Foreword

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

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

Suggested additional items to be included in this list, or additional classifications to be accorded any specific item, would be appreciated. Suggestions should be accompanied by sufficient descriptive material as to permit identification and determination of the appropriate classification. All communications should be addressed to the Department of Transportation, Bureau of Transportation Statistics, Office of Airline Information, 1200 New Jersey Avenue SE, RTS-42, Washington, DC 20590.
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ITEM LIST GUIDE

PART I - NUMERICAL SECTION

BALANCE SHEET ITEMS

CURRENT ASSETS

1010 Cash

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

1030 Special Deposits

Cash collateral accounts
Security deposits

1110 United States Government Securities

Discount
Premium

1120 Other Temporary Cash Investments

Discount
Premium

1220 Accounts Receivable - United States Government

Rentals
Military charter
Sales and service
Subsidy
Tax refunds
Transportation
  Freight and express
  Mail
  Personnel and baggage
Interest receivable
1230 Accounts Receivable - Foreign Governments

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

1240 Accounts Receivable - General Traffic

Gross amounts due from:

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

1250 Notes and Accounts Receivable - Associated Companies

Gross amounts due from associated companies

1260 Notes and Accounts Receivable - Company Personnel

Advances
Transportation sales
Sales and services

1280 Notes and Accounts Receivable - Other

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

1290 Reserve for Uncollectible Accounts
1310  Flight Equipment Expendable
      Aircraft parts
1311  Obsolescence and Deterioration Reserves - Expendable Parts
1330  Miscellaneous Materials and Supplies
      Automotive supplies
      Chemicals and solvents
      Cleaning compounds and supplies
      Commissary supplies
      Composition materials
      Electrical supplies
      Fuels and lubricant
      Glass and glass products
      Hardware items
      Lumber and wood products
      Paints, lacquers and thinners
      Passenger service equipment spares
      Plumbing supplies
      Rubber and plastic goods
      Sheet metal
      Small tools
      Special clothing and devices
      Stationery, printing and office supplies
      Textiles and leather goods
      Tube, bar and strip materials

1410  Short Term Prepayments
      Equipment service contracts
      Retainer fees
      Royalties
      Taxes

1420  Other Current Assets
INVESTMENTS AND SPECIAL FUNDS

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

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

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

1540 Special Funds - Self Insurance

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

OPERATING PROPERTY AND EQUIPMENT

1601 Airframes
1602 Aircraft Engines
1603 Aircraft Propellers
1604 Aircraft Communications and Navigational Equipment
1606 Miscellaneous Flight Equipment
   Flight crew equipment
   Passenger survival equipment
OPERATING PROPERTY AND EQUIPMENT

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
1633  Communications and Meteorological Equipment

1634  Maintenance and Engineering Equipment

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

1635  Surface Transport Vehicles and Equipment

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

1636  Furniture, Fixtures and Office Equipment

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

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

1637  Storage and Distribution Equipment

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

1638  Miscellaneous Ground Equipment

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

1639  Reserve for Depreciation - Ground Property and Equipment

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

1640  Buildings and Other Improvements

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

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

1679  Land
  Acquisition costs
  Drainage
  Grading
  Landscaping

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

NONOPERATING PROPERTY AND EQUIPMENT

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

DEFERRED CHARGES

1820  Long-Term Prepayments

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

1840  Unamortized Discount and Expense on Debt

   Excess of par value of debt securities issued
   over cash value of consideration received
   Legal costs
   Underwriting expense

1850  Unamortized capital Stock Expense

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

1870  Property Acquisition Adjustment

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

1880  Other Intangibles

   Copyrights
   Franchises
   Leaseholds
   Patents

1890  Other Deferred Charges

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

CURRENT LIABILITIES

2010  Current Notes Payable

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

2020  Accounts Payable - General

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

2030  Collections as Agent - Traffic (See 2190)

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

2040  Collections as Agent - Other - Person/Passenger Assessed
COD collections for consigners or shippers (See 2190)
Excess valuation insurance premiums
Payroll deductions
Credit unions
Employee charitable contributions
Employee retirement plan
Employee stock purchase plan
Federal income taxes
FICA taxes
Insurance premiums
State and municipal taxes
Union dues
U. S. Savings Bonds
Shippers' interest insurance charges
Passenger Facility Chargers (PFC)
Trip insurance premiums
TSA Security Fees
U. S. Transportation Tax (7.5%)

2050  Notes and Accounts Payable - Associated Companies

Gross amounts for:

Open accounts
Traffic accounts
Notes payable

2110  Accrued Personnel Compensation

Unpaid compensation
CURRENT LIABILITIES

2120  Accrued Vacation Liability
       Unpaid personnel vacations

2131  Accrued Federal Income Taxes
       Accruals
       Adjustments
       Payments
       Utilization of Investment Tax Credits

