

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Profit Plan											
2		Prior Years' Actual and Current Year-to-Date vs Plan Year											
3		12/31/2012											
4													
5													
6													
7	Acct.#	Name	Period	Period	Period	Period	Period	Period	Period	Period	Period	Annual	Variance
8			1	2	3	4	5	6	7	8	9	Plan2012	from
9			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Prior Year
10		Revenue:											
11	401.10	Billed Fee-Lump Sum	4,933,659	4,377,353	3,729,955	4,484,814	4,544,117	5,046,520	3,294,857	2,205,851	1,293,547	2,272,794	979,247
12	401.20	Billed Fee-DPE/Hourly	1,083,286	1,193,760	1,699,086	2,146,563	2,503,794	1,688,582	350,300	630,500	539,439	947,808	408,369
13	401.30	Billed Fee-Extra Service	65,818	243,068	229,834	173,080	399,583	521,472	182,505	177,571	2,465	4,331	1,866
14	411.00	Other	0	0	0	0	0	0	0	0	505	886	382
15													
16		Total Billed Fee	6,082,762	5,814,181	5,658,875	6,804,456	7,447,494	7,256,575	3,827,663	3,013,923	1,835,956	3,225,819	1,389,863
17													
18		Reimbursable expense revenue:											
19													
20	421.00	Reimb Consultant	940,830	1,307,114	1,591,752	1,621,410	1,900,879	1,200,765	696,171	433,634	587,795	1,022,378	434,583
21	422.00	Reimb Other	146,865	240,866	224,480	184,012	226,781	285,498	282,849	99,221	50,776	92,575	41,800
22													
23		Total reimbursable expense revenue	1,087,695	1,547,980	1,816,232	1,805,422	2,127,661	1,486,262	979,019	532,855	638,571	1,114,953	476,382
24													
25													
26	402.00	Unbilled Revenue-WIP	366,551	39,464	218,293	(307,310)	13,626	121,619	(100,312)	(91,438)	(55,927)	0	55,927
27													
28		Total revenue	7,537,009	7,401,625	7,693,400	8,302,568	9,588,780	8,864,456	4,706,370	3,455,340	2,418,599	4,340,772	1,922,173
29													
30		Reimbursable expense											
31		Consultants											
32	511.00	Structural	7,045	0	0	32,222	28,735	25,035	11,322	9,696	16,813	33,371	16,558
33	512.00	Mechanical	159,044	216,314	226,439	292,904	275,273	165,846	140,226	77,366	0	0	0
34	513.00	Electrical	406,478	372,333	533,508	657,701	838,274	684,528	305,278	164,070	100,259	199,001	98,742
35	514.00	Mechanical & Electrical	600	0	0	0	61,425	(11,713)	16,640	2,910	351,156	696,999	345,843
36	515.00	Civil	102,555	338,785	162,943	69,444	66,693	(26,827)	10,380	5,060	1,721	3,416	1,695
37	515.10	Civil Geotechnical			5,250	4,716	0	3,919	(2,500)	985	0	0	0
38	515.50	Civil-Survey	200	43,016	152,782	148,457	35,338	18,537	1,437	12,813	2,295	4,555	2,260
39	516.00	Landscape	5,455	9,623	3,205	0	3,348	80,453	0	0	392	778	386
40	517.00	Sprinkler	125,606	119,735	162,562	158,530	171,683	73,611	58,425	36,230	41,260	81,896	40,636
41	518.00	Architectural	4,264	0	0	5,350	6,489	1,332	815	0	0	0	0
42	519.00	Other	0	3,700	(1,200)	3,190	400	1,948	11,589	0	1,190	2,362	1,172
43	519.10	Planning Consultant		325	0	0	0	0	0	0	0	0	0
44													
45		Total consultants	811,245	1,103,830	1,245,488	1,372,513	1,487,657	1,016,669	553,612	309,130	515,085	1,022,378	507,292
46													

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8			1	2	3	4	5	6	7	8	9	Plan2012	from
			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Prior Year
47		Other reimbursable Travel											
48	541.00	Lodging	11,717	20,688	13,540	14,518	14,132	20,719	5,205	3,124	2,608	5,177	2,569
49	542.00	Meals-Reimbursable	4,604	5,640	3,306	729	2,800	5,571	1,561	633		236	119
50	543.00	Commercial Air Travel	43,256	72,922	52,238	39,849	70,697	54,426	11,399	3,855	5,281	10,482	5,201
51	543.10	Commercial Air Travel-Airport Parking	31	285	455	373	488	391	124	27		0	0
52	544.00	Charter Air Travel	16,424	370	11,204	40,923	34,787	16,085	4,157	0	0	0	0
53	545.00	Car Rental	7,718	13,127	10,216	13,654	12,383	20,269	12,587	3,136	2,811	5,580	2,769
54	545.10	Car Rental-Gasoline	66	1,228	756	916	1,624	6,322	3,669	438	65	129	64
55	546.00	Personal Auto Mileage	3,425	1,790	2,486	2,314	1,555	2,958	3,735	4,744	702	1,393	691
56	547.00	Other Travel Expense	1,180	1,821	617	3,516	1,646	758	436	594		326	162
57													
58		Total Reimbursable Travel	88,421	117,871	94,817	116,793	140,111	127,498	42,872	16,550	11,750	23,323	11,572
59													
60		Other Reimbursable Office Expense											
61	561.00	Reproductions/Printing	15,037	34,108	6,140	4,365	8,044	741	(42)	8,647	14,648	29,075	14,427
62	561.10	Reproductions - Inhouse	4,314	22,319	22,156	18,856	33,931	21,930	9,214	3,581	733	1,455	722
63	562.00	Renderings/Photos/Models	513	111	4,812	888	140	79		278	0	0	0
64	563.00	Postage/Ship/Delivery	20,112	31,241	28,813	14,663	26,390	36,986	14,067	5,682	4,022	7,983	3,961
65	564.00	Plan Review-Fire Marshal	8,090	20,619	41,267	21,691	17,361	32,667	19,795	23,484	11,677	23,177	11,500
66	565.00	Specification Repro	11,263	4,188	3,179	639	4,294	8,901	2,865	1,155	3,549	7,045	3,496
67	566.10	Long Distance Telephone/Fax			116	2	0			0	0	0	0
68	567.00	Web Hosting Expense			1,362	359	0			0	0	0	0
69	566.00	Other Office Expense	10	89	(56)	862	2,501	225	181,012	34,252	261	518	257
70													
71		Total Other Reimbursable Offiexe	59,339	112,676	107,789	62,324	92,662	101,528	226,911	77,079	34,890	69,253	34,362
72													
73													
74		Total other reimbursable expense	147,761	230,547	202,606	179,117	232,773	229,026	269,784	93,629	46,640	92,575	45,935
75													
76		Total reimbursable expense	959,006	1,334,377	1,448,095	1,551,630	1,720,430	1,245,694	823,395	402,759	561,726	1,114,953	553,227
77													
78		Revenue less reimbursable expense	6,578,003	6,067,248	6,245,305	6,750,938	7,868,350	7,618,762	3,882,974	3,052,581	1,856,873	3,225,819	1,368,946
79													

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8			1	2	3	4	5	6	7	8	9	Plan2012	from
80			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Prior Year
81		Other Direct Expense											
82		Direct Consultants:											
83	611.00	Structural	27,584	17,490	13,145	(2,195)	36,352	361,244	18,788	41,675	32,485	56,719	24,234
84	612.00	Mechanical	520,041	474,951	359,060	410,875	461,835	339,904	291,799	100,006	60,239	105,179	44,939
