

**SECTION I**  
 SUMMARY GRAPHS

**Comparison Groups**

We have assigned the following comparison groups for the state of California.

For more targeted benchmarks, PCPS firms can access further reports at [www.aicpa.org/pcps](http://www.aicpa.org/pcps) and other firms can consider purchasing results reports at <http://map.pcps.org> \*.

<b>All California</b>	All respondents from the state of California
<b>Small California</b>	Small firms (<\$500K in revenues) from the state of California
<b>Medium California</b>	Medium firms (\$500K<\$1.5M in revenues) from the state of California
<b>Large California</b>	Large firms (\$1.5M+ in revenues) from the state of California

**Caveats**

Graphs are automatically generated, and so may be stretched or condensed.

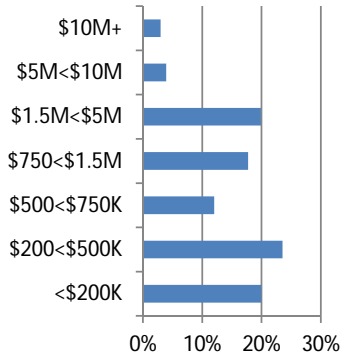
\*Visit <http://map.pcps.org> for information about additional reports with more comparison groups.

**Contents By Page**

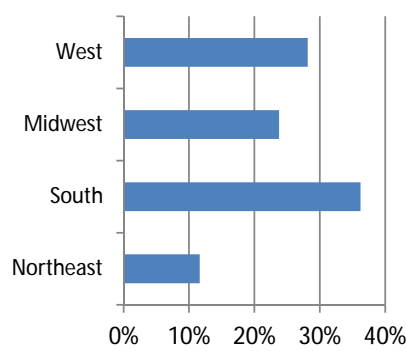
1. Introduction / Firmographics	4. Proportion of Fees by Service	7. New Hires, PTO and Benefits
2. Selected Financials	5. Professional Staff	
3. Expenses / Owner Income	6. Non-Professional Staff	

**Firmographics -- National**

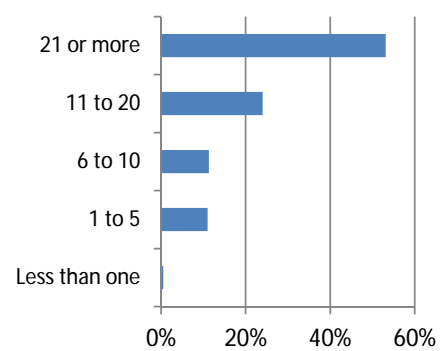
**Firm Size**



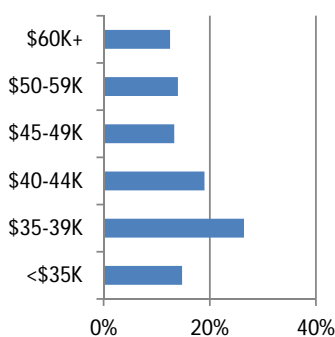
**Region**



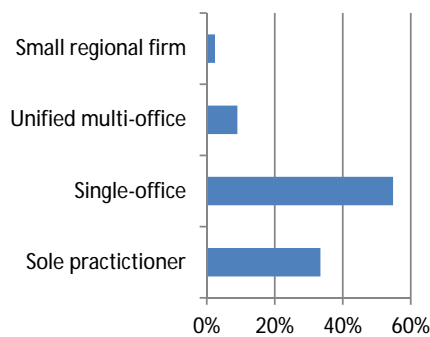
**Firm Tenure (in years)**



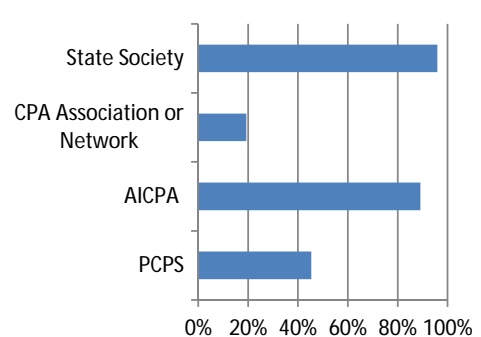
**Average Household Income\***



**Firm Type**

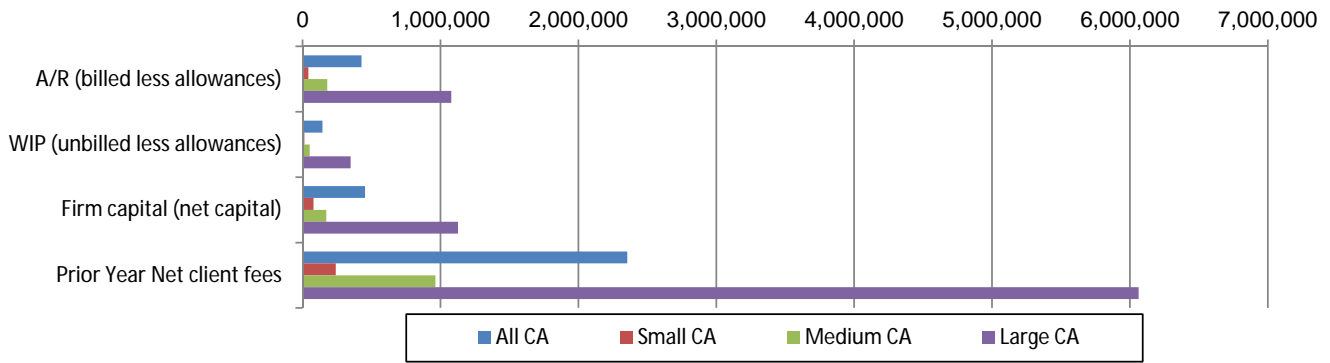


**Association / Network Membership**

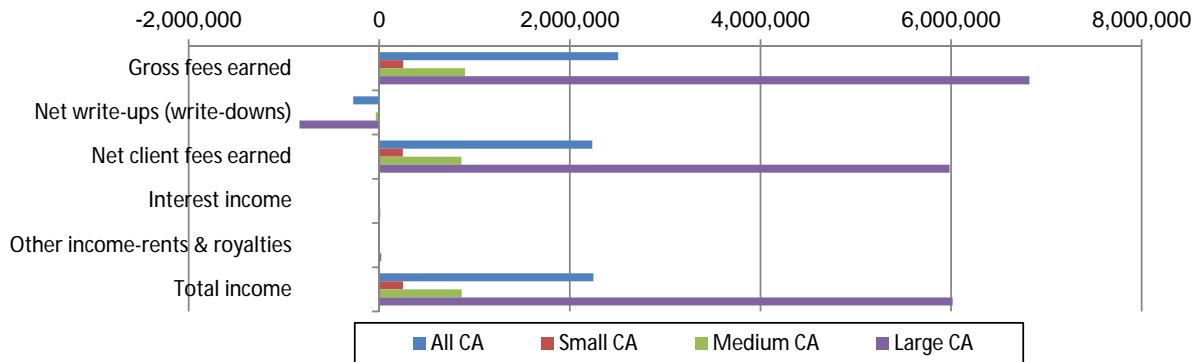


\*Census data obtained via zip code look up of firm address; used to estimate cost of living

