SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A
(Amendment No. 1)

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): October 31, 2017

EnviroStar, Inc.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation)

001-14757	**11-2014231**
(Commission File Number)	**(IRS Employer Identification No.)**

290 N.E. 68 Street, Miami, Florida 33138
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (305) 754-4551

Not Applicable
(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 communication pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communication pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

EXPLANATORY NOTE

On October 31, 2017, EnviroStar, Inc., a Delaware corporation (the "Company"), through its wholly-owned subsidiary, Tri-State Technical Services, Inc., a Delaware corporation ("Tri-State"), completed its acquisition (the "Transaction") of substantially all of the assets of Tri-State Technical Services, Inc., a Georgia corporation ("Seller"), pursuant to the terms of the Asset Purchase Agreement, dated as of September 8, 2017 (the "Asset Purchase Agreement"), by and among the Company and Tri-State, on the one hand, and the Seller and Matt Stephenson, on the other hand. The execution of the Asset Purchase Agreement was previously disclosed in a Current Report on Form 8-K filed by the Company with the Securities and Exchange Commission (the "SEC") on September 11, 2017.

On November 3, 2017, the Company filed a Current Report on Form 8-K (the "Filing") with the SEC to report the consummation of the Transaction. This Current Report on Form 8-K/A amends and supplements Item 9.01 of the Filing to present certain financial statements of the Seller and to present certain unaudited pro forma financial information of the Company in connection with the Transaction. Except as described above, all other information in and exhibits to the Filing remain unchanged.

Item 9.01 Financial Statements and Exhibits.

(a) The financial statements required by Item 9.01(a) are filed as Exhibit 99.2 to this Current Report on Form 8-K/A and are incorporated herein by reference.

(b) The pro forma financial information required by Item 9.01(b) are filed as Exhibit 99.3 to this Current Report on Form 8-K/A and are incorporated herein by reference.

(c) Not applicable

(d) Exhibits:

23.1 Consent of Aprio, LLP.

99.2 Unaudited balance sheet of the Seller as of June 30, 2017, and the related statements of income and statements of cash flows for the six month periods ended June 30, 2017 and 2016, and the audited balance sheets of the Seller as of December 31, 2016 and 2015, and the related statements of income, statements of shareholder's equity, and statements of cash flows for each of the two years ended December 31, 2016 and 2015.

99.3 Unaudited pro forma condensed combined balance sheet of the Company as of June 30, 2017 and unaudited pro forma condensed combined statement of operations of the Company for twelve months ended June 30, 2017.

SIGNATURE

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 hereunto duly authorized.

EnviroStar, Inc.

Date: November 8, 2017

By: /s/ Robert H. Lazar
Robert H. Lazar
Chief Financial Officer

EXHIBIT INDEX

Exhibit No.	Description
23.1	Consent of Aprio, LLP.
99.2	Unaudited balance sheet of the Seller as of June 30, 2017, and the related statements of income and statements of cash flows for the six month periods ended June 30, 2017 and 2016, and the audited balance sheets of the Seller as of December 31, 2016 and 2015, and the related statements of income, statements of shareholder's equity, and statements of cash flows for each of the two years ended December 31, 2016 and 2015.
99.3	Unaudited pro forma condensed combined balance sheet of the Company as of June 30, 2017 and unaudited pro forma condensed combined statement of operations of the Company for twelve months ended June 30, 2017.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in Registration Statement No. 333-208082 of our report dated September 9, 2017, relating to the audited balance sheets of Tri-State Technical Services, Inc. as of December 31, 2016 and December 31, 2015, and the related statements of income, statements of shareholder's equity, and statements of cash flows for each of the two years ended December 31, 2016 and 2015, and the related notes thereto, appearing in this Current Report on Form 8-K/A of EnviroStar, Inc.

/s/ Aprio, LLP, formerly known as (F/K/A), Habif, Arogeti and Wynne, LLP
Atlanta, Georgia
November 8, 2017

TRI-STATE TECHNICAL SERVICES, INC.

AUDITED AND UNAUDITED FINANCIAL STATEMENTS
FOR THE 6-MONTH PERIODS ENDED JUNE 30, 2017 AND 2016 (UNAUDITED)
AND THE YEARS ENDED DECEMBER 31, 2016 AND 2015

TRI-STATE TECHNICAL SERVICES, INC.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Tri-State Technical Services, Inc.

We have audited the accompanying financial statements of Tri-State Technical Services, Inc., which comprise the balance sheets as of December 31, 2016 and 2015, and the related statements of income, shareholder's equity, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tri-State Technical Services, Inc. as of December 31, 2016 and 2015, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

/s/ Aprio, LLP

Atlanta, Georgia
September 9, 2017

TRI-STATE TECHNICAL SERVICES, INC.
BALANCE SHEETS

ASSETS

	JUNE 30, 2017 (UNAUDITED)	DECEMBER 31, 2016	DECEMBER 31, 2015
Current assets			
Cash and cash equivalents	$ 2,215,485	$ 3,338,618	$ 2,483,185
Trade accounts receivable, net of allowance for doubtful accounts of $200,911, $70,085, and $73,043, respectively	3,071,445	2,551,615	2,095,573
Current portion of trade notes receivable	312,282	276,270	415,226
Inventories, net	2,923,504	3,086,190	2,344,036
Other current assets	113,674	138,260	64,915
Total current assets	8,636,390	9,390,953	7,402,935
Property, plant and equipment, net	3,787,761	3,807,504	1,959,519
Trade notes receivable, net of current portion	1,170,016	401,797	373,694
Total assets	$ 13,594,167	$ 13,600,254	$ 9,736,148

