

WORKSHEETS

TIMEKEEPER PAYROLL AND RELATED

| TIMEKEEPER COST RECAP | | | | | | | | | | | | | | | | | | | |
|-------------------------------|----------------|----------------|----------------|----------------|------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------|----------------|----------------|----------------|----------------|-----------|------------------|
| | P1 | P2 | P3 | P- TOTAL | P CPH | A1 | A2 | A3 | A4 | A5 | A6 | A- TOTAL | A-CPH | PL1 | PL2 | PL3 | PL- TOTAL | PL-CPH | TOTAL |
| Payroll and Related | - | - | - | - | - | 181,125 | 136,563 | 136,275 | 120,750 | 146,625 | 130,813 | 852,150 | 68.31 | 78,000 | 79,500 | 76,200 | 233,700 | 47.84 | 1,085,850 |
| Total secretarial costs | 71,173 | 45,579 | 43,087 | 159,839 | 29 | 23,724 | 29,877 | 29,877 | 30,782 | 45,579 | 43,087 | 202,926 | 16.27 | - | - | - | - | - | 362,765 |
| Admin PR and Related | 25,235 | 25,235 | 25,235 | 75,706 | 14 | 18,926 | 18,926 | 18,926 | 18,926 | 18,926 | 18,926 | 113,559 | 9.10 | 6,309 | 6,309 | 6,309 | 18,926 | 3.87 | 208,191 |
| Facility | 37,452 | 37,452 | 37,452 | 112,357 | 20 | 28,089 | 28,089 | - | 28,089 | 28,089 | 28,089 | 140,446 | 11.26 | 9,363 | - | 9,363 | 18,726 | 3.83 | 271,529 |
| Equipment and Practice Aids | 16,542 | 15,567 | 15,967 | 48,075 | 9 | 16,542 | 16,542 | 16,542 | 15,567 | 16,542 | 15,967 | 97,700 | 7.83 | 11,842 | 11,842 | 11,842 | 35,525 | 7.27 | 181,300 |
| Marketing/ Bus. Dev. | 37,333 | 13,333 | 48,333 | 99,000 | 18 | 6,633 | 5,833 | 7,333 | 5,533 | 7,033 | 5,633 | 38,000 | 3.05 | 3,333 | 3,333 | 3,333 | 10,000 | 2.05 | 147,000 |
| CLE and Training Costs | 5,629 | 4,629 | 6,629 | 16,888 | 3 | 4,629 | 3,129 | 2,829 | 1,629 | 2,529 | 2,129 | 16,875 | 1.35 | 879 | 979 | 1,129 | 2,988 | 0.61 | 36,750 |
| General and Admin. | 18,027 | 16,712 | 20,667 | 55,406 | 10 | 11,833 | 11,833 | 11,833 | 11,833 | 11,833 | 11,833 | 70,999 | 5.69 | 4,401 | 4,401 | 4,401 | 13,204 | 2.70 | 139,610 |
| Total | 211,392 | 158,507 | 197,371 | 567,270 | 101 | 291,502 | 250,792 | 223,615 | 233,110 | 277,157 | 256,477 | 1,532,654 | 123 | 114,128 | 106,364 | 112,578 | 333,070 | 68 | 2,432,994 |
| Client Service Hours | 2100 | 1800 | 1700 | 5600 | | 2300 | 2050 | 1825 | 1950 | 2200 | 2150 | 12,475 | | 1700 | 1600 | 1585 | 4885 | | 41,035 |
| Per hour cost | 101 | 88 | 116 | 101 | | 127 | 122 | 123 | 120 | 126 | 119 | 123 | | 67 | 66 | 71 | 68 | | 59 |
| Revenue per hour | 286 | 361 | 279 | | | 220 | 220 | 205 | 226 | 220 | 198 | | | 106 | 100 | 98 | | | 213 |
| Cost per hour | 101 | 88 | 116 | | | 127 | 122 | 123 | 120 | 126 | 119 | | | 67 | 66 | 71 | | | 59 |
| Net Profit per hour | 185 | 273 | 163 | | | 93 | 97 | 83 | 106 | 94 | 78 | | | 39 | 34 | 27 | | | 154 |
| Return per hour worked | 185 | 273 | 163 | | | | | | | | | | | | | | | | |