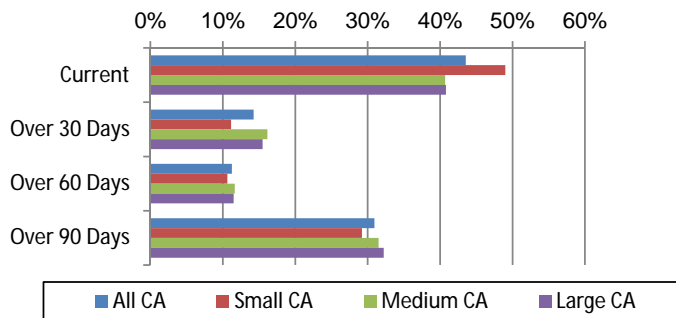
**Selected Financials**



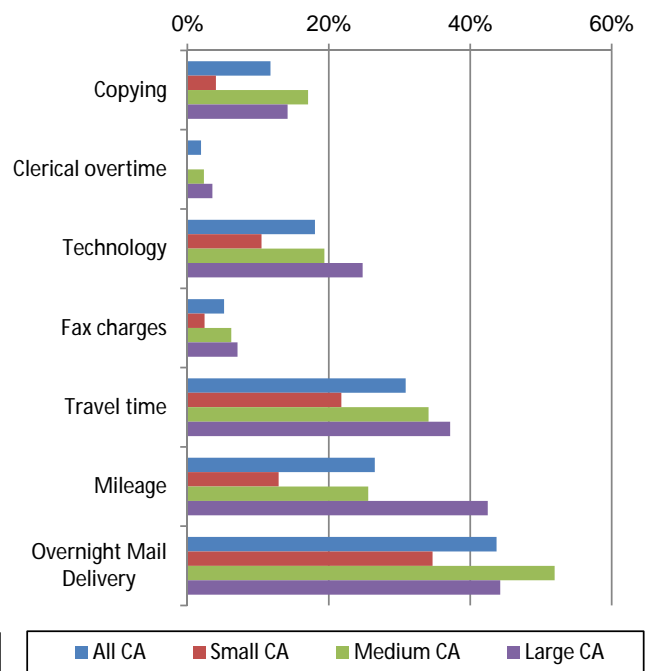
**Income**



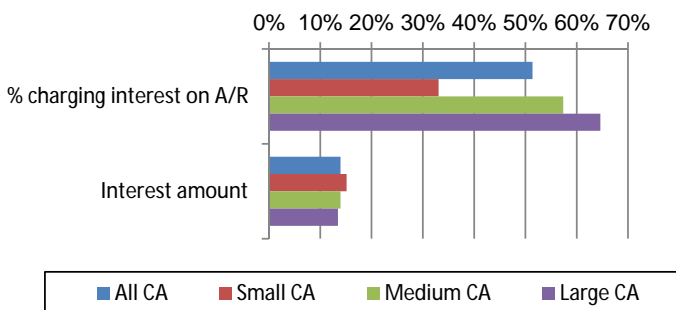
**Accounts Receivable Aging**



**Services Billed For**

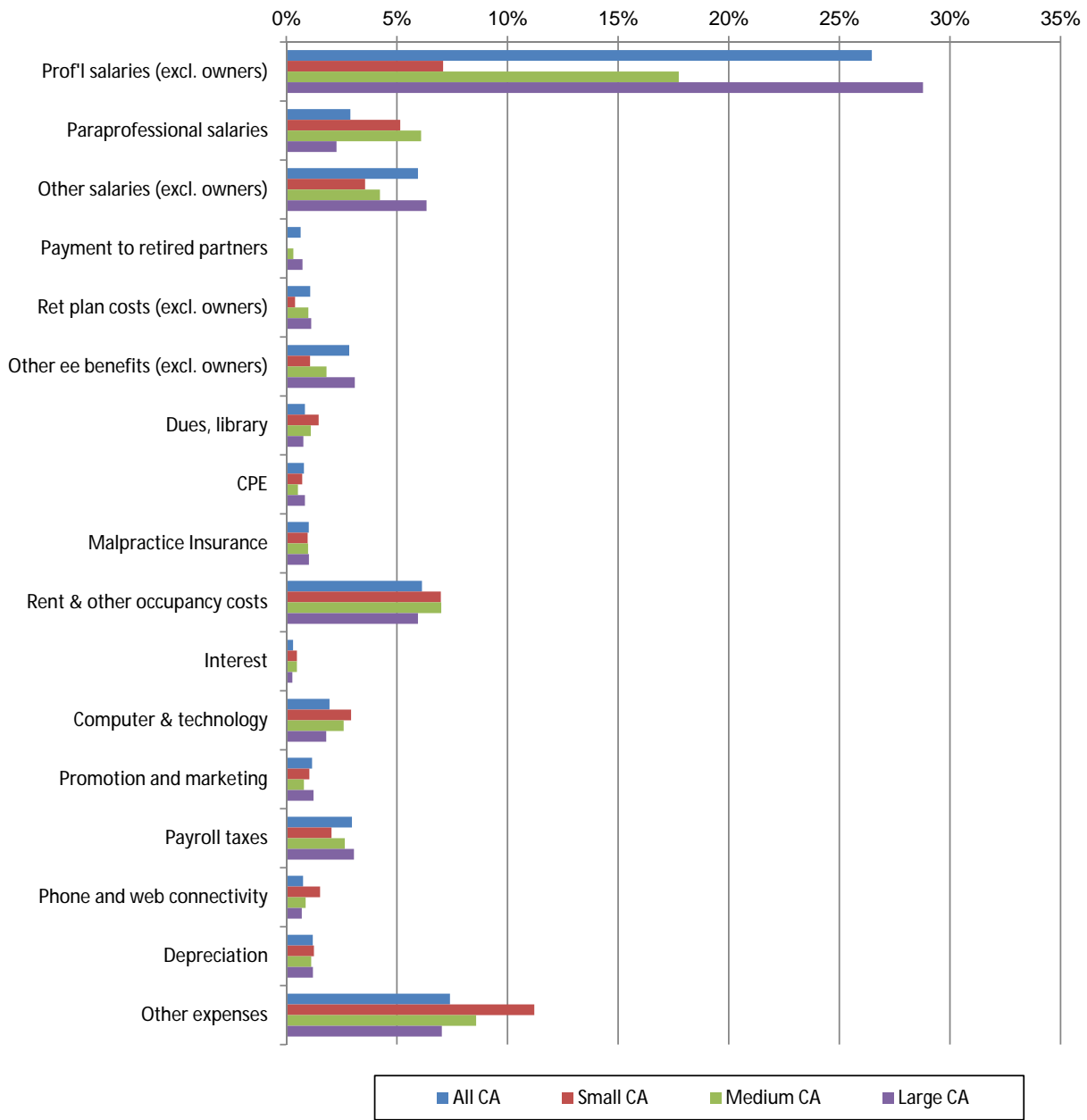


**Interest on A/R**

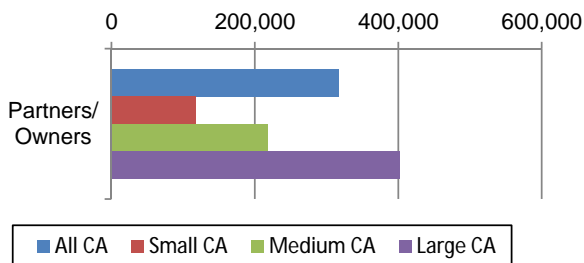


**Expenses / Owner Income**

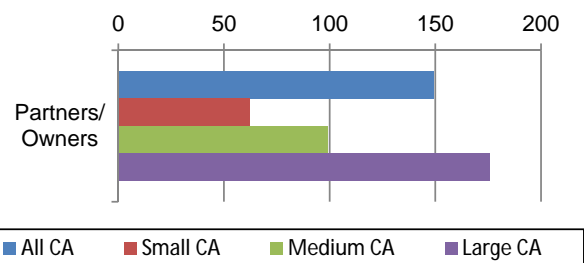
**Expenses (shown as % of net client fees)**