LIABILITIES AND SHAREHOLDER'S EQUITY

	JUNE 30, 2017 (UNAUDITED)	DECEMBER 31, 2016	DECEMBER 31, 2015
Current liabilities			
Accounts payable	$ 950,639	$ 2,192,136	$ 1,097,673
Accrued expenses	1,622,474	947,488	470,225
Customer deposits	1,380,025	1,233,708	687,385
Current portion of long-term debt	1,318,284	563,487	136,832
Total current liabilities	5,271,422	4,936,819	2,392,115
Long-term debt, net of current portion	30,764	838,481	378,398
Total liabilities	5,302,186	5,775,300	2,770,513
Shareholder's equity			
Common stock, $1 par value, 100,000 shares authorized, 500 shares issued and outstanding	500	500	500
Additional paid-in capital	349	349	349
Retained earnings	8,291,132	7,824,105	6,964,786
Total shareholder's equity	8,291,981	7,824,954	6,965,635
Total liabilities and shareholder's	$ 13,594,167	$ 13,600,254	$ 9,736,148

See auditors' report and accompanying notes to financial statements

TRI-STATE TECHNICAL SERVICES, INC.
STATEMENTS OF INCOME

	6-MONTH PERIODS ENDED JUNE 30,		YEARS ENDED DECEMBER 31,	
	2017 (UNAUDITED)	2016 (UNAUDITED)	2016	2015
Net revenues	$ 14,713,371	$ 14,292,771	$ 26,876,495	$ 21,745,936
Cost of sales	9,815,604	9,983,502	18,534,467	14,730,080
Gross profit	4,897,767	4,309,269	8,342,028	7,015,856
Operating expenses				
Selling and marketing	134,104	112,841	216,892	190,090
Depreciation	141,960	109,134	229,753	190,915
General and administrative	3,105,692	2,985,988	5,777,421	5,077,406
Total operating expenses	3,381,756	3,207,963	6,224,066	5,458,411
Operating income	1,516,011	1,101,306	2,117,962	1,557,445
Other income and expense				
Interest income	58,370	29,231	17,477	10,983
Interest expense	(16,736)	(11,707)	(33,413)	(20,610)
Other income	59,653	33,378	93,430	18,462
Total other income	101,287	50,902	77,494	8,835
Net income	$ 1,617,298	$ 1,152,208	$ 2,195,456	$ 1,566,280

See auditors' report and accompanying notes to financial statements

TRI-STATE TECHNICAL SERVICES, INC.
STATEMENTS OF SHAREHOLDER'S EQUITY

	Common Stock		Additional Paid-in	Retained	
	Shares	Amount	Capital	Earnings	Total
Balance at January 1, 2015	500	$ 500	$ 349	$ 6,609,546	$ 6,610,395
Distributions	—	—	—	(1,211,040)	(1,211,040)
Net income	—	—	—	1,566,280	1,566,280
Balance at December 31, 2015	500	500	349	6,964,786	6,965,635
Distributions	—	—	—	(1,336,137)	(1,336,137)
Net income	—	—	—	2,195,456	2,195,456
Balance at December 31, 2016	500	500	349	7,824,105	7,824,954
Distributions	—	—	—	(1,150,271)	(1,150,271)
Net income	—	—	—	1,617,298	1,617,298
Balance at June 30, 2017 (unaudited)	500	$ 500	$ 349	$ 8,291,132	$ 8,291,981

See auditors' report and accompanying notes to financial statements

TRI-STATE TECHNICAL SERVICES, INC.
STATEMENTS OF CASH FLOWS

	6-MONTH PERIODS ENDED JUNE 30, 2017 (UNAUDITED)	6-MONTH PERIODS ENDED JUNE 30, 2016 (UNAUDITED)	YEARS ENDED DECEMBER 31, 2016	YEARS ENDED DECEMBER 31, 2015
Operating activities				
Net income	$ 1,617,298	$ 1,152,208	$ 2,195,456	$ 1,566,280
Adjustments to reconcile net income to net cash and cash equivalents provided by operating activities:				
Change in allowance for doubtful accounts	130,826	—	(2,958)	(4,372)
Change in allowance for obsolete inventory	—	(112,704)	(4,020)	215,433
Depreciation	141,960	109,134	229,753	190,915
Loss (gain) on disposition of property, plant and equipment	16,412	—	(7,504)	(153)
Change in operating assets and liabilities:				
Trade accounts receivable	(650,656)	(1,067,793)	(453,084)	(165,588)
Trade notes receivable	(804,231)	43,889	110,853	(45,633)
Inventories	162,686	812,530	(738,134)	(61,356)
Other current assets	24,586	33,411	(73,345)	(8,715)
Accounts payable	(1,241,497)	1,110,488	1,094,463	(692,032)
Accrued expenses	674,986	438,943	477,263	(90,674)
Customer deposits	146,317	944,531	546,323	10,855
Total adjustments	(1,398,611)	2,312,429	1,179,610	(651,320)
Cash provided by operating activities	218,687	3,464,637	3,375,066	914,960
Investing activities				
Acquisition of property, plant and equipment, net	(125,251)	(1,837,254)	(2,080,434)	(501,294)
Proceeds from disposition of property, plant, and equipment	24,541	—	10,200	14,428
Cash used by investing activities	(100,710)	(1,837,254)	(2,070,234)	(486,866)
Financing activities				
Proceeds from issuance of long-term debt	—	1,100,000	1,100,000	160,050
Principal payments on long-term debt	(90,839)	(122,439)	(213,262)	(79,102)
Distributions	(1,150,271)	(808,964)	(1,336,137)	(1,211,040)
Cash (used) provided by financing activities	(1,241,110)	168,597	(449,399)	(1,130,092)
Net increase (decrease) in cash and cash equivalents	(1,123,133)	1,795,980	855,433	(701,998)
Cash and cash equivalents, beginning of period/year	3,338,618	2,483,185	2,483,185	3,185,183
Cash and cash equivalents, end of period/year	$ 2,215,485	$ 4,279,165	$ 3,338,618	$ 2,483,185

