



TO: Board of Governors

FROM: Ken Masters, Treasurer
Megan McNally, Director of Advancement and Chief Development Officer
Debra Carnes, Chief Communications Officer

DATE: July 7, 2015

RE: **Fiscal Year 2017 and Beyond** WSBA-CLE Policy Question 3: Sections-CLE Cost Sharing

ACTION: Approve the following recommendation:

At the September 2015 Board meeting, appoint a time-limited board and staff work group to draft revised section policies, including a revised policy addressing cost-sharing of section-CLE programming, on the following timeline:

- 1. Draft policies and circulate for comment by December 31, 2015**
- 2. Present final draft policies to Board for first reading on March 10, 2016**
- 3. Present final draft policies for Board action on April 15-16, 2016**

Status of FY2016 Sections-CLE Policies

Pursuant to the Board's review and decisions throughout the year, Section CLE seminars and conferences will continue in FY 2016 under existing policy and models (called Plan A or Plan B), with an administrative fee of 45%. See 3.1 Excerpts from WSBA Fiscal Policies. For further information about FY 2016 mini-seminars, tuition, conference center rental, and working with other CLE sponsors, see 3.2 2015-16 Sections CLE Information Handout, attached, as provided at the Spring Sections Leaders Meeting on May 29 and by follow-up email the same day.

Historical and Current Issues

Over the past ten years, the balance of the WSBA Sections Fund has increased while the balance of the CLE Reserve Fund has decreased. See 3.3 CLE Fund Balance. This is one indicator that WSBA does not fully recover its costs of the partnership in producing WSBA-Sections CLEs. In Fiscal Year 2014, the total cost to produce WSBA-Sections CLE seminars and conferences was \$966,001 and the amount recovered under current policies was \$759,760. The gap was \$206,241. See 3.4 FY 2014 Gap in Cost Recovery. For a more detailed analysis of the current gap, see 3.5 Copy of Section Seminar Financials 7.2.15. This workbook provides a breakdown of each regularly occurring WSBA-Section CLE seminar or conference, including:

- A. Revenue (gross registration, exhibitor and sponsor revenue)
- B. Direct Expenses (the costs specific to a seminar, such as postage, MCLE accreditation fees, print brochures, speaker/program development costs like travel, meals and housing, and facilities costs)

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- C. Indirect Expenses (salaries, taxes, benefits, and overhead for administrative and accounting staff who process and manage registration and CLE reporting; CLE program staff who support chairs and faculty in developing the agenda, content, materials and overall event experience; marketing staff who manage all phases of advertising and marketing, including managing the online calendar and store; webcasting staff; and CLE event staff who manage event-day and post-event logistics)
 - Non-event Specific Direct Expenses (costs that are necessary for all CLE programs, but that are not specifically attributable to a single event, like credit card fees, and online and software application fees)
 - D. Administrative Fee Charged (the amount charged to Sections as a proxy for indirect costs under current fiscal policy at 35% as in FY 2015, under current fiscal policy at 45% as in FY2016, or in FY 2017 under a model in which actual indirects are billed to the seminar – called “No Subsidy” for ease of reference)
 - Splits to Sections (the amount the Section gained or lost under current fiscal policy at 35% as in FY 2015, under current fiscal policy at 45% as in FY2016, or in FY 2017 under a model in which actual indirects are billed to the seminar)
 - E. Split to WSBA, if any, in addition to Administrative Fee Charged
 - Total WSBA Net Profit or Loss

Proposal

A change in fiscal policy in which WSBA-Sections are expected to cover, with section funds, the full cost of producing professional quality CLE seminars and conferences would be significant and will impact whether some sections continue to choose to produce CLE events. The question of what a new policy would look like, and how each section would be impacted financially, is answered in part by reviewing columns G (C1 Model: No Subsidy) and I (C2 Model: No Subsidy) in attachment 3.5 Copy of Section Seminar Financials 7.2.15.

However, the numbers alone cannot answer what ramifications a policy change would have on WSBA’s overall goal of supporting and relying on WSBA Sections to carry on the work of the Bar. For this reason, we recommend that the BOG appoint a board and staff workgroup at its September meeting to work in an expeditious and inclusive manner to draft revised section policies, including a revised policy addressing cost-sharing of section-CLE programming, on the following timeline:

- Draft policies and circulate for comment by December 31, 2015
- Present final draft policies to Board for first reading on March 10, 2016
- Present final draft policies ready for Board action on April 15-16, 2016

Attachments:

- 3.1 Excerpts from WSBA Fiscal Policies
- 3.2 2015-16 Sections CLE Information Handout
- 3.3 CLE Fund Balance
- 3.4 Overview of WSBA Sections, March 2015
- 3.4 FY2014 Gap in Cost Recovery
- 3.5 Copy of Section Seminar Financials July 2015

3.1 Excerpts from Existing WSBA Fiscal Policy

WSBA-CLE and Section Splitting CLE Profits / Losses

Programs Co-sponsored with Sections (Plan A and Plan B)

Sections and the WSBA CLE Department are required to work together. All CLEs co-sponsored with a Section or not are charged an administrative fee to cover the CLE Department's staff time and overhead associated with seminars. The administrative charge is a percentage of gross revenues from the CLE. This percentage shall be determined at the beginning of each fiscal year by the CLE Director based on the prior year's overhead expenses and the current year's budget. After deducting the administrative fee and all direct costs of the co-sponsored program (e.g., facilities, speakers, etc.), the Section and the CLE Department will split the net profit or loss 50/50. These programs are labeled "Plan A" programs.

All Section mid-year meetings will be administered pursuant to the foregoing paragraph.

For annual programs that are (a) seen as both fiscally lower risk to Sections (unless specifically decided by the Section in consultation with the CLE Department to allow for the greater risk - e.g., bringing in a high-priced speaker) and (b) part of the administrative structure of the Section, the CLE Department uses a revenue sharing plan that includes charging the program the standard administrative fee but the Section receives 100% of the profit or loss from that program. These programs are labeled "Plan B" programs.

Sections' Smaller Programs in which CLE Staff Provide Limited Assistance (Mini-CLEs)

For smaller enrollment seminar programs that the Sections put on for Section members that are designated "mini-cles," the CLE Department provides limited assistance to the Section at no charge (e.g. advertising support, online registration, etc.). In these cases, the Sections do much more of the preparation and production of the seminars than regular CLE programming. These "mini-cles" are seen as exclusively member-benefit programs and the registration fees must be \$25 or less. The CLE Department provides specific support for these programs. Sections are responsible for working in collaboration with the CLE Department (i.e., following procedures outlined including timely notice, providing onsite registration personnel, etc.). Please consult with the CLE Director for specific procedural information.

Accounting for Profit / Loss on CLE Seminars

It is important for the CLE Department and the program sponsors, many of whom are WSBA Sections, to know the financial results of their seminar as soon as possible. The CLE Department must wait for all revenue and expenses to be posted before the seminar can be "closed." The CLE Department has instituted a four to six week preliminary fiscal summary for Sections. Upon closing a seminar, the CLE Department shall submit a journal entry to the Accountant to transfer the appropriate portion of the gain or loss to the Section. The CLE Department strives to close each Section seminar no later than 60 to 75 days after the date of the event but late arriving bills, most notably faculty expenses, sometimes lengthen this time. The CLE Department will keep the Section informed of the current of the status of the seminar financials.

Attachment 3.2 - 2015-2016 WSBA-CLE Information for Sections

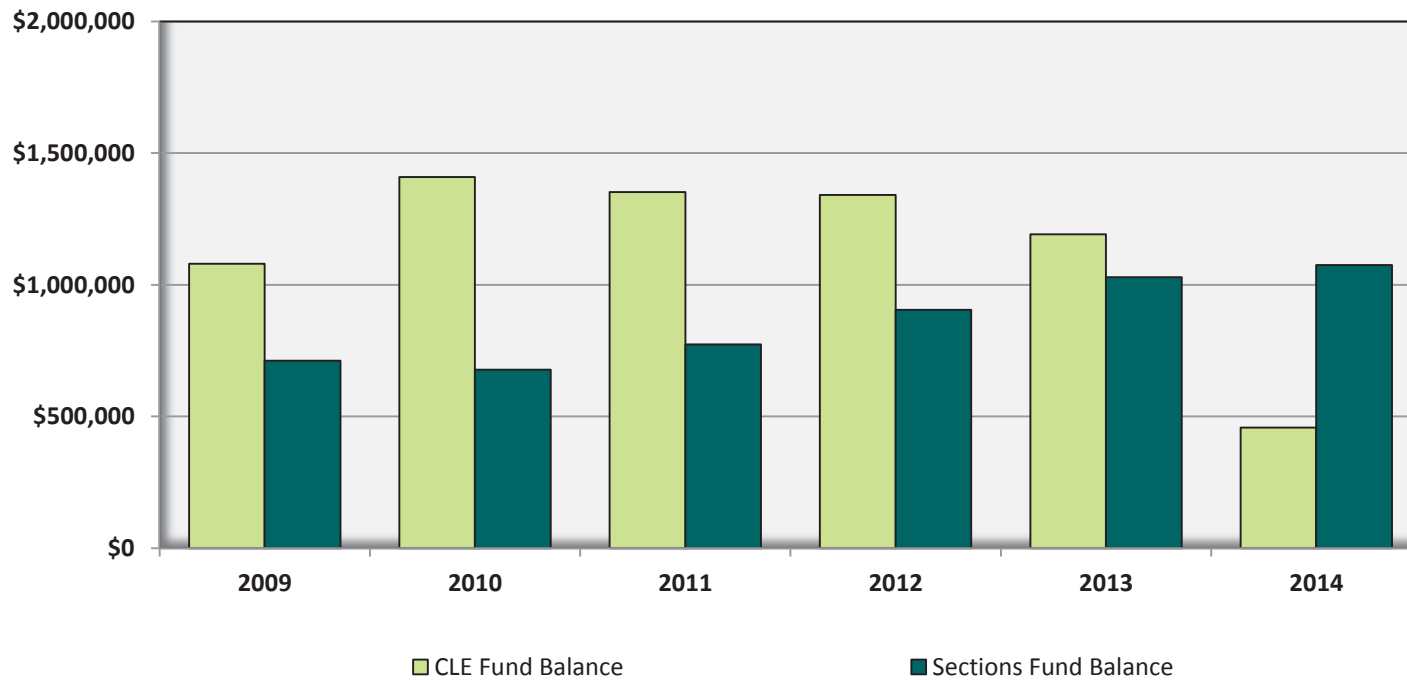
Key Contacts

- For scheduling a seminar or conference: Kathy Burrows | kathyb@wsba.org | (206) 727-8225
- For scheduling a mini-seminar: Jennifer Small | jennifers@wsba.org | (206) 727-8296

