



DOT ANALYSER

GLOSSARY

MAY 2018

DOT ANALYSER – GLOSSARY

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1 O&D TRAFFIC REPORTS - DEFINITIONS & TERMS USED

1.1 O&D Detailed & Summary

Description	Definition
Number of Passengers (Adjusted)	The number of passengers, adjusted to represent a 100% survey.
Number of Passengers (Unadjusted)	The number of passengers for a given airport/city pair (regardless of the route taken or cost of ticket) on the specified carrier(s), with the specified fare class and number of coupons. Note that the number of passengers recorded in this dataset represent a 10% random sample of the industry total.
Total Revenue (US\$), (Adjusted)	The total revenue, adjusted to represent a 100% survey.
Total Revenue (US\$)	The revenue generated by those passengers traveling between the given origin and the given destination. Revenue is measured as the ticket value multiplied by the number of people with that ticket. The ticket value reported to the DOT is the sum of the passenger fare PLUS any and all taxes, fees and surcharges for the entire ticketed itinerary. OAG deducts approximately 7.5 % from this figure in an attempt to reflect the passenger fare only and exclude the taxes, fees and surcharges. This value is expressed in US dollars, with the cents dropped. For group tickets, the amount is the average per passenger.
Average Fare (US \$)	Total revenue divided by the number of passengers. If you specify a two-way airport/city pair, the average is calculated as the average fare for trips in each direction and not the average two-way return fare.
Average Yield (US Cents)	Cents per person per mile. Yield is measured as total revenue divided by revenue passenger miles, for the given airport/city pair. If you specify a two-way airport/city pair, the average is calculated as the average yield for trips in each direction, and not the average yield on the two-way (return) trip.
Revenue Passenger Miles (Unadjusted)	Miles flown multiplied by the number of passengers, for the given airport/city pair. Miles are the actual miles flown, or track miles as opposed to the Great Circle Distance.
Individual Ticket Value (US \$)	This is the unique amount, to the nearest US dollar, a passenger paid for a ticket. It includes taxes, fuel surcharges, passenger facility charges and security surcharges.
Revenue Passenger Miles (Adjusted)	Revenue passenger miles, adjusted to represent a 100% survey.
Revenue Passenger Miles (Unadjusted)	Miles flown multiplied by the number of passengers, for the given airport/city pair. Miles are the actual miles flown, or track miles as opposed to the Great Circle Distance.
Revenue Passenger KM (Adjusted)	Revenue passenger kilometers, adjusted to represent a 100% survey.
Revenue Passenger KM (Unadjusted)	Kilometers flown multiplied by the number of passengers, for the given airport/city pair. Kilometers are the actual kilometers flown, as opposed to the Great Circle Distance.

Number of Records	The number of records with the specified origin, destination, carrier, fare class and number of coupons. Each record has a different combination of itinerary and ticket value. This account is an indication of sample size, and can be useful in determining the statistical validity of the data.
Great Circle Distance	The great circle distance between the origin and destination, measured as the length of a direct line drawn between the two locations, taking into account the curvature of the earth. If the origin and/or destination is a group of airports (instead of a single airport) the average distance between the origin and destination is given.
Itinerary Circuit Distance	This is the actual distance flown (commonly known as track miles), in statute miles (SM), nautical miles (NM) or kilometres (KM) through a passenger itinerary. The units for this field are specified under Distance Units on the Project Parameters screen.

2 T100 TRAFFIC REPORTS - DEFINITIONS & TERMS USED

2.1 Segment Traffic Reports

Description	Definition
Passengers transported (total)	Data consolidated into one category. Cabin data is not separated into the First Class, Middle and Coach categories.
Passenger load factor	Percentage of available seats actually sold and utilized.
Freight transported (US Tons)	Total freight transported in tons.
Mail transported (US Tons)	Total mail transported in tons.
Seats (total)	Actual number of seats for sale, excluding those set aside for safety or operational reasons. Data consolidated into one category Cabin.
Payload Capacity	The maximum load an aircraft can carry within its total declared capacity.
Airborne (Minutes)	The actual airborne time for an aircraft in minutes
Percentage Airborne/Ramp	The percentage time airborne and on the ramp
Ramp to Ramp (Minutes)	The actual time spent on the ramp in minutes
Departures Performed	The number of aircraft take-offs actually performed in scheduled passenger/cargo and all-cargo services
Departures Scheduled	The number of aircraft take-offs scheduled in scheduled passenger/cargo and all-cargo services

