

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	55	7	6	1
VARIATION NUMBER	1	2	3	4
EXPENSES COVERED	1821	1821	1821	1821
	1822	1822	1822	1822
	1823	1823	1823	1823
	NEW - 1824	NEW - 1824	NEW - 1824	NEW - 1824
	NEW - 1825	NEW - 1825	NEW - 1825	NEW - 1825
	1826	5097	1826	1826
	NEW - 1845	1826	NEW - 1845	NEW - 1845
	NEW - 1848	NEW - 1845	NEW - 1848	NEW - 1848
	NEW - 1849	1847	NEW - 1849	NEW - 1849
	NEW - 1850	NEW - 1848	NEW - 1850	NEW - 1850
	NEW - 1851	NEW - 1849	NEW - 1851	NEW - 1851
	NEW - 1854	5098	NEW - 1854	NEW - 1854
	NEW - 1830	NEW - 1850	NEW - 1830	NEW - 1830
	NEW - 1855	NEW - 1851	6003	NEW - 1855
	1831	NEW - 1854	NEW - 1855	6180
	NEW - 1832	NEW - 1830	1831	1831
	OTHER	NEW - 1855	NEW - 1832	NEW - 1832
		5099	OTHER	OTHER
		1831		
		NEW - 1832		
		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 Expensed equipment
- NEW - 1825 Expensed purchases of other materials, parts, and supplies
1024 & 1025 are replacing 1000 - Expensed equipment, materials, parts, and supplies (not for resale) which will be dropped
- 1826 Expensed purchases of software
- NEW - 1830 Purchased advertising and promotional services

1831 Depreciation and amortization charges
NEW - 1832 Governmental taxes and license fees
1847 Purchased repairs and maintenance to transportation equipment
NEW - 1848 Purchased repairs and maintenance to machinery and equipment
NEW - 1849 Purchased repairs and maintenance to buildings, structures, and offices
NEW - 1850 Purchased electricity
NEW - 1851 Purchased fuels (except motor fuels)
NEW - 1854 Lease and rental payments for land, buildings, structures, store spaces, and offices
NEW - 1855 Purchased professional and technical services
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

1	1	1	1	3
5	6	7	8	9
1821	1821	1821	1821	1821
1822	1822	1822	1822	1822
1823	1823	1823	1823	1823
NEW - 1824	NEW - 1824	NEW - 1824	NEW - 1824	NEW - 1824
NEW - 1825	NEW - 1825	NEW - 1825	NEW - 1825	NEW - 1825
1826	1826	1826	1826	1826
NEW - 1845	NEW - 1845	NEW - 1845	NEW - 1845	NEW - 1845
NEW - 1848	NEW - 1848	NEW - 1848	NEW - 1848	NEW - 1848
NEW - 1849	NEW - 1849	NEW - 1849	NEW - 1849	NEW - 1849
NEW - 1850	NEW - 1850	NEW - 1850	NEW - 1850	NEW - 1850
NEW - 1851	NEW - 1851	NEW - 1851	NEW - 1851	NEW - 1851
NEW - 1854	NEW - 1854	NEW - 1854	NEW - 1854	NEW - 1854
NEW - 1830	NEW - 1830	NEW - 1830	NEW - 1830	NEW - 1830
NEW - 1855	NEW - 1855	NEW - 1855	NEW - 1855	NEW - 1855
6255	6013	6025	6025	6025
6256	1831	6026	6026	1831
1831	NEW - 1832	6013	1831	NEW - 1832
NEW - 1832	OTHER	1831	NEW - 1832	OTHER
OTHER		NEW - 1832	OTHER	
		OTHER		
1900	1900	1900	1900	1900

9	5	1	Total = 91
10	11	12	
1821	1821	1821	
1822	1822	1822	
1823	1823	1823	
NEW - 1824	4011	NEW - 1824	
NEW - 1825	NEW - 1824	NEW - 1825	
1826	NEW - 1825	1826	
NEW - 1845	1826	NEW - 1845	
NEW - 1848	NEW - 1845	NEW - 1848	
NEW - 1849	NEW - 1848	NEW - 1849	
NEW - 1850	NEW - 1849	NEW - 1850	
NEW - 1851	NEW - 1850	NEW - 1851	
NEW - 1854	NEW - 1851	NEW - 1854	
NEW - 1830	NEW - 1854	NEW - 1830	
NEW - 1855	NEW - 1830	NEW - 1855	
1831	NEW - 1855	1740	
NEW - 1832	4010	1831	
2110	1831	NEW - 1832	
OTHER	NEW - 1832	OTHER	
	OTHER		
1900	1900	1900	