Policy Changes and Timelines

Item	Current Policy	2015-2016 Policy	Future Changes Under Consideration
Mini-seminars	<p>At no charge Sections may produce an unlimited number of mini-seminars that are 2 hours/ 2 credits or fewer, with tuition \$35 or less.</p> <ul style="list-style-type: none"> • Venue other than WSBA • Not webcast • Recording is not permitted or supported 	<p>Same as current policy, except that WSBA will soon make a new webinar tool available, at a modest cost, that may be used for hosting live, online mini-seminars</p> <p>Alki Room is no longer available to use</p>	Sections may host a set number of mini-seminars for free, after which there is a modest charge
Cost and Profit Sharing	<p>35% administrative fee Plan A: 50/50 split of net proceeds Plan B: Section retains all net or loss</p>	<p>45% administrative fee Plan A: 50/50 split of net proceeds Plan B: Section retains all net or loss</p>	Current policy <i>replaced</i> with a cost per credit charge for programs so that WSBA's indirect costs are fully recovered; any proceeds above this charge are retained by Sections
Tuition	<p>Half day seminars: \$159 Full day seminars: \$275 Multi-day conference: \$399</p> <p>Prices may be higher based on venue or special circumstances</p>	Same as current policy	
Conference Center Usage	\$2,350 to host and webcast at WSBA Conference Center	\$2,000 to host and webcast at new WSBA Conference Center (in-room capacity 64) <i>Alternate venues will be considered for events with 3-years of 100+ in-room attendance</i>	
Working with other sponsors	Permitted; approved on case-by-case basis	Same as current policy	Partnership with a vendor to produce all conferences not held at WSBA

3.3 - WSBA CLE Fund Balance & Sections Fund Balance FY 2009 to FY 2014



Attachment 3.4 Table Overview of WSBA Sections, March 2015

Section	Membership Count (FY14 year-end)	Fund Balance (as of Jan 2015)	Section Formed	Active Web Content ¹	CLEs w/WSBA	CLE w/other Entities ²	Deskbook / Manuals / Sourcebooks	Law School Outreach	Legislation	Listserve ³	Mini-CLE	Newsletter	Receptions/ Forums ⁴	Recognition Awards ⁵	Scholarships & Grants	Social Media ⁶
Real Property Probate Trust	2,363	\$ 121,782.61	1974	X	X				X	X		X	X		X	
Labor and Employment Law	952	\$ 92,362.50	2000		X			X		X			X		X	
Intellectual Property	885	\$ 81,770.44	1973		X			X		X	X		X			X
Business Law	1,287	\$ 75,565.14	1974	X	X	X	X	X	X	X	X	X	X			
Family Law	1,315	\$ 71,079.38	1990	X	X		X		X	X	X		X	X		
Health Law	394	\$ 67,507.72	1973	X	X				X	X	X					
Criminal Law	530	\$ 66,633.99	1979	X	X			X	X	X	X	X			X	
Administrative Law	246	\$ 60,275.22	1973	X	X	X	X		X	X	X	X	X	X	X	
Corporate Counsel	927	\$ 59,267.12	1986	X	X					X	X		X			X
Litigation	1,233	\$ 58,623.46	1975		X			X	X	X	X	X	X		X	
Taxation	645	\$ 58,488.72	1975		X			X	X	X	X	X	X		X	X
Antitrust, Consumer Protection & Unfair Business Practices	233	\$ 51,424.91	1974	X	X			X	X	X	X		X			
Alternative Dispute Resolution	413	\$ 44,186.76	1991	X	X			X		X	X	X	X			X
Solo & Small Practice	906	\$ 42,221.09	1989	X	X			X		X	X					
Elder Law	639	\$ 41,429.25	1994		X			X	X	X	X		X		X	
Environmental Land Use Law	931	\$ 38,630.64	1974		X			X	X	X	X	X	X		X	
Construction Law	568	\$ 37,029.70	1986	X	X	X				X	X	X	X			
Creditor Debtor Rights	685	\$ 36,839.86	1974	X	X	X		X	X	X	X	X		X	X	
Indian Law	331	\$ 35,082.91	1988	X	X			X	X	X	X	X	X		X	
Animal Law	126	\$ 16,089.10	2002		X					X	X	X	X			
World Peace Through Law	162	\$ 15,813.97	1981							X	X					
International Practice	283	\$ 14,878.98	1984	X						X	X	X	X		X	X
Civil Rights Law	133	\$ 12,736.17	2008	X	X			X	X	X	X	X	X	X		X
Juvenile Law	178	\$ 11,921.63	2006					X	X	X	X	X	X		X	X
Legal Assistance to Military Personnel	137	\$ 11,751.10	2004	X			X	X	X	X	X		X			
Senior Lawyers	302	\$ 4,925.10	1998		X					X	X	X	X			
Lesbian Gay Bisexual Transgender Law	105	\$ 4,382.74	2006	X				X		X	X		X			X
Low Bono	54	\$ 1,634.98	2014	X						X						X
	16,963	\$ 1,234,335.19		18	22	4	4	10	16	27	20	16	22	4	12	9

¹ Active web content refers to sites that provide resources and information for members (e.g. links, statements and sample documents) beyond event notices.

² Includes seminars and institutes produced with other Form 1 sponsors such as the Northwest Securities Institute and Northwest Bankruptcy Institute.

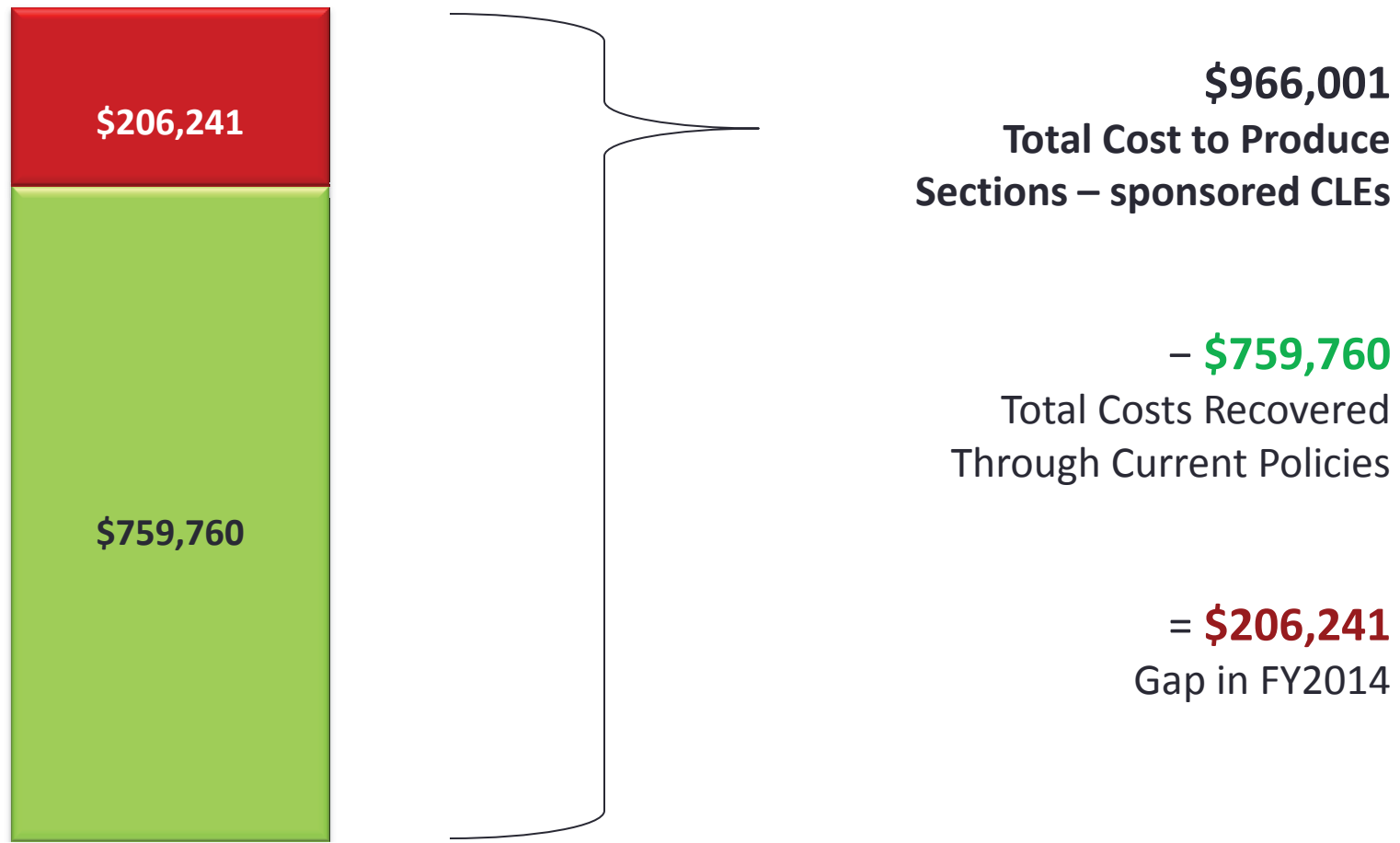
³ RPPT, Family, ADR and Low Bono listserve are hosted off-site.

⁴ Events to note: Litigation Annual dinner with State Justices, Taxation Luncheon, International Practice Foreign Lawyers Forum, Corporate Counsel quarterly dinners, ADR member events, Construction law dinner.

⁵ Does not include recognition of outgoing Executive Committee members.

⁶ Social Media includes: Twitter, Facebook and LinkedIn.

