Financial Reporting Categories
(Item List Guide)

Last Update: 2009
Foreword

This guide is intended to be used as a medium for clarifying the classification of items under the Uniform System of Accounts and Reports effective June 1, 1961, as amended. It should be used in context with, and does not in any respect supplant, the instructions contained in the CFR Title 14, Part 241.

The classifications indicated for the items listed in this guide are only representative of common classifications to be accorded any specific item, in accordance with the Uniform System of Accounts and Reports. In no case should the guide be construed as constituting a complete list of possible items or as indicating all possible classifications to be accorded a particular item. Conformance with the Uniform System of Accounts and Reports requires the classification of each item in terms of its operational characteristics and not in terms of its nominal features only. The appropriate classification to be accorded any particular item may, depending upon its substantive characteristics, conform with any one or all, or even none, of the classifications indicated in this guide for items of the same nominal class. Items of questionable classification should be submitted to the Office of Airline Information for interpretation or resolution.

Suggested additional items to be included in this list, or additional classifications to be accorded any specific item, would be appreciated. Suggestions should be accompanied by sufficient descriptive material as to permit identification and determination of the appropriate classification. All communications should be addressed to the Department of Transportation, Bureau of Transportation Statistics, Office of Airline Information, 400 7th Street SW, K-25, Washington, DC 20590.
## CHANGES AND REVISIONS

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ITEM LIST GUIDE

PART I - NUMERICAL SECTION

BALANCE SHEET ITEMS

CURRENT ASSETS

1010     Cash
          Cash in banks
          Cash in transit
          Undeposited cash, checks, drafts, money orders, etc.

1030     Special Deposits
          Cash collateral accounts
          Security deposits

1110     United States Government Securities
          Discount
          Premium

1120     Other Temporary Cash Investments
          Discount
          Premium

1220     Accounts Receivable - United States Government
          Rentals
          Military charter
          Sales and service
          Subsidy
          Tax refunds
          Transportation
              Freight and express
              Mail
              Personnel and baggage
          Interest receivable
CURRENT ASSETS

1230 Accounts Receivable - Foreign Governments

Rentals
Sales and service
Transportation
  Freight and express
  Mail
  Personnel and baggage

1240 Accounts Receivable - General Traffic

Gross amounts due from:

  Clearing House
  Non-clearing house carriers
  Agents
  Trade accounts
  Universal Air Travel Plan
  Outside credit card companies
  Pay later plans
  Surface carriers including freight forwarders
  State and municipal governments

1250 Notes and Accounts Receivable - Associated Companies

Gross amounts due from associated companies

1260 Notes and Accounts Receivable - Company Personnel

Advances
Transportation sales
Sales and services

1280 Notes and Accounts Receivable - Other

Accrued interest
Dividends
Notes
Rents
Sales and services
Tax refund claims (local and State)

1290 Reserve for Uncollectible Accounts
1310 Flight Equipment Expendable
   Aircraft parts

1311 Obsolescence and Deterioration Reserves - Expendable Parts

1330 Miscellaneous Materials and Supplies
   Automotive supplies
   Chemicals and solvents
   Cleaning compounds and supplies
   Commissary supplies
   Composition materials
   Electrical supplies
   Fuels and lubricant
   Glass and glass products
   Hardware items
   Lumber and wood products
   Paints, lacquers and thinners
   Passenger service equipment spares
   Plumbing supplies
   Rubber and plastic goods
   Sheet metal
   Small tools
   Special clothing and devices
   Stationery, printing and office supplies
   Textiles and leather goods
   Tube, bar and strip materials

1410 Short Term Prepayments
   Equipment service contracts
   Retainer fees
   Royalties
   Taxes

1420 Other Current Assets
INVESTMENTS AND SPECIAL FUNDS

1510 Investments in Associated Companies
   Advances to associated companies
   Noncurrent receivables from associated companies
   Securities

1520 Advances to Nontransport Divisions
   Current accounts receivable or payable
   Current net profit or loss
   Net investment in nontransport divisions

1530 Other Investments and Receivables
   Cash value of officers' life insurance
   Securities, including notes, bonds, mortgages

1540 Special Funds - Self Insurance

1550 Special Funds - Other
   Capitalized interest
   Cash and securities posted with courts of law
   Equipment purchase funds
   Pension funds under carrier's control
   Sinking funds
   Utility deposits

OPERATING PROPERTY AND EQUIPMENT

1601 Airframes

1602 Aircraft Engines

1603 Aircraft Propellers

1604 Aircraft Communications and Navigational Equipment

1606 Miscellaneous Flight Equipment
   Flight crew equipment
   Passenger survival equipment
1607 Improvements to Leased Flight Equipment

1608 Flight Equipment Rotable Parts and Assemblies
   1608.1 Airframe Parts and Assemblies
   1608.5 Aircraft Engine Parts and Assemblies
   1608.9 Other Parts and Assemblies

1619 Reserve for Depreciation - Flight Equipment
   Refer to Sections 03 and 6 - Account 1619 for subsidiary accounts

1629 Flight Equipment airworthiness Reserves
   Provisions - airworthiness reserves
   Charges - airworthiness reserves

1630 Passenger Service Equipment
   Full complements of passenger service equipment assigned to aircraft for active line operations

1631 Hotel, Restaurant and Food Service Equipment
   Bedding and linens
   Beverage service equipment
   Cleaning equipment
   Food preparation equipment
   Food preservation and storage equipment
   Food transport equipment
   Kitchenware

1632 Ramp Equipment
   Aircraft handling equipment
   Auxiliary power equipment
   Baggage handling equipment
   Cargo handling equipment
   Cleaning equipment
   Compressors and pumps
   Cranes, hoists and conveyors
   Food transport equipment
   Hand vehicles
   Heating and air conditioning equipment
   Inspection and test equipment
   Loading devices and equipment
   Motorized ramp vehicles
   Portable lighting equipment
   Portable scaffolding and ladders
Operating Property and Equipment

1633 Communications and Meteorological Equipment

1634 Maintenance and Engineering Equipment

- Aircraft handling equipment
- Auxiliary power equipment
- Benches, stands and lockers
- Cleaning equipment
- Compressor and pumps
- Cranes, hoists and conveyors
- Finishing and drying equipment
- Generators and motors
- Hand tools
- Hand vehicles
- Heat treatment and refrigeration equipment
- Inspection and test equipment
- Jigs, dies and gauges
- Motorized vehicles
- Plating equipment
- Portable lighting equipment
- Portable scaffolding and ladders
- Power driven machine and tools
- Salvage equipment
- Storage tanks, drums and bins
- Valves, hoses, nozzles and meters
- Welding equipment

1635 Surface Transport Vehicles and Equipment

- Automobiles
- Buses
- Marine equipment
- Motor trucks
- Station wagons

1636 Furniture, Fixtures and Office Equipment

- Cabinets and storage facilities
- Cleaning equipment
- Data transmission equipment
- Drafting and copying equipment
- Draperies, decorations and floor covering
- Electrical accounting machines
- Electronic data processing equipment
- Environment control systems and equipment
1636  Furniture, Fixtures and Office Equipment - cont.

