

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

**CENSUS DATA / FIRMOGRAPHICS**

**Region**

Northeast	12%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
South	36%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Midwest	24%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
West	28%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	9%	10%	14%	12%	13%	16%	19%
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%	49%	49%	44%	52%	46%	33%	35%
West North Central	9%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
West South Central	15%	100%	100%	100%	100%	42%	42%	42%	36%	41%	51%	45%
Mountain	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Pacific	18%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

**Average Household Income**

<\$35K	15%	24%	27%	19%	23%	21%	26%	23%	30%	28%	29%	10%
\$35-39K	26%	40%	29%	47%	53%	36%	32%	38%	35%	38%	42%	52%
\$40-44K	19%	9%	10%	6%	11%	17%	17%	18%	14%	17%	9%	23%
\$45-49K	13%	15%	19%	17%	7%	9%	10%	7%	8%	4%	2%	6%
\$50-59K	14%	11%	14%	11%	6%	10%	8%	11%	5%	4%	11%	6%
\$60K+	13%	0%	0%	0%	0%	7%	7%	3%	9%	9%	7%	3%

**Firm Size**

<\$200K	20%	25%	51%	0%	0%	100%	0%	0%	0%	0%	0%	0%
\$200<\$500K	24%	24%	49%	0%	0%	0%	100%	0%	0%	0%	0%	0%
\$500<\$750K	12%	11%	0%	49%	0%	0%	0%	100%	0%	0%	0%	0%
\$750<\$1.5M	18%	12%	0%	51%	0%	0%	0%	0%	100%	0%	0%	0%
\$1.5M<\$5M	20%	19%	0%	0%	67%	0%	0%	0%	0%	100%	0%	0%
\$5M<\$10M	4%	5%	0%	0%	19%	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%	40%	71%	20%	1%	86%	53%	22%	8%	2%	0%	0%
Single-office firm	55%	51%	27%	79%	70%	14%	44%	71%	85%	75%	53%	29%
Unified multi-office firm	9%	8%	1%	1%	24%	0%	3%	5%	7%	20%	36%	55%
Office of small regional firm	2%	1%	0%	0%	4%	0%	1%	2%	0%	3%	11%	3%
Office of regional/national firm	0%	0%	0%	0%	1%	0%	0%	0%	0%	0%	0%	13%
Office of a 'Big 4' firm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

**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%	19%	13%	26%	25%	12%	16%	25%	25%	23%	42%	32%
Increase, by 6%-9%	13%	12%	10%	14%	16%	9%	13%	18%	16%	15%	11%	6%
Increase, by 10%-19%	12%	18%	21%	11%	19%	13%	15%	8%	12%	14%	13%	23%
Increase, by 20%-29%	4%	6%	8%	4%	4%	5%	6%	5%	1%	4%	4%	0%
Increase, by 30%-50%	2%	2%	1%	3%	4%	3%	3%	0%	2%	3%	0%	0%
Increase, by 50%+	2%	1%	1%	0%	1%	4%	3%	2%	0%	2%	0%	0%
No change	15%	15%	18%	17%	8%	19%	15%	12%	20%	10%	7%	6%
Decrease	30%	25%	27%	24%	23%	28%	28%	30%	25%	31%	22%	29%
Not applicable	2%	1%	3%	0%	0%	7%	1%	1%	0%	1%	0%	3%

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

Less than one year	1%	0%	1%	0%	0%	3%	0%	0%	0%	0%	0%	0%
1 to 5 years	11%	8%	11%	9%	2%	19%	16%	9%	5%	4%	2%	3%
6 to 10 years	11%	13%	23%	6%	2%	20%	20%	14%	9%	2%	0%	3%
11 to 20 years	24%	28%	33%	30%	19%	29%	29%	22%	26%	16%	18%	10%
21 or more years	53%	50%	33%	56%	76%	29%	35%	54%	60%	77%	80%	84%

**Last Fiscal Year End Date**

May - November 2009	4%	1%	0%	0%	5%	0%	1%	3%	1%	6%	7%	23%
December 2009	91%	96%	100%	97%	87%	99%	99%	96%	94%	86%	82%	48%
January - March 2010	1%	0%	0%	0%	0%	0%	0%	1%	1%	1%	0%	0%
April - June 2010	4%	3%	0%	3%	8%	0%	0%	1%	4%	6%	11%	29%

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

PCPS	45%	36%	17%	44%	64%	19%	34%	45%	53%	61%	69%	84%
AICPA	89%	85%	71%	94%	100%	75%	84%	94%	95%	100%	100%	100%
CPA Association or Network	19%	21%	13%	17%	39%	15%	14%	9%	18%	30%	42%	77%
State Society	96%	96%	97%	96%	95%	92%	97%	97%	95%	97%	98%	94%

**Square footage**

Area of primary office (ft <sup>2</sup> )	4,477	4,465	1,167	2,898	11,590	683	1,605	2,397	3,634	7,328	14,484	31,965
Cost per square foot	\$27.04	\$19.72	\$11.70	\$15.89	\$21.94	\$9.29	\$13.00	\$15.37	\$16.69	\$19.76	\$24.37	\$40.11
Square feet / Prof FTE	447	500	831	641	447	614	885	747	688	564	431	293

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

**FINANCIAL INFORMATION - GROSS**

A/R (billed less allowances)	394,830	299,765	38,269	175,088	833,802	17,661	55,682	126,790	215,741	531,907	1,239,864	3,840,527
WIP (unbilled less allowances)	170,997	148,410	9,390	51,998	397,593	5,693	17,406	42,129	86,656	264,686	422,373	1,508,231
Firm capital (net capital)	535,278	428,909	57,047	183,153	1,197,213	42,894	72,842	108,254	227,828	590,995	1,384,611	5,670,316
Prior Year Net client fees	2,220,060	1,806,093	203,682	812,584	5,303,317	103,067	319,503	602,421	1,130,441	2,594,292	6,912,910	25,250,690
Bad debt written off, FY '09	33,987	26,482	3,649	8,794	79,299	1,368	4,980	8,282	15,178	41,365	111,846	469,869

**Income**

Gross fees earned	2,520,007	2,006,540	211,901	882,136	6,111,667	109,544	327,746	633,146	1,141,349	2,935,224	7,897,521	29,439,514
<u>Net write-ups (write-downs)</u>	<u>-348,523</u>	<u>-177,851</u>	<u>-3,729</u>	<u>-34,416</u>	<u>-605,108</u>	<u>-1,933</u>	<u>-8,807</u>	<u>-18,931</u>	<u>-62,484</u>	<u>-267,243</u>	<u>-989,376</u>	<u>-4,576,792</u>
Net client fees earned	2,171,484	1,828,688	208,171	847,720	5,506,558	107,611	318,940	614,215	1,078,865	2,667,981	6,908,145	24,862,722
Interest income	4,513	1,485	94	368	4,874	81	248	632	1,187	4,192	4,013	46,537
<u>Other income-rents &amp; royalties</u>	<u>12,701</u>	<u>11,891</u>	<u>797</u>	<u>4,118</u>	<u>37,961</u>	<u>189</u>	<u>1,618</u>	<u>1,845</u>	<u>4,568</u>	<u>18,342</u>	<u>51,776</u>	<u>129,892</u>
Total income	2,188,698	1,842,065	209,063	852,206	5,549,394	107,881	320,806	616,692	1,084,620	2,690,514	6,963,934	25,039,151
<i>Net write-ups (write-downs) % of gross</i>	-13.8%	-8.9%	-1.8%	-3.9%	-9.9%	-1.8%	-2.7%	-3.0%	-5.5%	-9.1%	-12.5%	-15.5%
<i>Net client fees / gross fees</i>	86.2%	91.1%	98.2%	96.1%	90.1%	98.2%	97.3%	97.0%	94.5%	90.9%	87.5%	84.5%
<i>Net client fees per FTE prof'l</i>	200,408	191,014	137,029	172,556	198,990	94,174	156,753	176,313	186,579	187,347	188,921	210,393
<i>Net client fees per Partner</i>	798,951	777,744	194,968	477,598	1,080,750	104,998	265,890	422,426	531,482	711,852	1,007,552	1,435,278

