



Section III -- SuperState Tables
 Prepared for the California Society of CPAs
Private and Confidential

	All Firms	Cent. Valley / Cent. Coast			Los Angeles			OC / LB / SD / IE		
		Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	16	34	18	25	33	34	27	36	32

Region (as defined by U.S. Census Department)

Northeast	12%	-	-	-	-	-	-	-	-	-
South	36%	-	-	-	-	-	-	-	-	-
Midwest	21%	-	-	-	-	-	-	-	-	-
West	31%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Other	0%	-	-	-	-	-	-	-	-	-

Census Division

East North Central	13%	-	-	-	-	-	-	-	-	-
East South Central	5%	-	-	-	-	-	-	-	-	-
Middle Atlantic	6%	-	-	-	-	-	-	-	-	-
New England	6%	-	-	-	-	-	-	-	-	-
South Atlantic	16%	-	-	-	-	-	-	-	-	-
West North Central	8%	-	-	-	-	-	-	-	-	-
West South Central	15%	-	-	-	-	-	-	-	-	-
Mountain	10%	-	-	-	-	-	-	-	-	-
Pacific	21%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Other	0%	-	-	-	-	-	-	-	-	-

Average Household Income

<\$35K	24%	31%	29%	22%	-	6%	3%	11%	3%	9%
\$35-39K	13%	6%	12%	28%	4%	6%	12%	-	8%	6%
\$40-44K	13%	25%	6%	6%	8%	3%	-	11%	8%	3%
\$45-49K	8%	-	3%	-	12%	6%	9%	15%	6%	9%
\$50-59K	17%	19%	32%	33%	32%	42%	24%	4%	11%	16%
\$60K+	26%	19%	18%	11%	44%	36%	53%	59%	64%	56%

Firm Size

<150K	14%	50%	-	-	28%	-	-	41%	-	-
150-299K	19%	50%	-	-	72%	-	-	59%	-	-
300-549K	18%	-	56%	-	-	39%	-	-	56%	-
550-999K	17%	-	44%	-	-	61%	-	-	44%	-
1M-1.99M	16%	-	-	50%	-	-	35%	-	-	47%
2M+	17%	-	-	50%	-	-	65%	-	-	53%

Which of the following categories best describes your practice unit?

Sole practitioner	36%	100%	47%	11%	96%	42%	3%	85%	53%	-
Single-office firm	53%	-	41%	67%	4%	52%	65%	15%	47%	91%
Unified multi-office firm	8%	-	3%	17%	-	6%	21%	-	-	3%
Office of small regional firm*	3%	-	9%	-	-	-	9%	-	-	6%
Office of regional/national firm*	0%	-	-	6%	-	-	3%	-	-	-
Office of a 'Big 4' firm*	-	-	-	-	-	-	-	-	-	-



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Approximately how did firm size (measured in gross fees) change in Fiscal 2007 versus 2006?

Increase, by 1%-5%	19%	25%	15%	33%	24%	15%	24%	7%	14%	13%
Increase, by 6%-9%	18%	13%	24%	17%	-	24%	26%	7%	8%	19%
Increase, by 10%-19%	26%	13%	29%	22%	16%	21%	29%	22%	42%	41%
Increase, by 20%-29%	8%	6%	6%	17%	4%	6%	12%	4%	17%	3%
Increase, by 30%-50%	5%	-	6%	-	-	9%	3%	7%	8%	6%
Increase, by 50%+	3%	-	3%	6%	4%	-	-	-	-	-
No change	10%	25%	6%	-	40%	18%	3%	4%	8%	9%
Decrease	9%	13%	9%	6%	12%	6%	3%	33%	3%	9%
Not applicable	2%	6%	3%	-	-	-	-	15%	-	-

How long has your firm been in business?

Less than one year	1%	-	-	-	-	-	-	4%	-	-
1 to 5 years	12%	19%	9%	11%	12%	-	3%	22%	8%	3%
6 to 10 years	11%	31%	6%	-	4%	18%	3%	11%	14%	-
11 to 20 years	27%	31%	32%	33%	28%	33%	29%	33%	14%	41%
21 or more years	49%	19%	53%	56%	56%	48%	65%	30%	64%	56%

Last Fiscal Year End Date

May - November 2007	4%	-	9%	6%	-	-	3%	-	-	9%
December, 2007	92%	100%	91%	78%	96%	94%	94%	100%	100%	84%
January - March 2008	1%	-	-	-	-	3%	-	-	-	-
April - June 2008	3%	-	-	17%	4%	3%	3%	-	-	6%

Is your firm a member of any one of the following groups? (check all that apply)

PCPS	44%	38%	32%	56%	24%	27%	47%	26%	25%	56%
AICPA	89%	81%	82%	100%	76%	85%	94%	59%	72%	88%
CPA Association or Network	16%	6%	9%	28%	8%	12%	26%	4%	8%	31%
State Society	97%	100%	97%	94%	100%	94%	100%	100%	97%	94%

Area of primary office (ft²)	3,803	1,735	2,048	6,196	654	1,851	9,084	470	1,668	6,261
Cost per square foot	\$22.24	\$8.02	\$17.03	\$27.23	\$18.69	\$21.28	\$36.67	\$23.37	\$22.37	\$33.17
Cost per square foot	501	1,633	808	551	606	647	444	409	768	367



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FINANCIAL INFORMATION --- GROSS

A/R (billed less allowances)	305,589	40,981	129,002	602,845	68,951	183,097	1,810,931	48,040	81,444	782,191
WIP (unbilled less allowances)	113,816	4,769	24,965	225,928	7,366	48,068	354,118	8,026	17,458	235,565
Firm capital (net capital)	371,633	58,622	94,452	619,822	34,313	138,498	1,439,323	42,228	90,537	1,810,589
Prior Year Net client fees	1,386,119	156,634	512,267	2,544,528	169,148	562,929	5,964,165	143,628	484,538	3,551,019
Bad debt written off, FY '07	21,716	1,642	7,834	23,297	1,770	6,668	154,584	2,367	5,406	107,017

Income

Gross fees earned	1,779,557	172,650	604,136	2,909,068	190,081	605,316	7,064,615	163,834	560,998	4,589,606
<u>Net write-ups / (write-downs)</u>	<u>-177,276</u>	<u>-6,344</u>	<u>-10,639</u>	<u>-149,505</u>	<u>-1,879</u>	<u>-6,026</u>	<u>-577,700</u>	<u>986</u>	<u>-19,843</u>	<u>-339,058</u>
Net client fees earned	1,602,282	166,306	593,498	2,759,563	188,202	599,290	6,486,915	164,820	541,155	4,250,548
Interest income	5,294	1,056	1,225	11,681	261	1,510	10,998	303	1,064	8,690
<u>Oth income-rents & royalties</u>	<u>7,146</u>	<u>244</u>	<u>2,099</u>	<u>7,995</u>	<u>767</u>	<u>3,946</u>	<u>10,011</u>	<u>252</u>	<u>2,395</u>	<u>9,938</u>
Total income	1,614,722	167,606	596,822	2,779,240	189,230	604,747	6,507,924	165,375	544,614	4,269,176
Writedowns as % of Gross	-10.0%	-3.7%	-1.8%	-5.1%	-1.0%	-1.0%	-8.2%	0.6%	-3.5%	-7.4%
Income per FT equiv prof'l	197,190	157,747	223,835	224,617	172,782	202,675	290,342	139,565	221,702	241,650

Expenses

Prof'l salaries (excl. owners)	399,338	2,188	55,830	602,168	4,412	95,258	1,500,595	8,951	63,008	1,072,531
Paraprofessional salaries	63,143	13,412	62,165	108,944	13,209	37,926	235,911	10,654	38,587	78,538
Other salaries (excl. owners)	73,964	8,907	26,991	129,458	1,723	32,748	472,715	3,983	23,727	225,100
Payment to retired partners	10,926	0	0	21,377	0	4,000	48,031	0	0	15,615
Ret plan costs (excl. owners)	16,235	198	5,559	55,026	889	4,231	56,850	289	2,111	65,179
Other ee benefits (excl. owners)	41,741	2,731	8,676	92,221	4,494	10,278	159,595	3,156	8,140	81,860
Dues, library	16,552	3,929	8,855	26,157	2,313	6,908	41,133	2,921	6,167	30,924
CPE	13,506	1,305	3,027	22,031	1,813	2,723	35,242	1,401	2,539	22,189
Malpractice Insurance	13,164	2,110	6,058	28,284	1,709	5,243	65,800	1,718	5,325	52,861
Rent & other occupancy costs	84,588	13,916	34,876	168,725	12,230	39,373	333,077	10,978	37,306	207,686
Interest	9,551	1,111	4,321	20,961	1,446	2,502	10,163	278	2,163	19,340
Computer & technology	33,402	5,583	15,583	45,211	6,229	16,725	103,861	5,496	13,165	64,249
Promotion and marketing	19,967	2,092	5,053	18,383	2,585	5,504	55,800	1,441	3,332	46,324
Payroll taxes	47,894	3,078	13,893	71,457	2,125	20,460	171,847	2,811	14,225	121,208
Phone and web connectivity	11,732	2,875	5,791	23,628	3,054	6,286	38,821	2,633	5,515	26,281
Depreciation	22,096	3,539	7,609	31,343	2,713	3,288	73,291	2,510	9,867	38,495
<u>Other expenses</u>	<u>140,393</u>	<u>20,834</u>	<u>69,354</u>	<u>289,065</u>	<u>26,686</u>	<u>61,409</u>	<u>609,226</u>	<u>14,338</u>	<u>55,202</u>	<u>597,314</u>
Total expenses	1,018,191	87,806	333,640	1,754,440	87,630	354,862	4,011,958	73,559	290,378	2,765,693
Net remaining for owners	596,531	79,799	263,182	1,024,799	101,600	249,884	2,495,966	91,816	254,235	1,503,483
Net remaining per owner	247,147	79,799	174,960	278,014	101,600	177,778	482,596	88,537	189,959	378,830
Net rem. per owner-hr	112.84	37.90	74.75	116.02	55.12	82.99	211.22	48.07	87.01	174.36