85	613.00	Electrical	645,486	667,091	473,548	523,080	559,127	293,867	208,019	183,583	127,316	222,296	94,980
86	614.00	Mechanical & Electrical	11,115	0	0	6,625	78,772	220,637	35,415	53,340	106,958	186,749	79,792
87	615.00	Civil	73,090	14,518	8,355	(11,119)	119,795	77,598	4,361	23,390	59,273	103,491	44,218
88	615.10	Civil-Geotechnical		3,235	4,716	(4,716)	0	0	20,225	(19,263)	0	0	0
89	615.50	Civil-Survey		470	0	0	1,600	6,500	10,500	(25,550)	0	0	0
90	616.00	Landscape	19,926	12,533	4,801	19,215	(10,567)	15,690	110,690	(15,951)	18,319	31,986	13,666
91	617.00	Sprinkler	189,283	223,646	172,913	190,046	204,166	150,522	39,899	25,200	11,240	19,625	8,385
92	618.00	Architectural	0	0	0	0	0	29,505	(35,827)	0	650	1,135	485
93	619.00	Other	32,782	28,151	25,450	46,081	15,082	97,176		(7,553)	1,928	3,366	1,438
94	619.20	Graphics Consultant			46,198	4,803	6,500	82,590		0	0	0	0
95	619.10	Planning Consultant	0	9,579	14,613	0	0	0	0	0	0	0	0
96													
97		Total Direct Consultants	1,519,308	1,451,665	1,122,799	1,182,694	1,472,661	1,675,231	703,868	358,877	418,408	730,546	312,138
98													
99		Other Direct Travel											
100	639.00		0	0	61,763	0	0	0	0	0	0	0	0
101	641.00	Lodging	9,981	21,244	14,711	14,946	16,738	24,689	6,018	1,303	469	819	350
102	642.00	Meals-Direct	5,908	9,829	6,484	6,729	7,149	8,896	2,393	2,098	1,124	1,962	838
103	643.00	Commercial Air	67,764	93,912	52,100	69,024	56,392	49,551	7,906	4,294	0	0	0
104	643.10	Commercial Air-Airport Parking	96	323	369	218	253	453	34	10	0	0	0
105	644.00	Charter Air	6,278	7,336	3,495	12,239	3,469			0	0	0	0
106	645.00	Car Rental	10,252	15,558	15,833	11,775	15,735	26,074	6,154	2,190	1,719	3,002	1,282
107	645.10	Car Rental-Gasoline	166	1,440	1,698	1,531	2,383	4,832	520	546	257	448	192
108	646.00	Personal Auto Mileage	2,647	1,849	3,193	1,298	1,385	5,942	5,274	5,102	5,748	10,036	4,288
109	647.00	Other Travel Expense	1,175	1,479	634	1,462	618	1,019	204	147	23	39	17
110	658.00	Errors & omissions	0	0	0	0	0	5,992	7,366	15,095	0	0	0
111													
112		Total Other Direct Travel	104,266	152,968	160,279	119,223	104,121	127,448	35,868	30,785	9,340	16,307	6,967
113													
114		Other Direct Office Expense											
115	661.00	Reproductions	6,426	9,088	1,789	744	423	6,639	1,348	4,853	1,360	2,374	1,014
116	661.10	Reproductions - Inhouse	9,868	38,264	32,887	26,704	30,534	21,549	16,719	619	19	33	14
117	662.00	Renderings/Photos/Models	377	626	1,719	35	17	2,500		0	0	0	0
118	663.00	Postage/Shipping/Delivery	22,389	34,424	27,402	19,721	28,626	18,795	5,435	3,538	3,787	6,612	2,825
119	664.00	Plan Review-Fire Marshall	0	2,584	430	555	42	200	9,412	1,420	40	70	30
120	665.00	Specification Printing	9,330	20,384	9,299	13,744	19,013	5,428	6,272	3,551	1,615	2,820	1,205
121	666.00	Other Office Expense	0	0	2,835	0	0	2,343	(1,331)	294	95	166	71
122	667.00	Web Hosting Expense			729	224	0	0		22	0	0	0
123	669.00	Bad Debt Expense	36,282	42,296	3,915	2,760	315			0	97,772	170,711	72,939
124													
125		Total Other Direct Office Expense	84,673	147,666	81,005	64,485	78,971	57,455	37,855	14,298	104,688	182,786	78,098
126													
127													
128		Total direct consultants and other	1,708,248	1,752,299	1,364,083	1,366,402	1,655,753	1,860,134	777,591	403,960	532,435	913,332	380,897
129													
130													
131		Net revenue	4,869,755	4,314,949	4,881,222	5,384,536	6,212,597	5,758,628	3,105,383	2,648,621	1,324,438	2,312,487	988,049
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6			Period	Period	Period	Period	Period	Period	Period	Period	Period	Annual	Variance
7	Acct.#	Name	1	2	3	4	5	6	7	8	9	Plan2012	from
8			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Prior Year
1.3.3		Direct Labor											
1.3.4	601.00	*LB-Direct Labor-Principals	199,338	195,467	190,596	234,761	248,295	211,600	108,840	96,114	86,606	27,040	(59,566)
1.3.5	602.00	*LB-Direct Labor-Employees	1,030,566	1,122,436	1,159,800	1,205,238	1,559,293	1,531,902	975,023	799,965	669,534	579,266	(90,268)
1.3.6													
1.3.7		Total 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	606,306	(149,834)
1.3.8													
1.3.9													
1.4.0		Gross profit	3,639,850	2,997,046	3,530,826	3,944,537	4,405,009	4,015,126	2,021,520	1,752,542	568,299	1,706,182	1,137,883
1.4.1													
1.4.2		Indirect Expense											
1.4.3		Indirect Labor											
1.4.4	701.00	*LB-Indirect Labor-Principals	6,385	10,766	5,331	4,397	110	2,725	0	5,210	(1,650)	12,304	13,954
1.4.5	701.10	*LB-Indirect Labor-Marketing	84,192	86,810	77,095	43,350	30,449	73,147	165,263	104,538	64,279	0	(64,279)
1.4.6	702.00	*LB-Indirect Labor-Technical	299,027	437,288	433,538	514,286	497,645	714,501	477,238	355,705	343,658	137,836	(205,823)
1.4.7	702.10	*LB-Indirect Labor-Nontech.	393,121	426,022	439,726	468,792	513,232	543,064	392,458	324,064	169,079	406,255	237,176
1.4.8	703.00	Payroll Variance	(5,606)	(77,654)	(7,905)	(6,714)	(21,989)	(28,796)	(69,772)	(85,484)	(211,104)	0	211,104
1.4.9	703.01	Overtime Applied to Personal PTO	0	0	0	0	0	0	0	0	0	0	0
1.5.0	704.00	Temporary Help	0	0	0	870	7,800	2,910	0	0	702	0	(702)
1.5.1													
1.5.2		Total indirect labor	777,119	883,233	947,785	1,024,981	1,027,246	1,307,551	965,187	704,033	364,964	556,395	191,431
1.5.3													
1.5.4		Paid-time-off											
1.5.5	711.00	*LB-Holiday Pay	64,896	74,650	77,962	81,126	89,509	103,550	73,308	63,426	47,897	37,440	(10,457)
1.5.6	712.00	*LB-Vacation Pay	107,317	115,284	138,566	132,703	149,070	214,059	63,193	82,016	46,821	46,800	(21)
1.5.7	713.00	*LB-Personal Time-Off	(16,624)	(28,776)	(6,564)	(19,014)	(90,580)	(32,914)	(128,562)	(43,436)	(11,841)	0	11,841
1.5.8													
1.5.9		Total paid-time-off	155,590	161,158	209,964	194,815	148,000	284,695	7,940	102,006	82,877	84,239	1,363
1.6.0													
1.6.1		Payroll related expense											
1.6.2	721.00	*LB-Employer's FICA Tax	160,577	177,879	184,192	193,868	209,641	243,796	155,307	129,022	89,738	76,981	(12,757)
1.6.3	721.10	*LB-Employer's Medicare Tax	0	0	0	0	0	0	0	0	0	18,081	18,081
1.6.4	722.00	*LB-Federal Unemployment	2,634	3,421	2,977	2,760	3,231	3,318	2,461	2,217	1,634	1,288	(346)
