

	All Firms	All WI	Wisconsin			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	39	17	7	15	62	98	101	102	91	107

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

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

**Census Division**

East North Central	13%	100%	100%	100%	100%	69%	59%	64%	62%	71%	58%
East South Central	5%	-	-	-	-	-	-	-	-	-	-
Middle Atlantic	6%	-	-	-	-	-	-	-	-	-	-
New England	6%	-	-	-	-	-	-	-	-	-	-
South Atlantic	16%	-	-	-	-	-	-	-	-	-	-
West North Central	8%	-	-	-	-	31%	41%	36%	38%	29%	42%
West South Central	15%	-	-	-	-	-	-	-	-	-	-
Mountain	10%	-	-	-	-	-	-	-	-	-	-
Pacific	21%	-	-	-	-	-	-	-	-	-	-
Other	0%	-	-	-	-	-	-	-	-	-	-

**Average Household Income**

<\$35K	24%	15%	24%	-	13%	16%	21%	19%	12%	23%	20%
\$35-39K	13%	8%	6%	-	13%	16%	16%	14%	18%	13%	13%
\$40-44K	13%	28%	29%	43%	20%	21%	18%	14%	15%	10%	18%
\$45-49K	8%	10%	-	29%	13%	3%	8%	12%	8%	16%	8%
\$50-59K	17%	26%	18%	29%	33%	19%	11%	17%	21%	19%	26%
\$60K+	26%	13%	24%	-	7%	24%	24%	25%	27%	19%	15%

**Firm Size**

<150K	14%	18%	41%	-	-	100%	-	-	-	-	-
150-299K	19%	26%	59%	-	-	-	100%	-	-	-	-
300-549K	18%	3%	-	14%	-	-	-	100%	-	-	-
550-999K	17%	15%	-	86%	-	-	-	-	100%	-	-
1M-1.99M	16%	18%	-	-	47%	-	-	-	-	100%	-
2M+	17%	21%	-	-	53%	-	-	-	-	-	100%

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

Sole practitioner	36%	33%	71%	14%	-	85%	68%	34%	8%	2%	-
Single-office firm	53%	54%	29%	86%	67%	13%	32%	64%	78%	79%	63%
Unified multi-office firm	8%	10%	-	-	27%	-	-	2%	10%	16%	28%
Office of small regional firm*	3%	-	-	-	-	2%	-	-	4%	2%	7%
Office of regional/national firm*	0%	3%	-	-	7%	-	-	-	-	-	2%
Office of a 'Big 4' firm*	-	-	-	-	-	-	-	-	-	-	-

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

Increase, by 1%-5%	19%	26%	24%	43%	20%	11%	26%	22%	27%	25%	28%
Increase, by 6%-9%	18%	18%	12%	14%	27%	8%	15%	19%	17%	22%	26%
Increase, by 10%-19%	26%	21%	-	14%	47%	13%	14%	32%	25%	22%	26%
Increase, by 20%-29%	8%	8%	18%	-	-	11%	7%	5%	7%	4%	7%
Increase, by 30%-50%	5%	3%	6%	-	-	10%	5%	3%	2%	1%	4%
Increase, by 50%+	3%	8%	18%	-	-	16%	3%	1%	-	3%	-
No change	10%	8%	12%	14%	-	10%	18%	9%	11%	8%	7%
Decrease	9%	8%	6%	14%	7%	15%	9%	7%	11%	14%	3%
Not applicable	2%	3%	6%	-	-	6%	2%	3%	-	-	-

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

Less than one year	1%	3%	6%	-	-	5%	1%	1%	-	-	-
1 to 5 years	12%	13%	29%	-	-	37%	24%	11%	6%	3%	-
6 to 10 years	11%	5%	12%	-	-	15%	20%	11%	5%	9%	2%
11 to 20 years	27%	28%	18%	29%	40%	31%	26%	36%	26%	24%	15%
21 or more years	49%	51%	35%	71%	60%	13%	29%	42%	63%	64%	83%

**Last Fiscal Year End Date**

May - November 2007	4%	5%	-	-	13%	-	1%	3%	4%	9%	21%
December, 2007	92%	90%	100%	86%	80%	98%	98%	94%	89%	86%	70%
January - March 2008	1%	-	-	-	-	-	-	-	1%	2%	3%
April - June 2008	3%	5%	-	14%	7%	2%	1%	3%	6%	3%	7%

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

PCPS	44%	56%	29%	57%	87%	18%	26%	44%	51%	66%	70%
AICPA	89%	95%	88%	100%	100%	76%	85%	86%	92%	99%	100%
CPA Association or Network	16%	28%	18%	14%	47%	10%	6%	6%	19%	16%	31%
State Society	97%	90%	94%	86%	87%	97%	96%	98%	100%	98%	97%

<b>Area of primary office (ft<sup>2</sup>)</b>	3,803	6,982	741	2,608	16,096	627	1,191	4,489	2,974	4,332	11,676
<b>Cost per square foot</b>	\$22.24	\$50.62	\$9.31	\$13.80	\$55.57	\$7.65	\$11.65	\$5.93	\$16.27	\$19.39	\$27.66
<b>Cost per square foot</b>	501	214	573	961	196	540	810	1,836	694	577	363

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**FINANCIAL INFORMATION --- GROSS**

A/R (billed less allowances)	305,589	1,206,227	22,316	73,376	2,922,206	19,100	35,743	86,748	142,156	211,262	1,167,832
WIP (unbilled less allowances)	113,816	518,191	6,812	48,669	1,092,145	2,386	7,097	18,864	42,798	92,305	475,848
Firm capital (net capital)	371,633	2,375,169	39,620	140,840	6,001,937	17,231	42,771	72,202	139,228	265,144	1,914,194
Prior Year Net client fees	1,386,119	1,666,019	132,428	646,119	3,527,702	67,888	196,818	374,275	705,415	1,219,017	4,300,541
Bad debt written off, FY '07	21,716	30,260	525	3,658	74,600	1,273	2,582	3,824	6,630	15,951	60,082

