

	All Firms	All NC	North Carolina			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	80	41	26	13	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%	100%	100%	100%	100%	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%	0%	0%	0%	0%	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%	19%	12%	31%	15%	21%	26%	23%	30%	28%	29%	10%
\$35-39K	26%	26%	27%	23%	31%	36%	32%	38%	35%	38%	42%	52%
\$40-44K	19%	29%	37%	23%	15%	17%	17%	18%	14%	17%	9%	23%
\$45-49K	13%	11%	15%	4%	15%	9%	10%	7%	8%	4%	2%	6%
\$50-59K	14%	15%	10%	19%	23%	10%	8%	11%	5%	4%	11%	6%
\$60K+	13%	0%	0%	0%	0%	7%	7%	3%	9%	9%	7%	3%

**Firm Size**

<\$200K	20%	23%	44%	0%	0%	100%	0%	0%	0%	0%	0%	0%
\$200<\$500K	24%	29%	56%	0%	0%	0%	100%	0%	0%	0%	0%	0%
\$500<\$750K	12%	10%	0%	31%	0%	0%	0%	100%	0%	0%	0%	0%
\$750<\$1.5M	18%	23%	0%	69%	0%	0%	0%	0%	100%	0%	0%	0%
\$1.5M<\$5M	20%	14%	0%	0%	85%	0%	0%	0%	0%	100%	0%	0%
\$5M<\$10M	4%	3%	0%	0%	15%	0%	0%	0%	0%	0%	100%	0%
\$10M+	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%

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

Sole practitioner	33%	36%	63%	8%	8%	86%	53%	22%	8%	2%	0%	0%
Single-office firm	55%	53%	34%	81%	54%	14%	44%	71%	85%	75%	53%	29%
Unified multi-office firm	9%	11%	2%	12%	38%	0%	3%	5%	7%	20%	36%	55%
Office of small regional firm	2%	0%	0%	0%	0%	0%	1%	2%	0%	3%	11%	3%
Office of regional/national firm	0%	0%	0%	0%	0%	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 NC	North Carolina			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	80	41	26	13	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%	14%	12%	8%	31%	12%	16%	25%	25%	23%	42%	32%
Increase, by 6%-9%	13%	6%	5%	12%	0%	9%	13%	18%	16%	15%	11%	6%
Increase, by 10%-19%	12%	9%	10%	8%	8%	13%	15%	8%	12%	14%	13%	23%
Increase, by 20%-29%	4%	4%	2%	4%	8%	5%	6%	5%	1%	4%	4%	0%
Increase, by 30%-50%	2%	5%	7%	4%	0%	3%	3%	0%	2%	3%	0%	0%
Increase, by 50%+	2%	4%	7%	0%	0%	4%	3%	2%	0%	2%	0%	0%
No change	15%	16%	15%	23%	8%	19%	15%	12%	20%	10%	7%	6%
Decrease	30%	39%	34%	42%	46%	28%	28%	30%	25%	31%	22%	29%
Not applicable	2%	4%	7%	0%	0%	7%	1%	1%	0%	1%	0%	3%

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

Less than one year	1%	1%	2%	0%	0%	3%	0%	0%	0%	0%	0%	0%
1 to 5 years	11%	18%	32%	4%	0%	19%	16%	9%	5%	4%	2%	3%
6 to 10 years	11%	16%	24%	12%	0%	20%	20%	14%	9%	2%	0%	3%
11 to 20 years	24%	23%	24%	27%	8%	29%	29%	22%	26%	16%	18%	10%
21 or more years	53%	43%	17%	58%	92%	29%	35%	54%	60%	77%	80%	84%

**Last Fiscal Year End Date**

May - November 2009	4%	3%	0%	4%	8%	0%	1%	3%	1%	6%	7%	23%
December 2009	91%	94%	100%	88%	85%	99%	99%	96%	94%	86%	82%	48%
January - March 2010	1%	1%	0%	4%	0%	0%	0%	1%	1%	1%	0%	0%
April - June 2010	4%	3%	0%	4%	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%	50%	39%	62%	62%	19%	34%	45%	53%	61%	69%	84%
AICPA	89%	99%	98%	100%	100%	75%	84%	94%	95%	100%	100%	100%
CPA Association or Network	19%	18%	7%	23%	38%	15%	14%	9%	18%	30%	42%	77%
State Society	96%	95%	90%	100%	100%	92%	97%	97%	95%	97%	98%	94%

**Square footage**

Area of primary office (ft <sup>2</sup> )	4,477	3,161	1,178	3,024	9,687	683	1,605	2,397	3,634	7,328	14,484	31,965
Cost per square foot	\$27.04	\$17.88	\$13.19	\$18.67	\$19.19	\$9.29	\$13.00	\$15.37	\$16.69	\$19.76	\$24.37	\$40.11
Square feet / Prof FTE	447	572	743	644	494	614	885	747	688	564	431	293

	All Firms	All NC	North Carolina			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	80	41	26	13	242	272	118	171	185	45	31

**FINANCIAL INFORMATION - GROSS**

A/R (billed less allowances)	394,830	219,399	49,066	178,486	786,017	17,661	55,682	126,790	215,741	531,907	1,239,864	3,840,527
WIP (unbilled less allowances)	170,997	96,521	13,164	106,214	263,085	5,693	17,406	42,129	86,656	264,686	422,373	1,508,231
Firm capital (net capital)	535,278	222,465	31,425	194,960	757,368	42,894	72,842	108,254	227,828	590,995	1,384,611	5,670,316
Prior Year Net client fees	2,220,060	1,041,125	243,502	983,203	3,418,218	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	18,619	3,006	20,265	70,085	1,368	4,980	8,282	15,178	41,365	111,846	469,869

**Income**

Gross fees earned	2,520,007	1,094,356	240,721	974,651	4,026,000	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>-108,721</u>	<u>-12,596</u>	<u>-43,850</u>	<u>-541,628</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	985,635	228,125	930,801	3,484,372	107,611	318,940	614,215	1,078,865	2,667,981	6,908,145	24,862,722
Interest income	4,513	882	135	1,091	2,818	81	248	632	1,187	4,192	4,013	46,537
<u>Other income-rents &amp; royalties</u>	<u>12,701</u>	<u>3,413</u>	<u>69</u>	<u>4,583</u>	<u>11,622</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	989,929	228,329	936,474	3,498,812	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%	-9.9%	-5.2%	-4.5%	-13.5%	-1.8%	-2.7%	-3.0%	-5.5%	-9.1%	-12.5%	-15.5%
<i>Net client fees / gross fees</i>	86.2%	90.1%	94.8%	95.5%	86.5%	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	161,739	130,420	179,880	161,047	94,174	156,753	176,313	186,579	187,347	188,921	210,393
<i>Net client fees per Partner</i>	798,951	483,689	199,003	465,224	707,763	104,998	265,890	422,426	531,482	711,852	1,007,552	1,435,278