1.6.5	723.00	*LB-State Unemployment	3,066	3,146	1,366	1,080	2,055	3,230	909	9,119	6,314	3,772	(2,542)
1.6.6	724.00	*LB-Workers' Comp Insurance	13,556	18,520	18,276	11,921	15,477	18,686	16,893	18,159	4,465	8,972	4,507
1.6.7	729.00	Misc Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
1.6.8													
1.6.9		Total payroll related expense	179,832	202,966	206,809	209,629	230,404	269,031	175,570	158,517	102,151	109,094	6,943
1.7.0													

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8			2003	2004	2005	2006	2007	2008	2009	2010	2011		
171		Benefits											
172	731.00	*LB-Health Care Insurance	191,207	228,839	273,111	316,024	371,875	413,079	331,561	266,111	185,655	135,238	(50,417)
173	731.01	Health Care Insurance Withheld	(18,124)	(36,727)	(29,972)	(30,514)	(14,707)	(9,645)	(9,645)	(13,912)	(29,042)	(21,242)	7,800
174	731.10	Employee Medical Expense	0	0	0	2,306	(1,743)			(5,985)	(14,983)	0	14,983
175	732.10	Stockholders Physical	2,078	1,955	1,703	1,681	5,533	4,547	3,290	2,657	848	850	2
176	733.00	*LB-Disability Income Ins.	12,840	15,469	16,873	18,120	20,350	21,854	17,174	13,879	10,966	9,470	(1,496)
177	734.00	*LB-Pension Plan Contribution	0	0	2,000	0	0			0	0	0	0
178	735.10	Retirement Plan Fees	8,591	13,586	9,941	13,463	12,286	14,756	9,436	14,345	9,839	9,800	(39)
179	737.00	Professional Development	7,133	10,553	7,096	8,617	8,317	18,241	6,677	6,167	1,594	1,600	6
180	737.10	Training Room Rent			5,952	8,928	7,440			0	0	0	0
181	737.20	Tr Room-Security System			152	0	0			0	0	0	0
182	737.30	Training-Office Equipment			2,145	0	0			0	0	0	0
183	738.00	Professional Registration	12,875	22,870	26,985	30,468	34,345	33,527	27,880	21,857	16,578	16,000	(578)
184	739.00	Employee Relations	3,386	5,599	7,981	7,694	6,688	9,427	248	386	200	200	0
185	739.10	Moving Expenses	0	0	0	0	1,500			0	0	0	0
186	739.20	*LB-Cell Phone	0	0	73	267	663	614		1,063	0	0	0
187													
188		Total benefits	219,986	262,144	324,019	377,055	452,546	506,401	386,621	306,548	181,675	151,916	(29,758)
189													
190		Other indirect expense											
191		Indirect Travel Expense											
192	741.00	Lodging	17,574	28,311	14,382	7,789	25,755	32,162	6,679	5,576	2,581	2,500	(81)
193	742.00	Meals-Indirect	8,339	15,136	15,099	10,129	11,244	9,120	10,545	4,642	4,586	4,500	(86)
194	743.00	Commercial Air Travel	21,189	36,824	15,757	10,976	16,968	16,430	2,483	4,609	1,667	1,600	(67)
195	743.10	Parking			12	29	22	9		0	0	120	120
196	744.00	Charter Air Travel	8,200	3,373	6,611	6,188	22,276	30,648		0	0	0	0
197	744.10	Charter Air Travel-Discounts(CR)	0	0	0	0	0			0	0	0	0
198	745.10	Rental Car Gasoline			33	107	557	1,574	858	279	125	125	0
199	745.00	Car Rental	5,655	11,030	5,241	6,942	11,103	9,380	6,302	2,235	1,741	1,800	59
200	746.00	Personal Auto Mileage	4,160	2,751	12,262	13,546	8,167	3,708	1,992	1,323	1,074	1,200	126
201	747.00	Other Travel Expense	6,619	6,873	1,104	8,249	8,733	8,658	346	323	47	50	3
202	747.10	Conventions		0	0	0	0			0	0	0	0
203	747.20	Advertising		385	0	0	0			0	0	0	0
204	747.30	Business Entertainment	0	0	0	0	0			0	0	0	0
205	748.00	Auto Gas & Oil	6,692	7,818	9,976	11,799	12,250	15,538	9,830	10,973	17,956	12,000	(5,956)
206	749.00	Other Travel Expense	0	0	0	0	0			0	0	0	0
207													
208		Total Indirect Travel	78,427	112,501	80,477	75,753	117,076	127,226	39,034	29,961	29,777	23,895	(5,882)
209													

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For Design Firm Financial Controll
Profit Plan

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Profit Plan											
2		Prior Years' Actual and Current Year-to-Date vs Plan Year											
3		12/31/2012											
4													
5													
6			Period	Period	Period	Period	Period	Period	Period	Period	Period	Annual	Variance
7	Acct.#	Name	1	2	3	4	5	6	7	8	9	Plan2012	from
8			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Prior Year
210		Other Indirect Expense											
211	751.00	Legal	1,320	1,177	489	1,954	2,174	3,816	3,976	8,508	3,371	4,000	629
212	752.00	Accounting/Tax	7,277	5,503	10,578	7,235	11,384	8,304	8,836	9,872	15,074	12,000	(3,074)
213	752.10	Professional Services-Business Planning		23,682	23,436	0	0		9,251	0	0	0	0
214	753.00	Bank Service Charge	3,301	3,735	3,480	3,095	2,825	3,591	4,676	5,795	4,133	4,000	(133)
215	754.00	Network support	0	0	0	0	0	0	0	0	0	0	0
216	755.00	Prof Liability Insurance	68,826	80,460	86,655	86,914	90,927	88,510	91,890	76,278	45,573	45,000	(573)
217	756.00	Other Insurance	4,830	7,775	8,062	7,812	8,429	8,513	7,701	7,522	7,419	7,500	81
218	756.10	Stockholders' Life Insurance	0	0	0	4,369	0	4,369	4,369	4,369	4,369	4,369	0
219	756.11	Life insurance cash value	0	0	0	(6,433)	0			0	(11,991)	(12,000)	(9)
220	756.20	Stockholders' Disability Ins.	1,537	2,025	1,730	1,730	1,586	2,166	1,730	1,586	1,875	1,875	1
221	757.00	Miscell Tax & Licenses	95	26	2,273	2,061	2,141	2,000	2,094	2,000	2,000	2,000	0
222	757.10	Personal Property Taxes	8,677	8,247	6,992	5,858	6,107	5,862	7,318	5,800	5,545	5,600	55
223	757.20	Corp Franchise Tax	10	164	315	105	786	98	7,753	3,975	3,563	6,000	2,437
224	757.30	Corp Annual Registration	0	150	30	25	1,060	2,304	2,894	1,288	815	815	0
225	757.40	Sales Use Tax Expense	0	0	0	0	0	0	0	0	0	0	0
226	757.50	Contributions	1,450	4,468	1,900	2,141	10,410	3,400	50	600	1,600	1,000	(600)
227	757.60	Public Relations	10,445	6,999	3,148	8,159	8,124	12,437	8,505	11,105	2,680	2,600	(80)
228	758.00	Errors & Omissions	0	0	0	89,243	0			22,347	0	0	0
229	759.00	Interest-Stock Redemption	6,080	4,061	3,840	451	0	41	316	907	3,919	6,000	2,081
230													
231		Total Other Indirect Expense	113,846	148,472	152,928	214,719	145,952	145,410	161,359	161,952	89,945	90,759	814
232													
233		Indirect Office Expense											
234	760.00	Miscell Exp Recovery (Cr)	(44,200)	(10,797)	(20,346)	(8)	(1,553)	280	(66,510)	(120)	(120)	(120)	(0)
235	760.10	Print/Repro Recovery (Cr)	(3,240)	(798)	(486)	(598)	0	(1,507)	(14)	0	0	0	0
236	761.00	Reproductions-Outside	1,531	1,193	1,589	472	1,225	526	132	1,345	1,345	1,200	(145)