- Furniture and fixtures
- Internal communications systems and equipment
- Mechanical office equipment
- Reservations equipment

1637  Storage and Distribution Equipment

- Compressors and pumps
- Generators and motors
- Hand vehicles
- Motorized vehicles
- Pipe lines
- Portable scaffolding and ladders
- Refueling pits and related equipment
- Storage tanks, drums and bins
- Tankers and motor trucks
- Valves, hoses, nozzles and meters

1638  Miscellaneous Ground Equipment

- Airport and airways lighting equipment
- Firearms and security devices
- Medical equipment
- Photographic equipment
- Safety equipment
- Snow removal equipment
- Training equipment

1639  Reserve for Depreciation - Ground Property and Equipment

- Refer to Sections 03 and 6 - Account 1639
  for subsidiary accounts

1640  Buildings and Other Improvements

- Architect, draftsmen, engineering and legal cost
- Drainage systems
- Landscaping, signs and decorations
- Streets and sidewalks
- Structures for aircraft, passengers, cargo data processing, offices and communications

1640.1  Maintenance Buildings and Improvements
1640.9  Other Buildings and Improvements
OPERATING PROPERTY AND EQUIPMENT

1679 Land
   Acquisition costs
   Drainage
   Grading
   Landscaping

1689 Construction Work in Progress
   Advances for construction of facilities
   Buildings and improvements
   Capitalized interest
   Construction projects
   Flight equipment
   Ground property and equipment
   Land
   Overhauls in progress
   Transfers to property accounts

NONOPERATING PROPERTY AND EQUIPMENT

1700 Nonoperating Property and Equipment
   Cost of nonoperating property and equipment recorded
   in balance sheet accounts 1701 through 1789

DEFERRED CHARGES

1820 Long-Term Prepayments

1830 Development and Preoperating Costs
   Capitalized interest
   Integration of new equipment types
   Preoperational costs of newly certificated carriers
   Route extensions or new routes
   Advertising and promotional flights
   Communications costs
   Cost of regulatory proceedings
   Legal fees and expenses
   Moving costs - initial
      Training costs
      Travel and incidental expenses
DEFERRED CHARGES

1840 Unamortized Discount and Expense on Debt
   Excess of par value of debt securities issued
   over cash value of consideration received
   Legal costs
   Underwriting expense

1850 Unamortized capital Stock Expense
   Commissions and expenses incurred in the original
   issuance and sales of capital stock
   Debenture discount and expense on
   conversion to capital stock

1870 Property Acquisition Adjustment
   Difference between purchase price of property
   acquired through consolidation merger or
   reorganization and depreciated cost to predecessor
   company

1880 Other Intangibles
   Copyrights
   Franchises
   Leaseholds
   Patents

1890 Other Deferred Charges
   Casualty losses in suspense
   Fuel Hedging
   Recoveries from purchased insurance and salvage
   Suspense debits
   Equalization reserves - includes income tax amounts

CURRENT LIABILITIES

2010 Current Notes Payable
   Current portion of long-term debt
   Notes drafts and acceptances
   Current portion of conditional sales contract
CURRENT LIABILITIES

2020 Accounts Payable - General

Audited, unaudited and unvouched invoices
Obligations matured at date of balance sheet
Unbilled obligations

2030 Collections as Agent - Traffic

Gross amounts due Clearing Houses and Non-Clearing House carriers
Surface carrier payables
Tour expense payables
  Amounts collected from traveler in advance for meals, lodging, etc.

2040 Collections as Agent - Other
COD collections for consigners or shippers
Excess valuation insurance premiums
Payroll deductions
  Credit unions
  Employee charitable contributions
  Employee retirement plan
  Employee stock purchase plan
  Federal income taxes
  FICA taxes
  Insurance premiums
  State and municipal taxes
  Union dues
  U. S. Savings Bonds
Shippers' interest insurance charges
Trip insurance premiums
U. S. Transportation Tax

2050 Notes and Accounts Payable - Associated Companies

Gross amounts for:

  Open accounts
  Traffic accounts
  Notes payable

2110 Accrued Personnel Compensation

Unpaid compensation
CURRENT LIABILITIES

2120  Accrued Vacation Liability

   Unpaid personnel vacations

2131  Accrued Federal Income Taxes

   Accruals
   Adjustments
   Payments
   Utilization of Investment Tax Credits

2139  Other Accrued Taxes

   Capital stock
   FICA (company portion)
   Foreign income
   Franchise
   Gross receipts
   License fees
   Permit fees
   Personal property
   Real property
   Sales
   State income
   Transportation of persons
   Unemployment - Federal
   Unemployment - State

2140  Dividends Declared

2150  Air Travel Plan Liability

   Deposits received under ATP contracts

2160  Unearned Transportation Revenue

2190  Other Current Liabilities

   Obligations unmatured at balance sheet date
   Audit fees
   Contributions - retirement plan
   Insurance premiums
   Interest payable
   Legal fees
   Rents
   Stock transfer fees and expenses
   TSA Security fees
NONCURRENT LIABILITIES

2210 Long-Term Debt

   Debentures payable
   Installment contracts payable
   Long-Term notes payable

2240 Advances from Associated Companies

   Noncurrent notes, loans and advances - associated companies

2245 Advances from Nontransport Divisions

   Net amounts payable to nontransport divisions

2250 Pension Liability - plan administered by carrier

   Contributions
   Pension payments

2260 Company Stock Purchase Plan Liability

   Installments by employees less share deliveries

2290 Other Noncurrent Liabilities

   Contractual airworthiness liability accrued - leased equipment
   Personnel severance liability
   Deferred personnel compensation - long term

DEFERRED CREDITS

2330 Unamortized Premium on Debt

   Excess of cash value of consideration received over par value plus accrued interest on debt securities issued.

2340 Deferred Federal Income Taxes

2345 Deferred Investment Tax Credits

2350 Reserve for Self-Insurance

2390 Other Deferred Credits

   Imputed Interest
   Equalization reserves
STOCKHOLDERS EQUITY

2820 Preferred Stock
2840 Common Stock
2860 Capital Stock Subscribed and Unissued
2890 Other Paid-In Capital
   2890.1 Premium on Capital Stock
   2890.2 Discount on Capital Stock
   2890.3 Other Capital Stock Transactions
   2890.9 Miscellaneous Paid-In Capital
       Donations by stockholders
2930 Appropriations of Retained Earnings
   Contingencies
   Self-insurance
2940 Unappropriated Retained Earnings
2990 Treasury Stock

PROFIT AND LOSS ITEMS

OPERATING REVENUES

01 Passenger
   Gross revenue
   Adjustments
   Refunds
   Surcharges for premium service
   01.1 Passenger - First Class
   01.2 Passenger - Coach

02 United States Mail
   Gross revenue
   Parcel post revenue
   Revenue adjustments
   02.1 United States Mail - Priority
   02.2 United States Mail - Nonpriority
OPERATING REVENUES

03       Foreign Mail
          Gross revenue
          Revenue adjustments

06       Property
          Gross revenue
          Adjustments
          Refunds

06.1     Express
06.2     Freight
06.3     Excess Passenger Baggage

07       Charter and Special
07.1     Passenger
          Sightseeing flights
07.2     Property
          Advertising
          Aerial photography
          Firefighting flights

08       Section 406 Subsidy

09       Foreign Exchange Fluctuation Adjustments (Routine)
          In-flight Sales

09.1     Liquor and food – Gross revenues
09.2     Movies and stereo – Gross revenues
09.3     Other - Gross revenues
09.4     Liquor and food – Depreciation expense
09.5     Liquor and food – Other expense
09.6     Movies and stereo – Depreciation expense
09.7     Movies and stereo – Other expense
09.8     Other – Depreciation expense
09.9     Other – Expense

