

RETAIL STORE (P&L) OPERATIONS PLANNING



AN IBM COGNOS
PERFORMANCE
BLUEPRINT

A WEB BASED PERFORMANCE
MANAGEMENT APPLICATION

A COGNOS INNOVATION CENTER
ENTERPRISE PLANNING
APPLICATION BRIEF

INTRODUCTION

The retail business environment is characterized as lucrative, but fiercely competitive. Retailers are regularly battling for customers through multiple channels, including brick-and-mortar, mail order, and Worldwide Web store fronts. At the same time, the business environment is marked by industry consolidations, increasing profit targets, and shrinking margins.

This application brief demonstrates a Web-based process for managing store operations using IBM Cognos 8 Planning. The planning process needs to be collaborative and extend beyond finance to all stakeholders. And it must offer value to both executive- and line-management stakeholders to ensure participation and buy-in across the organization.

Performance management systems allow management to articulate its goals and provide a measurement process so performance can be tracked and feedback provided. At a corporate level, effort is made to manage employee-related spending, while at a divisional level, line managers make salary and headcount decisions to optimize staff efficiency and output. Collaboration is needed to ensure that divisional level decisions are in line with corporate expectations, and variances can be readily evaluated.

The models and processes described in this document are generic for retail store operations planning in the United States, but can be configured to support alternative model requirements and to accommodate planning in any country.



BLUEPRINT OBJECTIVES

This Blueprint provides a full-circle corporate performance management (CPM) model that allows the retail organization to perform top-down and bottom-up planning, budgeting, and forecasting for stores. The Blueprint ensures that store plans are in line with corporate targets and encourages better analysis of the store-level P&L. Additionally, the Blueprint supports an effective, intuitive, and integrated P&L planning platform for stores in a retail organization and resolves the challenges of limited corporate visibility into store-level planning.




Key Benefits of the IBM Cognos 8 Planning solution

- Flexible model development to support a wide variety of planning models.
- Web-based or Excel-based deployment of models for data collection and consolidation.
- Easy version control.
- Real-time workflow to enhance collaboration.
- Real-time consolidation.
- Real-time reporting.
- Real-time browser-based calculations to provide immediate results.
- Audit and user text annotations at cell, worksheet, and model levels to further improve collaboration.
- Drop-down validation lists to ensure data consistency.
- Scalable architecture with proven deployments to thousands of users.
- Linking functionality to provide divergent, yet interrelated components of planning environment.
- Off-line capabilities.
- Custom date capabilities with no limit on the time dimension, allowing planning by the week, season, period, quarter, or year.
- Unique multi-directional calculation engine that allows input across any dimension at the detail level or the total level.

REAL TIME WORKFLOW VISIBILITY

As district managers make changes to district or store-level plans, upper level managers have real-time visibility to the workflow status of plans company-wide.

In this example, District 1 – Region 11 is the parent for stores in Wellington, Boynton Beach, and a New Store, and the owner of that District, also known as the “reviewer,” can see the workflow status of each store. All workflow status changes, data consolidations, and aggregations occur in real-time—without a batch process—which drives down the time needed to perform the planning iteration.

Before data is entered, state of the plan is  Not started. Once a plan is saved, the state becomes  Work in Progress and remains accessible for further editing. When an item is submitted, the plan is  Locked and no more changes can be made. The Locked state indicates that the plan is ready for review. A reviewer can review the plan in any state, but can only reject a Locked plan item. When a locked plan is rejected, it returns to a state of Work in Progress, making it editable once again for the store manager.



The screenshot displays the IBM Cognos Planning interface. At the top, it says "Welcome - Cognos Enterprise Planning Series 7" and "Driving effective performance planning." The user is logged in as "lanahanr".

