

CAPP \* Computer Aided Profit Plan  
For Design Firm Financial Control  
Executive Summary Analysis of Operations

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Year-to-Date	Last			
			Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	YTD	Plan2012	Monthly	
			1	2	3	4	5	6	7	8	9	10	11	12	6	Actual	6/30/2011	Objective	
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	6/30/2012	6/30/2011	Plan2012	Objective	
8	<b>Time Analysis</b>																		
9	Technical direct	1,958	1,510	2,085	1,916	2,123	1,757								11,349	10,444	22,568	1,881	
10	Technical indirect	558	708	632	670	578	793	0	0	0	0	0	0	0	3,939	4,659	5,208	434	
11	Technical indirect	244	406	51	22	(67)	58								714	877	2,592	216	
12	Total technical	2,760	2,624	2,768	2,608	2,634	2,608								16,002	15,980	30,368	2,531	
13	Non-technical ind	628	549	651	641	607	628	0	0	0	0	0	0	0	3,704	3,744	8,112	676	
14	Non-technical ind	60	115	37	15	57	28								312	272	576	48	
15	Total nontechnical	688	664	688	656	664	656								4,016	4,016	8,688	724	
16																			
17	Total technical an	3,448	3,288	3,456	3,264	3,298	3,264	0	0	0	0	0	0	0	20,018	19,996	39,056	3,255	
18																			
19	Standard hours	176	176	176	168	176	168								1,040	1,040	2,096	175	
20	Total Standard Ho	3,424	3,248	3,424	3,240	3,248	3,240								19,824	19,824			
21																			
22	<b>Overtime</b>																		
23	Technical OT	24.0	40.0	32.0	24.0	50.0	24.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	194.0	172.0	0.0	0.0	
24	Non-technical OT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
25	Total overtime	24.0	40.0	32.0	24.0	50.0	24.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	194.0	172.0	0.0	0.0	
26																			
27																			
28																			
29	<b>Row Condensed Income Statement</b>																		
30	Total Revenue - %	123.10%	219.55%	122.76%	155.74%	184.99%	130.07%	0	0	0	0	0	0	0	147.72%	169.67%	187.71%	187.71%	
31	1 Total revenue	270,438	263,289	298,938	245,032	154,657	111,036								1,343,390	1,194,722	4,340,772	361,731	
32	2 Less: Total reimbi	41,707	117,665	12,658	53,796	38,201	617								264,643	226,268	1,114,953	92,913	
33	3 Less: Total direct	72,758	75,977	108,843	92,739	100,015	78,626								528,958	639,213	1,519,638	126,636	
34	4 Gross Profit	155,972	69,647	177,437	98,497	16,441	31,794	0	0	0	0	0	0	0	549,789	329,241	1,706,182	142,182	
35	5 Plus: Direct labor	63,715	50,277	66,067	58,834	67,162	53,572								359,628	374,916	606,306	50,525	
36	6 Net revenue	219,687	119,925	243,505	157,331	83,603	85,366	0	0	0	0	0	0	0	909,417	704,157	2,312,487	192,707	
37	7 Indirect labor	20,160	27,080	21,787	29,982	25,520	35,826								160,355	219,179	556,395	46,366	
38	8 Indirect labor - pa	8,633	15,150	1,118	7,261	(1,543)	1,741								32,361	42,777	84,239	7,020	
39	9 Total Indirect Lat	28,793	42,231	22,905	37,244	23,976	37,567	0	0	0	0	0	0	0	192,716	261,956	640,634	53,386	
40	10 Other indirect exp	54,906	64,668	58,454	55,650	46,645	52,442	0	0	0	0	0	0	0	332,764	426,584	693,002	57,750	
41	11 Total Overhead e	83,699	106,899	81,359	92,894	70,621	90,008								525,480	671,980	1,333,636	111,136	
42	12 Break-even	147,414	157,176	147,426	151,728	137,784	143,580	0	0	0	0	0	0	0	885,109	1,046,896	1,939,942	161,662	