TIMEKEEPER PAYROLL AND RELATED

| | REVENUE ALLOCATION-TIMEKEEPER | | | REVENUE ALLOCATION-ORIGINATOR | | | | HOURS ALLOCATION-ORIGINATOR | | | | |
|------------------|-------------------------------|------------------|----------------|-------------------------------|----------------|------------------|------------------|-----------------------------|---------------|---------------|---------------|----------------|
| | Client Hours | Revenue Credit | Collected Rate | Practice 1 | Practice 2 | Practice 3 | Total | Practice 1 | Practice 2 | Practice 3 | Total | |
| Partner 1 | 2,100 | 600,000 | 285.71 | 1,250,000 | 900,000 | 2,750,000 | 4,900,000 | 1,250,000 | 900,000 | 2,750,000 | 4,900,000 | |
| Partner 2 | 1,800 | 650,000 | 361.11 | | | 600,000 | 600,000 | | | 2,100 | 2,100 | |
| Partner 3 | 1,700 | 475,000 | 279.41 | 650,000 | | | 650,000 | 1,800 | | | 1,800 | |
| Sub-total | 5,600 | 1,725,000 | 308.04 | 650,000 | 475,000 | 600,000 | 1,725,000 | 1,800 | 1,700 | 2,100 | 5,600 | |
| Associate 1 | 2,300 | 505,000 | 219.57 | | | 505,000 | 505,000 | | | 2,300 | 2,300 | |
| Associate 2 | 2,050 | 450,000 | 219.51 | | | 450,000 | 450,000 | | | 2,050 | 2,050 | |
| Associate 3 | 1,825 | 375,000 | 205.48 | | | 375,000 | 375,000 | | | 1,825 | 1,825 | |
| Associate 4 | 1,950 | 440,000 | 225.64 | 440,000 | | | 440,000 | 1,950 | | | 1,950 | |
| Associate 5 | 2,200 | 485,000 | 220.45 | | | 485,000 | 485,000 | | | 2,200 | 2,200 | |
| Associate 6 | 2,150 | 425,000 | 197.67 | | 425,000 | | 425,000 | | 2,150 | | 2,150 | |
| Sub-total | 12,475 | 2,680,000 | 214.83 | 440,000 | 425,000 | 1,815,000 | 2,680,000 | 1,950 | 2,150 | 8,375 | 12,475 | |
| Paralegal 1 | 1,700 | 180,000 | 105.88 | 160,000 | | 20,000 | 180,000 | 1,513 | | 187 | 1,700 | |
| Paralegal 2 | 1,600 | 160,000 | 100.00 | | | 160,000 | 160,000 | | | 1,600 | 1,600 | |
| Paralegal 3 | 1,585 | 155,000 | 97.79 | | | 155,000 | 155,000 | | | 1,585 | 1,585 | |
| Sub-total | 4,885 | 495,000 | 101.33 | 160,000 | - | 335,000 | 495,000 | 1,513 | - | 3,372 | 4,885 | |
| Total | 22,960 | 4,900,000 | 213.41 | 1,250,000 | 900,000 | 2,750,000 | 4,900,000 | 5,263 | 3,850 | 13,847 | 22,960 | |
| | | | | | | | | OH ALLOC | 22.92% | 16.77% | 60.31% | 100.00% |

TIMEKEEPER PAYROLL AND RELATED

PAYROLL COST PER HOUR (PRCPH) CALCULATION

| Timekeeper | FTE | Salary | Bonus | Total Comp | Benefits | Loaded PR | Legal Hours | PR CPH |
|-----------------------|-----------|----------------|---------------|-------------------|-----------------|------------------|-----------------|--------------|
| Partner 1 | 1 | | | | | | 2,100 | |
| Partner 2 | 1 | | | | | | 1,800 | |
| Partner 3 | 1 | | | | | | 1,700 | |
| | 3 | - | - | - | - | - | 5,600 | |
| | | | | | 15% | | | |
| Associate 1 | 1 | 135,000 | 22,500 | 157,500 | 23,625 | 181,125 | 2,300 | 78.75 |
| Associate 2 | 1 | 115,000 | 3,750 | 118,750 | 17,813 | 136,563 | 2,050 | 66.62 |
| Associate 3 | 1 | 118,500 | - | 118,500 | 17,775 | 136,275 | 1,825 | 74.67 |
| Associate 4 | 1 | 105,000 | - | 105,000 | 15,750 | 120,750 | 1,950 | 61.92 |
| Associate 5 | 1 | 112,500 | 15,000 | 127,500 | 19,125 | 146,625 | 2,200 | 66.65 |
| Associate 6 | 1 | 102,500 | 11,250 | 113,750 | 17,063 | 130,813 | 2,150 | 60.84 |
| Sub-total | 6 | 688,500 | 52,500 | 741,000 | 111,150 | 852,150 | 12,475 | 68.31 |
| | | | | | 20% | | | |
| Paralegal 1 | 1 | 60,000 | 5,000 | 65,000 | 13,000 | 78,000 | 1,700 | 45.88 |
| Paralegal 2 | 1 | 62,500 | 3,750 | 66,250 | 13,250 | 79,500 | 1,600 | 49.69 |
| Paralegal 3 | 1 | 63,500 | - | 63,500 | 12,700 | 76,200 | 1,585 | 48.08 |
| Sub-total | 3 | 186,000 | 8,750 | 194,750 | 38,950 | 233,700 | 4,885 | 47.84 |
| Total | 12 | 874,500 | 61,250 | 935,750 | 150,100 | 1,085,850 | 17,360 | 62.55 |
| | | | | | 20% | | | |
| Secretary 1 | 1 | 59,000 | 2,269 | 61,269 | 12,254 | 73,523 | 12,475 | 5.89 |
| Secretary 2 | 1 | 55,000 | 2,115 | 57,115 | 11,423 | 68,538 | 12,475 | 5.49 |
| Secretary 3 | 1 | 62,000 | 2,385 | 64,385 | 12,877 | 77,262 | 12,475 | 6.19 |
| Secretary 4 | 1 | 58,500 | 2,250 | 60,750 | 12,150 | 72,900 | 12,475 | 5.84 |
| | 4 | 234,500 | 9,019 | 243,519 | 48,704 | 292,223 | 12,475 | 23.42 |
| Administrative | | Salary | Bonus | Total Comp | Benefits | Loaded PR | Total LH | CPH |
| | | | | | 20% | | | |
| Billing/Accounting | 1 | 48,000 | 4,800 | 52,800 | 10,560 | 63,360 | 22,960 | 2.76 |
| Receptionist | 1 | 33,000 | 3,300 | 36,300 | 7,260 | 43,560 | 22,960 | 1.90 |
| Contract CFO | 0 | 42,000 | | 42,000 | | 42,000 | 22,960 | 1.83 |
| Contract CPA (close) | 0 | 12,000 | | 12,000 | | 12,000 | 22,960 | 0.52 |
| Contract HR | 0 | 12,000 | | 12,000 | | 12,000 | 22,960 | 0.52 |
| | 2 | 147,000 | | 155,100 | 17,820 | 172,920 | 22,960 | 7.53 |