10       Hotel, Restaurant and Food Service

10.1     Gross Revenues
10.2     Depreciation Expense
10.3     Other Expenses
OPERATING REVENUES

11       Rents

   Flight equipment
   Ground equipment
   Space rentals

11.1      Gross Revenues
11.2      Depreciation Expense
11.3      Other Expenses

12       Limousine Service

12.1      Gross Revenues
12.2      Depreciation Expense
12.3      Other Expenses

13       Interchange Sales - Associated Companies

13.1      Gross Revenues
13.2      Depreciation Expense
13.3      Other Expenses

14       General Service Sales - Associated Companies

14.1      Gross Revenues
14.2      Depreciation Expense
14.3      Other Expenses

15       Interchange Sales - Outside

15.1      Gross Revenues
15.2      Depreciation Expense
15.3      Other Expenses

16       General Service Sales - Outside

   Commissions earned on air transportation
   Fuel and oil
   Joint facilities
   Maintenance, repair and overhaul
   Parts and accessories

16.1      Gross Revenues
16.2      Depreciation Expense
16.3      Other Expenses
17     Air Cargo Services

   Insurance collections (shipper's interest)
   Pick-up and delivery fees
   Storage and handling fees

17.1  Gross Revenues
17.2  Depreciation Expense
17.3  Other Expenses

18     Other Incidental Revenues

   Airlines mutual aid receipts and payments
   Beverage and food sales
   Vending machines

18.1  Gross Revenues
18.2  Depreciation Expense
18.3  Other Expenses

19     Other Operating Revenues

19.1  Reservations Cancellation Fees
19.9  Miscellaneous Operating Revenue
Foreward Note Applicable to Payroll Accounts:

Separate objective accounts are provided in the manual for recording renumeration of those personnel engaged in operational activities (23, 24, 25, 26, 28, 30 and 33), those engaged in administrative activities (21, 31, 32 and 34), and those engaged in miscellaneous unclassified operational or administrative activities (35).

In principle, all personnel whose duties are directly identified with the performance of a single operational or administrative objective for which separate classifications are provided, are to be so recorded regardless of job title or class. Personnel not so directly identified are to be included in the unclassified category. Thus, secretaries, typists and clerks directly identified with traffic handling activities are to be included in the appropriate subdivision of Account 26; those directly identified with paperwork management, accounting or general economic research, not incident to traffic handling or other operational activities, are to be included in Account 31; and those directly identified with activities not otherwise separately provided for, such as industrial relations, internal security, or centralized services available equally to two or more named objectives, are to be included in Account 35.

Examples of the objective classifications to be accorded representative personnel are listed on the following pages.
OPERATING EXPENSES

21  General Management Personnel

Compensation of elective officers and immediate assistants and equivalent personnel responsible for the formulation and administration of general company policy.

Advertising vice president
Assistant to president, vice president or general officer
Comptroller
Corporate secretary
Division manager
Economics controls vice president
Engineering vice president
Executive vice president
Maintenance vice president
Operations vice president
Passenger service vice president
President
Public relations vice president
Regional vice president
Sales vice president
Treasurer

23  Pilots and Copilots

Captain
Check pilot
Chief pilot
Copilot
Pilot
Reserve pilot
Test pilot

24  Other Flight Personnel

Cabin attendant (cargo)
Cabin attendant (passenger)
Communications officer
Engineering officer
Hostess
Navigation officer
Purser
Steward
Stewardess
25 Maintenance Labor

25.1 Labor - Airframes

Apprentice mechanic
Chief mechanic
Cleaner (flight equipment maintenance)
Crew chief
Electrician
Engineer
Foreman
Inspector
Lead mechanic
Mechanic
Mechanic helper

25.2 Labor - Aircraft Engines

Apprentice mechanic
Chief mechanic
Cleaner
Crew chief
Electrician
Engineer
Foreman
Inspector
Lead mechanic
Mechanic
Mechanic helper

25.3 Labor - Other Flight Equipment

Apprentice mechanic
Chief mechanic
Cleaner
Crew chief
Electrician
Engineer
Foreman
Inspector
Lead mechanic
Mechanic
Mechanic helper
25.6 Labor - Flight Equipment (Group I air carriers)

- Apprentice mechanic
- Chief mechanic
- Cleaner
- Crew chief
- Electrician
- Engineer
- Foreman
- Inspector
- Lead mechanic
- Mechanic
- Mechanic's helper

25.9 Labor - Ground Property and Equipment

- Carpenter
- Chief mechanic
- Crew chief
- Electrician
- Engineer
- Foreman
- Inspector
- Mechanic

26 Aircraft and Traffic Handling Personnel (Group I air carriers)

26.1 General Aircraft and Traffic Handling Personnel

- Analyst - procedures
- Cleaner - aircraft
- Clerk
- Crew scheduler
- Mechanic - line service
- Rates clerk
- Refreshing crew
- Regional manager
- Secretary
- Station manager
- Stenographer
- Tariff specialist
- Typist
26.2 Aircraft Control Personnel

Analyst - procedures
Clerk
Control tower operator
Draftsman - flight control
Flight director
Flight dispatcher
Flight regulations supervisor
Flight specifications supervisor
Meteorologist
Secretary
Stenographer
Typist

26.3 Passenger Handling Personnel

Analyst - procedures
Cashier - ticket office
Chauffeur - passenger vehicles
Clerk
Counterman - airport
Counter ticket salesman - city
Doorman - passenger
Gateman
Passenger ramp agent
Passenger sales ticketing clerk
Rates clerk
Reservations clerk
Reservations manager
Secretary
Stenographer
Tariff specialist
Typist

26.4 Cargo Handling Personnel

Analyst - procedures
Baggage clerk
Baggage handler
Cargo clerk
Cargo handler
Clerk
Express agent
Freight agent
26.4 Cargo Handling Personnel - cont.

Mail handling clerk
Porter - baggage
Rates clerk
Secretary
Stenographer
Tariff specialist
Typist
Waybill clerk

28 Trainees, Instructors and Unallocated Shop Labor

28.1 Trainees and Instructors

Cabin attendant trainee
Engineering officer trainee - flight
Flight simulator instructor
Hostess trainee
Mechanic trainee
Mechanic instructor
Passenger service instructor
Pilot instructor - flight
Pilot instructor - ground
Pilot trainee - flight
Purser trainee
Reservations and ticketing instructor
Reservations trainee
Sales instructor
Sales trainee
Steward trainee
Stewardess trainee
Ticket clerk trainee

28.2 Unallocated Shop Labor

Nonproductive shop labor - vacation and sick leave
Shop labor not identified with specific maintenance projects
30  Communications Personnel

Clerk
Communications director
Courier
Draftsman
Engineer
Messenger
Radio operator--ground
Secretary
Stenographer
Switchboard operator
Telegraph operator
Teletype operator
Typist

31  Record Keeping and Statistical Personnel

Accountant
Analyst - budget
Auditor
Budget personnel
Cashier
Comptometer operator
Computer operator
Economist
Insurance specilaist
Inventory clerk
Key punch operator
Maintenance record clerk
Office machine operator
Programmer
Receiving clerk
Secretary
Statistician
Stenographer
Stock handler
Storekeeper
Systems analyst
Tabulating machine operator
Tax analyst
Timekeeper
Typist
32  Lawyers and Law Clerks

   Attorney  
   General counsel  
   Law clerk  
   Lawyer  
   Secretary  
   Stenographer  
   Typist

33  Traffic Solicitors

   Cargo salesmen  
   District sales managers  
   Passenger salesmen  
   Regional sales managers

34  Purchasing Personnel

   Buyers  
   Clerk  
   Purchasing agent  
   Purchasing specialist  
   Secretary  
   Stenographer  
   Typist

35  Other Personnel

   Advertising specialist  
   Artist  
   Caretaker  
   Chauffeur  
   Cleaner  
   Clerk  
   Guard  
   Hostess - non-flying  
   Industrial relations personnel  
   Janitor  
   Medical personnel  
   Nurse  
   Photographer  
   Publicity representative  
   Safety personnel  
   Secretary  
   Stenographer
35 Other Personnel - Cont.