43	13 Operating profit	72,273	(37,251)	96,079	5,604	(54,180)	(58,214)	0	0	0	0	0	0	0	24,309	(342,739)	372,545	31,045	
44	Operating Profit -	32.90%	-31.06%	39.46%	3.56%	-64.81%	-68.19%	0	0	0	0	0	0	0	2.67%	-48.67%	16.11%	16.11%	
45																			

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Year-to-Date	Last			
			Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	YTD			
			1	2	3	4	5	6	7	8	9	10	11	12	6	Actual	Plan2012	Monthly	
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	6/30/2012	6/30/2011	Plan2012	Objective	
46	<b>Cash vs. Accounts Receivable:</b>																		
47	Cash Plan		52,851	83,683	114,715	145,746	176,778	207,810	238,841	269,873	300,905	331,936	362,968	315,415		269,003		315,415	
48	Cash Balance		(90,230)	(109,852)	(79,200)	(17,452)	(66,387)	(24,207)							(24,207)	(30,112)			0
49	Accounts Receiv		323,227.09	293,350.47	370,809.58	278,716.76	264,457.33	176,132	0	0	0	0	0	0	176,132	397,003		210,211	0
50	Travel Advance		0	39	490	490	720	720							720	1,245		0	0
51	Employees		1,797	2,058	1,807	1,807	2,016	1,852							1,852	2,330		0	0
52	Current		273,798	250,110	301,475	226,822	149,282	91,120							91,120	389,296		0	0
53	Over 30		44,171	10,552	24,899	15,221	86,816	25,869							25,869	9,235		0	0
54	Over 60		21,474	33,261	10,552	195	11,359	45,340							45,340	6,037		0	0
55	Over 90 Other		(18,013)	(2,671)	31,586	34,182	14,265	11,231							11,231	(11,141)		0	0
56																			
57	Work-in-progress/Unt		17,942	17,743	18,863	46,491	44,252	14,542							14,542	62,693		11,863	
58																			
59																			
60	<b>Overtime percentage</b>																		
61	Technical		0.88%	1.55%	1.17%	0.93%	1.93%	0.93%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1.23%	1.09%	0.00%	0.00%	
62	NonTechnical		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							0.00%	0.00%	0.00%	0.00%	
63	Average overtime		0.70%	1.23%	0.93%	0.74%	1.54%	0.74%							0.98%	0.87%	0.00%	0.00%	
64																			
65																			
66	<b>Full-time-equivalents: Tech/NonTech</b>																		
67	Technical-regular		15.55	14.68	15.55	15.38	14.68	15.38	0.00	0.00	0.00	0.00	0.00	0.00	15.20	15.20	14.49	14.49	
68	Technical-overtim		0.14	0.23	0.18	0.14	0.28	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.19	0.17	0.00	0.00	
69	Total technical F T		15.68	14.91	15.73	15.52	14.97	15.52	0.00	0.00	0.00	0.00	0.00	0.00	15.39	15.37	14.49	14.49	
70	NonTechnical regi		3.91	3.77	3.91	3.90	3.77	3.90	0.00	0.00	0.00	0.00	0.00	0.00	3.88	3.86	4.15	4.15	
71	NonTechnical ove		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
72	Total nontechnica		3.91	3.77	3.91	3.90	3.77	3.90	0.00	0.00	0.00	0.00	0.00	0.00	3.86	3.86	4.15	4.15	
73	Total FTE		19.59	18.68	19.64	19.43	18.74	19.43	0.00	0.00	0.00	0.00	0.00	0.00	19.25	19.23	18.63	18.63	
74																			
75	Ratio: Technical		4.01	3.95	4.02	3.98	3.97	3.98	0	0	0	0	0	0	3.98	3.98	3.50	3.50	
76																			
77																			
78	<b>FTE: Regular+Overtime</b>																		
79	FTE-Regular		19.45	18.45	19.45	19.29	18.45	19.29	0.00	0.00	0.00	0.00	0.00	0.00	19.06	19.06	18.63	18.63	
80	FTE-Overtime		0.14	0.23	0.18	0.14	0.28	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.19	0.17	0.00	0.00	
81	FTE-Total		19.59	18.68	19.64	19.43	18.74	19.43	0.00	0.00	0.00	0.00	0.00	0.00	19.25	19.23	18.63	18.63	
82																			