SECRETARIAL COSTS

SECRETARIAL COST ALLOCATION

| | 1 | 2 | 3 | 4 | Total |
|------------------|-----------------|-----------------|-----------------|-----------------|----------------|
| | 91,158 | 86,174 | 94,897 | 90,535 | 362,765 |
| | | | | | - |
| | 91,158 | 86,174 | 94,897 | 90,535 | 362,765 |
| Partner 1 | | | 0.75 | | |
| Partner 2 | 0.5 | | | | |
| Partner 3 | | 0.5 | | | |
| Sub-total | | | | | |
| Associate 1 | | | 0.25 | | |
| Associate 2 | | | | 0.33 | |
| Associate 3 | | | | 0.33 | |
| Associate 4 | | | | 0.34 | |
| Associate 5 | 0.5 | | | | |
| Associate 6 | | 0.5 | | | |
| Paralegal 1 | | | | | |
| Paralegal 2 | | | | | |
| Paralegal 3 | | | | | |
| Total | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> | |
| Partner 1 | - | - | 71,173 | - | 71,173 |
| Partner 2 | 45,579 | - | - | - | 45,579 |
| Partner 3 | - | 43,087 | - | - | 43,087 |
| Sub-total | 45,579 | 43,087 | 71,173 | - | 159,839 |
| Associate 1 | - | - | 23,724 | - | 23,724 |
| Associate 2 | - | - | - | 29,877 | 29,877 |
| Associate 3 | - | - | - | 29,877 | 29,877 |
| Associate 4 | - | - | - | 30,782 | 30,782 |
| Associate 5 | 45,579 | - | - | - | 45,579 |
| Associate 6 | - | 43,087 | - | - | 43,087 |
| Sub-total | 45,579 | 43,087 | 23,724 | 90,535 | 202,926 |
| Paralegal 1 | - | - | - | - | - |
| Paralegal 2 | - | - | - | - | - |
| Paralegal 3 | - | - | - | - | - |
| Sub-total | - | - | - | - | - |
| Total | 91,158 | 86,174 | 94,897 | 90,535 | 362,765 |

ADMINISTRATIVE COSTS

ADMINISTRATIVE COST ALLOCATION

| | <u>General</u> | Total |
|------------------|----------------|----------------|
| Partner 1 | 25,235 | 25,235 |
| Partner 2 | 25,235 | 25,235 |
| Partner 3 | 25,235 | 25,235 |
| Sub-total | 75,706 | 75,706 |
| Associate 1 | 18,926 | 18,926 |
| Associate 2 | 18,926 | 18,926 |
| Associate 3 | 18,926 | 18,926 |
| Associate 4 | 18,926 | 18,926 |
| Associate 5 | 18,926 | 18,926 |
| Associate 6 | 18,926 | 18,926 |
| Sub-total | 113,559 | 113,559 |
| Paralegal 1 | 6,309 | 6,309 |
| Paralegal 2 | 6,309 | 6,309 |
| Paralegal 3 | 6,309 | 6,309 |
| Sub-total | 18,926 | 18,926 |
| Total | 208,191 | 208,191 |

ADMINISTRATIVE COSTS

ADMINISTRATIVE PAYROLL COST ALLOCATION

| | | <u>Salary</u> | <u>Bonus</u> | <u>Total Comp</u> | <u>Benefits</u> | <u>Other</u> | <u>Total Admin</u> |
|-----------------------|---|---------------|--------------|-------------------|-----------------|--------------|--------------------|
| <u>Administrative</u> | | | | | 20% | | |
| Billing/Accounting | 1 | 48,000 | 4,800 | 52,800 | 10,560 | 17,635 | 80,995 |
| Receptionist | 1 | 33,000 | 3,300 | 36,300 | 7,260 | 17,635 | 61,195 |
| Contract CFO | 0 | 42,000 | | 42,000 | | | 42,000 |
| Contract CPA (close) | 0 | 12,000 | | 12,000 | | | 12,000 |
| Contract HR | 0 | 12,000 | | 12,000 | | | 12,000 |
| | 2 | 147,000 | | 155,100 | 17,820 | 35,271 | 208,191 |