2.2 Market Traffic Reports

Description	Definition
Passenger Local (Total)	Total number of passengers which actually enplane at a specified origin and deplane at a specified destination for an individual flight.
Freight Local (US Tons)	Total tons of freight which actually enplane at a specified origin and deplane at a specified destination for an individual flight.
Mail Local (US Tons)	Total tons of mail which actually enplane at a specified origin and deplane at a specified destination for an individual flight.

3 FINANCIAL REPORTS – DEFINITIONS & TERMS USED

3.1 B1 Balance Sheet – Large >\$20m Airlines

Description	Definition/Explanation
Accounts Receivable	Current accounts receivable, including those due from the United States government, foreign governments, associated companies, company personnel and other amounts due for the performance of air transportation.
Less: Allowance for Uncollectible Accounts	Accruals for estimated losses from uncollectible accounts. Must be examined quarterly to determine if allowance is still reasonable.
Cash	All general and working funds available on demand as of the date of the balance sheet which are not formally restricted or earmarked for specific objectives. Includes, cash in banks, cash in transit, under posited cash, checks, drafts, money orders, etc.
Notes and Accounts Receivable--Net	Notes receivable and accounts receivable less allowance for uncollectible accounts.
Notes Receivable	Current notes receivable, including those from associated companies, company personnel and all other sources.
Other Current Assets	Includes current assets not listed in balance sheets accounts
Prepaid Items	Includes prepayments of obligations, which if not paid in advance, require payments within one year, such as prepaid rent, insurance, taxes, interest, equipment service contracts, retainer fees, royalties and taxes. Does not include unexpired insurance and miscellaneous prepayments applicable to periods extending beyond one year. (These amounts, if significant are reflected in account Long-Term Prepayments.)
Short-Term Investments	The cost of short-term investments, including special deposits and United States government securities, and other temporary cash investments, and the allowance for unrealized gain or loss on current marketable equity securities. Does not include special deposits for more than one year not offset by current liabilities. (This is included in account Special Funds.)
Spare Parts and Supplies--Net	The cost of all spare parts and supplies minus the allowance for obsolescence on those spare parts and supplies
Total Current Assets	Includes value of cash, short-term investments, net notes and receivables, net spare parts and supplies, prepaid items and other current assets.
Investments in Associated Companies	Includes advances to associated companies and noncurrent receivables from associated companies and securities. Includes the following from inactive accounts: Investments in investor controlled companies Investments in other associated companies Advances to associated companies
Other Investments and Receivables	Includes the cash value of officers' life insurance and securities, including notes, bonds and mortgages.
Special Funds	Includes capitalized interest, cash and securities posted with courts of law, equipment purchase funds, pension funds under carrier's control, sinking funds and utility funds.
Total Investments and Special Funds	Includes investments in associated companies (including investor controlled and other associated companies, advances to non-transport divisions), investment in leveraged leases, other investments and receivables and special funds.

