

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.

TABLE OF CONTENTS

PART I - NUMERICAL SECTION

Balance Sheet Items:	<u>Pages</u>
Current assets	1 - 3
Investments and special funds	4
Operating property and equipment	4 - 8
Nonoperating property and equipment	8
Deferred charges	8 - 9
Current liabilities	9 - 11
Noncurrent liabilities	12
Deferred Credits	12
Stockholders equity	13
Profit and Loss Items:	
Operating revenues	13
Foreword to payroll	17
Operating expenses	18 - 32
Nonoperating income and expenses	33 - 34
Income taxes	34
Special items	34

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

- 2 -

- 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

CURRENT ASSETS

- 3 -

- 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

- 4 -

- 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 - 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

OPERATING PROPERTY AND EQUIPMENT

- 5 -

- 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

- 6 -

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

OPERATING PROPERTY AND EQUIPMENT

- 7 -

- 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

- 8 -

- 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

- 9 -

- 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

- 10 -

- 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

CURRENT LIABILITIES

- 11 -

2120	Accrued Vacation Liability
	Unpaid personnel vacations
2131	Accrued Federal Income Taxes
	Accruals
	Adjustments
	Payments
	Utilization of Investment Tax Credits
2139	Other Accrued Taxes - Carrier Assessed
	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 - Air Traffic Liability
2190	Other Current Liabilities
	(includes accounts 2030 and 2040 for B-1 reporting)
	Obligations unmatured at balance sheet date
	Audit fees
	Contributions - retirement plan
	Insurance premiums
	Interest payable
	Legal fees
	Passenger Facility Charges (PFC)
	Rents
	Stock transfer fees and expenses
	TSA Security fees
	U. S. Transportation Tax (7.5%)

NONCURRENT LIABILITIES

- 12 -

- 2210 Long-Term Debt
- Debtures 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

- 13 -

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

- 14 -

- 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

- 15 -

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	

OPERATING REVENUES

- 16 -

- 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

OPERATING EXPENSES

- 17 -

Foreward Note Applicable to Payroll Accounts:

Separate objective accounts are provided in the manual for recording remuneration 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

- 18 -

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

OPERATING EXPENSES

- 19 -

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

OPERATING EXPENSES

- 20 -

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

OPERATING EXPENSES

- 21 -

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

OPERATING EXPENSES

- 22 -

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

OPERATING EXPENSES

- 23 -

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

OPERATING EXPENSES

- 24 -

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

OPERATING EXPENSES

- 25 -

- 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

- 26 -

- 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

- 27 -

- 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

- 28 -

- 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

OPERATING EXPENSES

- 30 -

- 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

- 31 -

- 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

- 32 -

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		
		<u>Contra Accounts</u>	
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		

NONOPERATING INCOME AND EXPENSE

- 33 -

- 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

- 34 -

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)