237	761.10	Print/Repro Supplies	1,033	820	341	0	618		781	0	0	0	0
238	762.00	Renderings/Photos/Models	2,221	3,109	1,435	1,226	487	133	17	0	0	0	0
239	763.00	Postage/Ship/Delivery	45,073	18,075	21,537	38,749	11,147	10,567	6,556	4,137	4,137	4,200	63
240	763.10	Equipment Rental-Xerox	24,309	30,045	23,960	29,033	30,039	32,423	32,439	33,203	33,203	33,000	(203)
241	765.00	Penalties	660	0	0	140	5			600	600	0	(600)
242	766.00	Other Office Expense	8,529	11,086	10,803	15,176	16,458	16,272	8,172	9,323	9,323	9,300	(23)
243	766.10	Beverage & Vending Machine	1,610	1,479	1,835	1,986	1,818	2,153	1,140	877	877	900	23
244	766.11	Vending Machine Income (Cr)	0	0	0	0	0			0	0	0	0
245	766.20	Paper Supplies	724	95	191	0	1,712		1,165	0	0	0	0
246	766.30	Janitorial Expense	4,240	3,260	0	0	0			0	0	0	0
247	766.40	Bulbs	1,309	2,152	241	3,111	88	216	1,719	229	229	300	71
248	766.50	Repairs & Maintenance	5,162	2,692	1,787	596	19,329			0	0	0	0
249	766.60	Maintenance Contracts	26,805	41,359	15,000	575	588	612	1,682	456	456	500	44
250	766.70	R & M Office Machines	932	0	0	0	0			0	0	0	0
251	767.00	Rent-Home Office	135,588	135,588	135,588	135,588	135,588	135,588	129,972	112,992	112,992	71,496	(41,496)
252	767.01	Rent-Satellite Office					2,989	35,909	37,927	39,321	39,321	40,000	679
253	767.10	Utilities-Home Office	25,816	32,213	33,077	31,284	35,557	49,122	31,948	23,741	23,741	15,000	(8,741)
254	767.11	Utilities-Satellite					960	4,479	9,759	7,017	7,017	8,000	983
255	767.20	Rent Adjustment	0	0	0	0	0			0	0	0	0
256	768.00	Telephone-Home Office	44,936	39,864	29,772	28,711	36,369	34,505	28,116	24,268	24,268	24,000	(268)
257	768.01	Telephone-Satellite					684	2,282	2,945	4,070	4,070	3,000	(1,070)
258	768.10	Telephone-Cellular	675	5,317	7,479	7,307	7,798	8,498	7,962	6,211	6,211	5,000	(1,211)
259	769.00	Office Supplies-Home Office	12,849	14,674	16,884	17,129	22,951	20,394	12,329	4,549	4,549	4,500	(49)
260	769.01	Office Supplies-Satellite					6,547	15,723	(33,715)	3,079	3,079	3,000	(79)
261	769.10	Drafting Supplies	36	0	0	70	0			423	423	420	(3)
262	769.20	Dues	15,022	10,389	9,697	7,488	10,761	9,636	7,877	2,600	2,600	2,600	0
263	769.30	Books & Periodicals	7,388	11,057	15,229	7,853	10,923	13,135	8,877	1,116	1,116	1,200	84
264	769.40	Copier Paper & Supplies	1,822	1,774	1,855	4,260	1,967	2,633	1,999	895	895	900	5
265	769.50	Printing & Stationery	2,206	2,016	3,225	2,161	4,409	2,942	1,904	107	107	120	13
266													
267		Total Indirect Office Expense	323,036	356,662	310,694	332,307	359,462	396,521	235,178	280,438	280,438	228,516	(51,922)
268													

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3		12/31/2012											
4													
5													
6													
7	Acct.#	Name	Period	Period	Period	Period	Period	Period	Period	Period	Period	Annual	Variance
8			1	2	3	4	5	6	7	8	9	Plan2012	from
			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Prior Year
269		Depreciation & Amortization											
270	771.00	Depreciation-Furn & Fixtures	5,709	4,138	5,132	3,926	1,963			0	0	0	0
271	772.00	Depreciation-Leasehold Improvement	422	422	422	422	422	422	422	0	0	422	422
272	773.00	Depreciation-Computer Equipment	69,564	116,994	73,309	45,949	143,869	68,227	287	0	25,034	0	(25,034)
273	773.10	Depreciation-Software	52,112	29,008	33,480	31,126	1,128		4,925	0	0	0	0
274	773.00	Depreciation-Other				0	0		38,662	0	0	0	0
275	773.00	Depreciation Sec. 179										0	0
276	774.00	Abandonment	0	0	0	0	1,194			0	422	0	(422)
277													
278		Total Depreciation & Amortization	127,806	150,562	112,342	81,423	148,575	68,648	44,295	0	25,455	422	(25,034)
279													
280		Marketing Expense											
281	781.00	Unused	0	0	0	0	0			15	0	0	0
282	782.00	Unused	0	0	0	0	0			0	0	0	0
283	783.00	Unused	0	0	0	0	0			0	0	0	0
284	784.00	Conventions	0	0	0					0	0	0	0
285	785.00	Public Relations	0	0	0	0	0		320	0	0	0	0
286	786.00	Business Entertainment	0	0	0	0	0			0	0	0	0
287	787.00	Advertising	0	0	4,681	530	0	4,771	550	0	0	0	0
288	785.00	Business Promotion	0	0	1,464	223	0	2,105	837	0	0	0	0
289													
290		Total Marketing Expense	0	0	6,145	753	0	6,876	1,387	335	0	0	0
291													
292		Computer and Network Expense											
293	792.00	Maintenance Contract	981	0	0	3,526	3,134			0	0	0	0
294	792.10	Computer Repairs	136	0	2,150	0	600			0	0	0	0
295	793.00	Computer Online-Home Office	16,529	16,286	15,257	15,093	17,198	25,862	11,863	2,655	690	700	10
296	793.01	Computer Online Service-Satellite Office					892	3,895	4,249	4,249	3,541	3,600	59
297	793.20	Web Site Expense_Archplus.com				187	600			0	0	0	0
298	793.10	Online Service		2,771	4,707	5,248	6,015	5,870	3,782	0	0	0	0
299	795.00	Computer Supplies	24,061	37,886	23,351	30,857	54,149	29,961	8,646	4,131		3,600	3,600
300	795.10	Computer Software Annual Updates	13,678	67,029	56,314	16,461	118,780	131,440	100,331	75,481	3,542	3,600	58
301	795.20	Computer Software Support	68,648	33,482	5,872	26,728	55,455	2,804	2,650	1,271	58,573	60,000	1,427
302	795.30	Computer Software Training Subscription		32,834	36,454	45,231	0			0	70	0	(70)
303	795.40	Aplus.net Server Lease		6,714	241	0	6,408	8,559	7,304	3,929	0	0	0
304	795.41	Delltek OSP and Vision Support		4,669	7,075	9,565	12,017	6,322	13,443	450	4,496	4,500	5
305	795.42	Network Support-Net-Tech										3,600	3,600
306	796.00	Plotter Supplies	28,748	23,668	22,352	19,296	37,340	17,828	16,852	15,741	0	3,600	3,600
307	796.10	Plotter Maintenance	14,098	0	30,196	46,858	46,101	59,238	56,005	27,882	895	0	(895)
308	793.20	Color Plotter-Large Format				5,508	1,624	3,332		0	7,789	7,000	(789)
309	796.90	Plotter Expense Recovery (Cr)	(18,969)	(69,983)	(54,764)	(45,215)	(64,465)	(45,117)	(25,477)	(4,390)	6,369	6,000	(369)
310	797.00	Personnel Training	0	0	0	0	0			0	0	0	0
311													
312		Total Computer & Network Expense	147,909	155,355	149,205	179,344	295,847	249,993	199,648	131,398	85,966	88,400	2,434
313													
314													
315													
316		Total Other Indirect	1,190,842	1,388,661	1,342,620	1,470,982	1,749,862	1,770,107	1,243,092	1,069,148	795,407	693,002	(102,405)
317													
318													