**Expenses**

Prof'l salaries (excl. owners)	618,521	536,787	17,013	186,916	1,746,159	3,465	35,894	112,886	233,523	673,221	2,166,094	8,464,622
Paraprofessional salaries	73,244	57,797	18,300	44,149	138,786	4,960	30,812	44,707	72,753	128,272	211,233	388,999
Other salaries (excl. owners)	109,062	112,907	6,842	33,823	366,175	2,526	11,802	24,063	40,263	120,270	366,887	1,793,341
Payment to retired partners	21,501	14,818	199	1,516	51,753	115	404	390	3,478	34,619	61,149	256,893
Ret plan costs (excl. owners)	21,305	15,588	325	6,386	50,197	121	1,224	4,241	10,034	24,401	83,321	214,493
Other ee benefits (excl. owners)	59,653	51,507	1,880	15,472	169,193	604	3,285	11,263	23,714	66,921	208,232	661,469
Dues, library	18,303	16,908	3,039	9,854	47,254	1,973	4,418	7,704	12,939	26,633	68,273	175,283
CPE	18,235	13,201	1,521	4,456	41,122	1,139	2,034	3,038	5,765	17,029	59,787	224,021
Malpractice Insurance	17,026	11,664	955	3,938	37,017	652	1,680	3,422	7,060	17,770	42,398	158,612
Rent&other occupancy costs	121,065	88,052	13,657	46,056	254,332	6,340	20,872	36,834	60,636	144,834	352,987	1,282,005
Interest	9,400	6,185	2,270	3,225	15,570	801	3,008	4,423	4,263	11,054	21,680	60,500
Computer & technology	46,542	38,755	6,140	18,342	113,343	3,806	10,170	16,478	27,120	62,810	143,455	485,366
Promotion and marketing	28,336	20,475	2,524	6,874	63,523	1,211	2,999	5,163	7,272	23,900	81,603	363,209
Payroll taxes	67,884	55,605	4,776	26,556	169,515	1,650	8,310	19,150	34,278	85,293	216,503	718,206
Phone and web connectivity	16,632	14,468	4,194	7,848	38,124	2,805	5,571	7,482	9,617	20,995	48,509	166,803
Depreciation	31,898	22,509	3,363	11,539	65,438	2,181	5,304	6,734	13,653	28,364	84,049	374,053
<u>Other expenses</u>	<u>167,722</u>	<u>149,967</u>	<u>23,176</u>	<u>69,505</u>	<u>440,855</u>	<u>13,935</u>	<u>35,976</u>	<u>60,860</u>	<u>94,354</u>	<u>198,271</u>	<u>467,521</u>	<u>1,745,560</u>
Total expenses	1,446,327	1,227,193	110,173	496,455	3,808,356	48,283	183,764	368,835	660,720	1,684,659	4,683,681	17,533,434
Net remaining for owners	742,371	614,872	98,890	355,752	1,741,038	59,598	137,042	247,857	423,900	1,005,856	2,280,253	7,505,717
<b>Net remaining per owner</b>	273,140	261,506	92,618	200,427	341,706	58,151	114,247	170,464	208,826	268,376	332,574	433,291
<b>Net rem. per owner-hour</b>	125.64	120.81	45.43	88.06	150.21	31.64	53.14	76.56	92.31	118.97	143.51	181.31

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

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

A/R (billed less allowances)	18.2%	16.4%	18.4%	20.7%	15.1%	16.4%	17.5%	20.6%	20.0%	19.9%	17.9%	15.4%
WIP (unbilled less allowances)	7.9%	8.1%	4.5%	6.1%	7.2%	5.3%	5.5%	6.9%	8.0%	9.9%	6.1%	6.1%
Firm capital (net capital)	24.7%	23.5%	27.4%	21.6%	21.7%	39.9%	22.8%	17.6%	21.1%	22.2%	20.0%	22.8%
Prior Year Net client fees	102.2%	98.8%	97.8%	95.9%	96.3%	95.8%	100.2%	98.1%	104.8%	97.2%	100.1%	101.6%

**Income**

Gross fees earned	116.0%	109.7%	101.8%	104.1%	111.0%	101.8%	102.8%	103.1%	105.8%	110.0%	114.3%	118.4%
<u>Net write-ups / (write-downs)</u>	-16.0%	-9.7%	-1.8%	-4.1%	-11.0%	<u>-1.8%</u>	<u>-2.8%</u>	<u>-3.1%</u>	<u>-5.8%</u>	<u>-10.0%</u>	<u>-14.3%</u>	<u>-18.4%</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%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%
<u>Other income-rents &amp; royalties</u>	0.6%	0.7%	0.4%	0.5%	0.7%	<u>0.2%</u>	<u>0.5%</u>	<u>0.3%</u>	<u>0.4%</u>	<u>0.7%</u>	<u>0.7%</u>	<u>0.5%</u>
Total income	100.8%	100.7%	100.4%	100.5%	100.8%	100.3%	100.6%	100.4%	100.5%	100.8%	100.8%	100.7%

**Expenses**

Prof'l salaries (excl. owners)	28.5%	29.4%	8.2%	22.0%	31.7%	3.2%	11.3%	18.4%	21.6%	25.2%	31.4%	34.0%
Paraprofessional salaries	3.4%	3.2%	8.8%	5.2%	2.5%	4.6%	9.7%	7.3%	6.7%	4.8%	3.1%	1.6%
Other salaries (excl. owners)	5.0%	6.2%	3.3%	4.0%	6.6%	2.3%	3.7%	3.9%	3.7%	4.5%	5.3%	7.2%
Payment to retired partners	1.0%	0.8%	0.1%	0.2%	0.9%	0.1%	0.1%	0.1%	0.3%	1.3%	0.9%	1.0%
Ret plan costs (excl. owners)	1.0%	0.9%	0.2%	0.8%	0.9%	0.1%	0.4%	0.7%	0.9%	0.9%	1.2%	0.9%
Other ee benefits (excl. owners)	2.7%	2.8%	0.9%	1.8%	3.1%	0.6%	1.0%	1.8%	2.2%	2.5%	3.0%	2.7%
Dues, library	0.8%	0.9%	1.5%	1.2%	0.9%	1.8%	1.4%	1.3%	1.2%	1.0%	1.0%	0.7%
CPE	0.8%	0.7%	0.7%	0.5%	0.7%	1.1%	0.6%	0.5%	0.5%	0.6%	0.9%	0.9%
Malpractice Insurance	0.8%	0.6%	0.5%	0.5%	0.7%	0.6%	0.5%	0.6%	0.7%	0.7%	0.6%	0.6%
Rent & other occupancy costs	5.6%	4.8%	6.6%	5.4%	4.6%	5.9%	6.5%	6.0%	5.6%	5.4%	5.1%	5.2%
Interest	0.4%	0.3%	1.1%	0.4%	0.3%	0.7%	0.9%	0.7%	0.4%	0.4%	0.3%	0.2%
Computer & technology	2.1%	2.1%	2.9%	2.2%	2.1%	3.5%	3.2%	2.7%	2.5%	2.4%	2.1%	2.0%
Promotion and marketing	1.3%	1.1%	1.2%	0.8%	1.2%	1.1%	0.9%	0.8%	0.7%	0.9%	1.2%	1.5%
Payroll taxes	3.1%	3.0%	2.3%	3.1%	3.1%	1.5%	2.6%	3.1%	3.2%	3.2%	3.1%	2.9%
Phone and web connectivity	0.8%	0.8%	2.0%	0.9%	0.7%	2.6%	1.7%	1.2%	0.9%	0.8%	0.7%	0.7%
Depreciation	1.5%	1.2%	1.6%	1.4%	1.2%	2.0%	1.7%	1.1%	1.3%	1.1%	1.2%	1.5%
<u>Other expenses</u>	7.7%	8.2%	11.1%	8.2%	8.0%	<u>12.9%</u>	<u>11.3%</u>	<u>9.9%</u>	<u>8.7%</u>	<u>7.4%</u>	<u>6.8%</u>	<u>7.0%</u>
Total expenses	66.6%	67.1%	52.9%	58.6%	69.2%	44.9%	57.6%	60.0%	61.2%	63.1%	67.8%	70.5%
Net remaining for owners	34.2%	33.6%	47.5%	42.0%	31.6%	55.4%	43.0%	40.4%	39.3%	37.7%	33.0%	30.2%

