

Attachment 1 - Operating Expense Question by Variation

This attachment details what items the operating expense question will now consist of for every form. There will be 12 different variations of the expense question, to accommodate various industry details. The 'Form Item Key' below lists what the codes under each variation number mean. This represents the detailed operating expense information being collected. To view an example of the new, condensed expense question, see the representative survey worksheets in Attachment 3, Item 14 'Operating Expenses'.

# OF FORMS	110	14	12	2
VARIATION NUMBER	1	2	3	4
EXPENSES COVERED	1821	1821	1821	1821
	1822	1822	1822	1822
	1823	1823	1823	1823
	NEW - 1824 + 1825	NEW - 1824 + 1825	NEW - 1824 + 1825	NEW - 1824 + 1825
	1826	1826	1826	1826
	1831	5097	6003	6180
	OTHER	5098	1831	1831
		5099	OTHER	OTHER
		1847		
		1831		
		OTHER		
TOTAL	1900	1900	1900	1900

Form Item Key

1740 Contributions, gifts, and grants paid

1821 Gross annual payroll

NEW - 1822 Employer costs of fringe benefits

1823 Temporary staff and leased employee expense

NEW - 1824 + 1825 Expensed equipment, materials, parts, and supplies (not for resale)

Combining 1824-'Expensed equipment' and 1825-'Expensed purchases of other materials, parts, and supplies'

1826 Expensed purchases of software

1831 Depreciation and amortization charges

1847 Purchased repairs and maintenance to transportation equipment

1900 Total operating expenses

2110 Operating interest expense

4010 Professional liability insurance

4011 Medical supplies

5097 Purchased freight transportation

5098 Purchased fuels for transportation equipment

5099 Cost of insurance

6003 Purchased printing services

6013 Program and production costs

6025 Access charges

6026 Universal service contributions (USC) and other similar charges

6180 Purchased software reproduction

6255 Broadcast rights and music license fees

6256 Network compensation fees (networks only)

OTHER Other operating expenses

2	2	2	2	6
5	6	7	8	9
1821	1821	1821	1821	1821
1822	1822	1822	1822	1822
1823	1823	1823	1823	1823
NEW - 1824 + 1825	NEW - 1824 + 1825	NEW - 1824 + 1825	NEW - 1824 + 1825	NEW - 1824 + 1825
1826	1826	1826	1826	1826
6255	6013	6025	6025	6025
6256	1831	6026	6026	1831
1831	OTHER	6013	1831	OTHER
OTHER		1831	OTHER	
		OTHER		
1900	1900	1900	1900	1900

18	10	2
10	11	12
1821	1821	1821
1822	1822	1822
1823	1823	1823
NEW - 1824 + 1825	NEW - 1824 + 1825	NEW - 1824 + 1825
1826	1826	1826
2110	4011	1740
1831	4010	1831
OTHER	1831	OTHER
	OTHER	
1900	1900	1900

Total = 182 (EIN and Alpha forms)

Expense Question Variations by Form

EIN (Employer Identification Number)- form for EINs with one part.

Alpha- form for company with multiple parts

Form# EIN	Form# Alpha	NAICS	Variation Number
SA-22010E	SA-22010A	221111, 221112, 221113, 221119, 221121, 221122, 221210	1
SA-22130E	SA-22130A	221310, 221320, 221330	1
SA-48000E	SA-48000A	487110, 487210, 487990, 488111, 488119, 488190, 488210, 488310, 488320, 488330, 488390, 488410, 488490, 488510, 488991, 488999	2
SA-48100E	SA-48100A	481111, 481112	2
SA-48121E	SA-48121A	481211, 481212, 481219	2
SA-48300E	SA-48300A	483111, 483112, 483113, 483114, 483211, 483212	2
SA-48400E	SA-48400A	484110, 484121, 484122, 484210, 484220, 484230	2
SA-48500E	SA-48500A	485111, 485112, 485113, 485119, 485210, 485310, 485320, 485410, 485510, 485991, 485999	2
SA-48610E	SA-48610A	486110, 486210, 486910, 486990	2
SA-49000E	SA-49000A	492110, 492210, 493110, 493120, 493130, 493190	1
SA-51000E	SA-51000A	512210, 512290	1
SA-51111E	SA-51111A	511110	3
SA-51112E	SA-51112A	511120	3
SA-51113E	SA-51113A	511130	3
SA-51114E	SA-51114A	511140	3
SA-51118E	SA-51118A	511191	3
SA-51119E	SA-51119A	511199	3
SA-51120E	SA-51120A	511210	4
SA-51210E	SA-51210A	512110, 512120	1
SA-51213E	SA-51213A	512131, 512132	1
SA-51219E	SA-51219A	512191, 512199	1
SA-51222E	SA-51222A	512220	1
SA-51223E	SA-51223A	512230	1