The main content area is divided into several sections:

- Reviews:** A tree view on the left shows the hierarchy: District 01, TOTAL US RETAIL, DIVISION 1, Region 11, District 1 - Region 11 (selected), Wellington, Boynton Beach, New Store, District 2 - Region 11, District 3 - Region 11, District 4 - Region 11, District 5 - Region 11, District 6 - Region 11, Region 12, Region 13, and Region 14.
- You are a reviewer for:** A table showing the current plan's status.
- Which is made up of:** A table showing the status of individual items within the plan.
- Workflow information for District 1 - Region 11:** A summary of the plan's current state and history.

Name	State	Ownership	Reviewer	Last Data Change
District 1 - Region 11	Incomplete	None	lanahanr	3:35:17 PM - Thursday, December 22, 2005

Name	State	Ownership	Reviewer	Last Data Change
District 1 - Region 11 (All)				
Wellington	Not Started	lanahanr	lanahanr	3:35:17 PM - Thursday, December 22, 2005
Boynton Beach	Work In Progress	lanahanr	lanahanr	3:35:06 PM - Thursday, December 22, 2005
New Store	Locked	lanahanr	lanahanr	3:34:56 PM - Thursday, December 22, 2005

Workflow information for District 1 - Region 11:

Current state:  Incomplete.
Some items that make up this e.List item are not started. [More...](#)

Time of last state change: 3:43:30 PM - Thursday, December 22, 2005

User who last changed state: [lanahanr](#)

Viewed: no
Reviewed: no

Plan - Monitor - Report

REPRESENTATIVE WORKFLOW

The following sections of this application brief describe the basic workflows in which a district manager or store manager might participate during the planning process.

Revenue Base and Profile

This provides the manager with planning for revenue by department utilizing guidelines and multiple types of profiles (seasonality patterns, prior year actuals, etc.) for spreading the forecast revenue. While Corporate Guidelines are provided for both the revenue baseline and profile to use to spread the forecast revenue, both of these start points can be overwritten by the user. Additionally, the user can adjust the revenue baseline by a percentage or flat dollar amount. Once the revenue forecast is completed by department, the Blueprint uses those metrics to drive departmental headcount requirements.

Revenue Base & Profile								
Revenue by Week		Driver-Based Expenses		Controllable Exp Base & Profile		Controllable Expenses by Week		Initiatives
Store 01								
	Corporate Guideline	Override Corporate Guideline	Revenue Baseline	Adjustment %	Adjustment \$	Adjusted Revenue	Suggested Profile	Override Suggested Prof
TOTAL STORE			5,091,944	0%	0	5,091,944		
HARDLINES								
Electronics	Prior Year Actuals		138,402	0%	0	138,402	Prior Forecast	
Books and Music	Prior Year Actuals		152,262	0%	0	152,262	Prior Forecast	
Household Products	Prior Year Actuals		154,979	0%	0	154,979	Prior Forecast	
Cosmetics/Fragrances	Prior Year Actuals	Store Type Average	138,413	0%	0	138,413	Prior Forecast	Prior Year
Pharmacy	Prior Year Actuals		152,713	0%	0	152,713	Prior Forecast	
Toys	Prior Year Actuals		141,834	0%	0	141,834	Prior Forecast	
Home Furnishings	Prior Year Actuals		140,426	0%	0	140,426	Prior Forecast	
Home Décor	Prior Year Actuals		137,203	0%	0	137,203	Prior Forecast	
Auto Aftermarket	Prior Year Actuals		147,015	0%	0	147,015	Prior Forecast	
Sporting Goods	Prior Year Actuals		135,927	0%	0	135,927	Prior Forecast	
Pets	Prior Year Actuals		154,440	0%	0	154,440	Prior Forecast	
Candy/Snacks	Prior Year Actuals		150,502	0%	0	150,502	Prior Forecast	
Seasonal	Prior Year Actuals		141,416	0%	0	141,416	Prior Forecast	
Cards and Stationary	Prior Year Actuals		155,133	0%	0	155,133	Prior Forecast	
HARDLINES TOTAL			2,040,665	0%	0	2,040,665		
SOFTLINES								
Mens Apparel	Prior Year Actuals		146,190	0%	0	146,190	Prior Forecast	
Womens Apparel	Prior Year Actuals		127,380	0%	0	127,380	Prior Forecast	
Childrens Apparel	Prior Year Actuals		159,159	0%	0	159,159	Prior Forecast	
Infants	Prior Year Actuals		128,788	0%	0	128,788	Prior Forecast	
Footwear	Prior Year Actuals		144,683	0%	0	144,683	Prior Forecast	
Accessories	Prior Year Actuals		147,037	0%	0	147,037	Prior Forecast	
Leather Goods	Prior Year Actuals		129,327	0%	0	129,327	Prior Forecast	
Sportswear	Prior Year Actuals		145,992	0%	0	145,992	Prior Forecast	
SOFTLINES TOTAL			1,128,556	0%	0	1,128,556		
FOOD								
Grocery	Prior Year Actuals		152,273	0%	0	152,273	Prior Forecast	
Bakery	Prior Year Actuals		138,094	0%	0	138,094	Prior Forecast	
Deli	Prior Year Actuals		154,781	0%	0	154,781	Prior Forecast	
Produce	Prior Year Actuals		135,608	0%	0	135,608	Prior Forecast	
Meat	Prior Year Actuals		177,122	0%	0	177,122	Prior Forecast	
Seafood	Prior Year Actuals		0	0%	0	0	Prior Forecast	