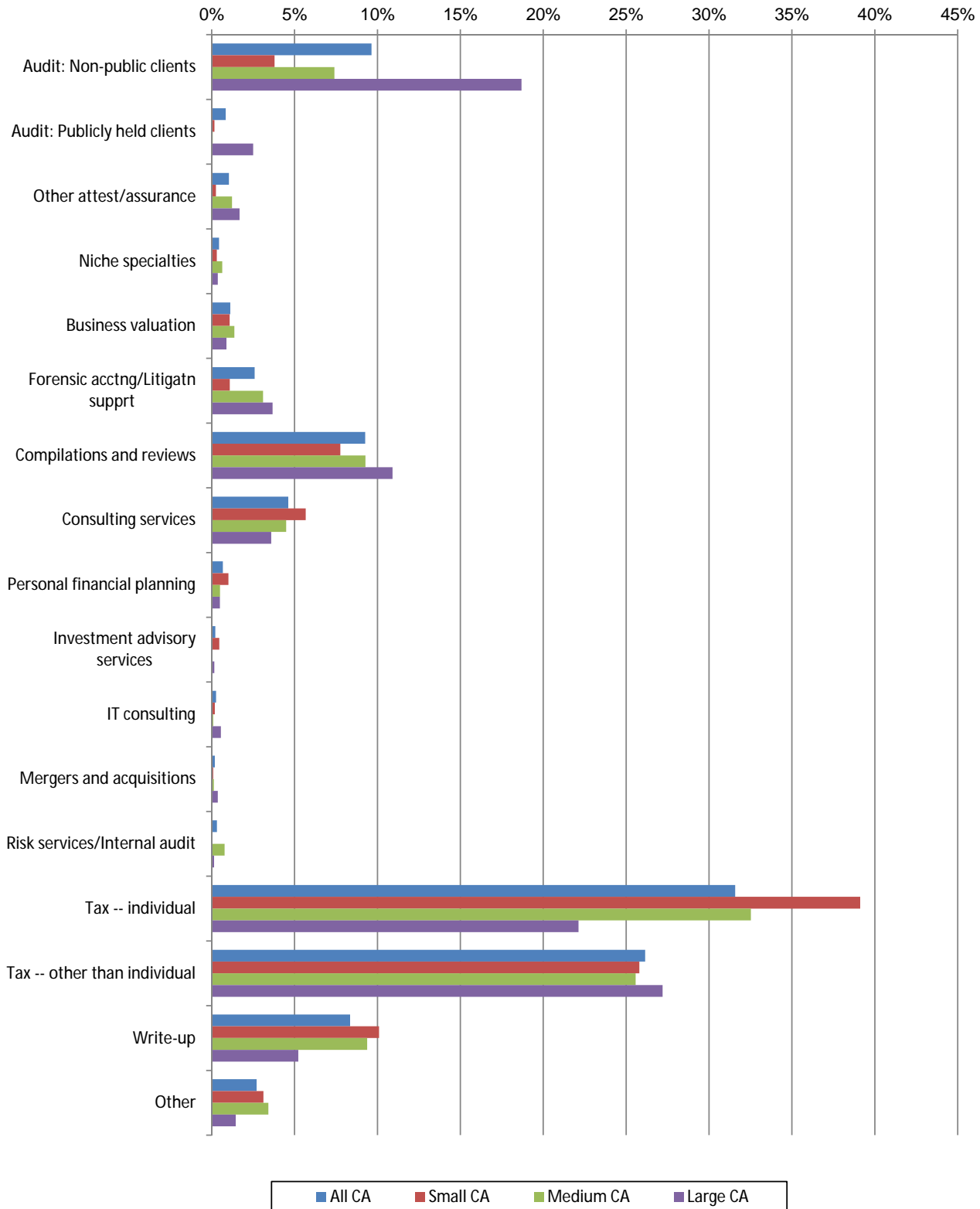
**Net Remaining Per Owner**



**Net Remaining Per Owner Hour**

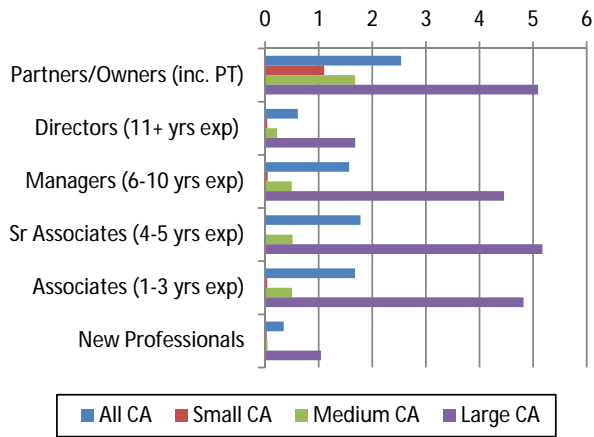


**Proportion of Fees by Service**

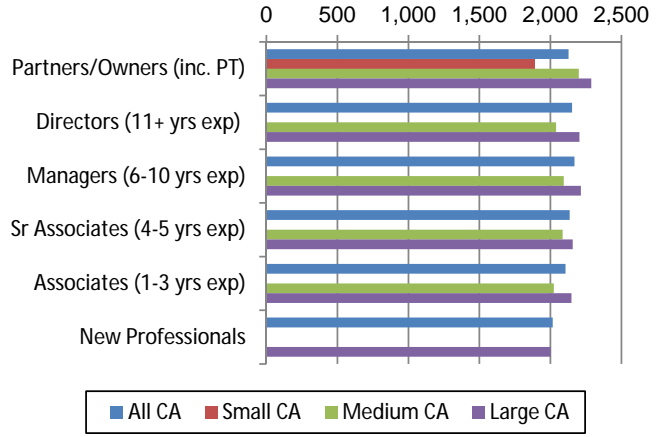


**Professional Staff**

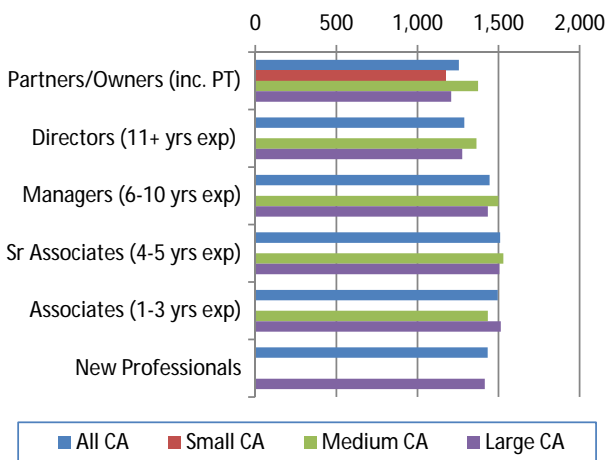
**Number of ...**



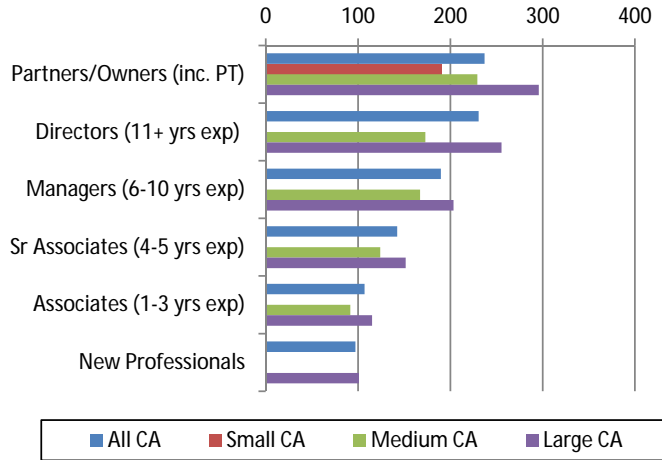
**Compensated Hours**



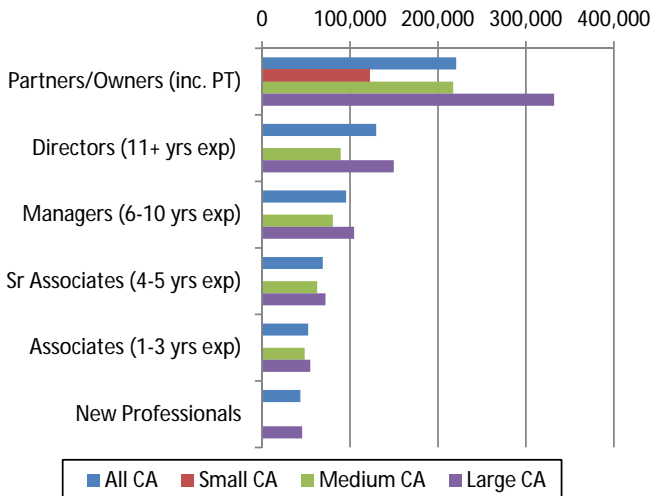
**Chargeable Hours**



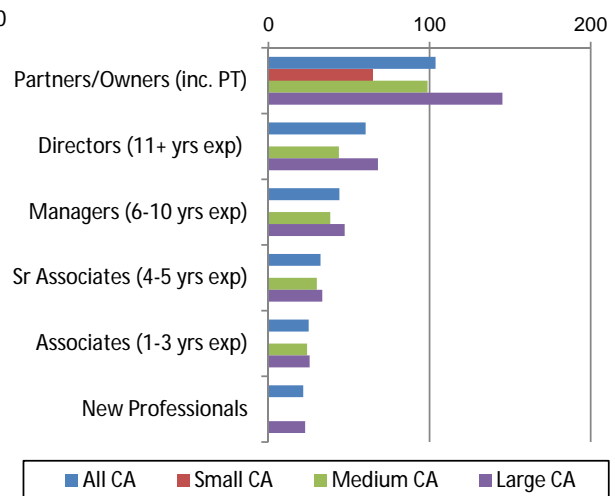
**Billing Rate**



**Annual Compensation**

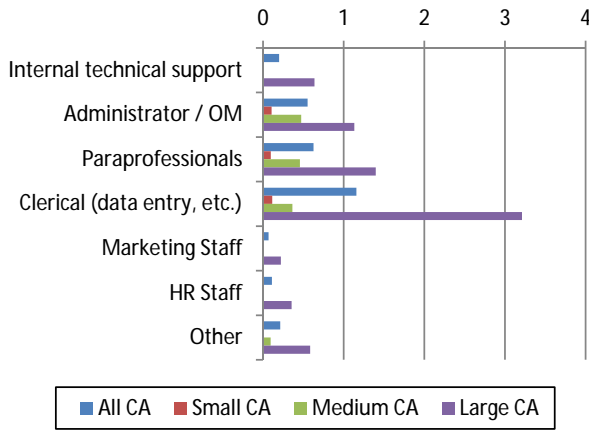


**Compensation Per Hour**

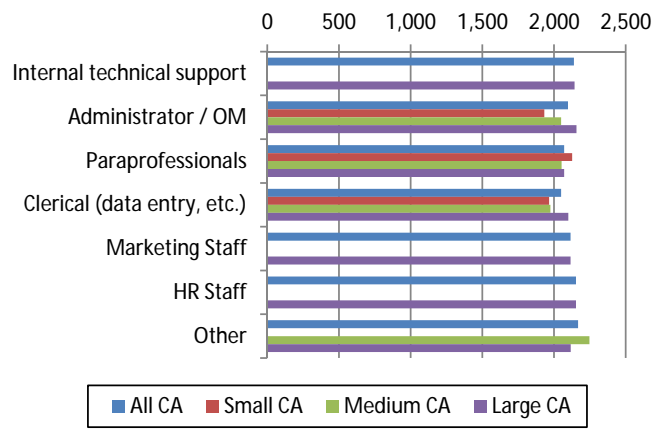


**Non-Professional Staff**

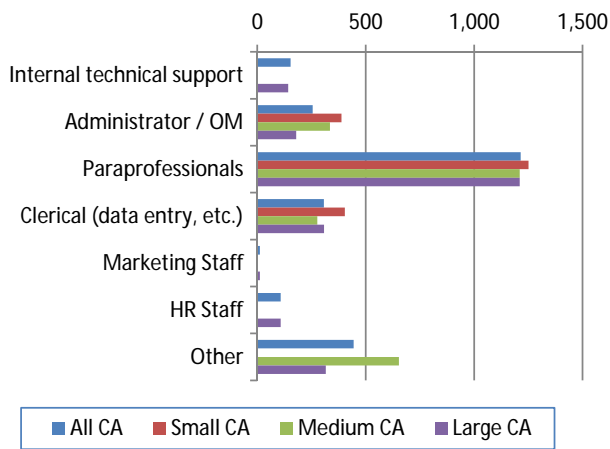
**Number of ...**



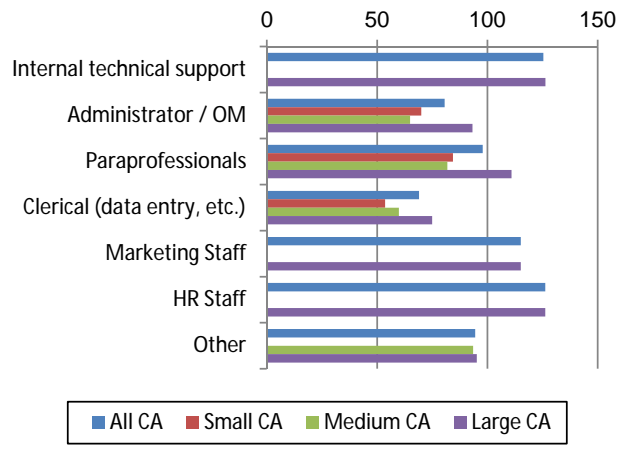
**Compensated Hours**



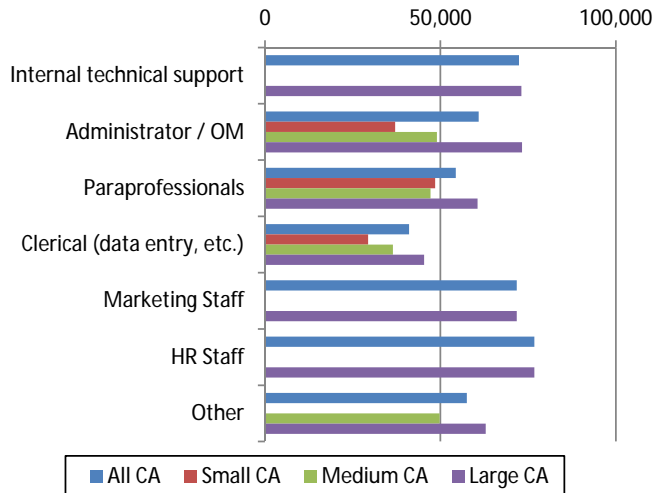
**Chargeable Hours**



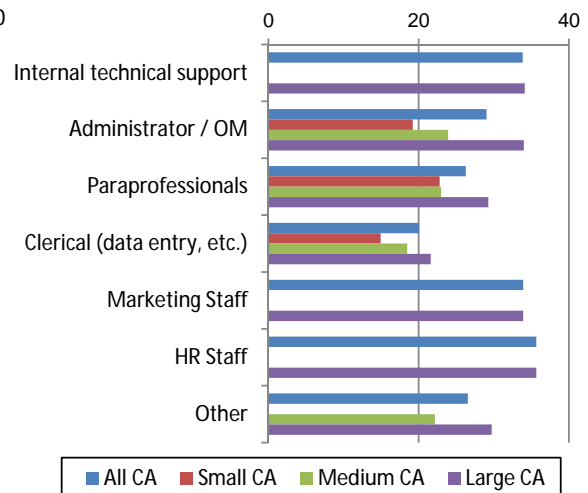
**Billing Rate**



**Annual Compensation**

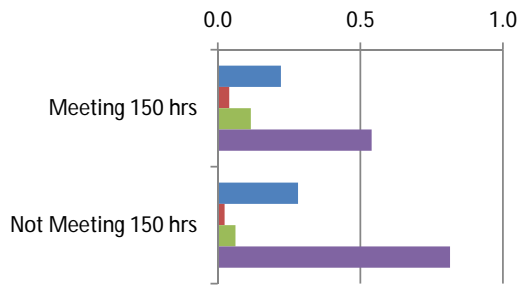


**Compensation Per Hour**

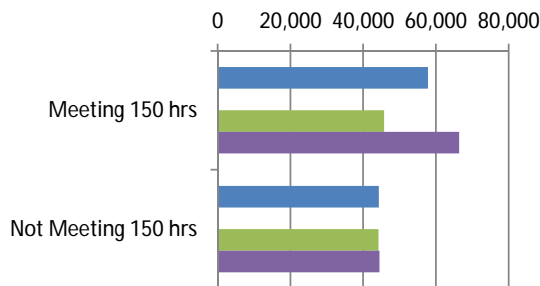


**New Hires, Paid Time Off and Benefits**

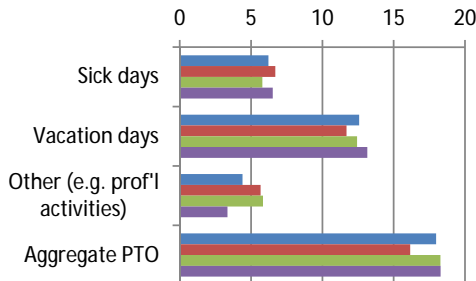
**Number of New Hires**



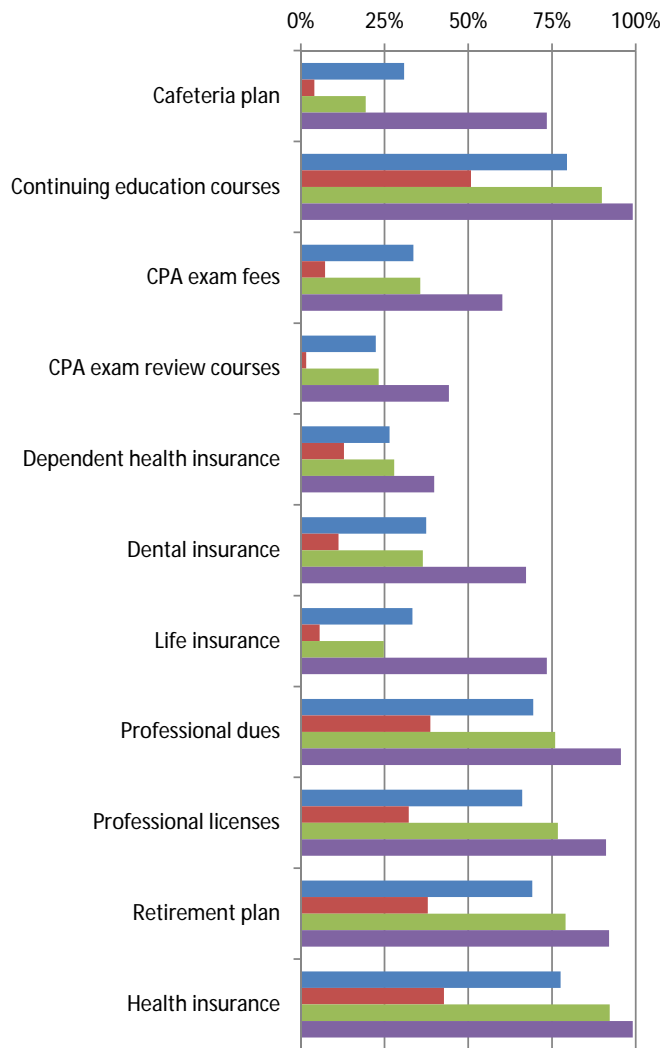
**Salary New Hires**



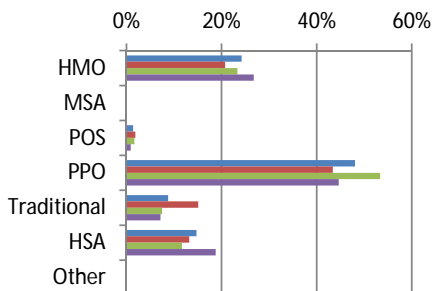
**Paid Time Off (PTO) - # of Days**



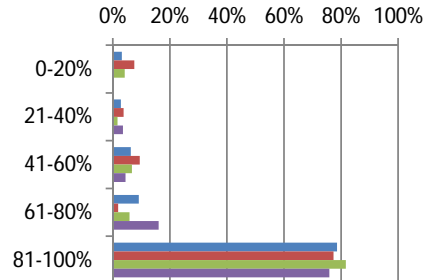
**Benefits**



**Health Insurance Type**



**% of Health Insurance Paid by Firm**



	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**CENSUS DATA / FIRMOGRAPHICS**

**Region**

Northeast	12%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
South	36%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Midwest	24%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
West	28%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

**Census Division**

East North Central	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
East South Central	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Middle Atlantic	8%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
New England	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
South Atlantic	17%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
West North Central	9%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
West South Central	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Mountain	10%	0%	0%	0%	0%	47%	34%	32%	35%	29%	18%	21%
Pacific	18%	100%	100%	100%	100%	53%	66%	68%	65%	71%	82%	79%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

**Average Household Income**

<\$35K	15%	9%	7%	11%	9%	13%	8%	11%	8%	11%	0%	8%
\$35-39K	26%	13%	14%	11%	14%	23%	20%	17%	25%	19%	24%	21%
\$40-44K	19%	10%	10%	15%	6%	17%	13%	16%	19%	13%	18%	4%
\$45-49K	13%	18%	21%	17%	17%	22%	26%	19%	20%	21%	9%	25%
\$50-59K	14%	24%	21%	22%	29%	13%	18%	20%	15%	16%	27%	25%
\$60K+	13%	26%	27%	25%	25%	11%	16%	18%	13%	19%	21%	17%

**Firm Size**

<\$200K	20%	12%	35%	0%	0%	100%	0%	0%	0%	0%	0%	0%
\$200<\$500K	24%	22%	65%	0%	0%	0%	100%	0%	0%	0%	0%	0%
\$500<\$750K	12%	16%	0%	44%	0%	0%	0%	100%	0%	0%	0%	0%
\$750<\$1.5M	18%	20%	0%	56%	0%	0%	0%	0%	100%	0%	0%	0%
\$1.5M<\$5M	20%	21%	0%	0%	69%	0%	0%	0%	0%	100%	0%	0%
\$5M<\$10M	4%	5%	0%	0%	18%	0%	0%	0%	0%	0%	100%	0%
\$10M+	3%	4%	0%	0%	13%	0%	0%	0%	0%	0%	0%	100%

**Which of the following categories best describes your practice unit?**

Sole practitioner	33%	34%	77%	21%	1%	87%	55%	22%	7%	2%	0%	0%
Single-office firm	55%	57%	23%	76%	72%	13%	42%	75%	86%	84%	70%	29%
Unified multi-office firm	9%	7%	1%	2%	20%	0%	2%	1%	6%	10%	24%	67%
Office of small regional firm	2%	2%	0%	2%	6%	0%	1%	2%	1%	3%	6%	4%
Office of regional/national firm	0%	0%	0%	0%	1%	0%	0%	0%	0%	1%	0%	0%
Office of a 'Big 4' firm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%



	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**CENSUS DATA / FIRMOGRAPHICS (cont'd)**