SA-51224E	SA-51224A	512240	1
SA-51510E	SA-51510A	515111, 515112, 515120	5
SA-51520E	SA-51520A	515210	6
SA-51710E	SA-51710A	517110	7
SA-51721E	SA-51721A	517210	8
SA-51730E	SA-51730A	517911	9
SA-51740E	SA-51740A	517410	9
SA-51790E	SA-51790A	517919	9
SA-51820E	SA-51820A	518210	1
SA-51911E	SA-51911A	519110	1
SA-51912E	SA-51912A	519120	1
SA-51913E	SA-51913A	519130	1
SA-51919E	SA-51919A	519190	1
SA-52000E	SA-52000A	521110, 523210, 523910, 523991, 523999, 524210, 524291, 524292, 524298	10
SA-52200E	SA-52200A	522110, 522120, 522130, 522190, 522210, 522220, 522291, 522292, 522293, 522294, 522298, 522310, 522320, 522390	10
SA-52311E	SA-52311A	523110, 523120	10
SA-52312E	SA-52312A	523130, 523140	10
SA-52390E	SA-52390A	523920, 523930	10
SA-52400E	SA-52400A	524114	10
SA-52410E	SA-52410A	524113	10
SA-52412E	SA-52412A	524126, 524127, 524128	10
SA-52413E	SA-52413A	524130	10
SA-53000E	SA-53000A	532111, 532112, 532120, 532210, 532220, 532230, 532291, 532292, 532299, 532310, 532411, 532412, 532420, 532490, 533110	1
SA-53110E	SA-53110A	531110, 531120, 531130, 531190	1
SA-53120E	SA-53120A	531210, 531311, 531312, 531320, 531390	1
SA-54000E	SA-54000A	541320, 541340, 541350, 541360, 541370, 541380, 541690	1
SA-54002E	SA-54002A	541410, 541420, 541430, 541490, 541830, 541840, 541850, 541870, 541890, 541910, 541921, 541922, 541930, 541940, 541990	1
SA-54011E	SA-54011A	541110, 541191, 541199	1
SA-54131E	SA-54131A	541310	1

SA-54133E	SA-54133A	541330	1
SA-54150E	SA-54150A	541511, 541512, 541513, 541519	1
SA-54160E	SA-54160A	541611, 541612, 541613, 541614, 541618	1
SA-54170E	SA-54170A	541711, 541712, 541720	1
SA-54181E	SA-54181A	541810	1
SA-54182E	SA-54182A	541820	1
SA-54186E	SA-54186A	541860	1
SA-54210E	SA-54210A	541211, 541213, 541214, 541219	1
SA-56000E	SA-56000A	561110, 561210, 561410, 561421, 561422, 561431, 561439, 561440, 561450, 561491, 561492, 561499, 561591, 561611, 561612, 561613, 561621, 561622, 561710, 561720, 561730, 561740, 561790, 561910, 561920, 561990, 562910	1
SA-56130E	SA-56130A	561311, 561320	1
SA-56132E	SA-56132A	561312	1
SA-56134E	SA-56134A	561330	1
SA-56150E	SA-56150A	561510, 561599	1
SA-56152E	SA-56152A	561520	1
SA-56210E	SA-56210A	562111, 562112, 562119	1
SA-56220E	SA-56220A	562211, 562212, 562213, 562218	1
SA-56291E	SA-56291A	562920, 562991, 562998	1
SA-61000E	SA-61000A	611410, 611420, 611430, 611511, 611512, 611513, 611519, 611610, 611620, 611630, 611691, 611692, 611699, 611710	1
SA-62000E	SA-62000A	621111, 621112, 621210, 621310, 621320, 621330, 621340, 621391, 621399, 621410, 621420, 621491, 621492, 621493, 621498, 621610	11
SA-62150E	SA-62150A	621511, 621512	11
SA-62190E	SA-62190A	621910, 621991, 621999	11
SA-62200E	SA-62200A	622118, 622119, 622218, 622219, 622318, 622319	11
SA-62300E	SA-62300A	623110, 623210, 623220, 623311, 623312, 623990	11

SA-62400E	SA-62400A	624110, 624120, 624190, 624210, 624221, 624229, 624230, 624310, 624410	1
SA-71000E	SA-71000A	711410, 713120, 713210, 713290	1
SA-71002E	SA-71002A	711310, 711310, 711320, 711320, 712110, 712110, 712120, 712120, 712130, 712130, 712190, 712190, 713910, 713910, 713920, 713930, 713940, 713940, 713950, 713990, 713990	1
SA-71110E	SA-71110A	711110, 711110, 711120, 711120, 711130, 711130, 711190, 711190	1
SA-71120E	SA-71120A	711211, 711212, 711219	1
SA-71150E	SA-71150A	711510	1
SA-71311E	SA-71311A	713110	1
SA-72000E	SA-72000A	721191, 721199, 721211, 721214, 721310, 722310, 722320, 722330, 722410, 722511, 722513, 722514, 722515	1
SA-72100E	SA-72100A	721110, 721120	1
SA-81000E	SA-81000A	811111, 811112, 811113, 811118, 811121, 811122, 811191, 811192, 811198, 811211, 811212, 811213, 811219, 811310, 811411, 811412, 811420, 811430, 811490, 812111, 812112, 812113, 812191, 812199, 812210, 812220, 812310, 812320, 812331, 812332, 812910, 812921, 812922, 812930, 812990	1
SA-81300E	SA-81300A	813211, 813212, 813219, 813311, 813312, 813319, 813410, 813910, 813920, 813990	12

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