Stewardess - non-flying
Typist
Watchman

36 Personnel Expenses

Auto fuel and parking expense
Auto mileage allowances
Auto rentals
Communications expense
Employee memberships, dues and registrations
Employee service pins
Employee uniforms and insignia
Flight crew meals
Hotel and lodging
Laundry and valet expense
Meals and entertainment
Meeting room rentals
Moving, storage and relocation expense
Passport expenses
Transportation expense

37 Communications Purchased

Air-ground radio service
Equipment installation charges
Equipment rental
Intercommunication equipment
Navigation facility user charges
Telegraph and cable message charges
Telephone equipment
Telephone toll charges
Teletype equipment

38 Light, Heat, Power and Water

39 Traffic Commissions (Group I air carriers)

Commission agents
General agents
Other airlines
Steamship companies
Surface carriers

39.1 Commissions - Passenger
39.2 Commissions - Cargo
40 Legal Fees and Expenses

Attorney fees and expenses
Law books
Legal forms and supplies
Litigation costs
Retainer fees
Transcript and witness expenses

41 Professional and Technical Fees and Expenses

Appraisal fees
Architect
Audit
Consultants
Drug/Alcohol screening
Engineering
Laboratory
Market and traffic surveys
Medical
Security Checks (fingerprints/background check)

42 General Services Purchased - Associated Companies

42.1 Airframe repairs
42.2 Aircraft engine repairs
42.3 Other flight equipment repairs
42.6 Flight equipment repairs (Group I air carriers)
42.7 Aircraft interchange charges
42.8 General interchange service charges
42.9 Other services

43 General Services Purchased - Outside

43.1 Airframe repairs
43.2 Aircraft engine repairs
43.3 Other flight equipment repairs
43.6 Flight equipment repairs (Group I air carriers)
43.7 Aircraft interchange charges
43.8 General interchange service charges
43.9 Other services

Bank service charges
Credit and billing services
Fuel Servicing (in-to-plane fees)
Housekeeping and support services
Security services
OPERATING EXPENSES

44     Landing Fees

45     Aircraft Fuels and Oils
    45.1    Aircraft Fuels
    45.2    Aircraft Oils

46     Maintenance Materials
    46.1    Materials - Airframes
    46.2    Materials - Aircraft engines
    46.3    Materials - Other flight equipment
    46.6    Materials - Flight equipment (Group I air carriers)
    46.9    Materials - Ground property and equipment

47     Rentals

   Aircraft
   Buildings and other improvements
   Communication and meteorological equipment
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   Cleaning compounds and supplies
   Composition materials
   Electrical supplies
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- Labels and small signs
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<td>Collections as agent - traffic collections for transportation furnished by others (except associated companies)</td>
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<td>Collections as agent - COD collections for consignors, excess valuation insurance, U. S. Transportation tax, payroll deductions - credit unions, charitable contributions, retirement plans, stock purchases, income taxes, FICA taxes, insurance, savings bond</td>
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<tr>
<td>Current notes payable - current portion of long term debt, notes, drafts, acceptances, conditional sales contracts</td>
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<tr>
<td>Dividends declared</td>
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<td>Notes and accounts payable, associated companies - gross amounts for open accounts, traffic accounts, notes payable</td>
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<tr>
<td>Other current liabilities - estimated unmatured obligations at balance sheet date</td>
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<tr>
<td>Other accrued taxes - capital stock, foreign income, franchise, license fees, personal and property, sales, state income, gross receipts, transportation of persons, unemployment</td>
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<tr>
<td>Unearned transportation revenue - transportation sold, but not used or refunded, for travel ever the air carrier's own lines</td>
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## ALPHABETICAL LIST OF BALANCE SHEET ITEMS

<table>
<thead>
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<th>Items</th>
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<tr>
<td><strong>Noncurrent liabilities</strong></td>
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<td>Associated companies - net amounts for notes, loans, advances</td>
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<td>Long-term debt - debentures, installment contracts, notes</td>
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<tr>
<td>Nontransport divisions - net advances</td>
<td>2245</td>
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<td>Other - airworthiness liability accrued for leased equipment, personnel severance liability, deferred long-term compensation</td>
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<td>Pensions - contributions (employer, employee) and payments</td>
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<tr>
<td>Stock purchase plans - payments by company personnel for purchase of stock</td>
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<td>Items</td>
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<tr>
<td>----------------------------------------------------------------------</td>
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<td>Deferred Credits</td>
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<td>Deferred Federal income taxes</td>
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<tr>
<td>Deferred investment tax credits</td>
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<td>Other deferred charges - Imputed interest (Ref. Sec. 2-10)</td>
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<tr>
<td>Unamortized premium on debt</td>
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<td>Reserve for self-insurance</td>
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<td>Stockholder Equity</td>
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<td>Appropriations of retained earnings, contingencies, self-insurance</td>
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<td>Capital stock subscribed and unissued</td>
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<td>Common stock</td>
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<tr>
<td>Other paid-in capital - premium or discount on capital stock, other</td>
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<td>Treasury stock</td>
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## Revenues

### Transport revenues

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<td>Mail - United States, nonpriority</td>
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<td>Mail - United States, adjustments</td>
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<td>Mail - Foreign, adjustments</td>
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<td>Other - Reservations cancellation fees</td>
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<td>Other - Aerial photography and advertising</td>
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<td>Other - Service charges for nonrevenue passengers</td>
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<td>Passenger - Refunds and adjustments</td>
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<td>Property - freight</td>
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<td>Property - excess baggage</td>
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<td>Property - refunds and adjustments</td>
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### ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

<table>
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<th>Items</th>
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<tr>
<td><strong>Nontransport Revenues</strong></td>
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<td>Air Cargo Services - Insurance collections (shipper's insurance), pick-up and delivery fees, storage and handling fees</td>
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<td>(routine)</td>
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<td>In-flight Sales</td>
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<td>Movies and stereo - Gross revenues</td>
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<td>Other - Expense</td>
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**ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS**

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<thead>
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<td><strong>Rents - flight equipment, ground equipment, space rentals</strong></td>
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## ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<td>Depreciation - Engines                                               75.2</td>
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<td>Depreciation - Airframe Parts                                        75.3</td>
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<td>Depreciation - Aircraft Engines                                      75.4</td>
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<td>Depreciation - Other Flight Equipment                                 75.5</td>
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<td>Depreciation - Flight Equipment                                      75.6</td>
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<td>Depreciation - Maintenance Equipment and Hangers                     75.8</td>
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<td>Depreciation - Ground Property and Equipment                         75.9</td>
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<td></td>
<td>Developmental and Preoperating                                       74.1</td>
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<td>Intangibles - Other                                                  74.2</td>
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<td>Obsolescence - Current Provisions                                    73.1</td>
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<td>Obsolescence - Inventory Decline Credits                              73.2</td>
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<td>Premium on Debt                                                      87.4</td>
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<tr>
<td></td>
<td>Property acquired through merger, consolidation, etc. - amortization</td>
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<tr>
<td></td>
<td>of excess of purchase price over net book value                      89</td>
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## ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