FACILITY COSTS

| FACILITY COSTS ALLOCATION | | | | | |
|---------------------------|------------------|------------------------|-----------------------|-----------------------|---------|
| Method | Rent Per Head | Utilities Allocated | Insurance Specific | R & Maint Specific | Total |
| | 93% | 2% | 4% | 1.50% | 100% |
| | 273,420 | 4,410 | 11,760 | 4,410 | 294,000 |
| | Table 10 | Table 10 | Table 10 | Table 10 | |
| Partner 1 | 34,831 | 562 | 1,498 | 562 | 37,452 |
| Partner 2 | 34,831 | 562 | 1,498 | 562 | 37,452 |
| Partner 3 | 34,831 | 562 | 1,498 | 562 | 37,452 |
| Sub-total | 104,492 | 1,685 | 4,494 | 1,685 | 112,357 |
| Associate 1 | 26,123 | 421 | 1,124 | 421.34 | 28,089 |
| Associate 2 | 26,123 | 421 | 1,124 | 421.34 | 28,089 |
| Associate 3 | - | - | - | - | - |
| Associate 4 | 26,123 | 421 | 1,124 | 421.34 | 28,089 |
| Associate 5 | 26,123 | 421 | 1,124 | 421.34 | 28,089 |
| Associate 6 | 26,123 | 421 | 1,124 | 421.34 | 28,089 |
| Sub-total | 130,615 | 2,107 | 5,618 | 2,107 | 140,446 |
| Paralegal 1 | 8,708 | 140 | 375 | 140 | 9,363 |
| Paralegal 2 | - | - | - | - | - |
| Paralegal 3 | 8,708 | 140 | 375 | 140 | 9,363 |
| Sub-total | 17,415 | 281 | 749 | 281 | 18,726 |
| Secretary 1 | 3,483 | 56 | 150 | 56 | 3,745 |
| Secretary 2 | 3,483 | 56 | 150 | 56 | 3,745 |
| Secretary 3 | 3,483 | 56 | 150 | 56 | 3,745 |
| Secretary 4 | 3,483 | 56 | 150 | 56 | 3,745 |
| Sub-total | 13,932 | 225 | 599 | 225 | 14,981 |
| Administrative | | | | | |
| Billing/Accounting | 3,483 | 56 | 150 | 56 | 3,745 |
| Receptionist | 3,483 | 56 | 150 | 56 | 3,745 |
| Contract CFO | | | | | |
| Contract CPA (close) | | | | | |
| Contract HR | | | | | |
| Sub-total | 6,966 | 112 | 300 | 112 | 7,490 |
| Total | 273,420 | 4,410 | 11,760 | 4,410 | 294,000 |

