OMB No. 0607-0422: Approval Expires 10/31/2012

# 2009 Annual Services Report
# Service Annual Survey
## Specialized Freight (except Used Goods) Trucking, Local

U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

FORM
**SA-484**

135 SAS_T
484220

**REPORT DUE**

Please correct any error in the name, address, or ZIP Code.

Any questions call **1–800–772–7851**
M–F, 8:30 a.m. to 5:00 p.m. EST.
or
***Visit*** our web site:
www.census.gov/econhelp/sas

**Internet Reporting**
To complete this report online go to: *www.census.gov/econhelp/sas*
Click on "Census Taker" and use your username and password to login.

Username:
Password:

## YOUR RESPONSE IS REQUIRED BY LAW

Title 13, U.S. Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the Census Bureau.

## YOUR RESPONSE IS CONFIDENTIAL BY LAW

Title 13, U.S. Code, requires that your response may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process.**

## YOUR RESPONSE IS IMPORTANT

The services industries account for nearly 70 percent of all economic activity. We conduct this survey to obtain timely, comprehensive and consistent measures needed by policy-makers, businesses, and the public to accurately assess domestic economic performance.

# Annual Services Report

- This report should be completed and returned on or before the due date in the preaddressed envelope provided.
- If filing within the required time frame will cause an undue burden and you would like an extension, or if you have any questions, please write to:

**U.S. CENSUS BUREAU**
**1201 East 10th Street**
**Jeffersonville, IN 47132-0001**

or call a Census Bureau Representative at 1–800–772–7851, weekdays from 8:30 a.m. to 5:00 p.m., Eastern Standard Time.

## 1 Report Coverage

This report covers all domestic locations that report payroll for the Federal Employer Identification Number (EIN) shown above the address label primarily engaged in providing local, specialized trucking. Local trucking locations provide trucking within a metropolitan area that may cross state lines. Generally the trips are same-day return.

**Does the above coverage describe this firm's business activity?**

0001
1 ☐ Yes – **Go to** 2
2 ☐ No – **Specify the firm's business activity and complete the report where applicable beginning with** 2 **.**

0002

## 2 Report Periods

**What periods of time will this data represent?**

- Report data for the 2009 calendar year if possible.
- For locations that were sold or acquired during the year, only report for the periods that this firm operated the locations.

0006
1 ☐ 2009 calendar year – Go to 3
2 ☐ Other than calendar year – **Enter the periods this report will cover.** . . . . . .
(e.g., fiscal years, periods with less than a full calendar year).

| | 2009 | | |
|---|---|---|---|
| | Month | Day | Year |
| 0007 **From** | | | |
| 0008 **To** | | | |

## 3 Operating Revenue

**Report the total operating revenue for all this firm's locations defined in 1 for the following categories.**

- Enter "0" where applicable.
- Estimates are acceptable.

**Exclude:**
- Transfers made within the company.

| | | Mark "X" if None | 2009 Operating Revenue Bil. | Mil. | Thou. | Dol. |
|---|---|---|---|---|---|---|
| **1. Motor Carrier Revenue** | 5061 | ☐ | $ | | | |
| **2. All other operating revenue –** Revenue not reported in line **1. If this item is greater than 20% of the total operating revenue, specify the primary source of the revenue here** 1560 | 1799 | ☐ | $ | | | |
| **3. TOTAL OPERATING REVENUE –** Sum of lines **1** and **2**. | 1800 | | $ | | | |

## 4 Analysis of Motor Carrier Operations

**Companies reporting motor carrier revenue in item 3, line 1, complete item 4.**

- Enter "0" where applicable.
- **Exclude** transfers made within the company.
- Round percentage items to the nearest whole percent.

| | | Mark "X" if None | 2009 |
|---|---|---|---|
| **1a. Total distance traveled –** Report total highway miles traveled by the firm's owned and leased vehicles. **Include** highway miles traveled by vehicles operated by other motor carriers (including owner-operators) performing services on your behalf. **Exclude** the distance traveled by maintenance vehicles. | 5065 | ☐ | miles |

**1b. DISTANCE TRAVELED**

Report percentage of **Total Distance Traveled** from:

| | | 2009 |
|---|---|---|
| (1) Loaded or partially loaded vehicles | 5066 | % |
| (2) Empty vehicles | 5067 | % |
| + | | |
| TOTAL | | 100% |

## 4 Analysis of Motor Carrier Operations – (Continued)

**Companies reporting motor carrier revenue in item 3, line 1, complete item 4.**

- Enter "0" where applicable.
- **Exclude** transfers made within the company.
- Round percentage items to the nearest whole percent.

