

	2015	2016	2017	2018	2019	3 Year Average	Points for Cost
SaxBST							
	36,000	36,500	37,000	38,500	39,500		
	10,500	10,500	10,500	10,500	10,500		
	2,000	2,000	2,000	2,000	2,000		
	48,500	49,000	49,500	51,000	52,000	49,000	40

Hourly Rates

Partner	250	255	260	265	275
Senior Manager	170	170	175	180	185
Manager	160	160	165	170	175
In-Charge	150	155	160	165	170
Senior Consultant	150	150	150	150	150
Associates	130	130	135	135	140

EFPR Group

	42,200	43000	43800	44600	45400		
	3,000	3100	3200	3300	3400		
	2,800	2900	3000	3100	3200		
	48,000	49,000	50,000	51,000	52,000	49,000	40

Hourly Rates

Partner	140
Manager/Supervisor	110
Senior Accountant	95
Staff Accountant	85

Bonadio & Co., LLP

	50,000	50,000	50,000			50,000	39
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Hourly Rates

Partner	250
Principal	200
Manager	170

In-Charge/Senior	120
Staff	105

Hoffman Eells & Gray, CPAs, P.C.

58,000	58,500	59,000	58,500	37
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Hourly Rates

Partner	2,000
Manager/Supervisor	130
Supervisory Staff	110
Staff	70
Administrative	45

Drescher & Malecki

62,500	63,125	63,750	64,380	65,000	63,125	34
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Hourly Rates

Standard/Quoted

Partner	150/100
Manager/Supervisor	125/83
Supervisory Staff	100/66
Staff	75/50

53,925