EQUIPMENT AND PRACTICE AIDS COST ALLOCATION RECAP

| Method | Section | Equipment | | IT Support | | On Line | | | | Total |
|-----------------------|---------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|----------------|
| | | Rental | Postage | (Per Seat) | Subscriptions | Books/Pubs | Tele | Research | Other | |
| | | Per Head Table 2 32% | Allocated Table 2 1% | Specific Table 2 41% | Specifc Specific 13% | Specific Specific 3% | Allocated Table 2 2% | Allocated Table 3 6% | Allocated Table 2 2% | 100% |
| | | 78,400 | 2,450 | 100,450 | 31,850 | 7,350 | 4,900 | 14,700 | 4,900 | 245,000 |
| Partner 1 | P3 | 4,356 | 136 | 5,581 | 4,000 | 700 | 272 | 1,225 | 272 | 16,542 |
| Partner 2 | P1 | 4,356 | 136 | 5,581 | 3,000 | 725 | 272 | 1,225 | 272 | 15,567 |
| Partner 3 | P2 | 4,356 | 136 | 5,581 | 2,925 | 1,200 | 272 | 1,225 | 272 | 15,967 |
| Sub-total | | 13,067 | 408 | 16,742 | 9,925 | 2,625 | 817 | 3,675 | 817 | 48,075 |
| Associate 1 | P3 | 4,356 | 136 | 5,581 | 4,000 | 700 | 272 | 1,225 | 272 | 16,542 |
| Associate 2 | P3 | 4,356 | 136 | 5,581 | 4,000 | 700 | 272 | 1,225 | 272 | 16,542 |
| Associate 3 | P3 | 4,356 | 136 | 5,581 | 4,000 | 700 | 272 | 1,225 | 272 | 16,542 |
| Associate 4 | P1 | 4,356 | 136 | 5,581 | 3,000 | 725 | 272 | 1,225 | 272 | 15,567 |
| Associate 5 | P3 | 4,356 | 136 | 5,581 | 4,000 | 700 | 272 | 1,225 | 272 | 16,542 |
| Associate 6 | P2 | 4,356 | 136 | 5,581 | 2,925 | 1,200 | 272 | 1,225 | 272 | 15,967 |
| Sub-total | | 26,133 | 817 | 33,483 | 21,925 | 4,725 | 1,633 | 7,350 | 1,633 | 97,700 |
| Paralegal 1 | P1 | 4,356 | 136 | 5,581 | | | 272 | 1,225 | 272 | 11,842 |
| Paralegal 2 | P3 | 4,356 | 136 | 5,581 | | | 272 | 1,225 | 272 | 11,842 |
| Paralegal 3 | P3 | 4,356 | 136 | 5,581 | | | 272 | 1,225 | 272 | 11,842 |
| Sub-total | | 13,067 | 408 | 16,742 | - | - | 817 | 3,675 | 817 | 35,525 |
| Secretary 1 | P1 | 4,356 | 136 | 5,581 | | | 272 | | 272 | 10,617 |
| Secretary 2 | P2 | 4,356 | 136 | 5,581 | | | 272 | | 272 | 10,617 |
| Secretary 3 | P3 | 4,356 | 136 | 5,581 | | | 272 | | 272 | 10,617 |
| Secretary 4 | P3 | 4,356 | 136 | 5,581 | | | 272 | | 272 | 10,617 |
| Sub-total | | 17,422 | 544 | 22,322 | - | - | 1,089 | - | 1,089 | 42,467 |
| Administrative | | | | | | | | | | |
| Billing/Accounting | A1 | 4,356 | 136 | 5,581 | | | 272 | | 272 | 10,617 |
| Receptionist | A2 | 4,356 | 136 | 5,581 | | | 272 | | 272 | 10,617 |
| Contract CFO | A3 | - | - | - | | | - | | - | - |
| Conract CPA (close) | A4 | - | - | - | | | - | | - | - |
| Contract HR | A5 | - | - | - | | | - | | - | - |
| Sub-total | | 8,711 | 272 | 11,161 | - | - | 544 | - | 544 | 21,233 |
| Total | | 78,400 | 2,450 | 100,450 | 31,850 | 7,350 | 4,900 | 14,700 | 4,900 | 245,000 |

MARKETING/BUSINESS DEVELOPMENT

MARKETING/BUSINESS DEVELOPMENT ALLOCATION

Marketing for benefit of the firm **40,000**

| | <u>Specific</u> | <u>General</u> | <u>Total</u> |
|------------------|-----------------|----------------|----------------|
| | <u>Table 3</u> | | |
| Partner 1 | 34,000 | 3,333 | 37,333 |
| Partner 2 | 10,000 | 3,333 | 13,333 |
| Partner 3 | 45,000 | 3,333 | 48,333 |
| Sub-total | 89,000 | 10,000 | 99,000 |
| Associate 1 | 3,300 | 3,333 | 6,633 |
| Associate 2 | 2,500 | 3,333 | 5,833 |
| Associate 3 | 4,000 | 3,333 | 7,333 |
| Associate 4 | 2,200 | 3,333 | 5,533 |
| Associate 5 | 3,700 | 3,333 | 7,033 |
| Associate 6 | 2,300 | 3,333 | 5,633 |
| Sub-total | 18,000 | 20,000 | 38,000 |
| Paralegal 1 | | 3,333 | 3,333 |
| Paralegal 2 | | 3,333 | 3,333 |
| Paralegal 3 | | 3,333 | 3,333 |
| Sub-total | - | 10,000 | 10,000 |
| Total | 107,000 | 40,000 | 147,000 |

CLE AND TRAINING COSTS

| CLE AND TRAINING COSTS | | | |
|------------------------|---------------|--------------|---------------|
| | Firm Training | | |
| | Specific | General | Total |
| | Table 3 | | |
| Partner 1 | 5,000 | 629 | 5,629 |
| Partner 2 | 4,000 | 629 | 4,629 |
| Partner 3 | 6,000 | 629 | 6,629 |
| Sub-total | 15,000 | 1,888 | 16,888 |
| Associate 1 | 4,000 | 629 | 4,629 |
| Associate 2 | 2,500 | 629 | 3,129 |
| Associate 3 | 2,200 | 629 | 2,829 |
| Associate 4 | 1,000 | 629 | 1,629 |
| Associate 5 | 1,900 | 629 | 2,529 |
| Associate 6 | 1,500 | 629 | 2,129 |
| Sub-total | 13,100 | 3,775 | 16,875 |
| Paralegal 1 | 250 | 629 | 879 |
| Paralegal 2 | 350 | 629 | 979 |
| Paralegal 3 | 500 | 629 | 1,129 |
| Sub-total | 1,100 | 1,888 | 2,988 |
| Total | 29,200 | 7,550 | 36,750 |