319		Total Indirect	2,123,550	2,433,051	2,500,370	2,690,778	2,925,108	3,362,353	2,216,219	1,875,186	1,243,248	1,333,636	90,389
320													
321													
322		Operating Profit	1,516,300	563,995	1,030,457	1,253,760	1,479,900	652,772	(194,699)	(122,645)	(674,949)	372,545	1,047,494
323													

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1		Profit Plan											
2		Prior Years' Actual and Current Year-to-Date vs Plan Year											
3		12/31/2012											
4													
5													
6													
7	Acct.#	Name	Period	Period	Period	Period	Period	Period	Period	Period	Period	Annual	Variance
8			1	2	3	4	5	6	7	8	9	Plan2012	from
			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Prior Year
324		Other Revenue											
325	811.10	*Interest Income	(6,683)	(4,695)	(14,977)	(25,057)	(53,734)	(10,696)	(1,950)	(543)	0	165	165
326	811.20	*Cash Value Life Insurance	(696)	(772)	(1,491)	0	(2,903)	(7,764)	(8,183)	0	0	0	0
327	811.30	*Sale of Assets-Gain/Loss	0	0	0	0	0	0	0	0	9,999	0	(9,999)
328	811.40	*Recovery of Bad Debt W/O	(50,922)	(26,025)	(22,629)	0	(16,918)			(109,930)	(60,084)	0	60,084
329													
330		Total Other Revenue	(58,301)	(31,492)	(39,097)	(25,057)	(73,554)	(18,460)	(10,133)	(110,473)	(50,085)	165	50,250
331													0
332		Other Expense											
333	911.40	*Bad Debt Write Off				20,989	0	145,414	254,649	46,283	(6,613)	0	6,613
334	986.00	*Bonus Payroll Tax Exp.	28,182	2,400	18,405	36,545	38,802	793	362	0	0	2,646	2,646
335	987.00	*Cash Bonus	391,264	120,189	300,383	561,490	619,511	54,668	24,962	0	0	37,408	37,408
336	988.00	*Retirement Plan Contrib.	375,326	378,295	410,023	470,913	515,795	3,647		0	0	38,530	38,530
337													
338		Total Other Expense	794,771	500,884	728,811	1,089,937	1,174,108	204,522	279,973	46,283	(6,613)	78,585	85,198
339													
340		Net Profit Before Tax	779,829	94,603	340,743	188,880	379,347	466,711	(464,538)	(58,455)	(618,251)	294,125	912,377
341													
342	999.00	*Provision for Income Tax	302,328	43,349	129,661	72,175	143,553	165,869		0	(210,854)	105,845	316,699
343													
344		Net profit after tax	477,501	51,254	211,082	116,705	235,794	300,842	(464,538)	(58,455)	(407,397)	188,280	595,677
345													
346		*Dividend/Principals' Bonus	0	1,000	875	0	0	0	0	0	0	0	0
347													
348		Increase in net worth	477,501	50,254	210,207	116,705	235,794	300,842	(464,538)	(58,455)	(407,397)	188,280	595,677
349													
350		Cash vs. Accounts Receivable:	2003	2004	2005	2006	2007	2008	2009	2009	2009	Plan2012	
351		Cash balance	38,999.00	39,498.00	35,024.44	88,601.57	64,110.00	(78,418.46)	10,225.00	10,225.00	10,225	88,602	78,377
352		Accounts receivable	1,879,894	2,146,748	1,778,268	2,374,338	2,210,125	1,648,758	740,105	740,107	740,107	2,374,338	1,834,231
353		Current	675,914	1,125,626	730,878	665,345	774,486	1,010,472	678,057	678,058	678,058	665,345	(12,713)
354		Employees		120938	0	0	10	53	866	867	867	0	-867
355		Over 30	487,537	592,901	341,719	749,054	889,150	334,718	59,782	59,782	59,782	749,054	689,272
356		Over 60	123,737	98,241	19,158	348,988	187,931	108,403	-	-	-	348,988	348,988
357		Travel Advance	50	100	180	-	420	540	-	-	-	-	-
358		Over 90	592,656	208,942	686,333	610,951	358,128	194,572	1,400	1,400	1,400	610,951	609,551
359		Average Collection Period:(Days)											-
360													

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3		12/31/2012											
4													
5													
6													
7	Acct.#	Name	Period	Period	Period	Period	Period	Period	Period	Period	Period	Annual	Variance
8			1	2	3	4	5	6	7	8	9	Plan2012	from
			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Prior Year
361													
362		Analysis of Operations											
363		Time Analysis 2012											
364		Technical direct	47,025	47,496	49,716	48,354	59,035	56,888	34,177	27,972	22,834	22,568	(266)
365		Technical indirect	12,465	15,132	18,864	19,331	17,763	24,399	18,269	12,664	8,902	5,208	(3,694)
366		Technical indirect PTO	4,773	4,064	6,241	5,126	4,244	7,289	(277)	2,547	2,067	2,592	525
367		Total technical	64,263	66,692	74,821	72,811	81,042	88,576	52,169	43,183	33,803	30,368	(3,435)
368		Non-technical indirect	21,000	21,889	20,849	21,192	22,199	23,211	17,069	13,439	17,069	8,112	(8,957)
369		Non-technical indirect PTO	2,598	2,384	2,304	2,308	1,955	2,398	1,255	1,300	715	576	(139)
370		Total nontechnical	23,598	24,273	23,153	23,500	24,154	25,609	18,324	14,739	8,064	8,688	624
371		Total technical and nontechnical	87,861	90,965	97,974	96,311	105,196	114,185	70,493	57,922	41,867	39,056	(2,811)
372		Total technical and nontechnical PTO	7,371	6,448	8,545	7,434	6,199	9,687	978	3,846	2,782	3,168	386
373		Total less PTO	80,490	84,517	89,429	88,877	98,997	104,498	69,515	54,076	39,085	35,888	(3,197)
374													
375		Standard hours	2,088	2,080	2,088	2,088	2,088	2,096	2,080	2,080	2,080	2,080	-
376													
377													
378		Overtime											
379		Technical	133.0	1,093.5	(32.5)	558.0	1,972.0	572.5	3,033.5	3,033.5	3,033.5	-	(3,033.5)
380		Non-technical	(945.0)	(683.5)	(503.0)	(505.0)	(144.5)	(203.0)	(6.0)	(6.0)	(6.0)	-	6.0
381		Total overtime	(812.0)	410.0	(535.5)	53.0	1,827.5	369.5	3,027.5	3,027.5	3,027.5	-	(3,027.5)
382													
383													
384		Overtime percentage											
385		Technical	0.21%	1.67%	-0.04%	0.77%	2.49%	0.65%	6.17%	7.56%	9.86%	0.00%	-9.86%
386		NonTechnical	-3.85%	-2.74%	-2.13%	-2.10%	-0.59%	-0.79%	-0.03%	-0.04%	-0.07%	0.00%	0.07%
387		Average overtime percentage firmwid	-0.92%	0.45%	-0.54%	0.06%	1.77%	0.32%	4.49%	5.52%	7.79%	0.00%	-7.79%
388													
389													
390		Full-time-equivalents: Tech/NonTech											
391		Technical-regular	30.71	31.54	35.85	34.60	37.87	41.99	23.62	19.30	14.79	14.49	-0.30
392		Technical-overtime	0.06	0.53	-0.02	0.27	0.94	0.27	1.46	1.46	1.46	0.00	-1.46
393		Total technical	30.78	32.06	35.83	34.87	38.81	42.26	25.08	20.76	16.25	14.49	-1.76
394		Non technical regular	11.75	12.00	11.33	11.50	11.64	12.31	8.81	7.09	3.88	4.15	0.27
395		NonTechnical overtime	-0.45	-0.33	-0.24	-0.24	-0.07	-0.10	0.00	0.00	0.00	0.00	0.00