### 2. REVENUE FROM TRUCKLOAD AND LESS-THAN-TRUCKLOAD SHIPMENTS

Report percentage of this firm's **Motor Carrier Revenue** from:

| | | 2009 |
|---|---|---|
| (1) Less-than-truckload shipments (shipments that weighed less than 10,000 lbs.) | 5068 | % |
| (2) Truckload shipments (shipments that weighed 10,000 lbs. or more) | 5069 + | % |
| TOTAL 100% | | |

### 3. REVENUE FROM LOCAL AND LONG DISTANCE HAULING

Report percentage of this firm's **Motor Carrier Revenue** from:

| | | 2009 |
|---|---|---|
| (1) Local hauling | 5063 | % |
| (2) Long-distance hauling | 5064 + | % |
| TOTAL 100% | | |

### 4. REVENUE BY COUNTRY OF ORIGIN AND DESTINATION OF SHIPMENTS

Did domestic locations of this firm have shipments that originated from, or were destined to, locations outside the United States?

0034
1 ☐ Yes – **Continue** 2 ☐ No – **Go to line 5a.**

Report the percentage of your company's motor carrier revenue from shipments that originated from, and were destined to, each of the country combinations listed below.

If you purchased transportation for the foreign segment of a transborder shipment, and billed your customer for the entire trip, include it in the appropriate category below.

| Country of ORIGIN | Country of DESTINATION | | 2009 |
|---|---|---|---|
| U.S. | U.S. | 5082 | % |
| U.S. | Canada | 5083 | % |
| U.S. | Mexico | 5084 | % |
| Canada | U.S. | 5085 | % |
| Mexico | U.S. | 5086 | % |
| All Other | All Other | 5087 + | % |
| | | TOTAL 100% | |

## 4 Analysis of Motor Carrier Operations – (Continued)

**Companies reporting motor carrier revenue in item 3 , line 1, complete item 4 .**

- Enter "0" where applicable.
- **Exclude** transfers made within the company.
- Round percentage items to the nearest whole percent.

### 5a. REVENUE FROM COMMODITIES HAULED

Report the percentage of this firm's motor carrier revenue derived from handling each of the following commodities:

2009

(1) **Agricultural products – Includes** live animals, poultry, fish, unprocessed cereal grains such as wheat and corn, and other agricultural products including fruits, vegetables, non-alcoholic beverages, cut flowers and live plants. . . . . 5070 ____ %

(2) **Grains, alcohol and tobacco products – Includes** milled grain products and preparations; other prepared foodstuff; beer, wine, and other alcoholic beverages; and tobacco products including cigarettes, cigars and chewing tobacco. . . . . 5071 ____ %

(3) **Stone, nonmetallic minerals and metallic ores – Includes** monument or building stone, natural sands, gravel and crushed stone, mined salt, natural calcium and aluminum, phosphates, asbestos, other non-metallic minerals, and metallic ores and concentrates. . . . . 5072 ____ %

(4) **Coal and petroleum products – Includes** coal, crude petroleum, gasoline and aviation fuel, diesel fuel and light fuel oils, lubricating oils and greases, and basic chemicals. . . . . 5073 ____ %

(5) **Pharmaceutical and chemical products – Includes** pharmaceutical products, chemical products, paints and varnishes, soap and cleaning products, insecticides, fertilizers, primary plastics and finished plastic products, and rubber products including tires and inner tubes. . . . . 5074 ____ %

(6) **Wood products, textiles, and leather – Includes** logs and other rough wood, particle board, plywood, and fiberboard, pulp, newsprint, paper and of natural or synthetic materials, carpets and other textile floor coverings, and textile clothing. Leather products **include** footwear, headgear, and other articles of leather. . . . 5075 ____ %

