

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics

#### WEST N. CENTRAL

		Years in Practice	All Employees (Full-time)	All Employees (Part-time)	Principals/ Partners (Full-time)	Gross Income per Full-Time Employee 2019
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	34.5	3.1	2.0	1.0	\$73,075
	LLC-Partnership	38.3	3.3	3.5	2.0	\$163,868
	LLC-S Corporation	26.1	3.4	1.8	1.1	\$101,198
	LLC-Disregarded Entity	26.8	1.2	1.0	1.0	\$59,037
	Professional Corp.	47.0	3.0	.	1.0	.
	S Corporation	32.0	4.7	2.4	1.4	\$129,901
	C Corporation	32.1	4.6	2.0	1.3	\$110,585
Median Household Income for Clients of Your Practice	Under \$50,000	26.7	1.6	1.0	1.2	\$74,362
	\$50,000-\$99,999	29.8	4.2	2.1	1.2	\$81,505
	\$100,000-\$149,999	32.5	3.7	2.2	1.2	\$141,002
	\$150,000 and over	34.9	2.1	1.7	1.0	\$114,121
Size of City	Large	34.7	2.2	3.0	1.2	\$102,405
	Moderate	31.5	5.0	1.9	1.2	\$125,115
	Small	27.0	3.3	1.7	1.2	\$86,903
	Rural	36.4	3.5	3.5	1.3	\$82,695
Gross Income 2019	Under \$50,000	38.4	1.0	.	1.0	\$33,142
	\$50,000-99,999	30.5	1.3	1.0	1.1	\$57,675
	\$100,000-199,999	21.4	1.7	1.0	1.1	\$95,280
	\$200,000-399,999	33.6	3.1	2.4	1.1	\$118,723
	\$400,000 & over	30.6	5.9	2.0	1.4	\$133,960
Full-Time Staff	One	29.0	1.0	1.8	1.0	\$100,819
	Two	32.4	2.0	2.0	1.2	\$105,984
	3 or More	30.9	5.4	2.1	1.3	\$106,369
Total		31.0	3.6	2.1	1.2	\$104,744

## REGIONAL PRACTICE DEMOGRAPHICS

### Practice Characteristics continued

#### *WEST N. CENTRAL*

		Gross Income Actual 2019	Net Income Actual 2019	Gross Income Estimated 2020	Net Income Estimated 2020
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$223,465	\$71,061	\$239,485	\$82,289
	LLC-Partnership	\$474,119	\$109,023	\$480,312	\$112,348
	LLC-S Corporation	\$286,372	\$84,859	\$300,765	\$97,487
	LLC-Disregarded Entity	\$80,982	\$33,235	\$88,667	\$37,667
	S Corporation	\$416,802	\$136,189	\$409,653	\$158,529
	C Corporation	\$513,239	\$146,188	\$584,930	\$185,326
Median Household Income for Clients of Your Practice	Under \$50,000	\$135,312	\$76,439	\$137,800	\$79,750
	\$50,000-\$99,999	\$300,982	\$86,246	\$324,061	\$101,585
	\$100,000-\$149,999	\$477,468	\$148,592	\$475,575	\$175,313
	\$150,000 and over	\$222,394	\$77,089	\$234,406	\$87,037
Size of City	Large	\$173,545	\$62,409	\$142,238	\$73,058
	Moderate	\$511,491	\$131,765	\$548,274	\$159,613
	Small	\$257,525	\$90,213	\$267,098	\$95,160
	Rural	\$237,660	\$99,798	\$261,250	\$120,208
Gross Income 2019	Under \$50,000	\$28,514	\$16,659	\$32,300	\$21,950
	\$50,000-99,999	\$69,273	\$28,920	\$75,600	\$34,300
	\$100,000-199,999	\$140,560	\$76,679	\$142,000	\$78,250
	\$200,000-399,999	\$301,644	\$108,068	\$312,465	\$119,792
	\$400,000 & over	\$684,374	\$170,733	\$709,914	\$210,304
Full-Time Staff	One	\$100,819	\$53,219	\$104,850	\$57,172
	Two	\$211,969	\$85,853	\$218,525	\$93,205
	3 or More	\$507,378	\$135,132	\$527,063	\$162,340
Total		\$329,802	\$100,176	\$342,363	\$116,627

