

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
1		Linked Data to											
2		Executive Summary Analysis of Operations											
3		Period -to-date	June 30, 2012	06/30/12	06/30/11						06/30/12	06/30/12	06/30/11
4		6	Current	Current	Last	Current	Current	Last	Last	Current	Current	Current	Last
5		June 30, 2012	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD
6			Actual	Budget	Actual	Variance	Label	Variance	Label	Varince	Actual	Budget	Actual
7		Time Analysis (hours)											
9		Technical direct	11,349	11,284	10,444	65	over	905	more				
10		Technical indirect	3,939	2,604	4,659	1,335		(720)					
11		Technical indirect PTO	714	1,296	877	(582)		(163)					
12		Total technical	16,002	15,184	15,980	818		22					
13		Non-technical indirect	3,704	4,056	3,744	(352)		(40)					
14		Non-technical indirect PTO	312	288	272	24		40					
15		Total nontechnical	4,016	4,344	4,016	(328)		0					
16													
17		Total technical and nontechni	20,018	19,528	19,996	490	over	22	more				
18													
19		Standard hours	1,040	1,048	1,040	(8)		0					
20													
21													
22		Overtime (hours)											
23		Technical OT	194.0	0.0	172.0	194.0	over	22.0	more				
24		Non-technical OT	0.0	0.0	0.0	0.0	over	0.0	more				
25		Total overtime	194.0	0.0	172.0	194.0	over	22.0	more				
26													
27													
28													
29		Row Condensed Income Statement											
30		Total Revenue - Percentage of	147.72%	187.71%	169.67%	-39.99%	under	-21.95%	less				
31	1	Total revenue	1,343,390	2,170,386	1,194,722	(826,996)	under	148,668	more	147.72%	187.71%	169.67%	
32	2	Less: Total reimbursable expe	264,643	557,476	226,268	(292,833)		38,375		29.10%	48.21%	32.13%	
33	3	Less: Total direct expense (inc	528,958	759,819	639,213	(230,861)		(110,255)		58.16%	65.71%	90.78%	
34	4	Gross Profit	549,789	853,091	329,241	(303,302)		220,548		60.46%	73.78%	46.76%	
35	5	Plus: Direct labor	359,628	303,153	374,916	56,476	over	(15,288)	less	39.54%	26.22%	53.24%	
36	6	Net revenue	909,417	1,156,244	704,157	(246,826)	under	205,261	more	100.00%	100.00%	100.00%	
37	7	Indirect labor	160,355	278,197	219,179	(117,842)		(58,824)		17.63%	24.06%	6.07%	
38	8	Indirect labor - paid time off	32,361	42,120	42,777	(9,759)		(10,416)		3.56%	3.64%	6.07%	
39	9	Total-Indirect Labor	192,716	320,317	261,956	(127,601)	under	(69,240)	less	21.19%	27.70%	37.20%	
40	10	Other indirect expense	332,764	346,501	426,584	(13,737)		(93,820)		36.59%	29.97%	60.58%	
41	11	Total Overhead expense	525,480	666,818	671,980	(141,338)	under	(146,500)	less	57.78%	57.67%	95.43%	
42	12	Break-even	885,109	969,971	1,046,896	(84,863)	under	(161,787)	less	97.33%	83.89%	148.67%	
43	13	Operating profit	24,309	186,273	(342,739)	(161,964)	under	367,048	more	2.67%	16.11%	-48.67%	
44		Operating Profit - Percentage	2.67%	16.11%	-48.67%	-13.44%	under	51.35%	29.55%				
45													

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5		June 30, 2012	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD
6			Actual	Budget	Actual	Variance	Label	Variance	Label	Variance	Actual	Budget	Actual
7													
46													
47		Cash vs. Accounts Receivable:											
48		Cash balance	(24,207)		(30,112)						5,906	more	
49		Accounts receivable	176,132	100.00%	397,003	100.00%					(220,871)	less	
50		Travel Advance	720	0.41%	1,245	0.31%					(525)		
51		Employees	1,852	1.05%	2,330	0.59%					(478)		
52		Current	91,120	51.73%	389,296	98.06%					(298,177)		
53		Over 30	25,869	14.69%	9,235	2.33%					16,635		
54		Over 60	45,340	25.74%	6,037	1.52%					39,303		
55		Over 90 Other	11,231	6.38%	(11,141)	-2.81%					22,372		
56													
57													
58		Overtime percentage											
59		Technical	1.23%	0.00%	1.09%	1.23%	over				0.14%	more	
60		NonTechnical	0.00%	0.00%	0.00%	0.00%	over				0.00%	more	
61		Average overtime percentage	0.98%	0.00%	0.87%	0.98%	over				0.11%	more	
62													
63													
64		Full-time-equivalents: Tech/NonTech											
65		Technical-regular FTE	15.20	14.49	15.20	0.71					0.00		
66		Technical-overtime FTE	0.19	0.00	0.17	0.19					0.02		
67		Total technical FTE	15.39	14.49	15.37	0.90	over				0.02	more	
68		NonTechnical regular FTE	3.86	4.15	3.86	(0.28)					0.00		
69		NonTechnical overtime FTE	0.00	0.00	0.00	0.00					0.00		
70		Total nontechnical FTE	3.86	4.15	3.86	(0.28)	under				0.00	more	
71		Total FTE	19.25	18.63	19.23	0.61	over				0.02	more	
72													
73		Ratio: Technical/NonTechn	3.98	3.50	3.98	0.49	over				0.01	more	
74													
75													
76		FTE: Regular+Overtime											
77		FTE-Regular	19.06	18.63	19.06	0.43	over				0.00	more	
78		FTE-Overtime	0.19	0.00	0.17	0.19	over				0.02	more	
79		FTE-Total	19.25	18.63	19.23	0.61	over				0.02	more	
80													
81													
82		Utilization rates:											
83		Firm-wide dollars	65.11%	48.62%	58.87%	16.49%	over				6.24%	more	increase
84		Firm-wide standard hours	57.25%	57.78%	52.68%	-0.53%	under				4.57%	more	
85		Firm-wide total hours	56.69%	57.78%	52.23%	-1.09%	under				4.46%	more	
86		Technical only hours	70.92%	74.32%	65.36%	-3.39%	under				5.57%	more	
87													
88													
89		Per Direct Hour											
90		Net revenue	80.13	102.47	67.42	(22.34)	under				12.71	more	
91		Average direct labor rate	31.69	26.87	35.90	4.82	over				(4.21)	less	
92		Overhead expense	46.30	59.09	64.34	(12.79)	under				(18.04)	less	
93		Break-even	77.99	85.96	100.24	(7.97)	under				(22.25)	less	
94		Operating profit	2.14	16.51	(32.82)	(14.37)	under				34.96	more	
95													