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FINANCIAL INFORMATION --- PERCENT OF NET CLIENT FEES

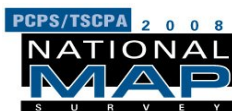
A/R (billed less allowances)	19.1%	24.6%	21.7%	21.8%	36.6%	30.6%	27.9%	29.1%	15.0%	18.4%
WIP (unbilled less allowances)	7.1%	2.9%	4.2%	8.2%	3.9%	8.0%	5.5%	4.9%	3.2%	5.5%
Firm capital (net capital)	23.2%	35.2%	15.9%	22.5%	18.2%	23.1%	22.2%	25.6%	16.7%	42.6%
Prior Year Net client fees	86.5%	94.2%	86.3%	92.2%	89.9%	93.9%	91.9%	87.1%	89.5%	83.5%

Income

Gross fees earned	111.1%	103.8%	101.8%	105.4%	101.0%	101.0%	108.9%	99.4%	103.7%	108.0%
<u>Net write-ups / (write-downs)</u>	<u>-11.1%</u>	<u>-3.8%</u>	<u>-1.8%</u>	<u>-5.4%</u>	<u>-1.0%</u>	<u>-1.0%</u>	<u>-8.9%</u>	<u>0.6%</u>	<u>-3.7%</u>	<u>-8.0%</u>
Net client fees earned	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest income	0.3%	0.6%	0.2%	0.4%	0.1%	0.3%	0.2%	0.2%	0.2%	0.2%
<u>Other income - rents & royalties</u>	<u>0.4%</u>	<u>0.1%</u>	<u>0.4%</u>	<u>0.3%</u>	<u>0.4%</u>	<u>0.7%</u>	<u>0.2%</u>	<u>0.2%</u>	<u>0.4%</u>	<u>0.2%</u>
Total income	100.8%	100.8%	100.6%	100.7%	100.5%	100.9%	100.3%	100.3%	100.6%	100.4%

Expenses

Prof'l salaries (excl. owners)	24.9%	1.3%	9.4%	21.8%	2.3%	15.9%	23.1%	5.4%	11.6%	25.2%
Paraprofessional salaries	3.9%	8.1%	10.5%	3.9%	7.0%	6.3%	3.6%	6.5%	7.1%	1.8%
Other salaries (excl. owners)	4.6%	5.4%	4.5%	4.7%	0.9%	5.5%	7.3%	2.4%	4.4%	5.3%
Payment to retired partners	0.7%	0.0%	0.0%	0.8%	0.0%	0.7%	0.7%	0.0%	0.0%	0.4%
Ret plan costs (excl. owners)	1.0%	0.1%	0.9%	2.0%	0.5%	0.7%	0.9%	0.2%	0.4%	1.5%
Other ee benefits (excl. owners)	2.6%	1.6%	1.5%	3.3%	2.4%	1.7%	2.5%	1.9%	1.5%	1.9%
Dues, library	1.0%	2.4%	1.5%	0.9%	1.2%	1.2%	0.6%	1.8%	1.1%	0.7%
CPE	0.8%	0.8%	0.5%	0.8%	1.0%	0.5%	0.5%	0.9%	0.5%	0.5%
Malpractice Insurance	0.8%	1.3%	1.0%	1.0%	0.9%	0.9%	1.0%	1.0%	1.0%	1.2%
Rent & other occupancy costs	5.3%	8.4%	5.9%	6.1%	6.5%	6.6%	5.1%	6.7%	6.9%	4.9%
Interest	0.6%	0.7%	0.7%	0.8%	0.8%	0.4%	0.2%	0.2%	0.4%	0.5%
Computer & technology	2.1%	3.4%	2.6%	1.6%	3.3%	2.8%	1.6%	3.3%	2.4%	1.5%
Promotion and marketing	1.2%	1.3%	0.9%	0.7%	1.4%	0.9%	0.9%	0.9%	0.6%	1.1%
Payroll taxes	3.0%	1.9%	2.3%	2.6%	1.1%	3.4%	2.6%	1.7%	2.6%	2.9%
Phone and web connectivity	0.7%	1.7%	1.0%	0.9%	1.6%	1.0%	0.6%	1.6%	1.0%	0.6%
Depreciation	1.4%	2.1%	1.3%	1.1%	1.4%	0.5%	1.1%	1.5%	1.8%	0.9%
<u>Other expenses</u>	<u>8.8%</u>	<u>12.5%</u>	<u>11.7%</u>	<u>10.5%</u>	<u>14.2%</u>	<u>10.2%</u>	<u>9.4%</u>	<u>8.7%</u>	<u>10.2%</u>	<u>14.1%</u>
Total expenses	63.5%	52.8%	56.2%	63.6%	46.6%	59.2%	61.8%	44.6%	53.7%	65.1%
Net remaining for owners	37.2%	48.0%	44.3%	37.1%	54.0%	41.7%	38.5%	55.7%	47.0%	35.4%



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Accounts Receivable

Current	50%	62%	52%	46%	56%	58%	41%	63%	52%	38%
Over 30 Days	15%	13%	12%	19%	10%	15%	18%	11%	16%	20%
Over 60 Days	11%	14%	10%	10%	9%	9%	13%	10%	13%	13%
<u>Over 90 Days</u>	<u>24%</u>	<u>11%</u>	<u>26%</u>	<u>24%</u>	<u>25%</u>	<u>18%</u>	<u>28%</u>	<u>16%</u>	<u>19%</u>	<u>29%</u>
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

% charging interest on A/R	43%	19%	50%	83%	24%	42%	44%	33%	36%	56%
Interest amount	15.8%	14.0%	16.5%	15.6%	16.5%	13.2%	13.6%	13.4%	16.3%	14.8%

% of Fees by Service

Audit: Non-public clients	10.1%	10.8%	5.9%	8.6%	0.2%	7.6%	12.8%	2.9%	5.8%	19.0%
Audit: Publicly held clients	0.4%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	2.5%
Other Attest/Assurance	0.8%	0.0%	0.4%	0.6%	0.0%	1.2%	0.9%	0.1%	0.3%	1.3%
Niche specialties	2.1%	1.3%	1.9%	3.9%	0.0%	11.5%	9.1%	1.9%	4.0%	0.8%
Compilations and Reviews	11.5%	5.9%	12.5%	11.2%	8.3%	10.8%	10.9%	7.7%	12.3%	12.3%
Consulting services	6.8%	4.4%	5.0%	7.7%	3.7%	4.6%	6.7%	6.1%	7.5%	8.1%
Financial advisory services	1.1%	0.7%	0.5%	1.4%	0.9%	1.0%	2.1%	0.3%	1.4%	1.0%
IT consulting (* Gross Profit)	0.4%	0.0%	0.1%	0.3%	0.7%	0.2%	0.2%	0.4%	0.1%	0.0%
Mergers and acquisitions	0.2%	0.0%	0.1%	0.2%	0.0%	0.0%	0.5%	0.0%	0.0%	0.5%
Risk Services/Internal Audit	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.2%
Tax -- individual	28.1%	35.9%	32.9%	25.4%	43.3%	26.9%	21.9%	41.6%	33.4%	21.6%
Tax -- other than individual	23.5%	24.1%	20.9%	28.3%	24.4%	22.1%	22.8%	24.9%	25.5%	25.4%
Write-up	11.7%	16.4%	14.4%	11.2%	11.2%	10.0%	8.8%	8.3%	7.9%	6.0%
<u>Other</u>	<u>3.0%</u>	<u>0.5%</u>	<u>5.3%</u>	<u>1.3%</u>	<u>7.4%</u>	<u>4.1%</u>	<u>2.9%</u>	<u>5.9%</u>	<u>1.7%</u>	<u>1.3%</u>
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

% billing clients hourly	88%	63%	91%	100%	100%	85%	88%	85%	92%	94%
% fees based on hourly billing	78%	79%	80%	90%	77%	75%	79%	68%	76%	80%

Which of the following non-hourly billing methods did your firm use?

Commissions	2%	6%	-	6%	-	6%	6%	-	3%	-
Fixed fee	61%	63%	56%	83%	48%	48%	71%	56%	56%	78%
Periodic	11%	6%	15%	33%	16%	9%	9%	7%	6%	19%
Per tax form fee	17%	38%	18%	17%	8%	24%	6%	26%	25%	19%
Percentage of assets	2%	6%	-	-	-	-	9%	4%	3%	-
Risk-based	4%	-	6%	-	8%	-	3%	4%	3%	3%
Transaction-based	8%	-	6%	6%	8%	9%	9%	11%	3%	28%
Value billing	45%	56%	53%	44%	48%	48%	44%	37%	39%	47%

Do you typically bill separately for the following services?

Copying	15%	6%	15%	28%	12%	27%	18%	7%	8%	28%
Clerical overtime	3%	-	-	-	-	3%	6%	-	3%	9%
Technology	18%	13%	18%	44%	20%	30%	26%	19%	17%	28%
Fax charges	7%	-	-	11%	8%	15%	12%	7%	3%	16%
Travel time	28%	25%	24%	44%	24%	45%	41%	19%	28%	41%
Mileage	28%	25%	21%	44%	4%	27%	35%	22%	17%	38%
Overnight Mail Delivery	47%	31%	35%	72%	40%	70%	71%	26%	44%	53%

Est bill rate for 50K/yr prof'l	\$96	\$96	\$100	\$103	\$104	\$98	\$106	\$100	\$97	\$102
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Section III -- SuperState Tables
 Prepared for the California Society of CPAs
Private and Confidential

	All Firms	Cent. Valley / Cent. Coast			Los Angeles			OC / LB / SD / IE		
		Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	16	34	18	25	33	34	27	36	32

Professional Staff -- Full Time

Number of Staff

Partners/Owners (inc. PT)	2.41	1.00	1.50	3.69	1.00	1.41	5.17	1.04	1.34	3.97
Directors (11+ yrs exp)	0.63	0.00	0.12	1.39	0.04	0.27	1.65	0.07	0.06	0.72
Managers (6-10 yrs exp)	1.22	0.00	0.09	1.67	0.04	0.12	3.44	0.04	0.19	3.22
Sr Associates (4-5 yrs exp)	1.39	0.00	0.38	1.39	0.00	0.58	4.15	0.00	0.22	3.28
Associates (1-3 yrs exp)	1.50	0.00	0.26	2.33	0.00	0.39	5.00	0.00	0.31	4.91
New Professionals	0.44	0.06	0.18	0.78	0.00	0.09	1.06	0.00	0.06	0.97
Total Professionals	7.60	1.06	2.53	11.24	1.08	2.86	20.47	1.15	2.17	17.06