2139  Other Accrued Taxes - Carrier Assessed
       Capital stock
       FICA (company portion)
       Foreign income
       Franchise
       Gross receipts
       License fees
       Permit fees
       Personal property
       Real property
       Sales
       State income
       Transportation of persons
       Unemployment - Federal
       Unemployment - State

2140  Dividends Declared

2150  Air Travel Plan Liability
       Deposits received under ATP contracts

2160  Unearned Transportation Revenue - Air Traffic Liability

2190  Other Current Liabilities
       (includes accounts 2030 and 2040 for B-1 reporting)
       Obligations unmatured at balance sheet date
       Audit fees
       Contributions - retirement plan
       Insurance premiums
       Interest payable
       Legal fees
       Passenger Facility Charges (PFC)
       Rents
       Stock transfer fees and expenses
       TSA Security fees
       U. S. Transportation Tax (7.5%)
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### DEFERRED CREDITS

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STOCKHOLDERS EQUITY

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

PROFIT AND LOSS ITEMS

OPERATING REVENUES

01 Passenger

   Gross revenue
   Adjustments
   Refunds
   Surcharges for premium service

   01.1 Passenger - First Class
   01.2 Passenger - Coach

02 United States Mail

   Gross revenue
   Parcel post revenue
   Revenue adjustments

   02.1 United States Mail - Priority
   02.2 United States Mail - Nonpriority
03  Foreign Mail

  Gross revenue
  Revenue adjustments

06  Property

  Gross revenue
  Adjustments
  Refunds

  06.1  Express
  06.2  Freight
  06.3  Excess Passenger Baggage

07  Charter and Special

  07.1  Passenger

    Sightseeing flights

  07.2  Property

    Advertising
    Aerial photography
    Firefighting flights

08  Section 406 Subsidy

09  Foreign Exchange Fluctuation Adjustments (Routine)

In-flight Sales

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

10  Hotel, Restaurant and Food Service

  10.1  Gross Revenues
  10.2  Depreciation Expense
  10.3  Other Expenses
OPERATING REVENUES

11 Rents
   Flight equipment
   Ground equipment
   Space rentals
   11.1 Gross Revenues
   11.2 Depreciation Expense
   11.3 Other Expenses

12 Limousine Service
   12.1 Gross Revenues
   12.2 Depreciation Expense
   12.3 Other Expenses

13 Interchange Sales - Associated Companies
   13.1 Gross Revenues
   13.2 Depreciation Expense
   13.3 Other Expenses

14 General Service Sales - Associated Companies
   14.1 Gross Revenues
   14.2 Depreciation Expense
   14.3 Other Expenses

15 Interchange Sales - Outside
   15.1 Gross Revenues
   15.2 Depreciation Expense
   15.3 Other Expenses

16 General Service Sales - Outside
   Commissions earned on air transportation
   Fuel and oil
   Joint facilities
   Maintenance, repair and overhaul
   Parts and accessories
   16.1 Gross Revenues
   16.2 Depreciation Expense
   16.3 Other Expenses
17 Air Cargo Services

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

17.1 Gross Revenues
17.2 Depreciation Expense
17.3 Other Expenses

18 Other Incidental Revenues

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

18.1 Gross Revenues
18.2 Depreciation Expense
18.3 Other Expenses

19 Other Operating Revenues

19.1 Reservations Cancellation Fees
- Changing Ticket Fees

19.2 Miscellaneous Operating Revenue
- Frequent Flyer Partner Service Charge Revenue
- Credit Card
- Hotel
- Pet Transporting
- Service Charges for Nonrevenue Passengers
- Standby Fees
Foreward Note Applicable to Payroll Accounts:

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

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

Examples of the objective classifications to be accorded representative personnel are listed on the following pages.
21 General Management Personnel

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

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

23 Pilots and Copilots

Captain
Check pilot
Chief pilot
Copilot
Pilot
Reserve pilot
Test pilot

24 Other Flight Personnel

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

25.1 Labor - Airframes

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

25.2 Labor - Aircraft Engines

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

25.3 Labor - Other Flight Equipment

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


25.6 Labor - Flight Equipment (Group I air carriers)

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

25.9 Labor - Ground Property and Equipment

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

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

26.1 General Aircraft and Traffic Handling Personnel

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

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

26.3 Passenger Handling Personnel

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

26.4 Cargo Handling Personnel

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

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

28 Trainees, Instructors and Unallocated Shop Labor

28.1 Trainees and Instructors

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

28.2 Unallocated Shop Labor

Nonproductive shop labor - vacation and sick leave
Shop labor not identified with specific maintenance projects
OPERATING EXPENSES

30 Communications Personnel

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

31 Record Keeping and Statistical Personnel

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

- Attorney
- General counsel
- Law clerk
- Lawyer
- Secretary
- Stenographer
- Typist