Current owner: lanahanr

Revenue by Week

The information captured in the Revenue Base and Profile tab is used to generate a weekly forecast by department in the Revenue by Week tab. Gross Margin assumptions are applied and the Net Income from Initiative Planning is incorporated (which will be seen in a later tab) to calculate a Total Net Revenue by department. Again, manual adjustments can be made to departmental revenue information to meet forecasting goals. This information can also be compared against previous forecast versions or prior year actuals.

Revenue Base & Profile														
Revenue by Week														
Driver-Based Expenses														
Controllable Exp Base & Profile														
Controllable Expenses by Week														
Initiatives														
Store 01	Electronics													
	Current Forecast													
	Wk 1	Wk 2	Wk 3	Wk 4	Wk 5	Wk 6	Wk 7	Wk 8	Wk 9	Wk 10	Wk 11	Wk 12	Wk 13	Wk 14
Gross Revenue	4,150	4,906	1,773	2,669	3,163	393	3,566	4,623	4,754	2,689	4,704	1,934	302	2,56
Gross Margin %	88.00%	88.00%	88.00%	88.00%	88.00%	88.00%	88.00%	88.00%	88.00%	88.00%	88.00%	88.00%	88.00%	88.00%
NET REVENUE	3,652	4,317	1,560	2,349	2,783	346	3,138	4,069	4,184	2,367	4,140	1,702	266	2,26
Local Promotion	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Limited-Time Special Offer	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Add Department	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Remove Department	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grow Department Revenue	0	0	0	0	0	0	0	0	0	7,164	7,164	7,164	7,164	7,16
Store Renovation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department Renovation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL INITIATIVE REVENUE	0	0	0	0	0	0	0	0	0	7,164	7,164	7,164	7,164	7,16
TOTAL NET REVENUE	3,652	4,317	1,560	2,349	2,783	346	3,138	4,069	4,184	9,531	11,304	8,866	7,430	9,42

