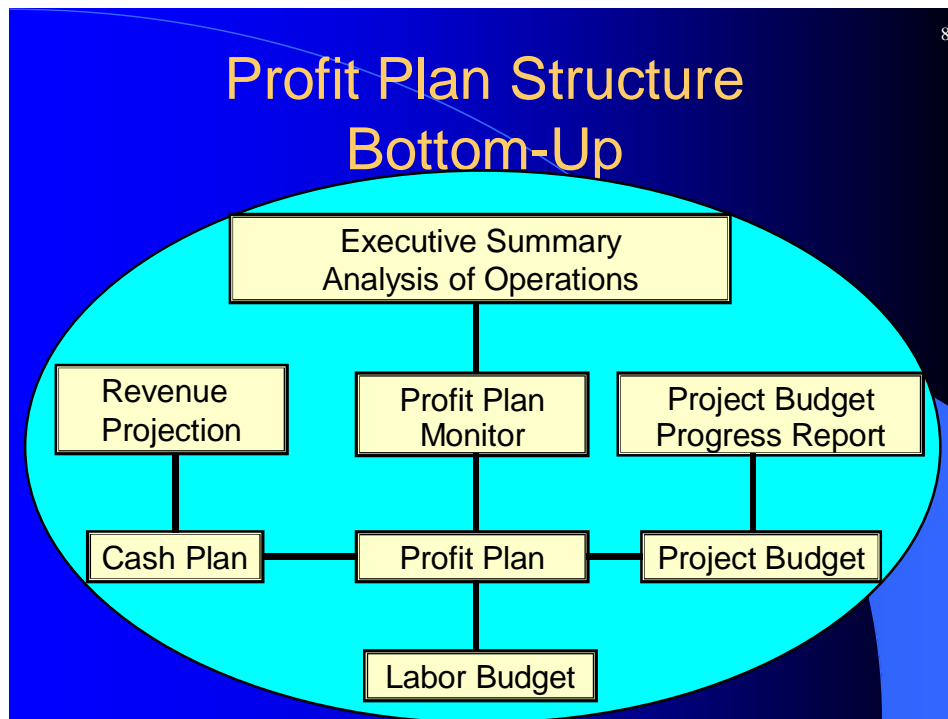


Concepts for CAPP 2012x

CAPP version 2012x
Computer Aided Profit Plan
for
Design Firm
Financial Planning and Control

Developed by John M. Burson
S3PS, Inc.

jmburson41@gmail.com



Parkinson's Law...

"Work expands to fill the time available for its completion..."

PARKINSON: THE LAW by C. Northcote Parkinson.

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Financial Planning

Planning and control are the two major factors in the financial success of your firm. Computer spreadsheet programs such as Microsoft Excel® automate the planning and control process. These spreadsheets have powerful 3-D modeling and file linking capabilities. The CAPP spreadsheet models demonstrate the powerful planning and analysis capabilities of these spreadsheet programs.

Graphic charts of important key indicators of financial performance are produced that translate financial data into meaningful information. The CAPP spreadsheet model provides structure for your firm's profit plan. Values in the spreadsheet are linked to a MS-Word.doc file that communicates the analysis of the firm's operations in an Executive Summary Report so that appropriate decisions can be made to keep the firm on target with the profit plan goals.

The first step in the development of a bottom-up Profit Plan is the Labor Budget. The Labor Budget is composed of time and money (hours and dollars). The Labor Budget includes all labor-related mandatory and customary benefits. Total available hours in the labor budget are measured as full-time-equivalents (FTE).

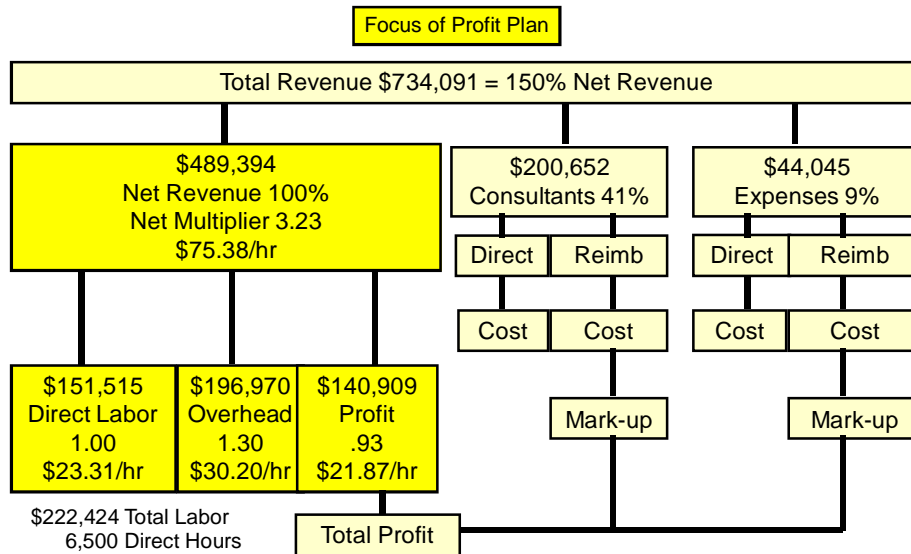
The Executive Summary is an analysis of operations with graphic charts of important key indicators of financial performance. The profit plan key indicators provide the benchmarks to measure and control the progress toward the firm's financial goals and objectives.

Once the profit plan goal is established, progress toward that goal is measured and evaluated. Actual values are compared to planned values and variances are identified and analyzed. The results of analysis are interpreted so that informed decisions can be made on what actions need to be taken to reach the profit plan goal.

The Profit Plan provides the balance between the marketing plan revenue and the personnel plan labor by calculating the revenue required to make the desired profit. The monthly revenue objective is compared to the actual revenue backlog projected over the current profit plan year. If the projected revenue backlog is not enough to support the target utilization rate for the existing labor force, then labor may need to be reduced to keep the profit plan on target. The alternative is to increase revenue by adding new projects to the revenue backlog.

The business of a professional service firm is the provision of an hour of labor. Labor and labor-related expense constitutes 65% to 80% of most professional services firm's expense and is the most readily adjustable item of expense. In a professional service firm, time is money. The unit of service is the direct labor hour. Available direct labor hours determine the capacity of a professional service firm to generate revenue.

Financial Components Profit Plan and Project



Labor-related ratios and multipliers are the key indicators of financial performance and the focus of financial control.

Key Indicators of Financial Performance

Analysis with ratios and multipliers:

- Require comparison and is most useful when relating current experience to prior performance and to a budget.
- Must recognize time so a Time Analysis Report must be available.
- Are more useful when studied over several reporting periods to establish patterns.
- Is meaningful only if the manager understands the basis, limitations and values of each ratio.
- Enhance the meaning and understanding of the values when used on a continuing basis.

These key indicators of financial performance are comparable to firms of various sizes and the same firm from year to year. The labor-related key indicators of financial performance include:

1. **Net Multiplier** (Net Revenue divided by Direct Labor).
2. **Revenue Factor** (Net Revenue divided by Total Labor) or (Utilization Rate times Net Multiplier).
3. **Overhead Rate** (Indirect Expense divided by Direct Labor).
4. **Operating Profit Multiplier** (Operating Profit divided by Direct Labor).
5. **Utilization Rate** (Total Labor Dollars or Hours divided by Direct Labor Dollars or Hours).

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6. Net Revenue per full-time-equivalent.

7. Operating Profit per full-time-equivalent.

1. Net Multiplier: Tab-10

the net multiplier measures the revenue required for each dollar of direct labor spent on projects. A net multiplier of 3.00 means the firm needs \$3.00 of net revenue for each \$1.00 of direct labor spent on project to cover project labor, overhead and profit. The target net multiplier is determined by the profit plan for the coming year. The 'effective net multiplier' is the actual net multiplier achieved. The net multiplier assumes that all project related costs other than labor are reimbursable dollar for dollar including consultants, project travel, printing, reproductions, etc. The net multiplier is composed of:

Direct labor multiplier	1.00
Overhead multiplier	1.50
Break-even multiplier	2.50
Profit multiplier	.50
Net multiplier	3.00

For time and materials projects, the net multiplier is a billing tool that converts direct labor dollars to billable dollars. The net multiplier is in essence the project budget for time and materials projects. For fixed fee contracts, use the net multiplier to determine the maximum amount of direct labor that can be spent on a project without eating into the firm's planned profit. Calculate the maximum number of direct labor hours by dividing the direct labor dollars by the average direct labor rate.

Example:

Total fixed fee	\$ 300,000
Less outside consultants	-100,000
Less other direct expense	-20,000
Net fee	\$ 180,000

Net multiplier	3.0
Net fee divided by net multiplier	\$ 60,000
Average direct labor rate from labor budget	\$20.00
Maximum direct labor hours for project	3,000

2. Revenue Factor: Tab-11

the revenue factor is a labor-related key indicator that is a better indicator of a firm's efficiency than the net multiplier or utilization rate alone. The revenue factor is calculated by dividing net revenue by total labor dollars or by multiplying the net multiplier by the utilization rate. The result is the same. The profit plan revenue factor is used to check the balance between revenue (marketing plan) and labor (personnel plan). In other words, is there enough revenue to support the existing staff? This table shows the relationship between the two methods of calculation of the revenue factor. There is an inverse relationship between Net Multiplier and Utilization Rate.

Net Multiplier x Utilization Rate:

Net Multiplier	3.00	2.80	3.00	3.14
Utilization Rate	0.65	0.70	0.70	0.70
Revenue Factor	1.95	1.95	2.10	2.20

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Net Revenue divided by Total Labor:

Net Revenue	97,500	100,000	110,000
Total Labor	50,000	45,455	50,000
Revenue Factor	1.95	2.20	2.20

Multiplying the firm's total labor expense by the profit plan revenue factor shows what the net revenue should be:

Total labor (actual)	\$ 500,000
Revenue factor (profit plan)	2.20
Net revenue (target)	1,100,000
Net revenue (actual)	1,000,000
Net revenue variance - over/(short)	\$ (100,000)

The above calculation indicates that the marketing plan may need to be evaluated. Are there enough revenue backlogs to support the current staff level or production capacity?

Dividing net revenue by the revenue factor shows how much total labor (not just direct labor) the firm should have to produce that much net revenue:

Net revenue (firm-wide)	\$ 1,000,000
Divided by revenue factor (profit plan)	2.20
Total labor (budget)	\$ 454,545
Total labor (actual)	\$ 500,000
Excessive labor	\$ 45,455

The above calculation indicates that the human resources or personnel plan may need to be evaluated. Is there too much 'capacity' for available revenue? Or has "work expanded to fill the available time...?" or are there too many non-technical overhead staff FTE's in proportion to available technical staff FTE's?

3. Overhead Rate: Tab-10

the overhead rate is a component of net multiplier. Overhead expenses are all costs not chargeable to specific projects such as rent, utilities and insurance. The overhead rate indicates the relationship of all indirect expense to each dollar of direct labor. The overhead rate is used to estimate the overhead expense for fixed-fee projects. The overhead rate is obtained by dividing indirect (overhead) expense by direct labor. An overhead rate of 150% means that for each \$1.00 of direct labor budgeted for a project; \$1.50 needs to be budgeted for overhead costs. If the total direct labor budget for a project is \$1,000, then the overhead budget would be \$1,500 (\$1,000 x 150%). Indirect labor is usually the greatest line-item overhead expense.

The most effective way to lower the overhead rate is to charge all project related labor and expense to the appropriate project. If a project's expense is charged to overhead, then all projects share in the cost of that project thus overstating the profit on that project and understating the profit on all other projects. Overhead expense is usually allocated to a project in the same proportion as direct labor charged to that project. Another method of overhead allocation is based on revenue. Most firms use Direct Labor rather than Revenue to allocate overhead to projects.

4. Operating Profit Multiplier: Tab-10

the operating profit target multiple is a component of the net multiplier. The profit plan operating profit target is measured as a multiple of direct labor and as a percentage of net revenue. The multiple is calculated by dividing the operating profit target by the budget direct labor dollars. A multiple of .50 means that for each \$1.00 of direct labor spent on projects, \$0.50 is budgeted for profit before profit sharing distribution and taxes. The profit multiplier is used to estimate the profit for fixed-fee projects based on direct labor dollars. For example, a project budget with \$1,000 of direct labor expense would have \$500 of profit built into the fixed-fee.

5. Utilization Rate: Tab-12

the utilization rate also known as chargeability ratio is the percentage of total labor dollars or hours spent or 'charged' to project production. The utilization rate may be calculated several ways and may be based on dollars or hours. This labor-related key indicator is calculated by dividing total direct labor dollars or hours by total labor dollars or hours. The best measure of firm-wide utilization is based on dollars since the billing net multiplier is applied to direct labor dollars, not hours.

The utilization rate can also be calculated based on standard hours. The concept of standard hours is based on full-time-equivalents (40 hours per week times 52 weeks per year). Calculate the utilization rate based on standard hours by dividing direct labor hours for the period by total standard hours for the period. The utilization rate 'rule of thumb' for technical personnel in design firms is usually around 85%. The utilization rate 'rule of thumb' for total staff is 65% to make a profit. Compare the actual firm-wide standard utilization rate to the labor budget utilization rate to see if the firm is on target.

In the Profit Plan Labor Budget, the individual staff utilization rate is applied to available hours to determine the direct labor hours available to produce billing revenue for each employee. Available hours are defined as standard hours less paid-time-off for sick, vacation and holidays. Standard hours are defined as 40 hours per week time 52 weeks or 2080 hours per year to make one full-time-equivalent. Changes to the Labor Budget staff Utilization Rate change the firm's total revenue capacity. The other variable in determining the firm's revenue capacity is the individual billing rate. The firm's planned revenue capacity is determined in Tab-21 Labor Budget based on the Utilization Rates and the Billing Rates. The firm's required revenue to meet the planned profit target at the planed staffing level is determined in Tab-22 Profit Plan. The variance between revenue capacity and required revenue is shown in Tab-21 Labor Budget. Make changes to Tab-21 Labor Budget Utilization Rates to decrease the variance between required revenue and revenue capacity to see what the required Profit Plan utilization rate needs to be to achieve the Profit Plan profit target.

6. Net Revenue per Full-Time-Equivalent: Tab-8

Profit plan net revenue per full-time-equivalent establishes the target net revenue per staff member. Net revenue per full-time-equivalent is preferred over total revenue per staff since total revenue includes revenue passed through to outside consultants and would not be comparable from firm to firm. Net revenue per FTE is reduced to a common denominator that gives a meaningful basis for comparison of productivity for firms of various sizes. Compute this ratio for total staff and technical staff.

7. Operating Profit per Full-Time-Equivalent (FTE): Tab-8

Operating profit per full-time-equivalent establishes the operating profit target per staff. Operating profit per FTE is profit before deductions for discretionary profit distributions for cash bonus and discretionary contributions to 401k retirement plan and income tax. Operating profit per FTE before deductions is a more comparable basis since discretionary distributions and taxes vary from firm to firm. Operating profit

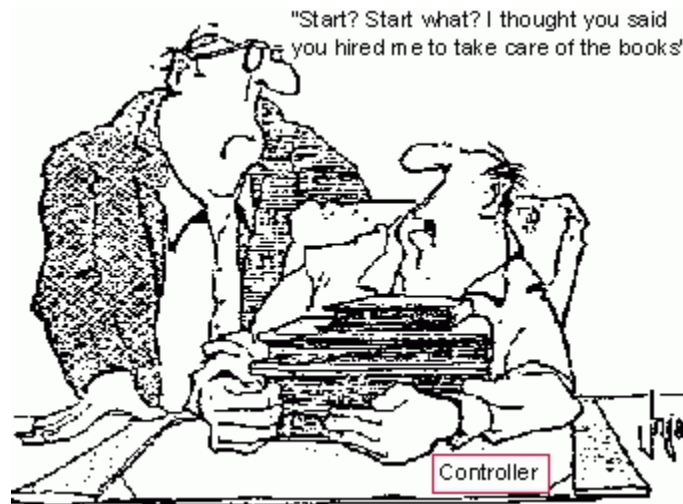
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per FTE is reduced to a common denominator that gives a meaningful basis for comparison of profitability for firms of various sizes. The CAPP spreadsheet model computes the ratio for total staff and technical staff. The Tab-8 Chart of operating profit per FTE compares the ratio to prior years' and the current year's profit plan target.

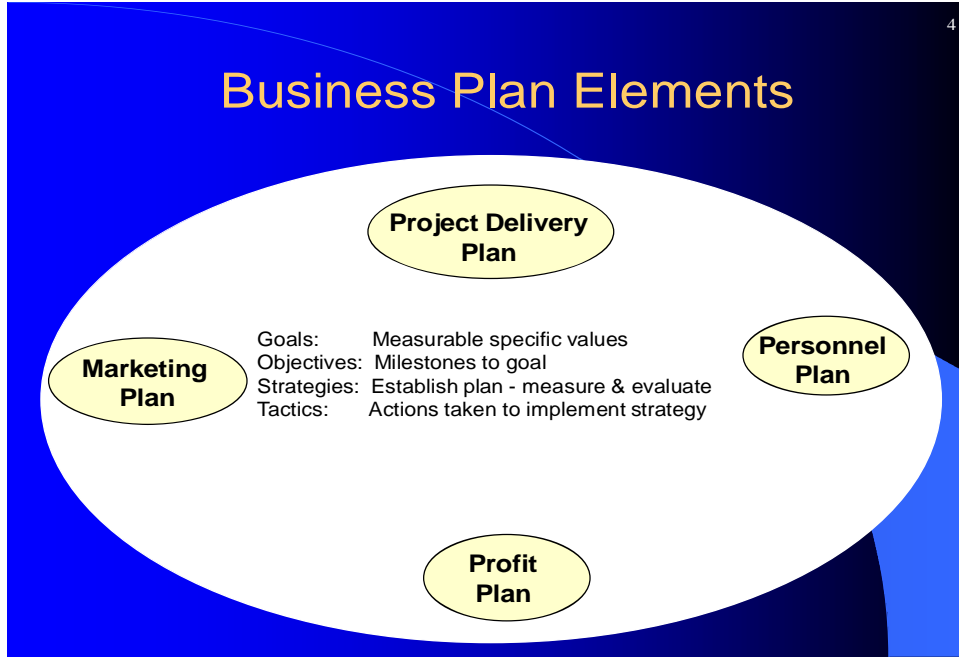
Financial Control

The two approaches to profit planning are top-down and bottom-up. The top-down method begins with projected revenue. Then staffing needs are determined. This approach is useful when revenues are declining and utilization rates are low. The bottom-up method begins with the available labor staff to determine the required revenue to support the current or planned staffing level with a planned profit target.

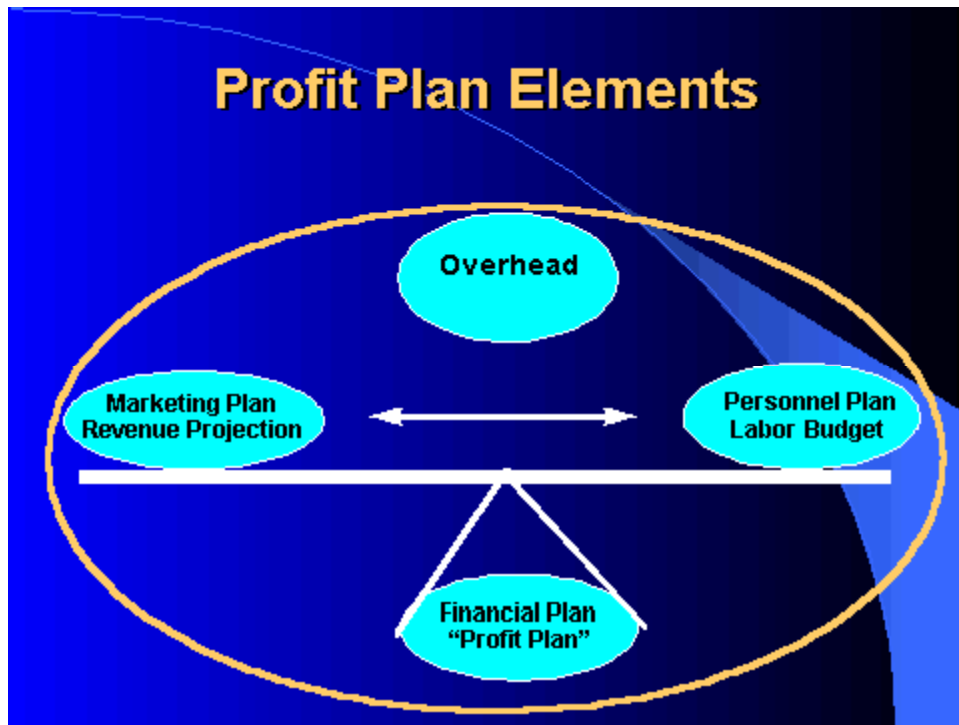
The managing principal of a design firm is often an architect or engineer who is a non-financial manager not trained in accounting. This managing principal is responsible for making decisions that determine the firm's financial success. The Executive Summary Analysis of Operations and Graphic Charts communicate the analysis of the firm's operations in a meaningful way so that appropriate decisions can be made to keep the firm on target with the profit plan goals. This firm manager should have a basic understanding of the key indicators of financial performance and how they relate to the profit plan goal. The profit plan key indicators provide the benchmarks to measure and control the progress toward the firm's financial goals and objectives.



The measuring process begins after the bookkeeping for the period is completed. Once the profit plan goal is established by a profit plan, progress toward that goal is measured and evaluated. Actual values are compared to planned values and variances are identified and analyzed. The results of analysis are interpreted so that informed decisions can be made on what actions need to be taken to reach the profit plan goal.



The profit plan goals and objectives must have specific values. If the profit plan goals and objectives have specific values, they can be measured. If the profit plan goals and objectives can be measured, then the profit plan can be managed and controlled. The Controller's job is to measure the progress toward the Profit Plan goals and objectives.



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To make a profit, there must be a balance between available revenue and available staff that produce the revenue.

Executive Summary Analysis of Operations

The Executive Summary is a one-page quick and meaningful analysis of operations that includes all the important key indicators of financial performance described above. The analysis data comes from the monthly Financial Statements and Time Analyses Reports produced by the firm's general ledger and project cost accounting software. The current year's actual values are compared to the Profit Plan and to actual values for the previous year along with the variance analysis. The Executive Summary along with Graphic Charts of current and prior year's key indicators make the analysis more meaningful, especially when the manager can relate to past events and decisions that improved or hurt the financial picture of the firm.

