

SCHEDULE P-5.2

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FLYING OPERATIONS

5123 Pilots and Copilots Salaries

Captain
Check pilot
Chief pilot
Copilot
Pilot
Reserve pilot
Test pilot

5124 Other Flight Personnel

Communications Officer
Engineering Officer
Navigation Officer

5128.1 Trainees and Instructors

Engineering officer trainee - flight
Flight simulator instructor
Pilot instructor - flight
Pilot instructor - ground
Pilot trainee - flight

5136 Personnel Expenses

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

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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

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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
 Hull taxes

5171 Other Expenses

 Expenses not provided for otherwise

5199 Total of Accounts Above

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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

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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

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.

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DIRECT MAINTENANCE-FLIGHT EQUIPMENT

5272.8 Aircraft Engine Overhauls Deferred

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

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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

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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