396		Total nontechnical	11.30	11.67	11.09	11.25	11.57	12.22	8.81	7.09	3.88	4.15	0.27
397		Total FTE	42.08	43.73	46.92	46.13	50.38	54.48	33.89	27.85	20.13	18.63	-1.49
398													
399													
400		FTE: Regular+Overtime											
401		FTE-Regular	42.47	43.54	47.18	46.10	49.51	54.30	32.44	26.39	18.67	18.63	(0.04)
402		FTE-Overtime	-0.39	0.20	-0.26	0.03	0.88	0.18	1.46	1.46	1.46	0.00	-1.46
403		FTE-Total	42.08	43.73	46.92	46.13	50.38	54.48	33.89	27.85	20.13	18.63	-1.49
404													
405													
406		Ratio: Technical/NonTechnical Hours	2.72	2.75	3.23	3.10	3.36	3.46	2.85	2.93	4.19	3.50	(0.70)
407													

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3		12/31/2012											
4													
5													
6													
7	Acct.#	Name	Period	Period	Period	Period	Period	Period	Period	Period	Period	Annual	Variance
8			1	2	3	4	5	6	7	8	9	Plan2012	from
			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Prior Year
408		Utilization rates:	2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Variance
410		Firm-wide dollars	56.87%	55.79%	53.84%	54.14%	60.60%	52.27%	52.69%	52.64%	62.80%	48.62%	-14.18%
411		Firm-wide dollars less paid-time-off	61.28%	59.87%	58.76%	58.42%	63.76%	57.14%	52.90%	56.00%	67.45%	52.15%	-15.30%
412		Firm-wide standard hours	53.03%	52.45%	50.47%	50.23%	57.11%	49.98%	50.66%	50.96%	58.79%	57.78%	-1.01%
413		Firm-wide total hours	53.52%	52.21%	50.74%	50.21%	56.12%	49.82%	48.48%	48.29%	54.54%	57.78%	3.24%
414		Firm-wide hours less paid-time-off	58.42%	56.20%	55.59%	54.41%	59.63%	54.44%	49.16%	51.73%	58.42%	62.88%	4.46%
415		Technical only hours	73.18%	71.22%	66.45%	66.41%	72.84%	64.23%	65.51%	64.78%	67.55%	74.32%	6.76%
416													-
417													-
418		Per Direct Hour	2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Variance
419		Net revenue	103.56	90.85	98.18	111.36	105.24	101.23	90.86	94.69	58.00	102.47	44.46
420		Average direct labor rate	26.15	27.75	27.16	29.78	30.62	30.65	31.71	32.03	33.11	26.87	(6.25)
421		Overhead expense	45.16	51.23	50.29	55.65	49.55	59.10	64.85	67.04	54.45	59.09	4.65
422		Break-even	71.31	78.97	77.46	85.43	80.17	89.75	96.56	99.07	87.56	85.96	(1.60)
423		Operating profit	32.24	11.87	20.73	25.93	25.07	11.47	(5.70)	(4.38)	(29.56)	16.51	46.07
424													
425		Multiples of Direct Labor	2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	
426		Net revenue	3.96	3.27	3.61	3.74	3.44	3.30	2.87	2.96	1.75	3.81	2.08
427		Direct labor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
428		Overhead rate	1.73	1.85	1.85	1.87	1.62	1.93	2.04	2.09	1.64	2.20	0.56
429		Break-even	2.73	2.85	2.85	2.87	2.62	2.93	3.04	3.09	2.64	3.20	0.56
430		Operating profit	1.23	0.43	0.76	0.87	0.82	0.37	(0.18)	(0.14)	(0.89)	0.61	1.51
431													
432													
433													
434		Summary Recap	2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	
435		Total revenue	7,537,009	7,401,625	7,693,400	8,302,568	9,588,780	8,864,456	4,706,370	3,455,340	2,418,599	4,340,772	1,922,173
436		Other direct and reimbursable	2,667,254	3,086,676	2,812,178	2,918,032	3,376,184	3,105,828	1,600,987	806,719	1,094,161	2,028,285	934,124
437		Net revenue	4,869,755	4,314,949	4,881,222	5,384,536	6,212,597	5,758,628	3,105,383	2,648,621	1,324,438	2,312,487	988,049
438		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	606,306	(149,834)
439		Overhead expense	2,123,550	2,433,051	2,500,370	2,690,778	2,925,108	3,362,353	2,216,219	1,875,186	1,243,248	1,333,636	90,389
440		Break-even	3,353,455	3,750,955	3,850,765	4,130,776	4,732,696	5,105,856	3,300,082	2,771,266	1,999,387	1,939,942	(59,445)
441		Operating profit	1,516,300	563,995	1,030,457	1,253,760	1,479,900	652,772	(194,699)	(122,645)	(674,949)	372,545	1,047,494
442													

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5													
6													
7	Acct.#	Name	Period	Period	Period	Period	Period	Period	Period	Period	Period	Annual	Variance
8			1	2	3	4	5	6	7	8	9	Plan2012	from
			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Prior Year
443		Net Revenue per FTE	2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	16,558
444		Total staff	115,729	98,665	104,028	116,735	123,312	105,706	91,629	95,113	65,800	124,103	58,304
446		Technical staff	158,226	134,575	136,218	154,412	160,064	136,268	123,813	127,576	81,497	159,608	78,111
447													
448													
449		Operating Profit per FTE	2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	
450		Total staff	36,035	12,896	21,961	27,181	29,374	11,982	(5,745)	(4,404)	(33,532)	19,993	53,525
451		Technical staff	49,267	17,590	28,757	35,954	38,129	15,447	(7,763)	(5,907)	(41,532)	25,713	67,245
452													
453			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	
454		Revenue factor	2.25	1.83	1.95	2.02	2.08	1.73	1.51	1.56	1.10	1.85	0.75
455		Net multiplier	3.96	3.27	3.61	3.74	3.44	3.30	2.87	2.96	1.75	3.81	2.06
456		Utilization rate	56.87%	55.79%	53.84%	54.14%	60.60%	52.27%	52.69%	52.64%	62.80%	48.62%	-14.18%
457		over/(under)	0.40	(0.02)	0.10	0.17	(0.77)	1.73	1.51	1.56	1.10	-	(1.10)
458		Revenue factor target	1.85	1.85	1.85	1.85	2.85					1.85	1.85
459		Revenue factor-Actual	2.25	1.83	1.95	2.02	2.08	1.73	1.51	1.56	1.10	1.85	0.75
460		Net revenue-Actual	4,869,755	4,314,949	4,881,222	5,384,536	6,212,597	5,758,628	3,105,383	2,648,621	1,324,438	2,312,487	988,049
461		Total labor-Actual	2,162,613	2,362,293	2,508,145	2,659,795	2,982,834	3,335,749	2,056,990	1,702,118	1,203,981	1,246,940	42,959
462		Total Labor-Calculated	2,632,300	2,332,405	2,638,498	2,910,560	2,179,859	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1,246,940	#DIV/0!
463		Net Revenue-Calculated	4,000,834	4,370,242	4,640,068	4,920,620	8,501,078	-	-	-	-	2,312,487	2,312,487
464		Revenue factor variance											
465		Net revenue-over/(under)	868,920	(55,293)	241,153	463,916	(2,288,481)	5,758,628	3,105,383	2,648,621	1,324,438	(232,341)	(1,556,779)
466		Total labor-over/(under)	(469,687)	29,888	(130,353)	(250,765)	802,976	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	115,881	#DIV/0!
