

	<u>XYZ Telco</u>	<u>Coop, Cost Study, 3,000-4,999 lines (20)</u>					Variance	Median	Median
	2012	Min	1st Q	Median	3rd Q	Max	12-MED	236 Telcos	109 Coop
Staffing & payroll									
Number of employees - (FTE):									
Executive	3	0	1	1	2	5	2	1	1
Accounting	2	0	2	3	4	10	(1)	1	2
Commercial - customer service	3	0	4	5	6	10	(2)	3	4
Administrative	1	0	0	1	1	4	0	0	0
Human resources	1	0	0	0	0	3	1	0	0
Regulatory	0	0	0	0	0	1	0	0	0
Information technology	1	0	1	2	2	4	(1)	0	1
Engineering	3	0	0	0	1	7	3	0	0
Plant	25	0	9	11	15	27	14	6	9
Marketing	2	0	0	1	3	8	1	0	1
Other	0	0	0	0	0	7	0	0	0
Total	52	16	22	31	37	55	21	20	27
Payroll \$ - % change for prior year	(2.5%)	(12.7%)	(2.2%)	(1.0%)	2.0%	7.1%	(1.5%)	1.1%	1.5%
Overhead - % of payroll \$	41.0%	33.0%	44.3%	50.9%	59.8%	66.9%	(9.9%)	45.4%	46.0%
Operating revenue per employee	\$384	\$233	\$288	\$357	\$388	\$580	\$27	\$306	\$316