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income

#### WEST N. CENTRAL

		Full Payroll Services % Gross Income	After-fact Payroll Services % Gross Income	Federal/ State Tax Return % Gross Income	Tax Services % Gross Income
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	7.5%	2.6%	57.5%	15.3%
	LLC-Partnership	1.3%	.7%	80.3%	7.7%
	LLC-S Corporation	7.0%	1.3%	37.1%	18.0%
	LLC-Disregarded Entity	7.3%	.7%	50.3%	30.7%
	S Corporation	8.3%	2.1%	53.7%	8.2%
	C Corporation	9.8%	3.3%	47.0%	3.8%
Median Household Income for Clients of Your Practice	Under \$50,000	10.0%	2.5%	56.0%	4.0%
	\$50,000-\$99,999	8.0%	2.6%	52.5%	18.0%
	\$100,000-\$149,999	8.5%	1.6%	44.9%	7.7%
	\$150,000 and over	2.3%	1.0%	57.4%	17.7%
Size of City	Large	4.2%	1.1%	51.3%	20.7%
	Moderate	7.6%	2.4%	53.9%	7.6%
	Small	9.5%	1.9%	46.1%	18.2%
	Rural	7.5%	2.3%	61.8%	3.8%
Gross Income 2019	Under \$50,000	2.0%	1.0%	29.0%	62.3%
	\$50,000-99,999	4.3%	1.9%	65.9%	6.3%
	\$100,000-199,999	8.7%	3.0%	32.3%	36.2%
	\$200,000-399,999	8.1%	1.9%	51.2%	7.3%
	\$400,000 & over	8.1%	1.8%	56.7%	3.6%
Full-Time Staff	One	6.9%	1.5%	41.5%	27.3%
	Two	3.9%	2.5%	75.4%	3.9%
	3 or More	8.7%	2.1%	49.5%	8.5%
Total		7.3%	1.9%	51.7%	13.5%

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income (cont.)

#### WEST N. CENTRAL

		Estate/ Financial Planning % Gross Income	Write-up Work % Gross Income	Financial Statement Presen- tation % Gross Income	Audit of Financial Statements % Gross Income	Manage- ment Advisory Services % Gross Income
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	1.1%	15.2%	.6%	.0%	.0%
	LLC-Partnership	.3%	3.3%	.3%	.7%	1.0%
	LLC-S Corporation	.9%	29.1%	.3%	.0%	5.1%
	LLC-Disregarded Entity	.0%	7.7%	.0%	.0%	.0%
	S Corporation	.3%	17.0%	3.7%	.0%	1.2%
	C Corporation	.3%	31.7%	2.0%	.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	2.5%	25.0%	.0%	.0%	.0%
	\$50,000-\$99,999	.2%	15.6%	.9%	.0%	.1%
	\$100,000-\$149,999	.8%	27.9%	3.5%	.1%	1.6%
	\$150,000 and over	1.1%	10.0%	.0%	.0%	7.1%
Size of City	Large	1.0%	9.9%	1.4%	.0%	5.9%
	Moderate	.5%	22.7%	2.9%	.1%	.6%
	Small	.6%	21.4%	.4%	.0%	.0%
	Rural	.5%	20.3%	.0%	.0%	.5%
Gross Income 2019	Under \$50,000	.0%	3.7%	.3%	.0%	.0%
	\$50,000-99,999	1.9%	11.3%	.7%	.0%	7.1%
	\$100,000-199,999	.0%	13.8%	.0%	.0%	.0%
	\$200,000-399,999	.8%	25.2%	1.8%	.0%	1.0%
	\$400,000 & over	.3%	23.1%	2.9%	.2%	.9%
Full-Time Staff	One	.9%	12.1%	2.1%	.0%	4.1%
	Two	.4%	13.0%	.0%	.0%	.9%
	3 or More	.6%	25.8%	1.7%	.1%	.5%
Total		.6%	19.0%	1.5%	.0%	1.7%