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5		June 30, 2012	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD	YTD
6			Actual	Budget	Actual	Variance	Label	Variance	Label	Variance	Actual	Budget	Actual
7													
96													
97		Labor variance											
98		Direct Labor	359,628	303,153	374,916	56,476		(15,288)					
99		Indirect Labor	192,716	320,317	261,956	(127,601)		(69,240)					
100		Total Labor	552,344	623,470	636,872	(71,126)	under	(84,528)	less				
101													
102		Labor percentage of net rev:	60.74%	53.92%	90.44%	6.81%	over	-29.71%	less				
103		Total labor	552,344	623,470	636,872	(71,126)		(84,528)					
104		Net revenue	909,417	1,156,244	704,157	(246,826)		205,261					
105													
106		Multiples of Direct Labor											
107		Net revenue	2.53	3.81	1.88	(1.29)	under	0.65	more				
108		Direct labor	1.00	1.00	1.00	0.00		0.00					
109		Overhead rate	1.46	2.20	1.79	(0.74)	under	(0.33)	less				
110		Break-even	2.46	3.20	2.79	(0.74)	under	(0.33)	less				
111		Operating profit	0.07	0.61	(0.91)	(0.55)	under	0.98	more				
112													
113		Net Revenue per FTE											
114		Net Revenue, Total staff	47,247	62,052	36,623	(14,804)	under	10,624	more				
115		Net Revenue, Technical staff	59,105	79,804	45,827	(20,699)	under	13,277	more				
116													
117		Operating Profit per FTE											
118		Profit, Total staff	1,263	9,997	(17,826)	(8,734)	under	19,089	more				
119		Profit, Technical staff	1,580	12,857	(22,306)	(11,277)	under	23,886	more				
120													
121													
122		Revenue factor	1.65	1.85	1.11	(0.21)	under	0.54	more				
123		Net multiplier	2.53	3.81	1.88	(1.29)		0.65					
124		Utilization rate	65.11%	48.62%	58.87%	16.49%		6.24%					
125													
126													
127		Labor Multiplier (Revenue)	1.65	1.85	1.11	(0.21)		0.54					
128		Net revenue	909,417	1,156,244	704,157	(246,826)		205,261					
129		Total labor	552,344	623,470	636,872	(71,126)		(84,528)					
130													
131													
132		Revenue factor variance	1.65	1.85		(0.21)							
133		Net revenue variance	909,417	1,024,339		114,921	more						
134		Total labor variance	552,344	490,376		(61,968)	less						
135													
136			Total	Net									
137		Planned value based on profit pla	Labor	Revenue									
138		Actual	909,417	552,344									
139		Profit Plan Revenue Factor	1.85	1.85									
140		Calculated Planned Values	490,376	1,024,339									
141													

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6			Actual	Budget	Actual	Variance	Label	Variance	Label	Varince	Actual	Budget	Actual
7													
142													
143			Net	Direct	Operating								
144		Row Price/Volume Variance Ana	Revenue	Labor	Overhead	Profit							
145	1	Price Variance per Direct Lab	(22,34)	4,82	(12,79)	(14,37)							
146	2	Actual Direct Labor Hours Ye	11,349	11,349	11,349								
147	3	Price Variance (1 x 2)	(253,487)	54,729	(145,179)	(163,037)							
148			unfavorable	favorable	favorable	unfavorable							
149													
150	4	Budget Price Per Direct Hour	102.47	26.87	59.09	16.51							
151	5	Direct Hour Variance	65	65	65								
152	6	Volume Variance (4 x 5)	6,660	1,746	3,841	1,073							
153			favorable	favorable	unfavorable	favorable							
154													
155	7	Actual Price Per Direct Hour (80.13	31.69	46.30	2.14							
156	8	Net Variance (3 + 6)	(246,826)	56,476	(141,338)	(161,964)							
157			unfavorable	favorable	favorable	unfavorable							
158													