See auditors' report and accompanying notes to financial statements

TRI-STATE TECHNICAL SERVICES, INC.
STATEMENTS OF CASH FLOWS

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

	6-MONTH PERIODS ENDED JUNE 30,		YEARS ENDED DECEMBER 31,	
	2017 (UNAUDITED)	2016 (UNAUDITED)	2016	2015
Cash paid during the periods/ years for:				
Interest	$ 16,736	$ 11,707	$ 33,413	$ 20,610

SUPPLEMENTAL DISCLOSURE OF NON-CASH TRANSACTIONS

During the 6-month period ended June 30, 2017 (unaudited), the Company purchased a vehicle in exchange for long-term debt of $37,919.

See auditors' report and accompanying notes to financial statements

Note A
Summary of Significant Accounting Policies

Nature of Operations:

Tri-State Technical Services, Inc. (the "Company"), an S Corporation, is a provider of commercial laundry equipment, serving Georgia, Florida, North Carolina, South Carolina, Ohio, Virginia and West Virginia since 1995. The Company serves a broad spectrum of laundry operations, from large industrial laundries to coin-operated laundromats.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement. Estimates are used for, but not limited to, the accounting for doubtful accounts, inventory valuation, real and personal property taxes, and contingencies. Actual results could differ from these estimates.

Cash and Cash Equivalents:

For the purpose of the statements of cash flows, the Company considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents.

Concentration of Credit Risk Arising From Cash Deposits in Excess of Insured Limits:

The Company maintains cash balances at several financial institutions that at times may exceed federally insured limits. The Company has not experienced any losses in such accounts. The Company believes it is not exposed to any significant risks on cash.

Trade Accounts Receivable:

The Company extends credit to customers located primarily throughout North America based on the size of the customer, its payment history, and other factors. The Company generally does not require collateral to support customer receivables. The Company provides an allowance for doubtful accounts based upon a review of the outstanding accounts receivable, historical collection information and existing economic conditions. The Company determines if receivables are past due based on days outstanding, and amounts are written off when determined to be uncollectible by management. The maximum accounting loss from the credit risk associated with accounts receivable is the amount of the receivable recorded, which is the face amount of the receivable, net of the allowance for doubtful accounts.

Note A
Summary of Significant Accounting Policies (Continued)

Trade Notes Receivable:

Trade notes receivable arise from financing of purchases. The interest rates vary from 0% to 11% and the terms range from 10 months to 84 months. The maximum accounting loss from the risk of non-payment associated with trade notes receivables is the amount of the note receivable recorded, which is the face amount of the note receivable.

Future minimum payments due under these trade notes receivables are as follows:

Year Ending December 31,	Amount
2017	$ 320,540
2018	233,934
2019	153,738
2020	45,021
2021	8,653
	761,886
Less: amount representing interest:	(83,819)
	678,067
Less: current portion	(276,270)
Total trade notes receivable as of December 31, 2016, net of current portion	$ 401,797

Inventory:

Inventory is stated at the lower of cost or market and is valued using the first-in, first-out method. Provisions are made in each period for the estimated effect of obsolete and slow-moving inventories.

Property, Plant and Equipment:

Property, plant and equipment are stated at cost. Expenditures for maintenance and repairs are expensed currently, while renewals and betterments that materially extend the life of an asset are capitalized. The cost of assets sold, retired, or otherwise disposed of, and the related allowance for depreciation are eliminated from the accounts, and any resulting gain or loss is recognized.

Note A
Summary of Significant Accounting Policies (Continued)

Depreciation of property, plant and equipment is provided using a straight-line method over the estimated useful lives of the assets, which are as follows:

Land	Non-depreciable
Buildings	39 years
Equipment	5 - 7 years
Furniture and fixtures	5 - 7 years
Vehicles	5 - 7 years

Lease Equipment:

Certain equipment are leased to customers. The leased equipment assets are included in equipment on the accompanying balance sheets. The cost, carrying value and accumulated depreciation associated with the leased equipment were as follows:

	June 30, 2017 (Unaudited)	December 31, 2016	December 31, 2015
Cost of leased equipment	$ 539,753	$ 464,014	$ 387,663
Accumulated depreciation	(261,115)	(228,988)	(167,725)
Carrying value of leased equipment	$ 278,638	$ 235,026	$ 219,938

There is no contingent rental income under the leases. The Company recognized lease revenue of $93,815 and $81,360 in the 6-month periods ended June 30, 2017 and 2016 (unaudited), respectively. The Company recognized lease revenue of $220,653 and $220,730 in the years ended December 31, 2016 and 2015, respectively.

Note A
Summary of Significant Accounting Policies (Continued)

At December 31, 2016, future non-cancelable lease income is as follows:

Year Ending December 31,	Amount
2017	$ 136,411
2018	90,388
2019	78,026
2020	51,066
2021	20,536
Thereafter	2,382
	$ 378,809

Impairment of Long-Lived Assets:

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be fully recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of the assets to their fair value, which is normally determined through analysis of the future net cash flows expected to be generated by the assets. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount that the carrying amount of the assets exceeds the fair value of the assets.