3.5 - FY 2014 WSBA-Sections CLE Gap in Cost Recovery



Attachment 3.6 –

Copy of Section Seminar Financials, July 2015

Section	Administrative Law
Financial Plan	PLAN A (50/50 Split)
Seminar Name	The State of the Public Records Act in 2014
Seminar Number	CS15888SEA/WEB
Seminar Date	11/12/2014
Seminar Location	WSBA Conference Center
Total Attendees	179
Total Credits	6.25

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative		CURRENT MODEL: 45% Administrative		C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE	Fee		Fee			
Seminar Registrations	\$	38,600.00	\$	38,600.00	\$	38,600.00
Other Seminar Revenue	\$	-	\$	-	\$	-
A TOTAL REVENUE	\$	38,600.00	\$	38,600.00	\$	38,600.00
DIRECT EXPENSES						
Postage	\$	624.52	\$	624.52	\$	624.52
Accreditation Fees	\$	176.00	\$	176.00	\$	176.00
Seminar Brochures	\$	903.02	\$	903.02	\$	903.02
Speakers/Program Development	\$	535.79	\$	535.79	\$	535.79
Facilities	\$	2,000.00	\$	2,000.00	\$	2,000.00
B TOTAL DIRECT EXPENSES	\$	4,239.33	\$	4,239.33	\$	4,239.33
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$	16,755.75	\$	16,755.75	\$	22,863.81
Non-event specific direct expenses (credit card fees, etc.)	\$	1,473.50	\$	1,473.50	\$	1,714.63
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$	18,229.25	\$	18,229.25	\$	24,578.44
D Administrative Fee Charged	\$	13,510.00	\$	17,370.00	\$	24,578.44
Split to Section²	\$	10,425.34	\$	8,495.34	\$	16,131.42
E Split to WSBA³	\$	10,425.34	\$	8,495.34	N/A	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$	5,706.09	\$	7,636.09	\$	-

Projected Per Credit Indirect Cost	\$	2,680.92	\$	3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$	235.76	\$	274.34
TOTAL PROJECTED PER CREDIT COST	\$	2,916.68	\$	3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

Under **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** amount is only applicable to the **CURRENT MODELS** (35% or 45%) and is calculated as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Alternative Dispute Resolution
Financial Plan	PLAN A (50/50 Split)
Seminar Name	Early Mediation Models in Family Law Cases
Seminar Number	CS14129SEA/WEB
Seminar Date	2/14/2014
Seminar Location	WSBA Conference Center
Total Attendees	32
Total Credits	6

	FY 2015	FY 2016	FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE				
Seminar Registrations	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -
A TOTAL REVENUE	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
DIRECT EXPENSES				
Coursebook Production	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00
Postage	\$ 442.40	\$ 442.40	\$ 442.40	\$ 442.40
Accreditation Fees	\$ 31.00	\$ 31.00	\$ 31.00	\$ 31.00
Seminar Brochures	\$ 872.55	\$ 872.55	\$ 872.55	\$ 872.55
Speakers/Program Development	\$ 889.89	\$ 889.89	\$ 889.89	\$ 889.89
Facilities	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
B TOTAL DIRECT EXPENSES	\$ 4,365.84	\$ 4,365.84	\$ 4,365.84	\$ 4,365.84
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES				
Personnel (salaries/benefits/overhead)	\$ 16,085.52	\$ 16,085.52	\$ 16,085.52	\$ 21,949.26
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,414.56	\$ 1,414.56	\$ 1,414.56	\$ 1,646.04
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 17,500.08	\$ 17,500.08	\$ 17,500.08	\$ 23,595.30
D Administrative Fee Charged	\$ 1,575.00	\$ 2,025.00	\$ 17,500.08	\$ 23,595.30
Split to Section²	\$ (720.42)	\$ (945.42)	\$ (17,365.92)	\$ (23,461.14)
E Split to WSBA³	\$ (720.42)	\$ (945.42)	N/A	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (16,645.50)	\$ (16,420.50)	\$ -	\$ -

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

Under **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** amount is only applicable to the **CURRENT MODELS** (35% or 45%) and is calculated as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Animal Law
Financial Plan	PLAN B (100% to SECTION)
Seminar Name	It's Criminal: Animal Sexual Crimes, Overbreeding and Overpopulation
Seminar Number	CS15803SEA/WEB
Seminar Date	3/13/2015
Seminar Location	WSBA Conference Center
Total Attendees	52
Total Credits	7

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee		CURRENT MODEL: 45% Administrative Fee		C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE						
Seminar Registrations	\$	9,000.00	\$	9,000.00	\$	9,000.00
Other Seminar Revenue	\$	-	\$	-	\$	-
A TOTAL REVENUE	\$	9,000.00	\$	9,000.00	\$	9,000.00
DIRECT EXPENSES						
Accreditation Fees	\$	27.00	\$	27.00	\$	27.00
Speakers/Program Development	\$	3,809.87	\$	3,809.87	\$	3,809.87
Facilities	\$	2,000.00	\$	2,000.00	\$	2,000.00
B TOTAL DIRECT EXPENSES	\$	5,836.87	\$	5,836.87	\$	5,836.87
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$	18,766.44	\$	18,766.44	\$	25,607.47
Non-event specific direct expenses (credit card fees, etc.)	\$	1,650.32	\$	1,650.32	\$	1,920.38
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$	20,416.76	\$	20,416.76	\$	27,527.85
D Administrative Fee Charged	\$	3,150.00	\$	4,050.00	\$	27,527.85
Split to Section²	\$	13.13	\$	(886.87)	\$	(24,364.72)
E Split to WSBA³	\$	-	\$	-	N/A	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$	(17,266.76)	\$	(16,366.76)	\$	-

Projected Per Credit Indirect Cost	\$	2,680.92	\$	3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$	235.76	\$	274.34
TOTAL PROJECTED PER CREDIT COST	\$	2,916.68	\$	3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

$$TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)$$

Under **MODELS C1 and C2**, the formula is as follows:

$$TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)$$

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

$$ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)$$

Section	Antitrust, Consumer Protection and Unfair Business Practices
Financial Plan	PLAN B (100% to SECTION)
Seminar Name	31st Annual Antitrust, Consumer Protection and Unfair Business Practices Seminar
Seminar Number	CS15251SEA/WEB
Seminar Date	11/13/2014
Seminar Location	WSBA Conference Center
Total Attendees	95
Total Credits	6.25

	FY 2015	FY 2016	FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE				
Seminar Registrations	\$ 19,575.00	\$ 19,575.00	\$ 19,575.00	\$ 19,575.00
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -
A TOTAL REVENUE	\$ 19,575.00	\$ 19,575.00	\$ 19,575.00	\$ 19,575.00
DIRECT EXPENSES				
Postage	\$ 270.63	\$ 270.63	\$ 270.63	\$ 270.63
Accreditation Fees	\$ 92.00	\$ 92.00	\$ 92.00	\$ 92.00
Seminar Brochures	\$ 700.31	\$ 700.31	\$ 700.31	\$ 700.31
Speakers/Program Development	\$ 682.50	\$ 682.50	\$ 682.50	\$ 682.50
Facilities	\$ 2,361.35	\$ 2,361.35	\$ 2,361.35	\$ 2,361.35
B TOTAL DIRECT EXPENSES	\$ 4,106.79	\$ 4,106.79	\$ 4,106.79	\$ 4,106.79
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES				
Personnel (salaries/benefits/overhead)	\$ 16,755.75	\$ 16,755.75	\$ 16,755.75	\$ 22,863.81
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,473.50	\$ 1,473.50	\$ 1,473.50	\$ 1,714.63
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 18,229.25	\$ 18,229.25	\$ 18,229.25	\$ 24,578.44
D Administrative Fee Charged	\$ 6,851.25	\$ 8,808.75	\$ 18,229.25	\$ 24,578.44
Split to Section²	\$ 8,616.96	\$ 6,659.46	\$ (2,761.04)	\$ (9,110.23)
E Split to WSBA³	\$ -	\$ -	N/A	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (11,378.00)	\$ (9,420.50)	\$ -	\$ -

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

$TOTAL\ REVENUE\ (A) - TOTAL\ DIRECT\ EXPENSES\ (B) - ADMINISTRATIVE\ FEE\ CHARGED\ (D)$

Under **MODELS C1 and C2**, the formula is as follows:

$TOTAL\ REVENUE\ (A) - TOTAL\ DIRECT\ EXPENSES\ (B) - TOTAL\ INDIRECT\ \&\ NON-EVENT\ SPECIFIC\ DIRECT\ EXPENSES\ (C)$

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

$ADMINISTRATIVE\ FEE\ CHARGED\ (D) + SPLIT\ TO\ WSBA\ (E) - TOTAL\ INDIRECT\ \&\ NON-EVENT\ SPECIFIC\ DIRECT\ EXPENSES\ (C)$

Section	Business Law
Financial Plan	PLAN B (100% to Section)
Seminar Name	Business Law Section Midyear
Seminar Number	CS14203SEA/WEB
Seminar Date	5/16/2014
Seminar Location	WSBA Conference Center
Total Attendees	89
Total Credits	6.5

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee		CURRENT MODEL: 45% Administrative Fee		C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE						
Seminar Registrations	\$	20,850.00	\$	20,850.00	\$	20,850.00
Other Seminar Revenue	\$	-	\$	-	\$	-
A TOTAL REVENUE	\$	20,850.00	\$	20,850.00	\$	20,850.00
DIRECT EXPENSES						
Coursebook Production	\$	215.76	\$	215.76	\$	215.76
Postage	\$	997.39	\$	997.39	\$	997.39
Accreditation Fees	\$	84.00	\$	84.00	\$	84.00
Seminar Brochures	\$	1,016.66	\$	1,016.66	\$	1,016.66
Facilities	\$	2,000.00	\$	2,000.00	\$	2,000.00
B TOTAL DIRECT EXPENSES	\$	4,313.81	\$	4,313.81	\$	4,313.81
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$	17,425.98	\$	17,425.98	\$	23,778.37
Non-event specific direct expenses (credit card fees, etc.)	\$	1,532.44	\$	1,532.44	\$	1,783.21
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$	18,958.42	\$	18,958.42	\$	25,561.58
D Administrative Fee Charged	\$	7,297.50	\$	9,382.50	\$	18,958.42
Split to Section²	\$	9,238.69	\$	7,153.69	\$	(2,422.23)
E Split to WSBA³	\$	-	\$	-	\$	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$	(11,660.92)	\$	(9,575.92)	\$	-

Projected Per Credit Indirect Cost	\$	2,680.92	\$	3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$	235.76	\$	274.34
TOTAL PROJECTED PER CREDIT COST	\$	2,916.68	\$	3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.
Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:
 $TOTAL\ REVENUE\ (A) - TOTAL\ DIRECT\ EXPENSES\ (B) - ADMINISTRATIVE\ FEE\ CHARGED\ (D)$

Under **MODELS C1 and C2**, the formula is as follows:
 $TOTAL\ REVENUE\ (A) - TOTAL\ DIRECT\ EXPENSES\ (B) - TOTAL\ INDIRECT\ \&\ NON-EVENT\ SPECIFIC\ DIRECT\ EXPENSES\ (C)$