**Expenses**

Prof'l salaries (excl. owners)	618,521	249,027	26,376	171,286	1,106,717	3,465	35,894	112,886	233,523	673,221	2,166,094	8,464,622
Paraprofessional salaries	73,244	55,588	19,776	67,224	145,260	4,960	30,812	44,707	72,753	128,272	211,233	388,999
Other salaries (excl. owners)	109,062	48,951	8,885	38,484	196,246	2,526	11,802	24,063	40,263	120,270	366,887	1,793,341
Payment to retired partners	21,501	15,719	1,902	7,997	74,737	115	404	390	3,478	34,619	61,149	256,893
Ret plan costs (excl. owners)	21,305	11,139	1,024	10,647	44,022	121	1,224	4,241	10,034	24,401	83,321	214,493
Other ee benefits (excl. owners)	59,653	30,893	3,402	22,828	133,726	604	3,285	11,263	23,714	66,921	208,232	661,469
Dues, library	18,303	12,779	2,998	12,792	43,601	1,973	4,418	7,704	12,939	26,633	68,273	175,283
CPE	18,235	7,415	1,673	6,364	27,626	1,139	2,034	3,038	5,765	17,029	59,787	224,021
Malpractice Insurance	17,026	6,169	1,035	5,014	24,671	652	1,680	3,422	7,060	17,770	42,398	158,612
Rent&other occupancy costs	121,065	56,510	15,538	56,450	185,851	6,340	20,872	36,834	60,636	144,834	352,987	1,282,005
Interest	9,400	5,615	2,027	1,924	24,312	801	3,008	4,423	4,263	11,054	21,680	60,500
Computer & technology	46,542	25,600	6,597	25,011	86,708	3,806	10,170	16,478	27,120	62,810	143,455	485,366
Promotion and marketing	28,336	8,326	1,967	8,395	28,243	1,211	2,999	5,163	7,272	23,900	81,603	363,209
Payroll taxes	67,884	33,187	6,355	30,061	124,065	1,650	8,310	19,150	34,278	85,293	216,503	718,206
Phone and web connectivity	16,632	11,843	6,184	9,592	34,190	2,805	5,571	7,482	9,617	20,995	48,509	166,803
Depreciation	31,898	17,395	3,867	12,832	69,184	2,181	5,304	6,734	13,653	28,364	84,049	374,053
<u>Other expenses</u>	<u>167,722</u>	<u>76,505</u>	<u>25,486</u>	<u>85,889</u>	<u>218,645</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	672,660	135,093	572,789	2,567,805	48,283	183,764	368,835	660,720	1,684,659	4,683,681	17,533,434
Net remaining for owners	742,371	317,269	93,235	363,685	931,007	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	155,696	81,333	181,774	189,111	58,151	114,247	170,464	208,826	268,376	332,574	433,291
<b>Net rem. per owner-hour</b>	125.64	73.30	41.68	78.69	83.79	31.64	53.14	76.56	92.31	118.97	143.51	181.31

	All Firms	All NC	North Carolina			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	80	41	26	13	242	272	118	171	185	45	31

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

A/R (billed less allowances)	18.2%	22.3%	21.5%	19.2%	22.6%	16.4%	17.5%	20.6%	20.0%	19.9%	17.9%	15.4%
WIP (unbilled less allowances)	7.9%	9.8%	5.8%	11.4%	7.6%	5.3%	5.5%	6.9%	8.0%	9.9%	6.1%	6.1%
Firm capital (net capital)	24.7%	22.6%	13.8%	20.9%	21.7%	39.9%	22.8%	17.6%	21.1%	22.2%	20.0%	22.8%
Prior Year Net client fees	102.2%	105.6%	106.7%	105.6%	98.1%	95.8%	100.2%	98.1%	104.8%	97.2%	100.1%	101.6%

**Income**

Gross fees earned	116.0%	111.0%	105.5%	104.7%	115.5%	101.8%	102.8%	103.1%	105.8%	110.0%	114.3%	118.4%
<u>Net write-ups / (write-downs)</u>	-16.0%	-11.0%	-5.5%	-4.7%	-15.5%	<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%	0.1%	0.1%	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%	0.3%	0.0%	0.5%	0.3%	<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%	100.4%	100.1%	100.6%	100.4%	100.3%	100.6%	100.4%	100.5%	100.8%	100.8%	100.7%

**Expenses**

Prof'l salaries (excl. owners)	28.5%	25.3%	11.6%	18.4%	31.8%	3.2%	11.3%	18.4%	21.6%	25.2%	31.4%	34.0%
Paraprofessional salaries	3.4%	5.6%	8.7%	7.2%	4.2%	4.6%	9.7%	7.3%	6.7%	4.8%	3.1%	1.6%
Other salaries (excl. owners)	5.0%	5.0%	3.9%	4.1%	5.6%	2.3%	3.7%	3.9%	3.7%	4.5%	5.3%	7.2%
Payment to retired partners	1.0%	1.6%	0.8%	0.9%	2.1%	0.1%	0.1%	0.1%	0.3%	1.3%	0.9%	1.0%
Ret plan costs (excl. owners)	1.0%	1.1%	0.4%	1.1%	1.3%	0.1%	0.4%	0.7%	0.9%	0.9%	1.2%	0.9%
Other ee benefits (excl. owners)	2.7%	3.1%	1.5%	2.5%	3.8%	0.6%	1.0%	1.8%	2.2%	2.5%	3.0%	2.7%
Dues, library	0.8%	1.3%	1.3%	1.4%	1.3%	1.8%	1.4%	1.3%	1.2%	1.0%	1.0%	0.7%
CPE	0.8%	0.8%	0.7%	0.7%	0.8%	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%	5.7%	6.8%	6.1%	5.3%	5.9%	6.5%	6.0%	5.6%	5.4%	5.1%	5.2%
Interest	0.4%	0.6%	0.9%	0.2%	0.7%	0.7%	0.9%	0.7%	0.4%	0.4%	0.3%	0.2%
Computer & technology	2.1%	2.6%	2.9%	2.7%	2.5%	3.5%	3.2%	2.7%	2.5%	2.4%	2.1%	2.0%
Promotion and marketing	1.3%	0.8%	0.9%	0.9%	0.8%	1.1%	0.9%	0.8%	0.7%	0.9%	1.2%	1.5%
Payroll taxes	3.1%	3.4%	2.8%	3.2%	3.6%	1.5%	2.6%	3.1%	3.2%	3.2%	3.1%	2.9%
Phone and web connectivity	0.8%	1.2%	2.7%	1.0%	1.0%	2.6%	1.7%	1.2%	0.9%	0.8%	0.7%	0.7%
Depreciation	1.5%	1.8%	1.7%	1.4%	2.0%	2.0%	1.7%	1.1%	1.3%	1.1%	1.2%	1.5%
<u>Other expenses</u>	7.7%	7.8%	11.2%	9.2%	6.3%	<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%	68.2%	59.2%	61.5%	73.7%	44.9%	57.6%	60.0%	61.2%	63.1%	67.8%	70.5%
Net remaining for owners	34.2%	32.2%	40.9%	39.1%	26.7%	55.4%	43.0%	40.4%	39.3%	37.7%	33.0%	30.2%

**Accounts Receivable**

Current	47%	46%	52%	44%	30%	62%	48%	45%	44%	39%	42%	44%
Over 30 Days	13%	12%	10%	13%	17%	9%	12%	14%	14%	14%	13%	18%
Over 60 Days	10%	10%	11%	10%	11%	8%	11%	11%	11%	12%	14%	10%
<u>Over 90 Days</u>	30%	32%	28%	33%	42%	<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%	50%	32%	69%	69%	19%	28%	38%	47%	49%	42%	58%
<b>Interest amount</b>	15.6%	16.8%	16.1%	17.2%	16.9%	17.1%	15.7%	16.5%	15.5%	15.8%	14.2%	15.1%