Revenue Base & Profile														
Revenue by Week														
Driver-Based Expenses														
Controllable Exp Base & Profile														
Controllable Expenses by Week														
Initiatives														
Store 01	Electronics													
	Current Forecast													
	Wk 1	Wk 2	Wk 3	Wk 4	Current Forecast	Wk 8	Wk 9	Wk 10	Wk 11	Wk 12	Wk 13	Wk 14		
Gross Revenue	4,150	4,906	1,773	2,669	Prior Forecast	4,623	4,754	2,689	4,704	1,934	302	2,56		
Gross Margin %	88.00%	88.00%	88.00%	88.00%	Variance to Prior Forecast	88.00%	88.00%	88.00%	88.00%	88.00%	88.00%	88.00%		
NET REVENUE	3,652	4,317	1,560	2,349	Prior Year Actuals	4,069	4,184	2,367	4,140	1,702	266	2,26		
Local Promotion	0	0	0	0	Variance to Prior Year Actuals	0	0	0	0	0	0	0		
Limited-Time Special Offer	0	0	0	0	Adjustment to Revenue Baseline	0	0	0	0	0	0	0		
Add Department	0	0	0	0		0	0	0	0	0	0	0		
Remove Department	0	0	0	0		0	0	0	0	0	0	0		
Grow Department Revenue	0	0	0	0		0	0	0	7,164	7,164	7,164	7,164		
Store Renovation	0	0	0	0		0	0	0	0	0	0	0		
Department Renovation	0	0	0	0		0	0	0	0	0	0	0		
Other	0	0	0	0		0	0	0	0	0	0	0		
TOTAL INITIATIVE REVENUE	0	0	0	0	0	0	0	0	7,164	7,164	7,164	7,164		
TOTAL NET REVENUE	3,652	4,317	1,560	2,349	2,783	346	3,138	4,069	4,184	9,531	11,304	8,866	7,430	9,42

Driver-Based Expenses

Certain expenses will be driven by other store-level information. A rate is applied to the values of those drivers to determine weekly expenses. As an example, Front-end Supplies are driven by the Number of Customers, loaded from an assumption tab, but can be changed to another appropriate driver. When that driver is changed, the associated rate is linked in and the new expense is calculated for Front-end Supplies.

Revenue Base & Profile		Revenue by Week		Driver-Based Expenses																Controllable Exp Base & Profile		Controllable Expenses by Week		Initiatives
Store 01		Front-end Supplies																						
Driver Value	Driver	Wk 1	Wk 2	Wk 3	Wk 4	Wk 5	Wk 6	Wk 7	Wk 8	Wk 9	Wk 10	Wk 11	Wk 12	Wk 13	Wk 14	Wk 15	Wk 16	Rate	Expense					
10,000	Number of Customers	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.01	100					
0.01	Number of Customers	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	100					
		100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		10					

Revenue Base & Profile		Revenue by Week		Driver-Based Expenses																Controllable Exp Base & Profile		Controllable Expenses by Week		Initiatives
Store 01		Front-end Supplies																						
Driver Value	Driver	Wk 1	Wk 2	Wk 3	Wk 4	Wk 5	Wk 6	Wk 7	Wk 8	Wk 9	Wk 10	Wk 11	Wk 12	Wk 13	Wk 14	Wk 15	Wk 16	Rate	Expense					
10,000	Number of Customers	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.01	100					
0.01	Revenue	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	100					
	Headcount	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100		10					

Revenue Base & Profile		Revenue by Week		Driver-Based Expenses																Controllable Exp Base & Profile		Controllable Expenses by Week		Initiatives
Store 01		Front-end Supplies																						
Driver Value	Driver	Wk 1	Wk 2	Wk 3	Wk 4	Wk 5	Wk 6	Wk 7	Wk 8	Wk 9	Wk 10	Wk 11	Wk 12	Wk 13	Wk 14	Wk 15	Wk 16	Wk 17	Rate	Expense				
43	Headcount	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	50.00	2,150				
50.00	Headcount	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	2,150				
		2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150		2,150				

Controllable Exp Base & Profile

The manager is provided with best-practice functionality for planning expenses by type utilizing guidelines and multiple profile types for spreading forecast expenses. Corporate Guidelines are provided for the expense baseline and the profile used to spread the forecast values. The profile can be overwritten by the user, who can also adjust the expense baseline by a percentage or flat dollar amount.