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

$ADMINISTRATIVE\ FEE\ CHARGED\ (D) + SPLIT\ TO\ WSBA\ (E) - TOTAL\ INDIRECT\ \&\ NON-EVENT\ SPECIFIC\ DIRECT\ EXPENSES\ (C)$

Section	Business Law
Financial Plan	PLAN A (50/50 split)
Seminar Name	34th Annual NW Securities Institute
Seminar Number	CS14281SEA/WEB
Seminar Date	5/2-3/2014
Seminar Location	WSBA Conference Center
Total Attendees	60
Total Credits	9.5

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy		
REVENUE						
Seminar Registrations	\$ 22,620.00	\$ 22,620.00	\$ 22,620.00	\$ 22,620.00		
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -		
A TOTAL REVENUE	\$ 22,620.00	\$ 22,620.00	\$ 22,620.00	\$ 22,620.00		
DIRECT EXPENSES						
Coursebook Production	\$ 734.70	\$ 734.70	\$ 734.70	\$ 734.70		
Postage	\$ 719.08	\$ 719.08	\$ 719.08	\$ 719.08		
Accreditation Fees	\$ 129.00	\$ 129.00	\$ 129.00	\$ 129.00		
Seminar Brochures	\$ 930.70	\$ 930.70	\$ 930.70	\$ 930.70		
Speakers/Program Development	\$ 3,761.63	\$ 3,761.63	\$ 3,761.63	\$ 3,761.63		
Facilities	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		
B TOTAL DIRECT EXPENSES	\$ 9,275.11	\$ 9,275.11	\$ 9,275.11	\$ 9,275.11		
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$ 25,468.74	\$ 25,468.74	\$ 25,468.74	\$ 34,753.00		
Non-event specific direct expenses (credit card fees, etc.)	\$ 2,239.72	\$ 2,239.72	\$ 2,239.72	\$ 2,606.23		
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 27,708.46	\$ 27,708.46	\$ 27,708.46	\$ 37,359.23		
D Administrative Fee Charged	\$ 7,917.00	\$ 10,179.00	\$ 27,708.46	\$ 37,359.23		
Split to Section²	\$ 2,713.95	\$ 1,582.95	\$ (14,363.57)	\$ (24,014.34)		
E Split to WSBA³	\$ 2,713.95	\$ 1,582.95	N/A	N/A		
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (17,077.52)	\$ (15,946.52)	\$ -	\$ -		

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.
Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2
Under the **MODELS C1 and C2**, the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** amount is only applicable to the **CURRENT MODELS** (35% or 45%) and is calculated as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:
ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Civil Rights Law
Financial Plan	PLAN B (100% to Section)
Seminar Name	The 50th Anniversary of the Civil Rights Act of 1964: A Celebration
Seminar Number	CS15807SEA/WEB
Seminar Date	11/19/2014
Seminar Location	WSBA Conference Center
Total Attendees	81
Total Credits	4

	FY 2015	FY 2016	FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE				
Seminar Registrations	\$ 11,309.00	\$ 11,309.00	\$ 11,309.00	\$ 11,309.00
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -
A TOTAL REVENUE	\$ 11,309.00	\$ 11,309.00	\$ 11,309.00	\$ 11,309.00
DIRECT EXPENSES				
Coursebook Production	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00
Accreditation Fees	\$ 88.00	\$ 88.00	\$ 88.00	\$ 88.00
Speakers/Program Development	\$ 67.35	\$ 67.35	\$ 67.35	\$ 67.35
Facilities	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
B TOTAL DIRECT EXPENSES	\$ 2,164.35	\$ 2,164.35	\$ 2,164.35	\$ 2,164.35
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES				
Personnel (salaries/benefits/overhead)	\$ 10,723.68	\$ 10,723.68	\$ 10,723.68	\$ 14,632.84
Non-event specific direct expenses (credit card fees, etc.)	\$ 943.04	\$ 943.04	\$ 943.04	\$ 1,097.36
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 11,666.72	\$ 11,666.72	\$ 11,666.72	\$ 15,730.20
D Administrative Fee Charged	\$ 3,958.15	\$ 5,089.05	\$ 11,666.72	\$ 15,730.20
Split to Section²	\$ 5,186.50	\$ 4,055.60	\$ (2,522.07)	\$ (6,585.55)
E Split to WSBA³	\$ -	\$ -	N/A	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (7,708.57)	\$ (6,577.67)	\$ -	\$ -

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.
Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)

Under the **MODELS C1 and C2**, the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Construction Law
Financial Plan	PLAN B (100% to SECTION)
Seminar Name	Construction Disputes: Picking the Right People and Forum
Seminar Number	CS14811SEA/WEB
Seminar Date	6/13/2014
Seminar Location	WSBA Conference Center
Total Attendees	75
Total Credits	6.75

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy		
REVENUE						
Seminar Registrations	\$ 15,825.00	\$ 15,825.00	\$ 15,825.00	\$ 15,825.00		
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -		
A TOTAL REVENUE	\$ 15,825.00	\$ 15,825.00	\$ 15,825.00	\$ 15,825.00		
DIRECT EXPENSES						
Coursebook Production	\$ 284.83	\$ 284.83	\$ 284.83	\$ 284.83		
Postage	\$ 786.22	\$ 786.22	\$ 786.22	\$ 786.22		
Accreditation Fees	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00		
Seminar Brochures	\$ 923.00	\$ 923.00	\$ 923.00	\$ 923.00		
Speakers/Program Development	\$ 256.97	\$ 256.97	\$ 256.97	\$ 256.97		
Facilities	\$ 2,458.53	\$ 2,458.53	\$ 2,458.53	\$ 2,458.53		
B TOTAL DIRECT EXPENSES	\$ 4,781.55	\$ 4,781.55	\$ 4,781.55	\$ 4,781.55		
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$ 18,096.21	\$ 18,096.21	\$ 18,096.21	\$ 24,692.92		
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,591.38	\$ 1,591.38	\$ 1,591.38	\$ 1,851.80		
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 19,687.59	\$ 19,687.59	\$ 19,687.59	\$ 26,544.71		
D Administrative Fee Charged	\$ 5,538.75	\$ 7,121.25	\$ 19,687.59	\$ 26,544.71		
Split to Section²	\$ 5,504.70	\$ 3,922.20	\$ (8,644.14)	\$ (15,501.26)		
E Split to WSBA³	\$ -	\$ -	N/A	N/A		
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (14,148.84)	\$ (12,566.34)	\$ -	\$ -		

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Corporate Counsel
Financial Plan	PLAN A (50/50 Split)
Seminar Name	Corporate Counsel Ethics
Seminar Number	CS15261SEA/WEB
Seminar Date	11/14/2014
Seminar Location	WSBA Conference Center
Total Attendees	251
Total Credits	3.5

	FY 2015	FY 2016	FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE				
Seminar Registrations	\$ 34,244.00	\$ 34,244.00	\$ 34,244.00	\$ 34,244.00
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -
A TOTAL REVENUE	\$ 34,244.00	\$ 34,244.00	\$ 34,244.00	\$ 34,244.00
DIRECT EXPENSES				
Postage	\$ 291.35	\$ 291.35	\$ 291.35	\$ 291.35
Accreditation Fees	\$ 208.00	\$ 208.00	\$ 208.00	\$ 208.00
Seminar Brochures	\$ 252.25	\$ 252.25	\$ 252.25	\$ 252.25
Speakers/Program Development	\$ 113.32	\$ 113.32	\$ 113.32	\$ 113.32
Facilities	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
B TOTAL DIRECT EXPENSES	\$ 2,864.92	\$ 2,864.92	\$ 2,864.92	\$ 2,864.92
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES				
Personnel (salaries/benefits/overhead)	\$ 9,383.22	\$ 9,383.22	\$ 9,383.22	\$ 12,803.74
Non-event specific direct expenses (credit card fees, etc.)	\$ 825.16	\$ 825.16	\$ 825.16	\$ 960.19
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 10,208.38	\$ 10,208.38	\$ 10,208.38	\$ 13,763.93
D Administrative Fee Charged	\$ 11,985.40	\$ 15,409.80	\$ 10,208.38	\$ 13,763.93
Split to Section²	\$ 9,696.84	\$ 7,984.64	\$ 21,170.70	\$ 17,615.16
E Split to WSBA³	\$ 9,696.84	\$ 7,984.64	N/A	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ 11,473.86	\$ 13,186.06	\$ -	\$ -

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** amount is only applicable to the **CURRENT MODELS** (35% or 45%) and is calculated as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Creditor Debtor
Financial Plan	PLAN A (50/50 Split)
Seminar Name	Liens: What You Need to Know Today
Seminar Number	CS15357SEA/WEB
Seminar Date	12/10/2014
Seminar Location	WSBA Conference Center
Total Attendees	169
Total Credits	6.5

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy		
REVENUE						
Seminar Registrations	\$ 36,675.00	\$ 36,675.00	\$ 36,675.00	\$ 36,675.00	\$ 36,675.00	\$ 36,675.00
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A TOTAL REVENUE	\$ 36,675.00	\$ 36,675.00	\$ 36,675.00	\$ 36,675.00	\$ 36,675.00	\$ 36,675.00
DIRECT EXPENSES						
Postage	\$ 715.31	\$ 715.31	\$ 715.31	\$ 715.31	\$ 715.31	\$ 715.31
Accreditation Fees	\$ 172.00	\$ 172.00	\$ 172.00	\$ 172.00	\$ 172.00	\$ 172.00
Seminar Brochures	\$ 689.50	\$ 689.50	\$ 689.50	\$ 689.50	\$ 689.50	\$ 689.50
Speakers/Program Development	\$ 22.96	\$ 22.96	\$ 22.96	\$ 22.96	\$ 22.96	\$ 22.96
Facilities	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
B TOTAL DIRECT EXPENSES	\$ 3,599.77	\$ 3,599.77	\$ 3,599.77	\$ 3,599.77	\$ 3,599.77	\$ 3,599.77
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$ 17,425.98	\$ 17,425.98	\$ 17,425.98	\$ 23,778.37	\$ 17,425.98	\$ 23,778.37
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,532.44	\$ 1,532.44	\$ 1,532.44	\$ 1,783.21	\$ 1,532.44	\$ 1,783.21
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 18,958.42	\$ 18,958.42	\$ 18,958.42	\$ 25,561.58	\$ 18,958.42	\$ 25,561.58
D Administrative Fee Charged	\$ 12,836.25	\$ 16,503.75	\$ 18,958.42	\$ 25,561.58	\$ 18,958.42	\$ 25,561.58
Split to Section²	\$ 10,119.49	\$ 8,285.74	\$ 14,116.81	\$ 7,513.66	\$ 14,116.81	\$ 7,513.66
E Split to WSBA³	\$ 10,119.49	\$ 8,285.74	N/A	N/A	N/A	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ 3,997.32	\$ 5,831.07	\$ -	\$ -	\$ -	\$ -

