



U.S. Department
of Transportation



Bureau of
Transportation Statistics

Financial Reporting Categories (Item List Guide)

Last Update: 2009

Foreword

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

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

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

CHANGES AND REVISIONS

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
	Debentures payable
	Installment contracts payable
	Long-Term notes payable
2240	Advances from Associated Companies
	Noncurrent notes, loans and advances - associated companies
2245	Advances from Nontransport Divisions
	Net amounts payable to nontransport divisions
2250	Pension Liability - plan administered by carrier
	Contributions
	Pension payments
2260	Company Stock Purchase Plan Liability
	Installments by employees less share deliveries
2290	Other Noncurrent Liabilities
	Contractual airworthiness liability accrued -
	leased equipment
	Personnel severance liability
	Deferred personnel compensation - long term

DEFERRED CREDITS

2330	Unamortized Premium on Debt
	Excess of cash value of consideration received
	over par value plus accrued interest on debt
	securities issued.
2340	Deferred Federal Income Taxes
2345	Deferred Investment Tax Credits
2350	Reserve for Self-Insurance
2390	Other Deferred Credits
	Imputed Interest
	Equalization reserves

STOCKHOLDERS EQUITY

- 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

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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
 - 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
 - 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

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- 54 Inventory Adjustments
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Debt discount and expense 1840

Franchises 1880

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Drafting and engineering	50
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Other services - outside companies	43.9
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Airport managers	26, 26.1
Analyst, budget	31
Analyst, cost	31
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Assistants to presidents and other officers	21
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Auto mileage, fuels, rentals	36
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Cabin attendants, trainees	28
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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

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<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

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<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

-1-

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

SCHEDULE P-6

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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

SCHEDULE P-6

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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

SCHEDULE P-6

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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 7th 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

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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

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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

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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

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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

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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

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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.