Expense Question Variations by Form

Form#	NAICS	Variation Number
SA-22010	221111, 221112, 221113, 221114, 221115, 221116, 221117, 221118, 221121, 221122, 221210	1
SA-22130	221310, 221320, 221330	1
SA-48000	487110, 487210, 487990, 488111, 488119, 488190, 488210, 488310, 488320, 488330, 488390, 488410, 488490, 488510, 488991, 488999	2
SA-48100	481111, 481112	2
SA-48121	481211, 481212, 481219	2
SA-48300	483111, 483112, 483113, 483114, 483211, 483212	2
SA-48400	484110, 484121, 484122, 484210, 484220, 484230	2
SA-48500	485111, 485112, 485113, 485119, 485210, 485310, 485320, 485410, 485510, 485991, 485999	2
SA-48610	486110, 486210, 486910, 486990	2
SA-49000	492110, 492210, 493110, 493120, 493130, 493190	1
SA-51000	512210, 512290	1
SA-51111	511110	3
SA-51112	511120	3
SA-51113	511130	3
SA-51114	511140	3
SA-51118	511191	3
SA-51119	511199	3
SA-51120	511210	4
SA-51210	512110, 512120	1
SA-51213	512131, 512132	1
SA-51219	512191, 512199	1
SA-51222	512220	1
SA-51223	512230	1
SA-51224	512240	1
SA-51510	515111, 515112, 515120	5

SA-51520	515210	6
SA-51710	517110	7
SA-51721	517210	8
SA-51730	517911	9
SA-51740	517410	9
SA-51790	517919	9
SA-51820	518210	1
SA-51911	519110	1
SA-51912	519120	1
SA-51913	519130	1
SA-51919	519190	1
SA-52000	521110, 523210, 523910, 523991, 523999, 524210, 524291, 524292, 524298	10
SA-52200	522110, 522120, 522130, 522190, 522210, 522220, 522291, 522292, 522293, 522294, 522298, 522310, 522320, 522390	10
SA-52311	523110, 523120	10
SA-52312	523130, 523140	10
SA-52390	523920, 523930	10
SA-52400	524114	10
SA-52410	524113	10
SA-52412	524126, 524127, 524128	10
SA-52413	524130	10
SA-53000	532111, 532112, 532120, 532210, 532220, 532230, 532291, 532292, 532299, 532310, 532411, 532412, 532420, 532490, 533110	1
SA-53110	531110, 531120, 531130, 531190	1
SA-53120	531210, 531311, 531312, 531320, 531390	1
SA-54000	541320, 541340, 541350, 541360, 541370, 541380, 541620, 541690	1
SA-54002	541410, 541420, 541430, 541490, 541830, 541840, 541850, 541870, 541890, 541910, 541921, 541922, 541930, 541940, 541990	1
SA-54011T	541110, 541191, 541199	1
SA-54011E	541110, 541191, 541199	1
SA-54131	541310	1
SA-54133	541330	1

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

SA-62400T	624110, 624120, 624190, 624210, 624221, 624229, 624230, 624310, 624410	1
SA-62400E	624110, 624120, 624190, 624210, 624221, 624229, 624230, 624310, 624410	1
SA-71000	711410, 713120, 713210, 713290	1
SA-71002T	711310, 711320, 712110, 712120, 712130, 712190, 713910, 713920, 713930, 713940, 713950, 713990	1
SA-71002E	711310, 711320, 712110, 712120, 712130, 712190, 713910, 713940, 713990	1
SA-71110T	711110, 711120, 711130, 711190	1
SA-71110E	711110, 711120, 711130, 711190	1
SA-71120	71121A, 71121B, 71121C, 71121D, 71121E, 71121H	1
SA-71150	711510	1
SA-71311	713110	1
SA-72000	721191, 721199, 721211, 721214, 721310, 722310, 722320, 722330, 722410, 722511, 722513, 722514, 722515	1
SA-72100	721110, 721120	1

SA-81000	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-81300	813211, 813212, 813219, 813311, 813312, 813319, 813410, 813910, 813920, 813990	12