(7) **Base metal and machinery – Includes** base metal and primary metal products such as pipes, ingots, metal doors, basic wire, cable, fencing, tools, etc. Machinery **includes** boilers, turbines, refrigerating and air conditioning equipment, textile machines, and other mechanical machinery and equipment. . . . . 5076 ____ %

(8) **Electronic and precision instruments and motorized vehicles – Includes** electronic equipment such as computers, electronic motors, generators, office equipment, television sets, radios, and stereo equipment, cinematographic, and photocopying equipment, clocks and watches, instruments used in medical, surgical, or veterinary sciences, and measuring, checking or automatic control instruments or apparatus. . . . . 5077 ____ %

(9) **Used household and office goods – Includes** used furniture, appliances, and miscellaneous office products. . . . . 5078 ____ %

(10) **New furniture and miscellaneous manufactured products – Includes** new furniture, mattresses and mattress supports, quilts or comforters, lamps, lighting, mixed freight, and miscellaneous manufactured products. . . . . 5079 ____ %

(11) **Other –** Not classified above – *Specify here* ↙

1510 _____ . . . . . 5080 + ____ %

**TOTAL 100%**

## 4 Analysis of Motor Carrier Operations – (Continued)

**Companies reporting motor carrier revenue in item 3, line 1, complete item 4.**

- Enter "0" where applicable.
- **Exclude** transfers made within the company.
- Round percentage items to the nearest whole percent.

### 5b. HAZARDOUS MATERIALS

**(1)** Were any of the commodities that you hauled designated **hazardous materials,** i.e., required you to display a hazmat placard on the vehicle in accordance with Title 49, CFR 177.823, Transportation?

0033
1 ☐ Yes – **Continue with line (2).**
2 ☐ No – **Go to item 5.**

2009

5081 **(2)** What percent of the total motor carrier revenue is from hauling hazardous materials? . . . . . %

## 5 Operating Expenses

**Report operating expenses for this firm's locations as defined in 1 for the following categories.**

- Enter "0" where applicable.
- Estimates are acceptable.

**Exclude:**

- Transfers made within the company
- Capitalized expenses
- Interest
- Bad debt
- Impairment
- Income tax

### Personnel Costs

| | | Mark "X" if None | 2009 Operating Expenses Bil. | Mil. | Thou. | Dol. |
|---|---|---|---|---|---|---|
| 1. **Gross annual payroll –** Total annual Medicare salaries and wages for all employees as reported on your firm's IRS Form 941, Employer's Quarterly Federal Tax Return, line 5(c) for the four quarters that correspond to the survey period or IRS Form 944 Employer's Annual Federal Tax Return, line 4(c). | 1821 | ☐ | $ | | | |
| 2. **Employer's cost for fringe benefits –** Employer's cost for legally required programs and programs not required by law. **Include** insurance premiums for hospital plans, medical plans, and single service plans (e.g., dental, vision, prescription drugs); premium equivalents for self-insured plans and fees paid to third-party administrators (TPAs); defined benefit pension plans; defined contribution plans (e.g., profit sharing, 401K and stock option plans); and other fringe benefits (e.g., Social Security, workers' compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare). **Exclude** employee contributions. | 1822 | ☐ | $ | | | |
| 3. **Temporary staff and leased employee expense –** Total costs paid to Professional Employer Organizations (PEOs) and staffing agencies for personnel. **Include** all charges for payroll, benefits and services. | 1823 | ☐ | $ | | | |

### Expensed Materials, Parts and Supplies (not for resale)

| | | Mark "X" if None | | | | |
|---|---|---|---|---|---|---|
| 4. **Expensed equipment –** Expensed computer hardware and other equipment (e.g., copiers, fax machines, telephones, shop and lab equipment, CPUs and monitors). Report packaged software in line **6.** Report leased and rented equipment in line **8**. | 1824 | ☐ | $ | | | |
| 5. **Expensed purchases of other materials, parts, and supplies –** Materials and supplies used in providing services to others; materials and parts used in repairs; office and janitorial supplies; small tools; containers and other packaging materials. Report the cost of motor fuels in line **11**. | 1825 | ☐ | $ | | | |