Construction work in progress	Includes advances for construction of facilities, building and improvements, capitalized interest, construction projects, flight equipment, ground property and equipment, land, overhauls in progress and transfers to property accounts.
Land	Includes acquisition costs, drainage, grading and landscaping.
Leased Property Under Capital Leases	Includes total costs to the air carrier for all property obtained under capital leases.
Leased Property Under Capital Leases: Accumulated Amortization	Includes accruals for amortization of leased property obtained under capital leases.
Less: Allowances for Depreciation	Includes allowance for depreciation of flight equipment and amortization of overhaul and airworthiness costs.
Investment in Associated Companies	Includes advances to associated companies and noncurrent receivables from associated companies and securities. Includes the following from inactive accounts: Investments in investor controlled companies Investments in other associated companies Advances to associated companies
Equipment Purchase Deposits and Advance Payments	Includes the amount of purchase deposits and advance payments made to acquire operating property and equipment under outstanding purchase commitments. Does not include funds set aside, but not deposited or used as advance payments. (Included under account Special funds.)
Flight Equipment	Includes total cost of property and equipment of all types and classes used in the in-flight operations of aircraft. Includes rotatable parts.
Ground Property and Equipment	Includes total cost of property and equipment of all types and classes other than flight equipment, equipment purchase deposits and advance payments, land and work in progress.
Property and Equipment--Net	Cost of operating flight equipment and operating ground property and equipment less allowances for depreciation.
Total Operating Property and Equipment	Includes net cost of operating property and equipment, land, operating equipment purchase deposits/advance payments, construction work in progress, leased operating property under capital leases and accumulated amortization of that leased property.
Less: Allowance for Uncollectible Amounts	Accruals for estimated losses from uncollectible accounts. Must be examined quarterly to determine if allowance is still reasonable.
Non-Operating Property and Equipment	Property and equipment used in commercial ventures not inherently related to the performance of air transport services, for example hotels and motels.
Total non -operating Property and Equipment	Non-operating property and equipment less the allowance for depreciation and accumulated amortization on that property. Includes non-operating property under capital leases, amortization on those leases, non-operating property leased to others and depreciation on this property.
Long-term Prepayments	Includes prepayments of obligations applicable to periods extending beyond one year, such as payments on leased property and equipment and other payments and advances for rents, rights or other privileges.
Other Assets and Deferred Charges	Includes casualty losses in suspense, recoveries from purchased insurance and salvage, suspense debits, and equalization reserves (including income tax amounts).
Total Other Assets	Includes long-term prepayments, unamortized development and pre-operating costs, other assets and deferred charges.

Unamortized Development and Pre-operating Costs	Includes capitalized interest, integration of new equipment types, preoperational costs of newly certificated carriers, route extensions or new routes, advertising and promotional flights, communication costs, cost of regulatory proceedings, legal fees and expenses, initial moving costs, training costs, travel and incidental expenses.
Total Assets	Value of total current assets, total investments and special funds, total operating property and equipment, net non-operating property and equipment and total other assets.
Accounts Payable--Others	Includes all accounts payable within one year
Accrued Interest	Includes interest payable within one year for all outstanding obligations.
Accrued Salaries, Wages	Includes amounts accrued for unpaid compensation to personnel, which have been charged to profit and loss or capitalized, as compensation for the period in which accrued. Accrued personnel compensation includes salaries, wages, unpaid compensation and profit sharing.
Accrued Taxes	Includes accruals for currently payable income and other forms of taxes which constitute a charge borne by the air carrier as opposed to those collected as an agent for others.
Accrued Vacation Liability	Includes accruals of liabilities for personnel vacations. All vacation policies, plans, or agreements whether oral or written shall be accounted for on an accrual basis whenever a lag exists between vacations earned and vacations taken, thereby resulting in a liability against the carrier under the applicable policy, plan or agreement.
Air Traffic Liability	The value of unused transportation sold. Transportation sold includes both sales for transportation to be provided by the air carrier and transportation to be provided by another air carrier. Earned revenue, determined by the yield or average fare method or by the sales-lift-match method, shall be consistently and periodically cleared by debit to this account, and by credit to the appropriate profit and loss revenue account.
Current Maturities of Long-term Debt	Includes face value or principal amount of debt securities issued or assumed by the aircraft which is payable within 12 months of the balance sheet date, unless such debt is to refinance, or where payment is to be made from assets of a type not properly classifiable as current.
Current Obligations Under Capital Leases	Includes total current liability applicable to property obtained under capital leases.
Dividends Declared	Includes separate subdivisions for each class and series of capital stock and all dividends declared but unpaid on capital stock.
Notes Payable--Banks	Includes face value of all notes, drafts, acceptances, or other similar evidences of indebtedness payable on demand or within one year to a bank or other financial institution. Does not include current maturities of long-term debt.
Notes Payable--Others	Includes face value of all notes, drafts, acceptances, or other similar evidences of indebtedness payable on demand or within one year to an associated company or party other than a financial institution.
Other Current Liabilities	Obligations unmaturred at balance sheet date, including audit fees, contributions to retirement plan, insurance premiums, interest payable, legal fees, rents, and stock transfer fees and expenses. Includes taxes (including excise taxes), user fees and surcharges (including passenger facility charges) collected from passengers, which although collected by carriers, are liabilities which they owe to a third party.
Total Current Liabilities	Includes value of all liabilities.

