

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

	A	B	C	E	F	G	H	I	J	K	L	M	N
1													
2													
3													
4			1	2	3	4	5	6	7	8	9	2012	
5			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
6			12/31/03	12/31/04	12/31/05	12/31/06	12/31/07	12/31/08	12/31/09	12/31/10	12/31/11	2012 YTD	Plan2012
7													
8													
9			<b>Time Analysis</b>										
10			47,025	47,496	49,716	48,354	59,035	56,888	34,177	27,972	22,834	11,349	22,568
11			12,465	15,132	18,864	19,331	17,763	24,399	18,269	12,664	8,902	3,939	5,208
12			4,773	4,064	6,241	5,126	4,244	7,289	(277)	2,547	2,067	714	2,592
13			64,263	66,692	74,821	72,811	81,042	88,576	52,169	43,183	33,803	16,002	30,368
14			21,000	21,889	20,850	21,192	22,199	23,211	17,069	13,439	7,349	3,704	8,112
15			2,598	2,384	2,304	2,308	1,955	2,398	1,255	1,300	715	312	576
16			23,598	24,273	23,154	23,500	24,154	25,609	18,324	14,739	8,064	4,016	8,688
17			87,861	90,965	97,975	96,311	105,196	114,185	70,493	57,922	41,867	20,018	39,056
18													
19			2,088	2,080	2,088	2,088	2,088	2,088	2,088	2,080	2,080	1,040	2,096
20													
21													
22			<b>Overtime</b>										
23			133.0	1,093.5	(32.5)	558.0	1,972.0	572.5	3,033.5	0.0	3,033.5	194.0	0.0
24			(945.0)	(683.5)	(503.0)	(505.0)	(144.5)	(203.0)	(6.0)	0.0	(6.0)	0.0	0.0
25			(812.0)	410.0	(535.5)	53.0	1,827.5	369.5	3,027.5	0.0	3,027.5	194.0	0.0
26													
27													