**Accounts Receivable**

Current	47%	50%	57%	45%	42%	62%	48%	45%	44%	39%	42%	44%
Over 30 Days	13%	11%	8%	15%	14%	9%	12%	14%	14%	14%	13%	18%
Over 60 Days	10%	11%	9%	12%	14%	8%	11%	11%	11%	12%	14%	10%
<u>Over 90 Days</u>	30%	27%	25%	27%	30%	<u>21%</u>	<u>29%</u>	<u>30%</u>	<u>31%</u>	<u>35%</u>	<u>31%</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%	18%	14%	14%	30%	19%	28%	38%	47%	49%	42%	58%
<b>Interest amount</b>	15.6%	13.6%	15.4%	14.3%	12.1%	17.1%	15.7%	16.5%	15.5%	15.8%	14.2%	15.1%

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

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

**% of Fees by Service**

Audit: Non-public clients	10.7%	10.7%	4.5%	14.0%	18.9%	3.7%	6.4%	13.1%	13.3%	18.6%	26.3%	25.3%
Audit: Publicly held clients	0.5%	0.9%	0.0%	0.2%	3.0%	0.0%	0.0%	0.6%	0.6%	1.0%	2.0%	4.2%
Other attest/assurance	0.9%	0.6%	0.2%	0.5%	1.3%	0.3%	0.3%	1.0%	1.0%	1.3%	0.9%	3.8%
Niche specialties	0.5%	0.5%	0.9%	0.0%	0.2%	0.6%	0.2%	0.9%	0.4%	0.6%	0.3%	1.0%
Business valuation	0.8%	0.3%	0.2%	0.2%	0.6%	0.2%	0.6%	0.4%	0.7%	0.7%	0.9%	1.0%
Forensic acctng/Litigatn supprt	1.3%	0.5%	0.1%	0.5%	1.4%	0.7%	0.9%	0.6%	1.2%	1.9%	1.1%	2.1%
Compilations and reviews	10.5%	9.2%	11.1%	9.1%	5.9%	8.6%	10.5%	10.1%	10.9%	8.7%	7.6%	5.1%
Consulting services	5.8%	6.0%	6.0%	4.9%	7.1%	7.4%	4.8%	3.9%	6.1%	5.7%	6.6%	7.5%
Personal financial planning	0.5%	0.6%	0.6%	0.4%	0.5%	0.7%	0.6%	0.3%	0.5%	0.6%	0.3%	0.8%
Investment advisory services	0.4%	0.6%	0.4%	0.5%	1.0%	0.3%	0.9%	0.7%	0.5%	0.5%	0.1%	0.4%
IT consulting	0.4%	0.2%	0.3%	0.1%	0.2%	0.3%	0.3%	0.2%	0.7%	0.4%	0.6%	1.4%
Mergers and acquisitions	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.2%	0.1%	0.2%	0.3%	0.3%
Risk services/Internal audit	0.2%	0.2%	0.0%	0.2%	0.4%	0.2%	0.0%	0.1%	0.1%	0.2%	0.2%	0.7%
Tax -- individual	29.1%	29.4%	36.1%	24.8%	21.5%	37.3%	32.2%	25.0%	23.1%	20.4%	17.7%	15.0%
Tax -- other than individual	24.4%	26.1%	23.6%	29.3%	27.8%	23.0%	25.1%	24.0%	25.5%	26.4%	25.8%	24.4%
Write-up	11.3%	11.4%	12.7%	13.1%	7.8%	13.5%	13.9%	16.9%	12.3%	10.4%	7.6%	4.1%
Other	2.8%	2.6%	3.2%	2.0%	2.1%	3.2%	2.9%	1.8%	2.8%	2.4%	1.8%	3.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>% billing clients hourly</b>	86%	87%	79%	91%	95%	75%	81%	90%	93%	97%	93%	100%
<b>% fees based on hourly billing</b>	77%	79%	72%	84%	85%	71%	71%	80%	81%	81%	87%	85%

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

Commissions	2%	3%	5%	1%	1%	2%	4%	1%	2%	2%	0%	3%
Fixed fee	63%	56%	59%	49%	58%	55%	67%	57%	61%	66%	64%	65%
Periodic	11%	8%	8%	6%	10%	12%	10%	8%	8%	11%	13%	16%
Per tax form fee	16%	14%	23%	6%	6%	22%	20%	9%	8%	12%	4%	10%
Percentage of assets	2%	3%	1%	3%	5%	1%	3%	2%	2%	3%	0%	13%
Risk-based	4%	3%	3%	3%	4%	3%	4%	3%	6%	3%	2%	10%
Transaction-based	7%	7%	12%	1%	5%	13%	11%	3%	4%	7%	2%	13%
Value billing	41%	38%	37%	44%	34%	29%	46%	43%	42%	41%	29%	42%

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

Copying	13%	12%	14%	10%	10%	11%	11%	11%	15%	16%	22%	13%
Clerical overtime	2%	3%	3%	1%	2%	1%	3%	1%	2%	3%	4%	6%
Technology	17%	11%	11%	10%	12%	11%	13%	14%	18%	23%	27%	16%
Fax charges	6%	3%	3%	1%	4%	3%	4%	2%	8%	9%	7%	13%
Travel time	26%	21%	21%	14%	28%	19%	24%	22%	30%	33%	36%	32%
Mileage	27%	30%	27%	21%	43%	15%	25%	25%	30%	41%	47%	61%
Overnight Mail Delivery	44%	49%	43%	54%	57%	34%	40%	54%	49%	54%	53%	48%
Est bill rate for 50K/yr prof'l	\$99	\$96	\$95	\$92	\$100	\$101	\$97	\$92	\$92	\$97	\$103	\$105

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

**PROFESSIONAL STAFF - FULL TIME**

**Number of Staff - FT Professional**

Partners/Owners (inc. PT)	2.72	2.35	1.07	1.77	5.10	1.02	1.20	1.45	2.03	3.75	6.86	17.32
Directors (11+ yrs exp)	0.78	0.59	0.05	0.26	1.83	0.01	0.10	0.21	0.47	1.03	2.49	11.45
Managers (6-10 yrs exp)	2.06	1.75	0.08	0.71	5.54	0.02	0.15	0.52	0.85	2.61	7.02	24.77
Sr Associates (4-5 yrs exp)	2.17	2.01	0.08	0.64	6.57	0.02	0.17	0.46	0.85	2.59	8.33	25.35
Associates (1-3 yrs exp)	2.01	1.98	0.10	0.86	6.25	0.02	0.18	0.48	0.89	2.79	7.31	26.71
New Professionals	0.28	0.25	0.03	0.27	0.63	0.02	0.02	0.08	0.18	0.23	1.62	3.45
Total Professionals	10.02	8.94	1.40	4.52	25.91	1.11	1.81	3.21	5.28	13.00	33.63	109.06

**% Who Are CPAs - FT Professional**

Partners/Owners (inc. PT)	98%	100%	99%	99%	100%	99%	98%	98%	98%	100%	99%	97%
Directors (11+ yrs exp)	87%	93%	71%	83%	95%	*	67%	68%	81%	93%	96%	92%
Managers (6-10 yrs exp)	79%	81%	42%	58%	84%	*	50%	70%	72%	85%	85%	85%
Sr Associates (4-5 yrs exp)	50%	51%	33%	49%	51%	*	37%	33%	45%	53%	61%	56%
Associates (1-3 yrs exp)	22%	16%	21%	20%	16%	*	22%	18%	24%	24%	27%	20%
New Professionals	10%	13%	*	16%	13%	*	*	20%	20%	19%	5%	10%