<table>
<thead>
<tr>
<th>Objective</th>
<th>Account</th>
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<tr>
<td><strong>Assessments, Taxes, Fees, etc.</strong></td>
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<td>Clearance fees - aircraft</td>
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<td>Customs fees</td>
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<td>Duties</td>
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<td><strong>Shipment bonding charges</strong></td>
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<td><strong>Injuries, Loss and Damage</strong></td>
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<td>Insurance (purchased)</td>
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<td>Insurance (self-insurance)</td>
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<td>Group accident and health insurance</td>
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<td>Provisions for self-insurance</td>
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<td>Retirement (pension) plans</td>
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### ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<th>Items</th>
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<td>Injuries, Loss and Damage - cont.</td>
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<tr>
<td>or losses resulting from retirements of</td>
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<td>property resulting from casualties)</td>
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<td>after offsetting insurance recoveries</td>
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<td>Interest and Debt</td>
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<td>Imputed interest capitalized - credit</td>
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<td>Amortization of discount or premium on</td>
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<td>Interest on foreign government securities</td>
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<td>Interest on notes receivable</td>
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<td>Interest on special funds and deposits</td>
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<td>Landing Fees</td>
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# ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

## Objective Account

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<th>Items</th>
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<td>Materials and Supplies</td>
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### Maintenance materials and supplies (directly consumed)

- Aircraft instruments 46.3
- Airframes 46.1
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- Ground property and equipment 46.9
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<td>pilots, reservations and ticket agents,</td>
<td></td>
<td></td>
</tr>
<tr>
<td>salesmen, solicitors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Typists, stenographers, secretaries</td>
<td>26, 26.1, 26.2, 26.3, 26.4, 30</td>
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<tr>
<td></td>
<td>31, 32, 33, 35</td>
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<td>Watchmen</td>
<td>35</td>
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<tr>
<td>Waybill issuing clerks</td>
<td>26, 26.4</td>
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<tr>
<td><strong>Rentals</strong></td>
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<tr>
<td>Aircraft</td>
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<tr>
<td>Buildings and improvements</td>
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<tr>
<td>Communications equipment</td>
<td>47</td>
<td></td>
</tr>
<tr>
<td>Computers</td>
<td>47</td>
<td></td>
</tr>
<tr>
<td>Electrical accounting machines</td>
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<tr>
<td>Electronic data processing equipment</td>
<td>47</td>
<td></td>
</tr>
<tr>
<td>Furniture, fixtures and office equipment</td>
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<tr>
<td>Hotel, restaurant and food equipment</td>
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</tr>
<tr>
<td>Maintenance and engineering equipment</td>
<td>47</td>
<td></td>
</tr>
<tr>
<td>Passenger entertainment equipment</td>
<td>47</td>
<td></td>
</tr>
<tr>
<td>Passenger service equipment</td>
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</tr>
<tr>
<td>Ramp equipment</td>
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<tr>
<td>Storage and distribution equipment</td>
<td>47</td>
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<tr>
<td>Surface transport vehicles</td>
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<tr>
<td>Terminal Slots</td>
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### ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

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<th>Account</th>
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</thead>
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<td>Cash discounts on purchases of materials, supplies, etc.</td>
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<td>Capital stock expense</td>
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<td>Cash, overages and shortages</td>
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<td>Denied boarding expense</td>
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<td>Donations, charitable contributions</td>
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<td>Entertainment expenses (outsiders)</td>
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<td>Foreign exchange adjustments - routine</td>
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<tr>
<td>Foreign exchange adjustments abnormal</td>
<td>85</td>
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<tr>
<td>Gain or loss on sale, retirement, or exchange of operating property and equipment and parts and supplies when disposed of with a general retirement program</td>
<td>81.1</td>
</tr>
<tr>
<td>Gain or loss on sale, retirement, or exchange of nonoperating property and equipment and parts and supplies when disposed of with a general retirement program</td>
<td>81.2</td>
</tr>
<tr>
<td>Gain or loss on sale of securities</td>
<td>81.2</td>
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<tr>
<td>Gain or loss from fuel hedging</td>
<td>88.6</td>
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<td>House organ for internal distribution</td>
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<td>Interrupted trips expenses - passenger expenses for lodgings, meals' surface transportation</td>
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<td>Losses (provisions) from uncollectible accounts</td>
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<td>Royalties from patents</td>
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<tr>
<td>Stock exchange charges</td>
<td>65</td>
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<tr>
<td>Stockholders reports</td>
<td>65</td>
</tr>
<tr>
<td>Unsuccessful extension and developmental expenditures</td>
<td>89</td>
</tr>
</tbody>
</table>
FLYING OPERATIONS

5123 Pilots and Copilots Salaries

- Captain
- Check pilot
- Chief pilot
- Copilot
- Pilot
- Reserve pilot
- Test pilot

5124 Other Flight Personnel

- Communications Officer
- Engineering Officer
- Navigation Officer

5128.1 Trainees and Instructors

- Engineering officer trainee - flight
- Flight simulator instructor
- Pilot instructor - flight
- Pilot instructor - ground
- Pilot trainee - flight

5136 Personnel Expenses

- Auto fuel and parking expense
- Auto mileage allowance
- Auto rentals
- Communications expense
- Employee memberships, dues and registrations
- Employee service pins
- Employee uniforms and insignia
- Flight crew meals
- Hotel and lodging
- Laundry and valet expense
- Moving, storage and relocation expense
- Passport expenses
- Transportation expense
FLYING OPERATIONS

5141  Professional and Technical Fees and Expenses
        Consultants

5143.7  Aircraft Interchange Charges
        Aircraft interchange charges from outside companies

5145.1  Aircraft Fuels
        Cost of aircraft fuel used in flight ops

5145.2  Aircraft Oils
        Cost of aircraft oil used in flight ops

5147  Rentals
        Cost of renting/leasing aircraft

5153  Other supplies
        Safety and Training

5155.1  Insurance Purchased
        Insurance for flight equipment - hull insurance

5157  Employee Benefits and Pensions
        Direct annuity payments
        Educational programs
        Group accident and health insurance - company contributions
        Group life insurance - company contributions
        Medical programs
        Recreational programs
        Provisions for self insurance
        Retirement plan - company contributions
        Workman’s compensation insurance
        401-K - company contributions
FLYING OPERATIONS

5158  Injuries, Loss and Damage

   Excess of losses over insurance recoveries - restored assets - flight equipment

5168  Taxes - Payroll

   Federal unemployment insurance
   FICA
   Other payroll
   State unemployment insurance

5169  Taxes - Other Than Payroll

   Fuel taxes - non refundable

5171  Other Expenses

   Expenses not provided for otherwise

5199  Total of Accounts Above
DIRECT MAINTENANCE-FLIGHT EQUIPMENT

5225.1  Labor - Airframes

Apprentice mechanic
Chief mechanic
Cleaner (flight equipment maintenance)
Crew chief
Electrician
Engineer
Foreman
Inspector
Lead mechanic
Mechanic
Mechanic helper

5225.2  Labor - Aircraft Engines

Apprentice mechanic
Chief mechanic
Cleaner
Crew chief
Electrician
Engineer
Foreman
Inspector
Lead mechanic
Mechanic
Mechanic helper

5243.1  Airframe Repairs - Outside

5243.2  Aircraft Engine Repairs - Outside

5243.7  Aircraft Interchange Charges

5246.1  Maintenance Materials - Airframes

Materials used to repair airframes
DIRECT MAINTENANCE-FLIGHT EQUIPMENT

5246.2 Maintenance Materials - Aircraft Engines

Materials used to repair aircraft engines

5272.1 Airworthiness Allowance Provision - Airframes

Current provision for airframe overhaul costs
Estimate the cost of the initial overhaul and accrue the cost, based on an hourly rate, to the overhaul. At that time, the actual cost of overhaul is charged to the accrual, with any deficiency or excess charged or credited to expense. The cost of the next overhaul is then estimated, based on the new rate, and accrued to that overhaul, and the process is repeated.