Revenue Recognition:

For sales of equipment and parts, revenue is recognized upon delivery or acceptance of product by the customer, at which time title transfers to the customer and there are no remaining future obligations. For leased equipment, the Company recognizes revenue monthly at the contracted monthly rate during the term of the lease.

Shipping and Handling Costs:

Consistent with FASB ASC 605-45-45, “Revenue Recognition—Principal Agent Considerations—Other Presentation Matters", the Company classifies shipping and handling amounts billed to customers as sales and shipping and handling costs as a component of cost of goods sold.

Note A
Summary of Significant Accounting Policies (Continued)

Advertising:

The Company expenses advertising costs as incurred. Advertising expenses were approximately $5,000 and $11,000 for the 6-month periods ended June 30, 2017 and 2016 (unaudited), respectively. Advertising expenses were approximately $20,000 and $4,000 for the years ended December 31, 2016 and 2015, respectively.

Income Taxes:

The Company, with the consent of the shareholder, has elected under the Internal Revenue Code to be taxed as an S corporation. In lieu of federal corporate income taxes, the stockholders of an S corporation are taxed on their proportionate share of the Company's taxable income. These financial statements do not reflect federal income taxes for the Company.

The Company accounts for tax contingencies in accordance with the authoritative guidance of accounting for uncertainty in income taxes. As required by the uncertain tax position guidance, the Company recognizes the financial statement benefit of a tax position only after determining that the relevant tax authority would more likely than not sustain the position following an audit. For tax positions meeting the more-likely-than-not threshold, the amount recognized in the financial statements is the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement with the relevant tax authority. The Company does not believe its financial statements include any material uncertain tax positions.

The Company is no longer subject to income tax examinations for years prior to 2013.

Fair Value of Financial Instruments:

The Company’s financial instruments, including cash and cash equivalents, trade accounts receivable, accounts payable, and accrued expenses, are carried at cost, which approximates their fair value because of the short-term nature of these financial instruments. The carrying value of trade notes receivable and long-term debt based on the instruments’ interest rate, terms, maturity date and collateral, if any, in comparison to the Company’s incremental borrowing rate for similar financial instruments.

Customer Deposits:

Customer deposits represent advances paid by customers when placing orders for equipment with the Company.

Note B
Property, Plant and Equipment

Property, plant and equipment were comprised of the following at:

	June 30, 2017 (Unaudited)	December 31, 2016	December 31, 2015
Land	$ 856,442	$ 856,442	$ 301,010
Buildings	2,380,789	2,380,789	1,306,696
Equipment	906,805	831,066	568,707
Furniture and fixtures	42,786	42,790	42,786
Vehicles	772,927	822,784	732,677
	4,959,749	4,933,871	2,951,876
Accumulated depreciation	(1,171,988)	(1,126,367)	(992,357)
	$ 3,787,761	$ 3,807,504	$ 1,959,519

Depreciation expense for the 6-month periods ended June 30, 2017 and 2016 (unaudited) totaled $141,960 and $109,134, respectively. Depreciation expense for the years ended December 31, 2016 and 2015, totaled $229,753 and $190,915, respectively.

Note C
Inventories

The components of inventories are as follows as of:

	June 30, 2017 (Unaudited)	December 31, 2016	December 31, 2015
Equipment and parts	$ 3,845,628	$ 4,008,314	$ 3,270,180
Less reserve for obsolescence	(922,124)	(922,124)	(926,144)
Inventories, net	$ 2,923,504	$ 3,086,190	$ 2,344,036

Note D
Long-Term Debt

Long-term debt comprised the following at:

	June 30, 2017 (Unaudited)	December 31, 2016	December 31, 2015
Note payable with a financial institution - $500,000 face amount, dated May 22, 2012, payable in 60 monthly payments of $3,726 including interest at 4.05% per annum. The note initially matured on May 22, 2017. In July 2017, the Company extended the note to September 14, 2017, at which time all outstanding principal and accrued interest was due. The note was secured by real property of the Company. Subsequent to June 30, 2017, the note payable was paid in full by the Company.	$ 368,596	$ 378,399	$ 406,890
Note payable with a financial institution - $160,050 face amount, dated January 12, 2015. The note bore interest at 2.60% per annum matured on January 12, 2016, at which time all outstanding principal and accrued interest was due. The note was secured by real property of the Company.	—	—	108,340
Note payable with a financial institution - $1,100,000 face amount, dated May 3, 2016. The note bears interest at 2.50% per annum and matures on March 14, 2017, at which time all outstanding principal and accrued interest was due. On March 14, 2017, the Company amended the note, requiring 60 monthly payments of $3,726 including interest at 2.50% per annum, maturing February 14, 2022. The note is secured by real property of the Company. The Company is subject to compliance with certain financial covenants in the agreement. Subsequent to June 30, 2017, the note payable was paid in full by the Company.	943,888	1,023,569	—

Note D
Long-Term Debt (Continued)

	June 30, 2017 (Unaudited)	December 31, 2016	December 31, 2015
Note payable with a financial institution - $37,919 face amount, dated February 21, 2017. The note is payable over 72 monthly payments of $591 including interest at 3.79% per annum and matures on March 7, 2023. The note is secured by a vehicle of the Company. The Company is subject to compliance with certain financial covenants in the agreement (unaudited).	36,564	—	—
	1,349,048	1,401,968	515,230
Less: current portion	(1,318,284)	(563,487)	(136,832)
	$ 30,764	$ 838,481	$ 378,398

Aggregate future principal payments are as follows at December 31, 2016:

Year Ending December 31,	Amount
2017	$ 563,487
2018	193,351
2019	198,245
2020	203,235
2021	208,408
Thereafter	35,242
	$ 1,401,968

Note E
Commitments and Contingencies

Litigation:

The Company has legal proceedings arising from the normal course of business. The Company believes that the ultimate outcome of the proceedings will not have a material adverse impact on the Company's financial position, results of operations, or cash flows.