**Average Compensated Hours per FT Professional**

Partners/Owners (inc. PT)	2,174	2,165	2,039	2,276	2,275	1,838	2,150	2,227	2,262	2,256	2,317	2,390
Directors (11+ yrs exp)	2,169	2,201	2,166	2,289	2,176	*	2,092	2,115	2,173	2,159	2,213	2,211
Managers (6-10 yrs exp)	2,161	2,148	1,990	2,159	2,165	*	2,034	2,096	2,154	2,154	2,212	2,228
Sr Associates (4-5 yrs exp)	2,135	2,109	1,895	2,112	2,142	*	2,009	2,011	2,110	2,149	2,144	2,197
Associates (1-3 yrs exp)	2,105	2,087	1,952	2,079	2,111	*	2,024	2,049	2,097	2,107	2,133	2,157
New Professionals	2,061	2,056	*	2,012	2,028	*	*	2,001	2,101	2,008	1,994	2,070

**Average Chargeable Hours Per FT Professional**

Partners/Owners (inc. PT)	1,319	1,349	1,376	1,437	1,224	1,262	1,436	1,450	1,404	1,230	1,237	1,079
Directors (11+ yrs exp)	1,335	1,388	1,521	1,549	1,301	*	1,385	1,441	1,438	1,352	1,340	1,041
Managers (6-10 yrs exp)	1,463	1,427	1,175	1,478	1,438	*	1,378	1,567	1,518	1,447	1,425	1,298
Sr Associates (4-5 yrs exp)	1,525	1,510	1,456	1,474	1,536	*	1,554	1,413	1,543	1,562	1,556	1,474
Associates (1-3 yrs exp)	1,492	1,452	1,153	1,442	1,502	*	1,396	1,567	1,518	1,492	1,556	1,468
New Professionals	1,417	1,490	*	1,440	1,412	*	*	1,511	1,419	1,368	1,397	1,240

**Average Billing Rate - FT Professional**

Partners/Owners (inc. PT)	\$179	\$172	\$125	\$182	\$243	\$111	\$145	\$167	\$189	\$225	\$246	\$315
Directors (11+ yrs exp)	\$178	\$178	\$131	\$132	\$204	*	\$123	\$126	\$149	\$183	\$193	\$262
Managers (6-10 yrs exp)	\$144	\$141	\$94	\$123	\$155	*	\$92	\$116	\$123	\$143	\$160	\$204
Sr Associates (4-5 yrs exp)	\$113	\$114	\$77	\$104	\$125	*	\$90	\$92	\$99	\$112	\$123	\$148
Associates (1-3 yrs exp)	\$91	\$90	\$60	\$82	\$99	*	\$64	\$73	\$83	\$93	\$97	\$114
New Professionals	\$85	\$80	*	\$67	\$90	*	*	\$64	\$76	\$88	\$86	\$93

**Average Compensation - FT Professional**

Partners/Owners (inc. PT)	171,669	175,180	93,124	210,638	288,625	63,516	117,307	157,246	215,066	263,731	309,015	384,376
Directors (11+ yrs exp)	107,808	116,071	89,895	90,637	130,005	*	68,553	62,726	90,282	109,260	127,850	178,917
Managers (6-10 yrs exp)	78,863	76,558	46,656	71,390	82,990	*	50,073	67,732	73,486	78,805	87,691	98,942
Sr Associates (4-5 yrs exp)	57,990	57,097	42,794	54,389	60,440	*	45,261	48,267	56,346	58,926	60,888	64,669
Associates (1-3 yrs exp)	46,805	44,962	33,407	43,518	47,405	*	42,459	42,592	45,145	46,763	48,717	56,027
New Professionals	41,479	37,140	*	36,191	40,133	*	*	34,746	41,134	43,634	41,226	43,738

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

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

**Utilization - FT Professional**

Partners/Owners (inc. PT)	61%	62%	68%	63%	54%	69%	67%	65%	62%	55%	53%	45%
Directors (11+ yrs exp)	62%	63%	70%	68%	60%	*	66%	68%	66%	63%	61%	47%
Managers (6-10 yrs exp)	68%	66%	59%	68%	66%	*	68%	75%	70%	67%	64%	58%
Sr Associates (4-5 yrs exp)	71%	72%	77%	70%	72%	*	77%	70%	73%	73%	73%	67%
Associates (1-3 yrs exp)	71%	70%	59%	69%	71%	*	69%	77%	72%	71%	73%	68%
New Professionals	69%	72%	*	72%	70%	*	*	76%	68%	68%	70%	60%

**Compensation Per Compensated Hour - FT Professional**

Partners/Owners (inc. PT)	\$79	\$81	\$46	\$93	\$127	\$35	\$55	\$71	\$95	\$117	\$133	\$161
Directors (11+ yrs exp)	\$50	\$53	\$41	\$40	\$60	*	\$33	\$30	\$42	\$51	\$58	\$81
Managers (6-10 yrs exp)	\$36	\$36	\$23	\$33	\$38	*	\$25	\$32	\$34	\$37	\$40	\$44
Sr Associates (4-5 yrs exp)	\$27	\$27	\$23	\$26	\$28	*	\$23	\$24	\$27	\$27	\$28	\$29
Associates (1-3 yrs exp)	\$22	\$22	\$17	\$21	\$22	*	\$21	\$21	\$22	\$22	\$23	\$26
New Professionals	\$20	\$18	*	\$18	\$20	*	*	\$17	\$20	\$22	\$21	\$21

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

Partners/Owners (inc. PT)	2.27	2.12	2.74	1.97	1.92	3.22	2.66	2.36	1.99	1.92	1.84	1.96
Directors (11+ yrs exp)	3.59	3.37	3.15	3.32	3.41		3.74	4.24	3.58	3.61	3.34	3.23
Managers (6-10 yrs exp)	3.95	3.94	3.99	3.73	4.04		3.72	3.57	3.60	3.90	4.04	4.60
Sr Associates (4-5 yrs exp)	4.16	4.23	3.43	4.03	4.42		3.99	3.83	3.69	4.09	4.33	5.02
Associates (1-3 yrs exp)	4.09	4.18	3.48	3.92	4.40		3.06	3.50	3.85	4.17	4.26	4.40
New Professionals	4.20	4.45		3.72	4.55	*	*	3.70	3.86	4.05	4.18	4.42

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

**PROFESSIONAL STAFF - PART TIME**

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

Directors (11+ yrs exp)	0.10	0.09	0.02	0.04	0.25	0.00	0.03	0.02	0.06	0.19	0.18	1.14
Managers (6-10 yrs exp)	0.21	0.14	0.01	0.10	0.39	0.00	0.04	0.04	0.13	0.26	0.56	2.56
Sr Associates (4-5 yrs exp)	0.20	0.16	0.03	0.11	0.41	0.01	0.07	0.09	0.18	0.27	0.83	1.98
Associates (1-3 yrs exp)	0.18	0.15	0.05	0.07	0.42	0.01	0.07	0.10	0.07	0.32	0.89	2.01
New Professionals	0.12	0.10	0.01	0.07	0.29	0.01	0.02	0.02	0.05	0.21	0.47	1.43
Total Professionals	0.82	0.64	0.12	0.39	1.76	0.03	0.22	0.28	0.50	1.24	2.93	9.11

**% Who Are CPAs - PT Professional**

Directors (11+ yrs exp)	85%	92%	78%	90%	96%	*	80%	91%	89%	88%	100%	77%
Managers (6-10 yrs exp)	74%	90%	*	94%	89%	*	70%	94%	83%	84%	98%	63%
Sr Associates (4-5 yrs exp)	56%	69%	58%	74%	70%	40%	33%	67%	71%	69%	70%	58%
Associates (1-3 yrs exp)	21%	24%	20%	8%	28%	20%	21%	13%	26%	27%	24%	16%
New Professionals	4%	4%	*	9%	3%	*	0%	0%	14%	5%	3%	8%

**Total Compensated Hours - PT Professional**

Directors (11+ yrs exp)	200	181	36	93	510	9	57	49	132	386	376	2,362
Managers (6-10 yrs exp)	446	285	22	209	810	8	79	86	277	533	1,165	5,315
Sr Associates (4-5 yrs exp)	425	323	64	224	861	24	137	182	379	568	1,730	4,110
Associates (1-3 yrs exp)	380	321	95	140	871	13	152	211	146	659	1,858	4,184
New Professionals	250	216	24	155	604	11	35	45	107	432	970	2,975