### Expensed Purchased Services

| | | Mark "X" if None | | | | |
|---|---|---|---|---|---|---|
| 6. **Expensed purchases of software –** Purchases of prepackaged, custom coded, or vendor customized software. **Include** software developed or customized by others, web-design services and purchases, licensing agreements, upgrades of software; and maintenance fees related to software upgrades and alterations. | 1826 | ☐ | $ | | | |
| 7. **Purchased electricity and fuels (except motor fuels) –** If the cost of electricity and heating fuels (e.g., natural gas, propane, oil, coal) are included in lease or rental payments, report in line **8** . | 1827 | ☐ | $ | | | |
| 8. **Lease and rental payments –** For land, buildings, offices, structures, machinery, equipment, and other tangible items. **Include** lease and rental of transportation equipment without operators; and penalties incurred for broken leases. **Exclude** capital and financing lease agreements and licensing/leasing of software. | 1828 | ☐ | $ | | | |

## 5 Operating Expenses

**Report operating expenses for this firm's locations as defined in 1 for the following categories.**

- Enter "0" where applicable.
- Estimates are acceptable.

**Exclude:**

- Transfers made within the company
- Capitalized expenses
- Interest
- Bad debt
- Impairment
- Income tax

### Expensed Purchased Services – (Continued)

| | | Mark "X" if None | 2009 Operating Expenses Bil. | Mil. | Thou. | Dol. |
|---|---|---|---|---|---|---|
| **9. Purchased freight transportation –** Contract payments to railroads, airlines, waterborne, and other motor carriers. Report the cost of leased and rented transportation equipment without operators in line **8**. Report travel expenses in line **16**. | 5097 | ☐ | $ | | | |
| **10. Purchased repair and maintenance –** Expensed repair and maintenance services to motor vehicles, vessels, aircraft and other transportation equipment; machinery, equipment, and computer hardware; integral parts of building (e.g., elevators, heating systems, etc.) **Exclude** materials, parts and supplies used for repairs and maintenance performed by this firm's employees. Report janitorial and grounds maintenance services in line **16**. | 1829 | ☐ | $ | | | |
| **11. Purchased fuels for transportation equipment –** Gasoline and fuels purchased for trucks, truck-tractors, and other motor vehicles. | 5098 | ☐ | $ | | | |
| **12. Purchased advertising and promotional services – Include** marketing and public relations services. | 1830 | ☐ | $ | | | |

### Other Operating Expenses

| | | Mark "X" if None | | | | |
|---|---|---|---|---|---|---|
| **13. Cost of insurance –** Premiums for bonding and insurance not included in line **2**. | 5099 | ☐ | $ | | | |
| **14. Depreciation and amortization charges – Include** depreciation charges taken against tangible assets owned and used by your firm, tangible assets and improvements owned by your firm within leaseholds, tangible assets obtained through capital lease agreements, and amortization charges against intangible assets (e.g., patents, copyrights). **Exclude** impairment. | 1831 | ☐ | $ | | | |
| **15. Governmental taxes and license fees –** Payments to government agencies for taxes and licenses. **Include** business and property taxes. **Exclude** income taxes, and sales and excise taxes collected from customers. | 1832 | ☐ | $ | | | |
| **16. All other operating expenses –** All other operating expenses not reported above, unless specifically excluded in the general instructions at the top of the page. **Include** office postage and package delivery. **Exclude** purchases of merchandise for resale and non-operating expenses. | 1899 | ☐ | $ | | | |
| **17. TOTAL OPERATING EXPENSES –** Sum of lines **1–16**. | 1900 | | $ | | | |

## 6 Not Applicable

## 7 Not Applicable

## 8 E-Commerce Revenue

E-commerce includes sales and receipts from any transaction completed over an Internet, extranet, EDI network, electronic mail or other online system. Transactions are agreements between buyers and sellers to transfer ownership of, or rights to use, goods or services. Payment for these goods and services may or may not be made online.