% Who Are CPAs

Partners/Owners (inc. PT)	98%	100%	96%	100%	100%	98%	98%	96%	96%	98%
Directors (11+ yrs exp)	82%	*	*	84%	*	89%	91%	*	*	83%
Managers (6-10 yrs exp)	82%	*	*	90%	*	*	86%	*	43%	86%
Sr Associates (4-5 yrs exp)	50%	*	100%	52%	*	37%	43%	*	25%	47%
Associates (1-3 yrs exp)	17%	*	33%	5%	*	0%	12%	*	27%	10%
New Professionals	4%	*	*	0%	*	*	3%	*	*	3%

Average Compensated Hours Per FT Professional

Partners/Owners (inc. PT)	2,190	2,106	2,340	2,396	1,843	2,142	2,285	1,842	2,183	2,173
Directors (11+ yrs exp)	2,131	*	*	2,250	*	2,018	2,134	*	*	2,107
Managers (6-10 yrs exp)	2,135	*	*	2,104	*	*	2,205	*	1,892	2,090
Sr Associates (4-5 yrs exp)	2,097	*	1,698	2,207	*	1,894	2,065	*	2,050	2,102
Associates (1-3 yrs exp)	2,039	*	2,231	2,143	*	1,508	1,968	*	2,178	2,027
New Professionals	1,803	*	*	2,156	*	*	1,736	*	*	1,851

Average Chargeable Hours Per FT Professional

Partners/Owners (inc. PT)	1,366	1,453	1,527	1,323	1,302	1,384	1,443	1,139	1,529	1,216
Directors (11+ yrs exp)	1,403	*	*	1,547	*	1,660	1,408	*	*	1,268
Managers (6-10 yrs exp)	1,461	*	*	1,487	*	*	1,488	*	1,402	1,417
Sr Associates (4-5 yrs exp)	1,512	*	1,195	1,549	*	1,447	1,478	*	1,581	1,435
Associates (1-3 yrs exp)	1,428	*	1,760	1,434	*	945	1,357	*	1,681	1,436
New Professionals	1,097	*	*	1,246	*	*	900	*	*	1,162

Average Billing Rate

Partners/Owners (inc. PT)	\$171	\$149	\$193	\$225	\$179	\$224	\$331	\$145	\$216	\$270
Directors (11+ yrs exp)	\$156	*	*	\$185	*	\$157	\$242	*	*	\$237
Managers (6-10 yrs exp)	\$133	*	*	\$142	*	*	\$199	*	\$146	\$185
Sr Associates (4-5 yrs exp)	\$107	*	\$133	\$119	*	\$125	\$150	*	\$116	\$135
Associates (1-3 yrs exp)	\$85	*	\$86	\$94	*	\$84	\$112	*	\$104	\$99
New Professionals	\$76	*	*	\$76	*	*	\$104	*	*	\$95

Average Compensation

Partners/Owners (inc. PT)	188,572	85,482	202,051	356,332	112,310	198,881	412,023	99,080	224,771	348,429
Directors (11+ yrs exp)	91,999	*	*	117,234	*	86,833	124,340	*	*	134,963
Managers (6-10 yrs exp)	71,986	*	*	70,757	*	*	108,422	*	63,760	86,511
Sr Associates (4-5 yrs exp)	55,249	*	50,402	62,697	*	63,673	72,558	*	79,833	59,082
Associates (1-3 yrs exp)	42,213	*	46,950	44,238	*	32,093	53,689	*	44,233	46,349
New Professionals	31,042	*	*	44,223	*	*	56,265	*	*	27,388



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Number of firms	2,722	16	34	18	25	33	34	27	36	32

Relevant Statistics and Ratios -- FT Staff

Utilization

Partners/Owners (inc. PT)	62%	69%	65%	55%	71%	65%	63%	62%	70%	56%
Directors (11+ yrs exp)	66%	*	*	69%	*	82%	66%	*	*	60%
Managers (6-10 yrs exp)	68%	*	*	71%	*	*	67%	*	74%	68%
Sr Associates (4-5 yrs exp)	72%	*	70%	70%	*	76%	72%	*	77%	68%
Associates (1-3 yrs exp)	70%	*	79%	67%	*	63%	69%	*	77%	71%
New Professionals	61%	*	*	58%	*	*	52%	*	*	63%

Compensation Per Compensated Hour

Partners/Owners (inc. PT)	\$86	\$41	\$86	\$149	\$61	\$93	\$180	\$54	\$103	\$160
Directors (11+ yrs exp)	\$43	*	*	\$52	*	\$43	\$58	*	*	\$64
Managers (6-10 yrs exp)	\$34	*	*	\$34	*	*	\$49	*	\$34	\$41
Sr Associates (4-5 yrs exp)	\$26	*	\$30	\$28	*	\$34	\$35	*	\$39	\$28
Associates (1-3 yrs exp)	\$21	*	\$21	\$21	*	\$21	\$27	*	\$20	\$23
New Professionals	\$17	*	*	\$21	*	*	\$32	*	*	\$15

For Professionals

Bonus/incentive % of total	5.3%	0.7%	4.1%	7.4%	1.9%	8.0%	12.7%	0.3%	7.3%	3.8%
Avg annl base salary % inc	6.5%	1.3%	10.9%	5.2%	3.0%	5.0%	6.1%	1.4%	7.7%	6.7%

What is your compensation year basis?

Fiscal 2007	20%	6%	21%	28%	12%	21%	9%	7%	8%	22%
Calendar 2007	76%	88%	79%	72%	80%	79%	79%	81%	92%	78%
Other	4%	-	-	-	8%	-	12%	11%	-	-



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		Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	16	34	18	25	33	34	27	36	32

Professional Staff -- Part Time

Number of Staff (Full Time Equivalent)

Directors (11+ yrs exp)	0.085	0.000	0.009	0.330	0.006	0.040	0.130	0.006	0.048	0.070
Managers (6-10 yrs exp)	0.146	0.000	0.045	0.300	0.000	0.001	0.556	0.000	0.137	0.313
Sr Associates (4-5 yrs exp)	0.141	0.000	0.051	0.211	0.000	0.033	0.424	0.015	0.052	0.135
Associates (1-3 yrs exp)	0.137	0.000	0.018	0.100	0.010	0.021	0.781	0.000	0.048	0.074
New Professionals	0.083	0.000	0.009	0.190	0.000	0.028	0.057	0.016	0.000	0.012
Total Professionals	0.592	0.000	0.133	1.132	0.015	0.124	1.949	0.037	0.285	0.604

% Who Are CPAs

Directors (11+ yrs exp)	85%	*	*	*	*	*	*	*	*	*
Managers (6-10 yrs exp)	84%	*	*	95%	*	*	83%	*	75%	89%
Sr Associates (4-5 yrs exp)	59%	*	*	*	*	*	*	*	*	*
Associates (1-3 yrs exp)	21%	*	*	*	*	*	*	*	*	*
New Professionals	3%	*	*	0%	*	*	*	*	*	*

Total Compensated Hours - PT Professional

Directors (11+ yrs exp)	177	0	20	686	12	84	271	12	99	146
Managers (6-10 yrs exp)	304	0	94	624	0	1	1,157	0	286	652
Sr Associates (4-5 yrs exp)	294	0	106	440	0	68	882	32	109	280
Associates (1-3 yrs exp)	285	0	37	207	20	45	1,625	0	99	154
New Professionals	172	0	19	396	0	59	118	33	0	25

Total Chargeable Hours For PT Professionals

Directors (11+ yrs exp)	126	*	*	*	*	*	*	*	*	*
Managers (6-10 yrs exp)	216	*	*	431	*	*	772	*	249	485
Sr Associates (4-5 yrs exp)	235	*	*	*	*	*	*	*	*	*
Associates (1-3 yrs exp)	204	*	*	*	*	*	*	*	*	*
New Professionals	110	*	*	270	*	*	*	*	*	*

Average Billing Rate

Directors (11+ yrs exp)	\$152	*	*	*	*	*	*	*	*	*
Managers (6-10 yrs exp)	\$136	*	*	\$150	*	*	\$214	*	\$129	\$150
Sr Associates (4-5 yrs exp)	\$106	*	*	*	*	*	*	*	*	*
Associates (1-3 yrs exp)	\$87	*	*	*	*	*	*	*	*	*
New Professionals	\$70	*	*	\$72	*	*	*	*	*	*

Average Hourly Compensation

Directors (11+ yrs exp)	\$49.96	*	*	*	*	*	*	*	*	*
Managers (6-10 yrs exp)	\$38.86	*	*	\$48.62	*	*	\$52.61	*	\$38.92	\$43.97
Sr Associates (4-5 yrs exp)	\$30.05	*	*	*	*	*	*	*	*	*
Associates (1-3 yrs exp)	\$23.53	*	*	*	*	*	*	*	*	*
New Professionals	\$19.06	*	*	\$15.23	*	*	*	*	*	*



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		Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	16	34	18	25	33	34	27	36	32

Full Time Non-Professional Staff

Number of Staff

Internal technical support	0.17	0.00	0.03	0.28	0.00	0.06	0.85	0.00	0.00	0.31
Administrator / OM	0.41	0.19	0.29	0.78	0.04	0.21	1.12	0.07	0.28	1.66
Paraprofessionals	0.81	0.19	0.74	1.89	0.12	0.33	1.74	0.11	0.39	0.59
Clerical (data entry, etc.)	1.00	0.13	0.50	2.33	0.12	0.55	3.56	0.07	0.22	1.44
Other	0.20	0.00	0.00	0.00	0.00	0.12	3.29	0.00	0.00	0.41

Average Compensated Hours Per FT Employee

Internal technical support	2,124	*	*	*	*	*	2,096	*	*	1,962
Administrator / OM	2,096	*	2,119	2,029	*	1,923	2,166	*	1,937	2,114
Paraprofessionals	2,001	*	1,987	1,934	*	1,709	2,085	*	1,992	2,037
Clerical (data entry, etc.)	1,981	*	2,166	2,032	*	1,883	1,987	*	1,944	2,028
Other	2,029	*	*	*	*	*	2,147	*	*	1,836