**Income**

Gross fees earned	1,779,557	8,300,512	167,627	658,243	21,084,174	87,341	224,020	430,746	778,971	1,461,954	7,701,069
<u>Net write-ups / (write-downs)</u>	<u>-177,276</u>	<u>-1,248,214</u>	<u>-5,686</u>	<u>-27,970</u>	<u>-3,225,860</u>	<u>-1,730</u>	<u>-6,780</u>	<u>-15,156</u>	<u>-33,327</u>	<u>-117,669</u>	<u>-976,025</u>
Net client fees earned	1,602,282	7,052,298	161,942	630,273	17,858,315	85,611	217,240	415,590	745,644	1,344,285	6,725,043
Interest income	5,294	104,674	1,067	1,656	270,171	114	958	862	2,684	4,439	48,724
<u>Oth income-rents &amp; royalties</u>	<u>7,146</u>	<u>26,758</u>	<u>441</u>	<u>427</u>	<u>68,873</u>	<u>1</u>	<u>868</u>	<u>2,655</u>	<u>3,034</u>	<u>6,971</u>	<u>36,778</u>
Total income	1,614,722	7,183,731	163,449	632,356	18,197,359	85,726	219,066	419,106	751,362	1,355,694	6,810,546
<i>Writedowns as % of Gross</i>	-10.0%	-15.0%	-3.4%	-4.2%	-15.3%	-2.0%	-3.0%	-3.5%	-4.3%	-8.0%	-12.7%
<i>Income per FT equiv prof'l</i>	197,190	210,349	112,419	201,574	212,382	72,080	135,257	160,121	162,222	172,259	197,678

**Expenses**

Prof'l salaries (excl. owners)	399,338	2,187,536	13,220	87,031	5,631,995	4,005	21,982	61,213	136,959	303,901	1,880,481
Paraprofessional salaries	63,143	310,247	16,166	53,897	763,167	5,788	18,002	35,309	45,778	60,879	305,991
Other salaries (excl. owners)	73,964	126,000	5,085	70,712	288,837	995	7,246	17,827	30,155	58,725	255,689
Payment to retired partners	10,926	13,631	0	0	35,441	242	61	1,098	3,153	11,771	57,969
Ret plan costs (excl. owners)	16,235	76,016	1,271	6,020	193,390	108	1,425	3,344	6,674	14,739	80,008
Other ee benefits (excl. owners)	41,741	209,240	2,611	10,671	536,086	172	2,591	5,409	14,319	30,264	202,412
Dues, library	16,552	66,789	1,983	9,554	166,947	1,730	2,851	5,013	9,510	15,816	67,526
CPE	13,506	67,615	1,182	3,440	172,853	1,052	1,432	2,923	5,036	9,030	65,776
Malpractice Insurance	13,164	80,499	1,003	4,318	206,146	706	1,245	2,638	5,209	9,053	57,896
Rent & other occupancy costs	84,588	353,462	6,899	35,983	894,390	4,798	13,871	26,616	48,382	83,997	322,944
Interest	9,551	122,960	1,132	4,535	316,296	641	2,233	4,002	6,311	11,816	64,800
Computer & technology	33,402	112,778	5,633	17,237	278,794	3,831	6,428	11,501	18,576	30,991	134,270
Promotion and marketing	19,967	125,067	3,791	3,976	319,022	1,630	2,565	4,567	8,849	17,722	116,909
Payroll taxes	47,894	202,031	3,564	19,938	511,938	1,806	5,452	13,199	24,785	44,262	209,600
Phone and web connectivity	11,732	41,440	2,541	4,816	102,618	2,133	3,356	5,185	7,465	10,294	37,398
Depreciation	22,096	119,624	2,469	7,722	304,621	2,155	4,499	7,075	12,770	22,871	101,246
<u>Other expenses</u>	<u>140,393</u>	<u>551,056</u>	<u>18,557</u>	<u>36,316</u>	<u>1,394,767</u>	<u>11,592</u>	<u>23,854</u>	<u>41,530</u>	<u>61,137</u>	<u>124,991</u>	<u>553,569</u>
Total expenses	1,018,191	4,765,991	87,108	376,165	12,117,309	43,381	119,093	248,449	445,068	861,122	4,514,483
Net remaining for owners	596,531	2,417,740	76,341	256,191	6,080,050	42,346	99,973	170,658	306,294	494,572	2,296,063
<b>Net remaining per owner</b>	247,147	371,228	68,305	179,333	405,337	39,186	90,716	133,616	162,719	182,211	307,098
<b>Net rem. per owner-hr</b>	112.84	165.77	33.28	74.85	171.32	20.95	40.81	57.86	70.88	78.00	124.23

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Number of firms	2,722	39	17	7	15	62	98	101	102	91	107

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

A/R (billed less allowances)	19.1%	17.1%	13.8%	11.6%	16.4%	22.3%	16.5%	20.9%	19.1%	15.7%	17.4%
WIP (unbilled less allowances)	7.1%	7.3%	4.2%	7.7%	6.1%	2.8%	3.3%	4.5%	5.7%	6.9%	7.1%
Firm capital (net capital)	23.2%	33.7%	24.5%	22.3%	33.6%	20.1%	19.7%	17.4%	18.7%	19.7%	28.5%
Prior Year Net client fees	86.5%	23.6%	81.8%	102.5%	19.8%	79.3%	90.6%	90.1%	94.6%	90.7%	63.9%

**Income**

Gross fees earned	111.1%	117.7%	103.5%	104.4%	118.1%	102.0%	103.1%	103.6%	104.5%	108.8%	114.5%
<u>Net write-ups / (write-downs)</u>	<u>-11.1%</u>	<u>-17.7%</u>	<u>-3.5%</u>	<u>-4.4%</u>	<u>-18.1%</u>	<u>-2.0%</u>	<u>-3.1%</u>	<u>-3.6%</u>	<u>-4.5%</u>	<u>-8.8%</u>	<u>-14.5%</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%
Interest income	0.3%	1.5%	0.7%	0.3%	1.5%	0.1%	0.4%	0.2%	0.4%	0.3%	0.7%
<u>Other income - rents &amp; royalties</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.3%</u>	<u>0.1%</u>	<u>0.4%</u>	<u>0.0%</u>	<u>0.4%</u>	<u>0.6%</u>	<u>0.4%</u>	<u>0.5%</u>	<u>0.5%</u>
Total income	100.8%	101.9%	100.9%	100.3%	101.9%	100.1%	100.8%	100.8%	100.8%	100.8%	101.3%

