



U.S. Department  
of Transportation



Bureau of  
Transportation Statistics

# **Item List Guide 2007**

January 2008



## 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

### REVISED 2005

Employee Stock Options	added to objective 57	Pages 29	&	48
Fly-Over (airspace) fees	added to objective 67	Pages 31	&	47
Fuel Hedging	added to objective 88.6 & Balance Sheet 1890	Pages 34	&	58
Passenger Facility Charges	added to Balance Sheet 2040	Pages 9	&	39
TSA Security Fees	added to Balance Sheet 2040	Pages 10,11	&	40

### REVISED 2006

Reserve for Depreciation Ground Property & Equip.	changed on Balance Sheet from 1669 to 1639	Page	7
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### REVISED 2007

P-5.2

Airworthiness Allowance Provisions & Overhauls Deferred	expanded upon in detail accounts 5272	Pages	5	&	6
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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

- 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
- 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
	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

- 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
	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

- 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
  - 19.9            Miscellaneous Operating Revenue



## 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  
Crew scheduler  
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
- 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
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Aircraft instruments	46.3
Airframes	46.1
Engine (aircraft parts)	46.2
Ground property and equipment	46.9
Materials and supplies - all flight equipment, Group I carriers	46.6
Maintenance materials and supplies (not consumed in direct maintenance)	
Aircraft fuels and oils, Group I carriers	45
Aircraft fuels	45.1
Aircraft oils	45.2
Automotive	49
Blue prints	50
Chemicals and solvents - shops	49
Chemicals and solvents - printing	50
Cleaning compounds - shops	49
Cleaning compounds - printing	50
Cleaning compounds - other	53
Composition materials - shops	49
Drafting and engineering	50
Electrical - shops	49
Electrical - other	53
Flight crew supplies	50
Fuels and lubricants - shops	49
Glass and glass products	49
Hardware	49
Labels and small signs	50
Lumber and wood products	49
Manuals and publications	50
Medical	53
Paints, lacquers and thinners - shops	49
Photographic	53
Plumbing - shops	49
Printing - tariffs, schedules and timetables	59
Printing and duplicating	50

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

- 51 -

<u>Items</u>	<u>Objective Account</u>
<u>Materials and Supplies - cont.</u>	
Rubber and plastic goods	49
Safety (ground supplies)	53
Sheet metal	49
Shipping and marking supplies	50
Small tools	49
Special clothing and devices	49
Standard forms - company	50
<u>Outside Services</u>	
Aircraft engine repairs - associated companies	42.2
Aircraft engine repairs - outside	43.2
Aircraft interchange charges - outside	43.7
Aircraft interchange charges - associated companies	42.7
Airframe repairs - associated companies	42.1
Airframe repairs - outside	43.1
Air-ground radio service	37
Appraisal fees	41
Architect fees	41
Attorney fees and expenses	40
Audit fees	41
Bank service charges	43.9
Billboards	60
Commission - traffic, Group I carriers	39
Commission - passenger traffic, Group II and III carriers	39.1
Commission - cargo traffic, Group II and III carriers	39.2
Consultants	41
Credit and billing services	43.9
Direct mail advertising	60
Directories, guides and programs	60
Displays	60
Equipment installation charges	37
Engineering services	41
Flight equipment repairs - associated companies, Group I carriers	42.6

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

- 52 -

<u>Items</u>	<u>Objective Account</u>
<u>Outside Services</u> - cont.	
Fight equipment repairs - outside, Group I carriers	43.6
Fuel Servicing (in-to-plane fees)	43.9
Housekeeping and support services	43.9
Interchange service charges (general) associated companies	42.8
Interchange service charges (general) outside	43.8
Intercommunication equipment	37
Laboratory services	41
Law books	40
Legal fees and expenses	40
Legal forms and supplies	40
Litigation costs	40
Magazines and trade publications	60
Market and traffic surveys	41
Medical	41
Navigation facility user charges	37
Newspaper advertising	60
Other flight equipment repairs - associated companies	42.3
Other flight equipment repairs - outside	43.3
Other services - associated companies	42.9
Other services - outside companies	43.9
Posters and signs - advertising	60
Radio - advertising	60