Note E
Commitments and Contingencies (Continued)

Operating Leases:

The Company leases various office space on month to month basis aggregating $19,050 per month as of December 31, 2016. Rent expense under these agreements totaled $116,350 and $59,410 for the 6-month periods ended June 30, 2017 and 2016 (unaudited), respectively. Rent expense under these agreements totaled $171,660 and $47,600 for the years ended December 31, 2016 and 2015, respectively.

A portion of buildings owned by the Company is leased to third parties with terms ranging from month to month to 5 years. Rental income under the leases amounted to $59,462 and $32,880 for the 6-month periods ended June 30, 2017 and 2016 (unaudited), respectively. Rental income under the leases amounted to $92,342 and $16,980 for the years ended December 31, 2016 and 2015, respectively. Rental income under the leases is included in other income on the accompanying statements of income.

At December 31, 2016, future minimum rental receipts due under theses noncancelable operating leases were as follows:

Year Ending December 31,	Amount
2017	$ 74,025
2018	75,567
2019	77,456
2020	79,393
2021	81,378
Thereafter	13,618
	$ 401,437

Note F
Concentrations

Significant Vendor:

A significant vendor is defined as one from which the company receives at least 10% its total purchases. For the 6-month periods ended June 30, 2017 and 2016 (unaudited), the Company had purchases from three suppliers totaling approximately $4,969,000 and $5,747,000, which comprised approximately 66% and 65%, respectively, of the Company's purchases. The accounts payable balance included approximately $689,000 to these vendors at June 30, 2017 (unaudited). For the years ended December 31, 2016 and 2015, the Company had purchases from three suppliers totaling approximately $12,660,000 and $9,850,000, which comprised approximately 68% and 68%, respectively, of the Company's annual purchases. The accounts payable balance included approximately $1,510,000 and $370,000 to these vendors at December 31, 2016 and 2015, respectively.

Note G
Related Party Transactions

The Company leases various office space on a month to month basis with related parties. Rent expense incurred under the rental agreements totaled $102,000 and $44,000 for the 6-month periods ended June 30, 2017 and 2016 (unaudited), respectively. Rent expense incurred under the rental agreements totaled $147,060 and $23,000 for the years ended December 31, 2016 and 2015, respectively.

The Company has elected to apply the Accounting Standards Update 2014-07 "Applying Variable Interest Entities Guidance to Common Control Leasing Arrangements" which eliminates the requirement for consolidation of a lessor that is under common control when certain conditions are met, which they were in the Company's case.

Note H
Subsequent Events

The Company evaluated subsequent events through September 9, 2017, when these financial statements were available to be issued. Management is not aware of any significant events that occurred subsequent to the balance sheet date, but prior to the filing of this report, that would have a material impact on the financial statements.

Exhibit 99.3

UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL INFORMATION

On October 31, 2017, EnviroStar, Inc., a Delaware corporation (the “Company” or “EVI”), through its wholly-owned subsidiary, Tri-State Technical Services, Inc., a Delaware corporation (the “Buyer”), acquired substantially all the assets and assumed certain liabilities of Tri-State Technical Services, Inc., a Georgia corporation (“Tri-State”), for consideration consisting of (i) $8.25 million in cash (the “Cash Amount”), subject to working capital and other adjustments and (ii) 338,115 shares of the Company’s common stock (the “Tri-State Transaction”). The Company funded the Cash Amount through borrowings under its Credit Facility, as defined below.

On October 7, 2016, the Company entered into a credit agreement (the “Credit Agreement”) with Wells Fargo Bank, National Association (the “Bank”). The Credit Agreement provides for a total aggregate commitment of the Bank of $20.0 million, consisting of a maximum $15.0 revolving line of credit (the “Line of Credit”), and a $5.0 million term loan facility (the “Term Loan”). On June 23, 2017, the Company and its consolidated subsidiaries entered into a First Amendment and Ratification of Credit Agreement and Other Loan Documents (the “First Amendment”), which, among other things, added Martin-Ray Laundry Systems, Inc., a Delaware corporation (“MRLS”), as a co-guarantor under the Credit Agreement. On October 30, 2017, the Company and its consolidated subsidiaries entered into a Second Amendment and Ratification of Credit Agreement and Other Loan Documents (the “Second Amendment”), which, among other things, (i) added the Buyer as a co-guarantor under the Credit Agreement and (ii) increased the total aggregate commitment of the Bank under the Credit Agreement from $20.0 million to $22.2 million by increasing the maximum amount under the Term Loan from $5.0 million to $7.2 million. Interest accrues on the outstanding principal amount of the Line of Credit at an annual rate equal to Daily One Month LIBOR (as defined in the Credit Agreement) plus 2.25% and on the outstanding principal amount of the Term Loan at an annual rate equal to Daily One Month LIBOR plus 2.85%. The Credit Agreement has a term of five years and matures on October 10, 2021.