**Expenses**

Prof'l salaries (excl. owners)	24.9%	31.0%	8.2%	13.8%	31.5%	4.7%	10.1%	14.7%	18.4%	22.6%	28.0%
Paraprofessional salaries	3.9%	4.4%	10.0%	8.6%	4.3%	6.8%	8.3%	8.5%	6.1%	4.5%	4.6%
Other salaries (excl. owners)	4.6%	1.8%	3.1%	11.2%	1.6%	1.2%	3.3%	4.3%	4.0%	4.4%	3.8%
Payment to retired partners	0.7%	0.2%	0.0%	0.0%	0.2%	0.3%	0.0%	0.3%	0.4%	0.9%	0.9%
Ret plan costs (excl. owners)	1.0%	1.1%	0.8%	1.0%	1.1%	0.1%	0.7%	0.8%	0.9%	1.1%	1.2%
Other ee benefits (excl. owners)	2.6%	3.0%	1.6%	1.7%	3.0%	0.2%	1.2%	1.3%	1.9%	2.3%	3.0%
Dues, library	1.0%	0.9%	1.2%	1.5%	0.9%	2.0%	1.3%	1.2%	1.3%	1.2%	1.0%
CPE	0.8%	1.0%	0.7%	0.5%	1.0%	1.2%	0.7%	0.7%	0.7%	0.7%	1.0%
Malpractice Insurance	0.8%	1.1%	0.6%	0.7%	1.2%	0.8%	0.6%	0.6%	0.7%	0.7%	0.9%
Rent & other occupancy costs	5.3%	5.0%	4.3%	5.7%	5.0%	5.6%	6.4%	6.4%	6.5%	6.2%	4.8%
Interest	0.6%	1.7%	0.7%	0.7%	1.8%	0.7%	1.0%	1.0%	0.8%	0.9%	1.0%
Computer & technology	2.1%	1.6%	3.5%	2.7%	1.6%	4.5%	3.0%	2.8%	2.5%	2.3%	2.0%
Promotion and marketing	1.2%	1.8%	2.3%	0.6%	1.8%	1.9%	1.2%	1.1%	1.2%	1.3%	1.7%
Payroll taxes	3.0%	2.9%	2.2%	3.2%	2.9%	2.1%	2.5%	3.2%	3.3%	3.3%	3.1%
Phone and web connectivity	0.7%	0.6%	1.6%	0.8%	0.6%	2.5%	1.5%	1.2%	1.0%	0.8%	0.6%
Depreciation	1.4%	1.7%	1.5%	1.2%	1.7%	2.5%	2.1%	1.7%	1.7%	1.7%	1.5%
<u>Other expenses</u>	<u>8.8%</u>	<u>7.8%</u>	<u>11.5%</u>	<u>5.8%</u>	<u>7.8%</u>	<u>13.5%</u>	<u>11.0%</u>	<u>10.0%</u>	<u>8.2%</u>	<u>9.3%</u>	<u>8.2%</u>
Total expenses	63.5%	67.6%	53.8%	59.7%	67.9%	50.7%	54.8%	59.8%	59.7%	64.1%	67.1%
Net remaining for owners	37.2%	34.3%	47.1%	40.6%	34.0%	49.5%	46.0%	41.1%	41.1%	36.8%	34.1%

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**Accounts Receivable**

Current	50%	48%	56%	44%	41%	58%	48%	55%	45%	44%	44%
Over 30 Days	15%	14%	13%	13%	16%	13%	15%	14%	14%	16%	15%
Over 60 Days	11%	8%	5%	7%	11%	9%	10%	9%	10%	11%	11%
Over 90 Days	<u>24%</u>	<u>30%</u>	<u>25%</u>	<u>36%</u>	<u>32%</u>	<u>21%</u>	<u>27%</u>	<u>22%</u>	<u>30%</u>	<u>30%</u>	<u>30%</u>
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

<b>% charging interest on A/R</b>	43%	44%	29%	57%	53%	16%	41%	45%	45%	58%	64%
<b>Interest amount</b>	15.8%	15.3%	16.2%	16.0%	14.4%	15.6%	15.9%	17.0%	16.7%	16.4%	15.2%

**% of Fees by Service**

Audit: Non-public clients	10.1%	4.9%	0.4%	2.1%	11.3%	1.8%	2.8%	4.0%	12.0%	13.0%	18.5%
Audit: Publicly held clients	0.4%	0.8%	0.0%	0.0%	2.1%	0.3%	0.0%	0.0%	0.1%	0.2%	0.6%
Other Attest/Assurance	0.8%	1.0%	0.6%	0.0%	1.9%	0.4%	0.5%	0.8%	1.6%	1.0%	1.5%
Niche specialties	2.1%	0.8%	0.0%	0.0%	2.1%	3.0%	1.5%	0.7%	1.4%	1.4%	2.7%
Compilations and Reviews	11.5%	17.6%	18.9%	24.6%	12.9%	10.3%	13.9%	17.8%	16.0%	16.2%	11.8%
Consulting services	6.8%	9.3%	10.5%	5.3%	9.8%	10.6%	7.6%	6.3%	5.8%	7.8%	8.5%
Financial advisory services	1.1%	1.9%	0.0%	0.0%	4.9%	0.9%	0.4%	0.7%	1.1%	1.0%	1.8%
IT consulting (* Gross Profit)	0.4%	0.5%	0.5%	0.4%	0.5%	0.2%	0.6%	0.2%	0.3%	0.5%	1.6%
Mergers and acquisitions	0.2%	0.6%	0.0%	0.0%	1.6%	0.2%	0.1%	0.3%	0.3%	0.4%	0.4%
Risk Services/Internal Audit	0.2%	0.1%	0.0%	0.0%	0.3%	0.0%	0.0%	1.0%	0.0%	0.2%	0.2%
Tax -- individual	28.1%	22.6%	24.6%	30.0%	17.0%	35.5%	34.1%	28.1%	23.9%	21.8%	17.0%
Tax -- other than individual	23.5%	20.6%	19.9%	24.1%	19.7%	20.6%	21.8%	22.8%	21.5%	21.5%	23.7%
Write-up	11.7%	16.2%	21.6%	12.0%	11.9%	13.4%	13.8%	14.2%	12.9%	12.0%	9.5%
Other	<u>3.0%</u>	<u>3.1%</u>	<u>3.0%</u>	<u>1.4%</u>	<u>3.9%</u>	<u>2.9%</u>	<u>2.9%</u>	<u>3.1%</u>	<u>2.9%</u>	<u>3.3%</u>	<u>2.2%</u>
Total	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>	88%	85%	82%	71%	93%	76%	89%	85%	92%	97%	93%
<b>% fees based on hourly billing</b>	78%	86%	85%	91%	85%	75%	73%	75%	80%	82%	84%