**Approximately how did firm size (measured in gross fees) change in Fiscal 2009 versus 2008?**

Increase, by 1%-5%	22%	24%	19%	26%	27%	14%	20%	18%	26%	25%	39%	33%
Increase, by 6%-9%	13%	8%	7%	12%	5%	12%	8%	17%	12%	13%	6%	4%
Increase, by 10%-19%	12%	10%	14%	8%	9%	15%	13%	8%	6%	8%	3%	4%
Increase, by 20%-29%	4%	4%	8%	2%	1%	3%	7%	5%	1%	3%	3%	4%
Increase, by 30%-50%	2%	1%	1%	1%	1%	3%	1%	1%	1%	1%	0%	0%
Increase, by 50%+	2%	2%	3%	0%	3%	5%	4%	0%	1%	2%	0%	0%
No change	15%	16%	17%	14%	17%	17%	14%	13%	16%	15%	6%	13%
Decrease	30%	34%	28%	38%	36%	27%	33%	38%	36%	33%	42%	42%
Not applicable	2%	2%	3%	1%	1%	4%	1%	0%	1%	1%	0%	0%

**How long has your firm been in business?**

Less than one year	1%	0%	1%	0%	0%	1%	0%	0%	0%	0%	0%	0%
1 to 5 years	11%	9%	14%	7%	6%	21%	17%	10%	6%	5%	3%	4%
6 to 10 years	11%	8%	16%	5%	4%	17%	17%	11%	10%	6%	0%	0%
11 to 20 years	24%	22%	28%	27%	8%	32%	26%	26%	23%	16%	3%	4%
21 or more years	53%	61%	41%	61%	82%	28%	40%	54%	61%	72%	94%	92%

**Last Fiscal Year End Date**

May - November 2009	4%	3%	0%	2%	7%	0%	1%	1%	4%	6%	9%	17%
December 2009	91%	91%	99%	92%	80%	98%	98%	96%	90%	84%	73%	58%
January - March 2010	1%	0%	0%	0%	0%	0%	0%	1%	1%	0%	6%	0%
April - June 2010	4%	6%	1%	5%	13%	2%	2%	2%	6%	10%	12%	25%

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

PCPS	45%	37%	26%	35%	53%	27%	33%	40%	54%	62%	55%	83%
AICPA	89%	82%	68%	81%	98%	77%	78%	84%	94%	98%	100%	100%
CPA Association or Network	19%	19%	6%	19%	35%	10%	9%	14%	20%	30%	55%	71%
State Society	96%	94%	93%	95%	94%	90%	98%	96%	98%	96%	97%	96%

**Square footage**

Area of primary office (ft <sup>2</sup> )	4,477	4,253	840	2,412	10,099	601	1,244	2,362	3,016	5,977	11,885	26,895
Cost per square foot	\$27.04	\$32.25	\$20.63	\$25.01	\$35.28	\$11.25	\$20.16	\$18.27	\$23.22	\$25.01	\$30.67	\$41.47
Square feet / Prof FTE	447	499	659	696	453	560	782	866	634	549	432	382

	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**FINANCIAL INFORMATION - GROSS**

A/R (billed less allowances)	394,830	427,513	41,854	179,342	1,078,439	17,825	45,880	119,792	185,873	591,484	1,354,282	2,512,666
WIP (unbilled less allowances)	170,997	144,457	13,353	50,915	348,785	2,459	15,536	34,100	55,952	178,592	369,398	919,339
Firm capital (net capital)	535,278	452,563	78,673	171,618	1,126,867	29,994	75,488	128,714	209,254	497,487	1,342,607	2,808,230
Prior Year Net client fees	2,220,060	2,354,782	240,201	963,388	6,063,643	113,888	331,001	677,015	1,129,556	2,490,449	6,898,334	18,933,365
Bad debt written off, FY '09	33,987	41,068	3,737	18,775	105,928	1,051	5,434	16,930	16,887	40,255	107,224	366,434

**Income**

Gross fees earned	2,520,007	2,507,909	251,387	898,440	6,821,451	107,981	335,783	637,587	1,106,740	2,773,178	7,760,290	22,098,267
<u>Net write-ups (write-downs)</u>	<u>-348,523</u>	<u>-272,571</u>	<u>-3,351</u>	<u>-37,093</u>	<u>-836,818</u>	<u>-1,854</u>	<u>-5,654</u>	<u>-25,218</u>	<u>-56,403</u>	<u>-247,993</u>	<u>-819,537</u>	<u>-3,332,166</u>
Net client fees earned	2,171,484	2,235,338	248,036	861,347	5,984,633	106,127	330,129	612,369	1,050,337	2,525,185	6,940,754	18,766,101
Interest income	4,513	3,746	190	1,756	9,920	145	402	1,565	2,318	5,936	20,075	32,838
<u>Other income-rents &amp; royalties</u>	<u>12,701</u>	<u>7,138</u>	<u>369</u>	<u>1,660</u>	<u>20,820</u>	<u>698</u>	<u>655</u>	<u>5,439</u>	<u>3,225</u>	<u>13,191</u>	<u>22,960</u>	<u>93,851</u>
Total income	2,188,698	2,246,223	248,596	864,763	6,015,373	106,969	331,186	619,373	1,055,880	2,544,312	6,983,788	18,892,790
<i>Net write-ups (write-downs) % of gross</i>	-13.8%	-10.9%	-1.3%	-4.1%	-12.3%	-1.7%	-1.7%	-4.0%	-5.1%	-8.9%	-10.6%	-15.1%
<i>Net client fees / gross fees</i>	86.2%	89.1%	98.7%	95.9%	87.7%	98.3%	98.3%	96.0%	94.9%	91.1%	89.4%	84.9%
<i>Net client fees per FTE prof'l</i>	200,408	237,919	177,381	221,114	244,776	95,759	180,773	197,138	197,552	208,101	231,887	244,053
<i>Net client fees per Partner</i>	798,951	880,339	224,608	512,591	1,174,810	104,046	278,731	395,199	535,078	746,694	1,094,768	1,404,565

**Expenses**

Prof'l salaries (excl. owners)	618,521	591,580	17,590	152,804	1,722,347	3,438	32,034	91,110	223,345	647,153	2,023,437	5,777,217
Paraprofessional salaries	73,244	64,809	12,782	52,510	135,942	4,378	21,529	45,583	52,117	88,496	198,513	233,321
Other salaries (excl. owners)	109,062	133,035	8,833	36,492	379,540	2,203	11,647	27,139	45,381	119,852	391,514	1,365,943
Payment to retired partners	21,501	14,559	109	2,727	43,922	0	921	507	4,580	17,220	62,869	151,084
Ret plan costs (excl. owners)	21,305	24,137	989	8,613	67,258	199	1,351	4,248	11,453	32,035	90,673	181,516
Other ee benefits (excl. owners)	59,653	63,600	2,665	15,643	185,214	709	4,480	10,771	25,461	67,674	199,594	662,556
Dues, library	18,303	18,849	3,622	9,542	46,183	2,229	4,419	7,068	12,134	26,707	49,641	121,653
CPE	18,235	17,764	1,779	4,529	50,415	1,306	2,193	3,974	6,488	19,362	55,188	198,794
Malpractice Insurance	17,026	22,709	2,388	8,466	61,266	960	2,478	5,553	8,670	24,014	66,706	183,299
Rent&other occupancy costs	121,065	137,134	17,332	60,324	356,284	6,761	25,082	43,164	70,040	149,485	364,483	1,115,235
Interest	9,400	6,883	1,198	4,147	16,246	936	2,360	2,779	4,965	10,822	16,145	61,919
Computer & technology	46,542	43,652	7,261	22,310	107,952	3,549	9,827	16,725	26,452	60,159	127,965	358,334
Promotion and marketing	28,336	26,068	2,582	6,873	73,754	1,418	3,501	4,735	8,029	26,733	92,480	288,009
Payroll taxes	67,884	66,266	5,064	22,795	183,050	1,472	8,613	17,866	31,581	76,342	243,823	606,382
Phone and web connectivity	16,632	16,899	3,792	7,511	41,999	2,502	4,603	6,908	9,049	17,803	43,996	125,262
Depreciation	31,898	26,751	3,094	9,712	72,162	1,837	5,849	8,216	12,106	28,847	66,544	279,116
<u>Other expenses</u>	<u>167,722</u>	<u>165,396</u>	<u>27,803</u>	<u>73,919</u>	<u>420,814</u>	<u>12,705</u>	<u>39,037</u>	<u>61,998</u>	<u>85,227</u>	<u>199,575</u>	<u>492,452</u>	<u>1,320,726</u>
Total expenses	1,446,327	1,440,091	118,883	498,918	3,964,350	46,602	179,924	358,346	637,077	1,612,280	4,586,024	13,030,366
Net remaining for owners	742,371	806,131	129,713	365,846	2,051,024	60,367	151,262	261,027	418,803	932,032	2,397,764	5,862,425
<b>Net remaining per owner</b>	273,140	317,477	117,461	217,716	402,625	59,183	127,712	168,457	213,353	275,601	378,200	438,778
<b>Net rem. per owner-hour</b>	125.64	149.17	62.13	98.95	175.99	32.37	61.37	76.11	94.89	120.57	166.70	187.07

	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**FINANCIAL INFORMATION - PERCENT OF NET CLIENT FEES**

A/R (billed less allowances)	18.2%	19.1%	16.9%	20.8%	18.0%	16.8%	13.9%	19.6%	17.7%	23.4%	19.5%	13.4%
WIP (unbilled less allowances)	7.9%	6.5%	5.4%	5.9%	5.8%	2.3%	4.7%	5.6%	5.3%	7.1%	5.3%	4.9%
Firm capital (net capital)	24.7%	20.2%	31.7%	19.9%	18.8%	28.3%	22.9%	21.0%	19.9%	19.7%	19.3%	15.0%
Prior Year Net client fees	102.2%	105.3%	96.8%	111.8%	101.3%	107.3%	100.3%	110.6%	107.5%	98.6%	99.4%	100.9%

**Income**

Gross fees earned	116.0%	112.2%	101.4%	104.3%	114.0%	101.7%	101.7%	104.1%	105.4%	109.8%	111.8%	117.8%
<u>Net write-ups / (write-downs)</u>	<u>-16.0%</u>	<u>-12.2%</u>	<u>-1.4%</u>	<u>-4.3%</u>	<u>-14.0%</u>	<u>-1.7%</u>	<u>-1.7%</u>	<u>-4.1%</u>	<u>-5.4%</u>	<u>-9.8%</u>	<u>-11.8%</u>	<u>-17.8%</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%	100.0%	100.0%
Interest income	0.2%	0.2%	0.1%	0.2%	0.2%	0.1%	0.1%	0.3%	0.2%	0.2%	0.3%	0.2%
<u>Other income-rents &amp; royalties</u>	<u>0.6%</u>	<u>0.3%</u>	<u>0.1%</u>	<u>0.2%</u>	<u>0.3%</u>	<u>0.7%</u>	<u>0.2%</u>	<u>0.9%</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.3%</u>	<u>0.5%</u>
Total income	100.8%	100.5%	100.2%	100.4%	100.5%	100.8%	100.3%	101.1%	100.5%	100.8%	100.6%	100.7%

**Expenses**

Prof'l salaries (excl. owners)	28.5%	26.5%	7.1%	17.7%	28.8%	3.2%	9.7%	14.9%	21.3%	25.6%	29.2%	30.8%
Paraprofessional salaries	3.4%	2.9%	5.2%	6.1%	2.3%	4.1%	6.5%	7.4%	5.0%	3.5%	2.9%	1.2%
Other salaries (excl. owners)	5.0%	6.0%	3.6%	4.2%	6.3%	2.1%	3.5%	4.4%	4.3%	4.7%	5.6%	7.3%
Payment to retired partners	1.0%	0.7%	0.0%	0.3%	0.7%	0.0%	0.3%	0.1%	0.4%	0.7%	0.9%	0.8%
Ret plan costs (excl. owners)	1.0%	1.1%	0.4%	1.0%	1.1%	0.2%	0.4%	0.7%	1.1%	1.3%	1.3%	1.0%
Other ee benefits (excl. owners)	2.7%	2.8%	1.1%	1.8%	3.1%	0.7%	1.4%	1.8%	2.4%	2.7%	2.9%	3.5%
Dues, library	0.8%	0.8%	1.5%	1.1%	0.8%	2.1%	1.3%	1.2%	1.2%	1.1%	0.7%	0.6%
CPE	0.8%	0.8%	0.7%	0.5%	0.8%	1.2%	0.7%	0.6%	0.6%	0.8%	0.8%	1.1%
Malpractice Insurance	0.8%	1.0%	1.0%	1.0%	1.0%	0.9%	0.8%	0.9%	0.8%	1.0%	1.0%	1.0%
Rent & other occupancy costs	5.6%	6.1%	7.0%	7.0%	6.0%	6.4%	7.6%	7.0%	6.7%	5.9%	5.3%	5.9%
Interest	0.4%	0.3%	0.5%	0.5%	0.3%	0.9%	0.7%	0.5%	0.5%	0.4%	0.2%	0.3%
Computer & technology	2.1%	2.0%	2.9%	2.6%	1.8%	3.3%	3.0%	2.7%	2.5%	2.4%	1.8%	1.9%
Promotion and marketing	1.3%	1.2%	1.0%	0.8%	1.2%	1.3%	1.1%	0.8%	0.8%	1.1%	1.3%	1.5%
Payroll taxes	3.1%	3.0%	2.0%	2.6%	3.1%	1.4%	2.6%	2.9%	3.0%	3.0%	3.5%	3.2%
Phone and web connectivity	0.8%	0.8%	1.5%	0.9%	0.7%	2.4%	1.4%	1.1%	0.9%	0.7%	0.6%	0.7%
Depreciation	1.5%	1.2%	1.2%	1.1%	1.2%	1.7%	1.8%	1.3%	1.2%	1.1%	1.0%	1.5%
<u>Other expenses</u>	<u>7.7%</u>	<u>7.4%</u>	<u>11.2%</u>	<u>8.6%</u>	<u>7.0%</u>	<u>12.0%</u>	<u>11.8%</u>	<u>10.1%</u>	<u>8.1%</u>	<u>7.9%</u>	<u>7.1%</u>	<u>7.0%</u>
Total expenses	66.6%	64.4%	47.9%	57.9%	66.2%	43.9%	54.5%	58.5%	60.7%	63.8%	66.1%	69.4%
Net remaining for owners	34.2%	36.1%	52.3%	42.5%	34.3%	56.9%	45.8%	42.6%	39.9%	36.9%	34.5%	31.2%