The Executive Summary Analysis of Operations is produced by linking the values in Tab-16 of the spreadsheet file to the Word.docx file. All values in the Executive Summary.docx file are updated when the values in the spreadsheet are changed or updated. No manual editing of the Executive Summary.docx file is required. Certain words in the Executive Summary.docx file change depending on whether the value is positive or negative. Words such as: more, less, increase, decrease, favorable or unfavorable change depending on the formula value to be consistent with the variance analysis in the spreadsheet file. **IMPORTANT TIP:** Don't open the MS-Word®.docx file and the MS-Excel® spreadsheet file at the same time. When the Executive Summary.docx file is opened, it automatically opens the spreadsheet file to update the linked values from Tab-16 of the spreadsheet file. If the spreadsheet file is already open when you attempt to open the Word.docx file, you will get a message saying that the file is already open and it won't let you open the file. To avoid this complication, close the spreadsheet file before opening the Word.docx file.

The Executive Summary Analysis of Operations has three sections. All of the values in the Executive Summary Word.docx file come from Tab-16 Analysis in the spreadsheet file. The first section calculates the variances in utilization and full-time-equivalents from the Profit Plan for the current year-to-date and for the same period-to-date last year.

The second section is an analysis of variances from the profit plan and for the same period-to-date last year for the condensed Income Statement including key ratios and multipliers from the Profit Plan for the same period-to-date last year including:

- Total Revenue
- Net Revenue
- Revenue Factor
- Direct Labor
- Overhead
- Break-even
- Operating Profit

The third section includes comments about Cash and Accounts Receivable. The current year-to-date balances are compared to last year's year-to-date balances and accounts over ninety days old are compared. Other extraordinary comments could be included in the Executive Summary, but would have to be manually updated or edited each period.

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CAPP Spreadsheet Workbook Tabs for v2012.xlsx:

The CAPP spreadsheet workbook is composed of two sections. The first section is the Executive Summary Graphic Charts with green Tabs 2 through 13. Tab-14 is the data entry area for the current year's data. Tab 15 is the data entry area for prior's year's data. Tab16 is the variance analysis data linked to the Executive Summary Analysis of Operations. All values are calculated so no data entry is required. The second section is the Profit Plan with blue Tabs 17 through 29. The values in the Profit Plan section are linked to Tabs 14, 15 and 16 in the first section.

The CAPP spreadsheet workbook is open and unprotected. Rows and Columns can be added to suite your firm's needs. The account names can be changed to fit your firm's chart-of-accounts. The formulas are unprotected and can be overwritten. The formulas on any spreadsheet page Tab can be displayed by pressing the control (ctrl) and tilde keys on your keyboard at the same time. The tilde key is the key just below the esc (escape) key. Turn the cell formulas on and off to show which cell values are calculated from a formula.

Formulas can be copied to inserted rows using regular spreadsheet techniques. Most of the values in the CAPP workbook are calculated values based on the formula lookup table and data entry area values. Many of the cell values have names. The cell names can be viewed and changed or edited. Cell names help prevent broken formulas when linked cell data is moved by adding rows or columns.

1. Executive Summary Contents
2. Graphic Chart: Revenue and Profit
3. Graphic Chart: Total Labor, Direct and Indirect Labor
4. Graphic Chart: Overhead and Indirect Labor
5. Graphic Chart: Cash flow Plan
6. Graphic Chart: Absolute Values
7. Graphic Chart: Full-Time-Equivalents (FTW) by Technical and Non-technical
8. Graphic Chart: Net Revenue and Operating Profit per FTE
9. Graphic Chart: Components of Net Revenue per Direct Labor Hour
10. Graphic Chart: Components of Net Revenue as Multiple of Direct Labor
11. Graphic Chart: Revenue Factor
12. Graphic Chart: Utilization Rate (Chargeability Ratio)
13. Graphic Chart: Cash, Accounts Receivable and Unbilled Services
14. Data Entry – Current Period and Year-to-date
15. Data Entry – Prior Years
16. Links to Executive Summary Analysis of Operations
17. Profit Plan Contents
18. Plan Rates and Multipliers
19. Formula Variables
20. Profit Target
21. Labor Budget
22. Profit Plan
23. Plan Analysis

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24. Time Analysis
25. Labor Summary
26. Multiple of Direct Personnel Expense (DPE)
27. Prior Year's Key Indicators of Financial Performance
28. Cash Flow Plan
29. Provision for Income Tax (optional)

CAPP Spreadsheet Tab Descriptions

Tab-1 Executive Summary Contents: Page 1. The next twelve tabs are graphic charts to include with the Executive Summary Analysis of Operation. The Graphic Charts should be placed behind the Executive Summary. The first four graphic charts show the progress toward the monthly objectives and Profit Plan goals for the current year. These Graphic Charts include Tab-2 through Tab-5:

Tab-2 Net Revenue and Operating Profit: Page 2 compares budget to actual for the current year's net revenue and operating profit.

Tab-3 Total Labor, Direct and Indirect Labor: Page 3 compares budget to actual for the current year's total labor, direct and indirect labor.

Tab-4 Overhead and Indirect Labor: Page 4 shows how much current year's overhead variance is due to the variance in Indirect Labor which is the most significant overhead line item.

Tab-5 Cash Flow Plan vs. Actual Cash and Accounts Receivable: Page 5 compares actual cash balance and accounts receivable to the Cash Plan for the Profit Plan year. This graphic chart shows the relationship between actual cash and accounts receivable by showing how much of accounts receivable need to be collected to reach the cash plan target.

The other Graphic Charts compare current years' experience to prior year's actual performance and the current year's Profit Plan. These Graphic Charts include Tab-6 through Tab-13:

Tab-6 Absolute Values: Page 6 compares actual year-to-date values to the Profit Plan budget and prior year's actual values for Total Revenue, Net Revenue, Break-even and Direct Labor. The gap between Total Revenue and Net Revenue represents pass-through revenue paid to outside consultants. The gap between Net Revenue and Break-even represents Operating Profit. The gap between Break-even and Direct Labor represents Overhead Expense.

Tab-7 Full-time-equivalents (FTE): Page 7 compares actual year-to-date values to the Profit Plan and prior year's actual values for Technical FTE's and Non-technical FTE's using a stacked bar chart that shows Total FTE's.

Tab-8 Net Revenue and Operating Profit per Full-time-equivalent: Page 8 compares actual year-to-date values to the Profit Plan and prior year's actual values for New Revenue and Operating Profit per Total Staff and Technical Staff. This is comparable to firms of various sizes and the same firm year to year.

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Tab-9 Per Direct Hour: Page 9 compares actual year-to-date values to the Profit Plan and prior year's actual values for net revenue, average direct labor rate, overhead expense, break-even rate and operating profit.

Tab-10 Multiples of Direct Labor: Page 10 compares actual year-to-date values to the Profit Plan and prior year's actual values for net revenue, overhead rate, break-even rate and operating profit.

Tab-11 Revenue Factor: Page 11 compares actual year-to-date values to the Profit Plan and prior year's actual values for labor percentage of net revenue, revenue factor, net multiplier and utilization rate based on dollars.

Tab-12 Utilization Rates: Page 12 compares the current year-to-date actual utilization rates based on firm-wide dollars, firm-wide Standard Hours and Hours for Technical Staff only. The focus here should be on Utilization based on Dollars rather than Hours, since billing is based on dollars rather than hours.

Tab-13 Total Cash, Accounts Receivable and Unbilled Services: Page 13 compares actual cash, accounts receivable and unbilled services to prior year's in a stacked bar graph. This shows the total quick assets for the firm. This graphic chart shows how cash and accounts receivable are managed.

Tab-14 Current Year's Data: Pages 14-17. In the first section, values from the current period's Time Analysis Report and Income Statement are entered. All other values are calculated from formulas. The accounting software Time Analysis Report should be sorted with subtotals for technical and non-technical staff to obtain the data entry values. The year-to-date values are calculated in column O. Update the period number in cell O5. Change the dates in cells O6 and P6 to update the current period for this year and last year. Update the values in column P for the prior year's actual values.

The values in column Q for the current year's Profit Plan are copied by formula from the CAPPv2012.xlsx workbook. The monthly objective values in column R are calculated by a formula that divides the annual plan values in column Q by twelve to get the monthly value.

Update the current period cash balance in Row 48 from the current period's Balance Sheet and copy to column O to update the year-to-date value. Update the Aged Accounts Receivable data from the Aged Accounts Receivable Report for the current period and copy to Column O.

The current year's calculated values for the accumulated graphic chart data begin on row 135 of Tab-14. The first four graphic charts are linked to the values in Tab-14 current data and accumulated for twelve monthly periods. All other values in the Current Data section are calculated from formulas using values from the data entry area. There are only 48 values to enter or update in Tab-14 Current Data to update the Executive Summary and Graphic Charts.

Tab-15 Prior Year's Data: Pages 18-21. The data rows in Tab-15 Prior Year's Data are the same as the Current Year's Data in workbook Tab-14 for the Current Year's Data. Enter actual historical data for the available prior years for Time Analysis, Standard Hours, Overtime, Condensed Income Statement and Cash, Accounts Receivable and Unbilled Services. Enter the most recent prior year data in Column L. Hide any unused columns to the left of Column L so the Graphic Charts appear correctly. Column M year-to-date actual data is from formulas in those cells that are linked to the actual values from Tab-14. The Current Year's Plan values in Column N are linked to Tab-14 Column Q.

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Tab-16 Executive Summary Analysis of Operations: Pages 22-25. All values in Tab-16 Analysis formulas linked to calculated values in Tab-14 Current Data and Tab-15 Prior Data. No data entry update is required in Tab-16 Analysis. The values in Columns G and I are words that change based on the positive or negative value of the data in the cell formulas for over/under, more/less, and increase/decrease. The values in the Executive Summary Word.docx file are linked to the values in the CAPPv2012.xlsx spreadsheet workbook Tab-16 Analysis. When the values in Tab-16 Analysis change, the values in the Executive Summary.docx are updated when the Word.docx file is opened.

Price/Volume Variance Analysis: Page 25. This section of Tab-16 Analysis shows the calculation of the price-volume variance analysis for the categories of the profit plan. The categories are Net Revenue, Direct Labor, Overhead and Operating Profit. The price-volume variance analysis values are linked to the Executive Summary Word.docx file. Price variance is due to the difference actually billed for an hour of direct labor and the planned billing rate. Volume variances are due to the difference in the actual number of direct labor hours charged to projects and the Profit Plan available direct labor hours based on the target utilization rates for technical employees.

Tab-17 Profit Plan Contents: Page 26 (Report Cover Sheet)

Tab-18 Plan Rates and Multipliers: Page 27. The Summary of Budget Rates and Multipliers is given to Principals and Managers for project budgeting and billing use. The values in Column C are linked from Tab-23 Plan Analysis. The values in Column B may be changed if desired billing rates and multipliers differ from the Profit Plan calculations.

Tab-19 Formula Variables: Page 28. The Formula Variables in Tab-19 are linked to the formulas in Tab-21 Labor Budget to change the values for federal and state unemployment taxes, FICA and Medicare taxes, and bonus percentage of base pay, retirement plan contribution and estimate for raises. Any changes to the formula variables update the values in the Labor Budget and Profit Plan spreadsheets. The discretionary contribution to employee's profit sharing plan or 401K is entered as a percentage of total compensation including cash bonus. Standard Hours is 40 hours per week times 52 weeks per year or 2,080 hours. Salary raises during the plan year are estimated as a percentage of total firm labor and prorated to each employee. The number of months the wage raise is effective is entered as a decimal by dividing the effective number of months into twelve months, i.e.(6/12 = .50).

Tab-20 Operating Profit Target: Page 29. The bottom-up Profit Plan begins with the Operating Profit Target before discretionary profit sharing distributions and income tax. The bonus and retirement plan contribution calculated in the labor budget is added to the desired increase in net worth. The bonus and 401K or retirement plan contribution cannot be calculated until the Tab-21 Labor Budget is completed. The Operating Profit Target is composed of:

- increase in net worth
- + income tax provision
- + discretionary cash bonus and retirement plan contribution
- + dividend or principals' bonus or return on investment
- - less non-operating income such as interest and gain on sale of equipment
- = operating profit target

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The Profit Plan provides the balance between the marketing plan revenue and the personnel plan labor by calculating the revenue required to make the desired profit. The monthly revenue objective is compared to the actual revenue backlog projected over the current profit plan year. If the projected revenue backlog is not enough to support the target utilization rate for the existing labor force, then labor may need to be reduced to keep the Profit Plan on target. The alternative is to increase revenue by adding new projects to the revenue backlog.

Tab-21 Labor Budget: Pages 30-34. The first step in the development of a bottom-up Profit Plan is the Labor Budget. The Labor Budget is composed of time and money (hours and dollars). The Labor Budget includes all labor-related mandatory and customary benefits. No overtime is included in the Labor Budget since that would be an undesirable long-term commitment. If overtime were included in the Labor Budget, the firm would be committed a year in advance to work overtime just to meet its profit target.

Total available hours in the Labor Budget are measured as full-time-equivalents (FTE). A full-time-equivalent is based on standard hours of 2080 hours per year (40 hours per week times 52 weeks per year). By using standard hours and full-time-equivalents, the key indicators of financial performance are more comparable among other firms and the same firm from period to period.

Column E Net Revenue Capacity shows the calculated value of Net Revenue per billable staff. The Total Net Revenue Capacity is compared to Required Net Revenue from the Profit Plan in Tab-22. The variance between Net Revenue Capacity and Required Net Revenue from the Profit Plan can be adjusted by changing the staff Billing Rate in Column F and/or The Labor Budget Target Utilization Rate in Column G.

The Tab-21 Labor Budget spreadsheet Columns includes Columns for all payroll and payroll related expenses and other employee benefits. These Columns are grouped in five sections including a Data Entry Area, Time Analysis Hours, Salary and Wage Dollars, Payroll Related Taxes and Expenses and Other Benefits such as Health Insurance and Retirement Plan Contributions and Bonuses. All values except the data entry column values are calculated values using cell formulas.

Column/Description (to be expanded)

- A Employee Number
- B Employee Name
- C Optional Sort Code
- D Labor Category
- E Net Revenue Capacity
- F Current Billing Rate
- G Plan Target Utilization
- H Current Year-to-date Actual Utilization
- I Prior Year Actual Utilization Rate
- J Prior Year Actual Utilization Rate
- K Calculated DPE Billing Rate
- L Hourly Pay Rate
- M Annual Salary
- N Semi-Monthly Salary
- O Hours Worked Per Day (Average)
- P Hours Worked Per Week

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Q Employee Type: 0=Non-Technical 1=Technical
R Annual Standard Hours
S Paid-time-off: Holiday Hours
T Paid-time-off: Vacation Hours
U Paid-time-off: Personal/Sick Hours
V Workers Compensation Insurance Rate
W Monthly Health Insurance Premium
X Employee's Payroll Deduction for Health Insurance (dependent coverage, etc.)
Y Monthly Disability Insurance Premium
Z Employee Cell Phone Benefit
AA Mandatory 401K Retirement Plan Contribution
AB Technical Direct Labor Hours
AC Technical Indirect Labor Hours
AD Total Technical Indirect Paid-time-off
AE Total Technical Hours
AF Non-Technical Indirect Hours
AG Non-Technical Indirect Paid-time-off Hours
AH Total Non-Technical Indirect Hours
AI Total Available Hours
AJ Total Paid-Time-Off Hours
AK Total Available Hours Less Paid-time-off
AL Annual Base Wage Dollars
AM Estimated for Raises to Annual Base Wage Dollars
AN Total Wages Including Raises Dollars
AO Technical Direct Labor Dollars
AP Technical Indirect Labor Dollars
AQ Total Technical Paid-time-off Dollars
AR Non-technical Indirect Labor Dollars
AS Non-technical Paid-time-off Dollars
AT Total-Non-technical Indirect Labor Dollars
AU Paid-time-off: Holiday Dollars
AV Paid-time-off: Vacation Dollars
AW Paid-time-off: Sick/Personal Dollars
AX Total Wages
AY Total Paid-time-off
AZ Total Wages Less Paid-time-off
BA Employer's FICA Tax Expense
BB Employer's Medicare Tax Expense
BC Employer's FICA and Medicare Tax Expense on Bonuses
BD Federal Unemployment Tax Expense
BE State Unemployment Tax Expense
BF Workers Compensation Insurance
BG Annual Health Insurance
BH Employee's Health Insurance Payroll Withholding
BI Long-Term Disability Insurance
BJ Discretionary 401k Retirement Plan Contribution
BK Cash Bonus

Concepts for CAPP 2012x

Tab-22 Profit Plan: Page 35-42. The Profit Plan establishes the billing rates and profit multipliers used in the coming year. The key indicators of financial performance and milestones used to measure and control the progress toward the profit plan goal are established for the coming year. This bottom-up budgeting process begins with the Tab-20 Operating Profit Target. The Profit Plan establishes the profit target and required revenue and level of expense necessary to support the labor budget and attain the Profit Plan target. The required profit plan revenue to support the staff included in the Tab-21 Labor Budget is calculated as follows:

- Operating Profit Target (Tab-20)
- + Indirect Expense (includes indirect labor and labor-related benefits from Tab-21)
- + Direct Labor (from Tab-21 Labor Budget)
- = Net Revenue
- + other direct and reimbursable expense (estimated as percentage of net revenue based on prior years' experience from values entered in Tab-22 column E)
- = Required revenue to support current staff level at desired operating profit

Classify revenue by type. This facilitates revenue projection when DPE/Hourly and extra service revenue is estimated as a percentage of fixed-fee revenue. Profit Plan Direct and Reimbursable Revenue are calculated as a percentage of prior year's net revenue using the percentage analysis in Column I.

Typical revenue types are:

- Fixed fee
- DPE, Hourly
- Extra Service (DPE, Hourly)
- Other operating income
- Reimbursable expense revenue
- Unbilled services revenue

Enter the prior year's actual final Income Statement values in the Tab-22 reference budget column E. All Profit Plan labor and labor-related expenses are copied from the Tab-21 Labor Budget with a formula link to those values. The bottom-up Tab-20 Operating Profit target values are copied to the Profit Plan by formulas linked to Tab-20. To complete the Profit Plan, enter the other indirect expense budget values in column C using the prior year's actual values in the budget reference column E as a guide to estimate the value. When the data entry into the Tab-22 Profit Plan is complete, the calculation of the key indicators of financial performance is updated in Tab-23 Profit Plan Analysis below.

Tab-23 Profit Plan Analysis: Page 43. This tab shows a condensed income statement from the Tab-22 Profit Plan subtotals above. The values in the condensed income statement are used to calculate the key indicators of financial performance. The Tab-23 Profit Plan Analysis table calculates the condensed income statement values for:

- Monthly target objective
- Values Per direct hour
- Multiples of direct labor
- Multiples of direct personnel expense
- Percentage of net revenue

Concepts for CAPP 2012x

- Percentage of total revenue.

The Profit Plan key indicators calculated in Tab-23 are compared to the actual values in the Executive Summary Analysis of Operations. These target key indicators are:

- Net Revenue per Direct Hour-D15
- Average Direct Labor Rate-D16
- Break-even Rate-D15
- Net Multiplier-E15
- Overhead Rate-E17
- Operating Profit Percentage of Net Revenue-G20
- Operating Profit Percentage of Total Revenue-H20

Tab-24 Time Analysis: Page 44. This tab is a summary of the totals copied from Tab-21 Labor Budget for technical and non-technical total labor dollars and total labor hours. The annual values are divided by twelve to calculate the monthly objectives for dollars and hours. Full-time-equivalents are calculated by dividing the total annual hours by 2080 standard hours (52 weeks X 40 hours per week). Utilization rates are calculated for both dollars and hours. The utilization rate based on dollars is the most significant since billing is based on dollars rather than hours. The ratio of technical to non-technical is calculated. The old rule of thumb for this ratio is 4 to 1. The values on this page are compared to the actual values in the Tab-16 Executive Summary Analysis of Operations section in the spreadsheet workbook.

Tab-25 Labor Summary: Page 45. The calculated values on this tab are copied from the labor budget spreadsheet with a formula. Tab-25 shows the analysis of labor dollars and hours by principal and employee with the average labor rates and average direct labor rates for each category and firm-wide average labor rate. The Labor Summary can have as many categories as desired depending on how the staff in the Labor Budget is classified. There are only two categories in this model, Principal and Employee.

Tab-26 Benefits Factor for Multiple of Direct Personnel Expense (DPE): Page 46. The values in Tab-26 are copied from Tab-21 Labor Budget. The values are updated with any change in the Labor Budget values. No data entry is required in Tab-26. All values are calculated. The benefits target multiple of direct personnel expense is calculated by dividing the Benefits Factor into the Profit Plan target net multiplier. This DPE benefits factor is copied to Tab-23 Profit Plan Analysis to calculate the values in Column F22 for the Multiples of Direct Personnel Expense.

The Multiple of DPE is calculated for certain projects where the Benefits Factor is used to calculate the Labor Billing Rate used for Time and Materials billing method.

22

Billing Rate Methods Dir. Pers. Exp. Vs Dir. Sal. Exp.

Total benefits / Total wages for hours worked = Benefits factor
 $\$1,264,062 / \$3,364,113 = .3757$

Labor	1.0000
Plus benefits factor	<u>0.3757</u>
Labor + Benefits	1.3757

Net Revenue Multiplier / Benefits Factor = Multiple of DPE
 $3.23 / 1.3757 = 2.3478$ Mult. of DPE

Raw labor \$23.31 x 1.3757 = \$32.06756 Direct Personnel Expense
 DPE \$32.06756 x Multiple of DPE 2.3478 = Billing Rate \$75.38
 Raw labor \$23.31 x Net Multiplier 3.23 = Billing Rate \$75.38

Tab-27 Prior Year's Key Indicators of Financial Performance: Pages 47-65. Tab-27 includes columns for actual line item details for income and expense for year's Income Statements and compares the current year's Profit Plan to Prior Years Actual. You can include as many prior years as you have available data. Time Analysis utilization data is required for the formulas to calculate the key indicators of financial performance. This includes the Time Analysis detail for prior years and calculation of the key indicators of financial performance showing full-time-equivalents, utilization rates, multiples of direct labor, and values per direct hour. The Graphic Charts are linked to the data in Tab-27.

Tab-28 Cash Flow Plan: Page 66. Tab-28 is a cash flow plan that begins with the Tab-20 Operating Profit Target. The operating profit is spread equally over twelve periods. The other increases and decreases to cash are spread over the appropriate periods. The net increase or decrease to the beginning cash balance is accumulated over the twelve periods to calculate the ending cash balance for each period. The monthly ending cash values are used to create the CAPPv2012.xlsx Tab-5 Graphic Chart for the Cash Flow Plan. The actual cash and accounts receivable balance shown on the chart are copied from Tab-14 Rows 47, 48 for Cash and Accounts Receivable Data

The cash flow plan graphic chart shows the progress toward the cash target for the plan year. The CAPP Tab-5 Cash Flow Plan graphic chart compares profit plan cash projection to actual cash-in-bank and accounts receivable for the year-to-date.