Revenue Base & Profile		Revenue by Week		Driver-Based Expenses		Controllable Exp Base & Profile		Controllable Expenses by Week		Initiatives	
Store 01											
	Corporate Guideline	Expenses Baseline	Adjustment %	Adjustment \$	Adjusted Expenses	Suggested Profile	Override Suggested Profile				
TOTAL CONTROLLABLE EXPENSES		32,359	0%	0	32,359						
Local Advertising	Prior Year Actuals	2,727	0%	0	2,727	Flat					
Supplies	Prior Year Actuals	2,727	0%	0	2,727	Flat					
Utilities	Prior Year Actuals	2,798	0%	0	2,798	Flat	Prior Year % of Total Store				
Hired Services	Prior Year Actuals	2,791	0%	0	2,791	Flat	Rolling Prior 12 Months Actuals				
Telephone	Prior Year Actuals	2,536	0%	0	2,536	Flat	Prior Year Actuals				
Repairs and Maintenance	Prior Year Actuals	2,602	0%	0	2,602	Flat	Prior Year Actuals - Regional Average				
Travel and Entertainment	Prior Year Actuals	2,573	0%	0	2,573	Flat	Prior Forecast				
Training	Prior Year Actuals	2,518	0%	0	2,518	Flat	Store Type Average				
Bank Charges	Prior Year Actuals	2,693	0%	0	2,693	Flat	District Qtrly Rolling Average				
Loss/Shrink	Prior Year Actuals	2,828	0%	0	2,828	Flat	Store Qtrly Rolling Average				
Cash Over/Short	Prior Year Actuals	2,727	0%	0	2,727	Flat	Store 12 Period Rolling Average				
Other Expense	Prior Year Actuals	2,839	0%	0	2,839	Flat	Store Actual Period Experience				
						Flat	New Store				

Current owner: lanahanr

Controllable Expenses by Week

Using the selection of profiles from the previous tab, the forecast is spread down to a weekly number. The same method was used in the revenue spread. This forecast can be used by week in variance reports to compare actual performance to plan.

RETAIL-StoreOperationsBlueprint Contributions Store 01 - IBM Cognos Planning - Contributor															
Store 01															
	Wk 1	Wk 2	Wk 3	Wk 4	Wk 5	Wk 6	Wk 7	Wk 8	Wk 9	Wk 10	Wk 11	Wk 12	Wk 13	Wk 14	Wk 15
TOTAL CONTROLLABLE EXPENSES	5,119	4,707	4,866	4,640	4,230	4,866	4,655	4,904	4,858	4,824	4,691	4,656	4,870	4,615	4,874
Local Advertising	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52
Front-end Supplies	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150
Supplies	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52
Utilities	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54
Hired Services	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54
Telephone	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49
Repairs and Maintenance	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Travel and Entertainment	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49
Training	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48
Bank Charges	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52
Credit Card Fees	2,255	1,932	2,091	1,867	1,457	2,093	1,882	2,130	2,084	2,049	1,917	1,881	2,095	1,841	2,099
Loss/Shrink	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54
Cash Over/Short	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52
Other Expense	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
Initiative Expense	92	3	3	1	1	1	1	1	1	2	2	2	2	2	2

Current owner: lanahanr

Initiatives

The Initiatives tab gives offers the ability to review corporate initiatives that have been assigned to a given store by the central planning group. The tab also gives a manager the ability to enter any store level initiatives being planned. The entry of initiatives and their effect then link back to the appropriate area (either revenue by week or expenses by week).

Revenue Base & Profile		Revenue by Week		Driver-Based Expenses		Controllable Exp Base & Profile		Controllable Expenses by Week		Initiatives	
Store 01											
Description	Initiative Type	Department Affected	Start Week	End Week	Revenue Impact	Gross Margin %	Expense Impact				
CORPORATE INITIATIVES											
Corporate Initiative 1	Add Department	Meat	Wk 1	Wk 20	177,122	49.00%	0				
Corporate Initiative 2	Remove Department	Pets	Wk 1	Wk 3	154,440	84.00%	0				
Corporate Initiative 3	Grow Department Revenue	Electronics	Wk 10	Wk 26	138,402	88.00%	0				
Corporate Initiative 4	Store Renovation		Wk 26	Wk 52	0		0				
Corporate Initiative 5	Department Renovation	Toys	Wk 26	Wk 39	141,834	64.00%	0				
Corporate Initiative 6					0		0				
STORE INITIATIVES											
Store Initiative 1	xxxxxx Limited-Time Special Offer	Cosmetics/Fragrances	Wk 2	Wk 3	10,000	50.00%	0				
Store Initiative 2					0		0				
Store Initiative 3					0		0				
Store Initiative 4					0		0				
Store Initiative 5					0		0				
Store Initiative 6					0		0				

