting new business that will increase SPAR Group's revenues, improving product mix, continuing to maintain or reduce costs and consummating any transactions. You should not place undue reliance on the Company's forward-looking statements and similar information because they are based on the Company's plans, intentions, expectations and estimates (although it believes them to be reasonable) and involve known and unknown risks, uncertainties and other unpredictable factors (many of which are beyond the Company's control) that could cause them to fail to occur or be realized or to be materially and adversely different from those the Company planned, intended, expected or estimated.

You should carefully review the risk factors described in the Company's most recent Annual Report (See Item 1A – Risk Factors) and any other risks, cautions or information contained or incorporated by reference into the Company's most recent Annual Report or more recent Quarterly and Current Reports as filed with the Securities and Exchange Commission (each a "SEC Report"). The Company's forward-looking statements, risk factors and other risks, cautions and information (whether contained in this news release, the update conference call referenced above or any applicable SEC Report) are based on the information then available to the Company and speak only as of the applicable date. New risks and uncertainties arise from time to time, and it is impossible for the Company to predict these matters or how they may arise or affect the Company. Over time, the Company's actual assets, business, capital, cash flow, credit, expenses, financial condition, income, liabilities, liquidity, locations, marketing, operations, performance, prospects, sales, strategies, taxation or other achievements, results, risks, trends or condition will likely differ from those expressed or implied by the Company's forward-looking statements, and such difference could be significant and materially adverse to the Company and the value of your investment in the Company's Common Stock. The Company does not intend or promise to publicly update or revise any forward-looking statements, risk factors or other risks, cautions or information (in whole or in part), whether as a result of new information, risks or uncertainties, future events or recognition or otherwise, except as and to the extent required by applicable law.

All of the Company's forward-looking statements and other information contained in this news release or presented during the update conference call referenced above are expressly qualified by all such risk factors and other risks, cautions and information contained or referenced in each of the Company's applicable SEC Reports.

**Company Contact:**

James R. Segreto  
Chief Financial Officer  
SPAR Group, Inc.  
(914) 332-4100

**Investor Contact:**

Valter Pinto  
Capital Markets Group, LLC  
(914) 669-0222  
valter@capmarketsgroup.com

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**SPAR Group, Inc. and Subsidiaries**  
**Consolidated Statements of Income (Loss) and Comprehensive Loss**  
**(Unaudited)**

*(In thousands, except share and per share data)*

	<b>Three Months Ended March 31,</b>	
	<b>2015</b>	<b>2014</b>
Net revenues	\$ 29,266	\$ 28,036
Cost of revenues	22,353	21,806
Gross profit	6,913	6,230
Selling, general and administrative expenses	6,096	5,921
Depreciation and amortization	468	412
Operating income (loss)	349	(103)
Interest expense	58	43
Other income, net	(29)	(45)
Income (loss) before income tax expense	320	(101)
Income tax expense	151	119
Net income (loss)	169	(220)
Net income attributable to non-controlling interest	243	149
Net income (loss) attributable to SPAR Group, Inc.	\$ (74)	\$ (369)
Basic and diluted loss per common share:	\$ -	\$ (0.02)
Weighted average common shares – basic and diluted	20,562	20,557
Net income (loss)	169	(220)
Other comprehensive loss:		
Foreign currency translation adjustments	(664)	(47)
Comprehensive loss	\$ (495)	\$ (267)
Comprehensive loss attributable to non-controlling interest	(243)	(149)
Comprehensive loss attributable to SPAR Group, Inc.	\$ (738)	\$ (416)

**SPAR Group, Inc. and Subsidiaries**  
**Consolidated Balance Sheets**  
*(In thousands, except share and per share data)*

	March 31, 2015	December 31, 2014
	(Unaudited)	(Note)
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 4,292	\$ 4,382
Accounts receivable, net	24,895	26,245
Deferred income taxes	411	464
Prepaid expenses and other current assets	597	868
<b>Total current assets</b>	<b>30,195</b>	<b>31,959</b>
Property and equipment, net	2,456	2,175
Goodwill	1,800	1,800
Intangible assets	2,981	3,149
Deferred income taxes	5,134	5,134
Other assets	31	353
<b>Total assets</b>	<b>\$ 42,597</b>	<b>\$ 44,570</b>
<b>Liabilities and equity</b>		
Current liabilities:		
Accounts payable	\$ 3,753	\$ 4,011
Accrued expenses and other current liabilities	6,864	8,149
Accrued expenses due to affiliates	984	487
Deferred income taxes	1,540	1,540
Customer deposits	557	659
Lines of credit	679	658
<b>Total current liabilities</b>	<b>14,377</b>	<b>15,504</b>
Long-term debt and other liabilities	5,400	5,855
<b>Total liabilities</b>	<b>19,777</b>	<b>21,359</b>
Equity:		
SPAR Group, Inc. equity		
Preferred stock, \$.01 par value:		
Authorized and available shares— 2,445,598		
Issued and outstanding shares—		
None – March 31, 2014 and		
None – December 31, 2013	-	-
Common stock, \$.01 par value:		
Authorized shares – 47,000,000		
Issued shares –		
20,680,717 – March 31, 2015 and December 31, 2014	207	207
Treasury stock at cost		
116,164 shares – March 31, 2015 and		
121,663 shares – December 31, 2014	(173)	(183)
Additional paid-in capital	15,613	15,519
Accumulated other comprehensive loss	(2,220)	(1,556)
Retained earnings	4,696	4,770
<b>Total SPAR Group, Inc. equity</b>	<b>18,123</b>	<b>18,757</b>
Non-controlling interest	4,697	4,454
<b>Total Equity</b>	<b>22,820</b>	<b>23,211</b>
<b>Total liabilities and equity</b>	<b>\$ 42,597</b>	<b>\$ 44,570</b>

Note: The Balance Sheet at December 31, 2014, has been excerpted from the consolidated audited financial statements as of that date but does not include certain information and footnotes required by accounting principles generally accepted in the United States for complete financial statements.