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** amount is only applicable to the **CURRENT MODELS** (35% or 45%) and is calculated as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Criminal Law
Financial Plan	PLAN A (50/50 Split)
Seminar Name	Criminal Justice Institute
Seminar Number	CS15816BUR
Seminar Date	10/9/2014
Seminar Location	Offsite (Burien)
Total Attendees	154
Total Credits	14.25

	FY 2015	FY 2016	FY 2017
	CURRENT MODEL: 35% Administrative	CURRENT MODEL: 45% Administrative	C1 MODEL: No Subsidy
REVENUE	Fee	Fee	No Subsidy
Seminar Registrations	\$ 39,020.41	\$ 39,020.41	\$ 39,020.41
Other Seminar Revenue	\$ 2,690.00	\$ 2,690.00	\$ 2,690.00
A TOTAL REVENUE	\$ 41,710.41	\$ 41,710.41	\$ 41,710.41
DIRECT EXPENSES			
Coursebook Production	\$ 1,750.84	\$ 1,750.84	\$ 1,750.84
Postage	\$ 579.54	\$ 579.54	\$ 579.54
Accreditation Fees	\$ 171.00	\$ 171.00	\$ 171.00
Seminar Brochures	\$ 2,006.89	\$ 2,006.89	\$ 2,006.89
Speakers/Program Development	\$ 1,068.39	\$ 1,068.39	\$ 1,068.39
Honoraria	\$ 750.00	\$ 750.00	\$ 750.00
Facilities	\$ 5,928.83	\$ 5,928.83	\$ 5,928.83
Staff Travel	\$ 108.93	\$ 108.93	\$ 108.93
B TOTAL DIRECT EXPENSES	\$ 12,364.42	\$ 12,364.42	\$ 12,364.42
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES			
Personnel (salaries/benefits/overhead)	\$ 38,203.11	\$ 38,203.11	\$ 38,203.11
Non-event specific direct expenses (credit card fees, etc.)	\$ 3,359.58	\$ 3,359.58	\$ 3,359.58
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 41,562.69	\$ 41,562.69	\$ 41,562.69
D Administrative Fee Charged	\$ 14,598.64	\$ 18,769.68	\$ 41,562.69
Split to Section²	\$ 14,747.35	\$ 10,576.31	\$ (12,216.70)
E Split to WSBA³	\$ -	\$ -	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (26,964.05)	\$ (22,793.01)	\$ -

Under this model, this conference would be outsourced

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Elder Law
Financial Plan	PLAN B (100% to Section)
Seminar Name	Elder Law Spring Update
Seminar Number	CS14380SEA/WEB
Seminar Date	3/28/2014
Seminar Location	WSBA Conference Center
Total Attendees	105
Total Credits	6.25

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy		
REVENUE						
Seminar Registrations	\$ 22,075.00	\$ 22,075.00	\$ 22,075.00	\$ 22,075.00		
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -		
A TOTAL REVENUE	\$ 22,075.00	\$ 22,075.00	\$ 22,075.00	\$ 22,075.00		
DIRECT EXPENSES						
Coursebook Production	\$ 225.79	\$ 225.79	\$ 225.79	\$ 225.79		
Postage	\$ 233.03	\$ 233.03	\$ 233.03	\$ 233.03		
Accreditation Fees	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00		
Seminar Brochures	\$ 633.62	\$ 633.62	\$ 633.62	\$ 633.62		
Speakers/Program Development	\$ 856.11	\$ 856.11	\$ 856.11	\$ 856.11		
Facilities	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00		
B TOTAL DIRECT EXPENSES	\$ 4,083.55	\$ 4,083.55	\$ 4,083.55	\$ 4,083.55		
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$ 16,755.75	\$ 16,755.75	\$ 16,755.75	\$ 22,863.81		
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,473.50	\$ 1,473.50	\$ 1,473.50	\$ 1,714.63		
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 18,229.25	\$ 18,229.25	\$ 18,229.25	\$ 24,578.44		
D Administrative Fee Charged	\$ 7,726.25	\$ 9,933.75	\$ 18,229.25	\$ 24,578.44		
Split to Section²	\$ 10,265.20	\$ 8,057.70	\$ (237.80)	\$ (6,586.99)		
E Split to WSBA³	\$ -	\$ -	N/A	N/A		
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (10,503.00)	\$ (8,295.50)	\$ -	\$ -		

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.
Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)

Under the **MODELS C1 and C2**, the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

$$\text{ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT \& NON-EVENT SPECIFIC DIRECT EXPENSES (C)}$$

Section	Elder Law
Financial Plan	PLAN B (100% to Section)
Seminar Name	17th Annual Elder Law Conference
Seminar Number	CS14392SEA
Seminar Date	9/12/2014
Seminar Location	Offsite (Seattle)
Total Attendees	110
Total Credits	5.75

	FY 2015	FY 2016	FY 2017
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy
			C2 MODEL: No Subsidy
REVENUE			
Seminar Registrations	\$ 29,500.00	\$ 29,500.00	\$ 29,500.00
Other Seminar Revenue	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
A TOTAL REVENUE	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00
DIRECT EXPENSES			
Coursebook Production	\$ 568.50	\$ 568.50	\$ 568.50
Postage	\$ 504.10	\$ 504.10	\$ 504.10
Accreditation Fees	\$ 130.00	\$ 130.00	\$ 130.00
Seminar Brochures	\$ 884.69	\$ 884.69	\$ 884.69
Speakers/Program Development	\$ 1,597.02	\$ 1,597.02	\$ 1,597.02
Honoraria	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Facilities	\$ 13,014.02	\$ 13,014.02	\$ 13,014.02
Staff Travel	\$ 93.00	\$ 93.00	\$ 93.00
B TOTAL DIRECT EXPENSES	\$ 18,791.33	\$ 18,791.33	\$ 18,791.33
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES			
Personnel (salaries/benefits/overhead)	\$ 15,415.29	\$ 15,415.29	\$ 15,415.29
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,355.62	\$ 1,355.62	\$ 1,355.62
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 16,770.91	\$ 16,770.91	\$ 16,770.91
D Administrative Fee Charged	\$ 10,850.00	\$ 13,950.00	\$ 16,770.91
Split to Section²	\$ 1,358.67	\$ (1,741.33)	\$ (4,562.24)
E Split to WSBA³	\$ -	\$ -	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (5,920.91)	\$ (2,820.91)	\$ -

Under this model, this conference would be outsourced

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.
Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)
Under the **MODELS C1 and C2**, the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:
ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Environmental and Land Use Law
Financial Plan	PLAN B (100% to SECTION)
Seminar Name	ELUL Midyear and Conference
Seminar Number	CS14739CLE
Seminar Date	5/1/2014
Seminar Location	Offsite (Cle Elum)
Total Attendees	119
Total Credits	14

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy		
REVENUE						
Seminar Registrations	\$ 42,408.50	\$ 42,408.50	\$ 42,408.50			
Other Seminar Revenue	\$ -	\$ -	\$ -			
A TOTAL REVENUE	\$ 42,408.50	\$ 42,408.50	\$ 42,408.50			
DIRECT EXPENSES						
Coursebook Production	\$ 1,486.50	\$ 1,486.50	\$ 1,486.50			
Postage	\$ 743.26	\$ 743.26	\$ 743.26			
Accreditation Fees	\$ 131.00	\$ 131.00	\$ 131.00			
Seminar Brochures	\$ 1,347.16	\$ 1,347.16	\$ 1,347.16			
Speakers/Program Development	\$ 5,298.22	\$ 5,298.22	\$ 5,298.22			
Facilities	\$ 22,573.15	\$ 22,573.15	\$ 22,573.15			
Staff Travel	\$ 677.76	\$ 677.76	\$ 677.76			
B TOTAL DIRECT EXPENSES	\$ 32,257.05	\$ 32,257.05	\$ 32,257.05			
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$ 37,532.88	\$ 37,532.88	\$ 37,532.88			
Non-event specific direct expenses (credit card fees, etc.)	\$ 3,300.64	\$ 3,300.64	\$ 3,300.64			
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 40,833.52	\$ 40,833.52	\$ 40,833.52			
D Administrative Fee Charged	\$ 14,842.98	\$ 19,083.83	\$ 40,833.52			
Split to Section²	\$ (4,691.53)	\$ (8,932.38)	\$ (30,682.07)			
E Split to WSBA³	\$ -	\$ -	N/A			
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (25,990.55)	\$ (21,749.70)	\$ -			

Under this model, this conference would be outsourced

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.
Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)
Under the **MODELS C1 and C2**, the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:
ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Family Law
Financial Plan	PLAN A (50/50 Split)
Seminar Name	Emerging Family Law Issues (Annual Fall Seminar)
Seminar Number	CS15547SEA/WEB
Seminar Date	12/11/2014
Seminar Location	WSBA Conference Center
Total Attendees	100
Total Credits	6

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy		
REVENUE						
Seminar Registrations	\$ 20,500.00	\$ 20,500.00	\$ 20,500.00	\$ 20,500.00		
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -		
A TOTAL REVENUE	\$ 20,500.00	\$ 20,500.00	\$ 20,500.00	\$ 20,500.00		
DIRECT EXPENSES						
Postage	\$ 718.23	\$ 718.23	\$ 718.23	\$ 718.23		
Accreditation Fees	\$ 99.00	\$ 99.00	\$ 99.00	\$ 99.00		
Seminar Brochures	\$ 689.50	\$ 689.50	\$ 689.50	\$ 689.50		
Speakers/Program Development	\$ 287.64	\$ 287.64	\$ 287.64	\$ 287.64		
Facilities	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00		
B TOTAL DIRECT EXPENSES	\$ 3,794.37	\$ 3,794.37	\$ 3,794.37	\$ 3,794.37		
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$ 16,085.52	\$ 16,085.52	\$ 16,085.52	\$ 21,949.26		
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,414.56	\$ 1,414.56	\$ 1,414.56	\$ 1,646.04		
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 17,500.08	\$ 17,500.08	\$ 17,500.08	\$ 23,595.30		
D Administrative Fee Charged	\$ 7,175.00	\$ 9,225.00	\$ 17,500.08	\$ 23,595.30		
Split to Section²	\$ 4,765.32	\$ 3,740.32	\$ (794.45)	\$ (6,889.67)		
E Split to WSBA³	\$ 4,765.32	\$ 3,740.32	N/A	N/A		
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (5,559.77)	\$ (4,534.77)	\$ -	\$ -		