5272.3 Airframe Overhauls Deferred (credit)

Current amortization of cost for airframe overhauls previously deferred to subaccount 1601.2 - Unamortized Airframe Overhauls
The actual cost of each overhaul is capitalized and amortized to the next overhaul.

5272.6 Airworthiness Allowance Provision - Aircraft Engines

Current provision for engine overhaul costs
Estimate the cost of the initial overhaul and accrue the cost, based on an hourly rate, to the overhaul. At that time, the actual cost of overhaul is charged to the accrual, with any deficiency or excess charged or credited to expense. The cost of the next overhaul is then estimated, based on the new rate, and accrued to that overhaul, and the process is repeated.
SCHEDULE P-5.2

DIRECT MAINTENANCE-FLIGHT EQUIPMENT

5272.8 Aircraft Engine Overhauls Deferred (credit)

Current amortization of cost for engine overhauls previously deferred to subaccount 1602.2 - Unamortized Aircraft Engine Overhauls. The actual cost of each overhaul is capitalized and amortized to the next overhaul.

5278 Total Direct Maintenance - Flight Equipment

Total of 5200 accounts listed above

5279.6 Applied Maintenance Burden - Flight Equipment

Total of expenses in subfunction 5300. This consists of maintenance overhead. Expenses related to the administration of maintenance stocks and stores, record keeping, scheduling, controlling, planning and supervising maintenance operations.

5299 Total Flight Equipment Maintenance

Sum of accounts 5278 and 5279.6

7073.9 Net Obsolescence & Deterioration - Expendable Parts

Provision for losses in value of expendable parts inventory. Credits to balance sheet account 1311 Allowance for Obsolescence
### DEPRECIATION-FLIGHT EQUIPMENT

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>7075.1</td>
<td>Depreciation - Airframes</td>
</tr>
<tr>
<td>7075.2</td>
<td>Depreciation - Aircraft Engines</td>
</tr>
<tr>
<td>7075.3</td>
<td>Depreciation - Airframe Parts</td>
</tr>
<tr>
<td>7075.4</td>
<td>Depreciation - Aircraft Engine Parts</td>
</tr>
<tr>
<td>7075.5</td>
<td>Depreciation - Other Flight Equipment</td>
</tr>
<tr>
<td>7076.1</td>
<td>Amortization Expense - Capital Leases - Flight Equip.</td>
</tr>
<tr>
<td></td>
<td>Amortization of flight equipment under capital leases</td>
</tr>
<tr>
<td>7098.9</td>
<td>Total Aircraft Operating Expenses</td>
</tr>
<tr>
<td></td>
<td>Sum of accounts 5199, 5299, 7073.9 &amp; 7075.1 thru 7075.5 &amp; 7076.1</td>
</tr>
</tbody>
</table>

### OTHER DEPRECIATION AND AMORTIZATION

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>7074.1</td>
<td>Amortization - Developmental &amp; Preoperating Costs</td>
</tr>
<tr>
<td>7074.2</td>
<td>Amortization - Other Intangibles</td>
</tr>
<tr>
<td>7075.8</td>
<td>Depreciation - Hangar &amp; Maintenance Equipment</td>
</tr>
<tr>
<td>7075.9</td>
<td>Depreciation - Ground Property</td>
</tr>
<tr>
<td>7076.2</td>
<td>Amortization - Capital Leases - Other</td>
</tr>
<tr>
<td></td>
<td>Amortization of equipment under capital leases other than flight equipment</td>
</tr>
</tbody>
</table>
AIRCRAFT OPERATING STATISTICS

Old T2 Z650  Total Airborne Hours - The elapsed time, computed from the moment the aircraft leaves the ground until it touches down at the next landing. This includes flight training, testing and ferry flights.

Old T2 Z810  Aircraft Days Assigned - The number of days the aircraft was available for service (owned or leased) that are in possession of the reporting air carrier, and are available for service on the air carrier’s routes. Includes days in overhaul, or temporarily out of service due to schedule cancellations. Excludes days that newly acquired aircraft are on hand, but not available for productive use, days rented or leased to others, and days in possession but formally withdrawn from air transportation service.

Old T2 Z921  Aircraft Fuels Issued (gallons) - The amount of fuels issued for revenue & nonrevenue flights
SCHEDULE P-6

SALARIES & RELATED FRINGE BENEFITS

LINE 3  General Management Personnel

President
Vice Presidents
Assistant to president, vice president
Controller
Treasurer
Corporate secretary
Division Manager

LINE 4  Flight Personnel

Captains
Check pilot
Chief pilot
Copilot
Pilot
Reserve pilot
Test pilot
Flight attendants
Communications Officer
Engineering Officer
Navigation Officer

LINE 5  Maintenance Labor

Apprentice mechanic
Carpenter
Chief mechanic
Cleaner
Crew chief
Electrician
Engineer
Foreman
Inspector
Lead mechanic
Mechanic
Mechanic helper
Non-productive shop labor - vacation/sick leave
Shop labor not identified with specific maintenance projects
SCHEDULE P-6

SALARIES AND RELATED FRINGE BENEFITS

LINE 6 Aircraft & Traffic Handling Personnel

Analyst - procedures
Baggage clerk
Baggage handler
Cargo clerk
Cargo handler
Cashier - ticket office
Chauffeur - passenger vehicles
Cleaner - aircraft
Clerk
Control tower operator
Counterman - airport
Counter ticket salesman - city
Crew scheduler
Doorman - passenger
Draftsman - flight control
Express agent
Flight director
Flight dispatcher
Flight regulations supervisor
Flight specifications supervisor
Freight agent
Gateman
Mail handling clerk
Meteorologist
Mechanic - line service
Passenger ramp agent
Passenger sales ticketing clerk
Porter - baggage
Rates clerk
Reservations clerk
Reservations manager
Refreshing crew
Regional manager
Secretary
Station manager
Stenographer
Tariff specialist
Typist
Waybill clerk
SCHEDULE P-6

SALARIES AND RELATED FRINGE BENEFITS

LINE 7  Other personnel

Accountants
Advertising specialist
Analyst - budget
Artist
Attorney
Auditor
Budget personnel
Buyers
Caretaker
Cargo salesman
Cashier
Chauffeur
Cleaner
Clerks
Computer operator
District sales manager
Economist
Flight - Attendant trainee
Flight - Engineering officer trainee
Flight - simulator instructor
General counsel
Guard
Industrial relations personnel
Insurance specialist
Inventory clerk
Janitor
Key punch operator
Law clerk
Lawyer
Maintenance record clerk
Mechanic trainee
Mechanic instructor
Medical personnel
Nurse
Office machine operator
Passenger salesman
SCHEDULE  P-6

SALARIES AND RELATED FRINGE BENEFITS

LINE 7  Other personnel

Passenger service instructor
Photographer
Pilot instructor - flight
Pilot instructor - ground
Pilot trainee - flight
Programmer
Publicity representative
Purchasing agent
Purchasing specialist
Purser trainee
Receiving clerk
Regional sales managers
Reservations and ticketing instructor
Reservations trainee
Safety personnel
Sales instructor
Sales trainee
Secretary
Statistician
Stenographer
Stock handler
Storekeeper
Switchboard operator
Tax analyst
Teletype operator
Ticket clerk trainee
Timekeeper
Typist
Watchman