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			1	2	3	4	5	6	7	8	9	2012	
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Plan2012
			12/31/03	12/31/04	12/31/05	12/31/06	12/31/07	12/31/08	12/31/09	12/31/10	12/31/11	2012 YTD	
29	Row	<b>Condensed Income Statement</b>											
30		Total Revenue - Percentage of Net Re	154.77%	171.53%	157.61%	155.11%	154.34%	153.63%	165.09%	138.58%	182.61%	147.72%	187.71%
31	1	Total revenue	7,537,009	7,401,625	7,693,400	8,213,326	9,588,780	8,897,533	4,706,370	3,463,782	2,418,599	1,343,390	4,340,772
32	2	Less: Total reimbursable expense	959,006	1,334,424	1,448,095	1,551,630	1,720,430	1,245,694	823,395	404,565	561,726	264,643	1,114,953
33	3	Less: Total direct expense (including d	2,938,153	3,070,155	2,714,479	2,806,402	3,463,026	3,603,636	2,116,103	1,455,734	1,288,575	528,958	1,519,638
34	4	Gross Profit	3,639,850	2,997,046	3,530,826	3,855,294	4,405,324	4,048,203	1,766,872	1,603,483	568,299	549,789	1,706,182
35	5	Direct labor	1,229,905	1,317,903	1,350,396	1,439,999	1,807,588	1,743,502	1,083,863	896,079	756,140	359,628	606,306
36	6	Net revenue	4,869,755	4,314,949	4,881,222	5,295,293	6,212,912	5,791,705	2,850,735	2,499,562	1,324,438	909,417	2,312,487
37	7	Indirect labor	777,119	883,233	947,785	1,043,608	1,027,246	1,306,329	965,187	704,033	364,964	160,355	556,395
38	8	Indirect labor - paid time off	155,590	161,158	209,964	255,675	148,000	285,918	7,940	102,006	82,877	32,361	84,239
39	9	Total Indirect Labor	932,709	1,044,391	1,157,749	1,299,283	1,175,246	1,592,247	973,127	806,038	447,841	192,716	640,634
40	10	Other indirect expense	1,190,842	1,388,660	1,341,129	1,302,252	1,751,871	1,769,850	1,241,933	1,068,051	794,655	332,764	693,002
41	11	Total Overhead expense	2,123,550	2,433,051	2,498,879	2,601,535	2,927,117	3,362,097	2,215,060	1,874,089	1,242,496	525,480	1,333,636
42	12	Break-even	3,353,455	3,750,954	3,849,274	4,041,534	4,734,705	5,105,599	3,298,923	2,770,168	1,998,635	885,109	1,939,942
43	13	Operating profit	1,516,300	563,995	1,031,947	1,253,759	1,478,207	686,106	(448,188)	(270,606)	(674,197)	24,309	372,545
44		Operating Profit - Percentage of Net R	31.14%	13.07%	21.14%	23.68%	23.79%	11.85%	-15.72%	-10.83%	-50.90%	2.67%	16.11%
45		<b>Cash vs. Accounts Receivable:</b>											
46		<b>Cash Plan</b>											
47		Cash Balance	38,999	39,498	35,024	90,021	64,110	(78,162)	10,225	5,300	21,620	(24,207)	64,110
48		Accounts Receivable	1,879,894	2,146,748	1,778,267	2,353,349	2,210,125	1,550,224	740,105	664,798	210,210.70	176,657	210,211
49		Travel Advance	50	100	180	0	420	540	0	0	0	1,245	0
50		Employees	0	120,938	0	0	10	53	866	866	1,864	1,852	0
51		Current	675,914	1,125,626	730,878	665,345	774,486	1,010,472	678,057	678,057	198,013	91,120	2,210,125
52		Over 30	487,537	592,901	341,719	749,054	889,150	334,718	59,782	59,782	21,659	25,869	0
53		Over 60	123,737	98,241	19,158	348,988	187,931	108,403	0	0	41,552	45,340	0
54		Over 90 Other	592,656	208,942	686,332	589,962	358,128	96,038	1,400	1,400	(52,878)	11,231	0
55													
56		Work-in-progress/Unbilled Services	165,408	204,872	423,164	115,854	129,480	251,099	150,787	67,790	11,863	14,542	11,863
57													
58													
59		Overtime percentage											
60		Technical	0.21%	1.67%	-0.04%	0.77%	2.49%	0.65%	6.17%	0.00%	9.86%	1.23%	0.00%
61		NonTechnical	-3.85%	-2.74%	-2.13%	-2.10%	-0.59%	-0.79%	-0.03%	0.00%	-0.07%	0.00%	0.00%
62		Average overtime percentage firmwide	-0.92%	0.45%	-0.54%	0.06%	1.77%	0.32%	4.49%	0.00%	7.79%	0.98%	0.00%
63													
64													
65		Full-time-equivalents: Tech/NonTech											
66		Technical-regular FTE	30.71	31.54	35.85	34.60	37.87	42.15	23.53	20.76	14.79	15.20	14.49
67		Technical-overtime FTE	0.06	0.53	(0.02)	0.27	0.94	0.27	1.45	0.00	1.46	0.19	0.00
68		Total technical FTE	30.78	32.06	35.83	34.87	38.81	42.42	24.99	20.76	16.25	15.39	14.49
69		Non technical regular FTE	11.75	12.00	11.33	11.50	11.64	12.36	8.78	7.09	3.88	3.86	4.15
70		NonTechnical overtime FTE	(0.45)	(0.33)	(0.24)	(0.24)	(0.07)	(0.10)	(0.00)	0.00	(0.00)	0.00	0.00
71		Total nontechnical FTE	11.30	11.67	11.09	11.25	11.57	12.26	8.78	7.09	3.88	3.86	4.15
72		Total FTE	42.08	43.73	46.92	46.13	50.38	54.69	33.76	27.85	20.13	19.25	18.63
73													
74													
75		Ratio: Technical/NonTechnical	2.72	2.75	3.23	3.10	3.36	3.46	2.85	2.93	4.19	3.98	3.50
76													