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** amount is only applicable to the **CURRENT MODELS** (35% or 45%) and is calculated as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Family Law
Financial Plan	PLAN B (100% to SECTION)
Seminar Name	2014 Family Law Midyear Meeting and Conference
Seminar Number	CS14529OCE
Seminar Date	6/19-22/2014
Seminar Location	Offsite (Ocean Shores)
Total Attendees	194
Total Credits	15

	FY 2015	FY 2016	FY 2017
	CURRENT MODEL: 35% Administrative	CURRENT MODEL: 45% Administrative	C1 MODEL: No Subsidy
REVENUE	Fee	Fee	C2 MODEL: No Subsidy
Seminar Registrations	\$ 56,250.00	\$ 56,250.00	\$ 56,250.00
Other Seminar Revenue	\$ 3,105.00	\$ 3,105.00	\$ 3,105.00
A TOTAL REVENUE	\$ 59,355.00	\$ 59,355.00	\$ 59,355.00
DIRECT EXPENSES			
Coursebook Production	\$ 2,104.78	\$ 2,104.78	\$ 2,104.78
Postage	\$ 745.09	\$ 745.09	\$ 745.09
Accreditation Fees	\$ 203.00	\$ 203.00	\$ 203.00
Seminar Brochures	\$ 2,005.65	\$ 2,005.65	\$ 2,005.65
Speakers/Program Development	\$ 4,948.19	\$ 4,948.19	\$ 4,948.19
Honoraria	\$ 750.00	\$ 750.00	\$ 750.00
Facilities	\$ 21,569.37	\$ 21,569.37	\$ 21,569.37
Staff Travel	\$ 1,552.95	\$ 1,552.95	\$ 1,552.95
B TOTAL DIRECT EXPENSES	\$ 33,879.03	\$ 33,879.03	\$ 33,879.03
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES			
Personnel (salaries/benefits/overhead)	\$ 40,213.80	\$ 40,213.80	\$ 40,213.80
Non-event specific direct expenses (credit card fees, etc.)	\$ 3,536.40	\$ 3,536.40	\$ 3,536.40
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 43,750.20	\$ 43,750.20	\$ 43,750.20
D Administrative Fee Charged	\$ 20,774.25	\$ 26,709.75	\$ 43,750.20
Split to Section²	\$ 4,701.72	\$ (1,233.78)	\$ (18,274.23)
E Split to WSBA³	\$ -	\$ -	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (22,975.95)	\$ (17,040.45)	\$ -

Under this model, this conference would be outsourced

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.
Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)

Under the **MODELS C1 and C2**, the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Health Law
Financial Plan	PLAN B (100% to SECTION)
Seminar Name	Health Care: A Brave New World of Integrations and Affiliations
Seminar Number	CS14832SEA/WEB
Seminar Date	6/27/2014
Seminar Location	WSBA Conference Center
Total Attendees	71
Total Credits	6.5

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy		
REVENUE						
Seminar Registrations	\$ 15,325.00	\$ 15,325.00	\$ 15,325.00	\$ 15,325.00		
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -		
A TOTAL REVENUE	\$ 15,325.00	\$ 15,325.00	\$ 15,325.00	\$ 15,325.00		
DIRECT EXPENSES						
Coursebook Production	\$ 164.68	\$ 164.68	\$ 164.68	\$ 164.68		
Postage	\$ 823.67	\$ 823.67	\$ 823.67	\$ 823.67		
Accreditation Fees	\$ 77.00	\$ 77.00	\$ 77.00	\$ 77.00		
Seminar Brochures	\$ 939.60	\$ 939.60	\$ 939.60	\$ 939.60		
Speakers/Program Development	\$ 45.66	\$ 45.66	\$ 45.66	\$ 45.66		
Facilities	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00		
B TOTAL DIRECT EXPENSES	\$ 4,050.61	\$ 4,050.61	\$ 4,050.61	\$ 4,050.61		
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$ 17,425.98	\$ 17,425.98	\$ 17,425.98	\$ 23,778.37		
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,532.44	\$ 1,532.44	\$ 1,532.44	\$ 1,783.21		
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 18,958.42	\$ 18,958.42	\$ 18,958.42	\$ 25,561.58		
D Administrative Fee Charged	\$ 5,363.75	\$ 6,896.25	\$ 18,958.42	\$ 25,561.58		
Split to Section²	\$ 5,910.64	\$ 4,378.14	\$ (7,684.03)	\$ (14,287.19)		
E Split to WSBA³	\$ -	\$ -	N/A	N/A		
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (13,594.67)	\$ (12,062.17)	\$ -	\$ -		

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.
Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)

Under the **MODELS C1 and C2**, the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:
ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Indian Law
Financial Plan	PLAN B (100% to SECTION)
Seminar Name	26th Annual Indian Law Seminar
Seminar Number	CS14844SEA/WEB
Seminar Date	5/22/2014
Seminar Location	WSBA Conference Center
Total Attendees	101
Total Credits	6.5

	FY 2015	FY 2016	FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE				
Seminar Registrations	\$ 19,025.00	\$ 19,025.00	\$ 19,025.00	\$ 19,025.00
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -
A TOTAL REVENUE	\$ 19,025.00	\$ 19,025.00	\$ 19,025.00	\$ 19,025.00
DIRECT EXPENSES				
Coursebook Production	\$ 456.00	\$ 456.00	\$ 456.00	\$ 456.00
Accreditation Fees	\$ 106.00	\$ 106.00	\$ 106.00	\$ 106.00
Seminar Brochures	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Speakers/Program Development	\$ 1,941.74	\$ 1,941.74	\$ 1,941.74	\$ 1,941.74
Facilities	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
B TOTAL DIRECT EXPENSES	\$ 4,533.74	\$ 4,533.74	\$ 4,533.74	\$ 4,533.74
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES				
Personnel (salaries/benefits/overhead)	\$ 17,425.98	\$ 17,425.98	\$ 17,425.98	\$ 23,778.37
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,532.44	\$ 1,532.44	\$ 1,532.44	\$ 1,783.21
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 18,958.42	\$ 18,958.42	\$ 18,958.42	\$ 25,561.58
D Administrative Fee Charged	\$ 6,658.75	\$ 8,561.25	\$ 18,958.42	\$ 25,561.58
Split to Section²	\$ 7,832.51	\$ 5,930.01	\$ (4,467.16)	\$ (11,070.32)
E Split to WSBA³	\$ -	\$ -	N/A	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (12,299.67)	\$ (10,397.17)	\$ -	\$ -

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Intellectual Property
Financial Plan	PLAN B (100% to SECTION)
Seminar Name	20th Annual IP Institute
Seminar Number	CS15602SEA
Seminar Date	3/6/2015
Seminar Location	Offsite (Seattle)
Total Attendees	122
Total Credits	6.5

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy		
REVENUE						
Seminar Registrations	\$ 33,595.00	\$ 33,595.00	\$ 33,595.00			
Other Seminar Revenue	\$ 2,065.00	\$ 2,065.00	\$ 2,065.00			
A TOTAL REVENUE	\$ 35,660.00	\$ 35,660.00	\$ 35,660.00			
DIRECT EXPENSES						
Postage	\$ 491.11	\$ 491.11	\$ 491.11			
Accreditation Fees	\$ 117.00	\$ 117.00	\$ 117.00			
Seminar Brochures	\$ 853.10	\$ 853.10	\$ 853.10			
Speakers/Program Development	\$ 638.13	\$ 638.13	\$ 638.13			
Facilities	\$ 12,953.68	\$ 12,953.68	\$ 12,953.68			
B TOTAL DIRECT EXPENSES	\$ 15,053.02	\$ 15,053.02	\$ 15,053.02			
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$ 17,425.98	\$ 17,425.98	\$ 17,425.98			
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,532.44	\$ 1,532.44	\$ 1,532.44			
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 18,958.42	\$ 18,958.42	\$ 18,958.42			
D Administrative Fee Charged	\$ 12,481.00	\$ 16,047.00	\$ 18,958.42			
Split to Section²	\$ 8,125.98	\$ 4,559.98	\$ 1,648.56			
E Split to WSBA³	\$ -	\$ -	N/A			
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (6,477.42)	\$ (2,911.42)	\$ -			

Under this model, this conference would be outsourced

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.
Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)

Under the **MODELS C1 and C2**, the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Labor and Employment Law
Financial Plan	PLAN B (100% to SECTION)
Seminar Name	14th Annual Labor & Employment Law Seminar
Seminar Number	CS15416SEA/WEB
Seminar Date	11/21/2014
Seminar Location	Offsite (Seattle)
Total Attendees	208
Total Credits	6.75

	FY 2015	FY 2016	FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE				
Seminar Registrations	\$ 50,015.00	\$ 50,015.00	\$ 50,015.00	
Other Seminar Revenue	\$ -	\$ -	\$ -	
A TOTAL REVENUE	\$ 50,015.00	\$ 50,015.00	\$ 50,015.00	
DIRECT EXPENSES				
Coursebook Production	\$ 7.20	\$ 7.20	\$ 7.20	
Accreditation Fees	\$ 214.00	\$ 214.00	\$ 214.00	
Speakers/Program Development	\$ 334.30	\$ 334.30	\$ 334.30	
Online Expenses	\$ 12.95	\$ 12.95	\$ 12.95	
Facilities	\$ 11,107.25	\$ 11,107.25	\$ 11,107.25	
B TOTAL DIRECT EXPENSES	\$ 11,675.70	\$ 11,675.70	\$ 11,675.70	Under this model, this conference would be outsourced
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES				
Personnel (salaries/benefits/overhead)	\$ 18,096.21	\$ 18,096.21	\$ 18,096.21	
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,591.38	\$ 1,591.38	\$ 1,591.38	
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 19,687.59	\$ 19,687.59	\$ 19,687.59	
D Administrative Fee Charged	\$ 17,505.25	\$ 22,506.75	\$ 19,687.59	
Split to Section²	\$ 20,834.05	\$ 15,832.55	\$ 18,651.71	
E Split to WSBA³	\$ -	\$ -	N/A	
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (2,182.34)	\$ 2,819.16	\$ -	