467													
468													
469		Labor percentage of net revenue	44.41%	54.75%	51.38%	49.40%	48.01%	57.93%	66.24%	64.26%	90.91%	53.92%	-36.98%
470		Total labor	2,162,613	2,362,293	2,508,145	2,659,795	2,982,834	3,335,749	2,056,990	1,702,118	1,203,981	1,246,940	42,959
471		Net revenue	4,869,755	4,314,949	4,881,222	5,384,536	6,212,597	5,758,628	3,105,383	2,648,621	1,324,438	2,312,487	988,049
472													
473		Average Annual Salary	51,394	54,016	53,453	57,664	59,205	61,232	60,695	61,124	59,815	66,919	7,104
474													
475			51,394	54,016	53,453	57,664	59,205	61,232	60,695	61,124	59,815	66,919	7,104
476			48,821	51,394	53,453	57,664	59,205	61,232	60,695	61,124	59,205	61,124	(1,918)
477			105.27%	105.10%	98.96%	107.88%	102.67%	103.42%	99.12%	100.71%	97.86%	113.03%	15.17%
478													

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4													
5													
6													
7	Acct.#	Name	Period	Period	Period	Period	Period	Period	Period	Period	Period	Annual	Variance
8			1	2	3	4	5	6	7	8	9	Plan2012	from
9			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Prior Year
10		Absolute Values	2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Variance
479		Total Revenue	7,537,009	7,401,625	7,693,400	8,302,568	9,588,780	8,864,456	4,706,370	3,455,340	2,418,599	4,340,772	1,922,173
480		Total Revenue Change	-	(135,383)	291,775	609,168	1,286,212	(724,324)	(4,158,086)	(1,251,030)	(1,036,741)	(5,248,008)	(4,211,268)
481		Total Revenue % Change	0.00%	-1.80%	3.94%	7.92%	15.49%	-7.55%	-46.91%	-26.58%	-30.00%	-54.73%	-24.73%
482		Total Revenue % of Net Revenue	154.77%	171.53%	157.61%	154.19%	154.34%	153.93%	151.56%	130.46%	182.61%	187.71%	5.10%
483		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	606,306	(149,834)
484		Net Multiplier	3.96	3.27	3.61	3.74	3.44	3.30	2.87	2.96	1.75	3.81	2.06
485		Average Direct Labor Rate	26.15	27.75	27.16	29.78	30.62	30.65	31.71	32.03	33.11	26.87	(6.25)
486		Average Billing Rate	103.56	90.85	98.18	111.36	105.24	101.23	90.86	94.69	58.00	102.47	44.46
487		Utilization Rate-Firmwide Dollars	56.87%	55.79%	53.84%	54.14%	60.60%	52.27%	52.69%	52.64%	62.80%	48.62%	-14.18%
488		Utilization Rate-Tech Only Hours	73.18%	71.22%	66.45%	66.41%	72.84%	64.23%	65.51%	64.78%	67.55%	74.32%	6.76%
489		Ave. Direct Hours/FTE	1,117.54	1,086.04	1,059.54	1,048.30	1,171.77	1,044.25	1,008.44	1,004.48	1,134.42	1,211.15	76.73
490		Ave. Direct Hours/Tech-FTE	1,527.91	1,481.31	1,387.40	1,386.65	1,521.00	1,346.16	1,362.65	1,347.33	1,405.04	1,557.64	152.60
491		Revenue Factor-Effective	2.25	1.83	1.95	2.02	2.08	1.73	1.51	1.56	1.10	1.85	0.75
492		Revenue Factor-Target											-
493		Gross Revenue	7,537,009	7,401,625	7,693,400	8,302,568	9,588,780	8,864,456	4,706,370	3,455,340	2,418,599	4,340,772	1,922,173
494		Net Service Revenue	4,869,755	4,314,949	4,881,222	5,384,536	6,212,597	5,758,628	3,105,383	2,648,621	1,324,438	2,312,487	988,049
495		Labor	2,162,613	2,362,293	2,508,145	2,659,795	2,982,834	3,335,749	2,056,990	1,702,118	1,203,981	1,246,940	42,959
496		Labor-related expense and benefits	399,818	465,110	530,828	586,683	682,950	775,432	562,191	465,065	283,826	261,010	(22,815)
497		Other expense (non-labor related)	1,190,842	1,388,661	1,342,620	1,470,982	1,749,862	1,770,107	1,243,092	1,069,148	795,407	693,002	(102,405)
498		Total costs	3,753,273	4,216,064	4,381,594	4,717,460	5,415,647	5,881,288	3,862,273	3,236,330	2,283,213	2,200,953	(82,260)
499		Net pre-tax, pre-bonus profit/loss	1,116,482	98,885	499,628	667,076	796,950	(122,660)	(756,890)	(587,709)	(958,775)	111,535	1,070,309
500		Cash Bonus	391,264	122,589	318,788	598,035	658,312	55,461	25,324	0	0	40,054	40,054
501		Retirement Plan Contribution	375,326	378,295	410,023	470,913	515,795	3,647	0	0	0	38,530	38,530
502		Profit distribution (including payroll tax)	794,771	500,884	728,811	1,089,937	1,174,108	204,522	279,973	46,283	(6,613)	78,585	85,198
503		Net Profit after distribution	321,711	(401,999)	(229,182)	(422,861)	(377,157)	(327,182)	(1,036,863)	(633,992)	(952,162)	32,950	985,112
504		Other revenue	(58,301)	(31,492)	(39,097)	(25,057)	(73,554)	(18,460)	(10,133)	(110,473)	(50,085)	165	50,250
505		Total profit before tax	380,012	(370,507)	(190,085)	(397,804)	(303,603)	(308,721)	(1,026,730)	(523,520)	(902,077)	32,785	934,862
506		Income Tax	302,328	43,349	129,661	72,175	143,553	165,869	-	-	(210,854)	105,845	316,699
507		Profit after tax	77,684	(413,856)	(319,746)	(469,979)	(447,156)	(474,590)	(1,026,730)	(523,520)	(691,223)	(73,060)	618,162
508		Equity	837,142	794,381	905,291	956,520	713,654	713,654	713,654	713,655	713,655	713,655	(713,655)
509		Equity per Staff	19,895	18,164	19,293	20,737	14,165	13,100	21,057	25,628	35,455		(35,455)
510		FTE	42.08	43.73	46.92	46.13	50.38	54.48	33.89	27.85	20.13	18.63	(1.49)
511		FTE Change	-	1.65	3.19	(0.80)	4.26	4.10	(20.59)	(6.04)	(7.72)	(31.75)	(24.03)
512		FTE % Change	0.00%	3.93%	7.29%	-1.70%	9.23%	8.13%	-37.79%	-17.83%	-27.72%	-63.01%	-35.30%
513		Percentage of Total Expense											-
514		Labor percentage of total expense	57.62%	56.03%	57.24%	56.38%	55.08%	56.72%	53.26%	52.59%	52.73%	56.65%	3.92%
515		Labor+benefits % total expense	68.27%	67.06%	69.36%	68.82%	67.69%	69.90%	67.81%	66.96%	65.16%	68.51%	3.35%
516		Non-labor expense % total expense	31.73%	32.94%	30.64%	31.18%	32.31%	30.10%	32.19%	33.04%	34.84%	31.49%	-3.35%
517													0.00%
518		Labor,benefits+ distribution % total ex	73.82%	70.56%	73.73%	74.67%	73.45%	70.91%	69.99%	67.43%	65.06%	69.60%	4.54%
519		Percentage of Net Revenue											0.00%
520		Non-labor expense % net revenue	24.45%	32.18%	27.51%	27.32%	28.17%	30.74%	40.03%	40.37%	60.06%	29.97%	-30.09%
521		Labor percentage of net revenue	44.41%	54.75%	51.38%	49.40%	48.01%	57.93%	66.24%	64.26%	90.91%	53.92%	-36.98%
522		Labor+benefits % net revenue	52.62%	65.53%	62.26%	60.29%	59.01%	71.39%	84.34%	81.82%	112.33%	65.21%	-47.13%
523		Labor, benefits, distribution % net rev	68.94%	77.13%	77.19%	80.53%	77.90%	74.94%	93.36%	83.57%	111.84%	68.61%	-43.23%
524		Operating profit % net revenue	22.93%	2.29%	10.24%	12.39%	12.83%	-2.13%	-24.37%	-22.19%	-72.39%	4.82%	77.21%
525		Profit after bonus, pre-tax	6.61%	-9.32%	-4.70%	-7.85%	-6.07%	-5.68%	-33.39%	-23.94%	-71.89%	1.42%	73.32%
526		Profit distribution % net revenue	16.32%	11.61%	14.93%	20.24%	18.90%	3.55%	9.02%	1.75%	-0.50%	3.40%	3.90%