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

Commissions	2%	5%	6%	-	7%	2%	2%	2%	4%	2%	4%
Fixed fee	61%	64%	47%	86%	73%	52%	63%	59%	59%	68%	74%
Periodic	11%	3%	-	-	7%	5%	8%	16%	8%	12%	16%
Per tax form fee	17%	18%	24%	14%	13%	23%	27%	21%	17%	9%	7%
Percentage of assets	2%	3%	-	-	7%	2%	-	-	1%	2%	4%
Risk-based	4%	-	-	-	-	-	3%	5%	3%	3%	2%
Transaction-based	8%	8%	6%	-	13%	13%	10%	11%	5%	4%	12%
Value billing	45%	51%	41%	71%	53%	27%	41%	47%	55%	53%	46%

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

Copying	15%	15%	6%	14%	27%	5%	15%	10%	19%	13%	22%
Clerical overtime	3%	5%	6%	-	7%	-	4%	2%	1%	2%	5%
Technology	18%	15%	6%	43%	13%	5%	12%	10%	22%	24%	32%
Fax charges	7%	5%	-	14%	7%	3%	6%	7%	8%	7%	9%
Travel time	28%	41%	29%	43%	53%	18%	21%	23%	35%	33%	32%
Mileage	28%	36%	24%	57%	40%	18%	19%	25%	32%	35%	42%
Overnight Mail Delivery	47%	44%	41%	71%	33%	27%	35%	50%	48%	38%	51%

Est bill rate for 50K/yr prof'l	\$96	\$93	\$87	\$101	\$96	\$92	\$89	\$92	\$92	\$95	\$99
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	All Firms	All WI	Wisconsin			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	39	17	7	15	62	98	101	102	91	107

**Professional Staff -- Full Time**

**Number of Staff**

Partners/Owners (inc. PT)	2.41	6.51	1.12	1.43	15.00	1.08	1.10	1.28	1.88	2.71	7.48
Directors (11+ yrs exp)	0.63	4.08	0.00	0.14	10.53	0.03	0.10	0.19	0.42	0.63	2.66
Managers (6-10 yrs exp)	1.22	6.64	0.06	0.71	16.87	0.00	0.07	0.31	0.73	1.31	6.29
Sr Associates (4-5 yrs exp)	1.39	7.15	0.06	0.43	18.33	0.02	0.09	0.26	0.52	1.24	6.31
Associates (1-3 yrs exp)	1.50	8.13	0.06	0.00	21.07	0.03	0.09	0.30	0.43	1.27	8.29
New Professionals	0.44	0.18	0.00	0.00	0.47	0.00	0.01	0.12	0.30	0.34	1.13
<b>Total Professionals</b>	<b>7.60</b>	<b>32.69</b>	<b>1.29</b>	<b>2.71</b>	<b>82.27</b>	<b>1.16</b>	<b>1.47</b>	<b>2.45</b>	<b>4.28</b>	<b>7.51</b>	<b>32.16</b>

**% Who Are CPAs**

Partners/Owners (inc. PT)	98%	85%	89%	90%	85%	97%	97%	98%	98%	99%	95%
Directors (11+ yrs exp)	82%	57%	*	*	57%	*	70%	79%	86%	86%	69%
Managers (6-10 yrs exp)	82%	57%	*	*	57%	*	57%	58%	73%	83%	76%
Sr Associates (4-5 yrs exp)	50%	41%	*	*	40%	*	67%	42%	45%	58%	55%
Associates (1-3 yrs exp)	17%	15%	*	*	15%	*	11%	23%	20%	23%	16%
New Professionals	4%	*	*	*	*	*	*	17%	6%	10%	7%

**Average Compensated Hours Per FT Professional**

Partners/Owners (inc. PT)	2,190	2,239	2,052	2,396	2,366	1,870	2,223	2,309	2,296	2,336	2,472
Directors (11+ yrs exp)	2,131	2,240	*	*	2,271	*	2,030	2,080	2,153	2,180	2,247
Managers (6-10 yrs exp)	2,135	2,087	*	*	2,196	*	2,065	2,048	2,084	2,214	2,256
Sr Associates (4-5 yrs exp)	2,097	2,066	*	*	2,144	*	1,837	2,051	2,056	2,139	2,165
Associates (1-3 yrs exp)	2,039	2,171	*	*	2,179	*	1,780	1,925	2,054	2,033	2,176
New Professionals	1,803	*	*	*	*	*	*	1,672	1,995	2,013	1,927

**Average Chargeable Hours Per FT Professional**

Partners/Owners (inc. PT)	1,366	1,182	1,188	1,187	1,172	1,054	1,452	1,548	1,418	1,272	1,292
Directors (11+ yrs exp)	1,403	1,420	*	*	1,385	*	1,230	1,485	1,504	1,329	1,321
Managers (6-10 yrs exp)	1,461	1,381	*	*	1,431	*	1,289	1,364	1,484	1,495	1,474
Sr Associates (4-5 yrs exp)	1,512	1,394	*	*	1,519	*	1,159	1,331	1,500	1,509	1,528
Associates (1-3 yrs exp)	1,428	1,418	*	*	1,408	*	1,150	1,393	1,435	1,386	1,517
New Professionals	1,097	*	*	*	*	*	*	963	1,195	1,039	1,221

**Average Billing Rate**

Partners/Owners (inc. PT)	\$171	\$152	\$108	\$151	\$203	\$101	\$121	\$138	\$149	\$180	\$208
Directors (11+ yrs exp)	\$156	\$160	*	*	\$168	*	\$97	\$104	\$108	\$139	\$171
Managers (6-10 yrs exp)	\$133	\$127	*	*	\$141	*	\$87	\$100	\$98	\$120	\$137
Sr Associates (4-5 yrs exp)	\$107	\$109	*	*	\$115	*	\$84	\$87	\$85	\$96	\$109
Associates (1-3 yrs exp)	\$85	\$85	*	*	\$88	*	\$42	\$68	\$72	\$78	\$89
New Professionals	\$76	*	*	*	*	*	*	\$64	\$62	\$76	\$83

