

## 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<br>1822<br>1823<br>NEW - 1824 + 1825<br>1826<br>1831<br>OTHER | 1821<br>1822<br>1823<br>NEW - 1824 + 1825<br>1826<br>5097<br>5098<br>5099<br>1847<br>1831<br>OTHER | 1821<br>1822<br>1823<br>NEW - 1824 + 1825<br>1826<br>6003<br>1831<br>OTHER | 1821<br>1822<br>1823<br>NEW - 1824 + 1825<br>1826<br>6180<br>1831<br>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                 |
| <b>10</b>         | <b>11</b>         | <b>12</b>         |
| 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                |

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|-----------|-----------|------------------------------------------------------------------------------------------------------------------------------------|----|
| 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,<br>523991, 523999, 524210,<br>524291, 524292, 524298                                                       | 10 |
| SA-52200E | SA-52200A | 522110, 522120, 522130,<br>522190, 522210, 522220,<br>522291, 522292, 522293,<br>522294, 522298, 522310,<br>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,<br>532210, 532220, 532230,<br>532291, 532292, 532299,<br>532310, 532411, 532412,<br>532420, 532490, 533110 | 1  |
| SA-53110E | SA-53110A | 531110, 531120, 531130,<br>531190                                                                                                  | 1  |
| SA-53120E | SA-53120A | 531210, 531311, 531312,<br>531320, 531390                                                                                          | 1  |
| SA-54000E | SA-54000A | 541320, 541340, 541350,<br>541360, 541370, 541380,<br>541690                                                                       | 1  |
| SA-54002E | SA-54002A | 541410, 541420, 541430,<br>541490, 541830, 541840,<br>541850, 541870, 541890,<br>541910, 541921, 541922,<br>541930, 541940, 541990 | 1  |
| SA-54011E | SA-54011A | 541110, 541191, 541199                                                                                                             | 1  |
| SA-54131E | SA-54131A | 541310                                                                                                                             | 1  |

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| SA-54133E | SA-54133A | 541330                                                                                                                                                                                                                                         | 1  |
| SA-54150E | SA-54150A | 541511, 541512, 541513,<br>541519                                                                                                                                                                                                              | 1  |
| SA-54160E | SA-54160A | 541611, 541612, 541613,<br>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,<br>541219                                                                                                                                                                                                              | 1  |
| SA-56000E | SA-56000A | 561110, 561210, 561410,<br>561421, 561422, 561431,<br>561439, 561440, 561450,<br>561491, 561492, 561499,<br>561591, 561611, 561612,<br>561613, 561621, 561622,<br>561710, 561720, 561730,<br>561740, 561790, 561910,<br>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,<br>562218                                                                                                                                                                                                              | 1  |
| SA-56291E | SA-56291A | 562920, 562991, 562998                                                                                                                                                                                                                         | 1  |
| SA-61000E | SA-61000A | 611410, 611420, 611430,<br>611511, 611512, 611513,<br>611519, 611610, 611620,<br>611630, 611691, 611692,<br>611699, 611710                                                                                                                     | 1  |
| SA-62000E | SA-62000A | 621111, 621112, 621210,<br>621310, 621320, 621330,<br>621340, 621391, 621399,<br>621410, 621420, 621491,<br>621492, 621493, 621498,<br>621610                                                                                                  | 11 |
| SA-62150E | SA-62150A | 621511, 621512                                                                                                                                                                                                                                 | 11 |
| SA-62190E | SA-62190A | 621910, 621991, 621999                                                                                                                                                                                                                         | 11 |
| SA-62200E | SA-62200A | 622118, 622119, 622218,<br>622219, 622318, 622319                                                                                                                                                                                              | 11 |
| SA-62300E | SA-62300A | 623110, 623210, 623220,<br>623311, 623312, 623990                                                                                                                                                                                              | 11 |

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

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