527		Profit after tax % net revenue	1.60%	-9.59%	-6.55%	-8.73%	-7.20%	-8.24%	-33.06%	-19.77%	-52.19%	-3.16%	49.03%
528													0.00%
529		Profit distribution % Labor	36.75%	21.20%	29.06%	40.98%	39.36%	6.13%	13.61%	2.72%	-0.55%	6.30%	6.85%
530		Profit distribution % Operating profit	71.19%	506.53%	145.87%	163.39%	147.33%	-166.74%	-36.99%	-7.88%	0.69%	70.46%	69.77%
531													0.00%
532		Tax % taxable income	79.56%	-11.70%	-68.21%	-18.14%	-47.28%	-53.73%	0.00%	0.00%	23.37%	322.85%	299.47%
533													

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Profit Plan											
2		Prior Years' Actual and Current Year-to-Date vs Plan Year											
3		12/31/2012											
4													
5													
6													
7	Acct.#	Name	Period	Period	Period	Period	Period	Period	Period	Period	Period	Annual	Variance
8			1	2	3	4	5	6	7	8	9	Plan2012	from
			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Prior Year
534		Percentage of Gross Revenue											
535		Net pre-tax, pre-bonus profit on Gross	14.81%	1.34%	6.49%	8.03%	8.31%	-1.38%	-16.08%	-17.01%	-39.64%	2.57%	42.21%
536		Net pre-tax, after bonus profit on Gross Revenue										0	
537		Per FTE	2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	
538		Net Revenue per FTE	115,729	98,665	104,028	116,735	123,312	105,706	91,629	95,113	65,800	124,103	58,304
539		Operating Profit per FTE	26,533	2,261	10,648	14,462	15,818	(2,252)	(22,333)	(21,105)	(47,633)	5,986	53,619
540		Distribution per FTE	18,888	11,453	15,532	23,630	23,304	3,754	8,261	1,662	(329)	4,217	4,546
541													-
542		Average Salary per FTE	51,394	54,016	53,453	57,664	59,205	61,232	60,695	61,124	59,815	66,919	7,104
543													-
544		Total Indirect Expense	2,123,550	2,433,051	2,500,370	2,690,778	2,925,108	3,362,353	2,216,219	1,875,186	1,243,248	1,333,636	90,389
545		Total Indirect Labor	932,709	1,044,390	1,157,749	1,219,796	1,175,246	1,592,246	973,127	806,038	447,841	640,634	192,793
546		Indirect Labor % of Indirect Expense	43.92%	42.93%	46.30%	45.33%	40.18%	47.36%	43.91%	42.98%	36.02%	48.04%	12.01%
547		Indirect Labor % of Net Revenue	19.15%	24.20%	23.72%	22.65%	18.92%	27.65%	31.34%	30.43%	33.81%	27.70%	-6.11%
548		Benefits % of Net Revenue	4.52%	6.08%	6.64%	7.00%	7.28%	8.79%	12.45%	11.57%	13.72%	6.57%	-7.15%
549		Utilization Rate \$	56.87%	55.79%	53.84%	54.14%	60.60%	52.27%	52.69%	52.64%	62.80%	48.62%	-14.18%
550		Overhead Rate	172.66%	184.62%	185.16%	186.86%	161.82%	192.85%	204.47%	209.27%	164.42%	219.96%	55.54%
551													0.00%
552		Average Accounts Receivable					930,571	930,571	930,571	930,572	930,572		(930,572)
553		Average Days Revenue	20,649	20,278	21,078	22,747	26,271	24,286	12,894	9,467	6,626	11,893	5,266
554							35.42	38.32	72.17	98.30	140.44		(140.44)
555		Average Unbilled Services					272,248	272,248	272,248	272,249	272,249		(272,249)
556							10.36	11.21	21.11	28.76	41.09		(41.09)
557		Key financial statistics (medians)											
558		Net pre-tax, pre-bonus profit/loss on	22.93%	2.29%	10.24%	12.39%	12.83%	-2.13%	-24.37%	-22.19%	-72.39%	4.82%	77.21%
559		Net pre-tax after bonus profit/loss on	7.80%	-8.59%	-3.89%	-7.39%	-4.89%	-5.36%	-33.06%	-19.77%	-68.11%	1.42%	69.53%
560		Net pre-tax, pre-bonus profit/loss on c	14.81%	1.34%	6.49%	8.03%	8.31%	-1.38%	-16.08%	-17.01%	-39.64%	2.57%	42.21%
561		Net service revenue per total staff	115,729	98,665	104,028	116,735	123,312	105,706	91,629	95,113	65,800	124,103	58,304
562		Net service revenue per professional/	158,226	134,575	136,218	154,412	160,064	136,268	123,813	127,576	81,497	159,608	78,111
563		Net pre-tax, pre-bonus profit/loss per	26,533	2,261	10,648	14,462	15,818	(2,252)	(22,333)	(21,105)	(47,633)	5,986	53,619
564		Net pre-tax, pre-bonus profit/loss per	36,276	3,084	13,943	19,130	20,533	(2,903)	(30,178)	(28,308)	(58,996)	7,698	66,694
565		Contribution rate (gross profit margin)	74.74%	69.46%	72.33%	73.26%	70.90%	69.72%	65.10%	66.17%	42.91%	73.78%	30.87%
566		Overhead rate (excluding bonuses)	1.73	1.85	1.85	1.87	1.62	1.93	2.04	2.09	1.64	2.20	0.56
567		Overhead rate (including bonuses)	2.37	2.23	2.39	2.61	2.27	1.96	2.07	2.09	1.64	2.33	0.69
568		Breakeven multiplier	2.73	2.85	2.85	2.87	2.62	2.93	3.04	3.09	2.64	3.20	0.56
569		Revenue factor	2.25	1.83	1.95	2.02	2.08	1.73	1.51	1.56	1.10	1.85	0.75
570		Net multiplier	3.96	3.27	3.61	3.74	3.44	3.30	2.87	2.96	1.75	3.81	2.06
571		Chargability	56.87%	55.79%	53.84%	54.14%	60.60%	52.27%	52.69%	52.64%	62.80%	48.62%	-14.18%
572		Target multiplier				3.35	3.38	3.38	3.38	4.38	4.38	3.42	(0.96)
573		Personnel Costs											0.00
574		Payroll taxes	166,277	184,446	188,534	197,708	214,927	250,345	158,677	140,358	97,686	100,122	2,436
575		Payroll taxes as a percentage of total	7.7%	7.8%	7.5%	7.4%	7.2%	7.5%	7.7%	8.2%	8.1%	8.0%	-0.1%
576		Payroll trases as a percentage of tota	4.4%	4.4%	4.3%	4.2%	4.0%	4.3%	4.1%	4.3%	4.3%	4.5%	0.3%
577		Payroll taxes as a percentage of net s	3.4%	4.3%	3.9%	3.7%	3.5%	4.3%	5.1%	5.3%	7.4%	4.3%	-3.0%
578		Payroll taxes as a percentage of gros	2.2%	2.5%	2.5%	2.4%	2.2%	2.8%	3.4%	4.1%	4.0%	2.3%	-1.7%
579		Payroll taxes per employee	3,952	4,218	4,018	4,286	4,266	4,595	4,682	5,040	4,853	5,373	520
580			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	
581		Revenue	7,537,009	7,401,625	7,693,400	8,302,568	9,588,780	8,864,456	4,706,370	3,455,340	2,418,599		(2,418,599)
582		Pass-Through Revenue	2,667,254	3,086,676	2,812,178	2,918,032	3,376,184	3,105,828	1,600,987	806,719	1,094,161		(1,094,161)
583		Net Revenue	4,869,755	4,314,949	4,881,222	5,384,536	6,212,597	5,758,628	3,105,383	2,648,621	1,324,438		(1,324,438)
584													0
585		Salaries & Wages	2,162,613	2,362,293	2,508,145	2,659,795	2,982,834	3,335,749	2,056,990	1,702,118	1,203,981		(1,203,981)
586		Bonus	391,264	120,189	300,383	561,490	619,511	54,668	24,962	0	0		0
587		Profit Sharing	375,326	378,295	410,023	470,913	515,795	3,647	0	0	0		0
588		Total Employee Compensation	2,929,203	2,860,778	3,218,551	3,692,197	4,118,140	3,394,064	2,081,951	1,702,118	1,203,981		(1,203,981)
589													0
590		Net Profit from Operations	1,516,300	563,995	1,030,457	1,253,760	1,479,900	652,772	(194,699)	(122,645)	(674,949)		674,949
591		No. Employees	42.08	43.73	46.92	46.13	50.38	54.48	33.89	27.85	20.13	18.63	(1.49)
592													