Average Chargeable Hours Per FT Employee

Internal technical support	272	*	*	*	*	*	195	*	*	265
Administrator / OM	345	*	375	170	*	391	296	*	158	232
Paraprofessionals	1,232	*	1,426	1,228	*	1,084	1,149	*	1,206	1,153
Clerical (data entry, etc.)	493	*	461	335	*	367	308	*	461	391
Other	342	*	*	*	*	*	494	*	*	291

Average Billing Rate

Internal technical support	\$104	*	*	*	*	*	\$115	*	*	*
Administrator / OM	\$76	*	\$63	\$83	*	\$51	\$88	*	\$55	\$91
Paraprofessionals	\$72	*	\$90	\$89	*	\$64	\$99	*	\$84	\$98
Clerical (data entry, etc.)	\$57	*	\$57	\$61	*	\$58	\$67	*	\$60	\$71
Other	\$73	*	*	*	*	*	*	*	*	*

Average Compensation

Internal technical support	58,783	*	*	*	*	*	66,759	*	*	70,935
Administrator / OM	50,369	*	39,750	54,639	*	36,918	68,396	*	40,287	59,976
Paraprofessionals	40,350	*	39,711	43,556	*	43,187	59,807	*	48,960	52,375
Clerical (data entry, etc.)	32,354	*	32,951	37,474	*	33,919	38,582	*	32,004	36,457
Other	44,451	*	*	*	*	*	75,005	*	*	68,716

Compensation Per Compensated Hour

Internal technical support	\$27.68	*	*	*	*	*	\$31.85	*	*	\$36.15
Administrator / OM	\$24.03	*	\$18.76	\$26.94	*	\$19.20	\$31.58	*	\$20.80	\$28.37
Paraprofessionals	\$20.17	*	\$19.98	\$22.52	*	\$25.27	\$28.69	*	\$24.58	\$25.72
Clerical (data entry, etc.)	\$16.33	*	\$15.21	\$18.44	*	\$18.02	\$19.42	*	\$16.46	\$17.97
Other	\$21.91	*	*	*	*	*	\$34.93	*	*	\$37.42



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		Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	16	34	18	25	33	34	27	36	32

Part Time Non-Professional Staff

Number of Staff

Internal technical support	0.01	0.00	0.00	0.06	0.00	0.00	0.05	0.00	0.00	0.03
Administrator / OM	0.04	0.03	0.03	0.11	0.00	0.04	0.02	0.03	0.04	0.11
Paraprofessionals	0.15	0.06	0.08	0.15	0.03	0.07	0.13	0.02	0.05	0.09
Clerical (data entry, etc.)	0.19	0.05	0.14	0.31	0.15	0.10	0.57	0.07	0.15	0.41
Other	0.05	0.00	0.01	0.07	0.00	0.02	0.14	0.00	0.00	0.03

Average Compensated Hours For All PT Employee

Internal technical support	28	0	0	121	0	0	112	0	8	69
Administrator / OM	88	69	65	225	0	84	36	57	76	220
Paraprofessionals	304	115	166	309	54	144	278	42	110	190
Clerical (data entry, etc.)	403	99	291	650	314	202	1,176	141	305	848
Other	96	0	23	139	0	36	286	0	5	53

Average Chargeable Hours For All PT Employee

Internal technical support	3	0	0	26	0	0	2	0	0	0
Administrator / OM	13	34	18	50	0	23	0	0	7	69
Paraprofessionals	249	100	91	222	26	100	164	33	98	165
Clerical (data entry, etc.)	118	43	81	41	294	26	68	57	43	63
Other	31	0	0	21	0	3	46	0	0	3

Average Billing Rate

Internal technical support	\$89	*	*	*	*	*	*	*	*	*
Administrator / OM	\$61	*	*	*	*	*	*	*	*	*
Paraprofessionals	\$69	*	*	*	*	*	*	*	*	*
Clerical (data entry, etc.)	\$48	*	\$41	*	\$48	*	*	*	\$48	\$58
Other	\$66	*	*	*	*	*	*	*	*	*

Average Compensation Per Compensated Hour

Internal technical support	\$24.78	*	*	*	*	*	*	*	*	*
Administrator / OM	\$24.12	*	*	*	*	*	*	*	*	*
Paraprofessionals	\$20.09	*	*	*	*	*	*	*	*	*
Clerical (data entry, etc.)	\$15.74	*	\$13.18	*	\$12.42	*	*	*	\$20.53	\$15.12
Other	\$25.82	*	*	*	*	*	*	*	*	*



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Number of firms	2,722	16	34	18	25	33	34	27	36	32

New Hires

# New hires meeting 150	0.403	0.000	0.088	0.389	0.000	0.152	1.353	0.037	0.139	0.594
# New hires not meeting 150	0.301	0.063	0.118	0.667	0.000	0.061	0.000	0.000	0.000	1.281
Salary, meeting 150	43,309	*	*	40,261	*	*	47,422	*	*	52,371
Salary, not meeting 150	39,179	*	*	*	*	*	*	*	*	46,115

Staff losses / Terminations

% losing staff	31%	6%	21%	50%	-	15%	56%	-	19%	75%
Voluntary	0.827	0.063	0.118	0.722	0.000	0.182	2.559	0.000	0.222	2.750
Involuntary	0.279	0.000	0.088	0.500	0.000	0.182	0.971	0.000	0.167	0.531

Paid Time Off - % Offering

Sick days	52%	50%	65%	72%	32%	67%	50%	19%	64%	75%
Vacation days	64%	50%	65%	72%	52%	76%	53%	22%	72%	78%
Comp days (time off for OT)	22%	13%	21%	17%	8%	18%	21%	4%	17%	28%
Other (e.g., prof'l activities)	15%	6%	18%	17%	12%	9%	6%	0%	11%	16%
Aggregate PTO	18%	6%	24%	33%	0%	15%	53%	7%	25%	25%

Paid Time Off - Days by Category

Sick days	6.3	7.4	6.9	5.9	7.1	7.1	5.5	6.4	7.6	5.7
Vacation days	12.6	11.5	12.0	11.5	12.5	12.0	10.9	11.3	13.0	11.3
Comp days (time off for OT)	10.9	4.5	10.0	9.0	6.0	6.3	7.4	45.0	13.8	12.2
Other (e.g., prof'l activities)	4.7	5.0	6.5	3.3	5.0	3.0	2.0	*	6.8	7.8
Aggregate PTO	17.4	15.0	17.4	23.0	*	17.2	19.1	15.0	16.4	16.4
Average Total PTO Days	17.5	11.3	19.5	22.3	9.9	17.9	20.3	6.5	21.4	21.8

	All Firms	Cent. Valley / Cent. Coast			Los Angeles			OC / LB / SD / IE		
		Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	16	34	18	25	33	34	27	36	32

Does your firm provide/pay for the following benefits for employees?

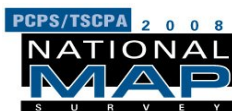
Cafeteria plan	33%	19%	26%	83%	8%	15%	53%	-	17%	59%
Continuing education courses	77%	50%	79%	100%	36%	73%	100%	41%	75%	94%
CPA exam fees	32%	6%	32%	78%	-	21%	35%	-	22%	66%
CPA exam review courses	22%	6%	21%	39%	-	18%	29%	-	14%	47%
Dependent health insurance	28%	13%	24%	50%	16%	24%	29%	7%	8%	28%
Dental insurance	24%	13%	21%	50%	20%	21%	47%	4%	25%	53%
Life insurance	40%	13%	32%	56%	4%	30%	59%	-	25%	66%
Professional dues	71%	44%	65%	100%	36%	58%	82%	19%	56%	81%
Professional licenses	70%	31%	65%	100%	32%	48%	79%	22%	53%	88%
Retirement plan	67%	25%	65%	94%	32%	64%	88%	22%	56%	72%
Health insurance	69%	63%	76%	94%	40%	82%	97%	26%	81%	100%
None of these	13%	25%	12%	-	48%	3%	-	48%	8%	-

Health Insurance Type

HMO	18%	30%	8%	6%	30%	26%	21%	29%	31%	50%
MSA	4%	10%	-	6%	-	-	3%	-	-	-
POS	3%	-	-	-	-	-	3%	14%	-	3%
PPO	44%	40%	73%	82%	70%	56%	58%	43%	62%	41%
Traditional	20%	20%	12%	-	-	11%	3%	14%	3%	6%
Other	9%	-	4%	6%	-	-	12%	-	-	-
Not sure	2%	-	4%	-	-	7%	-	-	3%	-

% of Health Insurance Paid By Firm

0-20%	2%	-	-	-	-	-	-	-	3%	3%
21-40%	2%	-	4%	6%	-	-	-	-	-	3%
41-60%	11%	-	12%	6%	-	7%	9%	-	3%	-
61-80%	12%	10%	4%	18%	-	7%	3%	-	7%	3%
81-100%	73%	90%	81%	71%	100%	85%	88%	100%	86%	91%



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Private and Confidential

	All Firms	Cent. Valley / Cent. Coast			Los Angeles			OC / LB / SD / IE		
		Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	16	34	18	25	33	34	27	36	32

Which of the following do you have in place?

Succession plan	22%	7%	25%	44%	6%	14%	33%	0%	9%	29%
Formal partner training prog.	6%	0%	4%	17%	6%	3%	15%	0%	3%	13%
Practice cont agmt w/ oth firm	6%	7%	14%	17%	13%	14%	0%	5%	12%	0%
Written firm partnership agmt	37%	0%	14%	67%	0%	17%	76%	0%	12%	61%
Partner compensation formula	23%	0%	18%	44%	0%	10%	39%	0%	6%	52%
Malpractice insurance policy	94%	100%	89%	94%	100%	90%	94%	100%	91%	94%
Malpractice insurance limit	1,513,227	795,833	923,077	2,625,313	747,222	1,288,462	3,741,935	630,952	1,169,355	2,458,621

When was the partner agreement last updated?

Before 1995	7%	*	*	0%	*	20%	4%	*	*	26%
1995-1999	8%	*	*	8%	*	0%	8%	*	*	16%
2000-2002	12%	*	*	17%	*	20%	8%	*	*	11%
2003-2005	21%	*	*	25%	*	40%	16%	*	*	16%
2006	15%	*	*	0%	*	20%	12%	*	*	0%
2007	24%	*	*	17%	*	0%	28%	*	*	16%
2008	13%	*	*	33%	*	0%	24%	*	*	16%

Which does the partner agreement provide for?