**Average Compensation**

Partners/Owners (inc. PT)	188,572	181,019	81,444	185,089	291,971	46,944	104,755	146,889	181,220	212,509	278,549
Directors (11+ yrs exp)	91,999	92,156	*	*	95,136	*	61,717	70,236	70,908	75,018	99,560
Managers (6-10 yrs exp)	71,986	65,846	*	*	72,717	*	46,197	59,383	56,405	70,958	73,001
Sr Associates (4-5 yrs exp)	55,249	53,730	*	*	58,170	*	35,985	47,658	45,800	51,447	52,772
Associates (1-3 yrs exp)	42,213	44,197	*	*	42,730	*	25,307	34,211	37,121	39,471	43,656
New Professionals	31,042	*	*	*	*	*	*	23,481	32,142	31,300	32,317

	All Firms	All WI	Wisconsin			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	39	17	7	15	62	98	101	102	91	107

**Relevant Statistics and Ratios -- FT Staff**

**Utilization**

Partners/Owners (inc. PT)	62%	53%	58%	50%	50%	56%	65%	67%	62%	54%	52%
Directors (11+ yrs exp)	66%	63%	*	*	61%	*	61%	71%	70%	61%	59%
Managers (6-10 yrs exp)	68%	66%	*	*	65%	*	62%	67%	71%	68%	65%
Sr Associates (4-5 yrs exp)	72%	67%	*	*	71%	*	63%	65%	73%	71%	71%
Associates (1-3 yrs exp)	70%	65%	*	*	65%	*	65%	72%	70%	68%	70%
New Professionals	61%	*	*	*	*	*	*	58%	60%	52%	63%

**Compensation Per Compensated Hour**

Partners/Owners (inc. PT)	\$86	\$81	\$40	\$77	\$123	\$25	\$47	\$64	\$79	\$91	\$113
Directors (11+ yrs exp)	\$43	\$41	*	*	\$42	*	\$30	\$34	\$33	\$34	\$44
Managers (6-10 yrs exp)	\$34	\$32	*	*	\$33	*	\$22	\$29	\$27	\$32	\$32
Sr Associates (4-5 yrs exp)	\$26	\$26	*	*	\$27	*	\$20	\$23	\$22	\$24	\$24
Associates (1-3 yrs exp)	\$21	\$20	*	*	\$20	*	\$14	\$18	\$18	\$19	\$20
New Professionals	\$17	*	*	*	*	*	*	\$14	\$16	\$16	\$17

**For Professionals**

Bonus/incentive % of total	5.3%	4.0%	2.8%	2.8%	5.8%	6.7%	3.0%	5.8%	4.7%	5.6%	6.6%
Avg annl base salary % inc	6.5%	3.5%	1.7%	3.3%	5.3%	7.7%	6.2%	7.7%	5.6%	4.9%	6.3%

**What is your compensation year basis?**

Fiscal 2007	20%	23%	18%	14%	33%	21%	16%	17%	25%	25%	39%
Calendar 2007	76%	74%	82%	86%	60%	79%	81%	79%	73%	73%	50%
Other	4%	3%	-	-	7%	-	3%	4%	3%	2%	10%

	All Firms	All WI	Wisconsin			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	39	17	7	15	62	98	101	102	91	107

**Professional Staff -- Part Time**

**Number of Staff (Full Time Equivalent)**

Directors (11+ yrs exp)	0.085	0.245	0.050	0.046	0.559	0.000	0.025	0.019	0.083	0.081	0.310
Managers (6-10 yrs exp)	0.146	0.363	0.000	0.062	0.915	0.003	0.009	0.050	0.098	0.114	0.476
Sr Associates (4-5 yrs exp)	0.141	0.401	0.048	0.241	0.877	0.004	0.065	0.035	0.092	0.092	0.580
Associates (1-3 yrs exp)	0.137	0.409	0.045	0.073	0.978	0.017	0.023	0.059	0.026	0.047	0.546
New Professionals	0.083	0.041	0.017	0.000	0.087	0.005	0.029	0.008	0.047	0.030	0.381
<b>Total Professionals</b>	<b>0.592</b>	<b>1.459</b>	<b>0.160</b>	<b>0.423</b>	<b>3.415</b>	<b>0.028</b>	<b>0.150</b>	<b>0.172</b>	<b>0.347</b>	<b>0.365</b>	<b>2.294</b>

**% Who Are CPAs**

Directors (11+ yrs exp)	85%	63%	*	*	*	*	40%	*	71%	89%	80%
Managers (6-10 yrs exp)	84%	*	*	*	*	*	*	75%	77%	85%	78%
Sr Associates (4-5 yrs exp)	59%	59%	*	*	*	*	41%	73%	62%	58%	67%
Associates (1-3 yrs exp)	21%	21%	*	*	*	*	*	44%	*	15%	31%
New Professionals	3%	*	*	*	*	*	0%	*	20%	0%	3%

**Total Compensated Hours - PT Professional**

Directors (11+ yrs exp)	177	509	103	96	1,162	0	53	40	173	168	645
Managers (6-10 yrs exp)	304	755	0	129	1,903	5	18	104	205	237	990
Sr Associates (4-5 yrs exp)	294	835	100	501	1,824	8	135	73	192	192	1,207
Associates (1-3 yrs exp)	285	851	94	152	2,034	35	47	123	55	98	1,136
New Professionals	172	85	35	0	182	10	59	18	98	63	793

**Total Chargeable Hours For PT Professionals**

Directors (11+ yrs exp)	126	313	*	*	*	*	48	*	127	124	419
Managers (6-10 yrs exp)	216	*	*	*	*	*	*	83	166	163	647
Sr Associates (4-5 yrs exp)	235	558	*	*	*	*	102	62	243	155	879
Associates (1-3 yrs exp)	204	510	*	*	*	*	*	166	*	78	727
New Professionals	110	*	*	*	*	*	44	*	71	47	516

**Average Billing Rate**

Directors (11+ yrs exp)	\$152	\$142	*	*	*	*	\$94	*	\$99	\$151	\$167
Managers (6-10 yrs exp)	\$136	*	*	*	*	*	*	\$103	\$99	\$122	\$129
Sr Associates (4-5 yrs exp)	\$106	\$88	*	*	*	*	\$69	\$94	\$84	\$86	\$110
Associates (1-3 yrs exp)	\$87	\$78	*	*	*	*	*	\$79	*	\$85	\$95
New Professionals	\$70	*	*	*	*	*	\$54	*	\$59	\$65	\$73