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6			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual		
7			12/31/03	12/31/04	12/31/05	12/31/06	12/31/07	12/31/08	12/31/09	12/31/10	12/31/11	2012 YTD	Plan2012	
77														
78			<b>FTE: Regular+Overtime</b>											
79			FTE-Regular	42.47	43.54	47.18	46.10	49.51	54.51	32.31	27.85	18.67	19.06	18.63
80			FTE-Overtime	(0.39)	0.20	(0.26)	0.03	0.88	0.18	1.45	0.00	1.46	0.19	0.00
81			FTE-Total	42.08	43.73	46.92	46.13	50.38	54.69	33.76	27.85	20.13	19.25	18.63
82														
83			<b>Utilization rates:</b>											
84														
85			Firm-wide dollars	56.87%	55.79%	53.84%	52.57%	60.60%	52.27%	52.69%	52.64%	62.80%	65.11%	48.62%
86			Firm-wide standard hours	53.03%	52.45%	50.47%	50.23%	57.11%	49.98%	50.66%	48.29%	58.79%	57.25%	57.78%
87			Firm-wide total hours	53.52%	52.21%	50.74%	50.21%	56.12%	49.82%	48.48%	48.29%	54.54%	56.69%	57.78%
88			Technical only hours	73.18%	71.22%	66.45%	66.41%	72.84%	64.23%	65.51%	64.78%	67.55%	70.92%	74.32%
89														
90			<b>Per Direct Hour</b>											
91														
92			Net revenue	103.56	90.85	98.18	109.51	105.24	101.81	83.41	89.36	58.00	80.13	102.47
93			Average direct labor rate	26.15	27.75	27.16	29.78	30.62	30.65	31.71	32.03	33.11	31.69	26.87
94			Overhead expense	45.16	51.23	50.26	53.80	49.58	59.10	64.81	67.00	54.41	46.30	59.09
95			Break-even	71.31	78.97	77.43	83.58	80.20	89.75	96.52	99.03	87.53	77.99	85.96
96			Operating profit	32.24	11.87	20.76	25.93	25.04	12.06	(13.11)	(9.67)	(29.53)	2.14	16.51
97														
98			<b>Labor variance</b>											
99														
100			Direct Labor	1,229,905	1,317,903	1,350,396	1,439,999	1,807,588	1,743,502	1,083,863	896,079	756,140	359,628	606,306
101			Indirect Labor	932,709	1,044,391	1,157,749	1,299,283	1,175,246	1,592,247	973,127	806,038	447,841	192,716	640,634
102			Total Labor	2,162,613	2,362,294	2,508,145	2,739,282	2,982,834	3,335,749	2,056,990	1,702,117	1,203,981	552,344	1,246,940
103														
104			<b>Labor percentage of net revenue</b>	44.41%	54.75%	51.38%	51.73%	48.01%	57.60%	72.16%	68.10%	90.91%	60.74%	53.92%
105			Total labor	2,162,613	2,362,294	2,508,145	2,739,282	2,982,834	3,335,749	2,056,990	1,702,117	1,203,981	552,344	1,246,940
106			Net revenue	4,869,755	4,314,949	4,881,222	5,295,293	6,212,912	5,791,705	2,850,735	2,499,562	1,324,438	909,417	2,312,487
107														

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6			12/31/03	12/31/04	12/31/05	12/31/06	12/31/07	12/31/08	12/31/09	12/31/10	12/31/11	2012 YTD	Plan2012
108		<b>Multiples of Direct Labor</b>											
109		Net revenue	3.96	3.27	3.61	3.68	3.44	3.32	2.63	2.79	1.75	2.53	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	1.00
111		Overhead rate	1.73	1.85	1.85	1.81	1.62	1.93	2.04	2.09	1.64	1.46	2.20
112		Break-even	2.73	2.85	2.85	2.81	2.62	2.93	3.04	3.09	2.64	2.46	3.20
113		Operating profit	1.23	0.43	0.76	0.87	0.82	0.39	(0.41)	(0.30)	(0.89)	0.07	0.61
114													
115		<b>Net Revenue per FTE</b>											
116		Net Revenue Total staff	115,729	98,665	104,026	114,801	123,318	105,908	84,439	89,760	65,800	47,247	124,103
117		Net Revenue Technical staff	158,226	134,575	136,218	151,853	160,072	136,528	114,097	120,397	81,497	59,105	159,608
118													
119		<b>Operating Profit per FTE</b>											
120		Profit Total staff	36,035	12,896	21,992	27,181	29,340	12,546	(13,275)	(9,718)	(33,495)	1,263	19,993
121		Profit Technical staff	49,267	17,590	28,798	35,954	38,085	16,174	(17,938)	(13,034)	(41,485)	1,580	25,713
122													
123													
124		<b>Revenue factor</b>	2.25	1.83	1.95	1.93	2.08	1.74	1.39	1.47	1.10	1.65	1.85
125		Net multiplier	3.96	3.27	3.61	3.68	3.44	3.32	2.63	2.79	1.75	2.53	3.81
126		Utilization rate	56.87%	55.79%	53.84%	52.57%	60.60%	52.27%	52.69%	52.64%	62.80%	65.11%	48.62%
127													
128													
129		<b>Labor Multiplier (Revenue Factor)</b>	2.25	1.83	1.95	1.93	2.08	1.74	1.39	1.47	1.10	1.65	1.85
130		Net revenue	4,869,755	4,314,949	4,881,222	5,295,293	6,212,912	5,791,705	2,850,735	2,499,562	1,324,438	909,417	2,312,487
131		Total labor	2,162,613	2,362,294	2,508,145	2,739,282	2,982,834	3,335,749	2,056,990	1,702,117	1,203,981	552,344	1,246,940