Buy-out	80%	*	*	100%	*	60%	88%	*	*	84%
Conduct	48%	*	*	83%	*	60%	60%	*	*	53%
Death	92%	*	*	92%	*	80%	100%	*	*	84%
Disability	80%	*	*	92%	*	80%	92%	*	*	79%
Early withdraw	57%	*	*	75%	*	80%	68%	*	*	32%
Mandatory age	27%	*	*	50%	*	20%	36%	*	*	21%
Non-competition	60%	*	*	83%	*	60%	56%	*	*	58%
Retirement	59%	*	*	75%	*	40%	64%	*	*	37%

Components of buyout provision

Clients retained	33%	*	*	42%	*	*	36%	*	*	29%
Discount for early withdrawal	30%	*	*	50%	*	*	32%	*	*	6%
Fee multiples	41%	*	*	33%	*	*	27%	*	*	76%
Fixed amount for X years	31%	*	*	17%	*	*	36%	*	*	24%
Life insurance in place	48%	*	*	58%	*	*	64%	*	*	41%
Outside appraisal or valuation	7%	*	*	0%	*	*	9%	*	*	6%
Years as partner/owner	20%	*	*	17%	*	*	32%	*	*	29%
Terms of pmnts self-funded	42%	*	*	58%	*	*	27%	*	*	47%

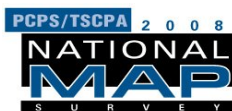
Components of partner compensation formula

Administrative duties	59%	*	80%	63%	*	*	69%	*	*	56%
Client billing	83%	*	100%	100%	*	*	85%	*	*	100%
Compliance w/ bus. plan	12%	*	20%	25%	*	*	0%	*	*	6%
Interest on capital	31%	*	20%	13%	*	*	15%	*	*	38%
New clients	40%	*	0%	63%	*	*	46%	*	*	50%
New bus. from present clients	26%	*	0%	63%	*	*	23%	*	*	25%
Niche/new service developed	13%	*	0%	25%	*	*	15%	*	*	6%
Timely billing	16%	*	0%	38%	*	*	15%	*	*	19%
Years of service	17%	*	20%	13%	*	*	31%	*	*	13%
% with Web sites	65%	36%	48%	89%	57%	63%	86%	31%	62%	90%

Survey Performance

Clarity of questions

1	1%	-	3%	-	-	-	3%	-	-	-
2	3%	7%	3%	-	4%	-	3%	-	-	7%
3	21%	14%	14%	6%	35%	13%	33%	21%	13%	14%
4	51%	57%	48%	72%	43%	43%	50%	50%	55%	59%



Section III -- SuperState Tables
 Prepared for the California Society of CPAs
Private and Confidential

	All Firms	Cent. Valley / Cent. Coast			Los Angeles			OC / LB / SD / IE		
		Small	Medium	Large	Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	16	34	18	25	33	34	27	36	32
5	25%	21%	31%	22%	17%	43%	10%	29%	32%	21%
Average	3.96	3.93	4.00	4.17	3.74	4.30	3.60	4.08	4.19	3.93

Relevance of content

1	1%	-	4%	-	-	-	3%	-	-	-
2	3%	7%	4%	-	-	-	3%	4%	-	-
3	16%	29%	14%	6%	23%	13%	23%	25%	19%	3%
4	49%	50%	43%	61%	45%	50%	47%	46%	45%	62%
5	32%	14%	36%	33%	32%	37%	23%	25%	35%	34%
Average	4.08	3.71	4.04	4.28	4.09	4.23	3.83	3.92	4.16	4.31

Comprehensiveness of content

1	1%	-	4%	-	-	-	3%	-	-	-
2	2%	7%	4%	-	-	-	3%	-	-	4%
3	19%	43%	11%	6%	30%	10%	20%	17%	16%	4%
4	51%	29%	46%	78%	43%	47%	57%	54%	55%	57%
5	27%	21%	36%	17%	26%	43%	17%	29%	29%	36%
Average	4.01	3.64	4.07	4.11	3.96	4.33	3.80	4.13	4.13	4.25

Online survey system

1	1%	-	4%	-	-	-	7%	-	-	-
2	2%	-	4%	-	5%	-	-	4%	-	3%
3	11%	15%	4%	6%	10%	11%	17%	4%	3%	3%
4	37%	38%	50%	35%	29%	32%	38%	52%	39%	34%
5	49%	46%	38%	59%	57%	57%	38%	39%	58%	59%
Average	4.32	4.31	4.15	4.53	4.38	4.46	4.00	4.26	4.55	4.48

Support

1	1%	-	7%	-	-	-	6%	-	-	-
2	3%	-	7%	-	7%	-	6%	6%	-	-
3	23%	22%	13%	10%	40%	26%	33%	13%	25%	17%
4	41%	56%	53%	60%	27%	35%	39%	44%	58%	44%
5	31%	22%	20%	30%	27%	39%	17%	38%	17%	39%
Average	3.98	4.00	3.73	4.20	3.73	4.13	3.56	4.13	3.92	4.22



Section III -- SuperState Tables
 Prepared for the California Society of CPAs
Private and Confidential

	All Firms	Sacramento / North Coast			Bay Area / Silicon Valley		
		Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	15	21	20	31	28	35

Region (as defined by U.S. Census Department)

Northeast	12%	-	-	-	-	-	-
South	36%	-	-	-	-	-	-
Midwest	21%	-	-	-	-	-	-
West	31%	100%	100%	100%	100%	100%	100%
Other	0%	-	-	-	-	-	-

Census Division

East North Central	13%	-	-	-	-	-	-
East South Central	5%	-	-	-	-	-	-
Middle Atlantic	6%	-	-	-	-	-	-
New England	6%	-	-	-	-	-	-
South Atlantic	16%	-	-	-	-	-	-
West North Central	8%	-	-	-	-	-	-
West South Central	15%	-	-	-	-	-	-
Mountain	10%	-	-	-	-	-	-
Pacific	21%	100%	100%	100%	100%	100%	100%
Other	0%	-	-	-	-	-	-

Average Household Income

<\$35K	24%	27%	10%	35%	3%	11%	29%
\$35-39K	13%	7%	19%	10%	-	-	-
\$40-44K	13%	7%	-	20%	-	4%	11%
\$45-49K	8%	20%	19%	10%	6%	4%	-
\$50-59K	17%	33%	14%	25%	26%	-	20%
\$60K+	26%	7%	38%	-	65%	82%	40%

Firm Size

<150K	14%	53%	-	-	39%	-	-
150-299K	19%	47%	-	-	61%	-	-
300-549K	18%	-	57%	-	-	43%	-
550-999K	17%	-	43%	-	-	57%	-
1M-1.99M	16%	-	-	60%	-	-	43%
2M+	17%	-	-	40%	-	-	57%

Which of the following categories best describes your practice unit?

Sole practitioner	36%	80%	33%	-	87%	32%	-
Single-office firm	53%	20%	67%	75%	13%	57%	74%
Unified multi-office firm	8%	-	-	15%	-	4%	17%
Office of small regional firm*	3%	-	-	10%	-	7%	9%
Office of regional/national firm*	0%	-	-	-	-	-	-
Office of a 'Big 4' firm*	-	-	-	-	-	-	-



Section III -- SuperState Tables
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Private and Confidential

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		Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	15	21	20	31	28	35

Approximately how did firm size (measured in gross fees) change in Fiscal 2007 versus 2006?

Increase, by 1%-5%	19%	7%	24%	20%	19%	18%	29%
Increase, by 6%-9%	18%	13%	10%	20%	13%	18%	14%
Increase, by 10%-19%	26%	7%	24%	35%	23%	29%	34%
Increase, by 20%-29%	8%	-	-	5%	10%	14%	6%
Increase, by 30%-50%	5%	20%	10%	5%	3%	-	-
Increase, by 50%+	3%	13%	-	-	10%	-	3%
No change	10%	27%	19%	5%	10%	11%	6%
Decrease	9%	7%	14%	10%	10%	11%	9%
Not applicable	2%	7%	-	-	3%	-	-

How long has your firm been in business?

Less than one year	1%	7%	-	-	3%	4%	-
1 to 5 years	12%	33%	14%	10%	16%	7%	9%
6 to 10 years	11%	13%	10%	-	19%	7%	-
11 to 20 years	27%	-	43%	30%	26%	29%	14%
21 or more years	49%	47%	33%	60%	35%	54%	77%

Last Fiscal Year End Date

May - November 2007	4%	7%	-	5%	-	-	14%
December, 2007	92%	87%	100%	85%	97%	100%	74%
January - March 2008	1%	-	-	-	-	-	-
April - June 2008	3%	7%	-	10%	3%	-	11%

Is your firm a member of any one of the following groups? (check all that apply)

PCPS	44%	20%	19%	50%	13%	11%	49%
AICPA	89%	53%	52%	100%	61%	68%	91%
CPA Association or Network	16%	27%	14%	20%	6%	4%	34%
State Society	97%	100%	95%	95%	100%	93%	91%

Area of primary office (ft²)	3,803	683	1,651	5,734	493	1,452	7,176
Cost per square foot	\$22.24	\$17.12	\$23.10	\$27.05	\$21.93	\$31.35	\$40.15
Cost per square foot	501	662	826	461	425	509	332



Section III -- SuperState Tables
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Private and Confidential

	All Firms	Sacramento / North Coast			Bay Area / Silicon Valley		
		Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	15	21	20	31	28	35

FINANCIAL INFORMATION --- GROSS

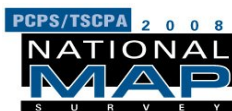
A/R (billed less allowances)	305,589	21,049	79,425	532,920	21,794	96,917	971,525
WIP (unbilled less allowances)	113,816	4,779	19,013	147,287	6,591	32,360	419,202
Firm capital (net capital)	371,633	23,622	79,131	708,360	24,621	105,634	1,241,885
Prior Year Net client fees	1,386,119	92,308	502,082	2,462,410	166,639	545,654	3,743,303
Bad debt written off, FY '07	21,716	673	5,390	27,544	603	6,701	74,827

