



California
Contractor Exchange

WWW.UTILITYEXCHANGE.ORG

Transforming Financial Statements Into Management Tools

By

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Templates From This Presentation Are Available For Downloading At:

www.utilityexchange.org/california

Attachment A - Honest Johns 2009 Pro Forma - Page 1 of 2

	Residential Replacement	% of Sales		Residential Service	% of Sales		Residential Maintenance
		Actual	Budget		Actual	Budget	
Sales Income	\$700,000			\$300,000			\$500,000
Direct Costs							
Equipment	\$175,000	25%	25%	\$-	0%	2%	\$10,000
Parts & Supplies	\$84,000	12%	12%	\$60,000	20%	20%	
Labor Costs	\$84,000	12%	12%	\$60,000	20%	20%	
Sub Contractors	\$14,000	2%	2%	\$-	0%	0%	
Commissions	\$35,000	5%	5%	\$15,000	5%	5%	
Warranty	\$14,000	2%	2%	\$6,000	2%	2%	
Sales Tax	\$7,000	1%	1%	\$6,000	2%	2%	
Permits	\$7,000	1%	1%	\$-	0%	0%	
Other	\$-	0%	0%	\$3,000	1%	1%	
Total Direct Costs	\$420,000	60%	60%	\$150,000	50%	52%	\$10,000
Gross Profit	\$280,000	40%		\$150,000	50%		\$490,000
ESTIMATED OVERHEAD DEDUCTIONS							
Marketing							
Media Advertising							
TV	\$-	0.00%		\$15,000	5.00%		
Newspaper	\$5,000	0.71%			0.00%		
Radio		0.00%			0.00%		
Yellow Pages	\$2,000	0.29%			0.00%		
Other	\$-	0.00%			0.00%		
Direct Mail				\$8,000			
Mailer Cost	\$10,000	1.43%		\$5,000	1.67%		
List Cost	\$2,000	0.29%		\$-	0.00%		
Postage	\$3,000	0.43%		\$2,000	0.67%		
Subtotal	\$22,000	3.14%	0%	\$30,000	10.00%	0%	\$-
Office Expenses							
Supplies	\$2,000	0.29%		\$1,000	0.33%		
Stationary		0.00%			0.00%		
Equipment Rental	\$2,000	0.29%		\$1,000	0.33%		
Postage	\$2,000	0.29%		\$1,000	0.33%		
Phones	\$3,000	0.43%		\$1,000	0.33%		
Other		0.00%			0.00%		
Subtotal	\$9,000	1.29%	0%	\$4,000	1.33%	0%	\$-
Insurance Costs							
Workman's Comp	\$10,000	1.43%		\$2,000	0.67%		
Medical	\$12,000	1.71%		\$3,000	1.00%		
Liability	\$4,000	0.57%		\$2,000	0.67%		
Property		0.00%			0.00%		
Keyman		0.00%			0.00%		
Vehicle	\$6,000	0.86%		\$3,000	1.00%		
Umbrella	\$2,000	0.29%		\$1,000	0.33%		
Subtotal	\$34,000	4.86%	0%	\$11,000	3.67%	0%	\$-
Employee Expenses							
Administrative Salaries							
Office Manager		0.00%			0.00%		
Bookkeeper	\$30,000	4.29%		\$5,000	1.67%		
Clerical	\$10,000	1.43%		\$5,000	1.67%		
Receptionist		0.00%			0.00%		
Owner Salary	\$50,000	7.14%		\$25,000	8.33%		
General Mgr Salary		0.00%			0.00%		\$15,000
Service Mgr Salary		0.00%			0.00%		
Sales Mgr Salary		0.00%			0.00%		
Training Expenses		0.00%			0.00%		