**Accounts Receivable**

Current	47%	44%	49%	41%	41%	61%	47%	46%	40%	42%	39%	45%
Over 30 Days	13%	14%	11%	16%	16%	7%	12%	14%	15%	15%	15%	17%
Over 60 Days	10%	11%	11%	12%	11%	9%	11%	13%	12%	11%	11%	10%
<u>Over 90 Days</u>	<u>30%</u>	<u>31%</u>	<u>29%</u>	<u>31%</u>	<u>32%</u>	<u>23%</u>	<u>30%</u>	<u>28%</u>	<u>33%</u>	<u>32%</u>	<u>35%</u>	<u>28%</u>
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<b>% charging interest on A/R</b>	45%	51%	33%	57%	65%	37%	48%	62%	66%	75%	70%	63%
<b>Interest amount</b>	15.6%	14.0%	15.1%	14.0%	13.4%	15.8%	17.3%	16.0%	16.3%	14.4%	13.9%	15.3%

	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**FINANCIAL INFORMATION - PERCENT OF NET CLIENT FEES (cont'd)**

**% of Fees by Service**

Audit: Non-public clients	10.7%	9.6%	3.8%	7.4%	18.7%	4.2%	4.7%	8.1%	9.1%	15.5%	20.6%	34.5%
Audit: Publicly held clients	0.5%	0.8%	0.2%	0.1%	2.5%	0.1%	0.1%	0.0%	0.0%	1.3%	3.9%	3.5%
Other attest/assurance	0.9%	1.0%	0.3%	1.2%	1.7%	0.4%	0.5%	0.7%	1.0%	1.1%	1.8%	3.3%
Niche specialties	0.5%	0.4%	0.3%	0.6%	0.4%	1.1%	0.3%	0.6%	0.6%	0.2%	0.6%	1.1%
Business valuation	0.8%	1.1%	1.1%	1.4%	0.9%	1.2%	0.5%	1.0%	1.3%	0.9%	0.8%	0.6%
Forensic acctng/Litigatn supprt	1.3%	2.6%	1.1%	3.1%	3.7%	1.3%	0.8%	1.8%	2.6%	3.7%	1.1%	0.3%
Compilations and reviews	10.5%	9.3%	7.8%	9.3%	10.9%	6.4%	7.9%	9.1%	9.5%	11.7%	10.5%	5.2%
Consulting services	5.8%	4.6%	5.7%	4.5%	3.6%	5.4%	5.0%	5.3%	5.3%	5.2%	5.0%	3.8%
Personal financial planning	0.5%	0.7%	1.0%	0.5%	0.5%	0.7%	0.6%	0.3%	0.6%	0.3%	0.4%	0.2%
Investment advisory services	0.4%	0.2%	0.5%	0.0%	0.2%	0.1%	0.4%	0.3%	0.1%	0.1%	0.3%	0.2%
IT consulting	0.4%	0.3%	0.2%	0.1%	0.6%	0.3%	0.3%	0.0%	0.3%	0.5%	0.3%	0.0%
Mergers and acquisitions	0.2%	0.2%	0.1%	0.1%	0.4%	0.1%	0.1%	0.2%	0.1%	0.3%	0.4%	0.0%
Risk services/Internal audit	0.2%	0.3%	0.0%	0.8%	0.1%	0.0%	0.0%	0.1%	0.6%	0.1%	0.4%	0.0%
Tax -- individual	29.1%	31.6%	39.1%	32.5%	22.1%	40.4%	36.9%	31.9%	29.6%	23.9%	18.3%	17.5%
Tax -- other than individual	24.4%	26.1%	25.8%	25.6%	27.2%	21.4%	28.0%	26.6%	26.8%	27.3%	28.6%	24.0%
Write-up	11.3%	8.3%	10.1%	9.4%	5.2%	13.1%	11.9%	10.5%	10.0%	6.1%	5.9%	3.6%
Other	2.8%	2.7%	3.1%	3.4%	1.4%	3.9%	2.1%	3.4%	2.5%	1.5%	1.1%	2.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>% billing clients hourly</b>	<b>86%</b>	<b>84%</b>	<b>76%</b>	<b>88%</b>	<b>89%</b>	<b>72%</b>	<b>83%</b>	<b>85%</b>	<b>96%</b>	<b>93%</b>	<b>91%</b>	<b>92%</b>
<b>% fees based on hourly billing</b>	<b>77%</b>	<b>79%</b>	<b>74%</b>	<b>78%</b>	<b>85%</b>	<b>76%</b>	<b>74%</b>	<b>82%</b>	<b>82%</b>	<b>85%</b>	<b>83%</b>	<b>90%</b>

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

Commissions	2%	1%	2%	2%	0%	1%	2%	3%	0%	0%	0%	0%
Fixed fee	63%	60%	56%	55%	69%	50%	54%	49%	59%	68%	76%	71%
Periodic	11%	8%	8%	5%	12%	9%	9%	5%	6%	11%	12%	17%
Per tax form fee	16%	12%	14%	16%	7%	27%	16%	17%	10%	8%	9%	4%
Percentage of assets	2%	1%	2%	0%	1%	0%	2%	1%	1%	1%	3%	0%
Risk-based	4%	2%	2%	2%	3%	4%	4%	3%	4%	1%	9%	4%
Transaction-based	7%	7%	8%	7%	6%	7%	7%	7%	3%	4%	15%	13%
Value billing	41%	39%	44%	40%	31%	35%	43%	39%	42%	40%	42%	38%

**Do you typically bill separately for the following services?**

Copying	13%	12%	4%	17%	14%	7%	8%	14%	17%	17%	6%	13%
Clerical overtime	2%	2%	0%	2%	4%	0%	2%	2%	2%	3%	3%	0%
Technology	17%	18%	10%	19%	25%	13%	11%	17%	23%	28%	30%	29%
Fax charges	6%	5%	2%	6%	7%	7%	2%	6%	6%	7%	18%	8%
Travel time	26%	31%	22%	34%	37%	24%	18%	31%	29%	37%	33%	46%
Mileage	27%	27%	13%	26%	42%	18%	14%	21%	32%	40%	58%	42%
Overnight Mail Delivery	44%	44%	35%	52%	44%	34%	38%	46%	50%	50%	55%	42%
<b>Est bill rate for 50K/yr prof'l</b>	<b>\$99</b>	<b>\$106</b>	<b>\$106</b>	<b>\$105</b>	<b>\$107</b>	<b>\$106</b>	<b>\$98</b>	<b>\$100</b>	<b>\$103</b>	<b>\$102</b>	<b>\$107</b>	<b>\$117</b>

	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**PROFESSIONAL STAFF - FULL TIME**

**Number of Staff - FT Professional**

Partners/Owners (inc. PT)	2.72	2.54	1.10	1.68	5.09	1.02	1.18	1.55	1.96	3.38	6.34	13.36
Directors (11+ yrs exp)	0.78	0.61	0.04	0.22	1.68	0.01	0.07	0.17	0.31	0.73	2.15	5.92
Managers (6-10 yrs exp)	2.06	1.57	0.05	0.50	4.46	0.02	0.13	0.31	0.83	2.11	5.36	14.13
Sr Associates (4-5 yrs exp)	2.17	1.78	0.01	0.51	5.18	0.00	0.08	0.40	0.67	2.24	5.70	18.58
Associates (1-3 yrs exp)	2.01	1.68	0.04	0.50	4.82	0.02	0.09	0.28	0.85	2.04	7.00	14.46
New Professionals	0.28	0.35	0.03	0.05	1.04	0.01	0.04	0.02	0.13	0.39	0.94	3.88
Total Professionals	10.02	8.53	1.27	3.46	22.28	1.07	1.59	2.73	4.75	10.89	27.49	70.32

**% Who Are CPAs - FT Professional**

Partners/Owners (inc. PT)	98%	98%	98%	99%	98%	100%	97%	99%	98%	98%	98%	98%
Directors (11+ yrs exp)	87%	89%	*	79%	92%	*	50%	63%	86%	91%	89%	94%
Managers (6-10 yrs exp)	79%	88%	*	66%	90%	*	54%	71%	74%	87%	93%	91%
Sr Associates (4-5 yrs exp)	50%	52%	*	38%	54%	*	33%	38%	46%	57%	66%	54%
Associates (1-3 yrs exp)	22%	22%	*	15%	23%	*	13%	23%	29%	27%	36%	23%
New Professionals	10%	4%	*	*	2%	*	38%	*	10%	6%	0%	2%

**Average Compensated Hours per FT Professional**

Partners/Owners (inc. PT)	2,174	2,128	1,891	2,200	2,288	1,829	2,081	2,213	2,248	2,286	2,269	2,346
Directors (11+ yrs exp)	2,169	2,153	*	2,040	2,204	*	1,952	2,119	2,152	2,144	2,187	2,272
Managers (6-10 yrs exp)	2,161	2,170	*	2,094	2,215	*	1,977	2,113	2,133	2,183	2,183	2,297
Sr Associates (4-5 yrs exp)	2,135	2,136	*	2,087	2,157	*	2,086	2,080	2,086	2,139	2,161	2,237
Associates (1-3 yrs exp)	2,105	2,107	*	2,024	2,148	*	2,050	2,014	2,071	2,103	2,128	2,256
New Professionals	2,061	2,017	*	*	2,002	*	2,135	*	2,050	2,053	2,065	2,073

**Average Chargeable Hours Per FT Professional**

Partners/Owners (inc. PT)	1,319	1,256	1,176	1,374	1,208	1,121	1,354	1,397	1,294	1,246	1,214	991
Directors (11+ yrs exp)	1,335	1,289	*	1,364	1,276	*	1,084	1,408	1,311	1,319	1,264	1,116
Managers (6-10 yrs exp)	1,463	1,445	*	1,499	1,434	*	1,304	1,431	1,497	1,432	1,423	1,375
Sr Associates (4-5 yrs exp)	1,525	1,510	*	1,530	1,505	*	1,489	1,548	1,457	1,478	1,462	1,552
Associates (1-3 yrs exp)	1,492	1,496	*	1,434	1,514	*	1,536	1,442	1,484	1,501	1,380	1,562
New Professionals	1,417	1,433	*	*	1,415	*	1,239	*	1,468	1,408	1,325	1,491

**Average Billing Rate - FT Professional**

Partners/Owners (inc. PT)	\$179	\$237	\$191	\$229	\$296	\$138	\$175	\$205	\$215	\$252	\$296	\$338
Directors (11+ yrs exp)	\$178	\$231	*	\$173	\$255	*	\$165	\$140	\$150	\$194	\$257	\$297
Managers (6-10 yrs exp)	\$144	\$190	*	\$167	\$203	*	\$112	\$160	\$138	\$172	\$194	\$222
Sr Associates (4-5 yrs exp)	\$113	\$142	*	\$124	\$152	*	\$79	\$108	\$116	\$133	\$146	\$155
Associates (1-3 yrs exp)	\$91	\$107	*	\$92	\$115	*	\$73	\$88	\$89	\$101	\$122	\$122
New Professionals	\$85	\$97	*	*	\$101	*	\$80	*	\$85	\$92	\$98	\$109