**Total Chargeable Hours - PT Professional**

Directors (11+ yrs exp)	132	119	28	53	334	*	43	47	94	274	209	1,365
Managers (6-10 yrs exp)	306	202	*	149	563	*	68	61	209	388	879	3,325
Sr Associates (4-5 yrs exp)	315	242	51	187	624	20	108	144	298	447	1,302	2,820
Associates (1-3 yrs exp)	272	212	77	99	543	9	116	176	104	480	1,268	2,738
New Professionals	164	132	*	106	370	*	27	40	76	276	702	1,891

**Average Billing Rate - PT Professional**

Directors (11+ yrs exp)	\$172	\$161	\$99	\$124	\$198	*	\$118	\$133	\$146	\$184	\$193	\$268
Managers (6-10 yrs exp)	\$142	\$146	*	\$126	\$158	*	\$105	\$122	\$119	\$151	\$162	\$193
Sr Associates (4-5 yrs exp)	\$114	\$116	\$94	\$113	\$126	\$98	\$90	\$100	\$103	\$116	\$127	\$143
Associates (1-3 yrs exp)	\$89	\$92	\$72	\$91	\$100	\$58	\$73	\$73	\$86	\$96	\$100	\$115
New Professionals	\$75	\$75	*	\$67	\$85	*	\$54	\$52	\$66	\$79	\$84	\$89

**Average Hourly Compensation - PT Professional**

Directors (11+ yrs exp)	\$56.61	\$61.55	\$28.25	\$39.51	\$69.05	*	\$35.50	\$39.24	\$49.73	\$62.05	\$62.07	\$64.79
Managers (6-10 yrs exp)	\$45.60	\$47.36	*	\$31.54	\$51.55	*	\$37.14	\$40.72	\$33.87	\$43.69	\$42.49	\$48.87
Sr Associates (4-5 yrs exp)	\$31.00	\$28.39	\$22.01	\$29.24	\$29.04	\$19.32	\$25.65	\$27.41	\$27.89	\$32.84	\$33.80	\$31.49
Associates (1-3 yrs exp)	\$23.95	\$25.04	\$18.95	\$29.62	\$25.59	\$13.66	\$20.33	\$25.30	\$24.19	\$23.26	\$27.08	\$26.66
New Professionals	\$22.41	\$22.87	*	\$18.14	\$24.77	*	\$17.24	\$16.65	\$17.76	\$20.52	\$22.51	\$23.55

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

**OTHER PROFESSIONAL STAFF CALCULATIONS**

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

Partners/Owners	2.72	2.35	1.07	1.77	5.10	1.02	1.20	1.45	2.03	3.75	6.86	17.32
Directors (11+ yrs exp)	0.88	0.68	0.07	0.30	2.08	0.02	0.13	0.24	0.54	1.21	2.67	12.59
Managers (6-10 yrs exp)	2.27	1.88	0.09	0.81	5.93	0.02	0.18	0.56	0.99	2.86	7.58	27.33
Sr Associates (4-5 yrs exp)	2.38	2.17	0.11	0.75	6.98	0.03	0.24	0.55	1.04	2.87	9.17	27.33
Associates (1-3 yrs exp)	2.19	2.14	0.14	0.92	6.67	0.03	0.25	0.58	0.97	3.11	8.20	28.72
New Professionals	0.40	0.35	0.04	0.35	0.92	0.02	0.04	0.11	0.23	0.44	2.09	4.88
<b>Total Professionals</b>	<b>10.84</b>	<b>9.57</b>	<b>1.52</b>	<b>4.91</b>	<b>27.67</b>	<b>1.14</b>	<b>2.03</b>	<b>3.48</b>	<b>5.78</b>	<b>14.24</b>	<b>36.57</b>	<b>118.17</b>

**Chargeable Hrs/Compensated Hrs**

Directors (11+ yrs exp)	66%	66%	79%	57%	65%	*	76%	97%	71%	71%	56%	58%
Managers (6-10 yrs exp)	68%	71%	*	71%	70%	*	86%	71%	75%	73%	75%	63%
Sr Associates (4-5 yrs exp)	74%	75%	80%	84%	72%	86%	79%	79%	79%	79%	75%	69%
Associates (1-3 yrs exp)	72%	66%	81%	71%	62%	68%	76%	83%	71%	73%	68%	65%
New Professionals	66%	61%	*	69%	61%	*	77%	89%	71%	64%	72%	64%

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

**FULL TIME NON-PROFESSIONAL STAFF**

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

Internal technical support	0.26	0.18	0.00	0.10	0.58	0.00	0.00	0.01	0.08	0.23	1.11	3.90
Administrator / OM	0.45	0.40	0.09	0.54	0.82	0.02	0.19	0.40	0.49	0.85	0.89	2.13
Paraprofessionals	0.83	0.72	0.21	0.61	1.69	0.05	0.35	0.69	1.05	1.56	3.22	6.06
Clerical (data entry, etc.)	1.29	1.26	0.27	0.40	3.73	0.05	0.24	0.35	0.69	1.80	5.27	16.52
Marketing Staff	0.11	0.08	0.01	0.00	0.27	0.00	0.01	0.00	0.01	0.04	0.38	1.52
HR Staff	0.10	0.07	0.00	0.00	0.25	0.00	0.00	0.00	0.00	0.02	0.24	1.74
Other	0.16	0.08	0.01	0.06	0.24	0.00	0.03	0.03	0.02	0.19	0.22	1.29

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

Internal technical support	2,153	2,132	*	*	2,152	*	*	*	1,894	2,173	2,182	2,180
Administrator / OM	2,112	2,102	1,928	2,110	2,138	*	2,003	2,058	2,107	2,145	2,136	2,209
Paraprofessionals	2,065	2,039	1,973	2,030	2,076	1,976	1,991	2,053	2,072	2,071	2,076	2,175
Clerical (data entry, etc.)	2,052	2,038	1,935	2,062	2,075	1,975	1,941	2,017	2,071	2,076	2,074	2,139
Marketing Staff	2,121	2,155	*	*	2,162	*	*	*	*	1,933	2,113	2,201
HR Staff	2,117	2,106	*	*	2,106	*	*	*	*	*	1,997	2,166
Other	2,084	2,032	*	*	2,060	*	*	*	*	2,061	*	2,192

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

Internal technical support	217	261	*	*	227	*	*	*	605	176	249	40
Administrator / OM	323	296	380	471	165	*	529	528	388	292	63	92
Paraprofessionals	1,262	1,202	1,014	1,201	1,292	1,277	1,237	1,347	1,313	1,321	1,409	1,367
Clerical (data entry, etc.)	479	516	924	456	368	1,145	899	659	589	416	307	219
Marketing Staff	48	14	*	*	7	*	*	*	*	110	6	1
HR Staff	84	24	*	*	24	*	*	*	*	*	52	3
Other	342	303	*	*	361	*	*	*	*	414	*	331

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

Internal technical support	\$113	\$91	*	*	\$93	*	*	*	\$61	\$100	\$105	\$126
Administrator / OM	\$78	\$75	\$62	\$59	\$89	*	\$56	\$58	\$64	\$78	\$91	\$136
Paraprofessionals	\$77	\$76	\$62	\$71	\$85	\$53	\$64	\$71	\$74	\$77	\$85	\$102
Clerical (data entry, etc.)	\$60	\$55	\$45	\$47	\$62	\$42	\$46	\$48	\$52	\$59	\$64	\$82
Marketing Staff	\$105	\$89	*	*	\$90	*	*	*	*	*	\$116	\$117
HR Staff	\$121	\$107	*	*	\$107	*	*	*	*	*	\$99	\$130
Other	\$85	\$78	*	*	\$96	*	*	*	*	\$64	*	\$124

