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
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
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
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

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.
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
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
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