**Average Compensation - FT Professional**

Partners/Owners (inc. PT)	171,669	220,712	122,048	217,179	332,141	64,869	131,480	176,632	213,851	267,758	353,720	423,878
Directors (11+ yrs exp)	107,808	129,837	*	89,281	149,741	*	70,453	76,688	83,349	117,169	140,583	164,046
Managers (6-10 yrs exp)	78,863	95,540	*	80,400	104,716	*	53,718	68,876	78,230	91,114	104,258	107,841
Sr Associates (4-5 yrs exp)	57,990	68,961	*	62,566	72,067	*	48,465	54,804	59,838	66,259	68,173	66,542
Associates (1-3 yrs exp)	46,805	52,512	*	48,458	54,803	*	42,714	48,900	47,609	51,322	55,356	54,656
New Professionals	41,479	43,465	*	*	45,609	*	26,641	*	40,944	45,287	44,407	51,646

	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**RELEVANT STATISTICS AND RATIOS - FULL TIME STAFF**

**Utilization - FT Professional**

Partners/Owners (inc. PT)	61%	59%	62%	62%	53%	61%	65%	63%	58%	55%	54%	42%
Directors (11+ yrs exp)	62%	60%	*	67%	58%	*	56%	66%	61%	62%	58%	49%
Managers (6-10 yrs exp)	68%	67%	*	72%	65%	*	66%	68%	70%	66%	65%	60%
Sr Associates (4-5 yrs exp)	71%	71%	*	73%	70%	*	71%	74%	70%	69%	68%	69%
Associates (1-3 yrs exp)	71%	71%	*	71%	70%	*	75%	72%	72%	71%	65%	69%
New Professionals	69%	71%	*	*	71%	*	58%	*	72%	69%	64%	72%

**Compensation Per Compensated Hour - FT Professional**

Partners/Owners (inc. PT)	\$79	\$104	\$65	\$99	\$145	\$35	\$63	\$80	\$95	\$117	\$156	\$181
Directors (11+ yrs exp)	\$50	\$60	*	\$44	\$68	*	\$36	\$36	\$39	\$55	\$64	\$72
Managers (6-10 yrs exp)	\$36	\$44	*	\$38	\$47	*	\$27	\$33	\$37	\$42	\$48	\$47
Sr Associates (4-5 yrs exp)	\$27	\$32	*	\$30	\$33	*	\$23	\$26	\$29	\$31	\$32	\$30
Associates (1-3 yrs exp)	\$22	\$25	*	\$24	\$26	*	\$21	\$24	\$23	\$24	\$26	\$24
New Professionals	\$20	\$22	*	*	\$23	*	\$12	*	\$20	\$22	\$22	\$25

**Billing Rate / Compensation Per Compensated Hour - FT Professional**

Partners/Owners (inc. PT)	2.27	2.29	2.96	2.32	2.04	3.89	2.77	2.57	2.26	2.15	1.90	1.87
Directors (11+ yrs exp)	3.59	3.82		3.95	3.76		4.58	3.87	3.87	3.54	4.00	4.11
Managers (6-10 yrs exp)	3.95	4.31		4.36	4.30		4.11	4.90	3.76	4.12	4.05	4.73
Sr Associates (4-5 yrs exp)	4.16	4.41		4.14	4.54		3.39	4.10	4.04	4.28	4.62	5.20
Associates (1-3 yrs exp)	4.09	4.29		3.83	4.52		3.49	3.64	3.88	4.15	4.69	5.02
New Professionals	4.20	4.51			4.43	*	6.38	*	4.26	4.17	4.54	4.38

	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**PROFESSIONAL STAFF - PART TIME**

**Number of Staff (Full Time Equivalent) - PT Professional**

Directors (11+ yrs exp)	0.10	0.06	0.01	0.07	0.12	0.00	0.03	0.03	0.09	0.15	0.26	0.41
Managers (6-10 yrs exp)	0.21	0.24	0.03	0.13	0.60	0.00	0.05	0.12	0.18	0.29	0.62	1.91
Sr Associates (4-5 yrs exp)	0.20	0.23	0.02	0.09	0.60	0.01	0.06	0.06	0.12	0.29	0.86	1.28
Associates (1-3 yrs exp)	0.18	0.21	0.06	0.12	0.49	0.02	0.08	0.13	0.10	0.33	0.51	1.48
New Professionals	0.12	0.12	0.01	0.03	0.36	0.00	0.02	0.03	0.06	0.19	0.19	1.49
<b>Total Professionals</b>	<b>0.82</b>	<b>0.86</b>	<b>0.12</b>	<b>0.43</b>	<b>2.17</b>	<b>0.03</b>	<b>0.23</b>	<b>0.38</b>	<b>0.56</b>	<b>1.25</b>	<b>2.44</b>	<b>6.57</b>

**% Who Are CPAs - PT Professional**

Directors (11+ yrs exp)	85%	84%	*	72%	93%	*	74%	81%	79%	98%	96%	94%
Managers (6-10 yrs exp)	74%	72%	73%	44%	89%	*	78%	81%	58%	89%	100%	85%
Sr Associates (4-5 yrs exp)	56%	57%	38%	62%	57%	*	43%	75%	53%	59%	69%	58%
Associates (1-3 yrs exp)	21%	16%	21%	20%	15%	*	18%	16%	22%	25%	29%	20%
New Professionals	4%	2%	*	13%	1%	*	18%	0%	14%	12%	0%	1%

**Total Compensated Hours - PT Professional**

Directors (11+ yrs exp)	200	133	15	140	254	8	72	57	197	316	543	855
Managers (6-10 yrs exp)	446	505	67	274	1,248	7	95	252	381	607	1,293	3,973
Sr Associates (4-5 yrs exp)	425	470	51	184	1,255	12	115	125	258	594	1,779	2,671
Associates (1-3 yrs exp)	380	436	115	243	1,009	38	168	280	211	688	1,058	3,081
New Professionals	250	255	12	59	746	7	38	72	124	389	402	3,094

**Total Chargeable Hours - PT Professional**

Directors (11+ yrs exp)	132	92	*	108	159	*	58	45	144	188	349	388
Managers (6-10 yrs exp)	306	343	62	220	792	*	78	203	280	431	1,001	2,264
Sr Associates (4-5 yrs exp)	315	360	44	135	963	*	90	94	200	433	1,492	1,807
Associates (1-3 yrs exp)	272	306	96	186	674	*	128	208	156	460	718	2,062
New Professionals	164	160	*	32	473	*	30	53	77	244	227	1,904

**Average Billing Rate - PT Professional**

Directors (11+ yrs exp)	\$172	\$209	*	\$188	\$240	*	\$123	\$155	\$175	\$196	\$243	\$312
Managers (6-10 yrs exp)	\$142	\$178	\$127	\$161	\$199	*	\$113	\$135	\$143	\$154	\$190	\$239
Sr Associates (4-5 yrs exp)	\$114	\$137	\$126	\$118	\$147	*	\$89	\$120	\$107	\$129	\$154	\$165
Associates (1-3 yrs exp)	\$89	\$106	\$80	\$101	\$119	*	\$71	\$94	\$89	\$102	\$117	\$128
New Professionals	\$75	\$85	*	\$79	\$89	*	\$54	\$61	\$76	\$80	\$86	\$95

**Average Hourly Compensation - PT Professional**

Directors (11+ yrs exp)	\$56.61	\$60.19	*	\$49.29	\$68.58	*	\$38.50	\$37.88	\$46.96	\$55.14	\$100.83	\$52.86
Managers (6-10 yrs exp)	\$45.60	\$59.70	\$40.18	\$56.79	\$61.58	*	\$36.39	\$40.39	\$49.24	\$42.51	\$60.57	\$61.35
Sr Associates (4-5 yrs exp)	\$31.00	\$38.91	\$32.92	\$33.82	\$40.03	*	\$23.23	\$35.20	\$29.59	\$33.58	\$54.82	\$29.62
Associates (1-3 yrs exp)	\$23.95	\$25.39	\$23.05	\$26.82	\$25.29	*	\$21.11	\$23.82	\$23.35	\$24.12	\$25.85	\$25.46
New Professionals	\$22.41	\$20.70	*	\$20.33	\$20.46	*	\$22.40	\$21.49	\$20.16	\$22.14	\$26.06	\$18.36



**Section II -- Customized Tables**  
Prepared for the California Society of CPAs

*Private and Confidential*

	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**OTHER PROFESSIONAL STAFF CALCULATIONS**

**Number of Total Professional Staff (FT + PT FTE)**

Partners/Owners	2.72	2.54	1.10	1.68	5.09	1.02	1.18	1.55	1.96	3.38	6.34	13.36
Directors (11+ yrs exp)	0.88	0.68	0.05	0.29	1.80	0.01	0.10	0.20	0.40	0.88	2.41	6.33
Managers (6-10 yrs exp)	2.27	1.81	0.08	0.63	5.06	0.02	0.18	0.43	1.01	2.41	5.99	16.04
Sr Associates (4-5 yrs exp)	2.38	2.01	0.03	0.60	5.78	0.01	0.14	0.46	0.79	2.53	6.55	19.87
Associates (1-3 yrs exp)	2.19	1.89	0.10	0.62	5.31	0.04	0.17	0.41	0.96	2.37	7.51	15.94
New Professionals	0.40	0.47	0.04	0.07	1.40	0.01	0.06	0.05	0.19	0.57	1.13	5.36
<b>Total Professionals</b>	<b>10.84</b>	<b>9.40</b>	<b>1.40</b>	<b>3.90</b>	<b>24.45</b>	<b>1.11</b>	<b>1.83</b>	<b>3.11</b>	<b>5.32</b>	<b>12.13</b>	<b>29.93</b>	<b>76.89</b>

**Chargeable Hrs/Compensated Hrs**

Directors (11+ yrs exp)	66%	69%	*	78%	63%	*	81%	79%	73%	60%	64%	45%
Managers (6-10 yrs exp)	68%	68%	92%	80%	63%	*	82%	81%	73%	71%	77%	57%
Sr Associates (4-5 yrs exp)	74%	77%	86%	73%	77%	*	78%	75%	78%	73%	84%	68%
Associates (1-3 yrs exp)	72%	70%	84%	77%	67%	*	76%	74%	74%	67%	68%	67%
New Professionals	66%	63%	*	55%	63%	*	80%	74%	62%	63%	56%	62%



	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**FULL TIME NON-PROFESSIONAL STAFF**

**Number of Staff - FT Non-Professional**

Internal technical support	0.26	0.20	0.00	0.01	0.64	0.00	0.00	0.02	0.00	0.16	0.70	3.08
Administrator / OM	0.45	0.55	0.10	0.47	1.13	0.02	0.16	0.34	0.56	0.84	0.85	2.21
Paraprofessionals	0.83	0.63	0.10	0.46	1.40	0.04	0.22	0.40	0.49	1.01	2.12	3.63
Clerical (data entry, etc.)	1.29	1.16	0.11	0.36	3.21	0.04	0.17	0.34	0.54	1.30	4.33	11.04
Marketing Staff	0.11	0.07	0.00	0.00	0.22	0.00	0.00	0.01	0.01	0.04	0.18	1.04
HR Staff	0.10	0.11	0.00	0.00	0.35	0.00	0.00	0.00	0.00	0.02	0.21	1.79
Other	0.16	0.21	0.00	0.09	0.58	0.00	0.00	0.05	0.05	0.13	0.33	2.46

**Average Compensated Hours - FT Non-Professional**

Internal technical support	2,153	2,138	*	*	2,143	*	*	*	*	2,125	2,151	2,199
Administrator / OM	2,112	2,098	1,932	2,049	2,156	*	1,963	2,036	2,074	2,150	2,181	2,273
Paraprofessionals	2,065	2,071	2,127	2,053	2,071	*	2,041	2,048	2,087	2,088	2,130	2,098
Clerical (data entry, etc.)	2,052	2,049	1,966	1,974	2,099	1,994	1,970	1,990	2,048	2,095	2,120	2,089
Marketing Staff	2,121	2,115	*	*	2,115	*	*	*	*	2,149	*	2,219
HR Staff	2,117	2,153	*	*	2,153	*	*	*	*	*	2,166	2,174
Other	2,084	2,167	*	2,246	2,117	*	*	*	2,275	2,101	*	2,150

**Average Chargeable Hours - FT Non-Professional**

Internal technical support	217	154	*	*	142	*	*	*	*	282	107	34
Administrator / OM	323	255	388	336	179	*	438	388	364	254	79	68
Paraprofessionals	1,262	1,215	1,251	1,210	1,210	*	1,185	1,233	1,209	1,149	1,326	1,283
Clerical (data entry, etc.)	479	307	404	277	308	593	476	325	388	350	268	348
Marketing Staff	48	12	*	*	12	*	*	*	*	33	*	218
HR Staff	84	108	*	*	108	*	*	*	*	*	255	147
Other	342	445	*	653	316	*	*	*	275	387	*	296