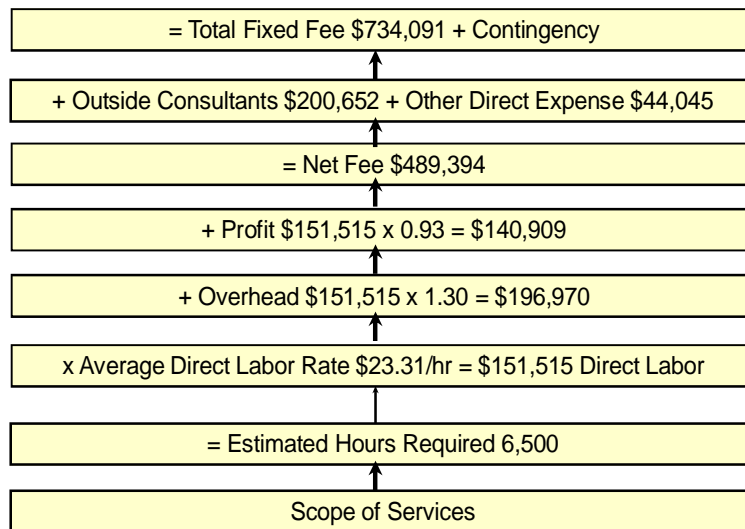
Tab-29 Computation of Federal and State Income Tax Provision: Page 67. The tax values calculated in Tab-29 are optional. This calculation shows the estimated federal and state income tax provision for a regular C Corp. on the accrual basis. The actual cash-basis tax could be more or less depending on how cash receipts are managed at year-end. This tax computation is based on the desired increase in net worth plus any dividend distribution to shareholders. The calculated tax provision is copied to Tab-20 Profit Target for the estimated Corporation Income Tax Provision (for the accrual basis).

Concepts for CAPP 2012x

The format for Tab-20 Operating Profit Target and Partner's Increase in Capital Accounts for Sub Chapter-S Corporations or LLC may be modified to accommodate that type of organization.

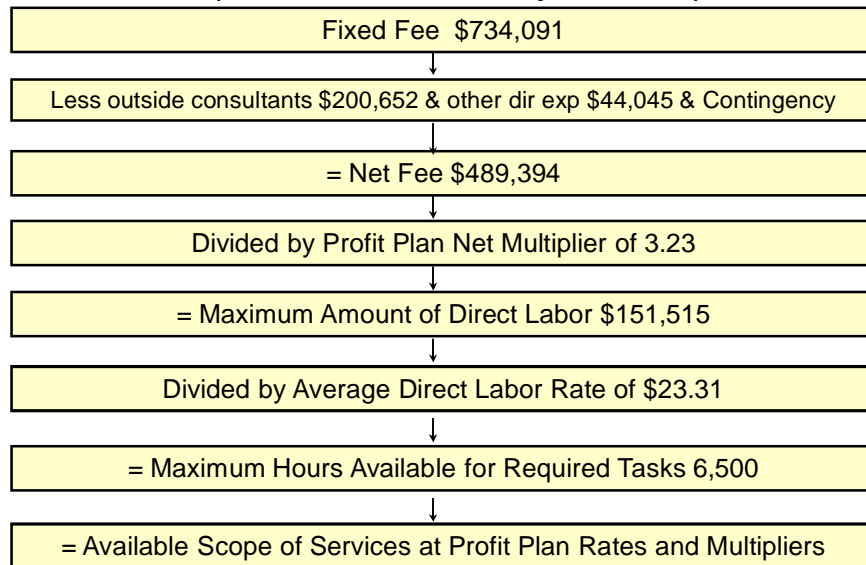
Project Budget Fee Methods

Project Budget: Bottom-Up (Scope First - Fee Last)



- In this model, the fee is based on the desired scope of services and the total estimated hours to complete the tasks.
- Multiply the estimated hours by the profit plan average direct labor rate to get the total direct labor for the project.
- Multiply the direct labor times the overhead rate to determine the overhead budget for the project.
- Multiply the direct labor times the profit plan profit multiplier to calculate the profit.
- Add direct labor plus overhead plus profit to get net fee.
- Add direct consultant lump sum fee and other estimated direct expense to the net fee.
- Make an estimate for contingencies to add to the fee.

Project Budget: Top-down (Fee First - Scope Last)



- Use the net multiplier to determine the maximum amount of direct labor that can be spent on a project without eating into the firm's planned profit.
- Calculate the maximum number of direct labor hours by dividing the direct labor dollars by the average direct labor rate.

S3PS

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S3PS, Inc.
1470 Frenchman's Bend Rd.
Monroe, LA 71203-8766
(318) 398-9577 main
(318) 372-1232 cell
www.s3psinc.com
jmburson41@gmail.com

To obtain a **free** copy of the *CAPP * Computer Aided Profit Plan for Design Firm Financial Planning and Control* version 2012.xlsx MS-Excel® spreadsheet template, contact John M. Burson at the email address above. CAPP2004 can be downloaded from www.s3psinc.com website. The password to unzip the file is **s3ps**.

Company Name
Address
City, State Zip

Executive Summary Analysis of Operations

For the 6 Months Ending
June 30, 2012
Contents

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- Tab-2 Revenue and Profit
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- Tab-16 Executive Summary Analysis of Operations Table of Linked Values

Executive Summary Analysis of Operations

For the 6 Months Ending

June 30, 2012

The firm-wide **utilization rate** based on dollars is 65.11% or 16.49% over plan of 48.62% and is 6.24% more than last year. The utilization rate based on hours for technical only is 70.92% or -3.39% under the 74.32% plan and is 5.57% more than last year. The firm-wide utilization rate based on standard hours is 57.25%. This is -0.53% under the plan rate of 57.78% and is 4.57% more than last year. Direct labor is \$56,476 over the plan and indirect labor is \$(127,601) under plan. Total labor is \$(71,126) under plan and is \$(84,528) less than last year.

Total **full time equivalents** of 19.25 is 0.61 over the 18.63 plan and is 0.02 more than last year. Total net overtime hours of 194.0 is 0.19 full time equivalents. Technical **full time equivalents** of 15.39 are 0.90 over plan of 14.49 and is 0.02 more than last year. Technical overtime percentage of 1.23% represents 0.19 full time equivalents. Technical direct hours of 11,349 are 65 hours over the 11,284 plan and is 905 hours more than last year. The firm wide **overtime percentage** of 0.98% is 0.11% more than last year. The ratio of technical full time equivalents to non-technical full time equivalents based on hours is 3.98 to 1. This is 0.49 over the 3.50 plan and is 0.01 more than last year.

Total revenue of \$1,343,390 is \$(826,996) under the \$2,170,386 plan and is \$148,668 more than last year. Total revenue is 147.72% of net revenue compared to 169.67% last year. The actual percentage is -39.99% under the 187.71% profit plan.

Net revenue of \$909,417 is \$(246,826) under the \$1,156,244 plan and is \$205,261 more than last year. The favorable **volume variance** of \$6,660 is the result of 65 direct labor hours over plan at \$102.47 per hour. The unfavorable **price variance** of \$(253,487) is the result of 11,349 direct hours at \$(22.34) under the \$102.47 plan. Net revenue **per direct hour** of \$80.13 is \$12.71 more than last year. The **net multiplier** of 2.53 is (1.29) under plan of 3.81 and is 0.65 more than last year. Net revenue **per full time equivalent** of \$47,247 is \$(14,804) under the \$62,052 plan and is \$10,624 more than last year. Net revenue **per technical full time equivalent** of \$59,105 is \$(20,699) under the \$79,804 plan and is \$13,277 more than last year.

The **revenue factor** of 1.65 is (0.21) under the 1.85 plan and is 0.54 more than last year. Based on the planned revenue factor, net revenue should be \$114,921 more than actual--calculated by multiplying actual labor times the planned revenue factor or total labor should be \$(61,968) less than actual--calculated by dividing actual net revenue by the planned revenue factor.

Direct labor of \$359,628 is \$56,476 over the \$303,153 plan and is \$(15,288) less than last year. The **average direct labor rate** of \$31.69 is \$4.82 over the \$26.87 plan and is \$(4.21) (4.21) less than last year. **Total labor** is 60.74% of net revenue. This is 6.81% over the 53.92% plan and is -29.71% less than last year. The **volume variance** of \$1,746 is the result of 65 direct hours over the planned direct labor rate at \$26.87 per hour. The **price variance** of \$54,729 is the result of 11,349 direct hours at \$4.82 over the planned direct labor rate.

Overhead of \$525,480 is \$(141,338) under the \$666,818 plan and is \$(146,500) less than last year. Indirect labor is \$(127,601) under plan compared to \$(69,240) less last year. The volume variance of \$3,841 is the result of 65 direct hours over plan at \$59.09 per hour. The price variance of \$(145,179) is the result of 11,349 direct labor hours at \$(12.79) under the \$59.09 plan. Overhead per direct hour of \$46.30 is \$(12.79) under the \$59.09 plan and is \$(18.04) less than last year. The **overhead rate** of 1.46 is (0.74) under the 2.20 plan and is (0.33) less than last year.

The **break-even multiplier** of 2.46 is (0.74) under the 3.20 plan and is (0.33) less than last year. The **break-even rate** of \$77.99 per direct hour is \$(7.97) under the \$85.96 plan and is \$(22.25) less than last year. The break-even multiplier and rate is composed of direct labor and overhead.

Operating profit of \$24,309 is \$(161,964) under the \$186,273 plan. This is \$367,048 more than last year. The **operating profit multiplier** of 0.07 is (0.55) under the 0.61 plan and is 0.98 more than last year. **Operating profit per direct hour** of \$2.14 is \$(14.37) under the \$16.51 plan and is \$34.96 more than last year. Operating profit/(loss) is 2.67% of net revenue compared to -48.67% last year. This is -13.44% under the 16.11% profit plan percentage. The operating profit variance of \$(161,964) is composed of a net favorable volume variance of \$1,073 and a net unfavorable price variance of \$(163,037). **Operating profit per full time equivalent** of \$1,263 is \$(8,734) under plan of \$9,997 and is \$19,089 more than last year. **Operating profit per technical full time equivalent** of \$1,580 is \$(11,277) under the \$12,857 plan and is \$23,886 more than last year.

The **cash balance** of \$(24,207) is \$5,906 more than last year. **Accounts receivable** of \$176,132 is \$(220,871) less than last year. Accounts receivable over 90 days is \$11,231 and is 6.38% of the total. Last year's accounts receivable over 90 days was \$(11,141) or -2.81% of the total.

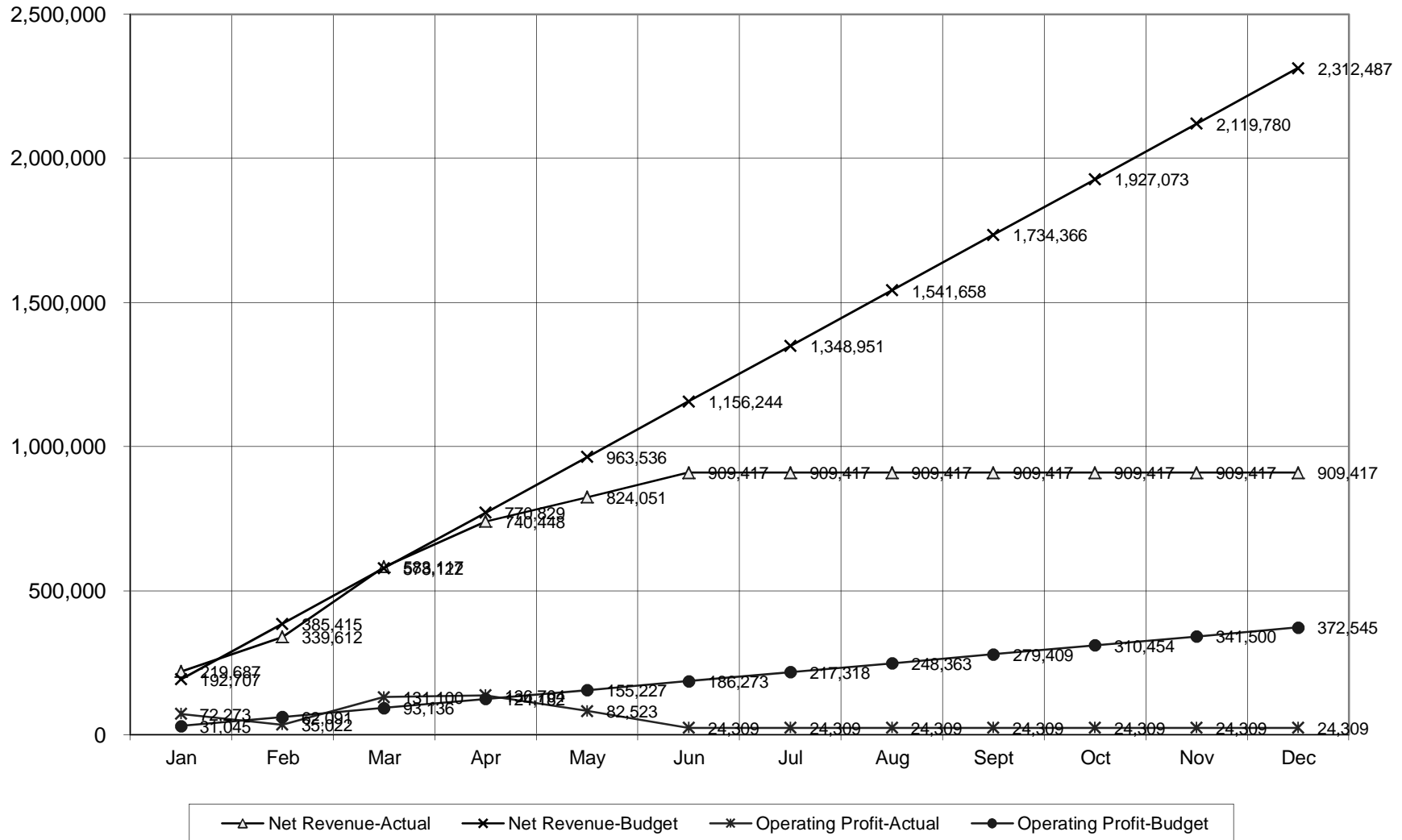
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For Design Firm Financial Control
Executive Summary Analysis of Operations*

<p>Company Name Address City, State Zip</p>
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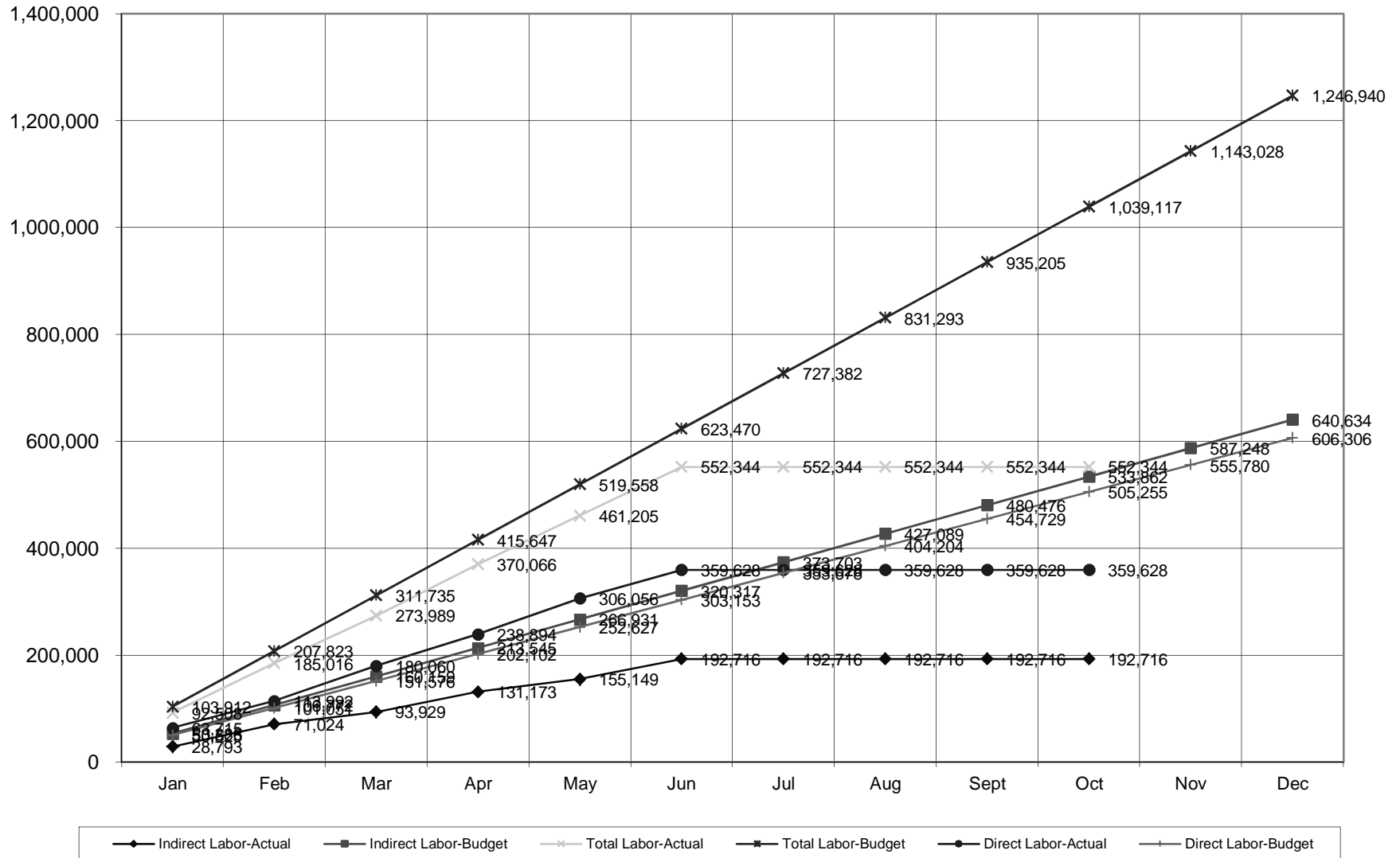
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Revenue and Profit



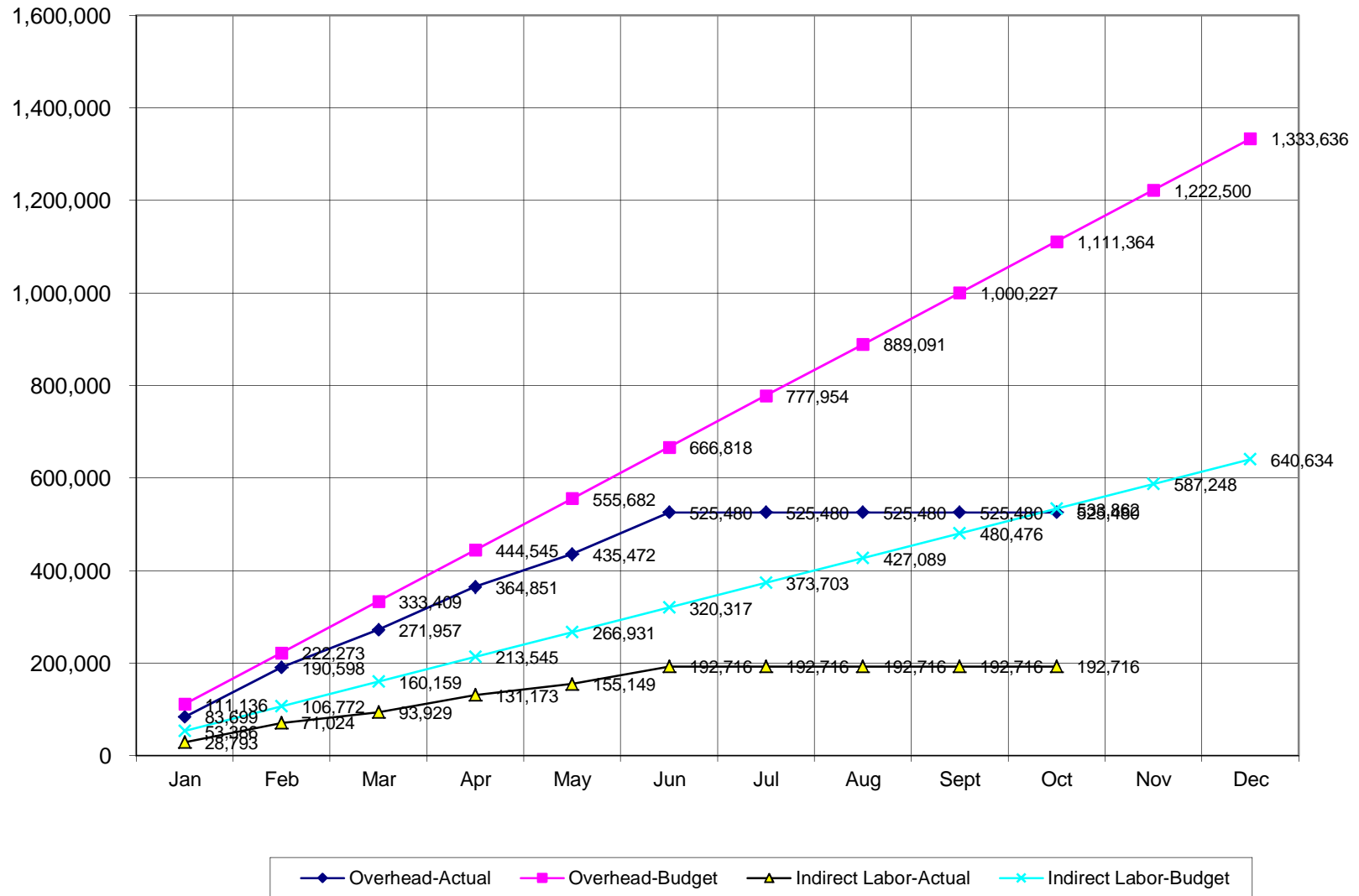
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Total Labor, Direct and Indirect Labor