## REGIONAL CLIENT SERVICES

### Clients Services Percentage of Gross Income (cont.)

#### WEST N. CENTRAL

		QuickBooks or Book- keeping Advisory Services % Gross Income	Financial Services % Gross Income	Elder Care Services % Gross Income	Offers in Compromise % Gross Income
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	.2%	.0%	.0%	.0%
	LLC-Partnership	4.3%	.0%	.0%	.0%
	LLC-S Corporation	1.2%	.0%	.0%	.0%
	LLC-Disregarded Entity	3.3%	.0%	.0%	.0%
	S Corporation	2.2%	3.0%	.1%	.0%
	C Corporation	2.0%	.0%	.0%	.0%
Median Household Income for Clients of Your Practice	Under \$50,000	.0%	.0%	.0%	.0%
	\$50,000-\$99,999	1.8%	.5%	.0%	.0%
	\$100,000-\$149,999	1.1%	2.1%	.1%	.0%
	\$150,000 and over	3.3%	.0%	.0%	.0%
Size of City	Large	2.3%	2.3%	.0%	.0%
	Moderate	1.2%	.4%	.1%	.0%
	Small	1.2%	.8%	.0%	.0%
	Rural	3.5%	.0%	.0%	.0%
Gross Income 2019	Under \$50,000	1.7%	.0%	.0%	.0%
	\$50,000-99,999	.7%	.0%	.0%	.0%
	\$100,000-199,999	1.8%	4.2%	.0%	.0%
	\$200,000-399,999	2.7%	.0%	.0%	.0%
	\$400,000 & over	.9%	1.4%	.2%	.0%
Full-Time Staff	One	1.7%	1.8%	.0%	.0%
	Two	.0%	.0%	.0%	.0%
	3 or More	1.7%	.7%	.1%	.0%
Total		1.7%	.9%	.0%	.0%

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees

#### WEST N. CENTRAL

		Form 706 (Estates) Average Fee	Form 709 (Gift Tax) Average Fee	Form 940 (Federal Unem- ployment) Average Fee	Form 941 (Employer's Quarterly) Average Fee
		Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$942	\$342	\$34	\$46
	LLC-Partnership	\$1,500	\$150	\$20	\$20
	LLC-S Corporation	\$463	\$257	\$53	\$64
	LLC-Disregarded Entity	\$350	\$250	\$40	\$45
	S Corporation	\$1,315	\$352	\$50	\$107
	C Corporation	\$1,525	\$283	\$53	\$53
Median Household Income for Clients of Your Practice	Under \$50,000	\$300	\$150	.	.
	\$50,000-\$99,999	\$1,183	\$242	\$39	\$53
	\$100,000-\$149,999	\$902	\$399	\$51	\$76
	\$150,000 and over	.	\$475	\$60	\$138
Size of City	Large	\$1,937	\$446	\$65	\$126
	Moderate	\$839	\$331	\$52	\$71
	Small	\$655	\$244	\$29	\$37
	Rural	\$1,400	\$170	\$30	\$61
Gross Income 2019	Under \$50,000	.	\$650	\$60	\$75
	\$50,000-99,999	\$575	\$367	\$40	\$75
	\$100,000-199,999	\$333	\$325	\$10	\$25
	\$200,000-399,999	\$1,671	\$299	\$39	\$72
	\$400,000 & over	\$1,365	\$274	\$43	\$63
Full-Time Staff	One	\$615	\$469	\$48	\$86
	Two	\$2,175	\$350	\$45	\$43
	3 or More	\$1,028	\$254	\$43	\$63
Total		\$1,023	\$307	\$44	\$67

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees (cont.)