On October 10, 2016, the Company, through its wholly-owned subsidiary, Western State Design, Inc., a Delaware corporation, acquired substantially all the assets and assumed certain liabilities of Western State Design, LLC (formerly known as Western State Design, Inc.), a California limited liability company (“WSD”) (the “WSD Transaction” and together with the Tri-State Transaction, the “Transactions”) for consideration consisting of (i) $18.0 million in cash and (ii) the issuance of 2,044,990 shares of the Company’s common stock. The Company funded the cash portion of the WSD Transaction by (i) the sale of 1,290,323 shares of the Company’s common stock to a company controlled by the Company’s Chairman and Chief Executive Officer (the “Private Placement”), and (ii) borrowings under the Credit Agreement.

The following unaudited pro forma condensed combined financial statements were derived by adjusting the historical financial statements of the Company to give effect to the Transactions. The unaudited pro forma condensed combined balance sheet presents the historical balance sheet of the Company as of June 30, 2017, which reflects the acquisition of WSD, adjusted for the Tri-State Transaction and related financing as if it occurred on June 30, 2017. The unaudited pro forma condensed combined statement of operations presents the historical statement of operations of the Company for the fiscal year ended June 30, 2017, which reflect the results of operations for WSD from October 10, 2016 through June 30, 2017, adjusted for the Transactions and related financings as if they had occurred on July 1, 2016.

On June 19, 2017, the Company, through its wholly-owned subsidiary, Martin-Ray Laundry Systems, Inc. (“Martin Ray”) acquired substantially all of the assets and assumed certain liabilities of Martin-Ray Laundry Systems, Inc., a Colorado-based distributor of commercial and industrial laundry equipment. The consideration for the transaction consisted of $2.0 million in cash and 98,668 shares of the Company’s common stock. The results of operations of Martin-Ray have been included in the Company’s financial statements subsequent to June 19, 2017. The results of operations of Martin-Ray have been excluded from the unaudited pro forma condensed combined financial statements herein because they are deemed to be immaterial.

The assumptions and estimates underlying the unaudited adjustments to the pro forma condensed combined financial statements are described in the accompanying notes, which should be read together with the pro forma condensed combined financial statements.

The unaudited pro forma condensed combined financial statements should be read in conjunction with the historical consolidated financial statements and accompanying notes of the Company, which are included in its Annual Report on Form 10-K for the year ended June 30, 2017 filed with the Securities and Exchange Commission (the “SEC”) on September 29, 2017, and the historical financial statements and accompanying notes of Tri-State which are included in Exhibit 99.2 to the Company’s current report on Form 8-K/A filed with the SEC on November 8, 2017.

The unaudited pro forma adjustments are based upon available information and certain assumptions that management believes are reasonable under the circumstances. The pro forma condensed combined financial statements do not purport to represent what the combined company's financial condition or results of operations would have been had the acquisition occurred on the dates indicated, nor do they purport to project the Company's future consolidated results of operations or consolidated financial position for any future period or as of any future date.

Unaudited Pro Forma Condensed Combined Balance Sheet
as of June 30, 2017
(in thousands)

	EVI Historical	Tri-State Historical	Pro Forma Adjustments	Notes	Pro Forma Combined
Cash and cash equivalents	$ 727	$ 2,215	$ —		$ 2,942
Accounts receivable, net	13,638	3,071	—		16,709
Inventories, net	7,677	2,924	—		10,601
Vendor deposits	1,393	—	—		1,393
Other current assets	365	426	—		791
Total current assets	23,800	8,636	—		32,436
Equipment and improvements, net	1,272	3,788	(3,026)	(a)	2,034
Intangible assets, net	7,160	—	3,275	(c)	10,435
Goodwill	24,753	—	7,388	(d)	32,141
Deferred income taxes, net	124	—	36	(f)	160
Other assets	26	1,170	—		1,196
Total assets	$ 57,135	$ 13,594	$ 7,673		$ 78,402
Accounts payable and accrued expenses	$ 12,317	$ 2,263	$ 90	(f)	$ 14,670
Accrued employee expenses	1,546	310	—		1,856
Customer deposits	4,457	1,380	—		5,837
Billings in excess of costs on uncompleted contracts	2,146	—	—		2,146
			(1,318)	(a)	
Current portion of long-term debt	714	1,318	486	(b)	1,200
Total current liabilities	21,180	5,271	(742)		25,709
			(31)	(a)	
Long-term debt, net	3,731	31	7,764	(b)	11,495
Total liabilities	24,911	5,302	6,991		37,204
			(8,292)	(a)	
			9,028	(e)	
Total shareholders' equity	32,224	8,292	(54)	(f)	41,198
Total liabilities and shareholders' equity	$ 57,135	$ 13,594	$ 7,673		$ 78,402

See Accompanying Notes to the Unaudited Pro Forma Condensed Combined Financial Statements.

Unaudited Pro Forma Condensed Combined Statement of Operations
Twelve months ended June 30, 2017
(in thousands, except per share data)

	EVI Historical	WSD Historical(1)	Tri-State Historical(2)	Pro Forma Adjustments	Notes	Pro Forma Combined
Revenues	$ 93,978	$ 16,637	$ 27,416	$ —		$ 138,031
Cost of sales	73,639	12,991	18,366	—		104,996
Gross profit	20,339	3,646	9,050	—		33,035
				347	(g)	
Selling, general and administrative expenses	14,989	2,698	6,398	(868)	(h)	23,564
Operating income	5,350	948	2,652	521		9,471
				6	(i)	
				370	(j)	
Interest expense (income), net	160	2	(8)	4	(j)	534
Income before provision for income taxes	5,190	946	2,660	141		8,937
Provision for income taxes	2,023	12	—	1,495	(k)	3,530
Net income	$ 3,167	$ 934	$ 2,660	$ (1,354)		$ 5,407
Earnings per share - basic	$ 0.31				(l)	$ 0.47
Earnings per share - diluted	$ 0.31				(l)	$ 0.46

See Accompanying Notes to the Unaudited Pro Forma Condensed Combined Financial Statements.