**Average Hourly Compensation**

Directors (11+ yrs exp)	\$49.96	\$68.87	*	*	*	*	\$30.15	*	\$22.06	\$52.02	\$46.44
Managers (6-10 yrs exp)	\$38.86	*	*	*	*	*	*	\$28.20	\$31.74	\$33.51	\$33.14
Sr Associates (4-5 yrs exp)	\$30.05	\$37.89	*	*	*	*	\$19.24	\$31.93	\$26.71	\$27.62	\$29.85
Associates (1-3 yrs exp)	\$23.53	\$26.67	*	*	*	*	*	\$22.44	*	\$21.92	\$22.52
New Professionals	\$19.06	*	*	*	*	*	\$15.29	*	\$16.27	\$17.05	\$21.07

	All Firms	All WI	Wisconsin			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	39	17	7	15	62	98	101	102	91	107

**Full Time Non-Professional Staff**

**Number of Staff**

Internal technical support	0.17	0.92	0.00	0.00	2.40	0.00	0.00	0.02	0.04	0.08	0.83
Administrator / OM	0.41	0.41	0.00	0.29	0.93	0.00	0.07	0.28	0.46	0.53	0.82
Paraprofessionals	0.81	4.95	0.24	1.86	11.73	0.03	0.24	0.59	0.86	1.15	3.50
Clerical (data entry, etc.)	1.00	1.97	0.18	1.29	4.33	0.05	0.20	0.38	0.57	0.97	3.50
Other	0.20	0.67	0.00	0.14	1.67	0.00	0.01	0.02	0.01	0.14	0.62

**Average Compensated Hours Per FT Employee**

Internal technical support	2,124	2,327	*	*	2,327	*	*	*	*	*	2,170
Administrator / OM	2,096	2,213	*	*	2,219	*	2,110	1,988	1,998	2,108	2,239
Paraprofessionals	2,001	1,893	*	*	2,032	*	1,809	1,910	1,968	2,027	2,121
Clerical (data entry, etc.)	1,981	1,965	*	*	2,093	*	1,769	1,860	1,968	2,007	2,083
Other	2,029	*	*	*	*	*	*	*	*	2,133	2,177

**Average Chargeable Hours Per FT Employee**

Internal technical support	272	277	*	*	277	*	*	*	*	*	331
Administrator / OM	345	287	*	*	299	*	570	573	403	415	207
Paraprofessionals	1,232	1,032	*	*	890	*	1,230	1,152	1,205	1,242	1,232
Clerical (data entry, etc.)	493	413	*	*	368	*	505	783	607	522	403
Other	342	*	*	*	*	*	*	*	*	209	501

**Average Billing Rate**

Internal technical support	\$104	\$101	*	*	\$101	*	*	*	*	\$64	\$110
Administrator / OM	\$76	\$99	*	*	\$102	*	\$52	\$54	\$59	\$72	\$93
Paraprofessionals	\$72	\$72	*	*	\$77	*	\$49	\$62	\$66	\$72	\$79
Clerical (data entry, etc.)	\$57	\$64	*	*	\$75	*	\$41	\$47	\$52	\$59	\$66
Other	\$73	*	*	*	*	*	*	*	*	\$61	\$95

**Average Compensation**

Internal technical support	58,783	60,270	*	*	60,270	*	*	*	*	*	61,491
Administrator / OM	50,369	60,704	*	*	62,979	*	29,198	31,837	34,944	46,891	63,133
Paraprofessionals	40,350	36,618	*	*	38,602	*	28,997	32,059	33,800	37,542	44,046
Clerical (data entry, etc.)	32,354	29,195	*	*	32,309	*	23,910	24,241	27,919	32,821	34,929
Other	44,451	*	*	*	*	*	*	*	*	40,362	52,335

**Compensation Per Compensated Hour**

Internal technical support	\$27.68	\$25.90	*	*	\$25.90	*	*	*	*	*	\$28.34
Administrator / OM	\$24.03	\$27.43	*	*	\$28.38	*	\$13.83	\$16.01	\$17.49	\$22.24	\$28.20
Paraprofessionals	\$20.17	\$19.34	*	*	\$19.00	*	\$16.03	\$16.79	\$17.17	\$18.52	\$20.77
Clerical (data entry, etc.)	\$16.33	\$14.86	*	*	\$15.43	*	\$13.51	\$13.03	\$14.18	\$16.36	\$16.77
Other	\$21.91	*	*	*	*	*	*	*	*	\$18.92	\$24.04

	All Firms	All WI	Wisconsin			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	39	17	7	15	62	98	101	102	91	107

**Part Time Non-Professional Staff**

**Number of Staff**

Internal technical support	0.01	0.05	0.02	0.00	0.10	0.01	0.00	0.00	0.01	0.00	0.02
Administrator / OM	0.04	0.04	0.05	0.00	0.05	0.02	0.03	0.04	0.05	0.04	0.07
Paraprofessionals	0.15	0.75	0.14	0.45	1.58	0.05	0.10	0.13	0.15	0.12	0.58
Clerical (data entry, etc.)	0.19	0.31	0.07	0.17	0.65	0.04	0.17	0.11	0.14	0.22	0.59
Other	0.05	0.05	0.00	0.01	0.12	0.00	0.01	0.03	0.02	0.05	0.08

**Average Compensated Hours For All PT Employee**

Internal technical support	28	99	49	0	201	13	0	0	28	0	41
Administrator / OM	88	85	104	0	104	41	66	83	109	93	139
Paraprofessionals	304	1,562	287	946	3,295	112	202	267	314	257	1,200
Clerical (data entry, etc.)	403	654	154	349	1,362	90	351	227	289	461	1,226
Other	96	102	0	21	256	1	16	63	47	109	161

**Average Chargeable Hours For All PT Employee**

Internal technical support	3	34	0	0	88	0	0	0	3	0	13
Administrator / OM	13	21	47	0	0	0	12	19	24	16	8
Paraprofessionals	249	1,037	198	731	2,132	76	116	182	198	182	707
Clerical (data entry, etc.)	118	155	52	44	324	24	146	92	95	199	240
Other	31	55	0	1	143	0	0	26	20	40	61

**Average Billing Rate**

Internal technical support	\$89	*	*	*	*	*	*	*	*	*	*
Administrator / OM	\$61	*	*	*	*	*	*	\$51	*	*	\$64
Paraprofessionals	\$69	\$71	*	*	*	\$39	\$47	\$57	\$58	\$76	\$75
Clerical (data entry, etc.)	\$48	\$59	*	*	*	\$35	\$36	\$43	\$46	\$49	\$61
Other	\$66	*	*	*	*	*	*	*	*	*	\$89