	All Firms	All NC	North Carolina			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	80	41	26	13	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%	12.6%	6.7%	15.5%	25.3%	3.7%	6.4%	13.1%	13.3%	18.6%	26.3%	25.3%
Audit: Publicly held clients	0.5%	0.1%	0.0%	0.2%	0.5%	0.0%	0.0%	0.6%	0.6%	1.0%	2.0%	4.2%
Other attest/assurance	0.9%	0.2%	0.2%	0.0%	0.8%	0.3%	0.3%	1.0%	1.0%	1.3%	0.9%	3.8%
Niche specialties	0.5%	0.1%	0.0%	0.4%	0.0%	0.6%	0.2%	0.9%	0.4%	0.6%	0.3%	1.0%
Business valuation	0.8%	0.5%	0.6%	0.0%	0.8%	0.2%	0.6%	0.4%	0.7%	0.7%	0.9%	1.0%
Forensic acctng/Litigatn supprt	1.3%	0.5%	0.8%	0.1%	0.5%	0.7%	0.9%	0.6%	1.2%	1.9%	1.1%	2.1%
Compilations and reviews	10.5%	9.0%	7.2%	12.0%	8.5%	8.6%	10.5%	10.1%	10.9%	8.7%	7.6%	5.1%
Consulting services	5.8%	7.0%	7.5%	7.5%	4.4%	7.4%	4.8%	3.9%	6.1%	5.7%	6.6%	7.5%
Personal financial planning	0.5%	0.4%	0.2%	0.5%	0.8%	0.7%	0.6%	0.3%	0.5%	0.6%	0.3%	0.8%
Investment advisory services	0.4%	0.5%	0.4%	0.8%	0.2%	0.3%	0.9%	0.7%	0.5%	0.5%	0.1%	0.4%
IT consulting	0.4%	0.7%	0.1%	1.8%	0.4%	0.3%	0.3%	0.2%	0.7%	0.4%	0.6%	1.4%
Mergers and acquisitions	0.2%	0.2%	0.1%	0.1%	0.3%	0.1%	0.1%	0.2%	0.1%	0.2%	0.3%	0.3%
Risk services/Internal audit	0.2%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.1%	0.1%	0.2%	0.2%	0.7%
Tax -- individual	29.1%	28.7%	34.0%	25.0%	19.2%	37.3%	32.2%	25.0%	23.1%	20.4%	17.7%	15.0%
Tax -- other than individual	24.4%	24.0%	22.7%	23.4%	29.2%	23.0%	25.1%	24.0%	25.5%	26.4%	25.8%	24.4%
Write-up	11.3%	12.5%	15.2%	11.5%	6.0%	13.5%	13.9%	16.9%	12.3%	10.4%	7.6%	4.1%
Other	2.8%	3.1%	4.2%	1.3%	3.4%	3.2%	2.9%	1.8%	2.8%	2.4%	1.8%	3.0%
<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>90%</b>	<b>83%</b>	<b>100%</b>	<b>92%</b>	<b>75%</b>	<b>81%</b>	<b>90%</b>	<b>93%</b>	<b>97%</b>	<b>93%</b>	<b>100%</b>
<b>% fees based on hourly billing</b>	<b>77%</b>	<b>75%</b>	<b>71%</b>	<b>85%</b>	<b>65%</b>	<b>71%</b>	<b>71%</b>	<b>80%</b>	<b>81%</b>	<b>81%</b>	<b>87%</b>	<b>85%</b>

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

Commissions	2%	4%	5%	4%	0%	2%	4%	1%	2%	2%	0%	3%
Fixed fee	63%	68%	59%	73%	85%	55%	67%	57%	61%	66%	64%	65%
Periodic	11%	8%	2%	8%	23%	12%	10%	8%	8%	11%	13%	16%
Per tax form fee	16%	14%	15%	8%	23%	22%	20%	9%	8%	12%	4%	10%
Percentage of assets	2%	3%	2%	4%	0%	1%	3%	2%	2%	3%	0%	13%
Risk-based	4%	5%	2%	8%	8%	3%	4%	3%	6%	3%	2%	10%
Transaction-based	7%	5%	7%	4%	0%	13%	11%	3%	4%	7%	2%	13%
Value billing	41%	41%	44%	42%	31%	29%	46%	43%	42%	41%	29%	42%

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

Copying	13%	11%	10%	19%	0%	11%	11%	11%	15%	16%	22%	13%
Clerical overtime	2%	1%	0%	4%	0%	1%	3%	1%	2%	3%	4%	6%
Technology	17%	21%	15%	27%	31%	11%	13%	14%	18%	23%	27%	16%
Fax charges	6%	5%	5%	8%	0%	3%	4%	2%	8%	9%	7%	13%
Travel time	26%	30%	32%	23%	38%	19%	24%	22%	30%	33%	36%	32%
Mileage	27%	31%	20%	35%	62%	15%	25%	25%	30%	41%	47%	61%
Overnight Mail Delivery	44%	43%	34%	50%	54%	34%	40%	54%	49%	54%	53%	48%
Est bill rate for 50K/yr prof'l	\$99	\$101	\$102	\$98	\$100	\$101	\$97	\$92	\$92	\$97	\$103	\$105

	All Firms	All NC	North Carolina			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	80	41	26	13	242	272	118	171	185	45	31

**PROFESSIONAL STAFF - FULL TIME**

**Number of Staff - FT Professional**

Partners/Owners (inc. PT)	2.72	2.04	1.15	2.00	4.92	1.02	1.20	1.45	2.03	3.75	6.86	17.32
Directors (11+ yrs exp)	0.78	0.39	0.05	0.54	1.15	0.01	0.10	0.21	0.47	1.03	2.49	11.45
Managers (6-10 yrs exp)	2.06	0.98	0.05	0.88	4.08	0.02	0.15	0.52	0.85	2.61	7.02	24.77
Sr Associates (4-5 yrs exp)	2.17	1.21	0.12	0.46	6.15	0.02	0.17	0.46	0.85	2.59	8.33	25.35
Associates (1-3 yrs exp)	2.01	0.86	0.22	0.69	3.23	0.02	0.18	0.48	0.89	2.79	7.31	26.71
New Professionals	0.28	0.05	0.00	0.12	0.08	0.02	0.02	0.08	0.18	0.23	1.62	3.45
Total Professionals	10.02	5.53	1.59	4.69	19.62	1.11	1.81	3.21	5.28	13.00	33.63	109.06

**% Who Are CPAs - FT Professional**

Partners/Owners (inc. PT)	98%	99%	100%	98%	98%	99%	98%	98%	98%	100%	99%	97%
Directors (11+ yrs exp)	87%	71%	*	57%	80%	*	67%	68%	81%	93%	96%	92%
Managers (6-10 yrs exp)	79%	90%	*	83%	92%	*	50%	70%	72%	85%	85%	85%
Sr Associates (4-5 yrs exp)	50%	64%	*	58%	66%	*	37%	33%	45%	53%	61%	56%
Associates (1-3 yrs exp)	22%	23%	0%	39%	21%	*	22%	18%	24%	24%	27%	20%
New Professionals	10%	*	*	*	*	*	*	20%	20%	19%	5%	10%