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Litigation
Financial Plan	PLAN A (50/50 split)
Seminar Name	The Convincing Litigator: Persuasive Techniques to Influence Case Outcomes
Seminar Number	CS14656SEA/WEB
Seminar Date	8/8/2014
Seminar Location	WSBA Conference Center
Total Attendees	107
Total Credits	6

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy		
REVENUE						
Seminar Registrations	\$ 22,135.00	\$ 22,135.00	\$ 22,135.00	\$ 22,135.00		
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -		
A TOTAL REVENUE	\$ 22,135.00	\$ 22,135.00	\$ 22,135.00	\$ 22,135.00		
DIRECT EXPENSES						
Coursebook Production	\$ 128.10	\$ 128.10	\$ 128.10	\$ 128.10		
Postage	\$ 1,093.75	\$ 1,093.75	\$ 1,093.75	\$ 1,093.75		
Accreditation Fees	\$ 115.00	\$ 115.00	\$ 115.00	\$ 115.00		
Seminar Brochures	\$ 980.13	\$ 980.13	\$ 980.13	\$ 980.13		
Speakers/Program Development	\$ 128.86	\$ 128.86	\$ 128.86	\$ 128.86		
Facilities	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00		
B TOTAL DIRECT EXPENSES	\$ 4,445.84	\$ 4,445.84	\$ 4,445.84	\$ 4,445.84		
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$ 16,085.52	\$ 16,085.52	\$ 16,085.52	\$ 21,949.26		
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,414.56	\$ 1,414.56	\$ 1,414.56	\$ 1,646.04		
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 17,500.08	\$ 17,500.08	\$ 17,500.08	\$ 23,595.30		
D Administrative Fee Charged	\$ 7,747.25	\$ 9,960.75	\$ 17,500.08	\$ 23,595.30		
Split to Section²	\$ 4,970.96	\$ 3,864.21	\$ 189.08	\$ (5,906.14)		
E Split to WSBA³	\$ 4,970.96	\$ 3,864.21	N/A	N/A		
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (4,781.88)	\$ (3,675.13)	\$ -	\$ -		

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** amount is only applicable to the **CURRENT MODELS** (35% or 45%) and is calculated as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Real Property, Probate, and Trust
Financial Plan	PLAN A (50/50 Split)
Seminar Name	A Focus on the Residential Real Estate Transaction (Annual Fall Real Estate Seminar)
Seminar Number	CS15702SEA/WEB
Seminar Date	12/12/2014
Seminar Location	WSBA Conference Center
Total Attendees	271
Total Credits	6.25

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee		CURRENT MODEL: 45% Administrative Fee		C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE						
Seminar Registrations	\$	60,125.00	\$	60,125.00	\$	60,125.00
Other Seminar Revenue	\$	-	\$	-	\$	-
A TOTAL REVENUE	\$	60,125.00	\$	60,125.00	\$	60,125.00
DIRECT EXPENSES						
Postage	\$	635.97	\$	635.97	\$	635.97
Accreditation Fees	\$	349.00	\$	349.00	\$	349.00
Seminar Brochures	\$	689.50	\$	689.50	\$	689.50
Speakers/Program Development	\$	487.80	\$	487.80	\$	487.80
Facilities	\$	2,000.00	\$	2,000.00	\$	2,000.00
B TOTAL DIRECT EXPENSES	\$	4,162.27	\$	4,162.27	\$	4,162.27
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$	16,755.75	\$	16,755.75	\$	22,863.81
Non-event specific direct expenses (credit card fees, etc.)	\$	1,473.50	\$	1,473.50	\$	1,714.63
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$	18,229.25	\$	18,229.25	\$	24,578.44
D Administrative Fee Charged	\$	21,043.75	\$	27,056.25	\$	24,578.44
Split to Section²	\$	17,459.49	\$	14,453.24	\$	31,384.29
E Split to WSBA³	\$	17,459.49	\$	14,453.24	N/A	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$	20,273.99	\$	23,280.24	\$	-

Projected Per Credit Indirect Cost	\$	2,680.92	\$	3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$	235.76	\$	274.34
TOTAL PROJECTED PER CREDIT COST	\$	2,916.68	\$	3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** amount is only applicable to the **CURRENT MODELS** (35% or 45%) and is calculated as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Real Property, Probate, and Trust
Financial Plan	PLAN A (50/50 Split)
Seminar Name	Estate Planning Under the New Paradigm (Annual Probate & Trust Seminar)
Seminar Number	CS15497SEA/WEB
Seminar Date	12/5/2014
Seminar Location	WSBA Conference Center
Total Attendees	233
Total Credits	6

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy		
REVENUE						
Seminar Registrations	\$ 51,850.00	\$ 51,850.00	\$ 51,850.00	\$ 51,850.00		
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -		
A TOTAL REVENUE	\$ 51,850.00	\$ 51,850.00	\$ 51,850.00	\$ 51,850.00		
DIRECT EXPENSES						
Postage	\$ 890.80	\$ 890.80	\$ 890.80	\$ 890.80		
Accreditation Fees	\$ 235.00	\$ 235.00	\$ 235.00	\$ 235.00		
Seminar Brochures	\$ 689.51	\$ 689.51	\$ 689.51	\$ 689.51		
Speakers/Program Development	\$ 817.54	\$ 817.54	\$ 817.54	\$ 817.54		
Facilities	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00		
B TOTAL DIRECT EXPENSES	\$ 4,632.85	\$ 4,632.85	\$ 4,632.85	\$ 4,632.85		
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$ 16,085.52	\$ 16,085.52	\$ 16,085.52	\$ 21,949.26		
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,414.56	\$ 1,414.56	\$ 1,414.56	\$ 1,646.04		
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 17,500.08	\$ 17,500.08	\$ 17,500.08	\$ 23,595.30		
D Administrative Fee Charged	\$ 18,147.50	\$ 23,332.50	\$ 17,500.08	\$ 23,595.30		
Split to Section²	\$ 14,534.83	\$ 11,942.33	\$ 29,717.07	\$ 23,621.85		
E Split to WSBA³	\$ 14,534.83	\$ 11,942.33	N/A	N/A		
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ 15,182.25	\$ 17,774.75	\$ -	\$ -		

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** amount is only applicable to the **CURRENT MODELS** (35% or 45%) and is calculated as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Real Property, Probate, and Trust
Financial Plan	PLAN A (50/50 Split)
Seminar Name	Annual Spring Real Estate Seminar
Seminar Number	CS14498SEA/WEB
Seminar Date	5/7/2014
Seminar Location	WSBA Conference Center
Total Attendees	143
Total Credits	6.25

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy		
REVENUE						
Seminar Registrations	\$ 30,375.00	\$ 30,375.00	\$ 30,375.00	\$ 30,375.00		
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -		
A TOTAL REVENUE	\$ 30,375.00	\$ 30,375.00	\$ 30,375.00	\$ 30,375.00		
DIRECT EXPENSES						
Coursebook Production	\$ 206.04	\$ 206.04	\$ 206.04	\$ 206.04		
Postage	\$ 1,027.91	\$ 1,027.91	\$ 1,027.91	\$ 1,027.91		
Accreditation Fees	\$ 139.00	\$ 139.00	\$ 139.00	\$ 139.00		
Seminar Brochures	\$ 1,005.02	\$ 1,005.02	\$ 1,005.02	\$ 1,005.02		
Speakers/Program Development	\$ 40.47	\$ 40.47	\$ 40.47	\$ 40.47		
Facilities	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00		
B TOTAL DIRECT EXPENSES	\$ 4,418.44	\$ 4,418.44	\$ 4,418.44	\$ 4,418.44		
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$ 16,755.75	\$ 16,755.75	\$ 16,755.75	\$ 22,863.81		
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,473.50	\$ 1,473.50	\$ 1,473.50	\$ 1,714.63		
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 18,229.25	\$ 18,229.25	\$ 18,229.25	\$ 24,578.44		
D Administrative Fee Charged	\$ 10,631.25	\$ 13,668.75	\$ 18,229.25	\$ 24,578.44		
Split to Section²	\$ 7,662.66	\$ 6,143.91	\$ 7,727.31	\$ 1,378.12		
E Split to WSBA³	\$ 7,662.66	\$ 6,143.91	N/A	N/A		
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ 64.65	\$ 1,583.41	\$ -	\$ -		

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** amount is only applicable to the **CURRENT MODELS** (35% or 45%) and is calculated as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Real Property, Probate, and Trust
Financial Plan	PLAN A (50/50 Split)
Seminar Name	11th Annual Trust and Estate Litigation Seminar
Seminar Number	CS14707SEA/WEB
Seminar Date	4/17/2014
Seminar Location	WSBA Conference Center
Total Attendees	103
Total Credits	6

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy		
REVENUE						
Seminar Registrations	\$ 22,075.00	\$ 22,075.00	\$ 22,075.00	\$ 22,075.00		
Other Seminar Revenue	\$ -	\$ -	\$ -	\$ -		
A TOTAL REVENUE	\$ 22,075.00	\$ 22,075.00	\$ 22,075.00	\$ 22,075.00		
DIRECT EXPENSES						
Coursebook Production	\$ 160.36	\$ 160.36	\$ 160.36	\$ 160.36		
Postage	\$ 697.27	\$ 697.27	\$ 697.27	\$ 697.27		
Accreditation Fees	\$ 151.00	\$ 151.00	\$ 151.00	\$ 151.00		
Seminar Brochures	\$ 934.11	\$ 934.11	\$ 934.11	\$ 934.11		
Speakers/Program Development	\$ 17.68	\$ 17.68	\$ 17.68	\$ 17.68		
Facilities	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00		
B TOTAL DIRECT EXPENSES	\$ 3,960.42	\$ 3,960.42	\$ 3,960.42	\$ 3,960.42		
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$ 16,085.52	\$ 16,085.52	\$ 16,085.52	\$ 21,949.26		
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,414.56	\$ 1,414.56	\$ 1,414.56	\$ 1,646.04		
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 17,500.08	\$ 17,500.08	\$ 17,500.08	\$ 23,595.30		
D Administrative Fee Charged	\$ 7,726.25	\$ 9,933.75	\$ 17,500.08	\$ 23,595.30		
Split to Section²	\$ 5,194.17	\$ 4,090.42	\$ 614.50	\$ (5,480.72)		
E Split to WSBA³	\$ 5,194.17	\$ 4,090.42	N/A	N/A		
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (4,579.67)	\$ (3,475.92)	\$ -	\$ -		