**Average Compensation - FT Non-Professional**

Internal technical support	63,982	55,921	*	*	56,940	*	*	*	37,145	56,263	63,239	67,754
Administrator / OM	53,107	51,791	31,132	39,781	64,166	*	32,759	37,861	41,773	55,443	66,840	91,407
Paraprofessionals	43,599	42,802	35,708	40,547	47,208	31,123	34,740	39,989	41,849	43,350	45,729	53,789
Clerical (data entry, etc.)	35,844	34,128	25,065	32,378	38,651	21,517	27,229	28,423	33,716	34,904	40,576	46,397
Marketing Staff	63,432	63,085	*	*	65,298	*	*	*	*	40,877	65,036	70,740
HR Staff	68,987	63,258	*	*	63,258	*	*	*	*	*	58,059	71,941
Other	52,066	53,995	*	*	67,449	*	*	*	*	38,457	*	75,038

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

Internal technical support	\$29.72	\$26.23	*	*	\$26.45	*	*	*	\$19.61	\$25.89	\$28.98	\$31.08
Administrator / OM	\$25.14	\$24.64	\$16.15	\$18.85	\$30.01	*	\$16.36	\$18.40	\$19.82	\$25.84	\$31.29	\$41.38
Paraprofessionals	\$21.12	\$20.99	\$18.10	\$19.98	\$22.74	\$15.75	\$17.45	\$19.48	\$20.20	\$20.94	\$22.02	\$24.73
Clerical (data entry, etc.)	\$17.47	\$16.75	\$12.95	\$15.70	\$18.63	\$10.89	\$14.03	\$14.09	\$16.28	\$16.81	\$19.56	\$21.69
Marketing Staff	\$29.90	\$29.28	*	*	\$30.20	*	*	*	*	\$21.15	\$30.78	\$32.14
HR Staff	\$32.59	\$30.04	*	*	\$30.04	*	*	*	*	*	\$29.07	\$33.22
Other	\$24.98	\$26.57	*	*	\$32.75	*	*	*	*	\$18.66	*	\$34.23

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

**PART TIME NON-PROFESSIONAL STAFF**

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

Internal technical support	0.01	0.01	0.00	0.01	0.03	0.00	0.00	0.00	0.01	0.02	0.06	0.11
Administrator / OM	0.04	0.02	0.01	0.02	0.02	0.00	0.02	0.06	0.04	0.04	0.06	0.06
Paraprofessionals	0.15	0.09	0.05	0.08	0.17	0.02	0.09	0.14	0.10	0.21	0.49	1.26
Clerical (data entry, etc.)	0.22	0.15	0.06	0.10	0.35	0.06	0.11	0.09	0.16	0.28	0.75	1.84
Marketing Staff	0.01	0.01	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.01	0.05	0.10
HR Staff	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.08
Other	0.02	0.03	0.00	0.02	0.11	0.01	0.01	0.00	0.01	0.06	0.12	0.15

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

Internal technical support	31	24	0	25	65	0	2	9	20	42	122	233
Administrator / OM	84	32	23	39	41	8	33	124	85	74	120	123
Paraprofessionals	321	188	105	160	356	47	194	284	199	445	1,022	2,622
Clerical (data entry, etc.)	468	313	129	199	733	119	237	177	335	580	1,552	3,831
Marketing Staff	21	11	5	0	29	1	2	6	0	19	102	204
HR Staff	10	6	0	0	21	0	0	0	0	5	0	163
Other	48	69	1	32	222	14	20	8	30	133	250	321

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

Internal technical support	4	5	0	23	0	0	0	0	9	0	9	0
Administrator / OM	12	3	5	1	0	3	2	19	14	6	0	0
Paraprofessionals	211	124	73	107	226	35	134	206	138	312	708	1,625
Clerical (data entry, etc.)	109	73	64	75	86	54	94	58	90	115	260	327
Marketing Staff	1	0	0	0	0	0	0	6	0	0	0	0
HR Staff	0	0	0	0	0	0	0	0	0	0	0	0
Other	14	15	1	7	45	3	9	3	9	47	9	192

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

Internal technical support	\$96	*	*	*	*	*	*	*	*	*	*	*
Administrator / OM	\$68	*	*	*	*	*	*	\$53	\$53	\$57	*	*
Paraprofessionals	\$71	\$69	\$52	\$89	\$71	\$44	\$62	\$64	\$75	\$71	\$78	\$93
Clerical (data entry, etc.)	\$53	\$48	\$40	\$41	\$57	\$39	\$43	\$44	\$45	\$55	\$55	\$68
Marketing Staff	\$105	*	*	*	*	*	*	*	*	*	*	*
HR Staff	\$101	*	*	*	*	*	*	*	*	*	*	*
Other	\$59	\$42	*	*	*	*	*	*	*	\$46	*	*

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

Internal technical support	\$29.06	*	*	*	*	*	*	*	*	*	*	*
Administrator / OM	\$22.97	\$20.09	*	*	*	*	\$16.26	\$20.98	\$16.28	\$27.15	*	*
Paraprofessionals	\$21.15	\$20.19	\$15.29	\$20.60	\$22.59	\$16.06	\$17.41	\$18.99	\$19.67	\$20.31	\$23.14	\$24.88
Clerical (data entry, etc.)	\$16.84	\$15.68	\$12.53	\$15.38	\$16.73	\$12.74	\$14.03	\$13.29	\$14.15	\$14.13	\$19.18	\$22.36
Marketing Staff	\$34.30	*	*	*	*	*	*	*	*	*	*	*
HR Staff	\$28.58	*	*	*	*	*	*	*	*	*	*	*
Other	\$19.13	\$18.86	*	*	\$18.48	*	*	*	\$16.96	\$16.81	*	*

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

**STAFFING LEVELS AND BENEFITS**

**New Hires**

# New hires meeting 150 hr	0.385	0.328	0.021	0.114	1.048	0.004	0.040	0.153	0.187	0.541	1.689	5.742
# New hires not meeting 150 hr	0.206	0.261	0.027	0.286	0.651	0.004	0.085	0.127	0.164	0.281	0.400	1.516
Salary, meeting 150 hr	47,071	53,802	*	41,571	57,461	*	35,000	39,407	42,484	44,201	58,736	66,930
Salary, not meeting 150 hr	40,212	39,742	*	36,442	42,900	*	34,880	35,315	34,603	40,119	45,333	47,828

**Staff losses / Terminations**

% losing staff	29%	31%	9%	34%	66%	2%	14%	29%	33%	56%	84%	97%
Voluntary	0.669	0.602	0.041	0.286	1.855	0.029	0.092	0.229	0.246	0.708	1.911	10.806
Involuntary	0.744	0.666	0.027	0.229	2.157	0.004	0.074	0.220	0.205	0.735	2.533	9.645

**Paid Time Off - % Offering**

Sick days	34%	33%	18%	39%	54%	5%	26%	42%	51%	59%	60%	35%
Vacation days	39%	37%	23%	46%	57%	7%	32%	44%	57%	62%	67%	45%
Other (e.g. prof'l activities)	13%	13%	6%	17%	20%	1%	9%	10%	21%	24%	27%	10%
Aggregate PTO	21%	19%	3%	29%	39%	2%	8%	22%	22%	32%	38%	61%

**Paid Time Off - Days by Category**

Sick days	6.5	6.6	5.8	6.7	7.1	4.9	6.5	6.4	6.3	7.2	8.2	7.6
Vacation days	12.7	11.7	10.8	11.8	12.1	8.9	11.8	13.2	12.0	12.4	12.4	13.6
Other (e.g. prof'l activities)	4.8	4.8	7.1	4.4	3.8	5.0	6.9	4.5	4.4	4.9	3.9	6.0
Aggregate PTO	18.4	18.6	11.8	19.5	18.8	17.3	17.3	20.3	16.2	18.4	18.8	20.0

**Average Total PTO Days**

	11.8	10.6	4.2	14.3	18.8	1.1	7.6	13.4	14.6	19.0	21.3	21.7
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**Does your firm provide/pay for the following benefits for employees?**