Section

GENERAL AND ADMINISTRATIVE COST ANALYSIS

| Method | | Kitchen | Parking | CC WO | Office Supplies | Bank Charges | Taxes Licenses | Contrib. - Charitable | Employee Meals | Travel | Mal-practice | Accounting | Prof Fees | Interest | Emp Functions | Total |
|-----------------------|----|--------------|------------|--------------|-----------------|--------------|----------------|-----------------------|----------------|--------------|---------------|---------------|--------------|---------------|---------------|----------------|
| 159,250 | | 2% | 1% | 1.00% | 11% | 2% | 8% | 3% | 7% | 1% | 42% | 7% | 2% | 11.5% | 2% | 100% |
| | | 3,185 | 796 | 1,593 | 17,518 | 3,185 | 12,740 | 4,778 | 11,148 | 1,593 | 66,885 | 11,148 | 3,185 | 18,314 | 3,185 | 159,250 |
| Method | | Table 2 | Table 3 | Specific | Table 2 | Table 2 | Table 3 | Table 2 | Table 2 | Table 2 | Table 4 | Table 2 | Table 2 | Specific | Table 2 | |
| Partner 1 | P3 | 177 | 66 | 700 | 973 | 177 | 1,062 | 265 | 619 | 88 | 7,432 | 619 | 177 | 5,494 | 177 | 18,027 |
| Partner 2 | P1 | 177 | 66 | 300 | 973 | 177 | 1,062 | 265 | 619 | 88 | 7,432 | 619 | 177 | 4,578 | 177 | 16,712 |
| Partner 3 | P2 | 177 | 66 | 593 | 973 | 177 | 1,062 | 265 | 619 | 88 | 7,432 | 619 | 177 | 8,241 | 177 | 20,667 |
| Sub-total | | 531 | 199 | 1,593 | 2,920 | 531 | 3,185 | 796 | 1,858 | 265 | 22,295 | 1,858 | 531 | 18,314 | 531 | 55,406 |
| Associate 1 | P3 | 177 | 66 | | 973 | 177 | 1,062 | 265 | 619 | 88 | 7,432 | 619 | 177 | | 177 | 11,833 |
| Associate 2 | P3 | 177 | 66 | | 973 | 177 | 1,062 | 265 | 619 | 88 | 7,432 | 619 | 177 | | 177 | 11,833 |
| Associate 3 | P3 | 177 | 66 | | 973 | 177 | 1,062 | 265 | 619 | 88 | 7,432 | 619 | 177 | | 177 | 11,833 |
| Associate 4 | P1 | 177 | 66 | | 973 | 177 | 1,062 | 265 | 619 | 88 | 7,432 | 619 | 177 | | 177 | 11,833 |
| Associate 5 | P3 | 177 | 66 | | 973 | 177 | 1,062 | 265 | 619 | 88 | 7,432 | 619 | 177 | | 177 | 11,833 |
| Associate 6 | P2 | 177 | 66 | | 973 | 177 | 1,062 | 265 | 619 | 88 | 7,432 | 619 | 177 | | 177 | 11,833 |
| Sub-total | | 1,062 | 398 | - | 5,839 | 1,062 | 6,370 | 1,593 | 3,716 | 531 | 44,590 | 3,716 | 1,062 | - | 1,062 | 70,999 |
| Paralegal 1 | P1 | 177 | 66 | | 973 | 177 | 1,062 | 265 | 619 | 88 | | 619 | 177 | | 177 | 4,401 |
| Paralegal 2 | P3 | 177 | 66 | | 973 | 177 | 1,062 | 265 | 619 | 88 | | 619 | 177 | | 177 | 4,401 |
| Paralegal 3 | P3 | 177 | 66 | | 973 | 177 | 1,062 | 265 | 619 | 88 | | 619 | 177 | | 177 | 4,401 |
| Sub-total | | 531 | 199 | - | 2,920 | 531 | 3,185 | 796 | 1,858 | 265 | - | 1,858 | 531 | - | 531 | 13,204 |
| Secretary 1 | P1 | 177 | | | 973 | 177 | | 265 | 619 | 88 | | 619 | 177 | | 177 | 3,273 |
| Secretary 2 | P2 | 177 | | | 973 | 177 | | 265 | 619 | 88 | | 619 | 177 | | 177 | 3,273 |
| Secretary 3 | P3 | 177 | | | 973 | 177 | | 265 | 619 | 88 | | 619 | 177 | | 177 | 3,273 |
| Secretary 4 | P3 | 177 | | | 973 | 177 | | 265 | 619 | 88 | | 619 | 177 | | 177 | 3,273 |
| Sub-total | | 708 | - | - | 3,893 | 708 | - | 1,062 | 2,477 | 354 | - | 2,477 | 708 | - | 708 | 13,094 |
| Administrative | | | | | | | | | | | | | | | | |
| Billing/ | | | | | | | | | | | | | | | | |
| Accounting | A1 | 177 | | | 973 | 177 | | 265 | 619 | 88 | | 619 | 177 | | 177 | 3,273 |
| Receptionist | A2 | 177 | | | 973 | 177 | | 265 | 619 | 88 | | 619 | 177 | | 177 | 3,273 |
| Contract CFO | A3 | - | | | | | | | | | | | | | | - |
| Contract CPA | | | | | | | | | | | | | | | | |
| (close) | A4 | - | | | | | | | | | | | | | | - |
| Contract HR | A5 | - | | | | | | | | | | | | | | - |
| Sub-total | | 354 | - | - | 1,946 | 354 | - | 531 | 1,239 | 177 | - | 1,239 | 354 | - | 354 | 6,547 |
| Total | | 3,185 | 796 | 1,593 | 17,518 | 3,185 | 12,740 | 4,778 | 11,148 | 1,593 | 66,885 | 11,148 | 3,185 | 18,314 | 3,185 | 159,251 |