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

- 53 -

<u>Items</u>	<u>Objective Account</u>
<u>Payroll and Personnel Expenses</u>	
Accountant	31
Advertising - clerks, secretaries	35
Advertising - display personnel	35
Advertising - vice presidents (or directors or superintendents) and assistants	21
Airport managers	26, 26.1
Analyst, budget	31
Analyst, cost	31
Artist	35
Assistants to presidents and other officers	21
Attorneys (carrier personnel)	32
Auditors	31
Auto mileage, fuels, rentals	36
Baggage agents, clerks, handlers, porters	26, 26.4
Budget personnel	31
Buyers	34
Cab fares	36
Cabin attendants	24
Cabin attendants, trainees	28
Caretakers of grounds	35
Cargo supervisory personnel, handlers, manifest clerks, receiving clerks	26, 26.4
Cargo salesmen	33
Carpenters	25.9
Cashiers - ticket office	26.3
Chauffeurs (aircraft or traffic servicing vehicles)	26
Cleaners (flight equipment maintenance)	25.1, 25.2, 25.3, 25.6
Clerks	26.1, 26.2, 26.3, 26.4
Communications directors, assistants and other personnel	30
Communications officers (flight)	24
Comptometer operators	31
Controller and assistants	21
Computer operators	31
Control tower operators	26, 26.2
Counsel (legal)	32
Counterman (ticket officers)	26, 26.3
Crew chiefs and foreman	25.1, 25.2, 25.3, 25.6, 25.9, 35
Crew scheduler	26, 26.1
District sales managers	33

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

- 54 -

<u>Items</u>	<u>Objective Account</u>
<u>Payroll and Personnel Expenses - cont.</u>	
Division managers (separately operated divisions)	21
Doormen (passenger facilities)	26, 26.3
Draftsmen	26, 26.2, 30, 31, 35
Drug/Alcohol screening	41
Economics control vice president and assistants	21
Economists	31
Electricians	25.1, 25.2, 25.3, 25.6, 25.9
Employee service pins	36
Employee uniforms and insignia	36
Engineers	25.1, 25.2, 25.3, 25.6, 25.9, 30
Engineers (flight)	24
Engineering vice presidents	21
Executive vice president	21
Express agents	26, 26.4
Flight communications officers	24
Flight crew meals and lodging	36
Flight directors, dispatchers, chiefs	26.2
Flight simulator instructors	28.1
Food service supervisors and other employees	Suspense account for clearing
Foremen and crew chiefs	25.1, 25.2, 25.3, 25.6, 25.9
Freight agents	26, 26.4
Gatemen (loading ramps)	26, 26.3
Guards	35
Hostesses - flying	24
Hostesses - nonflying	35
Hostesses - trainee	28.1
Hotel room and other services (employees)	36
Industrial relations personnel	35
Inspectors (maintenance)	25.1, 25.2, 25.3, 25.6, 25.9
Instructors:	
Link trainer	28.1
Mechanics	28.1
Passenger service	28.1
Pilots	28.1
Reservations	28.1
Ticketing	28.1
Solicitors	28.1
Insurance specialists	31
Inventory records supervisors and clerks	31



ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

- 55 -

<u>Items</u>	<u>Objective Account</u>
<u>Payroll and Personnel Expenses - cont.</u>	
Janitors	35
Key punch operators	31
Labor, nonproductive - vacation and sick leave pay	28.2
Labor, not identified with specific maintenance projects	28.2
Law clerks	32
Lawyers	32
Machine operators (office)	31
Mail handling clerks (incident to the transportation of Government mail)	26, 26.4
Maintenance records supervisors and clerks	31
Maintenance vice presidents, directors and assistants	21
Mechanics, apprentices, chiefs, foremen, inspectors, helpers	25.1, 25.2, 25.3, 25.6, 25.9
Mechanic instructors	28.1
Mechanic trainees	28.1
Medical personnel	35
Membership fees and dues	64
Meteorologist	26, 26.2
Navigators	24
Nurses	35
Operations vice presidents and assistants	21
Passenger ramp agents	26.3
Passenger sales ticketing clerks (agents)	26.3
Passenger salesmen	33
Passenger service instructor and trainees	28.1
Passenger sales regional and district managers	26, 26.3
Passenger sales vice presidents and assistants	21
Passport expenses	36
Photographer	35
Pilots, captains, check pilots, copilots, chief pilots, reserve pilots, test pilots	23
Pilot instructors and trainees	28.1
Porters, baggage	26, 26.4
President	21
Procedures analyst, aircraft and traffic handling personnel	26.1, 26.2, 26.3, 26.4

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

- 56 -

<u>Items</u>	<u>Objective Account</u>
<u>Payroll and Personnel Expenses - cont.</u>	
Programmer	31
Public relations vice presidents	21
Publicity representative	35
Purchasing personnel	34
Pursers	24
Radio operators (air)	24
Radio operators (ground)	30
Receiving clerk	31
Refueling crews (aircraft)	26, 26.1
Regional managers, directors or assistants	26, 26.1
Regional vice president	21
Research personnel	31
Reservations managers, supervisors, clerks, agents	26, 26.1, 26.3, 26.4
Reservations instructors and trainees	28.1
Safety personnel	35
Sales vice presidents and assistants	21
Secretary (corporate) and assistants	21
Secretaries, stenographers and typist	26, 26.1, 26.2, 26.3, 26.4, 30, 31, 32, 33, 35
Security Checks (fingerprints/background check)	41
Shop foremen, chiefs and assistants	25.1, 25.2, 25.3, 25.6, 25.9, 35
Station managers, superintendents and assistants	26, 26.1
Statisticians	31
Stenographers, secretaries and typist	26, 26.1, 26.2, 26.3 26.4, 30, 31, 32, 33, 35
Stewards, stewardesses	24
Stewards, stewardesses, trainees	28.1
Stock and storekeeper personnel	31
Switchboard operators	30
Tabulating equipment managers and operators (general records)	31
Tariffs, rates and schedules, personnel	26, 26.3, 26.4
Tax specialists	31
Telegraph operators	30
Teletype operators	30
Ticket agents, salesmen, clerks, supervisors	26, 26.3
Time keepers	31
Treasurers and assistants	21
Traffic sales vice presidents and assistants	21