LINE 8  Total Salaries

Sum of lines 3 + 4 + 5 + 6 + 7
RELATED FRINGE BENEFITS

Line 10  Personnel Expense

- Auto fuel and parking expense
- Auto mileage allowances
- Auto rentals
- Communications expense
- Employee memberships, dues and registrations
- Employee service pins
- Employee uniforms and insignia
- Flight crew meals
- Hotel and lodging
- Laundry and valet expense
- Meals and entertainment
- Meeting room rentals
- Moving, storage and relocation expense
- Passport expenses
- Transportation expense

Line 11  Employee Benefits and Pensions

- Direct annuity payments
- Educational programs
- Group accident and health insurance - company contributions
- Group life insurance - company contributions
- Medical programs
- Recreational programs
- Provisions for self-insurance
- Retirement plan - company contributions
- Workman’s compensation insurance
- 401 K plan - company contributions

Line 12  Payroll Taxes

- Federal unemployment insurance
- FICA
- Other payroll
- State unemployment insurance

Line 13  Total Fringe Benefits

- Sum of lines 10 + 11 + 12

Line 14  Total Salaries and Related Fringe Benefits
Sum of lines 8 + 13

**SCHEDULE P-6**

-6-

**MATERIALS PURCHASED**

Line 16  Aircraft Fuel and Oil

Aircraft fuels
Aircraft oils
Fuel taxes (non-refundable)

Line 17  Maintenance Materials

Materials - airframes
Materials - aircraft engines
Materials - other flight equipment
Materials - flight equipment (Group I carriers)
Materials - ground property and equipment

**Shop and Servicing Supplies:**

Automotive supplies
Chemicals and solvents
Cleaning compounds and supplies
Composition materials
Electrical supplies
Fuels and lubricants
Glass and glass products
Hardware items
Lumber and wood products
Paints, lacquers and thinners
Plumbing supplies
Rubber and plastic goods
Sheet metal
Small tools
Special clothing and devices
Textiles and leather goods
Tube, bar and strip materials

**Inventory adjustments for:**

Flight equipment expendable parts (Acct 1310)
Miscellaneous materials and supplies (Acct 1330)

Line 18  Passenger Food

Beverage purchases
Commissary supplies
Communications expense
Food purchases
Food service uniforms
MATERIALS PURCHASED

Line 19  Other Materials

Utilities:
Light, heat, power and water
Stationery, printing and office supplies:
Blue prints
Chemicals and solvents
Cleaning compounds and supplies
Drafting and engineering supplies
Flight crew supplies
Labels and small signs
Manuals and publications (company)
Printing and duplicating supplies
Shipping and mailing supplies
Standard forms - company
Standard forms - government
Stationery and paper products
Textiles and leather goods
Tickets and ticket stock

Other supplies:
Cleaning compounds
Electrical
Medical
Photographic
Safety
Training

Line 20  Total Materials

Sum of lines 16 + 17 + 18 + 19

SERVICES PURCHASED

Line 22  Advertising and Other Promotions

Advertising:
Billboard
Direct mail
Directories, guides and programs
Displays
Magazines and trade publications

**SCHEDULE P-6**

SERVICES PURCHASED

Line 22 Advertising and Other Promotions

Newspapers
Posters and signs
Radio
Television

**Tariffs, schedules and timetables:**
Distribution
Printing
Production

**Other promotional and publicity expenses:**
Entertainment expense
Open house expenses
Photographic expenses
Promotional materials
Publicity releases
Visual (motion pictures, slides, etc.)

Line 23 Communications

Air-ground radio service
Equipment installation charges
Equipment rental
Intercommunication equipment
Navigation facility user charges
Telegraph and cable message charges
Telephone equipment
Telephone toll charges
Teletype equipment

Line 24 Insurance

**Insurance - general:**
Buildings and contents
Flight equipment (Hull insurance)
Insurance purchased
Materials and supplies
Other property and equipment
Provisions for self-insurance
Third part liability

**Insurance - traffic liability:**
Cargo liability
Passenger liability
Passenger baggage and personal property
Provisions for self-insurance

**SCHEDULE P-6**

**SERVICES PURCHASED**

**Line 25** Outside Flight Equipment Maintenance

- Aircraft engine repairs
- Aircraft interchange charges
- Airframe repairs
- Flight equipment repairs (Group I carriers)
- General interchange charges
- Other flight equipment repairs
- Other services

**Line 26** Traffic Commissions - Passenger

**Line 27** Traffic Commissions - Cargo

**Line 28** Other Services

**General Services Purchased - Outside:**
- Aircraft interchange charges
- General interchange service charges

**Legal fees and expenses:**
- Attorney fees and expenses
- Law books
- Legal forms and supplies
- Litigation costs
- Retainer fees
- Transcript and witness expenses

**Professional and Technical Fees and Expenses:**
- Appraisal fees
- Architect
- Audit
- Consultants
- Engineering
- Laboratory
- Market and traffic surveys
- Medical

**Other services including:**
- Bank service charges
- Credit and billing services
- Housekeeping and support services
Security services

SCHEDULE P-6

SERVICES PURCHASED

Line 29  Total Services Purchases

    Sum of Lines 22 + 23 + 24 + 25 + 26 + 27 + 28

Line 30  Landing Fees

Line 31  Rentals

    Aircraft
    Buildings and other improvements
    Communication and meteorological equipment
    Computers
    Electrical accounting machines
    Electronic data processing equipment
    Furniture, fixtures and office equipment
    Hotel, restaurant and food service equipment
    Maintenance and engineering equipment
    Passenger entertainment equipment
    Passenger service equipment
    Ramp equipment
    Storage and distribution
    Surface transport vehicles and equipment

Line 32  Depreciation

    Depreciation expense for:
    Aircraft engines
    Aircraft engine parts
    Airframes
    Airframe parts
    Ground property and equipment
    Maintenance equipment and hangars
    Other flight equipment

    Provisions for Obsolescence and Deterioration - Expendable Parts:
    Current provisions
    Inventory decline credits
Line 33  Amortization

   Capital leases
   Developmental and preoperating expenses
   Other intangibles

SCHEDULE P-6

Line 34  Other

Clearance, customs and duties:
Brokerage fees
Clearance fees - aircraft
Customs fees
Duties
Immigration service charges
Revenue stamp purchases
Shipment bonding charges

Corporate and fiscal expenses:
Annual report costs
Directors’ fees
Proxy expense
Registrar and transfer agent fees
Report filing fees
Securities and Exchange Commission fees
Statutory representation service
Stock certificate costs
Stock exchange fees
Trustee fees

Injuries, loss and damage:
Excess of losses over insurance recoveries - other assets
Buildings and contents
Flight equipment
Motor vehicles
Excess of losses over insurance recoveries - other
Cargo
Foreign exchange gains and losses
Materials and supplies
Passenger
Passenger baggage and personal property
Third party

Interrupted trip expense:
Communications
Denied boarding expense
Ground transportation
Hotel and lodging
Laundry and valet
Meals

**SCHEDULE P-6**

Line 34 Other

**Memberships:**
- Aeronautical associations
- Business associations
- Credit associations
- Scientific and research institutes
- Trade associations
**Other expenses:**
- Cash over and short
- Help wanted advertising
- House organ for internal distribution
- Uncleared interchange expense credits
- Other uncleared expense credits
**Taxes - other than payroll:**
- Capital stock taxes
- Foreign taxes
- Franchise taxes
- Fuel taxes (non-refundable)
- Gross receipt taxes
- License fees
- Motor vehicle license fees
- Permit fees
- Personal property taxes
- Pre-employment interviews
- Real property taxes
**Uncollectible accounts:**
- Adjustments to reserve
- Losses from uncollectible accounts (where reserve not established)
- Provisions for uncollectible accounts

Line 35 Transport Related Expense

Expenses related to the generation of Transport Related Revenues - which come from the United States Government as direct grants or aids for providing air transportation facilities and all services which grow from and are incidental to the air transportation services performed by
the air carrier.