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** amount is only applicable to the **CURRENT MODELS** (35% or 45%) and is calculated as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Real Property, Probate and Trust
Financial Plan	PLAN B (100% to SECTION)
Seminar Name	RPPT Midyear Meeting and Conference
Seminar Number	CS14704TUL
Seminar Date	6/6/2014
Seminar Location	Offsite (Tulalip)
Total Attendees	165
Total Credits	11.75

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative		CURRENT MODEL: 45% Administrative		C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE	Fee		Fee			
Seminar Registrations	\$	56,250.00	\$	56,250.00	\$	56,250.00
Other Seminar Revenue	\$	8,171.50	\$	8,171.50	\$	8,171.50
A TOTAL REVENUE	\$	64,421.50	\$	64,421.50	\$	64,421.50
DIRECT EXPENSES						
Coursebook Production	\$	2,678.00	\$	2,678.00	\$	2,678.00
Postage	\$	565.69	\$	565.69	\$	565.69
Accreditation Fees	\$	409.00	\$	409.00	\$	409.00
Seminar Brochures	\$	2,018.15	\$	2,018.15	\$	2,018.15
Speakers/Program Development	\$	6,747.31	\$	6,747.31	\$	6,747.31
Facilities	\$	40,711.15	\$	40,711.15	\$	40,711.15
Supplies	\$	316.46	\$	316.46	\$	316.46
Staff Travel	\$	511.94	\$	511.94	\$	511.94
B TOTAL DIRECT EXPENSES	\$	53,957.70	\$	53,957.70	\$	53,957.70
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$	31,500.81	\$	31,500.81	\$	31,500.81
Non-event specific direct expenses (credit card fees, etc.)	\$	2,770.18	\$	2,770.18	\$	2,770.18
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$	34,270.99	\$	34,270.99	\$	34,270.99
D Administrative Fee Charged	\$	22,547.53	\$	28,989.68	\$	34,270.99
Split to Section²	\$	(12,083.73)	\$	(18,525.88)	\$	(23,807.19)
E Split to WSBA³	\$	-	\$	-	\$	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$	(11,723.47)	\$	(5,281.32)	\$	-

Under this model, this conference would be outsourced

Projected Per Credit Indirect Cost	\$	2,680.92	\$	3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$	235.76	\$	274.34
TOTAL PROJECTED PER CREDIT COST	\$	2,916.68	\$	3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Senior Lawyers
Financial Plan	PLAN B (100% to SECTION)
Seminar Name	Lawyers in Transition: Annual Senior Lawyers Conference
Seminar Number	CS14860STC
Seminar Date	5/9/2014
Seminar Location	Offsite (SeaTac)
Total Attendees	131
Total Credits	6.75

	FY 2015	FY 2016	FY 2017	
	CURRENT MODEL: 35% Administrative Fee	CURRENT MODEL: 45% Administrative Fee	C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE				
Seminar Registrations	\$ 22,925.00	\$ 22,925.00	\$ 22,925.00	
Other Seminar Revenue	\$ 1,915.00	\$ 1,915.00	\$ 1,915.00	
A TOTAL REVENUE	\$ 24,840.00	\$ 24,840.00	\$ 24,840.00	
DIRECT EXPENSES				
Coursebook Production	\$ 357.43	\$ 357.43	\$ 357.43	
Postage	\$ 290.94	\$ 290.94	\$ 290.94	
Accreditation Fees	\$ 138.00	\$ 138.00	\$ 138.00	
Seminar Brochures	\$ 729.51	\$ 729.51	\$ 729.51	
Speakers/Program Development	\$ 353.62	\$ 353.62	\$ 353.62	
Supplies	\$ 79.39	\$ 79.39	\$ 79.39	
Facilities	\$ 11,873.35	\$ 11,873.35	\$ 11,873.35	
B TOTAL DIRECT EXPENSES	\$ 13,822.24	\$ 13,822.24	\$ 13,822.24	Under this model, this conference would be outsourced
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES				
Personnel (salaries/benefits/overhead)	\$ 18,096.21	\$ 18,096.21	\$ 18,096.21	
Non-event specific direct expenses (credit card fees, etc.)	\$ 1,591.38	\$ 1,591.38	\$ 1,591.38	
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$ 19,687.59	\$ 19,687.59	\$ 19,687.59	
D Administrative Fee Charged	\$ 8,694.00	\$ 11,178.00	\$ 19,687.59	
Split to Section²	\$ 2,323.76	\$ (160.24)	\$ (8,669.83)	
E Split to WSBA³	\$ -	\$ -	N/A	
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$ (10,993.59)	\$ (8,509.59)	\$ -	

Projected Per Credit Indirect Cost	\$ 2,680.92	\$ 3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$ 235.76	\$ 274.34
TOTAL PROJECTED PER CREDIT COST	\$ 2,916.68	\$ 3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.
Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D)

Under the **MODELS C1 and C2**, the formula is as follows:
TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** does not occur under the Plan B model. WSBA only recovers the Administrative Fee in this plan.

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Solo Small Practice
Financial Plan	PLAN A (50/50 Split)
Seminar Name	The Successful Small Firm: 7 Ways to Improve Efficiency and Cash Flow
Seminar Number	CS15626SEA/WEB
Seminar Date	1/29/2015
Seminar Location	WSBA Conference Center
Total Attendees	122
Total Credits	6.25

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative		CURRENT MODEL: 45% Administrative		C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE	Fee		Fee			
Seminar Registrations	\$	31,075.00	\$	31,075.00	\$	31,075.00
Other Seminar Revenue	\$	-	\$	-	\$	-
A TOTAL REVENUE	\$	31,075.00	\$	31,075.00	\$	31,075.00
DIRECT EXPENSES						
Postage	\$	1,434.58	\$	1,434.58	\$	1,434.58
Accreditation Fees	\$	119.00	\$	119.00	\$	119.00
Seminar Brochures	\$	1,158.27	\$	1,158.27	\$	1,158.27
Speakers/Program Development	\$	1,114.14	\$	1,114.14	\$	1,114.14
Facilities	\$	2,000.00	\$	2,000.00	\$	2,000.00
B TOTAL DIRECT EXPENSES	\$	5,825.99	\$	5,825.99	\$	5,825.99
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$	16,755.75	\$	16,755.75	\$	22,863.81
Non-event specific direct expenses (credit card fees, etc.)	\$	1,473.50	\$	1,473.50	\$	1,714.63
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$	18,229.25	\$	18,229.25	\$	24,578.44
D Administrative Fee Charged	\$	10,876.25	\$	13,983.75	\$	18,229.25
Split to Section²	\$	7,186.38	\$	5,632.63	\$	7,019.76
E Split to WSBA³	\$	7,186.38	\$	5,632.63	N/A	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$	(166.62)	\$	1,387.13	\$	-

Projected Per Credit Indirect Cost	\$	2,680.92	\$	3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$	235.76	\$	274.34
TOTAL PROJECTED PER CREDIT COST	\$	2,916.68	\$	3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

² **SPLIT TO SECTION** amount is calculated differently based on the model used.

Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** amount is only applicable to the **CURRENT MODELS** (35% or 45%) and is calculated as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

Section	Taxation
Financial Plan	PLAN A (50/50 Split)
Seminar Name	The Good, the Bad and the Ugly of Tax Developments
Seminar Number	CS15848SEA
Seminar Date	12/15/2014
Seminar Location	WSBA Conference Center
Total Attendees	110
Total Credits	3.5

	FY 2015		FY 2016		FY 2017	
	CURRENT MODEL: 35% Administrative Fee		CURRENT MODEL: 45% Administrative Fee		C1 MODEL: No Subsidy	C2 MODEL: No Subsidy
REVENUE						
Seminar Registrations	\$	15,037.00	\$	15,037.00	\$	15,037.00
Other Seminar Revenue	\$	-	\$	-	\$	-
A TOTAL REVENUE	\$	15,037.00	\$	15,037.00	\$	15,037.00
DIRECT EXPENSES						
Accreditation Fees	\$	104.00	\$	104.00	\$	104.00
Speakers/Program Development	\$	12.83	\$	12.83	\$	12.83
Facilities	\$	2,000.00	\$	2,000.00	\$	2,000.00
B TOTAL DIRECT EXPENSES	\$	2,116.83	\$	2,116.83	\$	2,116.83
INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES						
Personnel (salaries/benefits/overhead)	\$	9,383.22	\$	9,383.22	\$	12,803.74
Non-event specific direct expenses (credit card fees, etc.)	\$	825.16	\$	825.16	\$	960.19
C TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES¹	\$	10,208.38	\$	10,208.38	\$	13,763.93
D Administrative Fee Charged	\$	5,262.95	\$	6,766.65	\$	10,208.38
Split to Section²	\$	3,828.61	\$	3,076.76	\$	2,711.79
E Split to WSBA³	\$	3,828.61	\$	3,076.76	N/A	N/A
TOTAL WSBA NET PROFIT/(LOSS)⁴	\$	(1,116.82)	\$	(364.97)	\$	-

Projected Per Credit Indirect Cost	\$	2,680.92	\$	3,658.21
Projected Per Credit Non-Event Specific Direct Costs	\$	235.76	\$	274.34
TOTAL PROJECTED PER CREDIT COST	\$	2,916.68	\$	3,932.55

¹ **TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES** are the same for both current models (35% and 45%), as well as model C1. Based on our estimates, going forward, the amount of staff time and other resources needed under current models for section seminars would be the same as model C1.

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Under the **CURRENT MODEL** (35% and 45%), the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

Under the **MODELS C1 and C2**, the formula is as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)

³ **SPLIT TO WSBA** amount is only applicable to the **CURRENT MODELS** (35% or 45%) and is calculated as follows:

TOTAL REVENUE (A) - TOTAL DIRECT EXPENSES (B) - ADMINISTRATIVE FEE CHARGED (D), divided by 2

⁴ **TOTAL WSBA NET PROFIT/(LOSS)** amount is the difference between the actual indirect and non-event specific direct expenses for the seminar, and the amount recovered by the WSBA through the administrative fee charged and WSBA's portion of the split. The formula is calculated as follows:

ADMINISTRATIVE FEE CHARGED (D) + SPLIT TO WSBA (E) - TOTAL INDIRECT & NON-EVENT SPECIFIC DIRECT EXPENSES (C)