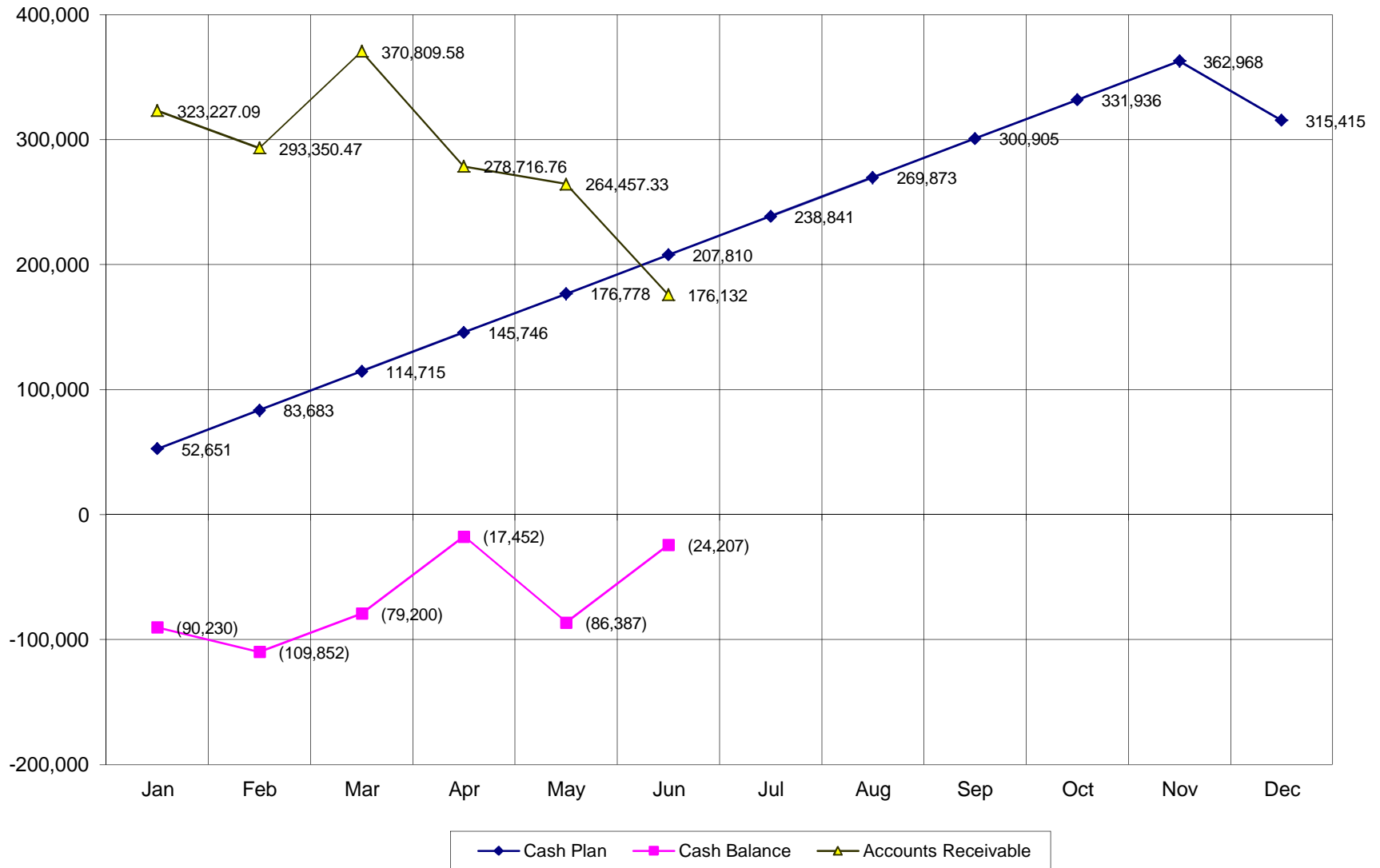
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Overhead & Indirect Labor



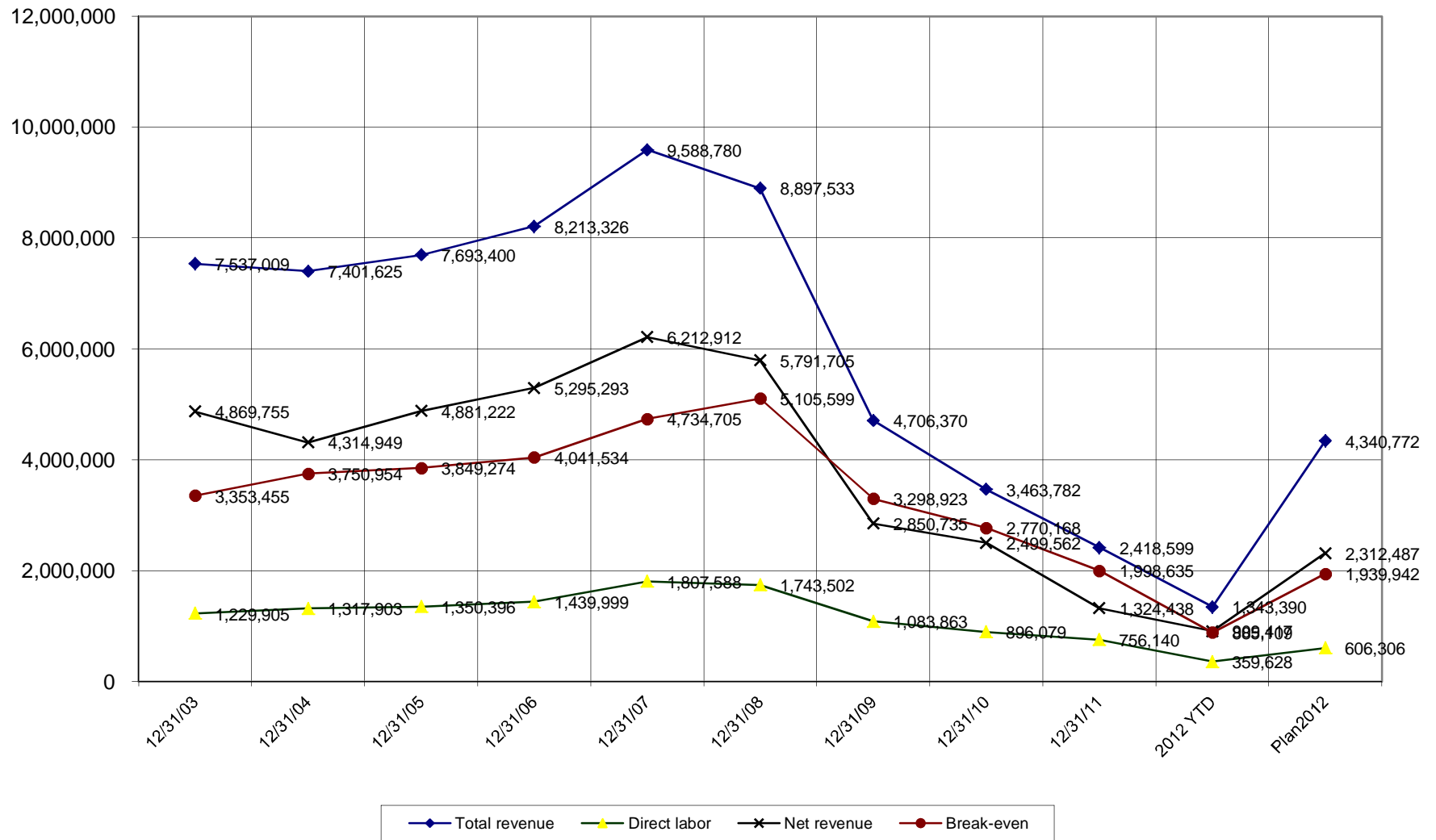
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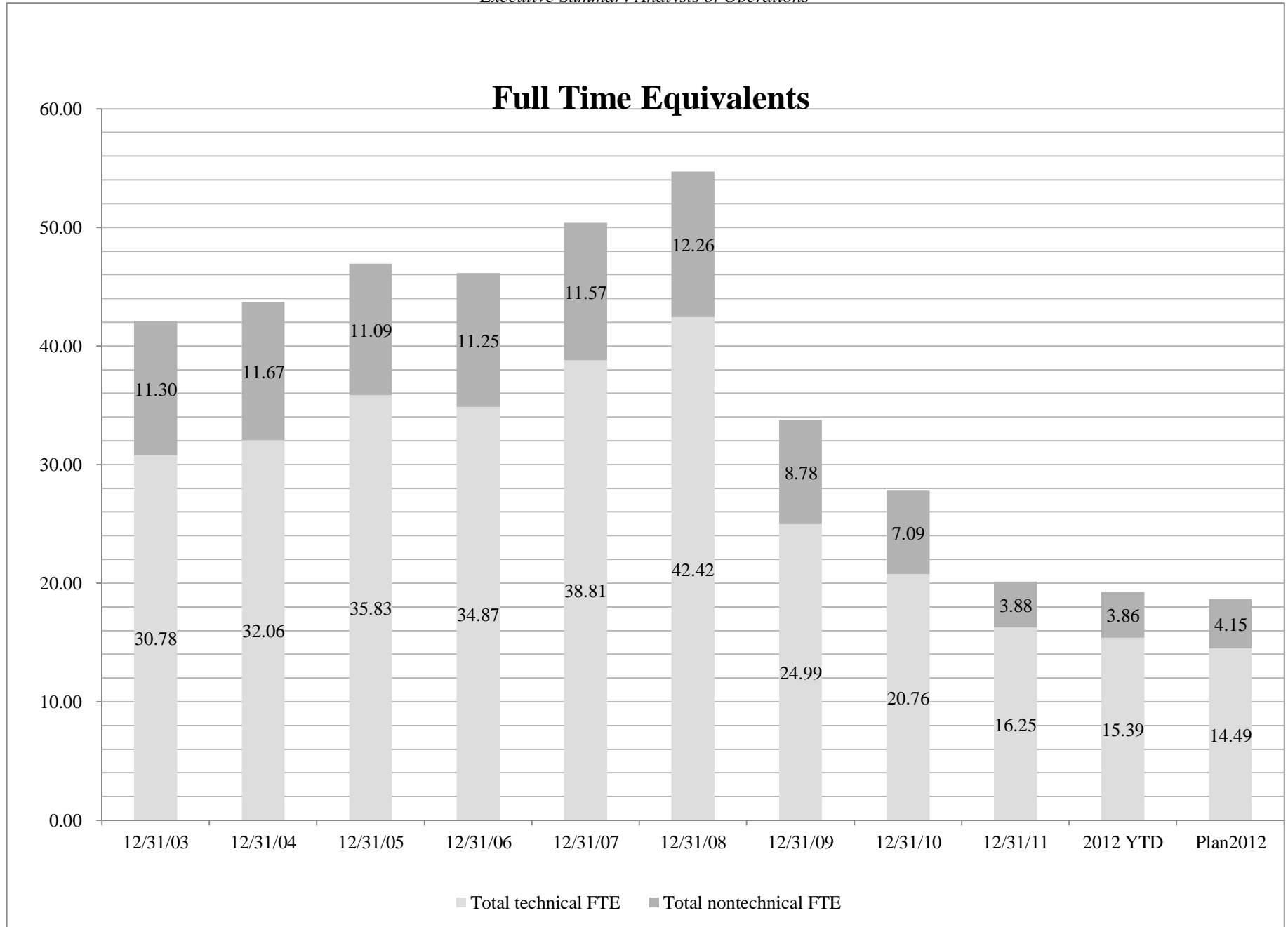
Cash Flow Plan



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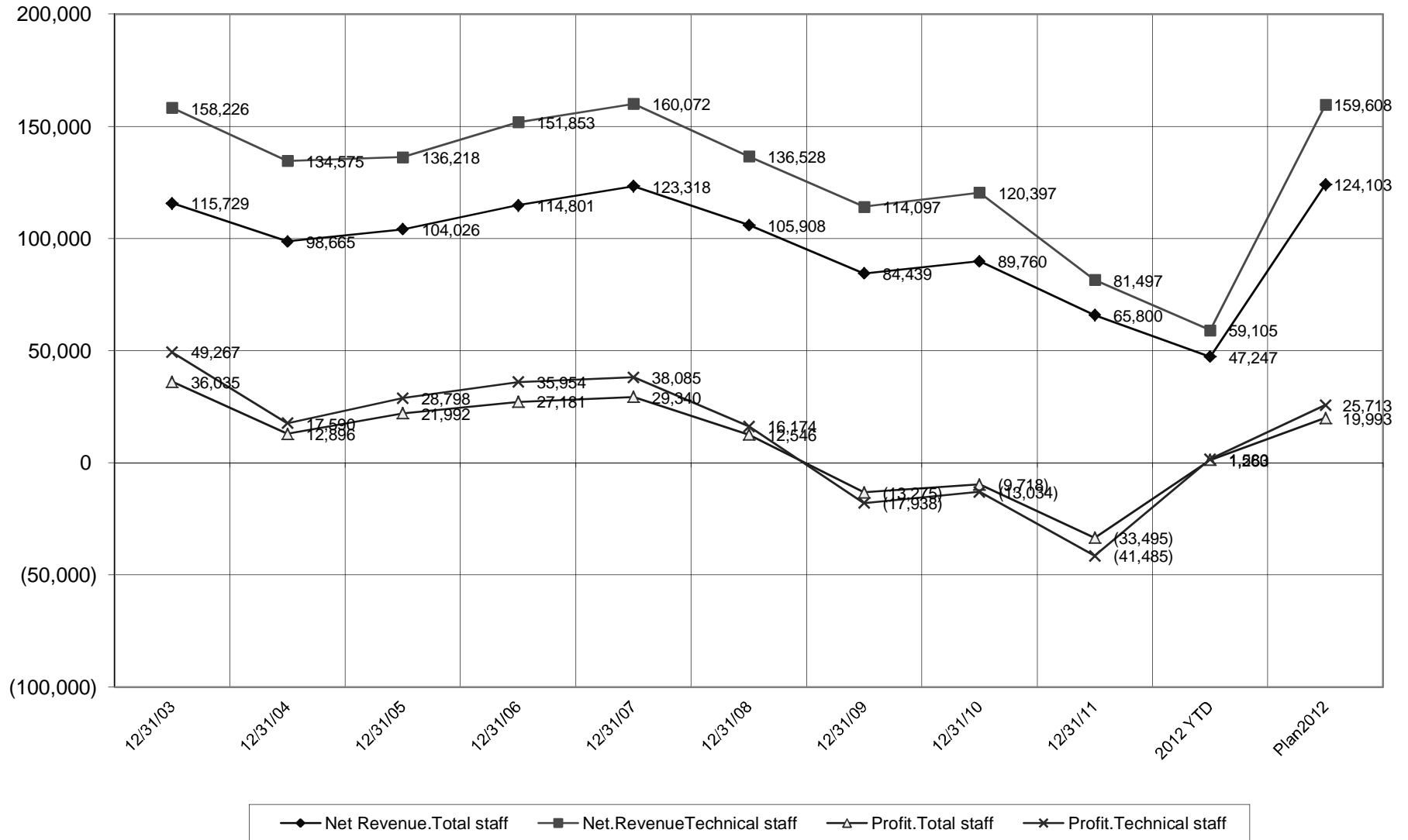
Absolute Values





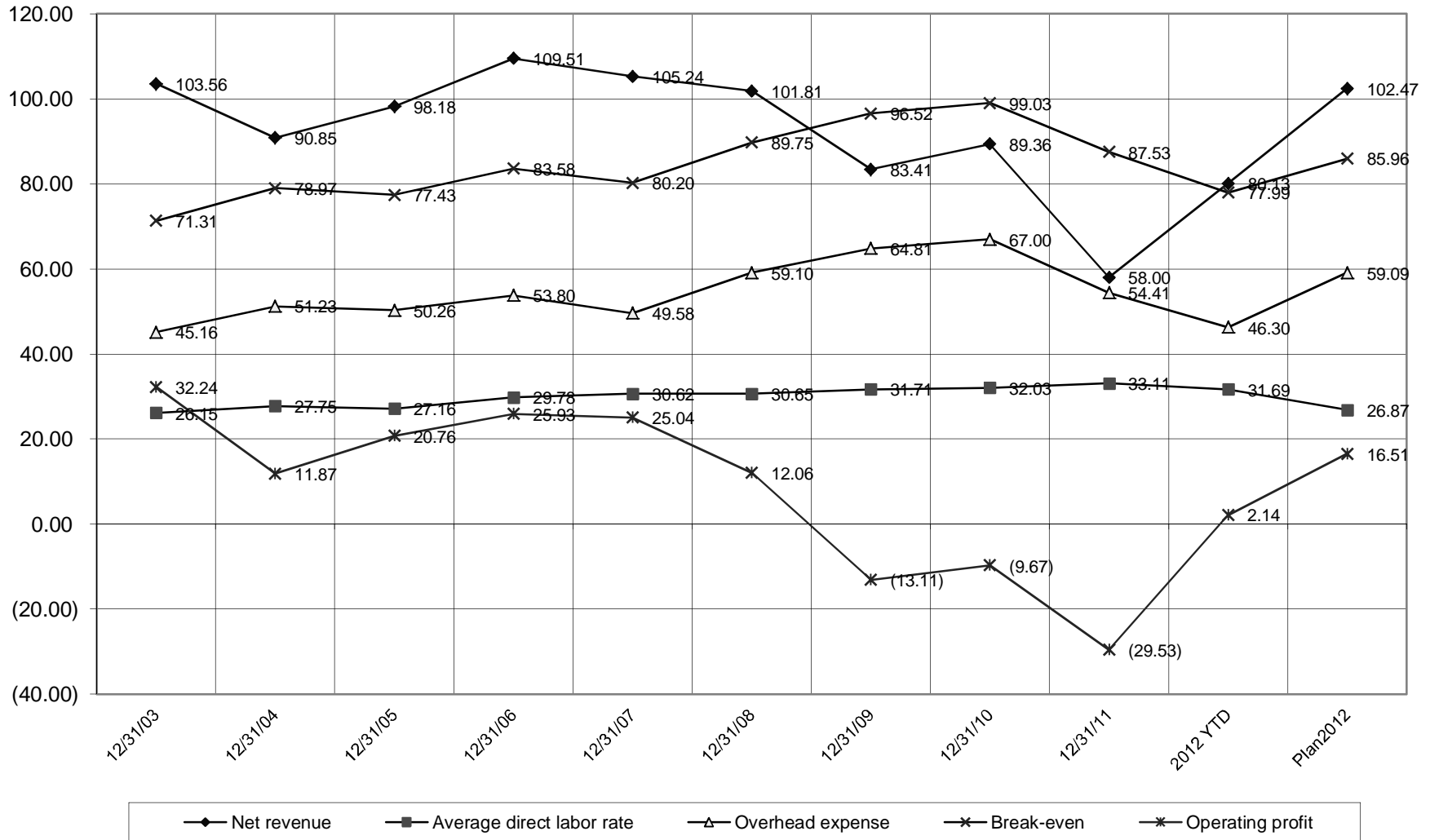
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Net Revenue and Operating Profit per FTE



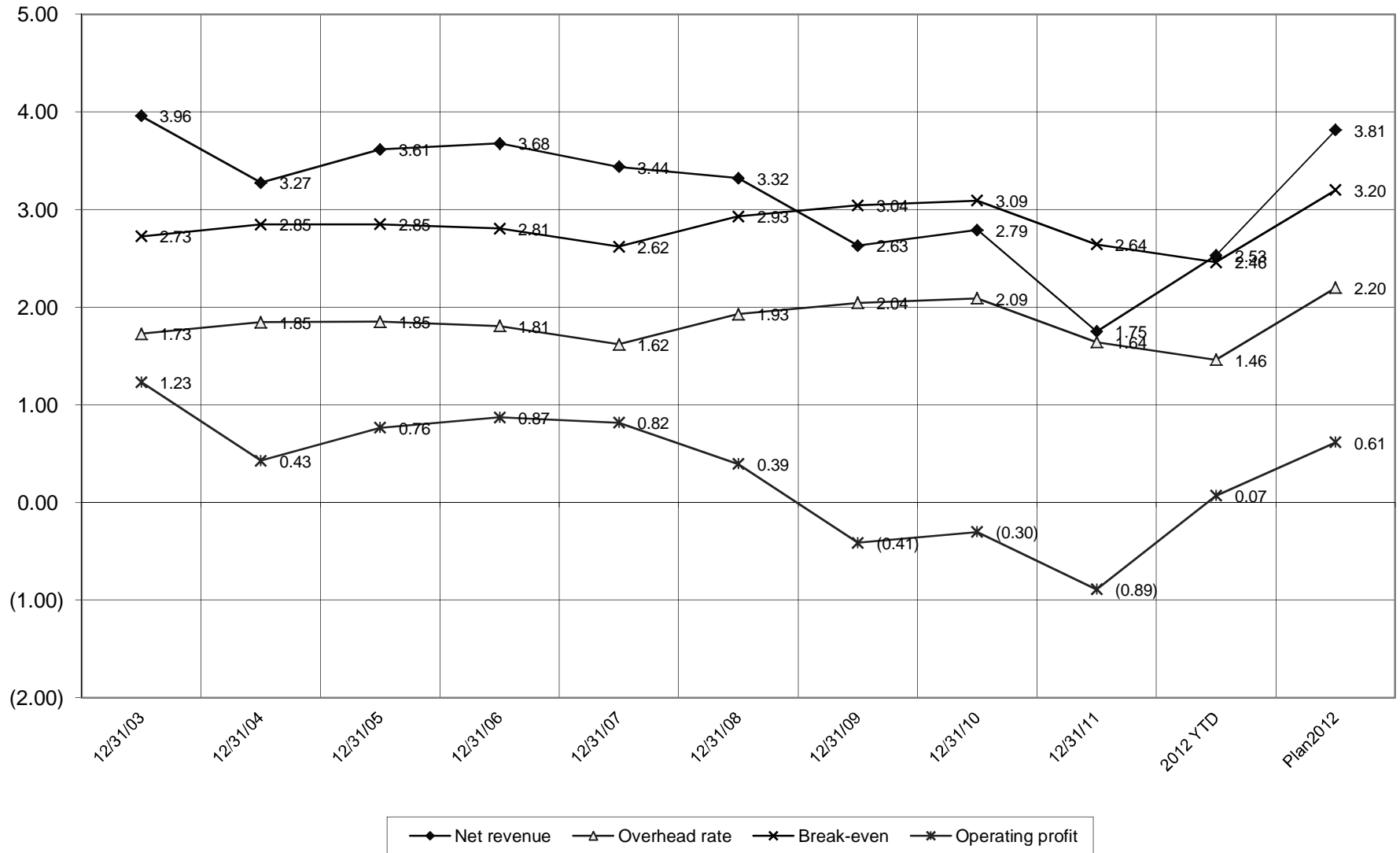
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Per Direct Hour