(1)Derived from unaudited internal records; represents the period from July 1, 2016 through October 9, 2016.

(2)Derived by taking the financial statements for the year ended December 31, 2016, subtracting the amounts for the six-months ended June 30, 2016 and adding the amounts for the six months ended June 30, 2017.

Notes to unaudited pro forma condensed combined financial statements

Note 1 – Basis of Presentation

The historical consolidated financial statements of EnviroStar, Inc. (the “Company” or “EVI”) have been adjusted in the unaudited pro forma condensed combined financial statements to give effect to pro forma events that are (1) directly attributable to the Transactions and related financings, (2) factually supportable and (3) with respect to the unaudited pro forma condensed combined statement of operations, expected to have a continuing impact on the combined results following the Transactions and related financings.

The Tri-State Transaction will be accounted for under the acquisition method of accounting in accordance with ASC Topic 805, Business Combinations (“ASC 805”). As the acquirer for accounting purposes, the Company will recognize the assets acquired and liabilities assumed at fair value. However, as of November 8, 2017, the Company has not completed the valuation studies necessary to estimate the fair values of the assets acquired or the liabilities assumed by the Company to reflect the allocation of purchase price to the fair value of such amounts. The excess of consideration transferred over the net assets acquired has been allocated on a preliminary basis to intangible assets (trade name, customer relationships and non-compete agreements) and goodwill. A final determination of these fair values will be based on actual tangible and intangible assets and liabilities that existed as of the acquisition date once the valuation studies have been completed.

The WSD Transaction was accounted for under the acquisition method of accounting in accordance with ASC 805 as of the acquisition date of October 10, 2016.

The actual allocation of consideration transferred in the Tri-State Transaction may differ from the allocation assumed in these unaudited pro forma condensed combined financial statements. Accordingly, the pro forma adjustments are preliminary and have been made solely for illustrative purposes.

Note 2 – Tri-State Acquisition and preliminary purchase price allocation

On October 31, 2017, the Company completed the Tri-State Transaction. The purchase price for the acquisition is $17.3 million, consisting of: (i) $8.25 million in cash, including $2.1 million deposited in an escrow account for no less than 24 months after the date of closing of the Tri-State Transaction subject to working capital and other adjustments, and (ii) $9.0 million consisting of 338,115 shares of the Company’s common stock, valued at $26.70 per share, which was the closing price of the stock on October 31, 2017.

In October 2016, the Company entered into the Credit Agreement, which amended by the First Amendment in June 2017 and the Second Amendment in October 2017. The cash portion of the purchase price in the Tri-State Transaction was funded through proceeds from additional borrowings under the Credit Agreement, consisting of $2.8 million of Term Loan borrowings and $5.4 million of borrowings under the Line of Credit. Interest accrues on the outstanding principal amount of the Line of Credit at an annual rate equal to Daily One Month LIBOR (as defined in the Credit Agreement) plus 2.25% and on outstanding principal amounts of the Term Loan at an annual rate equal to Daily One Month LIBOR plus 2.85%. Principal repayments for the Term Loan will be $100,000 per month, with the balance due at maturity. The Credit Agreement matures on October 10, 2021.

Notes to unaudited pro forma condensed combined financial statements

The following table summarizes the preliminary purchase price and allocation of the purchase price to assets acquired and liabilities assumed as of June 30, 2017 (in thousands, except share data):

Cash consideration	$	8,250
Share consideration:		
Number of shares		338,115
Price per share	$	26.70
Total share consideration	$	9,028
Total purchase price	$	17,278
Cash		2,215
Accounts receivable		3,071
Inventory		2,924
Other current assets		426
Equipment and improvements		762
Intangible assets		3,275
Other assets		1,170
Total identifiable assets		13,843
Accounts payable and accrued expenses		2,263
Accrued employee expenses		310
Customer deposits		1,380
Total liabilities assumed		3,953
Goodwill	$	7,388

Note 3 – Pro Forma Adjustments – Unaudited Pro Forma Condensed Combined Balance Sheet

The pro forma adjustments are based on our preliminary estimates and assumptions that are subject to change. The following adjustments have been reflected in the unaudited pro forma condensed combined balance sheet:

(a) Reflects adjustments to the balance sheet to eliminate Tri-State assets and liabilities excluded from the purchase

(b) Reflects proceeds from Term Loan and Line of Credit borrowings of $8.25 million to finance the Tri-State Transaction, as described in Note 2.

(c) Reflects the recognition of intangible assets acquired by the Company at their estimated fair values. As part of the preliminary valuation analysis, the Company identified intangible assets, including trade names, customer relationships and non-compete agreements. The fair value of identifiable intangible assets is determined primarily using the "income approach," which requires a forecast of all the expected future cash flows. Since the information required to perform a detailed valuation analysis of Tri-State's intangible assets could not be obtained as of November 8, 2017, for purposes of these unaudited pro forma condensed combined financial statements, the Company allocated a portion of Tri-State purchase price to the Tri-State identifiable intangible assets in ratios equal to the portion of the WSD purchase price allocated to identifiable intangible assets in the application of the acquisition method of accounting to the WSD Transaction.