**Average Billing Rate - FT Non-Professional**

Internal technical support	\$113	\$125	*	*	\$126	*	*	*	*	\$104	\$125	\$132
Administrator / OM	\$78	\$81	\$70	\$65	\$93	*	\$59	\$64	\$65	\$84	\$99	\$139
Paraprofessionals	\$77	\$98	\$84	\$82	\$111	*	\$74	\$77	\$79	\$89	\$112	\$123
Clerical (data entry, etc.)	\$60	\$69	\$54	\$60	\$75	*	\$51	\$52	\$59	\$65	\$72	\$88
Marketing Staff	\$105	\$115	*	*	\$115	*	*	*	*	*	*	\$111
HR Staff	\$121	\$126	*	*	\$126	*	*	*	*	*	*	\$126
Other	\$85	\$95	*	\$94	\$95	*	*	*	\$65	\$79	*	\$103

**Average Compensation - FT Non-Professional**

Internal technical support	63,982	72,376	*	*	73,098	*	*	*	*	58,600	75,748	74,710
Administrator / OM	53,107	60,918	37,110	49,004	73,276	*	35,371	43,213	48,345	61,714	84,146	96,130
Paraprofessionals	43,599	54,371	48,486	47,175	60,590	*	41,851	45,332	47,474	51,191	62,257	64,045
Clerical (data entry, etc.)	35,844	41,061	29,370	36,444	45,354	30,746	28,670	33,626	35,614	40,368	46,269	48,661
Marketing Staff	63,432	71,744	*	*	71,744	*	*	*	*	54,323	*	67,926
HR Staff	68,987	76,760	*	*	76,760	*	*	*	*	*	77,945	74,635
Other	52,066	57,535	*	49,781	62,904	*	*	*	37,255	52,795	*	66,217

**Compensation Per Compensated Hour - FT Non-Professional**

Internal technical support	\$29.72	\$33.85	*	*	\$34.12	*	*	*	*	\$27.58	\$35.21	\$33.97
Administrator / OM	\$25.14	\$29.04	\$19.20	\$23.91	\$33.99	*	\$18.02	\$21.22	\$23.31	\$28.71	\$38.58	\$42.29
Paraprofessionals	\$21.12	\$26.25	\$22.80	\$22.98	\$29.26	*	\$20.51	\$22.14	\$22.75	\$24.52	\$29.22	\$30.53
Clerical (data entry, etc.)	\$17.47	\$20.04	\$14.94	\$18.46	\$21.60	\$15.42	\$14.55	\$16.90	\$17.39	\$19.27	\$21.82	\$23.29
Marketing Staff	\$29.90	\$33.92	*	*	\$33.92	*	*	*	*	\$25.28	*	\$30.62
HR Staff	\$32.59	\$35.66	*	*	\$35.66	*	*	*	*	*	\$35.98	\$34.32
Other	\$24.98	\$26.55	*	\$22.16	\$29.72	*	*	*	\$16.38	\$25.13	*	\$30.80

	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**PART TIME NON-PROFESSIONAL STAFF**

**Number of Staff - PT Non-Professional**

Internal technical support	0.01	0.03	0.00	0.00	0.10	0.00	0.01	0.00	0.01	0.03	0.18	0.23
Administrator / OM	0.04	0.06	0.04	0.07	0.06	0.01	0.05	0.05	0.07	0.07	0.04	0.04
Paraprofessionals	0.15	0.12	0.06	0.12	0.20	0.02	0.09	0.11	0.14	0.21	0.38	0.43
Clerical (data entry, etc.)	0.22	0.21	0.11	0.19	0.34	0.06	0.11	0.15	0.21	0.31	0.76	0.92
Marketing Staff	0.01	0.01	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.01	0.02	0.05
HR Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08
Other	0.02	0.01	0.00	0.01	0.03	0.00	0.00	0.01	0.02	0.03	0.05	0.04

**Average Compensated Hours - PT Non-Professional**

Internal technical support	31	66	8	5	199	0	13	0	28	61	382	476
Administrator / OM	84	120	74	155	131	12	106	110	152	152	84	91
Paraprofessionals	321	253	123	241	408	35	197	223	300	446	784	891
Clerical (data entry, etc.)	468	434	229	387	711	117	238	307	443	654	1,587	1,905
Marketing Staff	21	10	4	3	26	0	4	0	3	18	52	106
HR Staff	10	5	0	7	8	0	0	0	5	0	0	170
Other	48	30	5	28	60	1	3	17	38	59	114	83

**Average Chargeable Hours - PT Non-Professional**

Internal technical support	4	9	0	0	29	0	4	0	5	12	15	105
Administrator / OM	12	15	9	26	10	1	15	24	26	14	1	0
Paraprofessionals	211	159	76	161	246	15	142	164	206	291	492	584
Clerical (data entry, etc.)	109	86	108	51	103	63	84	55	71	153	231	136
Marketing Staff	1	0	0	0	0	0	0	0	0	0	0	0
HR Staff	0	0	0	0	0	0	0	0	0	0	0	0
Other	14	2	0	6	0	0	0	2	8	4	6	0

**Average Billing Rate - PT Non-Professional**

Internal technical support	\$96	\$122	*	*	\$122	*	*	*	*	\$87	*	*
Administrator / OM	\$68	\$67	\$54	\$66	\$80	*	\$50	*	\$65	\$79	*	*
Paraprofessionals	\$71	\$81	\$61	\$71	\$103	\$50	\$62	\$68	\$76	\$89	\$100	\$83
Clerical (data entry, etc.)	\$53	\$56	\$44	\$54	\$65	\$58	\$43	\$49	\$52	\$59	\$61	\$87
Marketing Staff	\$105	*	*	*	*	*	*	*	*	*	*	*
HR Staff	\$101	*	*	*	*	*	*	*	*	*	*	*
Other	\$59	*	*	*	*	*	*	*	*	*	*	*

**Average Compensation Per Compensated Hour - PT Non-Professional**

Internal technical support	\$29.06	\$30.47	*	*	\$31.32	*	*	*	*	\$22.24	*	*
Administrator / OM	\$22.97	\$25.02	\$21.88	\$21.41	\$31.86	*	\$17.54	\$17.02	\$23.37	\$28.54	*	*
Paraprofessionals	\$21.15	\$23.30	\$21.66	\$21.59	\$24.99	\$15.78	\$18.01	\$21.48	\$20.43	\$25.47	\$23.72	*
Clerical (data entry, etc.)	\$16.84	\$18.23	\$16.76	\$16.35	\$19.92	\$12.25	\$15.11	\$16.85	\$15.42	\$18.01	\$17.35	\$20.65
Marketing Staff	\$34.30	*	*	*	*	*	*	*	*	*	*	*
HR Staff	\$28.58	*	*	*	*	*	*	*	*	*	*	*
Other	\$19.13	\$21.43	*	*	*	*	*	*	*	\$22.90	*	*

	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**STAFFING LEVELS AND BENEFITS**

**New Hires**

# New hires meeting 150 hr	0.385	0.221	0.040	0.116	0.540	0.000	0.043	0.080	0.158	0.392	1.121	2.167
# New hires not meeting 150 hr	0.206	0.281	0.024	0.062	0.814	0.013	0.065	0.071	0.057	0.253	0.424	2.750
Salary, meeting 150 hr	47,071	57,830	*	45,752	66,420	*	39,348	46,714	42,671	46,238	87,004	49,857
Salary, not meeting 150 hr	40,212	44,325	*	44,250	44,495	*	36,278	41,583	44,714	43,330	45,224	47,710

**Staff losses / Terminations**

% losing staff	29%	32%	6%	22%	72%	1%	10%	16%	34%	64%	91%	100%
Voluntary	0.669	0.683	0.048	0.155	1.982	0.007	0.082	0.107	0.234	0.777	2.030	7.000
Involuntary	0.744	0.716	0.032	0.109	2.159	0.007	0.027	0.107	0.203	0.783	3.061	7.250

**Paid Time Off - % Offering**

Sick days	34%	38%	16%	50%	49%	5%	24%	35%	51%	43%	33%	29%
Vacation days	39%	42%	21%	55%	51%	6%	31%	43%	58%	46%	45%	38%
Other (e.g. prof'l activities)	13%	10%	2%	9%	18%	0%	7%	9%	15%	17%	21%	17%
Aggregate PTO	21%	25%	10%	22%	43%	3%	17%	28%	29%	44%	55%	58%

**Paid Time Off - Days by Category**

Sick days	6.5	6.2	6.7	5.8	6.5	11.1	8.0	6.0	6.5	6.5	5.3	7.0
Vacation days	12.7	12.6	11.7	12.4	13.2	10.2	11.7	12.4	12.9	13.0	13.5	16.8
Other (e.g. prof'l activities)	4.8	4.4	5.7	5.8	3.4	*	4.9	7.0	5.1	4.7	4.3	3.0
Aggregate PTO	18.4	18.0	16.2	18.3	18.3	15.2	15.6	17.8	18.8	19.8	18.6	19.6

**Average Total PTO Days**

	11.8	12.6	5.4	14.4	18.5	1.6	8.6	12.9	16.9	18.3	18.9	20.3
--	------	------	-----	------	------	-----	-----	------	------	------	------	------

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

Cafeteria plan	33%	31%	4%	19%	73%	5%	7%	21%	33%	69%	97%	96%
Continuing education courses	78%	80%	51%	90%	99%	45%	67%	89%	97%	97%	100%	100%
CPA exam fees	34%	34%	7%	36%	60%	5%	13%	34%	43%	60%	67%	75%
CPA exam review courses	24%	22%	2%	23%	44%	4%	7%	29%	21%	42%	55%	71%
Dependent health insurance	27%	27%	13%	28%	40%	10%	14%	21%	28%	40%	55%	63%
Dental insurance	26%	37%	11%	36%	67%	9%	15%	24%	47%	57%	85%	88%
Life insurance	40%	33%	6%	25%	73%	5%	13%	19%	40%	67%	94%	96%
Professional dues	73%	69%	39%	76%	96%	39%	51%	72%	91%	97%	97%	100%
Professional licenses	71%	66%	32%	77%	91%	39%	49%	73%	92%	92%	100%	100%
Retirement plan	66%	69%	38%	79%	92%	19%	49%	78%	88%	92%	100%	88%
Health insurance	68%	78%	43%	92%	99%	20%	58%	78%	97%	99%	100%	96%
None of these	12%	11%	31%	1%	0%	44%	14%	3%	0%	0%	0%	0%

**Health Insurance Type**

HMO	14%	24%	21%	23%	27%	13%	16%	17%	17%	17%	18%	26%
MSA	1%	0%	0%	0%	0%	0%	3%	0%	1%	0%	0%	0%
POS	3%	1%	2%	2%	1%	0%	1%	3%	1%	1%	3%	4%
PPO	40%	48%	43%	53%	45%	31%	37%	49%	45%	48%	52%	48%
Traditional	21%	9%	15%	8%	7%	25%	27%	13%	16%	15%	9%	9%
HSA	19%	15%	13%	12%	19%	22%	13%	15%	18%	19%	18%	9%
Other	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%	0%	0%
Not sure	3%	3%	6%	3%	2%	9%	4%	3%	2%	1%	0%	4%

**% of Health Insurance Paid By Firm**

0-20%	3%	3%	8%	4%	0%	3%	5%	5%	3%	0%	0%	0%
21-40%	2%	3%	4%	2%	4%	3%	3%	3%	1%	4%	0%	4%
41-60%	13%	6%	9%	7%	4%	3%	8%	9%	5%	5%	9%	13%
61-80%	14%	9%	2%	6%	16%	3%	5%	3%	8%	16%	15%	9%
81-100%	68%	79%	77%	82%	76%	87%	79%	80%	83%	75%	76%	74%

	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**PARTNERSHIP SUCCESSION / COMPENSATION SCHEME**

**Which of the following do you have in place?**

Succession plan	25%	23%	6%	26%	35%	4%	8%	22%	31%	35%	39%	46%
Formal partner training prog.	5%	5%	0%	1%	15%	0%	1%	2%	2%	9%	27%	29%
Practice cont agmt w/ oth firm	6%	6%	4%	9%	5%	5%	5%	12%	6%	5%	6%	4%
Written firm partnership agmt	39%	42%	7%	40%	76%	3%	12%	29%	54%	75%	79%	92%
Partner compensation formula	21%	25%	5%	22%	48%	2%	4%	15%	30%	44%	58%	50%
Malpractice insurance policy	94%	96%	96%	96%	95%	96%	96%	95%	95%	95%	97%	100%
Malpractice insurance limit	1,684,105	1,930,233	942,927	1,313,763	3,447,319	757,086	1,003,654	1,169,070	1,447,306	2,244,057	3,633,333	6,447,620