Line 36  Total Operating Expense

Sum of lines 14 + 20 + 29 + 30 + 31 + 32 + 33 + 34 + 35
This guide is intended to be used as a medium for clarifying the classification of items under the Uniform System of Accounts and Reports effective October 3, 1972, as amended. It should be used in context with, and does not in any respect supplant, the instructions contained in the Code of Federal Regulations Title 14, Part 241.

The classifications indicated for the items listed in this guide are only representative of common classifications to be accorded any specific item, in accordance with the Uniform System of Accounts and Reports. In no case should the guide be construed as constituting a complete list of possible items or as indicating all possible classifications to be accorded a particular item. Conformance with the Uniform System of Accounts and Reports requires the classification of each item in terms of its operational characteristics and not in terms of its nominal features only. The appropriate classification to be accorded any particular item may, depending upon its substantive characteristics, conform with any one or all, or even none, of the classifications indicated in this guide for items of the same nominal class. Items of questionable classification should be submitted to the Office of Airline Information for interpretation or resolution.

Suggested additional items to be included in this list, or additional classifications to be accorded any specific item, would be appreciated. Suggestions should be accompanied by sufficient descriptive material as to permit identification and determination of the appropriate classification. All communications should be addressed to the Department of Transportation, Bureau of Transportation Statistics, Office of Airline Information, K-25, 400 7th Street SW, Washington, DC 20590.
Forward Note Applicable to Payroll Accounts:

Separate objective accounts are provided in the manual for recording renumeration of those personnel engaged in operational activities (23, 24, 25, 26, 28, 30 and 33), those engaged in administrative activities (21, 31, 32 and 34), and those engaged in miscellaneous unclassified operational or administrative activities (35).

In principle, all personnel whose duties are directly identified with the performance of a single operational or administrative objective for which separate classifications are provided, are to be so recorded regardless of job title or class. Personnel not so directly identified are to be included in the unclassified category. Thus, secretaries, typists and clerks directly identified with traffic handling activities are to be included in the appropriate subdivision of Account 26; those directly identified with paperwork management, accounting or general economic research, not incident to traffic handling or other operational activities, are to be included in Account 31; and those directly identified with activities not otherwise separately provided for, such as industrial relations, internal security, or centralized services available equally to two or more named objectives, are to be included in Account 35.

Examples of the objective classifications to be accorded representative personnel are listed on the following pages.
SCHEDULE P-10

21  General Management Personnel

President
Vice Presidents
Assistant to president, vice president
Controller
Treasurer
Corporate secretary
Division Manager

23  Pilots and Copilots

Captains
Check Pilots
Chief Pilots
Copilot
Pilot
Reserve Pilot
Test Pilot

24.1  Flying Operations

Communications Officer
Engineering Officer
Navigation Officer

24.2  Passenger/General Services and Administration

Cabin attendant (cargo)
Cabin attendant (passenger)
Hostess
Purser
Steward
Stewardess
25 Maintenance Labor

Apprentice mechanic
Carpenter
Chief mechanic
Cleaner
Crew chief
Electrician
Engineer
Foreman
Inspector
Lead mechanic
Mechanic
Mechanic helper
Non-productive shop labor – vacation/sick leave
Shop labor not identified with specific maintenance projects

26 Aircraft and Traffic Handling Personnel

(Group I air carriers only)

Analyst – procedures
Baggage clerk
Baggage handler
Cargo clerk
Cargo handler
Cashier – ticket office
Chauffeur – passenger vehicle
Cleaner – aircraft
Clerk
Control tower operator
Counterman – airport
Counter ticket salesman – city
Doorman – passenger
Draftsman – flight control
Express agent
Aircraft and Traffic Handling Personnel
(Group I air carriers only) – Cont.

Flight director
Flight dispatcher
Flight regulations supervisor
Flight specifications supervisor
Freight agent
Gateman
Mail handling clerk
Meteorologist
Mechanic – line service
Passenger ramp agent
Passenger sales ticketing clerk
Porter – baggage
Rates clerk
Reservations clerk
Reservations manager
Refreshing crew
Regional manager
Secretary
Station manager
Stenographer
Tariff specialist
Typist
Waybill clerk

General Aircraft and Traffic Handling Personnel

Analyst – procedures
Cleaner – aircraft
Clerk
Crew scheduler
Mechanic – line service
Rates clerk
Refreshing crew
Regional manager
Secretary
Station manager
Stenographer
Tariff specialist
Typist
26.2 Aircraft Control Personnel

Analyst – procedures
Clerk
Control tower operator
Draftsman – flight control
Flight director
Flight dispatcher
Flight regulations supervisor
Flight specifications supervisor
Meteorologist
Secretary
Stenographer
Typist

26.3 Passenger Handling Personnel

Analyst – procedures
Cashier – ticket office
Chauffeur – passenger vehicles
Clerk
Counterman – airport
Counter ticket salesman – city
Doorman – passenger
Gateman
Passenger ramp agent
Passenger sales ticketing clerk
Rates clerk
Reservations clerk
Reservations manager
Secretary
Stenographer
Tariff specialist
Typist
26.4 Cargo Handling Personnel

Analyst – procedures
Baggage clerk
Baggage handler
Cargo clerk
Cargo handler
Clerk
Express agent
Freight agent
Mail handling clerk
Porter – baggage
Rates clerk
Secretary
Stenographer
Tariff specialist
Typist
Waybill clerk

28.1 Trainees, and Instructors

Cabin attendant trainee
Engineering officer trainee – flight
Flight simulator instructor
Hostess trainee
Mechanic trainee
Mechanic instructor
Passenger service instructor
Pilot instructor – flight
Pilot instructor – ground
Pilot trainee – flight
Purser trainee
Reservations and ticketing instructor
Reservations trainee
Sales instructor
Sales trainee
Steward trainee
Stewardess trainee
Ticket clerk trainee
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31  Record Keeping and Statistical Personnel

Accountant
Analyst - budget
Auditor
Budget personnel
Cashier
Comptometer operator
Computer operator
Economist
Insurance specialist
Inventory clerk
Key punch operator
Maintenance record clerk
Office machine operator
Programmer
Receiving clerk
Secretary
Statistician
Stenographer
Stock handler
Storekeeper
Systems analyst
Tabulating machine operator
Tax analyst
Timekeeper
Typist

33  Traffic Solicitors

Cargo salesman
District sales managers
Passenger salesman
Regional sales managers
Other Personnel

Communications Personnel:
Clerk
Communications director
Courier
Draftsman
Engineer
Messenger
Radio operator - ground
Secretary
Stenographer
Switchboard operator
Telegraph operator
Teletype operator
Typist

Lawyers and Law Clerks:
Attorney
General counsel
Law clerk
Lawyer
Secretary
Stenographer
Typist

Purchasing Personnel:
Buyers
Clerk
Purchasing agent
Purchasing specialist
Secretary
Stenographer
Typist

Other Personnel:
Advertising specialist
Artist
Caretaker
Chauffeur
Cleaner
Clerk
Guard
99.1 Other Personnel – Cont.

Other Personnel – Cont.
Hostess – non flying
Industrial relations personnel
Janitor
Medical personnel
Nurse
Photographer
Publicity representative
Safety personnel
Secretary
Stenographer
Stewardess – non flying
Typist
Watchman

99.2 Transport Related

Employees related to the generation of Transport Related Revenues including but not limited to pickup and delivery couriers.

99 Total

Sum of the above accounts.