Current owner: lanahanr

Exempt Headcount and Salary

The Exempt Headcount and Non-Exempt Headcount tabs are for planning those respective areas. The Exempt Headcount tab makes certain assumptions about the number of exempt positions required and the costs associated with those positions, based on store type and store size. Number of heads and salary assumptions can be adjusted by the end user.

Revenue by Week		Driver-Based Expenses		Controllable Exp Base & Profile		Controllable Expenses by Week		Initiatives		Exempt Headcount and Salary						
Store 01												General Manager				
	Wk 1	Wk 2	Wk 3	Wk 4	Wk 5	Wk 6	Wk 7	Wk 8	Wk 9	Wk 10	Wk 11	Wk 12	Wk 13	Wk 14		
Headcount Assumption	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Adjust Headcount	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Headcount	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
Average Weekly Salary	900	900	900	900	900	900	900	900	900	900	900	900	900	900		
Weekly Salary Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total Weekly Salary	900	900	900	900	900	900	900	900	900	900	900	900	900	900		
TOTAL WEEKLY EXEMPT SALARY	900	900	900	900	900	900	900	900	900	900	900	900	900	900		
Benefit/Tax %	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%		
Benefit/Tax Amount	270	270	270	270	270	270	270	270	270	270	270	270	270	270		
Store Revenue	85,427	69,867	80,226	72,427	53,785	79,778	71,651	81,686	81,247	78,419	70,427	70,796	76,912	70,000		
Bonus %	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		
Bonus Amount	854	699	802	724	538	798	717	817	812	784	704	708	769	700		
TOTAL SALARIES, BENEFITS AND BONUSES	2,024	1,869	1,972	1,894	1,708	1,968	1,887	1,987	1,982	1,954	1,874	1,878	1,939	1,800		

Current owner: lanahanr

Non-exempt Headcount and Salary

The Non-exempt Headcount and Salary tab uses the revenue forecast to drive headcount requirements by position (stockers, receivers, customer service, cashiers, etc.). Assumptions are made about the number of heads required based on revenue totals, as well as the average hours and costs associated with each of those positions. The end user can adjust the number of heads based on specific information known about his or her store.

Controllable Exp Base & Profile		Controllable Expenses by Week		Initiatives		Exempt Headcount and Salary		Non-exempt Headcount and Salary		P&L	
Store 01		Receiver									
	Wk 1	Wk 2	Wk 3	Wk 4	Wk 5	Wk 6	Wk 7	Wk 8	rk		
Minimum Headcount	3	3	3	3	3	3	3	3	3		
Revenue	70,336	75,336	75,336	18,856	18,856	18,856	18,856	18,856	18,856		
Revenue Range	20,000 +	20,000 +	20,000 +	15,000 - 20,000	15,000 - 20,000	15,000 - 20,000	15,000 - 20,000	15,000 - 20,000	15,000 - 20,000		
Additional Headcount Required	2	2	2	1	1	1	1	1	1		
Headcount Adjustment	0	0	0	0	0	0	0	0	0		
Headcount	5	5	5	4	4	4	4	4	4		
Average Hours Per Week	20	20	20	20	20	20	20	20	20		
Average Hourly Salary	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00		
TOTAL HOURLY NON-EXEMPT SALARY	800	800	800	640	640	640	640	640	640		
Benefit/Tax %	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%		
Benefit/Tax Amount	120	120	120	96	96	96	96	96	96		
TOTAL SALARIES AND BENEFITS	920	920	920	736	736	736	736	736	736		

Current owner: lanahanr

P&L

All of the information from previous tabs is linked to the P&L.