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
		Actual Period 1 Jan	Actual Period 2 Feb	Actual Period 3 Mar	Actual Period 4 Apr	Actual Period 5 May	Actual Period 6 Jun	Actual Period 7 Jul	Actual Period 8 Aug	Actual Period 9 Sept	Actual Period 10 Oct	Actual Period 11 Nov	Actual Period 12 Dec	Year-to-Date Period 6 6/30/2012	Last YTD Actual 6/30/2011	Plan2012	Monthly Objective	
83																		
84																		
85	Utilization rates:																	
86	Firm-wide dollars	68.88%	54.35%	74.26%	61.24%	73.69%	58.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	65.11%	58.87%	48.62%	48.62%	
87	Firm-wide standar	57.18%	46.49%	60.89%	59.14%	65.36%	54.23%							57.25%	50.30%	57.78%	57.78%	
88	Firm-wide total ho	56.79%	45.92%	60.33%	58.70%	64.37%	53.83%							56.69%	50.39%	57.78%	57.78%	
89	Technical only hot	70.94%	57.55%	75.33%	73.47%	80.60%	67.37%							70.92%	66.71%	74.32%	74.32%	
90																		
91	Per Direct Hour																	
92	Net revenue	112.20	79.42	116.79	82.11	39.38	48.59							80.13	67.42	102.47	102.47	
93	Average direct lat	32.54	33.30	31.69	30.71	31.64	30.49							31.69	35.90	26.87	26.87	
94	Overhead expens	42.75	70.79	39.02	48.48	33.26	51.23							46.30	64.34	59.09	59.09	
95	Break-even	75.29	104.09	70.71	79.19	64.90	81.72							77.99	100.24	85.96	85.96	
96	Operating profit	36.91	(24.67)	46.08	2.92	(25.52)	(33.13)							2.14	(32.82)	16.51	16.51	
97																		
98																		
99	Labor variance																	
100	Direct Labor	63,715	50,277	66,067	58,834	67,162	53,572	0	0	0	0	0	0	359,628	374,916	606,306	50,525	
101	Indirect Labor	28,793	42,231	22,905	37,244	23,976	37,567	0	0	0	0	0	0	192,716	261,956	640,634	53,386	
102	Total Labor	92,508	92,508	88,972	96,078	91,139	91,139	0	0	0	0	0	0	552,344	636,872	1,246,940	103,912	
103																		
104	Labor percentag	42.11%	77.14%	36.54%	61.07%	109.01%	106.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	60.74%	90.44%	53.92%	53.92%	
105	Total labor	92,508	92,508	88,972	96,078	91,139	91,139	-	-	-	-	-	-	552,344	636,872	1,246,940	103,912	
106	Net revenue	219,687	119,925	243,505	157,331	83,603	85,366	-	-	-	-	-	-	909,417	704,157	2,312,487	192,707	
107																		
108	Multiples of Direct Labor																	
109	Net revenue	3.45	2.39	3.69	2.67	1.24	1.59							2.53	1.88	3.81	3.81	
110	Direct labor	1.00	1.00	1.00	1.00	1.00	1.00							1.00	1.00	1.00	1.00	
111	Overhead rate	1.31	2.13	1.23	1.58	1.05	1.68							1.46	1.79	2.20	2.20	
112	Break-even	2.31	3.13	2.23	2.58	2.05	2.68							2.46	2.79	3.20	3.20	
113	Operating profit	1.13	(0.74)	1.45	0.10	(0.81)	(1.09)							0.07	(0.91)	0.61	0.61	
114																		
115	Net Revenue per FTE																	
116	Net Revenue, totz	11,214	6,419	12,401	8,098	4,462	4,394	0	0	0	0	0	0	47,247	36,623	124,103	10,342	
117	Net Revenue Tech	14,009	8,044	15,483	10,135	5,586	5,499	0	0	0	0	0	0	59,105	45,827	159,608	13,301	
118																		
119	Operating Profit per FTE																	
120	Profit, total staff	3,689	(1,994)	4,893	288	(2,891)	(2,996)	0	0	0	0	0	0	1,263	(17,826)	19,993	1,666	
121	Profit, Technical st	4,609	(2,499)	6,109	361	(3,620)	(3,750)	0	0	0	0	0	0	1,580	(22,306)	25,713	2,143	
122																		
123																		
124	Revenue factor	2.37	1.30	2.74	1.64	0.92	0.94	0.00	0.00	0.00	0.00	0.00	0.00	1.65	1.11	1.85	1.85	