#### WEST N. CENTRAL

		Form 943 (Employer's Quarterly for Farms) Average Fee	Form 990 (Exempt Organ- ization) Average Fee	Form 1040 (Itemized Sch A & State) Average Fee	Form 1040 (Not Itemized & State) Average Fee	Form 1041 (Fiduciary) Average Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$42	\$406	\$239	\$172	\$505
	LLC-Partnership	\$20	\$1,000	\$254	\$183	\$184
	LLC-S Corporation	\$64	\$463	\$269	\$185	\$485
	LLC-Disregarded Entity	.	\$500	\$148	\$113	\$265
	S Corporation	\$81	\$529	\$275	\$206	\$421
	C Corporation	\$53	\$1,117	\$415	\$225	\$733
Median Household Income for Clients of Your Practice	Under \$50,000	.	.	\$165	\$122	\$300
	\$50,000-\$99,999	\$50	\$558	\$238	\$170	\$384
	\$100,000-\$149,999	\$73	\$571	\$278	\$197	\$541
	\$150,000 and over	.	\$465	\$407	\$263	\$567
Size of City	Large	\$75	\$795	\$366	\$256	\$666
	Moderate	\$71	\$608	\$265	\$181	\$417
	Small	\$34	\$391	\$186	\$148	\$394
	Rural	\$50	\$425	\$271	\$174	\$431
Gross Income 2019	Under \$50,000	.	\$295	\$238	\$173	\$388
	\$50,000-99,999	\$75	\$950	\$394	\$233	\$719
	\$100,000-199,999	\$10	\$425	\$206	\$163	\$350
	\$200,000-399,999	\$46	\$563	\$261	\$193	\$520
	\$400,000 & over	\$61	\$585	\$283	\$189	\$416
Full-Time Staff	One	\$43	\$569	\$250	\$198	\$523
	Two	\$50	\$867	\$380	\$242	\$609
	3 or More	\$60	\$510	\$257	\$175	\$423
Total		\$58	\$555	\$267	\$187	\$463

## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees (cont.)

#### WEST N. CENTRAL

		Form 1065 (Partnership) Average Fee	Form 1120 (Corporation) Average Fee	Form 1120S (S Corp) Average Fee	Schedule B (Interest and Ordinary Dividends) Average Fee	Schedule C (Business) Average Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$594	\$844	\$859	\$43	\$188
	LLC-Partnership	\$550	\$800	\$800	\$17	\$68
	LLC-S Corporation	\$640	\$696	\$675	\$33	\$117
	LLC-Disregarded Entity	\$325	\$300	\$375	\$28	\$115
	S Corporation	\$634	\$742	\$779	\$40	\$134
	C Corporation	\$1,025	\$1,400	\$1,084	\$49	\$217
Median Household Income for Clients of Your Practice	Under \$50,000	\$327	\$350	.	\$15	\$75
	\$50,000-\$99,999	\$560	\$687	\$664	\$33	\$123
	\$100,000-\$149,999	\$751	\$944	\$909	\$47	\$188
	\$150,000 and over	\$715	\$788	\$808	\$44	\$187
Size of City	Large	\$878	\$893	\$936	\$47	\$169
	Moderate	\$611	\$849	\$770	\$40	\$156
	Small	\$446	\$544	\$570	\$31	\$123
	Rural	\$669	\$733	\$778	\$34	\$131
Gross Income 2019	Under \$50,000	\$388	\$475	\$588	\$35	\$188
	\$50,000-99,999	\$830	\$1,592	\$1,413	\$41	\$200
	\$100,000-199,999	\$475	\$513	\$500	\$35	\$125
	\$200,000-399,999	\$719	\$767	\$805	\$43	\$152
	\$400,000 & over	\$629	\$834	\$744	\$27	\$120
Full-Time Staff	One	\$658	\$799	\$909	\$46	\$201
	Two	\$710	\$675	\$690	\$31	\$125
	3 or More	\$618	\$792	\$719	\$37	\$132
Total		\$634	\$783	\$767	\$38	\$148



