

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

	A	B	C	D	E	F	G	H	I	J
1										
2										
3										
4										
5		Plan2012	Target	Per	Mult	Mult	Percent	Percent	Per	Per
6	Profit Plan Analysis:	Annual	Monthly	Direct	of Dir	of	of Net	of Total	Total	Technical
7				Hour	Labor	DPE	Revenue	Revenue	FTE	FTE
8	Billed fee	3,225,819	268,818	142.94	5.32	4.17	139.50%	74.31%		
9	Reimbursable Revenue	1,114,953	92,913	49.40	1.84	1.44	48.21%	25.69%		
10	Unbilled Revenue-WIP	-	-	0.00	0.00	0.00	0.00%	0.00%		
11	Total Revenue	4,340,772	361,731	192.34	7.16	5.61	187.71%	100.00%	232,954	299,600
12	Reimbursable Expenses	1,114,953	92,913	49.40	1.84	1.44	48.21%	25.69%		
13	Revenue less Reimbursables	3,225,819	268,818	142.94	5.32	4.17	139.50%	74.31%		
14	Total direct consultants and other	913,332	76,111	40.47	1.51	1.18	39.50%	21.04%		
15	Net Revenue	2,312,487	192,707	102.47	3.81	2.99	100.00%	53.27%	124,103	159,608
16	Direct Labor	606,306	50,525	26.87	1.00	0.78	26.22%	13.97%		
17	Indirect expense	1,333,636	111,136	59.09	2.20	1.73	57.67%	30.72%		
18	Break-even point	1,939,942	161,662	85.96	3.20	2.51	83.89%	44.69%		
19										
20	Operating Profit	372,545	31,045	16.51	0.61	0.48	16.11%	8.58%	19,993	25,713
21										
22	DPE Factor from Labor Budget					1.28				
23	(Divided into multiple of direct labor to compute multiple of DPE)									
24										
25	Full-time-equivalents								18.63	14.49
26										
27										
28	Net Revenue per FTE	Annual	Monthly							
29										
30	Total staff	124,103	10,342							
31	Technical staff	159,608	13,301							
32										
33										
34	Operating Profit per FTE	Annual	Monthly							
35										
36	Total staff	19,993	1,666							
37	Technical staff	25,713	2,143							
38										
39										
40	Revenue Factor Target	1.85	(Net multiplier x Utilization rate)							
41	Net Multiplier	3.81								
42	Utilization Rate	48.62%								
43										
44										
45	Revenue factor	1.85	(Net revenue / Total labor)							
46	Net revenue	2,312,487								
47	Total labor	1,246,940								
48										
49										
50	Labor percentage of net revenue	53.92%								
51	Total Labor	1,246,940								
52	Net Revenue	2,312,487								
53										