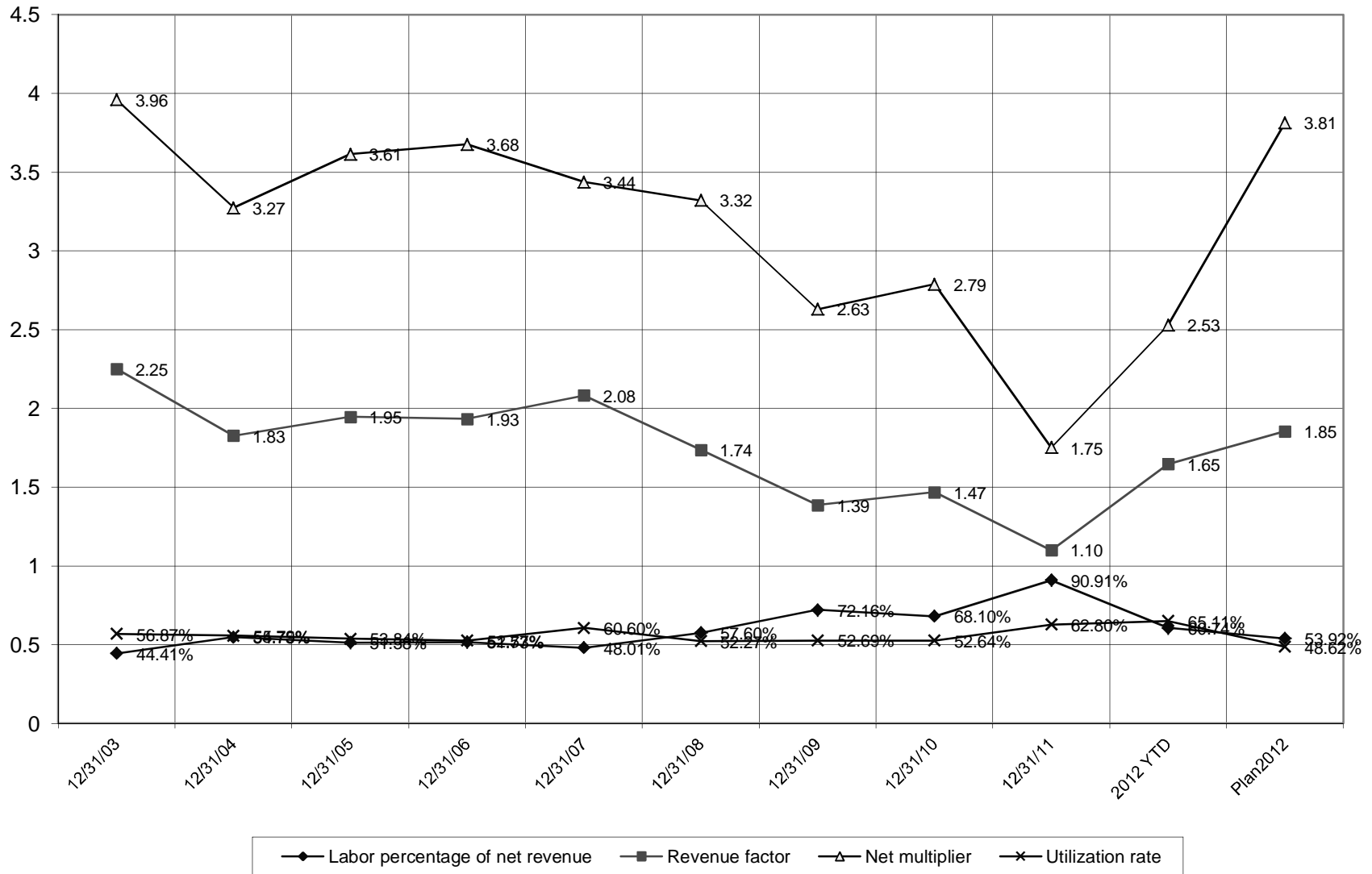
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Multiples of Direct Labor



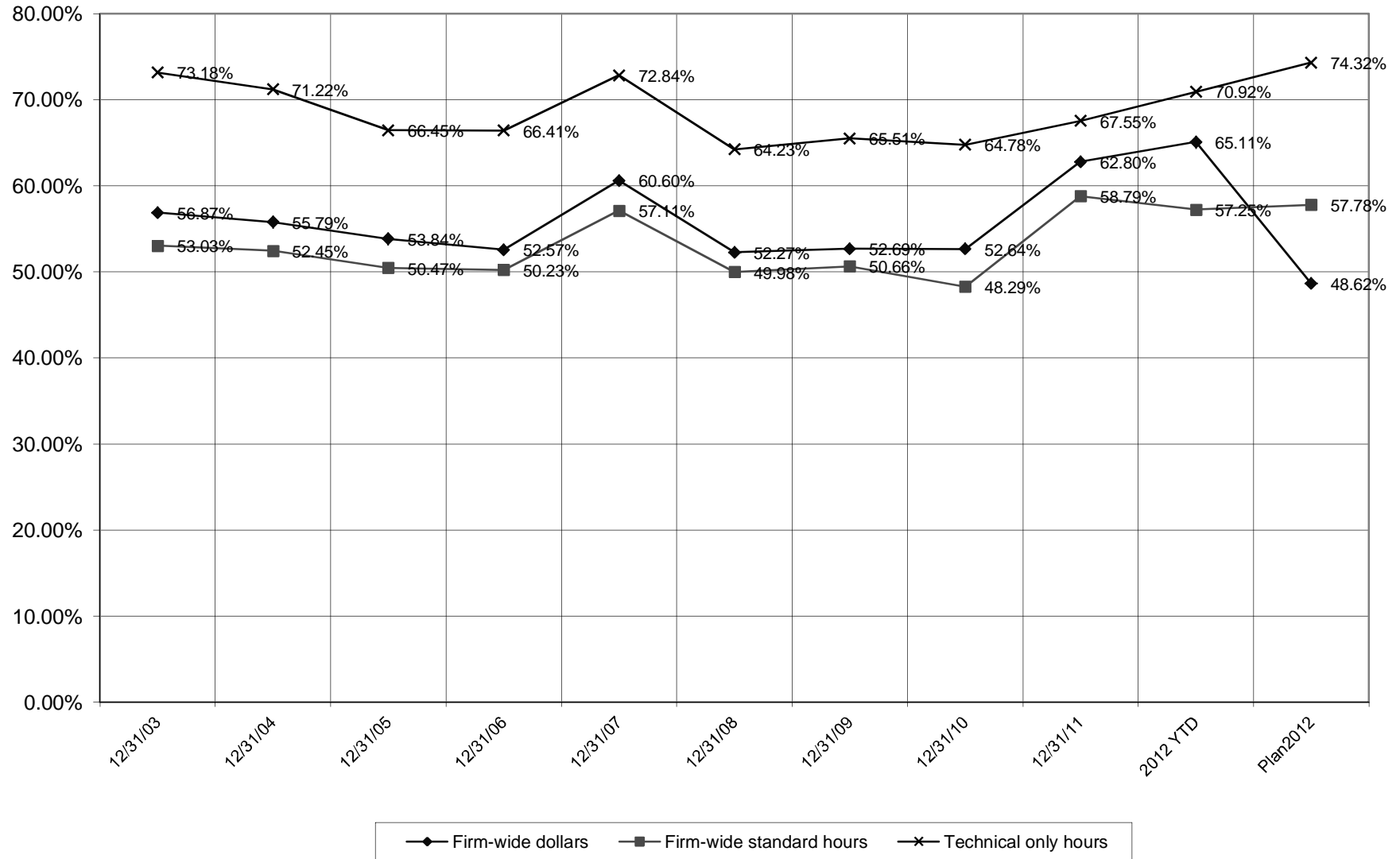
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Revenue Factor



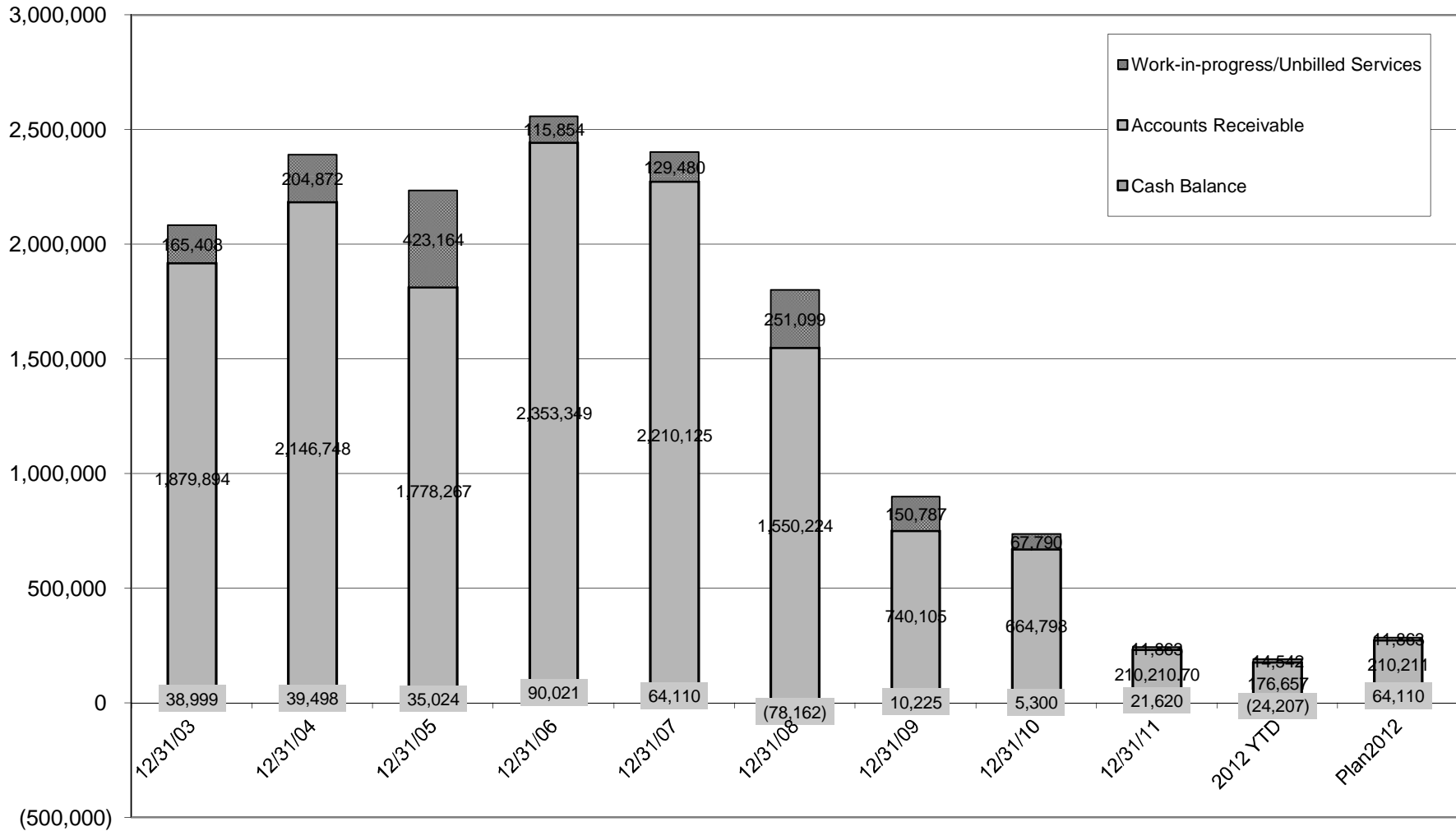
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Utilization Rates



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Cash, Accounts Receivable and Ubilled Services



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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Year-to-Date	Last		
			Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	YTD		
			1	2	3	4	5	6	7	8	9	10	11	12	6	Actual	Plan2012	Monthly
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	6/30/2012	6/30/2011	Plan2012	Objective
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1																			
2																			
3			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Year-to-Date	Last			
4			Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	YTD			
5			1	2	3	4	5	6	7	8	9	10	11	12	6	Actual			
6			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	6/30/2012	6/30/2011	Plan2012	Monthly	
7																		Objective	
46	Cash vs. Accounts Receivable:																		
47	Cash Plan	52,651	83,683	114,715	145,748	176,778	207,810	238,841	269,873	300,905	331,936	362,968	315,415		269,003		315,415		
48	Cash Balance	(90,230)	(109,852)	(79,200)	(17,452)	(66,387)	(24,207)								(24,207)	(30,112)			
49	Accounts Receivable	323,227.09	293,350.47	370,809.58	278,716.76	264,457.33	176,132	0	0	0	0	0	0	0	176,132	397,003		210,211	0
50	Travel Advance	0	39	490	490	720	720								720	1,245		0	0
51	Employees	1,797	2,058	1,807	1,807	2,016	1,852								1,852	2,330		0	0
52	Current	273,798	250,110	301,475	226,822	149,282	91,120								91,120	389,296		0	0
53	Over 30	44,171	10,552	24,899	15,221	86,816	25,869								25,869	9,235		0	0
54	Over 60	21,474	33,261	10,552	195	11,359	45,340								45,340	6,037		0	0
55	Over 90 Other	(18,013)	(2,671)	31,586	34,182	14,265	11,231								11,231	(11,141)		0	0
56																			
57	Work-in-progress/U	17,942	17,743	18,863	46,491	44,252	14,542								14,542	62,693		11,863	
58																			
59																			
60	Overtime percentage																		
61	Technical	0.88%	1.55%	1.17%	0.93%	1.93%	0.93%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	1.23%	1.09%	0.00%	0.00%	
62	NonTechnical	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								0.00%	0.00%	0.00%	0.00%	
63	Average overtime	0.70%	1.23%	0.93%	0.74%	1.54%	0.74%								0.98%	0.87%	0.00%	0.00%	
64																			
65																			
66	Full-time-equivalents: Tech/NonTech																		
67	Technical-regular	15.55	14.68	15.55	15.38	14.68	15.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.20	15.20	14.49	14.49	
68	Technical-overtime	0.14	0.23	0.18	0.14	0.28	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.19	0.17	0.00	0.00	
69	Total technical FTE	15.68	14.91	15.73	15.52	14.97	15.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.39	15.37	14.49	14.49	
70	NonTechnical regular	3.91	3.77	3.91	3.90	3.77	3.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.86	3.86	4.15	4.15	
71	NonTechnical overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
72	Total non-technical FTE	3.91	3.77	3.91	3.90	3.77	3.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.86	3.86	4.15	4.15	
73	Total FTE	19.59	18.68	19.64	19.43	18.74	19.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.25	19.23	18.63	18.63	
74																			
75	Ratio: Technic	4.01	3.95	4.02	3.98	3.97	3.98	0	0	0	0	0	0	0	3.98	3.98	3.50	3.50	
76																			
77																			
78	FTE: Regular+Overtime																		
79	FTE-Regular	19.45	18.45	19.45	19.29	18.45	19.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.06	19.06	18.63	18.63	
80	FTE-Overtime	0.14	0.23	0.18	0.14	0.28	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.19	0.17	0.00	0.00	
81	FTE-Total	19.59	18.68	19.64	19.43	18.74	19.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.25	19.23	18.63	18.63	
82																			

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
1																			
2																			
3																			
4			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Year-to-Date	Last			
5			Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	YTD			
6			1	2	3	4	5	6	7	8	9	10	11	12	6	Actual	Plan2012	Monthly	
7			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	6/30/2012	6/30/2011	Plan2012	Objective	
8																			
83																			
84																			
85			Utilization rates:																
86			Firm-wide dollars	68.88%	54.35%	74.26%	61.24%	73.69%	58.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	65.11%	58.87%	48.62%	48.62%
87			Firm-wide stand	57.18%	46.49%	60.89%	59.14%	65.36%	54.23%							57.25%	50.30%	57.78%	57.78%
88			Firm-wide total h	56.79%	45.92%	60.33%	58.70%	64.37%	53.83%							56.69%	50.39%	57.78%	57.78%
89			Technical only h	70.94%	57.55%	75.33%	73.47%	80.60%	67.37%							70.92%	66.71%	74.32%	74.32%
90																			
91			Per Direct Hour																
92			Net revenue	112.20	79.42	116.79	82.11	39.38	48.59						80.13	67.42	102.47	102.47	
93			Average direct le	32.54	33.30	31.69	30.71	31.64	30.49						31.69	35.90	26.87	26.87	
94			Overhead expen	42.75	70.79	39.02	48.48	33.26	51.23						46.30	64.34	59.09	59.09	
95			Break-even	75.29	104.09	70.71	79.19	64.90	81.72						77.99	100.24	85.96	85.96	
96			Operating profit	36.91	(24.67)	46.08	2.92	(25.52)	(33.13)						2.14	(32.82)	16.51	16.51	
97																			
98																			
99			Labor variance																
100			Direct Labor	63,715	50,277	66,067	58,834	67,162	53,572	0	0	0	0	0	359,628	374,916	606,306	50,525	
101			Indirect Labor	28,793	42,231	22,905	37,244	23,976	37,567	0	0	0	0	0	192,716	261,956	640,634	53,386	
102			Total Labor	92,508	92,508	88,972	96,078	91,139	91,139	0	0	0	0	0	552,344	636,872	1,246,940	103,912	
103																			
104			Labor percenta	42.11%	77.14%	36.54%	61.07%	109.01%	106.76%	0.00%	0.00%	0.00%	0.00%	0.00%	60.74%	90.44%	53.92%	53.92%	
105			Total labor	92,508	92,508	88,972	96,078	91,139	91,139	-	-	-	-	-	552,344	636,872	1,246,940	103,912	
106			Net revenue	219,687	119,925	243,505	157,331	83,603	85,366	-	-	-	-	-	909,417	704,157	2,312,487	192,707	
107																			
108			Multiples of Direct Labor																
109			Net revenue	3.45	2.39	3.69	2.67	1.24	1.59						2.53	1.88	3.81	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	
111			Overhead rate	1.31	2.13	1.23	1.58	1.05	1.68						1.46	1.79	2.20	2.20	
112			Break-even	2.31	3.13	2.23	2.58	2.05	2.68						2.46	2.79	3.20	3.20	
113			Operating profit	1.13	(0.74)	1.45	0.10	(0.81)	(1.09)						0.07	(0.91)	0.61	0.61	
114																			
115			Net Revenue per FTE																
116			Net Revenue, lo	11,214	6,419	12,401	8,098	4,462	4,394	0	0	0	0	0	47,247	36,623	124,103	10,342	
117			Net Revenue Tec	14,009	8,044	15,483	10,135	5,586	5,499	0	0	0	0	0	59,105	45,827	159,608	13,301	
118																			
119			Operating Profit per FTE																
120			Profit, Total staff	3,689	(1,994)	4,893	288	(2,891)	(2,996)	0	0	0	0	0	1,263	(17,826)	19,993	1,666	
121			Profit, Technical	4,609	(2,499)	6,109	361	(3,620)	(3,750)	0	0	0	0	0	1,580	(22,306)	25,713	2,143	
122																			
123																			
124			Revenue factor	2.37	1.30	2.74	1.64	0.92	0.94	0.00	0.00	0.00	0.00	0.00	1.65	1.11	1.85	1.85	
125			Net multiplier	3.45	2.39	3.69	2.67	1.24	1.59						2.53	1.88	3.81	3.81	
126			Utilization rate	68.88%	54.35%	74.26%	61.24%	73.69%	58.78%	0.00%	0.00%	0.00%	0.00%	0.00%	65.11%	58.87%	48.62%	48.62%	
127																			

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1																		
2																		
3			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Year-to-Date	Last		
4			Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	YTD		
5			1	2	3	4	5	6	7	8	9	10	11	12	6	Actual		
6			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	6/30/2012	6/30/2011	Plan2012	Monthly
7																		Objective
128																		
129		Labor Multiplier (Rev)	2.37	1.30	2.74	1.64	0.92	0.94	-	-	-	-	-	-	1.65	1.11	1.85	1.85
130		Net revenue	219,687	119,925	243,505	157,331	83,603	85,366	-	-	-	-	-	-	909,417	704,157	2,312,487	192,707
131		Total labor	92,508	92,508	88,972	96,078	91,139	91,139	-	-	-	-	-	-	552,344	636,872	1,246,940	103,912
132																		
133																		
134		Accumulated Graphic Chart Data																
135		Total Revenue-A	270,438	533,727	832,665	1,077,697	1,232,354	1,343,390	1,343,390	1,343,390	1,343,390	1,343,390	1,343,390	1,343,390				
136		Total Revenue-E	361,731	723,462	1,085,193	1,446,924	1,808,655	2,170,386	2,532,117	2,893,848	3,255,579	3,617,310	3,979,041	4,340,772				
137		Net Revenue-Ac	219,687	339,612	583,117	740,448	824,051	909,417	909,417	909,417	909,417	909,417	909,417	909,417				
138		Net Revenue-Bu	192,707	385,415	578,122	770,829	963,536	1,156,244	1,348,951	1,541,658	1,734,366	1,927,073	2,119,780	2,312,487				
139		Operating Profit-	72,273	35,022	131,100	136,704	82,523	24,309	24,309	24,309	24,309	24,309	24,309	24,309				
140		Operating Profit-	31,045	62,091	93,136	124,182	155,227	186,273	217,318	248,363	279,409	310,454	341,500	372,545				
141																		
142																		
143		Overhead-Actua	83,699	190,598	271,957	364,851	435,472	525,480	525,480	525,480	525,480	525,480	525,480	525,480				
144		Overhead-Budg	111,136	222,273	333,409	444,545	555,682	666,818	777,954	889,091	1,000,227	1,111,364	1,222,500	1,333,636				
145		Indirect Labor-Ar	28,793	71,024	93,929	131,173	155,149	192,716	192,716	192,716	192,716	192,716	192,716	192,716				
146		Indirect Labor-Bi	53,386	106,772	160,159	213,545	266,931	320,317	373,703	427,089	480,476	533,862	587,248	640,634				
147																		
148		Total Labor-Actu	92,508	185,016	273,989	370,066	461,205	552,344	552,344	552,344	552,344	552,344	552,344	552,344				
149		Total Labor-Budg	103,912	207,823	311,735	415,647	519,558	623,470	727,382	831,293	935,205	1,039,117	1,143,028	1,246,940				
150		Direct Labor-Act	63,715	113,992	180,060	238,894	306,056	359,628	359,628	359,628	359,628	359,628	359,628	359,628				
151		Direct Labor-Buc	50,525	101,051	151,576	202,102	252,627	303,153	353,678	404,204	454,729	505,255	555,780	606,306				
152																		
153																		
154																		
155																		
156																		