**Did the revenue reported in 3 include any e-commerce revenue?**

2009 E-Commerce Revenue

| | | Bil. | Mil. | Thou. | Dol. |
|---|---|---|---|---|---|
| 2000 | $ | | | | |

0011
1 ☐ Yes – **What was this firm's e-commerce revenue?**
2 ☐ No – Go to 10

## 9 Not Applicable

## 10 Inventories at End of Year

Report the number of vehicles used or held for use in motor carrier operations on December 31, 2009.

Line **(1),** in **(A), (B),** and **(C)** report the number of vehicles owned and/or leased to others **with** drivers. **Include** inventory obtained through capital lease agreements. **Exclude** vehicles that you own that were leased **without** drivers to others.

Line **(2),** in **(A), (B),** and **(C)** report the number of vehicles leased from others **without** drivers.

Line **(3),** in **(A), (B),** and **(C)** report the sum of lines **(1)** and **(2).**

**(A) TRUCKS – Include** single-unit trucks, pickups, vans, etc.

| | | 2009 |
|---|---|---|
| (1) Number owned and/or leased **with** drivers to others | 5088 | |
| (2) Number leased **without** drivers from others | 5089 | |
| (3) **TOTAL TRUCK INVENTORY** | 5090 | |

**(B) TRUCK TRACTORS – Include** semi's and any detachable power-units.

| | | 2009 |
|---|---|---|
| (1) Number owned and/or leased **with** drivers to others | 5091 | |
| (2) Number leased **without** drivers from others | 5092 | |
| (3) **TOTAL TRUCK-TRACTOR INVENTORY** | 5093 | |

**(C) TRAILERS – Include** box-trailers, flatbeds, tankers, etc.

| | | 2009 |
|---|---|---|
| (1) Number owned and/or leased **with** drivers to others | 5094 | |
| (2) Number leased **without** drivers from others | 5095 | |
| (3) **TOTAL TRAILER INVENTORY** | 5096 | |

Of the total inventories reported above were any stored or en route OUTSIDE the 50 U.S. States and the District of Columbia?

| | | Bil. | Mil. | Thou. | Dol. |
|---|---|---|---|---|---|
| 6042 | $ | | | | |

6041 1 ☐ Yes – **What was the total value of those inventories? (Do not report** inventory held in Foreign Trade Zones or in bond warehouses in the U.S.)
2 ☐ No – Go to 11

## 11 Change in Structure

**Did you have an Employer Identification Number (EIN) change in 2009?**

0013 1 ☐ Yes – **Enter the new EIN.** . . . . . 0015 EIN ☐☐ – ☐☐☐☐☐☐☐

2 ☐ No – **Continue**

**Was there a change in ownership or control?**

0018 Month ☐☐ Year ☐☐

0016 1 ☐ Yes – **Provide the date of the change and the firm's information.** . . . . . (for multiple mergers, provide each firm's information as an attachment to this report)

2 ☐ No – **Go to** 12

0017 Name of company acquired or merged with

Street address

City, State, ZIP Code

0019 EIN ☐☐ – ☐☐☐☐☐☐☐

**Specify the nature of this change here** →

0035

## 12 Remarks – Please provide an explanation for any inconsistent or incomplete data that would aid in understanding this report. For any separate correspondence pertaining to this report, please include the identification number shown in the address label area at the top of the first page.

0027

## 13 Certification – This report is substantially accurate and has been prepared in accordance with the instructions.

0020 Name of person completing this report – *Please print*

0024 Title

0025 Date

0021 Address (Street address, City, State, ZIP Code)

0022 Telephone number: Area code | Number | Extension

0023 Fax number: Area code | Number

0026 E-mail address

**Return Completed form to:**
U.S. CENSUS BUREAU
1201 East 10th Street
Jeffersonville, IN 47132-0001

**or fax to:** 1–800–447–4613

Public reporting burden for this collection of information is estimated to average 5.0 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0422, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, DC 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0422" as the subject. Please include form name and number in all correspondence. Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner on the front of this form.