**Average Compensated Hours per FT Professional**

Partners/Owners (inc. PT)	2,174	2,124	1,951	2,310	2,257	1,838	2,150	2,227	2,262	2,256	2,317	2,390
Directors (11+ yrs exp)	2,169	2,153	*	2,095	2,227	*	2,092	2,115	2,173	2,159	2,213	2,211
Managers (6-10 yrs exp)	2,161	2,190	*	2,138	2,239	*	2,034	2,096	2,154	2,154	2,212	2,228
Sr Associates (4-5 yrs exp)	2,135	2,080	*	2,112	2,106	*	2,009	2,011	2,110	2,149	2,144	2,197
Associates (1-3 yrs exp)	2,105	2,106	2,052	2,085	2,179	*	2,024	2,049	2,097	2,107	2,133	2,157
New Professionals	2,061	*	*	*	*	*	*	2,001	2,101	2,008	1,994	2,070

**Average Chargeable Hours Per FT Professional**

Partners/Owners (inc. PT)	1,319	1,168	1,100	1,379	963	1,262	1,436	1,450	1,404	1,230	1,237	1,079
Directors (11+ yrs exp)	1,335	1,126	*	1,325	974	*	1,385	1,441	1,438	1,352	1,340	1,041
Managers (6-10 yrs exp)	1,463	1,427	*	1,433	1,416	*	1,378	1,567	1,518	1,447	1,425	1,298
Sr Associates (4-5 yrs exp)	1,525	1,414	*	1,525	1,454	*	1,554	1,413	1,543	1,562	1,556	1,474
Associates (1-3 yrs exp)	1,492	1,462	1,278	1,470	1,587	*	1,396	1,567	1,518	1,492	1,556	1,468
New Professionals	1,417	*	*	*	*	*	*	1,511	1,419	1,368	1,397	1,240

**Average Billing Rate - FT Professional**

Partners/Owners (inc. PT)	\$179	\$160	\$130	\$180	\$214	\$111	\$145	\$167	\$189	\$225	\$246	\$315
Directors (11+ yrs exp)	\$178	\$154	*	\$131	\$188	*	\$123	\$126	\$149	\$183	\$193	\$262
Managers (6-10 yrs exp)	\$144	\$128	*	\$123	\$132	*	\$92	\$116	\$123	\$143	\$160	\$204
Sr Associates (4-5 yrs exp)	\$113	\$102	*	\$95	\$109	*	\$90	\$92	\$99	\$112	\$123	\$148
Associates (1-3 yrs exp)	\$91	\$82	\$69	\$81	\$92	*	\$64	\$73	\$83	\$93	\$97	\$114
New Professionals	\$85	*	*	*	*	*	*	\$64	\$76	\$88	\$86	\$93

**Average Compensation - FT Professional**

Partners/Owners (inc. PT)	171,669	143,450	91,514	198,765	196,622	63,516	117,307	157,246	215,066	263,731	309,015	384,376
Directors (11+ yrs exp)	107,808	86,483	*	66,291	114,786	*	68,553	62,726	90,282	109,260	127,850	178,917
Managers (6-10 yrs exp)	78,863	72,230	*	71,324	73,884	*	50,073	67,732	73,486	78,805	87,691	98,942
Sr Associates (4-5 yrs exp)	57,990	52,973	*	54,685	53,847	*	45,261	48,267	56,346	58,926	60,888	64,669
Associates (1-3 yrs exp)	46,805	46,385	*	42,304	49,729	*	42,459	42,592	45,145	46,763	48,717	56,027
New Professionals	41,479	*	*	*	*	*	*	34,746	41,134	43,634	41,226	43,738

	All Firms	All NC	North Carolina			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	80	41	26	13	242	272	118	171	185	45	31

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

**Utilization - FT Professional**

Partners/Owners (inc. PT)	61%	55%	56%	60%	43%	69%	67%	65%	62%	55%	53%	45%
Directors (11+ yrs exp)	62%	52%	*	63%	44%	*	66%	68%	66%	63%	61%	47%
Managers (6-10 yrs exp)	68%	65%	*	67%	63%	*	68%	75%	70%	67%	64%	58%
Sr Associates (4-5 yrs exp)	71%	68%	*	72%	69%	*	77%	70%	73%	73%	73%	67%
Associates (1-3 yrs exp)	71%	69%	62%	71%	73%	*	69%	77%	72%	71%	73%	68%
New Professionals	69%	*	*	*	*	*	*	76%	68%	68%	70%	60%

**Compensation Per Compensated Hour - FT Professional**

Partners/Owners (inc. PT)	\$79	\$68	\$47	\$86	\$87	\$35	\$55	\$71	\$95	\$117	\$133	\$161
Directors (11+ yrs exp)	\$50	\$40	*	\$32	\$52	*	\$33	\$30	\$42	\$51	\$58	\$81
Managers (6-10 yrs exp)	\$36	\$33	*	\$33	\$33	*	\$25	\$32	\$34	\$37	\$40	\$44
Sr Associates (4-5 yrs exp)	\$27	\$25	*	\$26	\$26	*	\$23	\$24	\$27	\$27	\$28	\$29
Associates (1-3 yrs exp)	\$22	\$22	*	\$20	\$23	*	\$21	\$21	\$22	\$22	\$23	\$26
New Professionals	\$20	*	*	*	*	*	*	\$17	\$20	\$22	\$21	\$21

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

Partners/Owners (inc. PT)	2.27	2.36	2.76	2.09	2.46	3.22	2.66	2.36	1.99	1.92	1.84	1.96
Directors (11+ yrs exp)	3.59	3.82		4.14	3.65		3.74	4.24	3.58	3.61	3.34	3.23
Managers (6-10 yrs exp)	3.95	3.88		3.69	3.99		3.72	3.57	3.60	3.90	4.04	4.60
Sr Associates (4-5 yrs exp)	4.16	4.02		3.67	4.28		3.99	3.83	3.69	4.09	4.33	5.02
Associates (1-3 yrs exp)	4.09	3.71		4.01	4.02		3.06	3.50	3.85	4.17	4.26	4.40
New Professionals	4.20					*	*	3.70	3.86	4.05	4.18	4.42

	All Firms	All NC	North Carolina			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	80	41	26	13	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	0.03	0.02	0.01	0.12	0.00	0.03	0.02	0.06	0.19	0.18	1.14
Managers (6-10 yrs exp)	0.21	0.08	0.05	0.05	0.25	0.00	0.04	0.04	0.13	0.26	0.56	2.56
Sr Associates (4-5 yrs exp)	0.20	0.18	0.06	0.32	0.30	0.01	0.07	0.09	0.18	0.27	0.83	1.98
Associates (1-3 yrs exp)	0.18	0.20	0.04	0.10	0.92	0.01	0.07	0.10	0.07	0.32	0.89	2.01
New Professionals	0.12	0.07	0.00	0.00	0.43	0.01	0.02	0.02	0.05	0.21	0.47	1.43
<b>Total Professionals</b>	<b>0.82</b>	<b>0.57</b>	<b>0.16</b>	<b>0.48</b>	<b>2.02</b>	<b>0.03</b>	<b>0.22</b>	<b>0.28</b>	<b>0.50</b>	<b>1.24</b>	<b>2.93</b>	<b>9.11</b>

**% Who Are CPAs - PT Professional**

Directors (11+ yrs exp)	85%	100%	*	*	*	*	80%	91%	89%	88%	100%	77%
Managers (6-10 yrs exp)	74%	74%	*	*	*	*	70%	94%	83%	84%	98%	63%
Sr Associates (4-5 yrs exp)	56%	76%	70%	*	*	40%	33%	67%	71%	69%	70%	58%
Associates (1-3 yrs exp)	21%	31%	*	13%	38%	20%	21%	13%	26%	27%	24%	16%
New Professionals	4%	*	*	*	*	*	0%	0%	14%	5%	3%	8%