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1													
2													
3													
4													
5			1	2	3	4	5	6	7	8	9	2012	
6			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Plan2012
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	
8													
9		Time Analysis											
10		Technical direct	47,025	47,496	49,716	48,354	59,035	56,888	34,177	27,972	22,834	11,349	22,568
11		Technical indirect	12,465	15,132	18,864	19,331	17,763	24,399	18,269	12,664	8,902	3,939	5,208
12		Technical indirect PTO	4,773	4,064	6,241	5,126	4,244	7,289	(277)	2,547	2,067	714	2,592
13		Total technical	64,263	66,692	74,821	72,811	81,042	88,576	52,169	43,183	33,803	16,002	30,368
14		Non-technical indirect	21,000	21,889	20,850	21,192	22,199	23,211	17,069	13,439	7,349	3,704	8,112
15		Non-technical indirect PTO	2,598	2,384	2,304	2,308	1,955	2,398	1,255	1,300	715	312	576
16		Total nontechnical	23,598	24,273	23,154	23,500	24,154	25,609	18,324	14,739	8,064	4,016	8,688
17		Total technical and nontechnical	87,861	90,965	97,975	96,311	105,196	114,185	70,493	57,922	41,867	20,018	39,056
18													
19		Standard hours	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		Overtime											
23		Technical OT	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		Non-technical OT	(945.0)	(683.5)	(503.0)	(505.0)	(144.5)	(203.0)	(6.0)	0.0	(6.0)	0.0	0.0
25		Total overtime	(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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	A	B	C	E	F	G	H	I	J	K	L	M	N
			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 Condensed Income Statement												
30	Total Revenue - Percentage of Net		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		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	886,106	(448,188)	(270,606)	(674,197)	24,309	372,545
44	Operating Profit - Percentage of N		31.14%	13.07%	21.14%	23.68%	23.79%	11.85%	-15.72%	-10.83%	-50.90%	2.67%	16.11%
45	Cash vs. Accounts Receivable:												
46	Cash Plan												
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
50	Travel Advance		50	100	180	0	420	540	0	0	0	1,245	0
51	Employees		0	120,938	0	0	10	53	866	866	1,864	1,852	0
52	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
53	Over 30		487,537	592,901	341,719	749,054	889,150	334,718	59,782	59,782	21,659	25,869	0
54	Over 60		123,737	98,241	19,158	348,988	187,931	108,403	0	0	41,552	45,340	0
55	Over 90 Other		592,656	208,942	686,332	589,962	358,128	96,038	1,400	1,400	(52,878)	11,231	0
56	Work-in-progress/Unbilled Services												
57			165,408	204,872	423,164	115,854	129,480	251,099	150,787	67,790	11,863	14,542	11,863
58	Overtime percentage												
61	Technical		0.21%	1.67%	-0.04%	0.77%	2.49%	0.65%	6.17%	0.00%	9.86%	1.23%	0.00%
62	NonTechnical		-3.85%	-2.74%	-2.13%	-2.10%	-0.59%	-0.79%	-0.03%	0.00%	-0.07%	0.00%	0.00%
63	Average overtime percentage firmw		-0.92%	0.45%	-0.54%	0.06%	1.77%	0.32%	4.49%	0.00%	7.79%	0.98%	0.00%
64	Full-time-equivalents: Tech/NonTech												
67	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
68	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
69	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
70	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
71	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
72	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
73	Total FTE		42.08	43.73	46.92	46.13	50.38	54.69	33.76	27.85	20.13	19.25	18.63
74	Ratio: Technical/NonTechnical												
75			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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1														
2														
3														
4														
5			1	2	3	4	5	6	7	8	9	2012		
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			FTE: Regular+Overtime											
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														
84			Utilization rates:											
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														
91			Per Direct Hour											
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														
99			Labor variance											
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			Labor percentage of net revenue	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														

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													
5			1	2	3	4	5	6	7	8	9	2012	
6			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	
108			Multiples of Direct Labor										
109			3.96	3.27	3.61	3.68	3.44	3.32	2.63	2.79	1.75	2.53	3.81
110			1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
111			1.73	1.85	1.85	1.81	1.62	1.93	2.04	2.09	1.64	1.46	2.20
112			2.73	2.85	2.85	2.81	2.62	2.93	3.04	3.09	2.64	2.46	3.20
113			1.23	0.43	0.76	0.87	0.82	0.39	(0.41)	(0.30)	(0.89)	0.07	0.61
114			Net Revenue per FTE										
115													
116			115,729	98,665	104,026	114,801	123,318	105,908	84,439	89,760	65,800	47,247	124,103
117			158,226	134,575	136,218	151,853	160,072	136,528	114,097	120,397	81,497	59,105	159,608
118			Operating Profit per FTE										
119													
120			36,035	12,896	21,992	27,181	29,340	12,546	(13,275)	(9,718)	(33,495)	1,283	19,993
121			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			2.25	1.83	1.95	1.93	2.08	1.74	1.39	1.47	1.10	1.65	1.85
125			3.96	3.27	3.61	3.68	3.44	3.32	2.63	2.79	1.75	2.53	3.81
126			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			Labor Multiplier (Revenue Factor)										
130			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			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

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	#####	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	Variance	Actual	Budget	Actual
7													
8		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 nontech	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	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 ex	264,643	557,476	226,268	(292,833)		38,375		29.10%	48.21%	32.13%	
33	3	Less: Total direct expense (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 o	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 - Percenta	2.67%	16.11%	-48.67%	-13.44%	under	51.35%	29.55%				
45													

	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	#####	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	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 percentag	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		Non technical regular FTE	3.86	4.15	3.86	(0.28)						0.00		
69		Non Technical overtime FTI	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/NonTech	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														

	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	#####	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	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 r	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,RevenueTechnical 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 (Revenu	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	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													

	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	#####	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	Variance	Actual	Budget	Actual
7													
142													
143													
144		Row Price/Volume Variance A	Net Revenue	Direct Labor	Overhead	Operating Profit							
145	1	Price Variance per Direct L:	(22.34)	4.82	(12.79)	(14.37)							
146	2	Actual Direct Labor Hours	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 Hou	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 Hou	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													

Company Name Address City, State Zip

Profit Plan
For the Year Ending
December 31, 2012

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

	A	B	C
1			
2			
3			
4	Summary of Budget Rates and Multipliers:		
5	Fiscal Year Ending December 31, 2012		
6		Project	Annual
7		Budget	Profit
8		Multipliers	Plan
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%

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

	A	B	C
4	Formula Variables:	Value	Plan
5			
6	Federal unemployment rate	0.80%	
7	Federal unemployment amount	7,000	
8	State unemployment rate	2.13%	
9	State unemployment amount	7,700	
10	Disability insurance premium per \$1,000	0.88%	
11	Bonus percent of base pay	3.00%	
12	Retirement plan contribution percent of base pay	3.00%	
13	Standard hours	2,096	
14	Annual raise percentage	3.00%	
15	No. months raise effective	0.500	
16	Fica wages	110,600	
17	Fica rate	6.20%	
18	Medicare wages	999,999	
19	Medicare rate	1.45%	
20	Net multiplier	3.81	3.814
21	DPE factor	1.28	1.275
22	Multiple of DPE	2.99	2.991
23			
24	Formula Variables: (value must be 1.00 or more)		
25	Mark-up	Value	
26	Reimbursable consultant multiple	1.00	
27	Other reimbursable expense multiple	1.00	

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

	A	B	C	D	E
1					
2					
3	Acct	*LB=from Labor Budget Tab		Per	
4	No.	Operating Profit Target	Amount	Share	Shares
5		Increase in net worth	188,280	\$251.04	750
6		Dividend	0	\$0.00	750
7	987.00	*LB-Cash bonus	37,408		
8	986.00	*LB-Bonus FICA tax	2,646		
9	988.00	*LB-Retirement plan contribution	38,530		
10	999.00	Provision for federal and state income	105,845		
11					
12		Total Profit	372,710		
13					
14		Less: Other Nonoperating Revenue			
15			0		
16	811.10	Interest income	165		
17	811.20	Cash Value-Life Insurance-net increas	0		
18	811.30	Sale of assets-gain or (loss)	0		
19	811.40	Recovery of bad debt write-off	0		
20					
21		Total other nonoperating revenue	165		
22					
23		Operating Profit Target	372,545		

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	N	O	P
1	Labor Budget															
2	Fiscal Year Ending															
3	December 31, 2012															
4																
5																
6	Employee				Net		Plan	2012	2011	2010	Net	Hourly		Semi-		
7	Number Name	Sort	Labor Category		Revenue	Current	Target	Actual	Actual	Actual	Multiplier	Pay	Annual	Monthly	Hours	Hours
8					Capacity	Billing Rate	Utilization	Utilization	Utilization	Utilization	DPE Billing Rate	Rate	Salary	Pay Rate	per Day	per Week
9	1		1 Principal		326,048	241.16	65.00%	77.00%	75.00%	77.00%	76.28	20.00	41,600	1,733	8.00	40.00
10					-											
11	2		6 Project Archi		168,442	144.61	70.00%	75.00%	90.00%	0.00%	152.20	39.91	66,402	2,767	6.40	32.00
12	3		6 Project Archi		167,519	134.23	75.00%	92.00%	47.00%	25.00%	145.83	38.24	63,623	2,651	6.40	32.00
13	4		6 Project Archi		151,657	121.52	75.00%	93.00%	85.00%	87.00%	132.05	34.62	57,611	2,400	6.40	32.00
14	5		7 CA-Architectu		145,604	116.67	75.00%	97.00%	93.00%	84.00%	126.77	33.24	55,306	2,304	6.40	32.00
15	6		10 Senior Techni		131,976	105.75	75.00%	77.00%	94.00%	93.00%	119.67	31.38	52,210	2,175	6.40	32.00
16	7		10 Senior Techni		130,341	104.44	75.00%	98.00%	88.00%	75.00%	118.18	30.99	51,562	2,148	6.40	32.00
17	8		10 Senior Techni		130,341	104.44	75.00%	28.00%	83.00%	84.00%	118.18	30.99	51,562	2,148	6.40	32.00
18	9		10 Senior Techni		128,906	103.29	75.00%	79.00%	91.00%	93.00%	116.92	30.65	51,010	2,125	6.40	32.00
19	10		10 Senior Techni		117,761	94.36	75.00%	34.00%	56.00%	51.00%	106.79	28.00	46,592	1,941	6.40	32.00
20	11		10 Senior Techni		117,761	94.36	75.00%	80.00%	76.00%	72.00%	106.79	28.00	46,592	1,941	6.40	32.00
21	12		10 Senior Techni		113,556	90.99	75.00%	85.00%	60.00%	66.00%	102.98	27.00	44,928	1,872	6.40	32.00
22	13		10 Senior Techni		111,197	89.10	75.00%	77.00%	101.00%	0.00%	100.85	26.44	44,000	1,833	6.40	32.00
23	14		10 Senior Techni		107,253	85.94	75.00%	100.00%	91.00%	90.00%	97.26	25.50	42,432	1,768	6.40	32.00
24	15		10 Senior Techni		93,026	74.54	75.00%	41.00%	91.00%	80.00%	84.35	22.12	36,800	1,533	6.40	32.00
25	16		11 Technical Sta		92,527	74.14	75.00%	75.00%	0.00%	0.00%	83.91	22.00	36,608	1,525	6.40	32.00
26	17		12 Technical Sta		79,909	64.03	75.00%	49.00%	83.00%	0.00%	72.47	19.00	31,616	1,317	6.40	32.00
27	18		11 Technical Sta		79,909	64.03	75.00%	74.00%	83.00%	0.00%	72.47	19.00	31,616	1,317	6.40	32.00
28	19		11 Technical Sta		71,498	57.29	75.00%	87.00%	68.00%	77.00%	64.84	17.00	28,288	1,179	6.40	32.00
29	20		12 Administrative		-		0.00%	0.00%			125.45	32.89	54,730	2,280	6.40	32.00
30	21		12 Administrative		-		0.00%	0.00%			95.35	25.00	41,600	1,733	6.40	32.00
31	22		12 Administrative		-		0.00%	0.00%			76.09	19.95	41,496	1,729	8.00	40.00
32	23		12 Administrative		-		0.00%	0.00%			87.72	23.00	38,272	1,595	6.40	32.00
33	24		12 Administrative		-		0.00%	0.00%			87.72	23.00	23,920	997	4.00	20.00
34																
35	Principal				326,048	241.16	65%				76.28	20.00	41,600	1,733	8	40
36	Employee				1,970,742	1579.12	75%				2242.65	588.00	972,373	40,516	140	700
37	101.77															
38	Total		Net Revenue Cap		2,296,790	1820.28	75%	60%			2318.93	608.00	1,013,973	42,249	148	740
39	102.47															
40			Net Revenue Requ		2,312,487											
41			Net Revenue Plan		(15,697)	(153)	Direct Labor Hours									
42					(0.70)											
43																

CAPP * Computer Aided Profit Plan
For Design Firm Financial Control
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	A	B	Q	R	S	T	U	V	W	X	Y	Z	AA
1	Labor Budget												
2	Fiscal Year Ending												
3	December 31, 2012												
4													
5			0=NonTech	Annual							Emp.	Long	Employee
6	Employee		1=Tech	Standard	PTO	PTO	PTO	Rate	Monthly		Ins.	Term	Cell
7	Number	Name	Type	Hours	Holiday	Vacation	Personal	WComp	Health_Ins	Withheld	Disability	Phone	401K
8													
9	1		1	2,080	64	80	-	1.50%	1,084	0.00	65.49	0	0
10													
11	2		1	1,664	64	80	-	1.50%		0.00	48.69	0	0
12	3		1	1,664	64	80	-	1.50%	1,064	298.76	46.65	0	0
13	4		1	1,664	64	80	-	1.50%	536	149.38	42.25	0	0
14	5		1	1,664	64	80	-	1.50%	387	0.00	40.55	0	0
15	6		1	1,664	64	80	-	0.50%	536	149.38	38.28	0	0
16	7		1	1,664	64	80	-	1.50%	387	0.00	37.81	0	0
17	8		1	1,664	64	80	-	0.50%	536	149.38	37.81	0	0
18	9		1	1,664	64	80	-	0.50%	536	149.38	37.40	0	0
19	10		1	1,664	64	80	-	0.50%	1,508	425.72	34.17	0	0
20	11		1	1,664	64	80	-	0.50%	387	0.00	34.17	0	0
21	12		1	1,664	64	80	-	0.50%	536	149.38	32.94	0	0
22	13		1	1,664	64	80	-	0.50%	387	0.00	32.27	0	0
23	14		1	1,664	64	80	-	0.50%	-	0.00	31.12	0	0
24	15		1	1,664	64	80	-	0.50%	387	0.00	26.99	0	0
25	16		1	1,664	64	80	-	0.50%	376	0.00	26.84	0	0
26	17		1	1,664	64	80	-	0.50%	536	149.38	23.19	0	0
27	18		1	1,664	64	80	-	0.50%	387	0.00	23.26	0	0
28	19		1	1,664	64	80	-	0.50%	387	0.00	20.74	0	0
29	20		0	1,664	64	80	-	0.50%	-	0.00	40.14	0	0
30	21		0	1,664	64	80	-	0.50%	387	0.00	30.51	0	0
31	22		0	2,080	64	80	-	0.50%	387	0.00	30.43	0	0
32	23		0	1,664	64	80	-	0.50%	536	149.38	28.07	0	0
33	24		0	1,040	-	-	-	0.50%	-	0.00	28.07	0	0
34													
35	Principal			2,080	64	80	-		1,084	0	65	0	0
36	Employee			36,400	1,344	1,680	-		10,186	1770	724	0	0
37													
38	Total			38,480	1,408	1,760	-		11,270	1770	789	0	0
39													
40													
41													
42													
43													

CAPP * Computer Aided Profit Plan
For Design Firm Financial Control
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	A	B	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK
1	Labor Budget											
2	Fiscal Year Ending											
3	December 31, 2012											
4												
5												
6	Employee		Direct	Tech	Indirect	Total	NonTech	Indirect	Total	Total	Total	Available
7	Number Name		Labor Hrs	Indirect	PTO	Tech	Indirect	PTO	NonTech	Available	PTO	less
8												PTO
9	1		1,352	584	144	2,080	-	-	-	2,080	144	1,936
10			-			-	-					-
11	2		1,165	355	144	1,664	-	-	-	1,664	144	1,520
12	3		1,248	272	144	1,664	-	-	-	1,664	144	1,520
13	4		1,248	272	144	1,664	-	-	-	1,664	144	1,520
14	5		1,248	272	144	1,664	-	-	-	1,664	144	1,520
15	6		1,248	272	144	1,664	-	-	-	1,664	144	1,520
16	7		1,248	272	144	1,664	-	-	-	1,664	144	1,520
17	8		1,248	272	144	1,664	-	-	-	1,664	144	1,520
18	9		1,248	272	144	1,664	-	-	-	1,664	144	1,520
19	10		1,248	272	144	1,664	-	-	-	1,664	144	1,520
20	11		1,248	272	144	1,664	-	-	-	1,664	144	1,520
21	12		1,248	272	144	1,664	-	-	-	1,664	144	1,520
22	13		1,248	272	144	1,664	-	-	-	1,664	144	1,520
23	14		1,248	272	144	1,664	-	-	-	1,664	144	1,520
24	15		1,248	272	144	1,664	-	-	-	1,664	144	1,520
25	16		1,248	272	144	1,664	-	-	-	1,664	144	1,520
26	17		1,248	272	144	1,664	-	-	-	1,664	144	1,520
27	18		1,248	272	144	1,664	-	-	-	1,664	144	1,520
28	19		1,248	272	144	1,664	-	-	-	1,664	144	1,520
29	20		-	-	-	1,664	1,664	144	1,808	3,472	144	3,328
30	21		-	-	-	1,664	1,664	144	1,808	3,472	144	3,328
31	22		-	-	-	2,080	2,080	144	2,224	4,304	144	4,160
32	23		-	-	-	1,664	1,664	144	1,808	3,472	144	3,328
33	24		-	-	-	1,040	1,040	-	1,040	2,080	-	2,080
34												
35	Principal		1,352	584	144	2,080	-	-	-	2,080	144	1,936
36	Employee		21,216	4,624	2,448	36,400	8,112	576	8,688	45,088	3,024	42,064
37												
38	Total		22,568	5,208	2,592	38,480	8,112	576	8,688	47,168	3,168	44,000
39												
40												
41												
42												
43												

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

	A	B	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ
1	Labor Budget																
2	Fiscal Year Ending																
3	December 31, 2012																
4																	
5			Annual			Technical	Technical	Total	NonTech	NonTech	Non-Tech						Total
6	Employee		Base		Total	Direct	Indirect	Tech	Indir	PTO	Total	PTO	PTO	PTO	Total	Total	Wages
7	Number	Name	Wage	Raises	Wages	Labor	Labor	PTO	Labor	Labor	Labor	Holiday	Vacation	Personal	Wages	PTO	Less PTO
8																	
9	1		41600	624	42224	27040	12304	2880	0	0	0	1280	1600	0	42224	2880	39344
10						0	0										
11	2		66402	996	67398	46481	15170	5746	0	0	0	2554	3192	0	67398	5746	61652
12	3		63623	954	64578	47717	11354	5506	0	0	0	2447	3059	0	64578	5506	59072
13	4		57611	864	58475	43208	10281	4986	0	0	0	2216	2770	0	58475	4986	53489
14	5		55306	830	56136	41480	9870	4786	0	0	0	2127	2659	0	56136	4786	51350
15	6		52210	783	52993	39157	9317	4518	0	0	0	2008	2510	0	52993	4518	48475
16	7		51562	773	52335	38671	9202	4462	0	0	0	1983	2479	0	52335	4462	47873
17	8		51562	773	52335	38671	9202	4462	0	0	0	1983	2479	0	52335	4462	47873
18	9		51010	765	51775	38257	9103	4414	0	0	0	1962	2452	0	51775	4414	47360
19	10		46592	699	47291	34944	8315	4032	0	0	0	1792	2240	0	47291	4032	43259
20	11		46592	699	47291	34944	8315	4032	0	0	0	1792	2240	0	47291	4032	43259
21	12		44928	674	45602	33696	8018	3888	0	0	0	1728	2160	0	45602	3888	41714
22	13		44000	660	44660	33000	7852	3808	0	0	0	1692	2115	0	44660	3808	40852
23	14		42432	636	43068	31824	7572	3672	0	0	0	1632	2040	0	43068	3672	39396
24	15		36800	552	37352	27600	6567	3185	0	0	0	1415	1769	0	37352	3185	34167
25	16		36608	549	37157	27456	6533	3168	0	0	0	1408	1760	0	37157	3168	33989
26	17		31616	474	32090	23712	5642	2736	0	0	0	1216	1520	0	32090	2736	29354
27	18		31616	474	32090	23712	5642	2736	0	0	0	1216	1520	0	32090	2736	29354
28	19		28288	424	28712	21216	5048	2448	0	0	0	1088	1360	0	28712	2448	26264
29	20		114197	1713	115910	0			111174	4736	115910	2105	2631	0	115910	4736	111174
30	21		86800	1302	88102	0			84502	3600	88102	1600	2000	0	88102	3600	84502
31	22		85865	1288	87153	0			84280	2873	87153	1277	1596	0	87153	2873	84280
32	23		79856	1198	81054	0			77742	3312	81054	1472	1840	0	81054	3312	77742
33	24		47840	718	48558	0			48558	0	48558	0	0	0	48558	0	48558
34																	
35	Principal		41600	624	42224	27040	12304	2880	0	0	0	1280	1600	0	42224	2880	39344
36	Employee		1186912	17804	1204716	579266	137836	66838	406255	14521	420776	36160	45200	0	1204716	81359	1123357
37																	
38	Total		1228512	18428	1246940	606306	150140	69718	406255	14521	420776	37440	46800	0	1246940	84239	1162701
39																	
40																	
41																	
42																	
43																	