Income

Gross fees earned	1,779,557	149,275	519,324	3,013,821	185,822	603,907	5,797,530
<u>Net write-ups / (write-downs)</u>	<u>-177,276</u>	<u>-813</u>	<u>4,485</u>	<u>-323,363</u>	<u>-1,533</u>	<u>2,837</u>	<u>-489,335</u>
Net client fees earned	1,602,282	148,462	523,808	2,690,458	184,289	606,744	5,308,195
Interest income	5,294	311	1,039	9,222	64	2,425	18,544
<u>Oth income-rents & royalties</u>	<u>7,146</u>	<u>1</u>	<u>1,841</u>	<u>5,340</u>	<u>741</u>	<u>412</u>	<u>21,693</u>
Total income	1,614,722	148,774	526,689	2,705,019	185,095	609,581	5,348,432
<i>Writedowns as % of Gross</i>	<i>-10.0%</i>	<i>-0.5%</i>	<i>0.9%</i>	<i>-10.7%</i>	<i>-0.8%</i>	<i>0.5%</i>	<i>-8.4%</i>
<i>Income per FT equiv prof'l</i>	<i>197,190</i>	<i>144,065</i>	<i>229,075</i>	<i>199,066</i>	<i>155,849</i>	<i>202,061</i>	<i>232,795</i>

Expenses

Prof'l salaries (excl. owners)	399,338	933	65,900	564,778	1,424	78,215	1,480,191
Paraprofessional salaries	63,143	3,402	26,935	81,418	9,196	38,158	146,818
Other salaries (excl. owners)	73,964	2,621	24,520	135,157	3,977	18,048	225,725
Payment to retired partners	10,926	0	3,481	23,127	806	1,864	51,770
Ret plan costs (excl. owners)	16,235	2,435	3,019	42,487	1,194	4,460	49,687
Other ee benefits (excl. owners)	41,741	1,196	11,181	120,157	591	6,667	171,727
Dues, library	16,552	3,212	5,161	31,192	2,834	6,017	58,160
CPE	13,506	1,941	2,619	27,678	1,073	3,455	53,453
Malpractice Insurance	13,164	1,649	5,043	31,639	2,041	6,142	64,231
Rent & other occupancy costs	84,588	11,696	38,137	155,128	10,816	45,514	288,102
Interest	9,551	2,063	8,116	11,675	1,277	3,503	12,042
Computer & technology	33,402	7,931	14,149	58,415	5,759	13,910	89,333
Promotion and marketing	19,967	1,943	5,646	28,884	1,752	7,216	86,441
Payroll taxes	47,894	910	12,188	65,029	1,536	10,327	138,204
Phone and web connectivity	11,732	2,589	5,886	22,383	3,380	6,243	29,539
Depreciation	22,096	3,917	10,267	23,115	1,427	6,076	60,851
<u>Other expenses</u>	<u>140,393</u>	<u>17,940</u>	<u>50,861</u>	<u>154,159</u>	<u>15,122</u>	<u>52,213</u>	<u>376,443</u>
Total expenses	1,018,191	66,378	293,109	1,576,421	64,207	308,028	3,382,718
Net remaining for owners	596,531	82,397	233,580	1,128,598	120,888	301,553	1,965,714
Net remaining per owner	247,147	79,838	196,207	260,387	110,221	201,705	434,298
Net rem. per owner-hr	112.84	45.24	89.85	110.67	57.52	99.67	192.58



Section III -- SuperState Tables
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Private and Confidential

	All Firms	Sacramento / North Coast			Bay Area / Silicon Valley		
		Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	15	21	20	31	28	35

FINANCIAL INFORMATION --- PERCENT OF NET CLIENT FEES

A/R (billed less allowances)	19.1%	14.2%	15.2%	19.8%	11.8%	16.0%	18.3%
WIP (unbilled less allowances)	7.1%	3.2%	3.6%	5.5%	3.6%	5.3%	7.9%
Firm capital (net capital)	23.2%	15.9%	15.1%	26.3%	13.4%	17.4%	23.4%
Prior Year Net client fees	86.5%	62.2%	95.9%	91.5%	90.4%	89.9%	70.5%

Income

Gross fees earned	111.1%	100.5%	99.1%	112.0%	100.8%	99.5%	109.2%
<u>Net write-ups / (write-downs)</u>	<u>-11.1%</u>	<u>-0.5%</u>	<u>0.9%</u>	<u>-12.0%</u>	<u>-0.8%</u>	<u>0.5%</u>	<u>-9.2%</u>
Net client fees earned	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest income	0.3%	0.2%	0.2%	0.3%	0.0%	0.4%	0.3%
<u>Other income - rents & royalties</u>	<u>0.4%</u>	<u>0.0%</u>	<u>0.4%</u>	<u>0.2%</u>	<u>0.4%</u>	<u>0.1%</u>	<u>0.4%</u>
Total income	100.8%	100.2%	100.5%	100.5%	100.4%	100.5%	100.8%

Expenses

Prof'l salaries (excl. owners)	24.9%	0.6%	12.6%	21.0%	0.8%	12.9%	27.9%
Paraprofessional salaries	3.9%	2.3%	5.1%	3.0%	5.0%	6.3%	2.8%
Other salaries (excl. owners)	4.6%	1.8%	4.7%	5.0%	2.2%	3.0%	4.3%
Payment to retired partners	0.7%	0.0%	0.7%	0.9%	0.4%	0.3%	1.0%
Ret plan costs (excl. owners)	1.0%	1.6%	0.6%	1.6%	0.6%	0.7%	0.9%
Other ee benefits (excl. owners)	2.6%	0.8%	2.1%	4.5%	0.3%	1.1%	3.2%
Dues, library	1.0%	2.2%	1.0%	1.2%	1.5%	1.0%	1.1%
CPE	0.8%	1.3%	0.5%	1.0%	0.6%	0.6%	1.0%
Malpractice Insurance	0.8%	1.1%	1.0%	1.2%	1.1%	1.0%	1.2%
Rent & other occupancy costs	5.3%	7.9%	7.3%	5.8%	5.9%	7.5%	5.4%
Interest	0.6%	1.4%	1.5%	0.4%	0.7%	0.6%	0.2%
Computer & technology	2.1%	5.3%	2.7%	2.2%	3.1%	2.3%	1.7%
Promotion and marketing	1.2%	1.3%	1.1%	1.1%	1.0%	1.2%	1.6%
Payroll taxes	3.0%	0.6%	2.3%	2.4%	0.8%	1.7%	2.6%
Phone and web connectivity	0.7%	1.7%	1.1%	0.8%	1.8%	1.0%	0.6%
Depreciation	1.4%	2.6%	2.0%	0.9%	0.8%	1.0%	1.1%
<u>Other expenses</u>	<u>8.8%</u>	<u>12.1%</u>	<u>9.7%</u>	<u>5.7%</u>	<u>8.2%</u>	<u>8.6%</u>	<u>7.1%</u>
Total expenses	63.5%	44.7%	56.0%	58.6%	34.8%	50.8%	63.7%
Net remaining for owners	37.2%	55.5%	44.6%	41.9%	65.6%	49.7%	37.0%



Section III -- SuperState Tables
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Private and Confidential

	All Firms	Sacramento / North Coast			Bay Area / Silicon Valley		
		Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	15	21	20	31	28	35

Accounts Receivable

Current	50%	59%	49%	41%	60%	47%	39%
Over 30 Days	15%	21%	12%	22%	9%	16%	20%
Over 60 Days	11%	4%	11%	14%	7%	13%	14%
Over 90 Days	<u>24%</u>	<u>16%</u>	<u>28%</u>	<u>23%</u>	<u>24%</u>	<u>24%</u>	<u>28%</u>
Total	100%	100%	100%	100%	100%	100%	100%

% charging interest on A/R	43%	47%	62%	80%	26%	43%	69%
Interest amount	15.8%	12.8%	16.9%	16.4%	14.7%	14.9%	13.3%

% of Fees by Service

Audit: Non-public clients	10.1%	5.3%	6.8%	17.1%	5.4%	6.1%	15.0%
Audit: Publicly held clients	0.4%	0.0%	0.0%	2.1%	0.0%	0.2%	0.3%
Other Attest/Assurance	0.8%	0.0%	0.8%	0.4%	0.3%	0.6%	0.8%
Niche specialties	2.1%	1.3%	0.6%	5.1%	1.6%	4.5%	3.0%
Compilations and Reviews	11.5%	9.8%	10.1%	14.1%	9.9%	7.1%	9.5%
Consulting services	6.8%	18.9%	4.9%	6.4%	8.1%	3.5%	6.4%
Financial advisory services	1.1%	0.2%	0.5%	0.3%	2.9%	1.8%	1.8%
IT consulting (* Gross Profit)	0.4%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%
Mergers and acquisitions	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
Risk Services/Internal Audit	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%
Tax -- individual	28.1%	26.5%	38.6%	22.5%	39.5%	43.3%	25.7%
Tax -- other than individual	23.5%	22.7%	24.0%	22.7%	16.2%	23.7%	28.9%
Write-up	11.7%	8.8%	9.4%	7.4%	7.1%	7.8%	4.6%
Other	<u>3.0%</u>	<u>6.3%</u>	<u>4.4%</u>	<u>2.2%</u>	<u>8.9%</u>	<u>1.0%</u>	<u>3.2%</u>
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

% billing clients hourly	88%	80%	76%	100%	71%	89%	97%
% fees based on hourly billing	78%	83%	76%	73%	77%	79%	88%

Which of the following non-hourly billing methods did your firm use?

Commissions	2%	-	5%	-	-	-	-
Fixed fee	61%	53%	52%	70%	55%	39%	60%
Periodic	11%	7%	-	5%	3%	11%	6%
Per tax form fee	17%	7%	5%	-	10%	21%	3%
Percentage of assets	2%	-	-	-	-	4%	-
Risk-based	4%	-	5%	-	3%	4%	-
Transaction-based	8%	-	10%	5%	-	11%	-
Value billing	45%	27%	57%	40%	23%	50%	26%

Do you typically bill separately for the following services?