**Total Compensated Hours - PT Professional**

Directors (11+ yrs exp)	200	71	41	23	258	9	57	49	132	386	376	2,362
Managers (6-10 yrs exp)	446	167	100	98	517	8	79	86	277	533	1,165	5,315
Sr Associates (4-5 yrs exp)	425	383	127	668	619	24	137	182	379	568	1,730	4,110
Associates (1-3 yrs exp)	380	418	73	212	1,921	13	152	211	146	659	1,858	4,184
New Professionals	250	144	0	0	887	11	35	45	107	432	970	2,975

**Total Chargeable Hours - PT Professional**

Directors (11+ yrs exp)	132	52	*	*	*	*	43	47	94	274	209	1,365
Managers (6-10 yrs exp)	306	119	*	*	*	*	68	61	209	388	879	3,325
Sr Associates (4-5 yrs exp)	315	286	80	*	*	20	108	144	298	447	1,302	2,820
Associates (1-3 yrs exp)	272	320	*	188	1,402	9	116	176	104	480	1,268	2,738
New Professionals	164	*	*	*	*	*	27	40	76	276	702	1,891

**Average Billing Rate - PT Professional**

Directors (11+ yrs exp)	\$172	\$142	*	*	*	*	\$118	\$133	\$146	\$184	\$193	\$268
Managers (6-10 yrs exp)	\$142	\$131	*	*	*	*	\$105	\$122	\$119	\$151	\$162	\$193
Sr Associates (4-5 yrs exp)	\$114	\$101	\$111	*	*	\$98	\$90	\$100	\$103	\$116	\$127	\$143
Associates (1-3 yrs exp)	\$89	\$82	*	\$81	\$86	\$58	\$73	\$73	\$86	\$96	\$100	\$115
New Professionals	\$75	*	*	*	*	*	\$54	\$52	\$66	\$79	\$84	\$89

**Average Hourly Compensation - PT Professional**

Directors (11+ yrs exp)	\$56.61	\$50.49	*	*	*	*	\$35.50	\$39.24	\$49.73	\$62.05	\$62.07	\$64.79
Managers (6-10 yrs exp)	\$45.60	\$45.64	*	*	*	*	\$37.14	\$40.72	\$33.87	\$43.69	\$42.49	\$48.87
Sr Associates (4-5 yrs exp)	\$31.00	\$22.82	\$32.58	*	*	\$19.32	\$25.65	\$27.41	\$27.89	\$32.84	\$33.80	\$31.49
Associates (1-3 yrs exp)	\$23.95	\$24.34	*	\$19.94	\$26.47	\$13.66	\$20.33	\$25.30	\$24.19	\$23.26	\$27.08	\$26.66
New Professionals	\$22.41	*	*	*	*	*	\$17.24	\$16.65	\$17.76	\$20.52	\$22.51	\$23.55

	All Firms	All NC	North Carolina			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	80	41	26	13	242	272	118	171	185	45	31

**OTHER PROFESSIONAL STAFF CALCULATIONS**

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

Partners/Owners	2.72	2.04	1.15	2.00	4.92	1.02	1.20	1.45	2.03	3.75	6.86	17.32
Directors (11+ yrs exp)	0.88	0.42	0.07	0.55	1.28	0.02	0.13	0.24	0.54	1.21	2.67	12.59
Managers (6-10 yrs exp)	2.27	1.06	0.10	0.93	4.33	0.02	0.18	0.56	0.99	2.86	7.58	27.33
Sr Associates (4-5 yrs exp)	2.38	1.40	0.18	0.78	6.45	0.03	0.24	0.55	1.04	2.87	9.17	27.33
Associates (1-3 yrs exp)	2.19	1.06	0.25	0.79	4.15	0.03	0.25	0.58	0.97	3.11	8.20	28.72
New Professionals	0.40	0.12	0.00	0.12	0.50	0.02	0.04	0.11	0.23	0.44	2.09	4.88
<b>Total Professionals</b>	<b>10.84</b>	<b>6.09</b>	<b>1.75</b>	<b>5.17</b>	<b>21.64</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%	74%	*	*	*	*	76%	97%	71%	71%	56%	58%
Managers (6-10 yrs exp)	68%	71%	*	*	*	*	86%	71%	75%	73%	75%	63%
Sr Associates (4-5 yrs exp)	74%	75%	63%	*	*	86%	79%	79%	79%	79%	75%	69%
Associates (1-3 yrs exp)	72%	77%	*	89%	73%	68%	76%	83%	71%	73%	68%	65%
New Professionals	66%	*	*	*	*	*	77%	89%	71%	64%	72%	64%

	All Firms	All NC	North Carolina			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	80	41	26	13	242	272	118	171	185	45	31

**FULL TIME NON-PROFESSIONAL STAFF**

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

Internal technical support	0.26	0.09	0.00	0.04	0.46	0.00	0.00	0.01	0.08	0.23	1.11	3.90
Administrator / OM	0.45	0.50	0.12	0.73	1.23	0.02	0.19	0.40	0.49	0.85	0.89	2.13
Paraprofessionals	0.83	0.65	0.17	0.88	1.69	0.05	0.35	0.69	1.05	1.56	3.22	6.06
Clerical (data entry, etc.)	1.29	0.75	0.15	0.77	2.62	0.05	0.24	0.35	0.69	1.80	5.27	16.52
Marketing Staff	0.11	0.03	0.00	0.04	0.08	0.00	0.01	0.00	0.01	0.04	0.38	1.52
HR Staff	0.10	0.01	0.00	0.00	0.08	0.00	0.00	0.00	0.00	0.02	0.24	1.74
Other	0.16	0.03	0.00	0.00	0.15	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	2,079	*	*	*	*	*	*	1,894	2,173	2,182	2,180
Administrator / OM	2,112	2,132	*	2,139	2,156	*	2,003	2,058	2,107	2,145	2,136	2,209
Paraprofessionals	2,065	2,121	2,021	2,161	2,132	1,976	1,991	2,053	2,072	2,071	2,076	2,175
Clerical (data entry, etc.)	2,052	2,070	*	2,029	2,201	1,975	1,941	2,017	2,071	2,076	2,074	2,139
Marketing Staff	2,121	*	*	*	*	*	*	*	*	1,933	2,113	2,201
HR Staff	2,117	*	*	*	*	*	*	*	*	*	1,997	2,166
Other	2,084	*	*	*	*	*	*	*	*	2,061	*	2,192

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

Internal technical support	217	98	*	*	*	*	*	*	605	176	249	40
Administrator / OM	323	297	*	304	123	*	529	528	388	292	63	92
Paraprofessionals	1,262	1,309	1,260	1,300	1,350	1,277	1,237	1,347	1,313	1,321	1,409	1,367
Clerical (data entry, etc.)	479	662	*	740	543	1,145	899	659	589	416	307	219
Marketing Staff	48	*	*	*	*	*	*	*	*	110	6	1
HR Staff	84	*	*	*	*	*	*	*	*	*	52	3
Other	342	*	*	*	*	*	*	*	*	414	*	331

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

Internal technical support	\$113	\$111	*	*	\$117	*	*	*	\$61	\$100	\$105	\$126
Administrator / OM	\$78	\$66	\$55	\$69	\$67	*	\$56	\$58	\$64	\$78	\$91	\$136
Paraprofessionals	\$77	\$71	\$58	\$71	\$80	\$53	\$64	\$71	\$74	\$77	\$85	\$102
Clerical (data entry, etc.)	\$60	\$57	*	\$50	\$64	\$42	\$46	\$48	\$52	\$59	\$64	\$82
Marketing Staff	\$105	*	*	*	*	*	*	*	*	*	\$116	\$117
HR Staff	\$121	*	*	*	*	*	*	*	*	*	\$99	\$130
Other	\$85	*	*	*	*	*	*	*	*	\$64	*	\$124