CAPP * Computer Aided Profit Plan
For Design Firm Financial Control
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	A	B	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK
1	Labor Budget												
2	Fiscal Year Ending												
3	December 31, 2012												
4													
5													
6	Employee				Bonus FICA	Fed Unemp	State Unemp	Workers Comp	Annual Health Ins	Employee Health Ins Withholding	Long Term Disability	Retirement Plan Contrib	Cash Bonus
7	Number Name	FICA	Medicare	&MC	Unemp	Unemp	Comp	Ins	Withholding	Disability	Contrib	Bonus	
8													
9	1		2,618	612	97	56	164	633	13,011	-	786	1,305	1,267
10													
11	2		4,179	977	155	56	164	1,011	-	-	584	2,083	2,022
12	3		4,004	936	148	56	164	969	12,765	(3,585)	560	1,995	1,937
13	4		3,625	848	134	56	164	877	6,437	(1,793)	507	1,807	1,754
14	5		3,480	814	129	56	164	842	4,645	-	487	1,735	1,684
15	6		3,286	768	122	56	164	265	6,437	(1,793)	459	1,637	1,590
16	7		3,245	759	120	56	164	785	4,645	-	454	1,617	1,570
17	8		3,245	759	120	56	164	262	6,437	(1,793)	454	1,617	1,570
18	9		3,210	751	119	56	164	259	6,437	(1,793)	449	1,600	1,553
19	10		2,932	686	109	56	164	236	18,093	(5,109)	410	1,461	1,419
20	11		2,932	686	109	56	164	236	4,645	-	410	1,461	1,419
21	12		2,827	661	105	56	164	228	6,437	(1,793)	395	1,409	1,368
22	13		2,769	648	102	56	164	223	4,645	-	387	1,380	1,340
23	14		2,670	624	99	56	164	215	-	-	373	1,331	1,292
24	15		2,316	542	86	56	164	187	4,645	-	324	1,154	1,121
25	16		2,304	539	85	56	164	186	4,508	-	322	1,148	1,115
26	17		1,990	465	74	56	164	160	6,437	(1,793)	278	992	963
27	18		1,990	465	74	56	164	160	4,645	-	279	992	963
28	19		1,780	416	66	56	164	144	4,645	-	249	887	861
29	20		6,857	1,681	50	56	164	580	-	-	482	3,582	3,477
30	21		5,462	1,277	202	56	164	441	4,645	-	366	2,722	2,643
31	22		5,403	1,264	200	56	164	436	4,645	-	365	2,693	2,615
32	23		5,025	1,175	186	56	164	405	6,437	(1,793)	337	2,505	2,432
33	24		3,011	704	111	56	164	243	-	-	337	1,500	1,457
34													
35	Principal		2,618	612	97	56	164	633	13,011	-	786	1,305	1,267
36	Employee		74,363	17,468	2,549	1,232	3,608	8,339	122,227	(21,242)	8,684	37,226	36,141
37													
38	Total		76,981	18,081	2,646	1,288	3,772	8,972	135,238	(21,242)	9,470	38,530	37,408
39													
40													
41													
42													
43													

CAPP * Computer Aided Profit Plan
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	A	B	C	D	E	F	G	H	I	J	K
1	Annual Profit Plan										
2	For the Fiscal Year Ending		<input type="text" value="Input"/>								
3	December 31, 2012		<input type="text" value="Linked Cell"/>								
4											
5											
6											
7	Acct.#	Name	Annual Plan2012	Monthly Objective	Ref Budget Prior Yr Actual	Budget of Subtotal	Ref Percent Subtotal	Budget Percent Net Revenue	Ref Percent Net Revenue	Budget Percent Total Revenue	Ref Percent Total Revenue
8	Period		<input type="text" value="2011"/>								
9											
10	Revenue:										
11	401.10	Billed Fee-Lump Sum	2,272,794	189,399	1,293,547.06	70.46%	70.46%	98.28%	97.67%	52.36%	53.48%
12	401.20	Billed Fee-DPE/Hourly	947,808	78,984	539,439.33	29.38%	29.38%	40.99%	40.73%	21.84%	22.30%
13	401.30	Billed Fee-Extra Service	4,331	361	2,465.00	0.13%	0.13%	0.19%	0.19%	0.10%	0.10%
14	411.00	Other	886	74	504.50	0.03%	0.03%	0.04%	0.04%	0.02%	0.02%
15											
16	Total Billed Fee		3,225,819	268,818	1,835,955.89	100.00%	100.00%	139.50%	138.62%	74.31%	75.91%
17											
18											
19	Reimbursable expense revenue:										
20	421.00	Reimb Consultant	1,022,378	85,198	587,794.90	91.70%	92.05%	44.21%	44.38%	23.55%	24.30%
21	422.00	Reimb Other	92,575	7,715	50,775.62	8.30%	7.95%	4.00%	3.83%	2.13%	2.10%
22											
23	Total reimbursable expense revenue		1,114,953	92,913	638,570.52	100.00%	100.00%	48.21%	48.21%	25.69%	26.40%
24											
25											
26	402.00	Unbilled Revenue-WIP	0	0	(55,927.36)			0.00%	-4.22%	0.00%	-2.31%
27											
28	Total revenue		4,340,772	361,731	2,418,599.05			187.71%	182.61%	100.00%	100.00%
29											
30	Reimbursable expense Consultants										
31											
32	511.00	Structural	33,371	2,781	16,812.50	3.26%		1.44%	1.27%	0.77%	0.70%
33	512.00	Mechanical	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
34	513.00	Electrical	199,001	16,583	100,258.75	19.46%		8.61%	7.57%	4.58%	4.15%
35	514.00	Mechanical & Electrical	696,999	58,083	351,155.79	68.17%		30.14%	26.51%	16.06%	14.52%
36	515.00	Civil	3,416	285	1,721.14	0.33%		0.15%	0.13%	0.08%	0.07%
37	515.10	Civil Geotechnical	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
38	515.50	Civil-Survey	4,555	380	2,295.00	0.45%		0.20%	0.17%	0.10%	0.09%
39	516.00	Landscape	778	65	392.14	0.08%		0.03%	0.03%	0.02%	0.02%
40	517.00	Sprinkler	81,896	6,825	41,260.00	8.01%		3.54%	3.12%	1.89%	1.71%
41	518.00	Architectural	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
42	519.00	Other	2,362	197	1,190.00	0.23%		0.10%	0.09%	0.05%	0.05%
43	519.10	Planning Consultant	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
44											
45	Total consultants		1,022,378	85,198	515,085.32	100.00%	91.70%	44.21%	38.89%	23.55%	21.30%
46											
47	Other reimbursable Travel										
48	541.00	Lodging	5,177	431	2,608.36	5.59%		0.22%	0.20%	0.12%	0.11%
49	542.00	Meals-Reimbursable	236	20	118.71	0.25%		0.01%	0.01%	0.01%	0.00%
50	543.00	Commercial Air Travel	10,482	873	5,280.70	11.32%		0.45%	0.40%	0.24%	0.22%
51	543.10	Commercial Air Travel-Airport Park	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
52	544.00	Charter Air Travel	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
53	545.00	Car Rental	5,580	465	2,811.44	6.03%		0.24%	0.21%	0.13%	0.12%
54	545.10	Car Rental-Gasoline	129	11	65.08	0.14%		0.01%	0.00%	0.00%	0.00%
55	546.00	Personal Auto Mileage	1,393	116	701.65	1.50%		0.06%	0.05%	0.03%	0.03%
56	547.00	Other Travel Expense	326	27	164.30	0.35%		0.01%	0.01%	0.01%	0.01%
57											
58	Total Reimbursable Travel		23,323	1,943.56	11,750.24	25.19%	0.00%	1.01%	0.89%	0.54%	0.49%
59											

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6											
7	Acct.#	Name	Annual Plan2012	Monthly Objective	Ref Budget Prior Yr Actual	Budget Percent of Subtotal	Ref Percent Subtotal	Budget Percent Net Revenue	Ref Percent Net Revenue	Budget Percent Total Revenue	Ref Percent Total Revenue
8	Period										
9	2011										
10	Other Reimbursable Office Expense										
11	561.00	Reproductions/Printing	29,075	2,423	14,648.40	31.41%		1.26%	1.11%	0.67%	0.61%
12	561.10	Reproductions - Inhouse	1,455	121	733.00	1.57%		0.06%	0.06%	0.03%	0.03%
13	562.00	Renderings/Photos/Models	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
14	563.00	Postage/Ship/Delivery	7,983	665	4,021.91	8.62%		0.35%	0.30%	0.18%	0.17%
15	564.00	Plan Review-Fire Marshal	23,177	1,931	11,676.97	25.04%		1.00%	0.88%	0.53%	0.48%
16	565.00	Specification Repro	7,045	587	3,549.23	7.61%		0.30%	0.27%	0.16%	0.15%
17	566.10	Long Distance Telephone/Fax	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
18	567.00	Web Hosting Expense	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
19	566.00	Other Office Expense	518	43	260.74	0.56%		0.02%	0.02%	0.01%	0.01%
20											
21	Total Other Reimbursable Office Expense		69,253	5,771.05	34,890.25	74.81%	0.00%	2.99%	2.63%	1.60%	1.44%
22											
23											
24	Total other reimbursable expense		92,575	7,715	46,640.49	100.00%	8.30%	4.00%	3.52%	2.13%	1.93%
25											
26	Total reimbursable expense		1,114,953	92,913	561,725.81		100.00%	48.21%	42.41%	25.69%	23.23%
27											
28	Revenue less reimbursable expense		3,225,819	268,818	1,856,873.24			139.50%	140.20%	74.31%	76.77%
29											
30											
31	Other Direct Expense										
32	Direct Consultants:										
33	611.00	Structural	56,719	4,727	32,485.00	7.76%		2.45%	2.45%	1.31%	1.34%
34	612.00	Mechanical	105,179	8,765	60,239.45	14.40%		4.55%	4.55%	2.42%	2.49%
35	613.00	Electrical	222,296	18,525	127,316.15	30.43%		9.61%	9.61%	5.12%	5.26%
36	614.00	Mechanical & Electrical	186,749	15,562	106,957.50	25.56%		8.08%	8.08%	4.30%	4.42%
37	615.00	Civil	103,491	8,624	59,272.50	14.17%		4.48%	4.48%	2.38%	2.45%
38	615.10	Civil-Geotgechnical	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
39	615.50	Civil-Survey	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
40	616.00	Landscape	31,986	2,665	18,319.20	4.38%		1.38%	1.38%	0.74%	0.76%
41	617.00	Sprinkler	19,625	1,635	11,240.00	2.69%		0.85%	0.85%	0.45%	0.46%
42	618.00	Architectural	1,135	95	650.00	0.16%		0.05%	0.05%	0.03%	0.03%
43	619.00	Other	3,366	281	1,928.00	0.46%		0.15%	0.15%	0.08%	0.08%
44	619.20	Graphics Consultant	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
45	619.10	Planning Consultant	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
46											
47	Total Direct Consultants		730,546	60,879	418,407.80	100.00%		31.59%	31.59%	16.83%	17.30%
48											

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6											
7	Acct.#	Name	Annual	Monthly	Prior Yr	Budget	Ref	Budget	Ref	Budget	Ref
8		Period	Plan2012	Objective	Actual	Percent	Percent	Percent	Percent	Percent	Percent
9	2011										
99	Other Direct Travel										
100	639.00		0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
101	641.00	Lodging	819	68	469.25	0.45%		0.04%	0.04%	0.02%	0.02%
102	642.00	Meals-Direct	1,962	164	1,123.94	1.07%		0.08%	0.08%	0.05%	0.05%
103	643.00	Commercial Air	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
104	643.10	Commercial Air-Airport Parking	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
105	644.00	Charter Air	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
106	645.00	Car Rental	3,002	250	1,719.07	1.64%		0.13%	0.13%	0.07%	0.07%
107	645.10	Car Rental-Gasoline	448	37	256.72	0.25%		0.02%	0.02%	0.01%	0.01%
108	646.00	Personal Auto Mileage	10,036	836	5,748.05	5.49%		0.43%	0.43%	0.23%	0.24%
109	647.00	Other Travel Expense	39	3	22.54	0.02%		0.00%	0.00%	0.00%	0.00%
110	658.00	Errors & omissions	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
111											
112	Total Other Direct Travel		16,307	1,358.92	9,339.57	8.92%	0.00%	0.71%	0.71%	0.38%	0.39%
113											
114	Other Direct Office Expense										
115	661.00	Reproductions	2,374	198	1,359.87	1.30%		0.10%	0.10%	0.05%	0.06%
116	661.10	Reproductions - Inhouse	33	3	19.00	0.02%		0.00%	0.00%	0.00%	0.00%
117	662.00	Renderings/Photos/Models	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
118	663.00	Postage/Shipping/Delivery	6,612	551	3,787.01	3.62%		0.29%	0.29%	0.15%	0.16%
119	664.00	Plan Review-Fire Marshall	70	6	40.00	0.04%		0.00%	0.00%	0.00%	0.00%
120	665.00	Specification Printing	2,820	235	1,615.17	1.54%		0.12%	0.12%	0.06%	0.07%
121	666.00	Other Office Expense	166	14	95.00	0.09%		0.01%	0.01%	0.00%	0.00%
122	666.10	Long Distance Telephone/Fax	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
123	669.00	Bad Debt Expense	170,711	14,226	97,771.61	93.39%		7.38%	7.38%	3.93%	4.04%
124											
125	Total Other Direct Office Expense		182,786	15,232	104,687.66	117.84%		7.90%	7.90%	4.21%	4.33%
126											
127											
128	Total direct consultants and other		913,332	76,111	532,435.03			39.50%	40.20%	21.04%	22.01%
129											
130											
131	Net revenue		2,312,487	192,707	1,324,438.21			100.00%	100.00%	53.27%	54.76%
132	Net Multiplier		3.814								
133	Direct Labor										
134	601.00	Direct Labor-Principals	27,040	2,253	86,605.84			1.17%	6.54%	0.62%	3.58%
135	602.00	Direct Labor-Employees	579,266	48,272	669,533.80			25.05%	50.55%	13.34%	27.68%
136											
137	Total direct labor		606,306	50,525.49	756,139.64			26.22%	57.09%	13.97%	31.26%
138											
139											
140	Gross profit		1,706,182	142,182	568,298.57			73.78%	42.91%	39.31%	23.50%
141											

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4											
5					Ref	Budget		Budget	Ref	Budget	Ref
6					Budget	Percent		Percent	Percent	Percent	Percent
7	Acct.#	Name	Annual	Monthly	Prior Yr	of	Percent	Net	Net	Total	Total
8	Period		Plan2012	Objective	Actual	Subtotal	Subtotal	Revenue	Revenue	Revenue	Revenue
142	Indirect Expense										
143	Indirect Labor										
144	701.00	Indirect Labor-Principals	12,304	1,025	(1,650.40)	0.92%		0.53%	-0.12%	0.28%	-0.07%
145	701.10	Indirect Labor-Marketing	0		64,278.77	0.00%		0.00%	4.85%	0.00%	2.66%
146	702.00	Indirect Labor-Technical	137,836	11,486	343,658.43	10.34%		5.96%	25.95%	3.18%	14.21%
147	702.10	Indirect Labor-Nontech.	406,255	33,855	169,079.33	30.46%		17.57%	12.77%	9.36%	6.99%
148	703.00	Payroll Variance	0	0	(211,103.53)	0.00%		0.00%	-15.94%	0.00%	-8.73%
149	703.01	Overtime Applied to Personal PTO	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
150	704.00	Temporary Help	0	0	701.50	0.00%		0.00%	0.05%	0.00%	0.03%
151	Total indirect labor										
152			556,395	46,366	364,964.10	41.72%		24.06%	27.56%	12.82%	15.09%
153	Paid-time-off										
154	Paid-time-off										
155	711.00	Holiday Pay	37,440	3,120	47,897.19	2.81%		1.62%	3.62%	0.86%	1.98%
156	712.00	Vacation Pay	46,800	3,900	46,820.97	3.51%		2.02%	3.54%	1.08%	1.94%
157	713.00	Personal Time-Off	0	0	(11,841.32)	0.00%		0.00%	-0.89%	0.00%	-0.49%
158	Total paid-time-off										
159			84,239	7,020	82,876.84	6.32%		3.64%	6.26%	1.94%	3.43%
160	Payroll related expense										
161	Payroll related expense										
162	721.00	Employer's FICA Tax	76,981	6,415	89,737.63	5.77%		3.33%	6.78%	1.77%	3.71%
163	721.10	Employer's Medicare Tax	18,081	1,507	0.00	1.36%		0.78%	0.00%	0.42%	0.00%
164	722.00	Federal Unemployment	1,288	107	1,633.92	0.10%		0.06%	0.12%	0.03%	0.07%
165	723.00	State Unemployment	3,772	314	6,314.16	0.28%		0.16%	0.48%	0.09%	0.26%
166	724.00	Workers' Comp Insurance	8,972	748	4,465.17	0.67%		0.39%	0.34%	0.21%	0.18%
167	729.00	Misc Employee Benefits	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
168	Total payroll related expense										
169			109,094	9,091	102,150.88	8.18%		4.72%	7.71%	2.51%	4.22%
170	Benefits										
171	Benefits										
172	731.00	*Health Care Insurance	135,238	11,270	185,655.14	10.14%		5.85%	14.02%	3.12%	7.68%
173	731.01	Health Care Insurance Withheld	(21,242)	(1,770)	(29,041.99)	-1.59%		-0.92%	-2.19%	-0.49%	-1.20%
174	731.10	Employee Medical Expense	0	0	(14,963.10)	0.00%		0.00%	-1.13%	0.00%	-0.62%
175	732.10	Stockholders Physical	850	71	848.00	0.06%		0.04%	0.06%	0.02%	0.04%
176	733.00	*Disability Income Ins.	9,470	789	10,965.73	0.71%		0.41%	0.83%	0.22%	0.45%
177	734.00	Employment Agency Fees	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
178	735.10	Retirement Plan Fees	9,800	817	9,839.26	1.41%		0.42%	0.74%	0.23%	0.41%
179	737.00	Professional Development	1,600	133	1,593.53	0.23%		0.07%	0.12%	0.04%	0.07%
180	737.10	Grant Training Room Rent	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
181	737.20	Grant Tr Room-Security System	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
182	737.30	Grant Training-Office Equipment	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
183	738.00	Professional Registration	16,000	1,333	16,578.07	2.31%		0.69%	1.25%	0.37%	0.69%
184	739.00	Employee Relations	200	17	200.00	0.03%		0.01%	0.02%	0.00%	0.01%
185	739.10	Moving Expenses	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
186	739.20	LB-Cell Phone	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
187	Total benefits										
188			151,916	12,660	181,674.64	11.39%		6.57%	13.72%	3.50%	7.51%
189											

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6					Ref	Budget		Budget	Ref	Budget	Ref
7	Acct.#	Name	Annual	Monthly	Budget	Percent	Percent	Percent	Percent	Percent	Percent
8	Period		Plan2012	Objective	Prior Yr	of	Net	Net	Net	Total	Total
					Actual	Subtotal	Subtotal	Revenue	Revenue	Revenue	Revenue
					2011						
190	Other indirect expense										
191	Indirect Travel Expense										
192	741.00	Lodging	2,500	208	2,580.78	0.36%		0.11%	0.19%	0.06%	0.11%
193	742.00	Meals-Indirect	4,500	375	4,585.95	0.65%		0.19%	0.35%	0.10%	0.19%
194	743.00	Commercial Air Travel	1,600	133	1,667.29	0.23%		0.07%	0.13%	0.04%	0.07%
195	743.10	Parking	120	10	0.00	0.02%		0.01%	0.00%	0.00%	0.00%
196	744.00	Charter Air Travel	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
197	744.10	Charter Air Travel-Discounts(CR)	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
198	745.10	Rental Car Gasoline	125	10	124.74	0.02%		0.01%	0.01%	0.00%	0.01%
199	745.00	Car Rental	1,800	150	1,741.41	0.26%		0.08%	0.13%	0.04%	0.07%
200	746.00	Personal Auto Mileage	1,200	100	1,074.38	0.17%		0.05%	0.08%	0.03%	0.04%
201	747.00	Other Travel Expense	50	4	46.98	0.01%		0.00%	0.00%	0.00%	0.00%
202	747.10	Conventions	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
203	747.20	Advertising	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
204	747.30	Business Entertainment	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
205	748.00	Auto Gas & Oil	12,000	1,000	17,955.73	1.73%		0.52%	1.36%	0.28%	0.74%
206	749.00	Other Travel Expense	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
207											
208	Total Indirect Travel		23,895	1,991.25	29,777.26	3.45%	0.00%	1.03%	2.25%	0.55%	1.23%
209											
210	Other Indirect Expense										
211	751.00	Legal	4,000	333	3,371.00	0.58%		0.17%	0.25%	0.09%	0.14%
212	752.00	Accounting/Tax	12,000	1,000	15,074.00	1.73%		0.52%	1.14%	0.28%	0.62%
213	752.10	Professional Services-LEED Consu	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
214	753.00	Bank Service Charge	4,000	333	4,132.57	0.58%		0.17%	0.31%	0.09%	0.17%
215	754.00	Network support	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
216	755.00	Prof Liability Insurance (Sch)	45,000	3,750	45,573.29	6.49%		1.95%	3.44%	1.04%	1.88%
217	756.00	Other Insurance (Sch)	7,500	625	7,418.90	1.08%		0.32%	0.56%	0.17%	0.31%
218	756.10	Stockholders' Life Insurance	4,369	364	4,369.00	0.63%		0.19%	0.33%	0.10%	0.18%
219	756.11	Life insurance cash value	(12,000)	(1,000)	(11,990.66)	-1.73%		-0.52%	-0.91%	-0.28%	-0.50%
220	756.20	Stockholders' Disability Ins.	1,875	156	1,874.50	0.27%		0.08%	0.14%	0.04%	0.08%
221	757.00	Miscell Tax & Licenses	2,000	167	2,000.00	0.29%		0.09%	0.15%	0.05%	0.08%
222	757.10	Personal Property Taxes	5,600	467	5,545.39	0.81%		0.24%	0.42%	0.13%	0.23%
223	757.20	Corp Franchise Tax	6,000	500	3,563.04	0.87%		0.26%	0.27%	0.14%	0.15%
224	757.30	Corp Annual Registration	815	68	815.00	0.12%		0.04%	0.06%	0.02%	0.03%
225	757.40	Sales Use Tax Expense	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
226	757.50	Contributions	1,000	83	1,600.00	0.14%		0.04%	0.12%	0.02%	0.07%
227	757.60	Public Relations	2,600	217	2,679.50	0.38%		0.11%	0.20%	0.06%	0.11%
228	758.00	Errors & Omissions	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
229	759.00	Interest-Stock Redemption	6,000	500	3,919.09	0.87%		0.26%	0.30%	0.14%	0.16%
230											
231	Total Other Indirect Expense		90,759	7,563.25	89,944.62	13.10%	0.00%	3.92%	6.79%	2.09%	3.72%
232											