Cafeteria plan	33%	30%	6%	29%	73%	0%	11%	24%	35%	71%	89%	87%
Continuing education courses	78%	71%	47%	90%	98%	41%	64%	85%	96%	97%	98%	97%
CPA exam fees	34%	31%	10%	51%	53%	2%	19%	37%	56%	55%	53%	77%
CPA exam review courses	24%	22%	6%	36%	37%	2%	13%	20%	33%	38%	53%	68%
Dependent health insurance	27%	14%	7%	11%	30%	8%	10%	19%	20%	31%	47%	68%
Dental insurance	26%	17%	7%	19%	35%	6%	12%	22%	20%	36%	53%	71%
Life insurance	40%	32%	10%	27%	73%	8%	17%	33%	46%	76%	87%	97%
Professional dues	73%	69%	43%	89%	96%	39%	53%	81%	92%	96%	98%	100%
Professional licenses	71%	69%	42%	89%	98%	37%	49%	78%	90%	95%	98%	100%
Retirement plan	66%	55%	29%	71%	87%	17%	51%	72%	79%	93%	93%	87%
Health insurance	68%	59%	27%	79%	96%	22%	51%	76%	89%	99%	98%	97%
None of these	12%	18%	36%	4%	0%	44%	14%	3%	0%	1%	0%	0%

**Health Insurance Type**

HMO	14%	7%	10%	5%	6%	5%	13%	17%	10%	9%	2%	3%
MSA	1%	0%	0%	0%	0%	0%	2%	1%	1%	1%	0%	0%
POS	3%	1%	0%	2%	0%	0%	3%	1%	3%	4%	7%	7%
PPO	40%	60%	50%	55%	70%	43%	37%	30%	44%	46%	59%	53%
Traditional	21%	17%	19%	20%	14%	27%	22%	36%	21%	14%	14%	13%
HSA	19%	14%	17%	16%	10%	20%	17%	13%	19%	23%	14%	23%
Other	0%	0%	0%	0%	0%	2%	0%	0%	0%	0%	0%	0%
Not sure	3%	2%	5%	2%	0%	4%	6%	2%	1%	2%	5%	0%

**% of Health Insurance Paid By Firm**

0-20%	3%	3%	2%	4%	4%	2%	4%	0%	3%	2%	5%	0%
21-40%	2%	2%	2%	0%	3%	2%	2%	0%	2%	2%	2%	7%
41-60%	13%	11%	15%	13%	8%	7%	20%	19%	13%	10%	16%	10%
61-80%	14%	10%	5%	11%	11%	2%	5%	11%	14%	20%	11%	30%
81-100%	68%	74%	76%	73%	75%	88%	70%	70%	69%	66%	66%	53%

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

**PARTNERSHIP SUCCESSION / COMPENSATION SCHEME**

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

Succession plan	25%	27%	18%	27%	35%	7%	15%	20%	26%	32%	50%	48%
Formal partner training prog.	5%	4%	1%	0%	9%	0%	4%	3%	1%	6%	16%	35%
Practice cont agmt w/ oth firm	6%	7%	11%	8%	4%	9%	11%	5%	3%	1%	0%	3%
Written firm partnership agmt	39%	40%	8%	35%	74%	1%	13%	23%	43%	69%	82%	87%
Partner compensation formula	21%	21%	5%	19%	37%	2%	4%	11%	28%	37%	52%	58%
Malpractice insurance policy	94%	87%	89%	81%	89%	96%	89%	90%	89%	93%	93%	100%
Malpractice insurance limit	1,684,105	1,369,898	1,009,057	1,064,130	1,933,594	757,174	1,161,471	1,298,795	1,273,228	1,750,430	3,040,541	6,553,571

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

Before 1995	5%	3%	0%	8%	2%	*	3%	11%	8%	6%	0%	4%
1995-1999	7%	11%	50%	13%	7%	*	10%	4%	10%	8%	8%	0%
2000-2002	8%	8%	0%	4%	10%	*	7%	4%	10%	8%	8%	0%
2003-2005	15%	12%	17%	17%	10%	*	20%	22%	19%	10%	14%	0%
2006-2008	31%	38%	17%	29%	43%	*	30%	44%	29%	33%	28%	48%
2009	22%	16%	17%	8%	18%	*	30%	4%	13%	23%	19%	33%
2010	12%	12%	0%	21%	10%	*	0%	11%	11%	13%	22%	15%

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

Buy-out	86%	81%	100%	68%	83%	*	62%	79%	75%	86%	83%	89%
Conduct	59%	56%	50%	50%	58%	*	54%	46%	46%	59%	75%	85%
Death	92%	92%	83%	86%	95%	*	81%	79%	93%	94%	97%	96%
Disability	80%	80%	50%	68%	87%	*	50%	38%	78%	86%	92%	85%
Early withdraw	59%	58%	50%	50%	62%	*	35%	33%	51%	66%	78%	78%
Mandatory age	31%	32%	17%	9%	42%	*	4%	8%	9%	38%	56%	89%
Non-competition	67%	64%	50%	41%	73%	*	46%	33%	51%	74%	83%	85%
Post withdrawal loan guarantee	4%	6%	0%	5%	7%	*	4%	4%	3%	7%	6%	0%
Retirement	58%	51%	17%	27%	63%	*	19%	29%	42%	66%	69%	89%

**Components of partner compensation formula**

Administrative duties	11%	11%	2%	9%	28%	*	1%	3%	13%	25%	38%	42%
Client billing	15%	13%	2%	14%	30%	*	3%	10%	22%	29%	44%	55%
Compliance w/ bus. plan	2%	2%	0%	0%	7%	*	0%	0%	1%	3%	11%	26%
Interest on capital	6%	5%	0%	6%	12%	*	0%	3%	4%	12%	18%	23%
New clients	8%	7%	1%	3%	19%	*	1%	2%	6%	16%	31%	45%
New bus. from present clients	5%	4%	1%	1%	13%	*	1%	1%	4%	10%	24%	29%
Niche/new service developed	2%	1%	0%	0%	4%	*	0%	0%	1%	5%	4%	19%
Timely billing	4%	3%	1%	0%	8%	*	0%	1%	2%	8%	13%	35%
Training/Mentoring	3%	2%	0%	0%	8%	*	0%	1%	1%	6%	11%	26%
Years of service	4%	2%	1%	1%	4%	*	0%	1%	4%	9%	13%	19%

**For Professionals**

<b>Bonus/incentive % of total</b>	4.7%	4.6%	1.9%	5.1%	8.2%	3.1%	4.0%	5.2%	7.0%	7.2%	4.4%	5.1%
<b>Avg annl base salary % inc</b>	4.6%	4.5%	3.2%	6.0%	5.2%	3.7%	5.5%	6.2%	4.8%	4.9%	5.5%	3.2%

**What is your compensation year basis?**

Fiscal 2009	19%	14%	15%	7%	19%	19%	14%	13%	16%	20%	22%	45%
Calendar 2009	77%	81%	80%	90%	76%	77%	82%	84%	82%	74%	69%	42%
Other	4%	4%	5%	3%	5%	5%	4%	3%	1%	5%	9%	13%

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

**TECHNOLOGY**

**Does your firm...?**

Have an active/mntd website	66%	61%	42%	64%	90%	36%	54%	64%	73%	89%	100%	100%
Have a client portal	28%	22%	14%	19%	40%	12%	19%	23%	22%	43%	56%	65%
Have a blog	4%	2%	2%	0%	4%	1%	5%	5%	0%	1%	9%	26%
Use social media	14%	12%	12%	4%	18%	14%	17%	8%	12%	14%	27%	55%
Use multiple computer scrns	71%	62%	42%	67%	92%	45%	61%	69%	80%	88%	100%	100%
Paperless work environment	52%	40%	23%	46%	67%	34%	42%	46%	53%	65%	69%	87%
Accept credit cards	45%	42%	29%	44%	61%	21%	42%	46%	42%	49%	69%	77%
Outsource tax returns	2%	3%	1%	3%	7%	1%	2%	3%	1%	5%	2%	3%
Outsource write-up work	2%	2%	3%	0%	1%	5%	3%	2%	2%	1%	4%	0%
Remote access to network	62%	57%	36%	67%	84%	26%	50%	69%	77%	86%	93%	97%
Use time & billing software	76%	73%	51%	87%	99%	38%	69%	82%	91%	100%	98%	100%
Use scheduling software	16%	14%	6%	19%	23%	9%	13%	15%	18%	20%	36%	35%