Attachment A - Honest Johns 2009 Pro Forma - Page 2 of 2

Unapplied Labor	\$4,000	0.57%		\$2,000	0.67%		
Vacation/Holiday Pay	\$8,000	1.14%		\$2,000	0.67%		
Payroll Taxes	\$7,000	1.00%		\$3,000	1.00%		
Employee Benefits		0.00%			0.00%		
Supplies & Tools	\$1,000	0.14%		\$2,000	0.67%		
Uniform Expenses	\$2,000	0.29%		\$1,000	0.33%		
Employee Relations		0.00%			0.00%		
Auto Allowances		0.00%			0.00%		
Travel & Entertainment	\$2,000	0.29%		\$1,000	0.33%		
Other		0.00%			0.00%		
Other		0.00%			0.00%		
Subtotal	\$114,000	16.29%	0%	\$46,000	15.33%	0%	\$15,000
Vehicle Expenses							
Maintenance/Repairs	\$3,000	0.43%		\$3,000	1.00%		
Gas & Oil	\$10,000	1.43%		\$12,000	4.00%		
Leasing	\$5,000	0.71%		\$5,000	1.67%		
Tolls & License Fees		0.00%			0.00%		
Truck Allowances		0.00%			0.00%		
Other		0.00%			0.00%		
Subtotal	\$18,000	2.57%	0%	\$20,000	6.67%	0%	\$-
Building/Equipment Expenses							
Depreciation		0.00%			0.00%		
Building		0.00%			0.00%		
Equipment		0.00%		\$2,000	0.67%		
Vehicle		0.00%			0.00%		
Equipment Maint/Repairs	\$3,000	0.43%		\$1,000	0.33%		
Building Maint/Repairs		0.00%			0.00%		
Insurance		0.00%			0.00%		
Phone		0.00%			0.00%		
Utilities	\$4,000	0.57%		\$2,000	0.67%		
Rent	\$10,000	1.43%		\$2,000	0.67%		
Real Estate Taxes		0.00%			0.00%		
Security		0.00%			0.00%		
Maintenance Supplies		0.00%			0.00%		
Trash Removal	\$1,000	0.14%			0.00%		
Janitorial		0.00%			0.00%		
Yard Maintenance		0.00%			0.00%		
Subtotal	\$18,000	2.57%	0%	\$7,000	2.33%	0%	\$-
Service Expenses							
Legal		0.00%			0.00%		
Accounting	\$2,000	0.29%		\$1,000	0.33%		
Bank Charges	\$2,000	0.29%			0.00%		
Bad Debts		0.00%			0.00%		
Subtotal	\$4,000	0.57%	0%	\$1,000	0.33%	0%	\$-
Mobile Communications Expenses							
Two-way Radios		0.00%			0.00%		
Answering Service	\$2,500	0.36%			0.00%		\$12,998
Pagers		0.00%			0.00%		
Mobile Phones	\$2,000	0.29%		\$3,000	1.00%		
Repairs		0.00%			0.00%		
Subtotal	\$4,500	0.64%	0%	\$3,000	1.00%	0%	\$12,998
TOTAL OVERHEAD EXPENSES	\$223,500	32%		\$122,000	41%		\$37,998

Est Overhead Deducts (From Above)	\$223,500	32%		\$122,000	41%		\$37,998
Net Profit Before Taxes (Gross Profit - Overhead)	\$56,500	8%		\$28,000	9%		\$452,002

9/22/2009

DEALER NAME: HONEST JOHNS
 TM NAME:
 DATE COMPLETED:

FILL IN YELLOW SPACES

MONTHLY
Res Sales, O/H & B/E Budget vs. Actual SUMMARY

ATTACHMENT D

Residential Replacement Sales		\$700,000												TOTALS
Average Sale:		\$8,000												
Closure Rate:		35%												
Annual Department O/H		\$228,200												
Annual Dept B/E Sales		\$570,500												
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS
		8%	6%	9%	9%	11%	11%	10%	10%	8%	8%	6%	6%	
Budgeted Monthly Sales		\$56,000	\$42,000	\$63,000	\$63,000	\$77,000	\$77,000	\$70,000	\$70,000	\$56,000	\$56,000	\$42,000	\$42,000	\$714,000
Actual Monthly Sales														\$0
Actual Monthly Direct Costs														\$0
Actual Gross Margin		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual O/H Expense														\$0
Actual Profit/Loss		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Monthly Sales Difference		(\$56,000)	(\$42,000)	(\$63,000)	(\$63,000)	(\$77,000)	(\$77,000)	(\$70,000)	(\$70,000)	(\$56,000)	(\$56,000)	(\$42,000)	(\$42,000)	(\$714,000)
# of Leads Needed		20	15	23	23	28	28	25	25	20	20	15	15	255
Lead Generation:		35%	7	5	8	8	10	10	9	9	7	7	5	89
Service Leads:		10%	2	2	2	2	3	3	3	2	2	2	2	26
Referrals:		55%	11	8	12	12	15	15	14	14	11	11	8	140
Break Even Analysis														
Monthly Break Even Sales		\$45,640	\$34,230	\$51,345	\$51,345	\$62,755	\$62,755	\$57,050	\$57,050	\$45,640	\$45,640	\$34,230	\$34,230	\$581,910
Break Even Sales Diff		-\$45,640	-\$34,230	-\$51,345	-\$51,345	-\$62,755	-\$62,755	-\$57,050	-\$57,050	-\$45,640	-\$45,640	-\$34,230	-\$34,230	-\$581,910

