

*CAPP \* Computer Aided Profit Plan  
For Design Firm Financial Control  
Profit Plan*

|    | A   | B                  | C             |
|----|---|--------------------|---------------|
| 1  |   |                    |               |
| 2  |   |                    |               |
| 3  |   |                    |               |
| 4  | <b>Summary of Budget Rates and Multipliers:</b> |                    |               |
| 5  | <b>Fiscal Year Ending December 31, 2012</b>     |                    |               |
| 6  |   | <b>Project</b>     | <b>Annual</b> |
| 7  |   | <b>Budget</b>      | <b>Profit</b> |
| 8  |   | <b>Multipliers</b> | <b>Plan</b>   |
| 9  | Average billing rate per direct hour            | \$100.00           | \$102.47      |
| 10 | Average direct labor rate                       | \$26.87            | \$26.87       |
| 11 | Overhead per direct labor hour                  | \$59.09            | \$59.09       |
| 12 | Break-even rate                                 | \$85.96            | \$85.96       |
| 13 | Operating profit per direct labor hour          | \$14.04            | \$16.51       |
| 14 |   |                    |               |
| 15 |   |                    |               |
| 16 | Total Multiplier                                | 7.07               | 7.16          |
| 17 | Other direct and reimbursable                   | 3.35               | 3.35          |
| 18 | Net Multiplier                                  | 3.72               | 3.81          |
| 19 | Direct labor                                    | 1.00               | 1.00          |
| 20 | Overhead multiple of direct labor               | 2.20               | 2.20          |
| 21 | Break-even multiplier                           | 3.20               | 3.20          |
| 22 | Operating profit multiple of direct labor       | 0.52               | 0.61          |
| 23 |   |                    |               |
| 24 | Multiple of DPE                                 | 2.92               | 2.99          |
| 25 | DPE factor                                      | 1.28               | 1.28          |
| 26 | Net multiplier                                  | 3.72               | 3.81          |
| 27 |   |                    |               |
| 28 |   |                    |               |
| 29 | Operating profit percentage of net revenue      | 14.04%             | 16.11%        |
| 30 |   |                    |               |
| 31 | Operating profit percentage of total revenue    | 7.39%              | 8.58%         |