**When was the partner agreement last updated?**

Before 1995	5%	6%	29%	2%	7%	*	11%	7%	1%	5%	7%	0%
1995-1999	7%	6%	14%	8%	3%	*	6%	10%	9%	2%	0%	9%
2000-2002	8%	11%	0%	19%	8%	*	17%	13%	11%	10%	4%	5%
2003-2005	15%	14%	0%	25%	9%	*	6%	13%	22%	14%	7%	0%
2006-2008	31%	25%	43%	27%	22%	*	28%	43%	28%	29%	26%	41%
2009	22%	22%	0%	13%	29%	*	22%	13%	19%	25%	37%	23%
2010	12%	16%	14%	6%	21%	*	11%	0%	10%	16%	19%	23%

**Which does the partner agreement provide for?**

Buy-out	86%	87%	71%	81%	92%	*	83%	87%	88%	89%	100%	95%
Conduct	59%	61%	43%	56%	66%	*	39%	50%	54%	67%	74%	68%
Death	92%	93%	86%	92%	94%	*	89%	87%	91%	93%	96%	82%
Disability	80%	82%	43%	73%	91%	*	56%	63%	79%	85%	96%	77%
Early withdraw	59%	62%	43%	50%	71%	*	28%	30%	41%	66%	78%	68%
Mandatory age	31%	31%	0%	17%	41%	*	0%	17%	12%	37%	30%	55%
Non-competition	67%	62%	0%	52%	73%	*	33%	57%	57%	72%	85%	82%
Post withdrawal loan guarantee	4%	6%	0%	4%	8%	*	0%	0%	4%	4%	11%	9%
Retirement	58%	54%	14%	40%	66%	*	39%	50%	37%	59%	74%	77%

**Components of partner compensation formula**

Administrative duties	11%	14%	1%	12%	32%	*	0%	9%	18%	26%	39%	46%
Client billing	15%	19%	3%	18%	36%	*	3%	11%	23%	37%	39%	46%
Compliance w/ bus. plan	2%	2%	0%	1%	5%	*	0%	0%	1%	4%	6%	21%
Interest on capital	6%	7%	0%	4%	17%	*	0%	1%	9%	14%	30%	25%
New clients	8%	8%	0%	5%	21%	*	0%	4%	8%	17%	27%	50%
New bus. from present clients	5%	6%	0%	4%	16%	*	0%	4%	4%	11%	18%	46%
Niche/new service developed	2%	2%	0%	0%	7%	*	0%	0%	1%	2%	6%	33%
Timely billing	4%	4%	0%	3%	10%	*	0%	1%	4%	9%	6%	21%
Training/Mentoring	3%	3%	0%	0%	9%	*	0%	1%	0%	7%	12%	33%
Years of service	4%	4%	0%	2%	12%	*	0%	1%	2%	10%	18%	13%

**For Professionals**

<b>Bonus/incentive % of total</b>	4.7%	4.4%	2.3%	5.3%	5.5%	2.0%	2.7%	4.8%	6.2%	6.4%	4.2%	4.3%
<b>Avg annl base salary % inc</b>	4.6%	3.8%	4.4%	2.2%	5.0%	3.0%	4.8%	2.6%	3.9%	4.7%	3.5%	2.4%

**What is your compensation year basis?**

Fiscal 2009	19%	20%	15%	18%	29%	16%	14%	12%	20%	27%	39%	46%
Calendar 2009	77%	76%	81%	80%	66%	81%	82%	87%	77%	71%	55%	46%
Other	4%	4%	4%	2%	4%	3%	4%	2%	3%	2%	6%	8%

	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**TECHNOLOGY**

**Does your firm...?**

Have an active/mntd website	66%	69%	48%	67%	95%	43%	54%	58%	69%	90%	97%	100%
Have a client portal	28%	28%	14%	30%	42%	17%	20%	25%	36%	40%	58%	58%
Have a blog	4%	4%	3%	5%	4%	6%	4%	2%	4%	5%	12%	8%
Use social media	14%	14%	14%	12%	16%	12%	10%	12%	6%	14%	12%	38%
Use multiple computer scrns	71%	73%	53%	76%	92%	54%	63%	80%	84%	91%	97%	100%
Paperless work environment	52%	56%	46%	57%	66%	45%	52%	61%	58%	63%	88%	79%
Accept credit cards	45%	51%	34%	58%	60%	35%	46%	54%	61%	58%	67%	75%
Outsource tax returns	2%	3%	2%	2%	5%	3%	2%	3%	1%	4%	9%	13%
Outsource write-up work	2%	4%	4%	4%	4%	4%	4%	4%	1%	4%	6%	0%
Remote access to network	62%	61%	32%	60%	92%	27%	48%	60%	75%	88%	97%	100%
Use time & billing software	76%	75%	46%	84%	97%	42%	63%	86%	94%	97%	100%	100%
Use scheduling software	16%	17%	11%	17%	25%	7%	17%	17%	15%	20%	30%	46%

	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**ECONOMIC LANDSCAPE**

**Which statement best describes your views of the economic recovery, in relation to your practice?**

Still in economic crisis mode	26%	28%	31%	30%	23%	28%	35%	26%	32%	25%	22%	32%
See signs of recovery	30%	34%	22%	35%	47%	21%	18%	37%	31%	40%	59%	68%
Crisis didn't affect business	43%	38%	47%	35%	30%	51%	47%	36%	37%	35%	19%	0%

**Which statement best describes your views of the economic recovery, in relation to your clients?**

Clients still in crisis mode	50%	56%	60%	63%	44%	61%	58%	53%	58%	51%	41%	45%
Clients see signs of recovery	43%	40%	35%	34%	53%	33%	36%	43%	38%	47%	56%	55%
Crisis didn't affect my clients	7%	4%	6%	3%	3%	6%	7%	5%	4%	2%	3%	0%

**What is your anticipated firm revenue outlook for the next 12 months vs the same period, prior year?**

Increase revenue > 10%	13%	9%	13%	6%	7%	21%	13%	6%	8%	9%	9%	0%
Increase revenue 6%-10%	16%	15%	16%	12%	17%	17%	15%	12%	11%	15%	22%	4%
Increase revenue 1%-5%	28%	27%	24%	25%	33%	23%	26%	27%	23%	33%	31%	46%
No change in revenue	19%	25%	21%	32%	21%	15%	21%	30%	30%	20%	19%	33%
Decrease revenue 1%-5%	12%	12%	9%	16%	13%	11%	10%	10%	18%	12%	9%	8%
Decrease revenue 6%-10%	7%	7%	8%	6%	6%	7%	9%	9%	7%	11%	0%	8%
Decrease revenue > 10%	4%	5%	9%	3%	3%	5%	6%	5%	3%	2%	9%	0%

**What is your anticipated firm outlook for total firm employment for 12/10 versus 12/09?**

Increase # emp's > 10%	6%	4%	3%	3%	6%	4%	7%	5%	3%	8%	3%	0%
Increase # emp's 6%-10%	4%	5%	1%	4%	10%	1%	1%	5%	5%	12%	0%	4%
Increase # emp's 1%-5%	11%	10%	2%	9%	21%	2%	6%	6%	7%	15%	29%	33%
No change in staffing	69%	71%	92%	76%	43%	90%	81%	74%	73%	46%	42%	33%
Decrease # emp's 1%-5%	5%	6%	1%	2%	15%	1%	2%	6%	6%	13%	13%	25%
Decrease # emp's 6%-10%	2%	3%	0%	5%	5%	0%	1%	3%	5%	4%	10%	4%
Decrease # emp's > 10%	1%	1%	1%	1%	1%	1%	3%	3%	1%	2%	3%	0%

**What is your firm's top priority for generating new business during this economic recovery period?**

Incr ritnshps w/sphrs inflnce	12%	12%	9%	12%	15%	9%	8%	9%	9%	14%	16%	17%
Incr value-add opps w/existing clie	24%	20%	18%	22%	18%	23%	25%	22%	24%	21%	16%	17%
Incr # proposals in pipeline	11%	10%	3%	9%	17%	2%	9%	7%	13%	16%	26%	42%
Marketing initiatives	29%	33%	32%	33%	35%	29%	29%	36%	30%	32%	29%	13%
New service offerings	2%	1%	0%	2%	0%	2%	1%	3%	1%	1%	0%	0%
Merger	9%	7%	13%	6%	4%	9%	11%	10%	7%	6%	0%	4%
Market to clients of larger firms	5%	6%	6%	5%	6%	2%	4%	4%	5%	4%	6%	4%
Other	9%	12%	19%	11%	5%	23%	13%	8%	10%	6%	6%	4%

**How has the current economic environment changed your firm's succession plan?**

Internal succession delayed	2%	1%	2%	1%	1%	0%	2%	1%	2%	2%	0%	0%
External sale/merger delayed	2%	3%	2%	7%	0%	3%	3%	5%	6%	0%	0%	0%
Look for sale/merger sooner	1%	1%	0%	1%	3%	0%	1%	2%	1%	2%	0%	0%
External sale/merger internal	4%	4%	1%	5%	8%	1%	3%	6%	8%	11%	13%	9%
Internal succession to external	1%	1%	0%	2%	1%	0%	0%	2%	1%	1%	0%	4%
No change	55%	58%	48%	56%	71%	36%	47%	55%	56%	67%	84%	74%
No succession plan	35%	31%	48%	28%	16%	60%	45%	30%	25%	17%	3%	13%

**How has the current economic environment changed your firm's owner(s) retirement expectations?**

Expect to work 5 yrs longer	15%	15%	19%	16%	9%	19%	19%	18%	11%	10%	9%	4%
Expect to work 1-4 yrs longer	22%	24%	17%	26%	31%	9%	23%	20%	34%	38%	41%	39%
No change	63%	60%	64%	58%	60%	72%	58%	61%	55%	51%	50%	57%

	All Firms	All CA	California			All West Firms By Revenues						
			Small	Medium	Large	<200K	200<500K	500<750K	750K<1.5M	1.5M<5M	5M<10M	10M+
Number of firms	2,937	366	124	129	113	150	184	112	158	166	33	24

**SURVEY PERFORMANCE**

**Clarity of questions**

	1	1%	1%	0%	1%	1%	0%	0%	1%	0%	1%	0%	0%
	2	2%	2%	3%	1%	1%	2%	3%	2%	2%	2%	4%	0%
	3	17%	17%	22%	9%	20%	22%	22%	14%	12%	16%	29%	30%
	4	51%	54%	48%	56%	58%	50%	48%	49%	53%	55%	54%	65%
	5	29%	27%	27%	33%	19%	26%	27%	35%	33%	27%	14%	5%
Average		4.05	4.06	4.00	4.21	3.94	4.00	3.99	4.15	4.16	4.06	3.79	3.75

**Relevance of content**

	1	1%	1%	1%	1%	1%	1%	0%	1%	0%	1%	0%	0%
	2	2%	3%	8%	0%	0%	6%	4%	2%	1%	0%	4%	0%
	3	14%	12%	15%	11%	11%	19%	18%	11%	12%	9%	14%	21%
	4	47%	49%	45%	50%	54%	44%	41%	39%	51%	49%	61%	63%
	5	36%	35%	31%	38%	34%	29%	37%	48%	37%	41%	21%	16%
Average		4.16	4.14	3.97	4.25	4.20	3.94	4.12	4.30	4.24	4.30	4.00	3.95

**Comprehensiveness of content**

	1	1%	1%	0%	1%	1%	1%	0%	1%	0%	1%	4%	0%
	2	2%	1%	2%	0%	0%	3%	3%	1%	3%	0%	0%	0%
	3	16%	17%	20%	14%	17%	18%	20%	10%	14%	14%	25%	26%
	4	50%	52%	50%	52%	54%	51%	44%	45%	58%	52%	50%	58%
	5	32%	30%	28%	33%	28%	28%	33%	43%	25%	33%	21%	16%
Average		4.10	4.10	4.04	4.17	4.08	4.02	4.07	4.28	4.05	4.17	3.86	3.89

**Online survey system**

	1	1%	1%	0%	1%	1%	1%	0%	1%	1%	1%	4%	0%
	2	1%	1%	2%	0%	0%	1%	2%	1%	0%	0%	4%	0%
	3	10%	10%	10%	9%	10%	13%	11%	7%	10%	10%	7%	11%
	4	35%	35%	34%	40%	32%	36%	36%	33%	33%	32%	39%	37%
	5	53%	53%	55%	50%	57%	48%	51%	58%	56%	57%	46%	53%
Average		4.38	4.41	4.41	4.38	4.43	4.30	4.36	4.47	4.44	4.44	4.21	4.42

**Support**

	1	1%	1%	0%	0%	2%	0%	0%	2%	1%	4%	0%	0%
	2	3%	4%	8%	3%	2%	2%	7%	2%	4%	1%	12%	0%
	3	19%	20%	16%	21%	23%	23%	15%	22%	16%	22%	29%	17%
	4	41%	38%	39%	35%	40%	38%	47%	26%	39%	41%	29%	50%
	5	36%	38%	37%	41%	33%	37%	31%	48%	39%	32%	29%	33%
Average		4.08	4.07	4.06	4.14	4.00	4.09	4.01	4.17	4.11	3.95	3.76	4.17