125	Net multiplier	3.45	2.39	3.69	2.67	1.24	1.59							2.53	1.88	3.81	3.81	
126	Utilization rate	68.88%	54.35%	74.26%	61.24%	73.69%	58.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	65.11%	58.87%	48.62%	48.62%	
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1																		
2																		
3			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Year-to-Date	Last		
4			Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	YTD		
5			1	2	3	4	5	6	7	8	9	10	11	12	6	Actual	Plan2012	Monthly
6			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	6/30/2012	6/30/2011	Plan2012	Objective
7																		
128																		
129			Labor Multiplier (Reve)	2.37	1.30	2.74	1.64	0.92	0.94	-	-	-	-	-	1.65	1.11	1.85	1.85
130			Net revenue	219,687	119,925	243,505	157,331	83,603	85,366	-	-	-	-	-	909,417	704,157	2,312,487	192,707
131			Total labor	92,508	92,508	88,972	96,078	91,139	91,139	-	-	-	-	-	552,344	636,872	1,246,940	103,912
132																		
133																		
134			Accumulated Graphic Chart Data															
135			Total Revenue-Ac	270,438	533,727	832,665	1,077,697	1,232,354	1,343,390	1,343,390	1,343,390	1,343,390	1,343,390	1,343,390	1,343,390	1,343,390	1,343,390	1,343,390
136			Total Revenue-Bu	361,731	723,462	1,085,193	1,446,924	1,808,655	2,170,386	2,532,117	2,893,848	3,255,579	3,617,310	3,979,041	4,340,772	4,340,772	4,340,772	4,340,772
137			Net Revenue-Act	219,687	339,612	583,117	740,448	824,051	909,417	909,417	909,417	909,417	909,417	909,417	909,417	909,417	909,417	909,417
138			Net Revenue-Bud	192,707	385,415	578,122	770,829	963,536	1,156,244	1,348,951	1,541,658	1,734,366	1,927,073	2,119,780	2,312,487	2,312,487	2,312,487	2,312,487
139			Operating Profit-A	72,273	35,022	131,100	136,704	82,523	24,309	24,309	24,309	24,309	24,309	24,309	24,309	24,309	24,309	24,309
140			Operating Profit-B	31,045	62,091	93,136	124,182	155,227	186,273	217,318	248,363	279,409	310,454	341,500	372,545	372,545	372,545	372,545
141																		
142																		
143			Overhead-Actual	83,699	190,598	271,957	364,851	435,472	525,480	525,480	525,480	525,480	525,480	525,480	525,480	525,480	525,480	525,480
144			Overhead-Budget	111,136	222,273	333,409	444,545	555,682	666,818	777,954	889,091	1,000,227	1,111,364	1,222,500	1,333,636	1,333,636	1,333,636	1,333,636
145			Indirect Labor-Act	28,793	71,024	93,929	131,173	155,149	192,716	192,716	192,716	192,716	192,716	192,716	192,716	192,716	192,716	192,716
146			Indirect Labor-Bu	53,386	106,772	160,159	213,545	266,931	320,317	373,703	427,089	480,476	533,862	587,248	640,634	640,634	640,634	640,634
147																		
148			Total Labor-Actua	92,508	185,016	273,989	370,066	461,205	552,344	552,344	552,344	552,344	552,344	552,344	552,344	552,344	552,344	552,344
149			Total Labor-Budg	103,912	207,823	311,735	415,647	519,558	623,470	727,382	831,293	935,205	1,039,117	1,143,028	1,246,940	1,246,940	1,246,940	1,246,940
150			Direct Labor-Actu	63,715	113,992	180,060	238,894	306,056	359,628	359,628	359,628	359,628	359,628	359,628	359,628	359,628	359,628	359,628
151			Direct Labor-Budg	50,525	101,051	151,576	202,102	252,627	303,153	353,678	404,204	454,729	505,255	555,780	606,306	606,306	606,306	606,306
152																		
153																		
154																		
155																		
156																		