FTE TABLE

| | <u>1</u> | <u>2</u> | <u>3</u> | <u>4</u> | <u>5</u> | <u>6</u> | <u>7</u> | <u>8</u> | <u>9</u> | <u>10</u> |
|-----------------------|-----------|-----------|-----------|----------|----------|----------|----------|----------|----------|-----------|
| Partners | | | | | | | | | | |
| Partner 1 | 1 | 1 | 1 | 1 | 1 | | | | | 1 |
| Partner 2 | 1 | 1 | 1 | 1 | 1 | | | | | 1 |
| Partner 3 | 1 | 1 | 1 | 1 | 1 | | | | | 1 |
| Sub-total | 3 | 3 | 3 | 3 | 3 | - | - | - | - | 3 |
| Associates | | | | | | | | | | |
| Associate | 1 | 1 | 1 | 1 | | 1 | | | | 1 |
| Associate | 1 | 1 | 1 | 1 | | 1 | | | | 1 |
| Associate | 1 | 1 | 1 | 1 | | 1 | | | | - |
| Associate | 1 | 1 | 1 | 1 | | 1 | | | | 1 |
| Associate | 1 | 1 | 1 | 1 | | 1 | | | | 1 |
| Associate | 1 | 1 | 1 | 1 | | 1 | | | | 1 |
| Sub-total | 6 | 6 | 6 | 6 | - | 6 | - | - | - | 5 |
| Paralegals | | | | | | | | | | |
| Paralegal | 1 | 1 | 1 | | | | 1 | | | 1 |
| Paralegal | 1 | 1 | 1 | | | | 1 | | | - |
| Paralegal | 1 | 1 | 1 | | | | 1 | | | 1 |
| Sub-total | 3 | 3 | 3 | - | - | - | 3 | - | - | 2 |
| Total | 12 | 12 | 12 | 9 | 3 | 6 | 3 | - | - | 10 |
| Secretaries | | | | | | | | | | |
| Secretary | 1 | 1 | | | | | | 1 | | 1 |
| Secretary | 1 | 1 | | | | | | 1 | | 1 |
| Secretary | 1 | 1 | | | | | | 1 | | 1 |
| Secretary | 1 | 1 | | | | | | 1 | | 1 |
| Sub-total | 4 | 4 | - | - | - | - | - | 4 | - | 4 |
| Administrative | | | | | | | | | | |
| Billing/Accounting | | 1 | | | | | | | 1 | 1 |
| Receptionist | 1 | 1 | | | | | | | 1 | 1 |
| Contract CFO | 1 | | | | | | | | | |
| Contract CPA | | | | | | | | | | |
| Contract HR | 1 | | | | | | | | | |
| Sub-total | 5 | 2 | - | - | - | - | - | - | 2 | 2 |
| Total | 21 | 18 | 12 | 9 | 3 | 6 | 3 | 4 | 2 | 16 |

| 1 ALL TIMEKEEPERS, STAFF AND CONTRACTORS | | | | | | |
|---|--------------|--------------------|-----------------|-------------------|-------------|--|
| | <u>GROSS</u> | <u>ADJ. FACTOR</u> | <u>ADJ. FTE</u> | <u>TYPE SHARE</u> | <u>EACH</u> | |
| Partners | 3 | 1 | 3 | 14.29% | 4.76% | |
| Associates | 6 | 1 | 6 | 28.57% | 4.76% | |
| Paralegals | 3 | 1 | 3 | 14.29% | 4.76% | |
| Sec | 4 | 1 | 4 | 19.05% | 4.76% | |
| Admin | 5 | 1 | 5 | 23.81% | 4.76% | |
| Sub-total | 21 | | 21 | 100% | | |

| 2 ALL TIMEKEEPERS AND STAFF (no contractors) | | | | | | |
|---|--------------|--------------------|-----------------|-------------------|-------------|--|
| | <u>GROSS</u> | <u>ADJ. FACTOR</u> | <u>ADJ. FTE</u> | <u>TYPE SHARE</u> | <u>EACH</u> | |
| Partners | 3 | 1 | 3 | 17% | 5.56% | |
| Associates | 6 | 1 | 6 | 33% | 5.56% | |
| Paralegals | 3 | 1 | 3 | 17% | 5.56% | |
| Sec | 4 | 1 | 4 | 22% | 5.56% | |
| Admin | 2 | 1 | 2 | 11% | 5.56% | |
| Sub-total | 18 | | 18 | 100% | | |