## REGIONAL CLIENT SERVICES

### Federal Tax Returns - Average Fees (cont.)

#### WEST N. CENTRAL

		Schedule D/ Form 8949 (Gains & Losses) Average Fee	Schedule E (Rental) Average Fee	Schedule EIC (Earned Income Credit) Average Fee	Schedule F (Farm) Average Fee	Schedule H (Household Employment Taxes) Average Fee
		Mean	Mean	Mean	Mean	Mean
Type of Practice	Sole Proprietor	\$103	\$132	\$68	\$265	\$37
	LLC-Partnership	\$43	\$43	\$28	\$68	\$20
	LLC-S Corporation	\$72	\$81	\$74	\$108	\$81
	LLC-Disregarded Entity	\$88	\$103	\$38	\$123	\$50
	S Corporation	\$96	\$85	\$60	\$235	\$50
	C Corporation	\$137	\$138	\$60	\$358	\$63
Median Household Income for Clients of Your Practice	Under \$50,000	\$33	\$43	\$15	\$100	.
	\$50,000-\$99,999	\$81	\$86	\$68	\$168	\$53
	\$100,000-\$149,999	\$116	\$115	\$62	\$287	\$56
	\$150,000 and over	\$103	\$178	\$48	\$143	.
Size of City	Large	\$151	\$103	\$82	\$388	\$53
	Moderate	\$95	\$114	\$48	\$192	\$51
	Small	\$55	\$78	\$52	\$134	\$68
	Rural	\$83	\$90	\$99	\$221	\$43
Gross Income 2019	Under \$50,000	\$110	\$178	\$45	\$200	\$40
	\$50,000-99,999	\$121	\$114	\$68	\$105	\$80
	\$100,000-199,999	\$125	\$125	\$50	\$125	\$50
	\$200,000-399,999	\$87	\$94	\$77	\$238	\$59
	\$400,000 & over	\$75	\$71	\$43	\$166	\$35
Full-Time Staff	One	\$138	\$145	\$63	\$246	\$53
	Two	\$103	\$90	\$39	\$169	\$50
	3 or More	\$73	\$88	\$67	\$204	\$55
Total		\$92	\$101	\$61	\$205	\$54

**REGIONAL CLIENT SERVICES**

**Federal Tax Returns - Average Fees (cont.)**

**WEST N. CENTRAL**

		Schedule SE (Self Employment Tax) Average Fee Mean
Type of Practice	Sole Proprietor	\$39
	LLC-Partnership	\$17
	LLC-S Corporation	\$27
	LLC-Disregarded Entity	\$22
	S Corporation	\$35
	C Corporation	\$25
Median Household Income for Clients of Your Practice	Under \$50,000	\$10
	\$50,000-\$99,999	\$30
	\$100,000-\$149,999	\$37
	\$150,000 and over	\$19
Size of City	Large	\$31
	Moderate	\$32
	Small	\$25
	Rural	\$41
Gross Income 2019	Under \$50,000	\$19
	\$50,000-99,999	\$42
	\$100,000-199,999	\$25
	\$200,000-399,999	\$36
	\$400,000 & over	\$24
Full-Time Staff	One	\$33
	Two	\$21
	3 or More	\$34
Total		\$31

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees

#### WEST N. CENTRAL

		Full Payroll Services Average Hourly Fee		After-fact Payroll Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	7	\$84.29	6	\$85.83
	LLC-Partnership	2	\$102.50	2	\$140.00
	LLC-S Corporation	6	\$94.17	5	\$99.00
	LLC-Disregarded Entity	3	\$43.33	1	\$35.00
	S Corporation	7	\$95.29	5	\$93.40
	C Corporation	2	\$91.00	2	\$91.00
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$97.50	1	\$100.00
	\$50,000-\$99,999	17	\$78.18	13	\$81.08
	\$100,000-\$149,999	6	\$99.17	6	\$116.67
	\$150,000 and over	2	\$110.00	1	\$120.00
Size of City	Large	5	\$105.40	4	\$100.50
	Moderate	8	\$93.38	8	\$109.63
	Small	9	\$68.89	5	\$66.00
	Rural	5	\$89.00	4	\$91.25
Gross Income 2019	Under \$50,000	3	\$73.33	3	\$96.67
	\$50,000-99,999	2	\$85.00	2	\$112.50
	\$100,000-199,999	3	\$95.00	3	\$70.00
	\$200,000-399,999	13	\$83.62	8	\$82.75
	\$400,000 & over	6	\$96.17	5	\$117.40
Full-Time Staff	One	5	\$73.00	4	\$97.50
	Two	5	\$93.40	6	\$94.50
	3 or More	15	\$85.13	10	\$89.20
Total		27	\$86.63	21	\$94.00

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees (cont.)