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

**ECONOMIC LANDSCAPE**

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

Still in economic crisis mode	26%	18%	24%	13%	11%	26%	25%	24%	21%	28%	29%	27%
See signs of recovery	30%	28%	22%	18%	47%	23%	27%	28%	26%	30%	48%	60%
Crisis didn't affect business	43%	54%	53%	69%	42%	50%	48%	47%	53%	42%	24%	13%

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

Clients still in crisis mode	50%	39%	44%	41%	28%	52%	50%	44%	51%	47%	36%	48%
Clients see signs of recovery	43%	49%	44%	44%	61%	36%	43%	46%	38%	43%	57%	45%
Crisis didn't affect my clients	7%	12%	12%	14%	11%	13%	7%	9%	11%	10%	7%	7%

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

Increase revenue > 10%	13%	16%	25%	7%	10%	28%	22%	11%	9%	7%	5%	3%
Increase revenue 6%-10%	16%	21%	19%	23%	21%	16%	17%	19%	14%	16%	14%	17%
Increase revenue 1%-5%	28%	24%	17%	21%	37%	15%	22%	27%	27%	37%	42%	33%
No change in revenue	19%	17%	17%	24%	10%	18%	15%	17%	22%	16%	14%	13%
Decrease revenue 1%-5%	12%	11%	8%	13%	15%	10%	11%	12%	16%	11%	16%	27%
Decrease revenue 6%-10%	7%	6%	6%	7%	5%	6%	6%	11%	8%	8%	5%	3%
Decrease revenue > 10%	4%	6%	8%	4%	4%	6%	6%	3%	5%	4%	5%	3%

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

Increase # emp's > 10%	6%	9%	8%	14%	9%	7%	9%	13%	9%	5%	7%	3%
Increase # emp's 6%-10%	4%	4%	0%	6%	9%	0%	1%	3%	5%	7%	2%	13%
Increase # emp's 1%-5%	11%	15%	8%	9%	33%	7%	11%	4%	11%	26%	30%	37%
No change in staffing	69%	64%	83%	63%	32%	84%	73%	75%	66%	45%	35%	27%
Decrease # emp's 1%-5%	5%	5%	1%	4%	13%	1%	3%	3%	2%	11%	21%	17%
Decrease # emp's 6%-10%	2%	2%	0%	3%	4%	0%	0%	0%	5%	4%	5%	3%
Decrease # emp's > 10%	1%	1%	1%	1%	1%	1%	2%	1%	1%	3%	0%	0%

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

Incr ritnshps w/sphrs inflnce	12%	10%	9%	7%	14%	12%	10%	10%	9%	14%	19%	17%
Incr value-add opps w/existing clie	24%	26%	23%	39%	20%	17%	28%	26%	27%	29%	9%	10%
Incr # proposals in pipeline	11%	9%	3%	8%	19%	1%	5%	9%	13%	11%	23%	45%
Marketing initiatives	29%	28%	32%	21%	25%	33%	30%	31%	30%	27%	28%	3%
New service offerings	2%	1%	1%	2%	1%	2%	2%	0%	3%	1%	2%	3%
Merger	9%	8%	10%	3%	9%	13%	12%	4%	8%	6%	9%	14%
Market to clients of larger firms	5%	6%	3%	8%	9%	3%	2%	7%	5%	8%	5%	3%
Other	9%	12%	19%	11%	3%	18%	11%	13%	6%	5%	5%	3%

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

Internal succession delayed	2%	2%	3%	0%	2%	1%	3%	1%	3%	4%	2%	0%
External sale/merger delayed	2%	1%	1%	1%	1%	1%	1%	3%	4%	0%	2%	0%
Look for sale/merger sooner	1%	1%	1%	3%	1%	0%	1%	2%	1%	1%	0%	0%
External sale/merger internal	4%	3%	3%	6%	2%	0%	4%	3%	4%	5%	9%	3%
Internal succession to external	1%	1%	1%	0%	1%	1%	1%	2%	1%	1%	0%	0%
No change	55%	51%	36%	58%	71%	42%	46%	47%	56%	62%	67%	90%
No succession plan	35%	40%	55%	32%	21%	54%	44%	43%	32%	27%	19%	7%

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

Expect to work 5 yrs longer	15%	17%	22%	14%	11%	21%	19%	23%	11%	10%	14%	0%
Expect to work 1-4 yrs longer	22%	18%	15%	22%	20%	13%	15%	17%	30%	26%	23%	20%
No change	63%	65%	62%	64%	70%	66%	65%	60%	59%	65%	63%	80%

	All Firms	All TX	Texas			All South 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	299	146	70	83	242	272	118	171	185	45	31

**SURVEY PERFORMANCE**

**Clarity of questions**

	1	1%	0%	0%	0%	0%	1%	1%	0%	1%	1%	0%	0%
	2	2%	2%	3%	2%	1%	2%	2%	2%	3%	4%	0%	4%
	3	17%	16%	18%	6%	21%	20%	17%	11%	10%	17%	31%	46%
	4	51%	50%	48%	58%	45%	50%	50%	60%	51%	49%	43%	23%
	5	29%	32%	30%	34%	33%	27%	30%	27%	35%	29%	26%	27%
Average		4.05	4.11	4.06	4.24	4.10	4.00	4.06	4.12	4.16	4.03	3.94	3.73

**Relevance of content**

	1	1%	0%	0%	0%	0%	0%	1%	0%	1%	0%	0%	0%
	2	2%	1%	2%	0%	1%	3%	1%	3%	1%	1%	0%	0%
	3	14%	15%	21%	6%	12%	25%	15%	8%	9%	10%	14%	35%
	4	47%	44%	43%	44%	47%	41%	43%	48%	50%	53%	51%	27%
	5	36%	39%	33%	50%	40%	31%	40%	41%	39%	36%	34%	38%
Average		4.16	4.21	4.08	4.44	4.25	3.99	4.19	4.28	4.23	4.24	4.20	4.04

**Comprehensiveness of content**

	1	1%	1%	2%	0%	0%	1%	1%	0%	1%	1%	0%	0%
	2	2%	1%	2%	0%	1%	2%	2%	2%	3%	1%	0%	8%
	3	16%	16%	18%	10%	19%	23%	14%	12%	11%	16%	11%	31%
	4	50%	44%	45%	45%	40%	43%	48%	53%	49%	46%	57%	31%
	5	32%	38%	33%	45%	40%	31%	35%	33%	37%	37%	31%	31%
Average		4.10	4.16	4.06	4.35	4.18	4.00	4.15	4.17	4.18	4.18	4.20	3.85

**Online survey system**

	1	1%	0%	0%	0%	0%	0%	1%	0%	1%	0%	0%	0%
	2	1%	3%	2%	0%	5%	2%	1%	2%	2%	2%	3%	4%
	3	10%	6%	8%	3%	4%	11%	10%	11%	7%	7%	12%	12%
	4	35%	34%	35%	29%	36%	32%	35%	36%	37%	35%	41%	50%
	5	53%	58%	55%	67%	55%	54%	53%	52%	54%	56%	44%	35%
Average		4.38	4.47	4.43	4.64	4.40	4.37	4.39	4.38	4.41	4.44	4.26	4.15

**Support**

	1	1%	1%	1%	0%	2%	1%	2%	0%	0%	1%	4%	0%
	2	3%	1%	1%	0%	0%	2%	2%	3%	1%	1%	0%	8%
	3	19%	12%	14%	9%	11%	21%	16%	16%	16%	18%	23%	38%
	4	41%	41%	42%	44%	37%	38%	43%	41%	45%	40%	38%	15%
	5	36%	45%	42%	47%	50%	39%	36%	40%	38%	40%	35%	38%
Average		4.08	4.28	4.22	4.38	4.33	4.12	4.10	4.18	4.20	4.17	4.00	3.85