

**Costs for Manual Billing Process for BNA Usage  
Per customer/Per Month**

Function	Level	Time/Minutes	Labor Rate Per Minute	Cost
A	B	C	E	F
1 Invoice Preparation Mailing and Account Collections	Clerk - 5	25	0.65317	\$16.33 Col C * Col E
2 Payment Receipt Processing	Clerk - 7	15	0.59217	\$8.88 Col C * Col E
3 Process Mangement Incl. Dispute Settlement IT Support, Supervision	Manager	20	0.81483	\$16.30 Col C * Col E
4 Cost per monthly BNA Billing				<b><u>\$41.51</u></b> Sum Col F

**Notes:** Work Times per 2003 Study.  
Labor Rates sre fully loaded