Copying	15%	27%	10%	20%	3%	18%	20%
Clerical overtime	3%	7%	5%	5%	-	4%	-
Technology	18%	13%	24%	5%	6%	25%	20%
Fax charges	7%	13%	-	5%	-	14%	9%
Travel time	28%	47%	24%	40%	13%	18%	37%
Mileage	28%	33%	10%	45%	10%	11%	34%
Overnight Mail Delivery	47%	47%	38%	50%	29%	43%	49%

Est bill rate for 50K/yr prof'l	\$96	\$91	\$102	\$98	\$88	\$103	\$114
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Section III -- SuperState Tables
 Prepared for the California Society of CPAs
Private and Confidential

	All Firms	Sacramento / North Coast			Bay Area / Silicon Valley		
		Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	15	21	20	31	28	35

Professional Staff -- Full Time

Number of Staff

Partners/Owners (inc. PT)	2.41	1.03	1.19	4.33	1.10	1.50	4.53
Directors (11+ yrs exp)	0.63	0.00	0.10	1.45	0.00	0.18	1.51
Managers (6-10 yrs exp)	1.22	0.00	0.19	1.75	0.00	0.36	3.49
Sr Associates (4-5 yrs exp)	1.39	0.00	0.10	1.45	0.00	0.32	3.34
Associates (1-3 yrs exp)	1.50	0.00	0.38	2.05	0.03	0.29	6.31
New Professionals	0.44	0.00	0.05	1.40	0.03	0.21	2.43
Total Professionals	7.60	1.03	2.00	12.43	1.16	2.85	21.61

% Who Are CPAs

Partners/Owners (inc. PT)	98%	100%	100%	97%	97%	92%	97%
Directors (11+ yrs exp)	82%	*	*	97%	*	*	83%
Managers (6-10 yrs exp)	82%	*	*	89%	*	*	89%
Sr Associates (4-5 yrs exp)	50%	*	*	52%	*	*	52%
Associates (1-3 yrs exp)	17%	*	*	5%	*	50%	18%
New Professionals	4%	*	*	0%	*	*	1%

Average Compensated Hours Per FT Professional

Partners/Owners (inc. PT)	2,190	1,765	2,184	2,353	1,916	2,024	2,255
Directors (11+ yrs exp)	2,131	*	*	2,129	*	*	2,214
Managers (6-10 yrs exp)	2,135	*	*	2,183	*	*	2,096
Sr Associates (4-5 yrs exp)	2,097	*	*	2,134	*	*	2,198
Associates (1-3 yrs exp)	2,039	*	*	1,979	*	1,800	2,014
New Professionals	1,803	*	*	1,689	*	*	1,783

Average Chargeable Hours Per FT Professional

Partners/Owners (inc. PT)	1,366	1,118	1,389	1,363	1,242	1,374	1,254
Directors (11+ yrs exp)	1,403	*	*	1,313	*	*	1,361
Managers (6-10 yrs exp)	1,461	*	*	1,472	*	*	1,432
Sr Associates (4-5 yrs exp)	1,512	*	*	1,586	*	*	1,547
Associates (1-3 yrs exp)	1,428	*	*	1,452	*	1,403	1,359
New Professionals	1,097	*	*	1,168	*	*	924

Average Billing Rate

Partners/Owners (inc. PT)	\$171	\$135	\$206	\$217	\$168	\$222	\$310
Directors (11+ yrs exp)	\$156	*	*	\$167	*	*	\$230
Managers (6-10 yrs exp)	\$133	*	*	\$144	*	*	\$204
Sr Associates (4-5 yrs exp)	\$107	*	*	\$116	*	*	\$155
Associates (1-3 yrs exp)	\$85	*	*	\$91	*	\$84	\$125
New Professionals	\$76	*	*	\$83	*	*	\$108

Average Compensation

Partners/Owners (inc. PT)	188,572	80,059	216,044	266,745	127,973	223,771	424,298
Directors (11+ yrs exp)	91,999	*	*	90,533	*	*	129,603
Managers (6-10 yrs exp)	71,986	*	*	72,158	*	*	98,842
Sr Associates (4-5 yrs exp)	55,249	*	*	58,738	*	*	69,817
Associates (1-3 yrs exp)	42,213	*	*	39,602	*	62,760	53,457
New Professionals	31,042	*	*	30,971	*	*	32,549



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Relevant Statistics and Ratios -- FT Staff

Utilization

Partners/Owners (inc. PT)	62%	63%	64%	58%	65%	68%	56%
Directors (11+ yrs exp)	66%	*	*	62%	*	*	61%
Managers (6-10 yrs exp)	68%	*	*	67%	*	*	68%
Sr Associates (4-5 yrs exp)	72%	*	*	74%	*	*	70%
Associates (1-3 yrs exp)	70%	*	*	73%	*	78%	67%
New Professionals	61%	*	*	69%	*	*	52%

Compensation Per Compensated Hour

Partners/Owners (inc. PT)	\$86	\$45	\$99	\$113	\$67	\$111	\$188
Directors (11+ yrs exp)	\$43	*	*	\$43	*	*	\$59
Managers (6-10 yrs exp)	\$34	*	*	\$33	*	*	\$47
Sr Associates (4-5 yrs exp)	\$26	*	*	\$28	*	*	\$32
Associates (1-3 yrs exp)	\$21	*	*	\$20	*	\$35	\$27
New Professionals	\$17	*	*	\$18	*	*	\$18

For Professionals

Bonus/incentive % of total	5.3%	0.0%	2.5%	6.5%	0.2%	11.1%	7.8%
Avg annl base salary % inc	6.5%	1.2%	4.4%	6.4%	1.3%	3.5%	6.8%

What is your compensation year basis?

Fiscal 2007	20%	47%	14%	25%	13%	21%	51%
Calendar 2007	76%	53%	86%	75%	84%	79%	40%
Other	4%	-	-	-	3%	-	9%



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Professional Staff -- Part Time

Number of Staff (Full Time Equivalent)

Directors (11+ yrs exp)	0.085	0.000	0.076	0.089	0.000	0.002	0.099
Managers (6-10 yrs exp)	0.146	0.001	0.108	0.410	0.002	0.021	0.298
Sr Associates (4-5 yrs exp)	0.141	0.000	0.065	0.166	0.000	0.076	0.176
Associates (1-3 yrs exp)	0.137	0.000	0.050	0.209	0.025	0.047	0.568
New Professionals	0.083	0.000	0.000	0.280	0.000	0.018	0.222
Total Professionals	0.592	0.001	0.299	1.154	0.026	0.165	1.363

% Who Are CPAs

Directors (11+ yrs exp)	85%	*	*	*	*	*	*
Managers (6-10 yrs exp)	84%	*	100%	100%	*	*	79%
Sr Associates (4-5 yrs exp)	59%	*	*	73%	*	42%	86%
Associates (1-3 yrs exp)	21%	*	*	20%	*	*	42%
New Professionals	3%	*	*	*	*	*	0%

Total Compensated Hours - PT Professional

Directors (11+ yrs exp)	177	0	158	185	0	5	207
Managers (6-10 yrs exp)	304	1	225	853	3	45	620
Sr Associates (4-5 yrs exp)	294	0	136	345	0	159	365
Associates (1-3 yrs exp)	285	0	103	435	52	97	1,181
New Professionals	172	0	0	583	0	37	463

Total Chargeable Hours For PT Professionals

Directors (11+ yrs exp)	126	*	*	*	*	*	*
Managers (6-10 yrs exp)	216	*	197	585	*	*	423
Sr Associates (4-5 yrs exp)	235	*	*	251	*	132	267
Associates (1-3 yrs exp)	204	*	*	301	*	*	863
New Professionals	110	*	*	*	*	*	299

Average Billing Rate

Directors (11+ yrs exp)	\$152	*	*	*	*	*	*
Managers (6-10 yrs exp)	\$136	*	\$161	\$154	*	*	\$196
Sr Associates (4-5 yrs exp)	\$106	*	*	\$108	*	\$123	\$178
Associates (1-3 yrs exp)	\$87	*	*	\$93	*	*	\$131
New Professionals	\$70	*	*	*	*	*	\$106

Average Hourly Compensation

Directors (11+ yrs exp)	\$49.96	*	*	*	*	*	*
Managers (6-10 yrs exp)	\$38.86	*	\$34.02	\$35.45	*	*	\$46.85
Sr Associates (4-5 yrs exp)	\$30.05	*	*	\$27.88	*	\$32.30	\$37.50
Associates (1-3 yrs exp)	\$23.53	*	*	\$24.95	*	*	\$24.92
New Professionals	\$19.06	*	*	*	*	*	\$21.55



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Full Time Non-Professional Staff

Number of Staff

Internal technical support	0.17	0.00	0.00	0.15	0.00	0.04	0.71
Administrator / OM	0.41	0.00	0.10	0.85	0.03	0.25	1.20
Paraprofessionals	0.81	0.00	0.43	1.15	0.03	0.43	1.40
Clerical (data entry, etc.)	1.00	0.07	0.33	1.65	0.03	0.25	2.83
Other	0.20	0.00	0.00	0.10	0.00	0.04	0.17

Average Compensated Hours Per FT Employee

Internal technical support	2,124	*	*	*	*	*	2,124
Administrator / OM	2,096	*	*	2,194	*	2,019	2,149
Paraprofessionals	2,001	*	2,011	2,146	*	1,981	2,069
Clerical (data entry, etc.)	1,981	*	*	2,136	*	*	1,949
Other	2,029	*	*	*	*	*	*

Average Chargeable Hours Per FT Employee

Internal technical support	272	*	*	*	*	*	128
Administrator / OM	345	*	*	242	*	415	244
Paraprofessionals	1,232	*	1,233	1,205	*	838	1,219
Clerical (data entry, etc.)	493	*	*	253	*	*	244
Other	342	*	*	*	*	*	*

Average Billing Rate

Internal technical support	\$104	*	*	*	*	*	\$125
Administrator / OM	\$76	*	*	\$78	*	\$87	\$106
Paraprofessionals	\$72	*	\$107	\$86	*	\$75	\$97
Clerical (data entry, etc.)	\$57	*	*	\$60	*	*	\$81
Other	\$73	*	*	*	*	*	*

Average Compensation

Internal technical support	58,783	*	*	*	*	*	68,359
Administrator / OM	50,369	*	*	57,180	*	38,911	68,321
Paraprofessionals	40,350	*	50,254	53,529	*	41,015	57,212
Clerical (data entry, etc.)	32,354	*	*	38,508	*	*	46,820
Other	44,451	*	*	*	*	*	*

Compensation Per Compensated Hour

Internal technical support	\$27.68	*	*	*	*	*	\$32.18
Administrator / OM	\$24.03	*	*	\$26.07	*	\$19.27	\$31.79
Paraprofessionals	\$20.17	*	\$24.99	\$24.94	*	\$20.70	\$27.65
Clerical (data entry, etc.)	\$16.33	*	*	\$18.03	*	*	\$24.03
Other	\$21.91	*	*	*	*	*	*