Notes to unaudited pro forma condensed combined financial statements

The following table summarizes the estimated fair values of Tri-State's identifiable intangible assets (dollars in thousands):

	Estimate Fair Value
Trade Name	$ 1,228
Customer Relationships	$ 1,842
Covenant not to Compete	$ 205
Pro forma adjustment to intangible assets	$ 3,275

(d) Reflects preliminary estimate of goodwill arising from the Tri-State Transaction, which represents the excess of the purchase price over the fair value of Tri-State's identifiable assets acquired and liabilities assume as shown in Note 2.

(e) Reflects share consideration of 338,115 shares of the Company's common stock valued at $9.0 million to partially finance the Tri-State Transaction as described in Note 2.

(f) Reflects accruals for transaction costs of approximately $90,000, and a related deferred tax asset of $36,000.

(g) Represents intangible asset amortization on (i) the estimated fair values of Tri-State's identifiable intangible assets as described in (c) above and (ii) the identifiable intangible assets recorded in the WSD Transaction for the period of July 1, 2016 to October 9, 2016, as summarized in the following table (dollars in thousands):

	Tri-State Acquisition			WSD Acquisition			
	Estimate Fair Value	Estimated Useful Life in Years	Year Ended June 30, 2017 Amortization Expense	Estimate Fair Value	Estimated Useful Life in Years	July 1, 2016 to October 9, 2016 Amortization Expense	Total Amortization Expense
Trade Name	$ 1,228	Indefinite	$ —	$ 2,400	Indefinite	$ —	$ —
Customer Relationships	$ 1,842	10	$ 184	$ 3,600	10	$ 100	$ 284
Covenant not to Compete	$ 205	5	$ 41	$ 400	5	$ 22	$ 63
Pro forma adjustment to amortization expense							$ 347

(h) Reflects elimination of historical transaction costs for the Company and Tri-State for the 12 months ended June 30, 2017 and for WSD for the period of July 1, 2016 to October 9, 2016.

(i) Reflects elimination of historical interest expense, net, for Tri-State for the 12 months ended June 30, 2017 and for WSD for the period of July 1, 2016 to October 9, 2016.

(j) Represents the interest expense resulting from interest on the Term Loan and Line of Credit to finance the WSD Transaction and the Tri-State Transaction, as follows (dollars in thousands):

	Loan Balance	Average Interest Rate[1]	Interest Expense Adjustment
Term Loan - WSD Transaction (101 days)	$ 5,000	3.35%	$ 46
Line of Credit - WSD Transaction (101 days)	$ 7,583	2.75%	$ 58
Term Loan - Tri-State Transaction	$ 2,827	3.62%	$ 102
Line of Credit - Tri-State Transaction	$ 5,423	3.02%	$ 164
Pro forma adjustment to interest expense			$ 370

[1] Average interest rate for the WSD Transaction was determined by adding LIBOR as of July 1, 2016 (0.46755%) and September 30, 2016 (0.53111%) to the margins on the Term Loan and Line of Credit described in Note 2 and taking an average of the rate applicable to the Term Loan and Line of Credit borrowings used to finance a portion of the WSD Transaction. Average interest rate for the Tri-State Transaction was determined by adding LIBOR as of July 1, 2016 (0.46755%) and June 1, 2017 (1.07589%) to the margins on the Term Loan and Line of Credit described in Note 2 and taking an average of the rate applicable to the Term Loan and Line of Credit borrowings used to finance a portion of the Tri-State Transaction. The pro forma adjustment for amortization of deferred financing costs for the year ended June 30, 2017 was $4,000.

Notes to unaudited pro forma condensed combined financial statements

(k) Reflects the income tax effect of treating WSD and Tri-State as taxable entities and the related tax effect of the pro forma adjustments based on an estimated combined blended statutory rate of 39.5%, for federal and state income taxes as follows (in thousands):

Pro forma income before income tax provision	$	8,937
Estimated effective tax rate		39.5%
Pro forma income tax provision		3,530
Combined income tax provision		2,035
Pro forma adjustment to income tax provision	$	1,495

(l) Reflects pro forma earnings per share, calculated using the two-class method, giving effect to pro forma adjustments. The two-class method of computing earnings per share is an earnings allocation formula that determines earnings per share for common stock and any participating securities according to dividends declared (whether paid or unpaid) and participation rights in undistributed earnings. Pro forma basic and diluted earnings per share is calculated as follows (in thousands except per share amounts):

Pro forma net income	$	5,407
Less: undistributed income allocated to non-vested restricted common stock		411
Pro forma net income allocated to EnviroStar, Inc. shareholders	$	4,996
Weighted average shares outstanding - basic		9,449
Adjustment for common shares issued in connection with WSD Transaction[(a)]		923
Adjustment for common shares issued in Tri-State Transaction		338
Pro forma weighted average shares outstanding - basic		10,710
Pro forma weighted average shares outstanding - basic		10,710
Dilutive common share equivalents		88
Pro forma weighted average shares outstanding - diluted		10,798
Pro forma earnings per share - basic	$	0.47
Pro forma earnings per share - diluted	$	0.46

(a)Shares issued in WSD Transaction	2,045
Shares issued in private placement transaction to partially fund WSD Transaction	1,290
Total shares issued in connection with WSD Transaction	3,335
Pro forma period before WSD Transaction (101 days)	0.277
Adjustment for common shares issued in WSD Transaction	923