#### WEST N. CENTRAL

		Federal/ State Tax Return Average Hourly Fee		Tax Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	7	\$104.29	11	\$111.36
	LLC-Partnership	3	\$184.67	2	\$207.50
	LLC-S Corporation	8	\$162.50	10	\$157.00
	LLC-Disregarded Entity	2	\$107.50	2	\$107.50
	S Corporation	10	\$201.00	9	\$160.00
	C Corporation	3	\$133.67	4	\$144.00
Median Household Income for Clients of Your Practice	Under \$50,000	1	\$185.00	1	\$185.00
	\$50,000-\$99,999	17	\$120.65	22	\$118.23
	\$100,000-\$149,999	7	\$221.43	9	\$171.11
	\$150,000 and over	8	\$178.00	6	\$185.83
Size of City	Large	8	\$180.13	8	\$167.63
	Moderate	12	\$174.50	14	\$159.64
	Small	7	\$114.29	9	\$104.44
	Rural	6	\$145.83	7	\$132.14
Gross Income 2019	Under \$50,000	2	\$122.50	3	\$96.67
	\$50,000-99,999	5	\$151.00	6	\$160.00
	\$100,000-199,999	3	\$158.33	3	\$125.00
	\$200,000-399,999	14	\$164.00	14	\$128.64
	\$400,000 & over	9	\$159.89	12	\$167.92
Full-Time Staff	One	6	\$179.17	6	\$112.50
	Two	8	\$165.63	7	\$168.00
	3 or More	17	\$143.82	23	\$144.57
Total		33	\$157.88	38	\$143.18

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees (cont.)

#### WEST N. CENTRAL

		Estate/ Financial Planning Average Hourly Fee		Write-up Work Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	7	\$142.86	8	\$132.50
	LLC-Partnership	2	\$187.50	2	\$140.00
	LLC-S Corporation	5	\$215.00	9	\$101.11
	LLC-Disregarded Entity	0	.	2	\$40.00
	S Corporation	7	\$159.29	8	\$104.63
	C Corporation	3	\$133.67	3	\$117.00
Median Household Income for Clients of Your Practice	Under \$50,000	2	\$150.00	2	\$97.50
	\$50,000-\$99,999	11	\$145.55	17	\$96.06
	\$100,000-\$149,999	8	\$167.50	9	\$130.00
	\$150,000 and over	3	\$241.67	4	\$130.00
Size of City	Large	5	\$185.20	7	\$131.57
	Moderate	10	\$180.00	12	\$114.33
	Small	6	\$135.83	8	\$90.00
	Rural	3	\$141.67	5	\$101.00
Gross Income 2019	Under \$50,000	1	\$125.00	2	\$82.50
	\$50,000-99,999	4	\$187.50	6	\$126.67
	\$100,000-199,999	2	\$125.00	4	\$127.50
	\$200,000-399,999	7	\$146.57	12	\$98.00
	\$400,000 & over	10	\$181.50	8	\$113.38
Full-Time Staff	One	4	\$137.50	7	\$108.57
	Two	3	\$192.00	8	\$112.63
	3 or More	16	\$169.69	17	\$109.24
Total		24	\$165.25	32	\$109.94

**REGIONAL CLIENT SERVICES**

**Client Services - Average Hourly Fees (cont.)**

**WEST N. CENTRAL**

		Financial Statement Presentation Average Hourly Fee		Audit of Financial Statements Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	6	\$124.17	0	.
	LLC-Partnership	1	\$275.00	1	\$275.00
	LLC-S Corporation	2	\$90.00	1	\$350.00
	LLC-Disregarded Entity	0	.	0	.
	S Corporation	5	\$141.40	1	\$150.00
	C Corporation	3	\$133.67	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	9	\$104.22	1	\$150.00
	\$100,000-\$149,999	8	\$171.25	1	\$275.00
	\$150,000 and over	0	.	1	\$350.00
Size of City	Large	3	\$123.67	0	.
	Moderate	9	\$160.22	2	\$312.50
	Small	4	\$86.25	0	.
	Rural	1	\$150.00	1	\$150.00
Gross Income 2019	Under \$50,000	1	\$45.00	0	.
	\$50,000-99,999	1	\$350.00	0	.
	\$100,000-199,999	1	\$150.00	0	.
	\$200,000-399,999	7	\$118.71	1	\$150.00
	\$400,000 & over	7	\$133.14	2	\$312.50
Full-Time Staff	One	3	\$198.33	0	.
	Two	2	\$143.00	0	.
	3 or More	12	\$118.92	3	\$258.33
<b>Total</b>		<b>17</b>	<b>\$135.76</b>	<b>3</b>	<b>\$258.33</b>