ATTACHMENT E

9/21/2009

DEALER NAME: HONEST JOHNS

FILL IN YELLOW SPACES

TM NAME:

MONTHLY RESIDENTIAL

DATE COMPLETED:

Serv Sales, O/H \$ B/E Budget vs. Actual SUMMARY

Res Service Annual Sales		\$300,000											
Average \$ Invoice:		\$350											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS
Budgeted Monthly Sales	6%	6%	9%	9%	11%	11%	10%	10%	8%	8%	6%	6%	
Actual Monthly Sales	\$18,000	\$18,000	\$27,000	\$27,000	\$33,000	\$33,000	\$30,000	\$30,000	\$24,000	\$24,000	\$18,000	\$18,000	\$300,000
Actual Monthly Direct Costs													\$0
Actual Gross Margin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual O/H Expense													\$0
Actual Profit/Loss	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Monthly Sales Difference	(\$18,000)	(\$18,000)	(\$27,000)	(\$27,000)	(\$33,000)	(\$33,000)	(\$30,000)	(\$30,000)	(\$24,000)	(\$24,000)	(\$18,000)	(\$18,000)	(\$300,000)
# Invoices Needed	51	51	77	77	94	94	86	86	69	69	51	51	857
Leads (10% of # Invoices)	5	5	8	8	9	9	9	9	7	7	5	5	86
Break Even Analysis													
Annual Dept O/H Budget		\$97,800											
Annual Dept B/E Sales		\$195,600											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS
Monthly Break Even Sales	6%	6%	9%	9%	11%	11%	10%	10%	8%	8%	6%	6%	
Actual Monthly Sales	\$11,736	\$11,736	\$17,604	\$17,604	\$21,516	\$21,516	\$19,560	\$19,560	\$15,648	\$15,648	\$11,736	\$11,736	\$195,600
Break Even Sales Diff	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$11,736)	(\$11,736)	(\$17,604)	(\$17,604)	(\$21,516)	(\$21,516)	(\$19,560)	(\$19,560)	(\$15,648)	(\$15,648)	(\$11,736)	(\$11,736)	(\$195,600)

ATTACHMENT E

9/21/2009

DEALER NAME:	HONEST JOHNS	FILL IN YELLOW SPACES
TM NAME:		MONTHLY CONSTRUCTION – TRACT Tract Sales, O/H \$ B/E Budget vs. Actual SUMMARY
DATE COMPLETED:		

New Const. Tract Sales	\$300,000												TOTALS
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Average \$ Invoice:	\$350												
	6%	6%	9%	9%	11%	11%	10%	10%	8%	8%	6%	6%	
Budgeted Monthly Sales	\$18,000	\$18,000	\$27,000	\$27,000	\$33,000	\$33,000	\$30,000	\$30,000	\$24,000	\$24,000	\$18,000	\$18,000	\$300,000
Actual Monthly Sales													\$0
Actual Monthly Direct Costs													\$0
Actual Gross Margin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual O/H Expense													\$0
Actual Profit/Loss	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Monthly Sales Difference	(\$18,000)	(\$18,000)	(\$27,000)	(\$27,000)	(\$33,000)	(\$33,000)	(\$30,000)	(\$30,000)	(\$24,000)	(\$24,000)	(\$18,000)	(\$18,000)	(\$300,000)
# Invoices Needed	51	51	77	77	94	94	86	86	69	69	51	51	857
Leads (10% of # Invoices)	5	5	8	8	9	9	9	9	7	7	5	5	86
Break Even Analysis													
Annual Dept O/H Budget	\$97,800												
Annual Dept B/E Sales	\$195,600												
	6%	6%	9%	9%	11%	11%	10%	10%	8%	8%	6%	6%	
Monthly Break Even Sales	\$11,736	\$11,736	\$17,604	\$17,604	\$21,516	\$21,516	\$19,560	\$19,560	\$15,648	\$15,648	\$11,736	\$11,736	\$195,600
Actual Monthly Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Break Even Sales Diff	(\$11,736)	(\$11,736)	(\$17,604)	(\$17,604)	(\$21,516)	(\$21,516)	(\$19,560)	(\$19,560)	(\$15,648)	(\$15,648)	(\$11,736)	(\$11,736)	(\$195,600)