**Average Compensation - FT Non-Professional**

Internal technical support	63,982	64,770	*	*	*	*	*	*	37,145	56,263	63,239	67,754
Administrator / OM	53,107	44,049	*	40,106	55,759	*	32,759	37,861	41,773	55,443	66,840	91,407
Paraprofessionals	43,599	40,089	36,636	37,359	45,438	31,123	34,740	39,989	41,849	43,350	45,729	53,789
Clerical (data entry, etc.)	35,844	34,499	*	32,417	39,457	21,517	27,229	28,423	33,716	34,904	40,576	46,397
Marketing Staff	63,432	*	*	*	*	*	*	*	*	40,877	65,036	70,740
HR Staff	68,987	*	*	*	*	*	*	*	*	*	58,059	71,941
Other	52,066	*	*	*	*	*	*	*	*	38,457	*	75,038

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

Internal technical support	\$29.72	\$31.16	*	*	*	*	*	*	\$19.61	\$25.89	\$28.98	\$31.08
Administrator / OM	\$25.14	\$20.67	*	\$18.75	\$25.86	*	\$16.36	\$18.40	\$19.82	\$25.84	\$31.29	\$41.38
Paraprofessionals	\$21.12	\$18.90	\$18.13	\$17.29	\$21.31	\$15.75	\$17.45	\$19.48	\$20.20	\$20.94	\$22.02	\$24.73
Clerical (data entry, etc.)	\$17.47	\$16.67	*	\$15.98	\$17.93	\$10.89	\$14.03	\$14.09	\$16.28	\$16.81	\$19.56	\$21.69
Marketing Staff	\$29.90	*	*	*	*	*	*	*	*	\$21.15	\$30.78	\$32.14
HR Staff	\$32.59	*	*	*	*	*	*	*	*	*	\$29.07	\$33.22
Other	\$24.98	*	*	*	*	*	*	*	*	\$18.66	*	\$34.23

	All Firms	All NC	North Carolina			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	80	41	26	13	242	272	118	171	185	45	31

**PART TIME NON-PROFESSIONAL STAFF**

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

Internal technical support	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.02	0.06	0.11
Administrator / OM	0.04	0.03	0.01	0.06	0.06	0.00	0.02	0.06	0.04	0.04	0.06	0.06
Paraprofessionals	0.15	0.21	0.17	0.09	0.54	0.02	0.09	0.14	0.10	0.21	0.49	1.26
Clerical (data entry, etc.)	0.22	0.23	0.12	0.15	0.73	0.06	0.11	0.09	0.16	0.28	0.75	1.84
Marketing Staff	0.01	0.01	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.01	0.05	0.10
HR Staff	0.00	0.01	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.08
Other	0.02	0.01	0.01	0.00	0.05	0.01	0.01	0.00	0.01	0.06	0.12	0.15

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

Internal technical support	31	3	0	8	0	0	2	9	20	42	122	233
Administrator / OM	84	72	28	118	120	8	33	124	85	74	120	123
Paraprofessionals	321	430	358	196	1,126	47	194	284	199	445	1,022	2,622
Clerical (data entry, etc.)	468	471	242	305	1,526	119	237	177	335	580	1,552	3,831
Marketing Staff	21	13	0	0	78	1	2	6	0	19	102	204
HR Staff	10	13	0	0	78	0	0	0	0	5	0	163
Other	48	29	20	8	100	14	20	8	30	133	250	321

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

Internal technical support	4	0	0	0	0	0	0	0	9	0	9	0
Administrator / OM	12	6	5	10	0	3	2	19	14	6	0	0
Paraprofessionals	211	291	231	153	754	35	134	206	138	312	708	1,625
Clerical (data entry, etc.)	109	141	132	81	289	54	94	58	90	115	260	327
Marketing Staff	1	0	0	0	1	0	0	6	0	0	0	0
HR Staff	0	0	0	0	1	0	0	0	0	0	0	0
Other	14	14	0	0	86	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	\$66	\$63	*	*	\$44	\$62	\$64	\$75	\$71	\$78	\$93
Clerical (data entry, etc.)	\$53	\$51	*	\$49	*	\$39	\$43	\$44	\$45	\$55	\$55	\$68
Marketing Staff	\$105	*	*	*	*	*	*	*	*	*	*	*
HR Staff	\$101	*	*	*	*	*	*	*	*	*	*	*
Other	\$59	*	*	*	*	*	*	*	*	\$46	*	*

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

Internal technical support	\$29.06	*	*	*	*	*	*	*	*	*	*	*
Administrator / OM	\$22.97	*	*	*	*	*	\$16.26	\$20.98	\$16.28	\$27.15	*	*
Paraprofessionals	\$21.15	\$20.18	\$15.80	*	*	\$16.06	\$17.41	\$18.99	\$19.67	\$20.31	\$23.14	\$24.88
Clerical (data entry, etc.)	\$16.84	\$15.11	*	\$16.36	*	\$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	*	*	*	*	*	*	*	\$16.96	\$16.81	*	*

	All Firms	All NC	North Carolina			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	80	41	26	13	242	272	118	171	185	45	31

**STAFFING LEVELS AND BENEFITS**

**New Hires**

# New hires meeting 150 hr	0.385	0.175	0.024	0.231	0.538	0.004	0.040	0.153	0.187	0.541	1.689	5.742
# New hires not meeting 150 hr	0.206	0.025	0.024	0.038	0.000	0.004	0.085	0.127	0.164	0.281	0.400	1.516
Salary, meeting 150 hr	47,071	43,129	*	*	*	*	35,000	39,407	42,484	44,201	58,736	66,930
Salary, not meeting 150 hr	40,212	*	*	*	*	*	34,880	35,315	34,603	40,119	45,333	47,828

**Staff losses / Terminations**

% losing staff	29%	25%	7%	35%	62%	2%	14%	29%	33%	56%	84%	97%
Voluntary	0.669	0.263	0.073	0.231	0.923	0.029	0.092	0.229	0.246	0.708	1.911	10.806
Involuntary	0.744	0.325	0.024	0.231	1.462	0.004	0.074	0.220	0.205	0.735	2.533	9.645

**Paid Time Off - % Offering**

Sick days	34%	41%	17%	65%	69%	5%	26%	42%	51%	59%	60%	35%
Vacation days	39%	45%	20%	69%	77%	7%	32%	44%	57%	62%	67%	45%
Other (e.g. prof'l activities)	13%	14%	0%	23%	38%	1%	9%	10%	21%	24%	27%	10%
Aggregate PTO	21%	13%	7%	12%	31%	2%	8%	22%	22%	32%	38%	61%

**Paid Time Off - Days by Category**

Sick days	6.5	5.9	5.1	6.2	6.0	4.9	6.5	6.4	6.3	7.2	8.2	7.6
Vacation days	12.7	12.4	10.9	12.2	14.2	8.9	11.8	13.2	12.0	12.4	12.4	13.6
Other (e.g. prof'l activities)	4.8	5.7	*	5.3	6.2	5.0	6.9	4.5	4.4	4.9	3.9	6.0
Aggregate PTO	18.4	16.9	10.0	23.3	17.3	17.3	17.3	20.3	16.2	18.4	18.8	20.0