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

- 57 -

<u>Items</u>	<u>Objective Account</u>
<u>Payroll and Personnel Expenses - cont.</u>	
Trainees - flight engineers, mechanics, pilots, reservations and ticket agents, salesmen, solicitors	28.1
Typists, stenographers, secretaries 26, 26.1, 26.2, 26.3, 26.4, 30	31, 32, 33, 35
Watchmen	35
Waybill issuing clerks	26, 26.4
 <u>Rentals</u>	
Aircraft	47
Buildings and improvements	47
Communications equipment	47
Computers	47
Electrical accounting machines	47
Electronic data processing equipment	47
Furniture, fixtures and office equipment	47
Hotel, restaurant and food equipment	47
Maintenance and engineering equipment	47
Passenger entertainment equipment	47
Passenger service equipment	47
Ramp equipment	47
Storage and distribution equipment	47
Surface transport vehicles	47
Terminal Slots	47

ALPHABETICAL LIST OF PROFIT AND LOSS ITEMS

- 58 -

<u>Items</u>	<u>Objective Account</u>
<u>Miscellaneous</u>	
Cash discounts on purchases of materials, supplies, etc.	82
Capital stock expense	65
Cash, overages and shortages	71
Denied boarding expense	63
Directors fees	65
Donations, charitable contributions	89
Entertainment expenses (outsiders)	62
Entertainment expenses (employees)	36
Fines and penalties	89
Foreign exchange adjustments - routine	09
Foreign exchange adjustments abnormal	85
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	81.1
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	81.2
Gain or loss on sale of securities	81.2
Gain or loss from fuel hedging	88.6
House organ for internal distribution	71
Interrupted trips expenses - passenger expenses for lodgings, meals' surface transportation	63
Losses (provisions) from uncollectible accounts	66
Memberships	64
Motion pictures shown in flight without charge to passengers	62
Pre-employment costs/interviews	71
Proxy expenses	65
Registrar and transfer agents	65
Royalties from patents	88
Stock exchange charges	65
Stockholders reports	65
Unsuccessful extension and developmental expenditures	89

SCHEDULE P-5.2

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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

SCHEDULE P-5.2

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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

SCHEDULE P-5.2

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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

SCHEDULE P-5.2

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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



SCHEDULE P-5.2

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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

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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

SCHEDULE P-5.2

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DEPRECIATION-FLIGHT EQUIPMENT

7075.1 Depreciation - Airframes  
7075.2 Depreciation - Aircraft Engines  
7075.3 Depreciation - Airframe Parts  
7075.4 Depreciation - Aircraft Engine Parts  
7075.5 Depreciation - Other Flight Equipment  
7076.1 Amortization Expense - Capital Leases - Flight Equip.  
Amortization of flight equipment under capital  
leases  
7098.9 Total Aircraft Operating Expenses  
Sum of accounts 5199, 5299, 7073.9 & 7075.1 thru  
7075.5 & 7076.1

OTHER DEPRECIATION AND AMORTIZATION

7074.1 Amortization - Developmental & Preoperating Costs  
7074.2 Amortization - Other Intangibles  
7075.8 Depreciation - Hangar & Maintenance Equipment  
7075.9 Depreciation - Ground Property  
7076.2 Amortization - Capital Leases - Other  
Amortization of equipment under capital leases  
other than flight equipment

SCHEDULE P-5.2

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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

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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

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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

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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

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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



SCHEDULE P-6

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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

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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

Outside catering charges

SCHEDULE P-6

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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

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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

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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

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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

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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

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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



## **FOREWARD**

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 7<sup>th</sup> Street SW, Washington, DC 20590.

## **OPERATING EXPENSES**

### **Forward 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.

## **SCHEDULE P-10**

-1-

- 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

## SCHEDULE P-10

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- 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

## SCHEDULE P-10

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26 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

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

## **SCHEDULE P-10**

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### 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



## **SCHEDULE P-10**

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### 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

## SCHEDULE P-10

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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

## **SCHEDULE P-10**

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99.1 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

## SCHEDULE P-10

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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.