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Profit Plan

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1	Annual Profit Plan										
2	For the Fiscal Year Ending		Input								
3	December 31, 2012		Linked Cell								
4											
5											
6											
7	Acct.#	Name	Annual Plan2012	Monthly Objective	Ref Budget Prior Yr Actual	Budget Percent of Subtotal	Ref Percent Subtotal	Budget Percent Net Revenue	Ref Percent Net Revenue	Budget Percent Total Revenue	Ref Percent Total Revenue
8	Period		2011								
233	Indirect Office Expense										
234	760.00	Miscell Exp Recovery (Cr)	(120)	(10)	(119.81)	-0.02%		-0.01%	-0.01%	0.00%	0.00%
235	760.10	Print/Repro Recovery (Cr)	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
236	761.00	Reproductions-Outside	1,200	100	1,344.70	0.17%		0.05%	0.10%	0.03%	0.06%
237	761.10	Print/Repro Supplies	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
238	762.00	Renderings/Photos/Models	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
239	763.00	Postage/Ship/Delivery	4,200	350	4,137.04	0.61%		0.18%	0.31%	0.10%	0.17%
240	763.10	Equipment Rental-Xerox	33,000	2,750	33,202.74	4.76%		1.43%	2.51%	0.76%	1.37%
241	765.00	Penalties	0	0	600.00	0.00%		0.00%	0.05%	0.00%	0.02%
242	766.00	Other Office Expense	9,300	775	9,323.00	1.34%		0.40%	0.70%	0.21%	0.39%
243	766.10	Beverage & Vending Machine	900	75	876.57	0.13%		0.04%	0.07%	0.02%	0.04%
244	766.11	Vending Machine Income (Cr)	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
245	766.20	Paper Supplies	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
246	766.30	Janitorial Expense	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
247	766.40	Bulbs	300	25	228.81	0.04%		0.01%	0.02%	0.01%	0.01%
248	766.50	Repairs & Maintenance	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
249	766.60	Maintenance Contracts	500	42	456.00	0.07%		0.02%	0.03%	0.01%	0.02%
250	766.70	R & M Office Machines	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
251	767.00	Rent-Monroe Office	71,496	5,958	112,992.00	10.32%		3.09%	8.53%	1.65%	4.67%
252	767.01	Rent-Dallas Office	40,000	3,333	39,321.17	5.77%		1.73%	2.97%	0.92%	1.63%
253	767.10	Utilities-Home Office	15,000	1,250	23,741.04	2.16%		0.65%	1.79%	0.35%	0.98%
254	767.11	Utilities-Statellite Office	8,000	667	7,017.42	1.15%		0.35%	0.53%	0.18%	0.29%
255	767.20	Rent Adjustment	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
256	768.00	Telephone-Home Office	24,000	2,000	24,268.02	3.46%		1.04%	1.83%	0.55%	1.00%
257	768.01	Telephone-Satellite Office	3,000	250	4,069.68	0.43%		0.13%	0.31%	0.07%	0.17%
258	768.10	Telephone-Cellular	5,000	417	6,211.10	0.72%		0.22%	0.47%	0.12%	0.26%
259	769.00	Office Supplies-Home Office	4,500	375	4,549.46	0.65%		0.19%	0.34%	0.10%	0.19%
260	769.01	Office Supplies-Satelite Office	3,000	250	3,078.51	0.43%		0.13%	0.23%	0.07%	0.13%
261	769.10	Drafting Supplies	420	35	423.46	0.06%		0.02%	0.03%	0.01%	0.02%
262	769.20	Dues	2,600	217	2,599.99	0.38%		0.11%	0.20%	0.06%	0.11%
263	769.30	Books & Periodicals	1,200	100	1,115.66	0.17%		0.05%	0.08%	0.03%	0.05%
264	769.40	Copier Paper & Supplies	900	75	894.79	0.13%		0.04%	0.07%	0.02%	0.04%
265	769.50	Printing & Stationery	120	10	106.69	0.02%		0.01%	0.01%	0.00%	0.00%
266											
267	Total Indirect Office Expense		228,516	19,043.00	280,438.04	32.97%	0.00%	9.88%	21.17%	5.26%	11.60%
268											
269	Depreciation & Amortization										
270	771.00	Depreciation Furn & Fixtures	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
271	772.00	Depreciation Leasehold Improveme	422	35	0.00	0.06%		0.02%	0.00%	0.01%	0.00%
272	773.00	Depreciation Computer Equipment	0	0	25,033.72	0.00%		0.00%	1.89%	0.00%	1.04%
273	773.10	Depreciation Software	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
274	775.00	Depreciation-Other	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
275	773.00	Depreciation Sec. 179	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
276	774.00	Abandonment	0	0	421.68	0.00%		0.00%	0.03%	0.00%	0.02%
277											
278	Total Depreciation & Amortization		422	35.14	25,455.40	0.06%	0.00%	0.02%	1.92%	0.01%	1.05%
279											

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1	Annual Profit Plan										
2	For the Fiscal Year Ending		Input								
3	December 31, 2012		Linked Cell								
4											
5											
6											
7	Acct.#	Name	Annual Plan2012	Monthly Objective	Ref Budget Prior Yr Actual	Budget Percent of Subtotal	Ref Percent Subtotal	Budget Percent Net Revenue	Ref Percent Net Revenue	Budget Percent Total Revenue	Ref Percent Total Revenue
8	Period		2011								
280	Marketing Expense										
281	781	Unused	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
282	782.00	Unused	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
283	783.00	Unused	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
284	784.00	Unused	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
285	785.00	Public Relations	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
286	786.00	Business Entertainment	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
287	784.00	Advertising	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
288	785.00	Business Promotion	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
289											
290	Total Marketing Expense		0	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
291											
292	Computer and Network Expense										
293	792.00	Computer Maintenance	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
294	792.10	Computer Repairs	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
295	793.00	Computer Online Service-Monroe	700	58	690.44	0.10%		0.03%	0.05%	0.02%	0.03%
296	793.01	Computer Online Service-Dallas	3,600	300	3,540.80	0.52%		0.16%	0.27%	0.08%	0.15%
297	793.20	Web Site Expense_Archplus.com	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
298	793.10	Online Service-Time Warner	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
299	795.00	Computer Supplies	3,600	300	3,542.22	0.52%		0.16%	0.27%	0.08%	0.15%
300	795.10	Computer Software Annual Updates	60,000	5,000	58,573.37	8.66%		2.59%	4.42%	1.38%	2.42%
301	795.20	Computer Software Support	0	0	69.95	0.00%		0.00%	0.01%	0.00%	0.00%
302	795.30	Computer Software Training Subsc	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
303	795.40	TBS-Vision Hosting Fee	4,500	375	4,495.50	0.65%		0.19%	0.34%	0.10%	0.19%
304	795.41	Delttek OSP and Vision Support	3,600	300	0.00	0.52%		0.16%	0.00%	0.08%	0.00%
305	795.42	Network Support-Net-Tech	0	0	895.37	0.00%		0.00%	0.07%	0.00%	0.04%
306	796.00	Plotter Supplies	7,000	583	7,788.90	1.01%		0.30%	0.59%	0.16%	0.32%
307	796.10	Plotter Maintenance	6,000	500	6,369.24	0.87%		0.26%	0.48%	0.14%	0.26%
308	796.20	Color Plotter-Large Format	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
309	796.90	Plotter Expense Recovery (Cr)	(600)	(50)	(752.00)	-0.09%		-0.03%	-0.06%	-0.01%	-0.03%
310	797.00	Personnel Training	0	0	0.00	0.00%		0.00%	0.00%	0.00%	0.00%
311											
312	Total Computer & Network Expense		88,400	7,366.67	85,213.79	12.76%	0.00%	3.82%	6.43%	2.04%	3.52%
313											
314											
315											
316	Total Other Indirect		693,002	57,750.18	794,655	100.00%		29.97%	60.00%	15.96%	32.86%
317											
318											
319	Total Indirect		1,333,636	111,136.36	1,242,496			57.67%	93.81%	30.72%	51.37%
320											
321											
322	Operating Profit		372,545	31,045	(674,197)			16.11%	-50.90%	8.58%	-27.88%
323											

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	A	B	C	D	E	F	G	H	I	J	K
1	Annual Profit Plan										
2	For the Fiscal Year Ending <input type="text"/>										
3	December 31, 2012 <input type="text"/>										
4											
5											
6											
7	Acct.#	Name	Annual Plan2012	Monthly Objective	Ref Budget Prior Yr Actual	Budget Percent of Subtotal	Ref Percent Subtotal	Budget Percent Net Revenue	Ref Percent Net Revenue	Budget Percent Total Revenue	Ref Percent Total Revenue
8	Period				2011						
324	Other Revenue										
325	811.10	*Interest Income	165	14	0			0.01%	0.00%	0.00%	0.00%
326	811.50	Cash Value Life Insurance	0	0	0			0.00%	0.00%	0.00%	0.00%
327	811.30	*Sale of Assets-Gain/Loss	0	0	9,999			0.00%	0.75%	0.00%	0.41%
328	811.40	*Recovery of Bad Debt W/O	0	0	(60,084)			0.00%	-4.54%	0.00%	-2.48%
329											
330	Total Other Revenue		165	14	(50,085)			0.01%	-3.78%	0.00%	-2.07%
331											
332	Other Expense										
333	911.40	Bad Debt Write Off	0		(6,613)						
334	986.00	Bonus Payroll Tax Exp.	2,646	221	0			0.11%	0.00%	0.06%	0.00%
335	987.00	Cash Bonus	37,408	3,117	0			1.62%	0.00%	0.86%	0.00%
336	988.00	Retirement Plan Contrib.	38,530	3,211	0			1.67%	0.00%	0.89%	0.00%
337											
338	Total Other Expense		78,585	6,549	(6,613)			3.40%	-0.50%	1.81%	-0.27%
339											
340	Net Profit Before Tax		294,125	24,510	(617,499)			12.72%	-46.62%	6.78%	-25.53%
341											
342	999.00	Provision for Income Tax	105,845	8,820	(210,854)			4.58%	-15.92%	2.44%	-8.72%
343											
344	Net profit after tax		188,280	15,690	(406,645)			8.14%	-30.70%	4.34%	-16.81%
345											
346	Dividend/Principals' Bonus		0	0	0			0.00%	0.00%	0.00%	0.00%
347											
348	Increase/(Decrease) in net worth		188,280	15,690	(406,645)			8.14%	-30.70%	4.34%	-16.81%
349											

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	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										

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	A	B	C	D	E	F
4		Annual	Monthly	Annual	Monthly	
5	Time Analysis 2012	Dollars	Dollars	Hours	Hours	FTE
6	Technical direct	606,306	50,525	22,568	1,881	10.77
7	Technical indirect	150,140	12,512	5,208	434	2.48
8	Technical indirect PTO	69,718	5,810	2,592	216	1.24
9	Total technical	826,164	68,847	30,368	2,531	14.49
10	Non-technical indirect	406,255	33,855	8,112	676	3.87
11	Non-technical indirect PTO	14,521	1,210	576	48	0.27
12	Total nontechnical	420,776	35,065	8,688	724	4.15
13	Total technical and nontechnical	1,246,940	103,912	39,056	3,255	18.63
14	Total technical and nontechnical PTO	84,239	7,020	3,168	264	1.51
15	Total less PTO	1,162,701	96,892	35,888	2,991	17.12
16						
17	Standard hours			2,096.0	174.7	
18						
19	Ratio: Technical/Nontechnical	1.96	1.96	3.50	3.50	3.50
21	Utilization Rates:	Dollars	Dollars	Hours	Hours	
22	Firmwide	48.62%	48.62%	57.78%	57.78%	
23	Firmwide less PTO	52.15%	52.15%	62.88%	62.88%	
24	Technical only	73.39%	73.39%	74.32%	74.32%	
25						

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	A	B	C	D	E	F	G	H	I	J	K	L
4	Labor	Total	Direct	Total	Direct		Pct Dir	Pct Dir	Average	Ave Dir	Ave DPE	Ave Bill
5	Summary	Wages	Dollars	Hours	Hours	FTE	Hours	Dollars	Labor Rate	Labor Rate	Rate	Rate
6												
7	Principal	41,600	27,040	2,080	1,352	1.00	5.99%	4.46%	20.00	20.00	25.50	76.28
8	Employee	1,186,912	579,266	36,400	21,216	17.50	94.01%	95.54%	32.61	27.30	34.81	104.14
9												
10	Firm Average	1,228,512	606,306	38,480	22,568	18.50	100.00%	100.00%	31.93	26.87	34.26	102.47
11												

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	A	B	C	D	E
4	Computation of Benefits Factor for Multiple of Direct Personnel Expense				
5					
6	Total wages	1,228,512			
7	Less Paid-time-off benefits:				
8	Holiday Pay	37,440	37,440		
9	Vacation Pay	46,800	46,800		
10	Personal Time-off	-	-		
11					
12	Net wages for hours worked	1,162,701			
13	Cash bonus	37,408			
14	Profit sharing plan	38,530			
15					
16	Total wages for hours worked	1,238,639		1,238,639	
17					
18	Mandatory benefits:				
19	FICA	76,981			
20	Medicare	18,081			
21	Fica & MC tax on bonus	2,646			
22	Federal unemployment tax	1,288			
23	State unemployment tax	3,772			
24	Workers' compensation ins.	8,972			
25					
26	Total mandatory benefits	111,740	111,740		
27					
28	Customary benefits:				
29	Health care ins.	135,238			
30	Health Care Ins. Withheld	(21,242)			
31	Disability ins.	9,470			
32	Retirement plan contribution	-			
33	Cellular Phones	-			
34					
35	Total customary benefits	144,708	144,708		
36					
37	Total benefits		340,688	340,688	
38					
39					
40	Computation of DPE Benefits Factor				
41					
42	Benefits factor			0.275	
43	Raw labor			1.000	
44					
45	DPE factor			1.275	127.50%
46					

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	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 reve	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	0	0	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	0	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
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2		Prior Years' Actual and Current Year-to-Date vs Plan Year											
3		12/31/2012											
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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
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	119	236	117
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 Par	31	285	455	373	488	391	124	27	0	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	164	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 expen	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
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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
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	868
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 Expns	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 oth	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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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
1.3.3		Direct Labor											
1.34	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)
1.35	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)
1.36													
1.37		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)
1.38													
1.39													
1.40		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
1.41													
1.42		Indirect Expense											
1.43		Indirect Labor											
1.44	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
1.45	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)
1.46	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)
1.47	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
1.48	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
1.49	703.01	Overtime Applied to Personal PTC	0	0	0	0	0	0	0	0	0	0	0
1.50	704.00	Temporary Help	0	0	0	870	7,800	2,910	0	0	702	0	(702)
1.51													
1.52		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
1.53													
1.54		Paid-time-off											
1.55	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)
1.56	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)
1.57	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
1.58													
1.59		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
1.60													
1.61		Payroll related expense											
1.62	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)
1.63	721.10	*LB-Employer's Medicare Tax	0	0	0	0	0	0	0	0	0	18,081	18,081
1.64	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)
1.65	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)
1.66	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
1.67	729.00	Misc Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
1.68													
1.69		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
1.70													

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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
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)	(14,963)	0	14,963
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	7,961	7,694	6,688	9,427	248	366	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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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
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
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
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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	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
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 Improvem	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
285	785.00	Public Relations	0	0	0	0	0			320	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 Update	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	9,999	0	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											0
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	1,634,231
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	17,089	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 P	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 firm	-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	34.80	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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	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
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-of	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													
426		Multiples of Direct Labor	2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	
427		Net revenue	3.96	3.27	3.61	3.74	3.44	3.30	2.87	2.96	1.75	3.81	2.06
428		Direct labor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
429		Overhead rate	1.73	1.85	1.85	1.87	1.62	1.93	2.04	2.09	1.64	2.20	0.56
430		Break-even	2.73	2.85	2.85	2.87	2.62	2.93	3.04	3.09	2.64	3.20	0.56
431		Operating profit	1.23	0.43	0.76	0.87	0.82	0.37	(0.18)	(0.14)	(0.89)	0.61	1.51
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
445		Technical staff	158,226	134,575	136,218	154,412	160,064	136,268	123,813	127,576	81,497	159,608	78,111
446													
447													
448		Operating Profit per FTE	2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	
449		Total staff	36,035	12,896	21,961	27,181	29,374	11,982	(5,745)	(4,404)	(33,532)	19,993	53,525
450		Technical staff	49,267	17,590	28,757	35,954	38,129	15,447	(7,763)	(5,907)	(41,532)	25,713	67,245
451													
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)	888,920	(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	54,016	53,453	57,664	59,205	61,232	60,695	61,124	59,205	(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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5													
6													
7	Acct.#	Name	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Annual Plan2012	Variance from Prior Year
8			2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Prior Year
479		Absolute Values	2003	2004	2005	2006	2007	2008	2009	2010	2011	Plan2012	Variance
480		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
481		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)
482		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%
483		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%
484		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)
485		Net Multiplier	3.96	3.27	3.61	3.74	3.44	3.30	2.87	2.96	1.75	3.81	2.06
486		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)
487		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
488		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%
489		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%
490		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
491		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
492		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
493		Revenue Factor-Target											-
494		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
495		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
496		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
497		Labor-related expense and benefit	399,818	465,110	530,828	586,683	682,950	775,432	562,191	465,065	283,826	261,010	(22,815)
498		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)
499		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)
500		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
501		Cash Bonus	391,264	122,589	318,788	598,035	658,312	55,461	25,324	0	0	40,054	40,054
502		Retirement Plan Contribution	375,326	378,295	410,023	470,913	515,795	3,647	0	0	0	38,530	38,530
503		Profit distribution (including payroll)	794,771	500,884	728,811	1,089,937	1,174,108	204,522	279,973	46,283	(6,613)	78,585	85,198
504		Net Profit after distribution	321,711	(401,999)	(229,182)	(422,861)	(377,157)	(327,152)	(1,036,863)	(633,992)	(952,162)	32,950	985,112
505		Other revenue	(58,301)	(31,492)	(39,097)	(25,057)	(73,554)	(18,460)	(10,133)	(110,473)	(50,085)	165	50,250
506		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
507		Income Tax	302,328	43,349	129,661	72,175	143,553	165,869	-	-	(210,854)	105,845	316,699
508		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
509		Equity	837,142	794,381	905,291	956,520	713,654	713,654	713,654	713,655	713,655		(713,655)
510		Equity per Staff	19,895	18,164	19,293	20,737	14,165	13,100	21,057	25,628	35,455		(35,455)
511		FTE	42.08	43.73	46.92	46.13	50.38	54.48	33.89	27.85	20.13	18.63	(1.49)
512		FTE Change	-	1.65	3.19	(0.80)	4.26	4.10	(20.59)	(6.04)	(7.72)	(31.75)	(24.03)
513		FTE % Change	0.00%	3.93%	7.29%	-1.70%	9.23%	8.13%	-37.79%	-17.83%	-27.72%	-63.01%	-35.30%
514		Percentage of Total Expense											-
515		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%
516		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%
517		Non-labor expense % total expens	31.73%	32.94%	30.64%	31.18%	32.31%	30.10%	32.19%	33.04%	34.84%	31.49%	-3.35%
518													0.00%
519		Labor, benefits+ distribution % tota	73.82%	70.56%	73.73%	74.67%	73.45%	70.91%	69.99%	67.43%	65.06%	69.60%	4.54%
520		Percentage of Net Revenue											0.00%
521		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%
522		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%
523		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%
524		Labor, benefits, distribution % net	68.94%	77.13%	77.19%	80.53%	77.90%	74.94%	93.36%	83.57%	111.84%	68.61%	-43.23%
525		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%
526		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%
527		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%
528		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%
529													0.00%
530		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%
531		Profit distribution % Operating pro	71.19%	506.53%	145.87%	163.39%	147.33%	-166.74%	-36.99%	-7.88%	0.69%	70.46%	69.77%
532													0.00%
533		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%

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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
534		Percentage of Gross Revenue											
535		Net pre-tax, pre-bonus profit on Gr	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 c	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	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 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 professor	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 c	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 c	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 revenue	7.7%	7.8%	7.5%	7.4%	7.2%	7.5%	7.7%	8.2%	8.1%	8.0%	-0.1%
576		Payroll taxes as a percentage of net revenue	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 gross revenue	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 operating profit	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													

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

Cash Plan

For the Fiscal Year Ending

12/31/2012

Item	Begin Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
		Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period	Period
		1	2	3	4	5	6	7	8	9	10	11	12	1
Operating profit	372,545	31,045	31,045	31,045	31,045	31,045	31,045	31,045	31,045	31,045	31,045	31,045	31,045	31,045
Other revenue	165	14	14	14	14	14	14	14	14	14	14	14	14	14
Total	372,380	31,032	31,032	31,032	31,032	31,032	31,032	31,032	31,032	31,032	31,032	31,032	31,032	31,032
Increases														
Depreciation	422	35	35	35	35	35	35	35	35	35	35	35	35	35
	-			0										
	-		0	0		0								
Hold Deposits-decrease in Accts. Re	-		0	0	0	0	0	0	0	0	0	0	0	-
Total increases	422	35	35	35	35	35	35	35	35	35	35	35	35	35
Decreases														
Bonus payroll tax expense	2,646													2,646
Cash bonus	37,408	-		-									-	37,408
Retirement plan contribution	38,530		-										-	38,530
Corp. income tax deposits		-												
State Income Tax				-										
Dividend/Principals bonus	-													-
Equipment purchase (depreciated)	422	35	35	35	35	35	35	35	35	35	35	35	35	35
	-													-
	-		-	-										
Total decreases	79,006	35	35	35	35	35	35	35	35	35	35	35	35	78,620
Net cash increase/-decrease	293,795	31,032	31,032	31,032	31,032	31,032	31,032	31,032	31,032	31,032	31,032	31,032	31,032	(47,553)
Beginning cash balance	21,620	21,620	52,651	83,683	114,715	145,746	176,778	207,810	238,841	269,873	300,905	331,936	362,968	
Cash balance-plan	315,415	52,651	83,683	114,715	145,746	176,778	207,810	238,841	269,873	300,905	331,936	362,968	315,415	

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

	A	B	C	D	E	F
1						
2						
3						
4						
5	Computation of Federal Income Tax Provision:					
6	Increase in net worth				188,280	
7	Dividend				-	
8	Less - State income tax deduction:					
9	Balance of Prior Years State Tax Paid			0		
10	State Tax Deposits Paid this Year			0	-	
11	Federal Taxable Income				188,280	
12	Federal Income Tax Rate		65%	100%	0	
13	Federal Income Tax Provision					101,382
14						
15	Computation of State Income Tax Provision					
16	Federal Taxable Income				188,280	
17	Add: State Income Tax Deducted of Federal Return				-	
18						
19	Net Income Before Federal Income Tax Decuction				188,280	
20	Deduct: Federal Income Tax				101,382	
21	State Taxable Income				86,898	
22						
23	State Income Tax Calculation		Taxable	Rate	Tax	
24	First	25,000	25,000	0.04	1,000	
25	Next	25,000	25,000	0.05	1,250	
26	Next	50,000	36,898	0.06	2,214	
27	Next	100,000	-	0.07	-	
28	Excess over	200,000	-	0.08	-	
29						
30	State Income Tax Provision		86,898		4,464	4,464
31						
32	Total Federal and State Income Tax Provision					105,845