**Average Compensation Per Compensated Hour**

Internal technical support	\$24.78	*	*	*	*	*	*	*	*	*	*
Administrator / OM	\$24.12	*	*	*	*	*	*	\$15.96	*	*	*
Paraprofessionals	\$20.09	\$19.91	*	*	*	*	\$16.62	\$16.21	\$15.07	\$18.15	\$16.53
Clerical (data entry, etc.)	\$15.74	\$14.69	*	*	*	\$10.91	\$11.55	\$15.14	\$13.74	\$14.11	\$13.59
Other	\$25.82	*	*	*	*	*	*	*	*	*	\$22.57

	All Firms	All WI	Wisconsin			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	39	17	7	15	62	98	101	102	91	107

**New Hires**

# New hires meeting 150	0.403	3.000	0.000	0.286	7.667	0.000	0.020	0.059	0.118	0.319	2.486
# New hires not meeting 150	0.301	0.000	0.000	0.000	0.000	0.000	0.000	0.069	0.176	0.110	0.598
Salary, meeting 150	43,309	43,343	*	*	*	*	*	36,200	39,641	39,212	42,737
Salary, not meeting 150	39,179	*	*	*	*	*	*	32,100	33,962	36,727	39,942

**Staff losses / Terminations**

% losing staff	31%	36%	18%	29%	60%	2%	12%	14%	27%	44%	76%
Voluntary	0.827	4.615	0.118	0.143	11.800	0.016	0.092	0.119	0.275	0.462	3.570
Involuntary	0.279	1.103	0.059	0.286	2.667	0.000	0.031	0.040	0.186	0.231	1.000

**Paid Time Off - % Offering**

Sick days	52%	26%	24%	14%	33%	15%	49%	57%	57%	62%	57%
Vacation days	64%	64%	53%	86%	67%	23%	71%	81%	79%	77%	72%
Comp days (time off for OT)	22%	10%	6%	29%	7%	3%	18%	23%	25%	30%	35%
Other (e.g., prof'l activities)	15%	10%	6%	43%	0%	3%	14%	18%	16%	18%	16%
Aggregate PTO	18%	18%	12%	14%	27%	2%	8%	17%	20%	26%	30%

**Paid Time Off - Days by Category**

Sick days	6.3	5.6	5.8	4.0	5.8	5.8	5.6	7.0	5.5	6.2	6.2
Vacation days	12.6	12.2	9.6	15.5	12.5	11.1	12.6	13.1	12.8	13.0	12.5
Comp days (time off for OT)	10.9	15.8	5.0	21.5	15.0	3.5	11.3	14.1	14.0	13.6	10.2
Other (e.g., prof'l activities)	4.7	2.3	2.0	2.3	*	3.0	3.7	4.9	3.7	3.5	3.0
Aggregate PTO	17.4	19.0	10.0	24.0	22.3	14.0	14.8	19.4	14.3	16.8	17.9
<b>Average Total PTO Days</b>	17.5	14.5	8.0	24.4	17.2	3.8	15.5	22.0	20.3	22.9	21.9

	All Firms	All WI	Wisconsin			All Midwest Firms By Revenues					
			Small	Medium	Large	<150K	150-299K	300-549K	550-999K	1M-1.99M	2M+
Number of firms	2,722	39	17	7	15	62	98	101	102	91	107

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

Cafeteria plan	33%	46%	6%	57%	87%	-	13%	29%	50%	62%	81%
Continuing education courses	77%	87%	71%	100%	100%	39%	72%	84%	93%	97%	97%
CPA exam fees	32%	41%	18%	57%	60%	2%	13%	28%	39%	55%	63%
CPA exam review courses	22%	33%	6%	57%	53%	2%	4%	15%	23%	33%	42%
Dependent health insurance	28%	49%	12%	57%	87%	5%	18%	30%	34%	48%	71%
Dental insurance	24%	33%	6%	43%	60%	2%	8%	17%	19%	30%	41%
Life insurance	40%	51%	12%	57%	93%	5%	23%	40%	51%	74%	95%
Professional dues	71%	72%	41%	86%	100%	35%	52%	81%	92%	95%	98%
Professional licenses	70%	69%	35%	86%	100%	37%	49%	76%	88%	95%	97%
Retirement plan	67%	77%	47%	100%	100%	19%	49%	79%	90%	95%	97%
Health insurance	69%	67%	35%	71%	100%	11%	44%	58%	72%	91%	100%
None of these	13%	10%	24%	-	-	48%	14%	1%	-	-	-

**Health Insurance Type**

HMO	18%	38%	33%	20%	47%	14%	9%	14%	16%	12%	11%
MSA	4%	4%	17%	-	-	-	14%	7%	4%	2%	7%
POS	3%	4%	-	20%	-	-	-	2%	3%	5%	-
PPO	44%	12%	-	20%	13%	43%	33%	25%	33%	35%	48%
Traditional	20%	35%	33%	40%	33%	14%	37%	34%	38%	33%	24%
Other	9%	8%	17%	-	7%	29%	7%	17%	5%	12%	9%
Not sure	2%	-	-	-	-	-	-	2%	-	1%	1%

**% of Health Insurance Paid By Firm**

0-20%	2%	-	-	-	-	-	-	2%	5%	1%	2%
21-40%	2%	8%	-	20%	7%	-	2%	2%	7%	4%	4%
41-60%	11%	27%	-	20%	40%	-	12%	20%	12%	13%	17%
61-80%	12%	15%	-	40%	13%	-	5%	17%	11%	25%	21%
81-100%	73%	50%	100%	20%	40%	100%	81%	59%	64%	57%	56%

	All Firms	All WI	Wisconsin			All Midwest Firms By Revenues					
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Number of firms	2,722	39	17	7	15	62	98	101	102	91	107

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

Succession plan	22%	26%	0%	29%	47%	6%	8%	12%	27%	36%	47%
Formal partner training prog.	6%	12%	0%	14%	20%	0%	0%	1%	5%	3%	24%
Practice cont agmt w/ oth firm	6%	9%	0%	14%	13%	6%	14%	9%	5%	4%	1%
Written firm partnership agmt	37%	35%	17%	14%	60%	8%	8%	22%	35%	58%	81%
Partner compensation formula	23%	24%	0%	29%	40%	0%	1%	12%	18%	42%	59%
Malpractice insurance policy	94%	91%	92%	100%	87%	92%	92%	93%	94%	97%	93%
Malpractice insurance limit	1,513,227	2,665,000	1,554,545	1,121,429	4,583,333	1,063,333	948,630	1,105,167	1,169,086	1,354,162	2,708,247