**Average Total PTO Days**

	11.8	10.9	3.7	16.4	22.8	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%	10%	35%	85%	0%	11%	24%	35%	71%	89%	87%
Continuing education courses	78%	76%	59%	92%	100%	41%	64%	85%	96%	97%	98%	97%
CPA exam fees	34%	30%	17%	42%	46%	2%	19%	37%	56%	55%	53%	77%
CPA exam review courses	24%	20%	5%	31%	46%	2%	13%	20%	33%	38%	53%	68%
Dependent health insurance	27%	19%	10%	27%	31%	8%	10%	19%	20%	31%	47%	68%
Dental insurance	26%	15%	7%	12%	46%	6%	12%	22%	20%	36%	53%	71%
Life insurance	40%	43%	15%	58%	100%	8%	17%	33%	46%	76%	87%	97%
Professional dues	73%	74%	54%	92%	100%	39%	53%	81%	92%	96%	98%	100%
Professional licenses	71%	71%	51%	88%	100%	37%	49%	78%	90%	95%	98%	100%
Retirement plan	66%	63%	44%	77%	92%	17%	51%	72%	79%	93%	93%	87%
Health insurance	68%	64%	39%	85%	100%	22%	51%	76%	89%	99%	98%	97%
None of these	12%	13%	24%	0%	0%	44%	14%	3%	0%	1%	0%	0%

**Health Insurance Type**

HMO	14%	0%	0%	0%	0%	5%	13%	17%	10%	9%	2%	3%
MSA	1%	2%	6%	0%	0%	0%	2%	1%	1%	1%	0%	0%
POS	3%	2%	0%	5%	0%	0%	3%	1%	3%	4%	7%	7%
PPO	40%	35%	44%	27%	38%	43%	37%	30%	44%	46%	59%	53%
Traditional	21%	27%	38%	27%	15%	27%	22%	36%	21%	14%	14%	13%
HSA	19%	31%	13%	41%	38%	20%	17%	13%	19%	23%	14%	23%
Other	0%	0%	0%	0%	0%	2%	0%	0%	0%	0%	0%	0%
Not sure	3%	2%	0%	0%	8%	4%	6%	2%	1%	2%	5%	0%

**% of Health Insurance Paid By Firm**

0-20%	3%	2%	6%	0%	0%	2%	4%	0%	3%	2%	5%	0%
21-40%	2%	0%	0%	0%	0%	2%	2%	0%	2%	2%	2%	7%
41-60%	13%	10%	25%	5%	0%	7%	20%	19%	13%	10%	16%	10%
61-80%	14%	10%	6%	9%	15%	2%	5%	11%	14%	20%	11%	30%
81-100%	68%	78%	63%	86%	85%	88%	70%	70%	69%	66%	66%	53%

	All Firms	All NC	North Carolina			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	80	41	26	13	242	272	118	171	185	45	31

**PARTNERSHIP SUCCESSION / COMPENSATION SCHEME**

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

Succession plan	25%	25%	0%	42%	54%	7%	15%	20%	26%	32%	50%	48%
Formal partner training prog.	5%	3%	0%	0%	15%	0%	4%	3%	1%	6%	16%	35%
Practice cont agmt w/ oth firm	6%	7%	16%	0%	0%	9%	11%	5%	3%	1%	0%	3%
Written firm partnership agmt	39%	38%	13%	50%	77%	1%	13%	23%	43%	69%	82%	87%
Partner compensation formula	21%	16%	6%	25%	23%	2%	4%	11%	28%	37%	52%	58%
Malpractice insurance policy	94%	96%	97%	96%	92%	96%	89%	90%	89%	93%	93%	100%
Malpractice insurance limit	1,684,105	1,317,895	990,800	1,142,500	2,291,667	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%	11%	0%	8%	20%	*	3%	11%	8%	6%	0%	4%
1995-1999	7%	4%	0%	8%	0%	*	10%	4%	10%	8%	8%	0%
2000-2002	8%	4%	0%	8%	0%	*	7%	4%	10%	8%	8%	0%
2003-2005	15%	22%	25%	23%	20%	*	20%	22%	19%	10%	14%	0%
2006-2008	31%	37%	50%	31%	40%	*	30%	44%	29%	33%	28%	48%
2009	22%	11%	25%	8%	10%	*	30%	4%	13%	23%	19%	33%
2010	12%	11%	0%	15%	10%	*	0%	11%	11%	13%	22%	15%

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

Buy-out	86%	65%	50%	67%	70%	*	62%	79%	75%	86%	83%	89%
Conduct	59%	65%	75%	50%	80%	*	54%	46%	46%	59%	75%	85%
Death	92%	92%	100%	92%	90%	*	81%	79%	93%	94%	97%	96%
Disability	80%	81%	100%	75%	80%	*	50%	38%	78%	86%	92%	85%
Early withdraw	59%	65%	50%	50%	90%	*	35%	33%	51%	66%	78%	78%
Mandatory age	31%	23%	0%	17%	40%	*	4%	8%	9%	38%	56%	89%
Non-competition	67%	73%	75%	58%	90%	*	46%	33%	51%	74%	83%	85%
Post withdrawal loan guarantee	4%	12%	25%	0%	20%	*	4%	4%	3%	7%	6%	0%
Retirement	58%	50%	25%	42%	70%	*	19%	29%	42%	66%	69%	89%

**Components of partner compensation formula**

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

**For Professionals**

<b>Bonus/incentive % of total</b>	4.7%	3.6%	2.1%	6.6%	2.2%	3.1%	4.0%	5.2%	7.0%	7.2%	4.4%	5.1%
<b>Avg annl base salary % inc</b>	4.6%	3.9%	4.4%	3.7%	2.8%	3.7%	5.5%	6.2%	4.8%	4.9%	5.5%	3.2%

**What is your compensation year basis?**

Fiscal 2009	19%	21%	17%	23%	31%	19%	14%	13%	16%	20%	22%	45%
Calendar 2009	77%	78%	83%	77%	62%	77%	82%	84%	82%	74%	69%	42%
Other	4%	1%	0%	0%	8%	5%	4%	3%	1%	5%	9%	13%

	All Firms	All NC	North Carolina			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	80	41	26	13	242	272	118	171	185	45	31

**TECHNOLOGY**

**Does your firm...?**

Have an active/mntd website	66%	66%	61%	65%	85%	36%	54%	64%	73%	89%	100%	100%
Have a client portal	28%	34%	20%	38%	69%	12%	19%	23%	22%	43%	56%	65%
Have a blog	4%	3%	2%	4%	0%	1%	5%	5%	0%	1%	9%	26%
Use social media	14%	21%	20%	19%	31%	14%	17%	8%	12%	14%	27%	55%
Use multiple computer scrns	71%	66%	51%	77%	92%	45%	61%	69%	80%	88%	100%	100%
Paperless work environment	52%	54%	41%	62%	77%	34%	42%	46%	53%	65%	69%	87%
Accept credit cards	45%	44%	39%	46%	54%	21%	42%	46%	42%	49%	69%	77%
Outsource tax returns	2%	1%	2%	0%	0%	1%	2%	3%	1%	5%	2%	3%
Outsource write-up work	2%	1%	2%	0%	0%	5%	3%	2%	2%	1%	4%	0%
Remote access to network	62%	68%	49%	88%	85%	26%	50%	69%	77%	86%	93%	97%
Use time & billing software	76%	74%	49%	100%	100%	38%	69%	82%	91%	100%	98%	100%
Use scheduling software	16%	18%	12%	15%	38%	9%	13%	15%	18%	20%	36%	35%