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		Small	Medium	Large	Small	Medium	Large
Number of firms	2,722	15	21	20	31	28	35

Part Time Non-Professional Staff

Number of Staff

Internal technical support	0.01	0.00	0.00	0.01	0.00	0.00	0.02
Administrator / OM	0.04	0.06	0.13	0.04	0.03	0.05	0.14
Paraprofessionals	0.15	0.02	0.04	0.26	0.08	0.01	0.07
Clerical (data entry, etc.)	0.19	0.09	0.23	0.31	0.04	0.06	0.19
Other	0.05	0.00	0.00	0.00	0.00	0.02	0.06

Average Compensated Hours For All PT Employee

Internal technical support	28	0	0	29	0	0	49
Administrator / OM	88	116	270	85	62	114	283
Paraprofessionals	304	47	90	534	166	22	139
Clerical (data entry, etc.)	403	182	476	655	76	129	386
Other	96	0	0	0	5	51	120

Average Chargeable Hours For All PT Employee

Internal technical support	3	0	0	0	0	0	0
Administrator / OM	13	20	31	0	3	7	63
Paraprofessionals	249	44	48	374	105	22	115
Clerical (data entry, etc.)	118	94	150	62	11	18	66
Other	31	0	0	0	5	4	7

Average Billing Rate

Internal technical support	\$89	*	*	*	*	*	*
Administrator / OM	\$61	*	*	*	*	*	*
Paraprofessionals	\$69	*	*	*	*	*	*
Clerical (data entry, etc.)	\$48	*	*	\$54	*	*	\$74
Other	\$66	*	*	*	*	*	*

Average Compensation Per Compensated Hour

Internal technical support	\$24.78	*	*	*	*	*	*
Administrator / OM	\$24.12	*	*	*	*	*	*
Paraprofessionals	\$20.09	*	*	*	*	*	*
Clerical (data entry, etc.)	\$15.74	*	\$14.19	\$14.48	*	*	\$24.10
Other	\$25.82	*	*	*	*	*	*



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New Hires

# New hires meeting 150	0.403	0.000	0.048	0.350	0.032	0.250	1.714
# New hires not meeting 150	0.301	0.000	0.095	0.850	0.000	0.107	0.800
Salary, meeting 150	43,309	*	*	*	*	*	54,596
Salary, not meeting 150	39,179	*	*	40,220	*	*	48,922

Staff losses / Terminations

% losing staff	31%	7%	14%	55%	3%	25%	66%
Voluntary	0.827	0.133	0.143	1.600	0.032	0.250	2.971
Involuntary	0.279	0.000	0.095	0.700	0.000	0.179	0.914

Paid Time Off - % Offering

Sick days	52%	13%	48%	70%	23%	50%	43%
Vacation days	64%	13%	57%	80%	23%	64%	51%
Comp days (time off for OT)	22%	0%	19%	30%	6%	36%	17%
Other (e.g., prof'l activities)	15%	0%	5%	25%	10%	11%	9%
Aggregate PTO	18%	7%	29%	15%	0%	32%	49%

Paid Time Off - Days by Category

Sick days	6.3	8.5	5.5	7.2	7.4	7.6	7.5
Vacation days	12.6	10.0	11.3	12.7	20.0	14.1	13.8
Comp days (time off for OT)	10.9	*	8.3	11.0	6.5	6.3	12.5
Other (e.g., prof'l activities)	4.7	*	2.0	4.8	8.3	4.7	4.0
Aggregate PTO	17.4	15.0	19.8	14.3	*	15.9	17.1
Average Total PTO Days	17.5	3.5	16.4	21.9	7.4	20.8	21.1



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Does your firm provide/pay for the following benefits for employees?

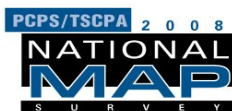
Cafeteria plan	33%	7%	24%	75%	-	4%	69%
Continuing education courses	77%	33%	81%	95%	39%	75%	97%
CPA exam fees	32%	13%	19%	60%	6%	21%	60%
CPA exam review courses	22%	7%	14%	25%	6%	18%	43%
Dependent health insurance	28%	13%	24%	50%	13%	11%	43%
Dental insurance	24%	13%	14%	50%	16%	36%	66%
Life insurance	40%	7%	14%	55%	3%	21%	54%
Professional dues	71%	33%	67%	85%	29%	57%	91%
Professional licenses	70%	33%	67%	85%	29%	50%	91%
Retirement plan	67%	27%	67%	85%	29%	57%	91%
Health insurance	69%	40%	81%	100%	26%	82%	94%
None of these	13%	53%	14%	-	48%	7%	3%

Health Insurance Type

HMO	18%	33%	29%	35%	25%	35%	33%
MSA	4%	-	-	-	-	13%	3%
POS	3%	-	-	-	-	-	-
PPO	44%	33%	65%	35%	63%	26%	52%
Traditional	20%	33%	-	15%	13%	9%	6%
Other	9%	-	6%	15%	-	13%	3%
Not sure	2%	-	-	-	-	4%	3%

% of Health Insurance Paid By Firm

0-20%	2%	-	12%	-	-	4%	-
21-40%	2%	-	-	-	-	-	3%
41-60%	11%	17%	12%	5%	-	17%	3%
61-80%	12%	17%	6%	15%	-	4%	18%
81-100%	73%	67%	71%	80%	100%	74%	76%



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Which of the following do you have in place?

Succession plan	22%	10%	15%	50%	0%	11%	29%
Formal partner training prog.	6%	0%	5%	20%	0%	4%	20%
Practice cont agmt w/ oth firm	6%	20%	0%	0%	4%	4%	0%
Written firm partnership agmt	37%	0%	10%	90%	8%	37%	74%
Partner compensation formula	23%	0%	15%	55%	4%	26%	37%
Malpractice insurance policy	94%	100%	95%	100%	100%	93%	97%
Malpractice insurance limit	1,513,227	1,057,692	894,737	2,526,316	651,923	1,351,852	3,412,121

When was the partner agreement last updated?

Before 1995	7%	*	*	0%	*	0%	8%
1995-1999	8%	*	*	11%	*	10%	12%
2000-2002	12%	*	*	6%	*	20%	15%
2003-2005	21%	*	*	28%	*	10%	19%
2006	15%	*	*	22%	*	20%	15%
2007	24%	*	*	28%	*	10%	15%
2008	13%	*	*	6%	*	30%	15%

Which does the partner agreement provide for?

Buy-out	80%	*	*	83%	*	90%	88%
Conduct	48%	*	*	72%	*	50%	42%
Death	92%	*	*	89%	*	80%	92%
Disability	80%	*	*	89%	*	60%	88%
Early withdraw	57%	*	*	78%	*	40%	58%
Mandatory age	27%	*	*	22%	*	20%	23%
Non-competition	60%	*	*	67%	*	30%	54%
Retirement	59%	*	*	78%	*	50%	77%

Components of buyout provision

Clients retained	33%	*	*	27%	*	78%	30%
Discount for early withdrawal	30%	*	*	40%	*	11%	13%
Fee multiples	41%	*	*	53%	*	67%	43%
Fixed amount for X years	31%	*	*	40%	*	11%	35%
Life insurance in place	48%	*	*	47%	*	33%	48%
Outside appraisal or valuation	7%	*	*	7%	*	11%	9%
Years as partner/owner	20%	*	*	7%	*	0%	22%
Terms of pmnts self-funded	42%	*	*	47%	*	22%	30%

Components of partner compensation formula

Administrative duties	59%	*	*	82%	*	43%	62%
Client billing	83%	*	*	91%	*	100%	69%
Compliance w/ bus. plan	12%	*	*	18%	*	0%	15%
Interest on capital	31%	*	*	64%	*	0%	62%
New clients	40%	*	*	9%	*	14%	31%
New bus. from present clients	26%	*	*	0%	*	14%	8%
Niche/new service developed	13%	*	*	9%	*	0%	0%
Timely billing	16%	*	*	0%	*	0%	8%
Years of service	17%	*	*	9%	*	0%	23%
% with Web sites	65%	38%	61%	93%	25%	65%	97%

Survey Performance

Clarity of questions

1	1%	-	6%	-	-	-	-
2	3%	-	-	-	7%	4%	-
3	21%	36%	25%	42%	26%	28%	37%
4	51%	43%	31%	42%	41%	48%	41%



Section III -- SuperState Tables
 Prepared for the California Society of CPAs
Private and Confidential

	All Firms	Sacramento / North Coast			Bay Area / Silicon Valley			
		Small	Medium	Large	Small	Medium	Large	
Number of firms	2,722	15	21	20	31	28	35	
	5	25%	21%	38%	16%	26%	20%	22%
Average	3.96	3.86	3.94	3.74	3.85	3.84	3.85	

Relevance of content

	1	1%	-	-	-	-	-	-
	2	3%	7%	-	-	12%	8%	4%
	3	16%	21%	25%	28%	27%	24%	22%
	4	49%	43%	44%	50%	46%	44%	37%
	5	32%	29%	31%	22%	15%	24%	37%
Average		4.08	3.93	4.06	3.94	3.65	3.84	4.07

Comprehensiveness of content

	1	1%	-	-	-	-	-	4%
	2	2%	-	7%	6%	12%	4%	4%
	3	19%	21%	27%	28%	27%	28%	30%
	4	51%	50%	27%	56%	42%	48%	37%
	5	27%	29%	40%	11%	19%	20%	26%
Average		4.01	4.07	4.00	3.72	3.69	3.84	3.78

Online survey system

	1	1%	-	-	-	-	-	4%
	2	2%	-	-	-	-	-	-
	3	11%	31%	13%	22%	23%	13%	8%
	4	37%	38%	20%	39%	27%	29%	46%
	5	49%	31%	67%	39%	50%	58%	42%
Average		4.32	4.00	4.53	4.17	4.27	4.46	4.23

Support

	1	1%	-	-	-	-	-	6%
	2	3%	-	-	-	-	-	-
	3	23%	56%	20%	30%	44%	15%	29%
	4	41%	44%	40%	50%	38%	46%	29%
	5	31%	-	40%	20%	19%	38%	35%
Average		3.98	3.44	4.20	3.90	3.75	4.23	3.88