Controllable Exp Base & Profile	Controllable Expenses by Week			Initiatives	Exempt Headcount and Salary			Non-exempt Headcount and Salary			P&L	
Store 01	Current Forecast											
	P1	P2	P3	Q1	P4	P5	P6	Q2	P7	P8	P9	Q3
Gross Revenue	607,082	413,523	578,213	1,598,817	475,118	471,023	560,064	1,506,204	429,658	419,532	517,410	1,366,600
Net Revenue (hide)	460,034	304,259	428,155	1,192,448	351,880	348,254	426,790	1,126,924	315,988	310,832	381,533	1,008,353
Gross Margin % (hide)	75.78%	73.58%	74.05%	74.58%	74.06%	73.94%	76.20%	74.82%	73.54%	74.09%	73.74%	73.79%
Cost of Goods	147,048	109,264	150,058	406,369	123,237	122,769	133,274	379,280	113,670	108,700	135,877	358,241
Distribution	8,341	9,045	11,126	28,512	3,030	4,182	22,451	29,663	3,622	30,450	836	34,901
Delivery Expense	11,936	24,636	42,971	79,543	39,383	8,721	4,125	52,229	49,216	24,803	39,583	113,601
Rent and Occupancy	44,960	7,551	25,683	78,194	138	31,183	8,054	39,375	42,420	37,498	12,056	91,970
Cost of Sales	394,797	263,027	348,375	1,006,199	309,329	304,168	392,160	1,005,657	220,730	218,081	329,058	767,861
Gross Profit	212,285	150,496	229,838	592,618	165,788	166,855	167,904	500,547	208,928	201,451	188,352	598,739
Operating Expenses:												
Salaries	43,580	43,580	54,475	141,635	43,580	43,580	54,475	141,635	43,580	43,580	54,475	141,635
Benefits/Taxes	9,177	9,177	11,471	29,825	9,177	9,177	11,471	29,825	9,177	9,177	11,471	29,825
Bonus	3,079	2,869	3,778	9,726	3,059	3,066	3,845	9,969	2,901	2,849	3,491	9,241
Total Salaries and Related	55,836	55,626	69,724	181,187	55,816	55,823	69,791	181,430	55,658	55,606	69,437	180,701
CONTROLLABLE EXPENSES												
Local Advertising	210	210	262	682	210	210	262	682	210	210	262	682
Front-end Supplies	400	400	500	1,300	400	400	500	1,300	400	400	500	1,300
Supplies	210	210	262	682	210	210	262	682	210	210	262	682
Utilities	215	215	269	700	215	215	269	700	215	215	269	700
Hired Services	215	215	268	698	215	215	268	698	215	215	268	698
Telephone	195	195	244	634	195	195	244	634	195	195	244	634
Repairs and Maintenance	200	200	250	651	200	200	250	651	200	200	250	651
Travel and Entertainment	198	198	247	643	198	198	247	643	198	198	247	643
Training	194	194	242	630	194	194	242	630	194	194	242	630
Bank Charges	207	207	259	673	207	207	259	673	207	207	259	673
Credit Card Fees	8,144	7,562	10,027	25,734	8,143	8,238	10,185	26,565	7,783	7,580	9,335	24,698
Loss/Shrink	218	218	272	707	218	218	272	707	218	218	272	707
Cash Over/Short	210	210	262	682	210	210	262	682	210	210	262	682
Initiative Expense	99	4	9	112	8	7	7	22	8	8	10	21

Current owner: lanahanr

Store Metrics

Specific store P&L information and assumptions about the store are linked to the Store Metrics tab, which is used to create reporting and analytics for each store and its parent.