Trade Accounts Payable	Includes all accounts payable within one year which accrued from generally recognizable trade practices.
Advances from Associated Companies	Includes noncurrent notes, loans and advances from associated companies.
Long-term Debt	Includes debentures payable, instalment contracts payable and long-term notes payable.
Noncurrent Obligations under Capital Leases	Total non-current liability applicable to property obtained under capital leases.
Other Non-current Liabilities	Includes contractual airworthiness liability accrued (leased equipment), personnel severance liability and long-term deferred personal compensation.
Pension Liability	Includes contributions and pension payments for plan administered by carrier.
Total Noncurrent Liabilities	Includes liabilities from long-term debt, advances from associated companies, pension liability, noncurrent obligations under capital leases and other noncurrent liabilities.
Deferred Income Taxes	Includes debits and credits representing the net tax effect of material timing differences originating and reversing in the current accounting period, giving appropriate recognition to the portion of investment tax credits which would have been allowed if taxes were based on pre-tax accounting income by a reduction of the deferred tax provision.
Deferred Investment Tax Credits	Includes investment tax credits utilized as reduction of tax liabilities, when the carrier exercises the option to defer such credits for amortization over the service life of the realized equipment.
Other Deferred Credits	Includes credits, not provided for elsewhere, the proper final disposition of which cannot be effected until additional information has been received. Includes imputed interest and equalization reserves.
Total Deferred Credits	Includes deferred income taxes, deferred investment tax credits and other deferred credits.
Additional Capital Invested	Premium on capital stock
Capital Stock: Common Shares	Includes by separate subdivision for each class and series, the par or stated value of common stock issued or in the case of non-par stock without stated value, the full consideration received.
Capital Stock: Preferred Shares	Includes by separate subdivision for each class and series, the par or stated value of preferred capital stock issued or in the case of non-par stock without stated value, the full consideration received.
Capital Stock: Common Shares Issued	Number of common shares issued (not value).
Net Stockholders' Equity	The total stockholders' equity less treasury stock shares.
Capital Stock: Preferred Shares Issued	Number of preferred shares issued (not value).
Retained Earnings	The net income or loss from operations of the air carrier and dividends declared on capital stock, declared at the end of the fiscal year. Excludes dividends on treasury stocks, delayed credits and charges to income.
Capital Stock: Stock Subscribed and Unissued	Includes by separate subdivision for each class and series, the par or stated value, or the subscription price in the case of stock without par or stated value, of legally enforceable subscriptions to the capital stock of the air carrier.
Total Capital Stock	Value of preferred and common shares as well as unissued stock.
Total Paid-in Capital	Includes total capital stock and additional capital invested.

Total Stockholders' Equity	Includes total paid-in capital and retained earnings.
Less: Treasury Stock Shares	The cost of capital stock issued by the air carrier required by it and not retired or cancelled.
Total Liabilities & Stockholders' Equity	Total liabilities (current and non-current), total deferred credits and net stockholders' equity.

3.2 P1.2 Profit & Loss – Large >\$20m Airlines

Description	Definition/Explanation
Net Income	Income before discontinued operations, extraordinary items and account changes, as well as income from those same items and taxes applicable to those items.
Operating Revenues: Passenger-First Class	Includes revenue from the air transportation of passengers at premium fares for whom premium-quality services are provided in a separate compartment.
Operating Revenues: Passenger-Coach	Includes revenue from the air transportation of passengers at standard fares for whom regular, standard services are provided.
Operating Revenues: Transport Revenues-Passenger	Includes revenue from the transportation of passengers by air, including frequent flyer passengers, infants transported at reduced fares, berth charges, surcharges for premium services and other similar charges. Excludes taxes, fees and surcharges collected for the above accounts, which although collected by the carrier, do not count as operating revenue, since they are owed to a third party by the carrier. Taxes (including excise taxes), fees and surcharges (including passenger facility charges) are reported in B1 (Other Current Liabilities). Excludes revenue from airline employees, officers and directors, or other persons, except for ministers of religion, who are traveling under reduced-rate transportation, as well as revenue from travel agents, cargo agents and tour conductors traveling at reduced fares, and revenues from service charges for passengers travelling on a nonrevenue basis.
Operating Revenues: Mail	Includes revenue from the transportation of both U.S. and foreign mail.
Operating Revenues: Property-Freight	Includes revenue from the transportation by air of property other than passenger baggage.
Operating Revenues: Property-Excess Passenger Baggage	Includes revenue from the transportation by air of passenger baggage in excess of the fixed free allowance.
Operating Revenues: Property	Includes revenue from the transportation by air of property other than passenger baggage.
Operating Revenues: Charter-Passenger	Includes revenue from the transportation of passengers and their personal property. Charter refers to non-scheduled air transport services provided by aircraft obtained exclusively for this purpose. Includes revenues derived from sightseeing, aerial photography, advertising, or other special flights.
Operating Revenues: Charter-Property	Includes revenue from the transportation of property on charter flights.