33 Traffic Solicitors

- Cargo salesmen
- District sales managers
- Passenger salesmen
- Regional sales managers

34 Purchasing Personnel

- Buyers
- Clerk
- Purchasing agent
- Purchasing specialist
- Secretary
- Stenographer
- Typist

35 Other Personnel

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

Stewardess - non-flying
Typist
Watchman

36 Personnel Expenses

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

37 Communications Purchased

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

38 Light, Heat, Power and Water

39 Traffic Commissions (Group I air carriers)

Commission agents
General agents
Other airlines
Steamship companies
Surface carriers

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

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

41 Professional and Technical Fees and Expenses

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

42 General Services Purchased - Associated Companies

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

43 General Services Purchased - Outside

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

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

44       Landing Fees

45       Aircraft Fuels and Oils
        45.1   Aircraft Fuels
        45.2   Aircraft Oils

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

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

49       Shop and Servicing Supplies
        Automotive supplies
        Chemicals and solvents
        Cleaning compounds and supplies
        Composition materials
        Deicing supplies
        Electrical supplies
        Fuels and lubricants
        Glass and glass products
        Hardware items
        Lumber and wood products
        Paints, lacquers and thinners
        Plumbing supplies
        Rubber and plastic goods
        Sheet metal
49 Shop and Servicing Supplies - cont.

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

50 Stationery, Printing and Office Supplies

Blue prints
Chemicals and solvents
Cleaning compounds and supplies
Drafting and engineering supplies
Flight crew supplies
Labels and small signs
Manuals and publications (company)
Printing and duplicating supplies
Shipping and mailing supplies
Standard forms - company
Standard forms - Government
Stationery and paper products
Textiles and leather goods
Tickets and ticket stock

51 Passenger Food Expense

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

53 Other Supplies

Cleaning compounds
Electrical
Medical
Photographic
Safety
Training
54 Inventory Adjustments

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

55 Insurance - General

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

55.1 Insurance purchased
55.2 Provisions for self-insurance

56 Insurance - Traffic Liability

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

57 Employee Benefits and Pensions

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

58 Injuries, Loss and Damage

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

59 Tariffs, Schedules and Timetables

- Distribution
- Printing
- Production

60 Advertising

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

62 Other Promotional and Publicity Expenses

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

63 Interrupted Trips Expense

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

64 Memberships

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

65 Corporate and Fiscal Expenses

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

66 Uncollectible Accounts

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

67 Clearance, Customs and Duties

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

68 Taxes - Payroll

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

69 Taxes - Other Than Payroll

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

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

72 Flight Equipment Airworthiness Provisions

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

73 Provisions for Obsolescence and Deterioration - Expendable Parts

Contra Accounts

73.1 Current provisions  1311
73.2 Inventory decline credits  1311

74 Amortization

74.1 Developmental and preoperating expenses  1830
74.2 Other intangibles

75 Depreciation

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

77 Uncleared Expense Credits

77.8 Uncleared interchange expense credits
77.9 Other uncleared expense credits
80  Imputed Interest Capitalized
   80.1  Imputed interest capitalized - credit
   80.2  Imputed interest deferred - debit
   80.3  Imputed interest deferred - credit

81 Capital Gains and Losses
   81.1  Capital Gains and Losses - Operating Property
          Retirement of flight equipment
          Retirement of ground property and equipment
   81.2  Capital Gains and Losses - Other
          Disposition of securities of others
          Retirement of nonoperating property and equipment

82  Unapplied Cash Discounts

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

83  Interest Income

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

84  Dividend Income

85  Foreign Exchange Adjustments

Abnormal gains or losses

86  Income from Nontransport Ventures

87  Interest Expense
   87.1  Interest on debt principle
   87.2  Interest capitalized - credit
   87.3  Amortization of discount and expense on debt
   87.4  Amortization of premium on debt
88  Miscellaneous Nonoperating Credits
    Royalties from patents

88.6  Gains and losses from Fuel Hedging

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

INCOME TAXES

91  Provision for Income Taxes
    Provision for Federal income taxes
    Provision for foreign income taxes
    Provision for municipal income taxes
    Provision for State income taxes
    Adjustments to provisions for income taxes

91.1  Income Taxes Before Investment Tax Credits

91.2  Investment Tax Credits Utilized

92  Provisions for Deferred Federal Income Taxes

92.1  Current Provisions for Deferred Taxes

92.2  Application of Taxes Deferred

92.3  Adjustment of Deferred Taxes

93  Investment Tax Credits Deferred and Amortized

93.1  Investment Tax Credits Deferred

93.2  Amortization of Deferred Investment Tax Credits

95  Excess Profits Taxes

SPECIAL ITEMS

96  Special Income Credits and Debits (Net)

97  Special Income Tax Credits and Debits (Net)