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, 1200 New Jersey Avenue SE, RTS-42, Washington, DC 20590.
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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)

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1510 Investments in Associated Companies
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   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 - Restricted Cash
   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
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        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
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        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
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
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 (See 2190)

- 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 - Person/Passenger Assessed

- COD collections for consigners or shippers (See 2190)
- 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
  - Passenger Facility Chargers (PFC)
  - Trip insurance premiums
  - TSA Security Fees
  - U. S. Transportation Tax (7.5%)

2050 Notes and Accounts Payable - Associated Companies

- Gross amounts for:
  - Open accounts
  - Traffic accounts
  - Notes payable

2110 Accrued Personnel Compensation

- Unpaid compensation
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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
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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
    Changing Ticket Fees
19.2 Miscellaneous Operating Revenue
    Frequent Flyer Partner Service Charge Revenue
    Credit Card
    Hotel
    Pet Transporting
    Service Charges for Nonrevenue Passengers
    Standby Fees
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.
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

Pilots and Copilots

Captain
Check pilot
Chief pilot
Copilot
Pilot
Reserve pilot
Test pilot

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
- 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
Crew Scheduler
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 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
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
OPERATING EXPENSES

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
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 equipment
Surface transport vehicles and equipment
Terminal Slots

49  Shop and Servicing Supplies

Automotive supplies
Chemicals and solvents
Cleaning compounds and supplies
Composition materials
Deicing supplies
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
OPERATING EXPENSES

49 Shop and Servicing Supplies - cont.

   Small tools
   Special clothing and devices
   Textiles and leather goods
   Tube, bar and strip materials

50 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

51 Passenger Food Expense

   Beverage purchases
   Commissary supplies
   Communications expense
   Food purchases
   Food service uniforms
   Outside catering charges

53 Other Supplies

   Cleaning compounds
   Electrical
   Medical
   Photographic
   Safety
   Training
54  Inventory Adjustments

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

55  Insurance - General

  Buildings and contents
  Flight equipment
  Materials and supplies
  Motor vehicles
  Other property and equipment
  Third party liability

55.1  Insurance purchased
55.2  Provisions for self-insurance

56  Insurance - Traffic Liability

  Passenger liability
  Passenger baggage and personal property
  Cargo liability
  Provisions for self-insurance

57  Employee Benefits and Pensions

  Direct annuity payments
  Educational programs
  Employee Stock Options
  Medical programs
  Recreational programs
  Group accident and health insurance - company contributions
  Group life insurance - company contributions
  Provisions for self-insurance
  Retirement plan - company contributions
  Workman's compensation insurance

58  Injuries, Loss and Damage

  Excess of losses over insurance recoveries - restored assets
    Buildings and contents
    Flight equipment
    Motor vehicles
  Excess of losses over insurance recoveries - other
    Cargo
    Materials and supplies
    Passenger baggage and personal property
    Passenger
    Third party
OPERATING EXPENSES

59       Tariffs, Schedules and Timetables

        Distribution
        Printing
        Production

60       Advertising

        Billboard
        Direct mail
        Directories, guides and programs
        Displays
        Magazines and trade publications
        Newspapers
        Posters and signs
        Radio
        Television

62       Other Promotional and Publicity Expenses

        Entertainment expense
        Open house expenses
        Photographic expenses
        Promotional materials
        Publicity releases
        Visual (motion pictures, slides, etc.)

63       Interrupted Trips Expense

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

64       Memberships

        Aeronautical associations
        Business associations
        Credit associations
        Scientific and research institutes
        Trade associations
OPERATING EXPENSES

65 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 exchange fees
Stock certificate costs
Trustee fees

66 Uncollectible Accounts

Adjustments to reserve (contra 1290)
Losses from uncollectible accounts
(where reserve not established)
Provisions for uncollectible accounts (contra 1290)

67 Clearance, Customs and Duties

Brokerage fees
Clearance fees - aircraft - flyover airspace
Customs fees
Duties
Immigration service charges
Shipment bonding charges
Revenue stamp purchases