Operating Revenues: Reservation Cancellation	Includes revenue collected from service charges for failure to cancel or for late cancellation of air transportation reservations.
Operating Revenues: Miscellaneous Operating	Includes service charges for nonrevenue passengers.
Operating Revenues: Public Service Revenues	Includes amounts of compensation received under rates established by the DOT for the provision of essential air service to small communities.
Total Operating Revenues	Revenues from transporting passengers, mail and property, also from cancellation fees and miscellaneous sources, DOT subsidy and transport-related revenues Excludes taxes, fees and surcharges collected for the above accounts, which although collected by the carrier, do not count as operating revenue, since they are owed to a third party by the carrier. Taxes (including excise taxes), fees and surcharges (including passenger facility charges) are reported in B1 (Other Current Liabilities).
Operating Expenses: Flying Operations	Includes expenses incurred directly in the in-flight operation of aircraft and expenses attaching to the holding of aircraft and aircraft operational personnel in readiness for assignment to an in-flight status. Excludes expenses incurred in repairing, servicing or storing aircraft, expenses incurred on the ground in protecting and controlling the in-flight movement of aircraft, compensation of ground personnel and other expenses incurred in scheduling or preparing aircraft or aircraft operational personnel for flight assignment.
Operating Expenses: Maintenance	Includes all expenses both direct and indirect, incurred in the repair and upkeep of property and equipment as may be required to meet operating and safety standards; in inspecting or checking property and equipment in accordance with prescribed operational standards; and in polishing or cleaning property and equipment when such polishing or cleaning is not an incidental routine in connection with the normal productive use of property and equipment. Includes cost of direct labour, materials and outside services and maintenance overhead or other costs associated with maintenance operations regardless of the location at which incurred. Excludes costs incurred in the construction, improvement, or modification of property and equipment even when necessitated to meet new or changed operating and safety standards. Excludes costs incurred by baggage handling personnel in visual inspection, minor check and servicing of aircraft, while in line service.
Operating Expenses: Passenger Service	Includes all expenses chargeable directly to activities contributing to the comfort, safety and convenience of passengers while in flight and when flights are interrupted. Excludes expenses incurred in enplaning or deplaning passengers, or in securing and selling passenger transportation and caring for passengers prior to entering a flight status.
Operating Expenses: Aircraft and Traffic Servicing	Includes the compensation of ground personnel and other expenses incurred on the ground incident to the protection and control of the in-flight movement of aircraft, scheduling and preparing aircraft operational crews for flight assignment, handling and servicing aircraft while in line operation, servicing and handling traffic on the ground, subsequent to the issuance of documents establishing the air carrier's responsibility to provide air transportation, and in-flight expenses of handling and protecting all non-passenger traffic including passenger baggage. Includes only those aircraft servicing and cleaning expenses which are incurred as an incidental routine during the normal productive use of