**To see aggregate industry results of previous Service Annual Surveys, go to the following website: www.census.gov/services/index.html**

# 2009 Annual Services Report
# Instructions for Truck Transportation Firms

U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

## General Instructions

- Report data on an accrual basis, except payroll.
- Dollars should be rounded to the nearest dollar.
- If a figure is $1,030,280,456 it should be reported as →

| Bil. | Mil. | Thou. | Dol. |
|---|---|---|---|
| 1 | 030 | 280 | 456 |

**Include in revenue:**

- Report gross billings except where noted elsewhere on form.
- Prorate revenue derived from services provided on a contractual basis according to the work accomplished. (Only include amounts applicable to the report period.)
- Amounts received for work subcontracted to others.
- Market value of compensation in lieu of cash.
- Revenue from services performed by domestic locations of foreign parent firms, subsidiaries, branches, etc.
- Dues and assessments from members and affiliates.

**Exclude from revenue:**

- Taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Rents from and revenue of separately operated departments, concessions, etc., which are leased to others.
- Commissions from vending machine operators.
- Revenue of foreign subsidiaries (those located outside the U.S., i.e., outside the 50 states, District of Columbia, U.S. Commonwealth Territories, or U.S. Possessions).
- Non-operating revenue such as income from investments, sales of company-owned real estate (land and building), or other assets (except inventory held for resale, securities, gifts, loans, contributions, or grants).
- Revenue from the sale of used equipment.

## Item Specific Instructions

### Item 3 – Operating Revenue

**Line 1 – Motor Carrier Revenue**

Report revenue for transportation of property by motor vehicles. **Include** revenue from furnishing vehicles **with** drivers to other carriers under lease or similar arrangement.

In the event that a portion of the transportation had to be purchased from another carrier to complete the contract, please use the following guidelines:

Report total revenue if all purchased transportation was on your own account. (You have legal obligation to pay for the purchased transportation).

Report only the revenue collected for your portion of the haul, plus any additional income from commissions and fees for arranging the transportation, if the transportation was purchased on the client's account. (Your client has legal obligation to pay for the purchased transportation).

**Line 2 – All Other Operating Revenue**

Report other operating revenue including sales from the operation of lunchrooms, restaurants, snowplow work, etc.; revenue from the parking and storage of vehicles; revenue received from other carriers for the use of terminal facilities operated by this firm, including amounts billed separately for repair services; revenue from short-term rental or extended-term operating leases (with or without maintenance) of trucks, truck-tractors, or trailers, **without** drivers; fair sales value of merchandise marketed under capital, finance, or "full payout" leases; and commissions for providing brokerage services, making payroll deductions, collecting freight charges for other carriers; etc. **Exclude** revenue from other operating units from this firm; the value of used equipment or used vehicles sold; revenue from installment payments from leasing vehicles, tools, etc., marketed under capital, finance, or "full payout" lease; and non-operating revenue such as income from investments, the sale of securities, real estate, etc.

# 2009 Annual Services Report
# Instructions for Truck Transportation Firms

U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

## Item Specific Instructions – (Continued)

### Item 3 – Operating Revenue – (Continued)

#### Line 2 – All Other Operating Revenue – Continued

Report revenue from the storage of shipments in your warehouses pending further instructions by the shipper; from the permanent storage of household goods on a paid-on-delivery basis, commercial goods, or records storage; and for packing and crating, handling, providing labor to carriers for loading and unloading, and other accessory services. **Exclude** rental revenue from the operation of mini-warehouses and self-service storage facilities; and revenue from the subleasing of warehousing space to others.

### Item 5 – Operating Expenses

#### Line 1 – Gross annual payroll

**Include** salaries and wages, commissions, dismissal pay, bonuses, employee contributions to Social Security, income tax withholding, union dues, group insurance premiums, savings bonds, cash equivalent in-kind, allowances, holiday pay, vacation pay, sick leave, stock purchase plans, and employee contributions to pension plans. **Exclude** the cost of leased employees, employer's cost for fringe benefits, temporary staff obtained from temporary help services. For unincorporated businesses, **exclude** profit or other compensation of proprietors or partners.

#### All other operating expenses

**Include** travel and entertainment; postage, shipping or delivery services, warehousing, and storage services; royalties; security services; janitorial and grounds maintenance services; and other expenses not reported elsewhere.