## REGIONAL CLIENT SERVICES

### Client Services - Average Hourly Fees (cont.)

#### WEST N. CENTRAL

		Management Advisory Services Average Hourly Fee		QuickBooks or Bookkeeping Advisory Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	1	\$150.00	4	\$65.00
	LLC-Partnership	2	\$207.50	1	\$205.00
	LLC-S Corporation	4	\$148.75	6	\$100.83
	LLC-Disregarded Entity	0	.	1	\$65.00
	S Corporation	5	\$164.00	7	\$149.57
	C Corporation	1	\$176.00	3	\$110.33
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	5	\$146.20	14	\$92.36
	\$100,000-\$149,999	6	\$171.67	5	\$139.00
	\$150,000 and over	2	\$197.50	3	\$175.00
Size of City	Large	4	\$180.25	5	\$170.20
	Moderate	6	\$171.67	6	\$119.50
	Small	1	\$115.00	6	\$73.33
	Rural	2	\$145.00	5	\$101.00
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	2	\$197.50	4	\$103.75
	\$100,000-199,999	0	.	1	\$85.00
	\$200,000-399,999	4	\$147.75	10	\$114.10
	\$400,000 & over	7	\$167.14	7	\$124.57
Full-Time Staff	One	1	\$95.00	2	\$70.00
	Two	3	\$200.33	4	\$140.25
	3 or More	8	\$165.00	15	\$107.13
Total		13	\$165.85	22	\$114.23

**REGIONAL CLIENT SERVICES**

**Client Services - Average Hourly Fees (cont.)**

**WEST N. CENTRAL**

		Financial Services Average Hourly Fee		Elder Care Services Average Hourly Fee	
		Count	Mean	Count	Mean
Type of Practice	Sole Proprietor	1	\$75.00	0	.
	LLC-Partnership	0	.	0	.
	LLC-S Corporation	0	.	1	\$300.00
	LLC-Disregarded Entity	0	.	0	.
	S Corporation	2	\$182.50	3	\$150.00
	C Corporation	0	.	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.	0	.
	\$50,000-\$99,999	2	\$112.50	1	\$75.00
	\$100,000-\$149,999	1	\$215.00	2	\$187.50
	\$150,000 and over	0	.	1	\$300.00
Size of City	Large	0	.	2	\$225.00
	Moderate	1	\$215.00	1	\$225.00
	Small	1	\$75.00	0	.
	Rural	1	\$150.00	1	\$75.00
Gross Income 2019	Under \$50,000	0	.	0	.
	\$50,000-99,999	0	.	1	\$300.00
	\$100,000-199,999	1	\$75.00	0	.
	\$200,000-399,999	1	\$150.00	1	\$75.00
	\$400,000 & over	1	\$215.00	2	\$187.50
Full-Time Staff	One	0	.	0	.
	Two	0	.	1	\$300.00
	3 or More	3	\$146.67	3	\$150.00
<b>Total</b>		<b>3</b>	<b>\$146.67</b>	<b>4</b>	<b>\$187.50</b>



**REGIONAL CLIENT SERVICES**

**Client Services - Average Hourly Fees (cont.)**

**WEST N. CENTRAL**

		Offers in Compromise Average Hourly Fee	
		Count	Mean
Type of Practice	Sole Proprietor	0	.
	LLC-Partnership	0	.
	LLC-S Corporation	2	\$262.50
	LLC-Disregarded Entity	0	.
	S Corporation	2	\$207.50
	C Corporation	0	.
Median Household Income for Clients of Your Practice	Under \$50,000	0	.
	\$50,000-\$99,999	1	\$200.00
	\$100,000-\$149,999	2	\$170.00
	\$150,000 and over	1	\$400.00
Size of City	Large	0	.
	Moderate	3	\$246.67
	Small	0	.
	Rural	1	\$200.00
Gross Income 2019	Under \$50,000	0	.
	\$50,000-99,999	0	.
	\$100,000-199,999	0	.
	\$200,000-399,999	2	\$162.50
	\$400,000 & over	2	\$307.50
Full-Time Staff	One	0	.
	Two	1	\$125.00
	3 or More	3	\$271.67
Total		4	\$235.00