| 3 ALL TIMEKEEPERS ONLY | | | | | | |
|-------------------------------|--------------|--------------------|-----------------|-------------------|-------------|--|
| | <u>GROSS</u> | <u>ADJ. FACTOR</u> | <u>ADJ. FTE</u> | <u>TYPE SHARE</u> | <u>EACH</u> | |
| Partners | 3 | 1 | 3 | 25% | 8.33% | |
| Associates | 6 | 1 | 6 | 50% | 8.33% | |
| Paralegals | 3 | 1 | 3 | 25% | 8.33% | |
| Sub-total | 12 | | 12 | 100% | | |

| 4 ATTORNEYS ONLY | | | | | | |
|-------------------------|--------------|--------------------|-----------------|-------------------|-------------|--|
| | <u>GROSS</u> | <u>ADJ. FACTOR</u> | <u>ADJ. FTE</u> | <u>TYPE SHARE</u> | <u>EACH</u> | |
| Partners | 3 | 1 | 3 | 33% | 11.11% | |
| Associates | 6 | 1 | 6 | 67% | 11.11% | |
| Sub-total | 9 | | 9 | 100% | | |

| 5 PARTNERS ONLY | | | | | | |
|------------------------|--------------|--------------------|-----------------|-------------------|-------------|--|
| | <u>GROSS</u> | <u>ADJ. FACTOR</u> | <u>ADJ. FTE</u> | <u>TYPE SHARE</u> | <u>EACH</u> | |
| Partners | 3 | 1 | 3 | 100% | 33.33% | |
| Sub-total | 3 | | 3 | 100% | | |

| 6 ASSOCIATES ONLY | | | | | | |
|--------------------------|--------------|--------------------|-----------------|-------------------|-------------|--|
| | <u>GROSS</u> | <u>ADJ. FACTOR</u> | <u>ADJ. FTE</u> | <u>TYPE SHARE</u> | <u>EACH</u> | |
| Associates | 6 | 1 | 6 | 100% | 16.67% | |
| Sub-total | 6 | | 6 | 100% | | |

| 7 PARALEGALS ONLY | | | | | | |
|--------------------------|--------------|--------------------|-----------------|-------------------|-------------|--|
| | <u>GROSS</u> | <u>ADJ. FACTOR</u> | <u>ADJ. FTE</u> | <u>TYPE SHARE</u> | <u>EACH</u> | |
| Paralegals | 3 | 1 | 3 | 100% | 33.33% | |
| Sub-total | 3 | | 3 | 100% | | |

| 8 PARALEGALS ONLY | | | | | | |
|--------------------------|--------------|--------------------|-----------------|-------------------|-------------|--|
| | <u>GROSS</u> | <u>ADJ. FACTOR</u> | <u>ADJ. FTE</u> | <u>TYPE SHARE</u> | <u>EACH</u> | |
| Secretaries | 4 | 1 | 4 | 100% | 25.00% | |
| Sub-total | 4 | | 4 | 100% | | |

| 9 ADMINISTRATIVE ONLY | | | | | |
|-----------------------|--------------|--------------------|-----------------|-------------------|-------------|
| | <u>GROSS</u> | <u>ADJ. FACTOR</u> | <u>ADJ. FTE</u> | <u>TYPE SHARE</u> | <u>EACH</u> |
| Administrative | 2 | 1 | 2 | 100% | 50.00% |
| Sub-total | 2 | | 2 | 100% | |

| 10 ALL TIMEKEEPERS AND STAFF ADJUSTED FOR SPACE USE | | | | | |
|---|--------------|--------------------|-----------------|-------------------|-------------|
| | <u>GROSS</u> | <u>ADJ. FACTOR</u> | <u>ADJ. FTE</u> | <u>TYPE SHARE</u> | <u>EACH</u> |
| Partners | 3 | 1 | 3 | 38% | 12.74% |
| Associates | 5 | 0.75 | 3.75 | 48% | 9.55% |
| Paralegals | 2 | 0.25 | 0.5 | 6% | 3.18% |
| Sec | 4 | 0.1 | 0.4 | 5% | 1.27% |
| Admin | 2 | 0.1 | 0.2 | 3% | 1.27% |
| Sub-total | 16 | | 7.85 | 100% | |

| 11 ADJUSTED PAYROLL ALLOCATION FOR USE | | | | | |
|--|--------------|--------------------|-----------------|-------------------|-------------|
| | <u>GROSS</u> | <u>ADJ. FACTOR</u> | <u>ADJ. FTE</u> | <u>TYPE SHARE</u> | <u>EACH</u> |
| Partners | 3 | 1 | 3 | 36% | 12.12% |
| Associates | 6 | 0.75 | 4.5 | 55% | 9.09% |
| Paralegals | 3 | 0.25 | 0.75 | 9% | 3.03% |
| Sec | | | | | |
| Admin | | | | | |
| Sub-total | 12 | | 8.25 | 100% | |