	All Firms	All NC	North Carolina			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	80	41	26	13	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%	31%	20%	42%	46%	26%	25%	24%	21%	28%	29%	27%
See signs of recovery	30%	33%	34%	29%	38%	23%	27%	28%	26%	30%	48%	60%
Crisis didn't affect business	43%	36%	46%	29%	15%	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%	51%	49%	58%	46%	52%	50%	44%	51%	47%	36%	48%
Clients see signs of recovery	43%	47%	49%	42%	54%	36%	43%	46%	38%	43%	57%	45%
Crisis didn't affect my clients	7%	1%	2%	0%	0%	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%	20%	27%	16%	8%	28%	22%	11%	9%	7%	5%	3%
Increase revenue 6%-10%	16%	6%	5%	8%	8%	16%	17%	19%	14%	16%	14%	17%
Increase revenue 1%-5%	28%	30%	29%	24%	46%	15%	22%	27%	27%	37%	42%	33%
No change in revenue	19%	18%	22%	16%	8%	18%	15%	17%	22%	16%	14%	13%
Decrease revenue 1%-5%	12%	14%	7%	20%	23%	10%	11%	12%	16%	11%	16%	27%
Decrease revenue 6%-10%	7%	6%	7%	4%	8%	6%	6%	11%	8%	8%	5%	3%
Decrease revenue > 10%	4%	5%	2%	12%	0%	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%	10%	10%	12%	8%	7%	9%	13%	9%	5%	7%	3%
Increase # emp's 6%-10%	4%	3%	2%	4%	0%	0%	1%	3%	5%	7%	2%	13%
Increase # emp's 1%-5%	11%	11%	7%	16%	15%	7%	11%	4%	11%	26%	30%	37%
No change in staffing	69%	70%	78%	60%	62%	84%	73%	75%	66%	45%	35%	27%
Decrease # emp's 1%-5%	5%	4%	2%	4%	8%	1%	3%	3%	2%	11%	21%	17%
Decrease # emp's 6%-10%	2%	1%	0%	4%	0%	0%	0%	0%	5%	4%	5%	3%
Decrease # emp's > 10%	1%	1%	0%	0%	8%	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%	14%	19%	4%	15%	12%	10%	10%	9%	14%	19%	17%
Incr value-add opps w/existing clie	24%	32%	33%	32%	31%	17%	28%	26%	27%	29%	9%	10%
Incr # proposals in pipeline	11%	12%	3%	16%	31%	1%	5%	9%	13%	11%	23%	45%
Marketing initiatives	29%	22%	22%	24%	15%	33%	30%	31%	30%	27%	28%	3%
New service offerings	2%	3%	6%	0%	0%	2%	2%	0%	3%	1%	2%	3%
Merger	9%	4%	6%	4%	0%	13%	12%	4%	8%	6%	9%	14%
Market to clients of larger firms	5%	3%	3%	4%	0%	3%	2%	7%	5%	8%	5%	3%
Other	9%	11%	8%	16%	8%	18%	11%	13%	6%	5%	5%	3%

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

Internal succession delayed	2%	3%	2%	4%	0%	1%	3%	1%	3%	4%	2%	0%
External sale/merger delayed	2%	1%	0%	4%	0%	1%	1%	3%	4%	0%	2%	0%
Look for sale/merger sooner	1%	1%	2%	0%	0%	0%	1%	2%	1%	1%	0%	0%
External sale/merger internal	4%	1%	0%	0%	8%	0%	4%	3%	4%	5%	9%	3%
Internal succession to external	1%	0%	0%	0%	0%	1%	1%	2%	1%	1%	0%	0%
No change	55%	52%	44%	60%	62%	42%	46%	47%	56%	62%	67%	90%
No succession plan	35%	42%	51%	32%	31%	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%	18%	15%	32%	0%	21%	19%	23%	11%	10%	14%	0%
Expect to work 1-4 yrs longer	22%	18%	7%	24%	38%	13%	15%	17%	30%	26%	23%	20%
No change	63%	65%	78%	44%	62%	66%	65%	60%	59%	65%	63%	80%

	All Firms	All NC	North Carolina			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	80	41	26	13	242	272	118	171	185	45	31

**SURVEY PERFORMANCE**

**Clarity of questions**

1	1%	1%	3%	0%	0%	1%	1%	0%	1%	1%	0%	0%
2	2%	1%	0%	0%	10%	2%	2%	2%	3%	4%	0%	4%
3	17%	15%	13%	17%	20%	20%	17%	11%	10%	17%	31%	46%
4	51%	52%	56%	42%	60%	50%	50%	60%	51%	49%	43%	23%
5	29%	30%	28%	42%	10%	27%	30%	27%	35%	29%	26%	27%
Average	4.05	4.08	4.08	4.25	3.70	4.00	4.06	4.12	4.16	4.03	3.94	3.73

**Relevance of content**

1	1%	1%	3%	0%	0%	0%	1%	0%	1%	0%	0%	0%
2	2%	1%	3%	0%	0%	3%	1%	3%	1%	1%	0%	0%
3	14%	14%	18%	8%	10%	25%	15%	8%	9%	10%	14%	35%
4	47%	53%	46%	58%	70%	41%	43%	48%	50%	53%	51%	27%
5	36%	30%	31%	33%	20%	31%	40%	41%	39%	36%	34%	38%
Average	4.16	4.10	4.00	4.25	4.10	3.99	4.19	4.28	4.23	4.24	4.20	4.04

**Comprehensiveness of content**

1	1%	1%	3%	0%	0%	1%	1%	0%	1%	1%	0%	0%
2	2%	1%	3%	0%	0%	2%	2%	2%	3%	1%	0%	8%
3	16%	15%	16%	8%	30%	23%	14%	12%	11%	16%	11%	31%
4	50%	49%	50%	46%	50%	43%	48%	53%	49%	46%	57%	31%
5	32%	33%	29%	46%	20%	31%	35%	33%	37%	37%	31%	31%
Average	4.10	4.11	4.00	4.38	3.90	4.00	4.15	4.17	4.18	4.18	4.20	3.85

**Online survey system**

1	1%	1%	3%	0%	0%	0%	1%	0%	1%	0%	0%	0%
2	1%	4%	3%	4%	11%	2%	1%	2%	2%	2%	3%	4%
3	10%	13%	13%	8%	22%	11%	10%	11%	7%	7%	12%	12%
4	35%	36%	33%	42%	33%	32%	35%	36%	37%	35%	41%	50%
5	53%	46%	49%	46%	33%	54%	53%	52%	54%	56%	44%	35%
Average	4.38	4.21	4.23	4.29	3.89	4.37	4.39	4.38	4.41	4.44	4.26	4.15

**Support**

1	1%	2%	0%	0%	14%	1%	2%	0%	0%	1%	4%	0%
2	3%	2%	4%	0%	0%	2%	2%	3%	1%	1%	0%	8%
3	19%	29%	24%	29%	43%	21%	16%	16%	16%	18%	23%	38%
4	41%	37%	40%	35%	29%	38%	43%	41%	45%	40%	38%	15%
5	36%	31%	32%	35%	14%	39%	36%	40%	38%	40%	35%	38%
Average	4.08	3.92	4.00	4.06	3.29	4.12	4.10	4.18	4.20	4.17	4.00	3.85