68 Taxes - Payroll

Federal unemployment insurance
FICA
Other payroll
State unemployment insurance

69 Taxes - Other Than Payroll

Capital stock taxes
Foreign taxes
Franchise taxes
Fuel taxes (non-refundable)
Gross receipts taxes
License fees
Motor vehicle license fees
Permit fees
Personal property taxes
Real property taxes
OPERATING EXPENSES

71 Other Expenses

Cash over and short
Help wanted advertising
House organ for internal distribution
Pre-employment costs/interviews

72 Flight Equipment Airworthiness Provisions

72.1 Airworthiness reserve provisions - airframes
72.3 Airworthiness reserve charges - airframes (credit)
72.6 Airworthiness reserve provisions - aircraft engines
72.8 Airworthiness reserve charges - aircraft engines (credit)

73 Provisions for Obsolescence and Deterioration - Expendable Parts

73.1 Current provisions 1311
73.2 Inventory decline credits 1311

74 Amortization

74.1 Developmental and preoperating expenses 1830
74.2 Other intangibles

75 Depreciation

75.1 Airframes 1611
75.2 Aircraft engines 1612
75.3 Airframe parts 1618.1
75.4 Aircraft engine parts 1618.5
75.5 Other flight equipment 1613, 1614, 1616, 1617, 1618.9
75.6 Depreciation - flight equipment (Group I only) 1611-1618.9
75.8 Maintenance equipment and hangars 1654, 1660.1
75.9 Ground property and equipment 1650-1653, 1655-1658, 1660.9

77 Uncleared Expense Credits

77.8 Uncleared interchange expense credits
77.9 Other uncleared expense credits
80 Imputed Interest Capitalized

80.1 Imputed interest capitalized – credit
80.2 Imputed interest deferred – debit
80.3 Imputed interest deferred – credit

81 Capital Gains and Losses

81.1 Capital Gains and Losses – Operating Property
  Retirement of flight equipment
  Retirement of ground property and equipment

81.2 Capital Gains and Losses – Other
  Disposition of securities of others
  Retirement of nonoperating property and equipment

82 Unapplied Cash Discounts

Cash discounts on routine purchases of materials, repair parts and supplies.

83 Interest Income

Amortization of discount or premium on purchase price of securities
Interest on accounts receivable
Interest on foreign government securities
Interest on notes receivable
Interest on special funds and deposits
Interest on U. S. Government securities

84 Dividend Income

85 Foreign Exchange Adjustments

Abnormal gains or losses

86 Income from Nontransport Ventures

87 Interest Expense

87.1 Interest on debt principle
87.2 Interest capitalized – credit
87.3 Amortization of discount and expense on debt
87.4 Amortization of premium on debt
NONOPERATING INCOME AND EXPENSE

88 Miscellaneous Nonoperating Credits

Royalties from patents

88.6 Gains and losses from Fuel Hedging

89 Miscellaneous Nonoperating Debits

Capital stock expense
Donations, contributions
Expense on original issue of equity securities
Unsuccessful extension and developmental expenditures
Fines and penalties
Officers and employee insurance premiums
(carrier beneficiary)
Amortization of excess property purchase price acquired through merger

INCOME TAXES

91 Provision for Income Taxes

Provision for Federal income taxes
Provision for foreign income taxes
Provision for municipal income taxes
Provision for State income taxes
Adjustments to provisions for income taxes

91.1 Income Taxes Before Investment Tax Credits

91.2 Investment Tax Credits Utilized

92 Provisions for Deferred Federal Income Taxes

92.1 Current Provisions for Deferred Taxes

92.2 Application of Taxes Deferred

92.3 Adjustment of Deferred Taxes

93 Investment Tax Credits Deferred and Amortized

93.1 Investment Tax Credits Deferred

93.2 Amortization of Deferred Investment Tax Credits

95 Excess Profits Taxes

SPECIAL ITEMS

96 Special Income Credits and Debits (Net)

97 Special Income Tax Credits and Debits (Net)