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

Before 1995	7%	8%	*	*	11%	0%	17%	0%	14%	6%	5%
1995-1999	8%	0%	*	*	0%	0%	0%	0%	3%	12%	8%
2000-2002	12%	8%	*	*	11%	0%	17%	16%	17%	12%	4%
2003-2005	21%	25%	*	*	33%	25%	33%	37%	26%	17%	27%
2006	15%	33%	*	*	22%	50%	0%	21%	6%	12%	20%
2007	24%	17%	*	*	22%	25%	33%	26%	23%	37%	24%
2008	13%	8%	*	*	0%	0%	0%	0%	11%	6%	13%

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

Buy-out	80%	83%	*	*	100%	0%	83%	68%	89%	90%	91%
Conduct	48%	75%	*	*	89%	75%	17%	11%	40%	37%	72%
Death	92%	92%	*	*	100%	50%	100%	84%	94%	90%	96%
Disability	80%	67%	*	*	78%	25%	50%	63%	77%	83%	88%
Early withdraw	57%	83%	*	*	100%	25%	33%	21%	40%	65%	73%
Mandatory age	27%	50%	*	*	67%	0%	0%	0%	6%	23%	58%
Non-competition	60%	75%	*	*	100%	25%	33%	26%	54%	69%	81%
Retirement	59%	67%	*	*	89%	25%	50%	16%	54%	58%	81%

**Components of buyout provision**

Clients retained	33%	20%	*	*	22%	*	20%	38%	23%	28%	33%
Discount for early withdrawal	30%	40%	*	*	33%	*	0%	15%	26%	38%	44%
Fee multiples	41%	10%	*	*	11%	*	20%	23%	55%	55%	32%
Fixed amount for X years	31%	60%	*	*	67%	*	20%	15%	26%	34%	46%
Life insurance in place	48%	30%	*	*	33%	*	40%	38%	58%	53%	51%
Outside appraisal or valuation	7%	0%	*	*	0%	*	20%	0%	6%	13%	5%
Years as partner/owner	20%	50%	*	*	44%	*	0%	0%	6%	13%	35%
Terms of pmnts self-funded	42%	40%	*	*	33%	*	0%	23%	48%	53%	39%

**Components of partner compensation formula**

Administrative duties	59%	63%	*	*	67%	*	*	50%	44%	62%	71%
Client billing	83%	63%	*	*	67%	*	*	80%	78%	84%	77%
Compliance w/ bus. plan	12%	38%	*	*	33%	*	*	0%	11%	3%	16%
Interest on capital	31%	63%	*	*	67%	*	*	20%	28%	30%	37%
New clients	40%	63%	*	*	67%	*	*	40%	28%	38%	50%
New bus. from present clients	26%	25%	*	*	17%	*	*	40%	6%	14%	35%
Niche/new service developed	13%	13%	*	*	17%	*	*	0%	0%	3%	23%
Timely billing	16%	13%	*	*	17%	*	*	10%	0%	14%	26%
Years of service	17%	25%	*	*	33%	*	*	0%	11%	24%	18%
% with Web sites	65%	72%	50%	80%	87%	38%	45%	62%	73%	84%	97%

	All Firms	All WI	Wisconsin			All Midwest Firms By Revenues					
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Number of firms	2,722	39	17	7	15	62	98	101	102	91	107

**Survey Performance**

**Clarity of questions**

1	1%	3%	7%	-	-	2%	1%	1%	-	1%	1%
2	3%	3%	7%	-	-	4%	-	2%	2%	1%	4%
3	21%	23%	40%	-	13%	31%	18%	25%	13%	8%	19%
4	51%	54%	27%	80%	73%	47%	49%	44%	56%	55%	57%
5	25%	17%	20%	20%	13%	16%	31%	27%	29%	34%	18%
Average	3.96	3.80	3.47	4.20	4.00	3.73	4.10	3.94	4.12	4.19	3.87

**Relevance of content**

1	1%	-	-	-	-	2%	-	1%	-	2%	-
2	3%	3%	7%	-	-	9%	2%	4%	1%	2%	2%
3	16%	23%	40%	-	13%	18%	13%	13%	11%	1%	17%
4	49%	43%	27%	20%	67%	47%	51%	47%	45%	53%	56%
5	32%	31%	27%	80%	20%	24%	34%	35%	43%	41%	25%
Average	4.08	4.03	3.73	4.80	4.07	3.82	4.16	4.11	4.30	4.28	4.03

**Comprehensiveness of content**

1	1%	-	-	-	-	-	1%	1%	-	1%	-
2	2%	-	-	-	-	-	-	4%	-	2%	4%
3	19%	17%	40%	-	-	27%	18%	17%	16%	6%	17%
4	51%	57%	40%	40%	80%	53%	53%	54%	49%	54%	58%
5	27%	26%	20%	60%	20%	20%	28%	25%	35%	37%	20%
Average	4.01	4.09	3.80	4.60	4.20	3.93	4.07	3.98	4.18	4.22	3.94

**Online survey system**

1	1%	-	-	-	-	-	1%	1%	-	1%	-
2	2%	-	-	-	-	2%	2%	5%	-	1%	1%
3	11%	3%	7%	-	-	11%	8%	15%	11%	4%	7%
4	37%	44%	47%	-	57%	42%	42%	32%	38%	31%	53%
5	49%	53%	47%	100%	43%	45%	47%	46%	52%	63%	39%
Average	4.32	4.50	4.40	5.00	4.43	4.31	4.32	4.18	4.41	4.53	4.30

**Support**

1	1%	-	-	-	-	-	2%	2%	-	-	2%
2	3%	-	-	-	-	5%	2%	4%	-	-	2%
3	23%	11%	25%	-	-	24%	19%	26%	19%	11%	17%
4	41%	58%	50%	33%	75%	46%	44%	42%	39%	50%	59%
5	31%	32%	25%	67%	25%	24%	33%	26%	43%	39%	20%
Average	3.98	4.21	4.00	4.67	4.25	3.89	4.05	3.87	4.24	4.28	3.91