Controllable Expenses by Week		Initiatives			Exempt Headcount and Salary			Non-exempt Headcount and Salary			P&L			Store Metrics		
Store 01		Current Forecast														
	P1	P2	P3	Q1	P4	P5	P6	Q2	P7	P8	P9	Q3				
No of Stores	1	1	1	1	1	1	1	1	1	1	1	1				
Floorspace	0	0	0	0	0	0	0	0	0	0	0	0				
Customer Complaints	0	0	0	0	0	0	0	0	0	0	0	0				
Gross Revenue	607,082	413,523	578,213	1,598,817	475,118	471,023	560,064	1,506,204	429,658	419,532	517,410	1,366,600				
Gross Sales	607,082	413,523	578,213	1,598,817	475,118	471,023	560,064	1,506,204	429,658	419,532	517,410	1,366,600				
Returns	0	0	0	0	0	0	0	0	0	0	0	0				
Return Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
Markdowns	0	0	0	0	0	0	0	0	0	0	0	0				
Markdown Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
Comp Sales Percent Var	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
Comp Sales Var	0	0	0	0	0	0	0	0	0	0	0	0				
Sales per SQFT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
Sales Adjustments	0	0	0	0	0	0	0	0	0	0	0	0				
No of Products	0	0	0	0	0	0	0	0	0	0	0	0				
Units Sold	0	0	0	0	0	0	0	0	0	0	0	0				
Unit Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
COGS	147,048	109,264	150,058	406,369	123,237	122,769	133,274	379,280	113,670	108,700	135,877	358,247				
Net Sales	\$460,034	\$304,259	\$428,155	\$1,192,448	\$351,880	\$348,254	\$426,790	\$1,126,924	\$315,988	\$310,832	\$381,533	\$1,008,352				
Delivery Expense	11,936	24,636	42,971	79,543	39,383	8,721	4,125	52,229	49,216	24,803	39,583	113,602				
Distribution Expense	8,341	9,045	11,126	28,512	3,030	4,182	22,451	29,663	3,622	30,450	836	34,908				
Gross Margin	212,285	150,496	229,838	592,618	165,788	166,855	167,904	500,547	208,928	201,451	188,352	598,731				
Gross Margin Percent	46.15%	49.46%	53.68%	49.73%	47.12%	47.91%	39.34%	44.47%	66.12%	64.81%	49.37%	59.37%				
Advertising	210	210	262	682	210	210	262	682	210	210	262	682				
Rent	44,960	7,551	25,683	78,194	138	31,183	8,054	39,375	42,420	37,498	12,056	91,974				
Total Labor	55,836	55,626	69,724	181,187	55,816	55,823	69,791	181,430	55,658	55,606	69,437	180,701				
Labor Percent	9.20%	13.45%	12.06%	11.33%	11.75%	11.85%	12.46%	12.05%	12.95%	13.25%	13.42%	13.22%				
GMFROL	3.80	2.71	3.30	3.27	2.97	2.99	2.41	2.76	3.75	3.62	2.71	3.31				
Controllable Expenses	11,132	10,455	13,648	35,235	11,040	11,134	13,803	35,977	10,680	10,477	12,957	34,114				
Controllable Expense Percent	1.83%	2.53%	2.36%	2.20%	2.32%	2.36%	2.46%	2.39%	2.49%	2.50%	2.50%	2.50%				
Corporate Expenses	1,016	1,016	1,270	3,303	1,016	1,016	1,270	3,303	1,016	1,016	1,270	3,303				
Corporate Expenses Percent	0.17%	0.25%	0.22%	0.21%	0.21%	0.22%	0.23%	0.22%	0.24%	0.24%	0.25%	0.24%				
Net Operating Profit	\$144,299	\$83,398	\$145,195	\$372,893	\$97,917	\$98,882	\$83,039	\$279,838	\$141,575	\$134,351	\$104,688	\$380,614				
One	1	1	1	3	1	1	1	3	1	1	1	3				

Current owner: lanahanr

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