	<p>aircraft in line operations. Includes expenses attributable to the operation of airport traffic offices, excluding reservation centres.</p> <p>Excludes expenses incurred in the repair and maintenance of property and equipment, or in checking or inspecting property and equipment in accordance with prescribed operational standards when such activities are not an incidental routine during the normal productive use of aircraft.</p>
Operating Expenses: Promotion and Sales	<p>Includes expenses incurred in creating public preference for the air carrier and its services; stimulating the development of the air transport market; and promoting the air carrier or developing air transportation generally. Also includes the compensation of personnel and other expenses incident to documenting sales; expenses incident to controlling and arranging or confirming aircraft space for traffic sold; expenses incurred in direct sales solicitation and selling of aircraft space; and expenses incurred in developing tariffs and schedules for publication.</p> <p>Excludes expenses incurred in handling traffic subsequent to the issuance of documents establishing the air carrier's responsibility to provide air transportation.</p>
Operating Expenses: Depreciation and Amortization	<p>Includes all charges to expense to record losses suffered through current exhaustion of the serviceability of property and equipment due to wear and tear from use and the action of time and the elements, which are not replaced by current repairs, as well as losses in serviceability occasioned by obsolescence, supersession, discoveries, change in popular demand or action by public authority. Also includes charges for the amortization of capitalized developmental and pre-operating costs, leased property under capital leases, and other intangible assets applicable to the performance of air transportation.</p>
Transport-Related Expenses	<p>Includes all expense items applicable to the generation of transport-related revenues, which include all revenues from the US government as direct grants or aids for providing air transportation and all revenues from services which grow from and are incidental to the air transportation services performed by the air carrier.</p>
Interest on Long-Term Debt and Capital Leases	<p>Includes interest on all classes of long term debt, including interest expense applicable to all portions of long-term debt which are classified as either current or long-term for balance sheet classification purposes.</p>
Other Interest Expenses	<p>Includes interest expense-short-term debt, imputed interest capitalized-credit, imputed interest deferred -debit, imputed interest deferred-credit and interest capitalized-credit.</p>
Foreign Exchange Gains and Losses	<p>Includes gains and losses from transactions involving currency translations resulting from non-routine abnormal changes in rates of foreign exchange and gains or losses which arise from translations of long-term debt principal and interest transactions.</p>
Capital Gains and Losses-Operating Property	<p>Includes gains or losses on retirements of operating property and equipment, flight equipment expendable parts, or miscellaneous materials and supplies sold or otherwise retired in connection with a general retirement program as opposed to incidental sales performed as a service to others.</p>
Capital Gains and Losses-Other	<p>Includes gains and losses other than net unrealized gain or loss on marketable equity securities, net realized gain or loss on marketable equity securities and capital and capital gains and losses-operating property.</p>
Other Non-Operating Net Income and Expenses	<p>Other Non-operating income and expense-Net includes all debits and credits of a non-operating character which are not otherwise provided for in this section. Includes interest income from all sources, gross revenues and expenses applicable to operations not reasonably considered as incidental to the commercial air transport services of the accounting entity: rents from non-operating properties used by others; income or loss</p>

	from non-transport divisions; and other income or loss from activities of the air carrier which are extraneous to the air transport and incidental services of the accounting entity.
Income Before Income Taxes	Operating profit or loss and income before discontinued operations, extraordinary items and account changes.
Income Taxes for Current Period	Includes provisions for Federal, state, local and foreign taxes which are based upon the net income of the air carrier for the current period together with refunds from excess profits, credits or carry back of losses and increases or reductions of income taxes of prior years of a magnitude which will not distort net income of the current accounting year.
Income Before Discontinued Operations, Extraordinary Items and Account Changes	Income before taxes less current taxes.
Accounting Changes	Includes the cumulative effect of material changes in accounting principles.
Discontinued Operations	Includes earnings and losses of discontinued non-transport operations and gains or losses from the disposal of non-transport operations.
Extraordinary Items	Includes earnings or losses characterized by their unusual nature and infrequent occurrence.
Income taxes Applicable to Extraordinary items	Includes taxes allocable to items if income included in profit and loss account Extraordinary Items and income tax assessments that do not constitute ordinary adjustments of a recurrent nature.

3.3 P5.1 Aircraft Operating Expenses – Large >\$20m Airlines

Description	Definition/Explanation
Flying Operations: Pilot and Co-pilot	P5.2 Schedule Account Pilots and Co-pilots Includes related employee benefits, pensions, payroll taxes and personnel expenses.
Flying Operations: Aircraft Fuel and Oil	Sum of the following P5.2 Schedule Accounts: Aircraft Fuels Aircraft Oils
Flying Operations: Other	Sum of the following P5.2 Schedule Accounts: Other Flight Personnel Trainees and Instructors Personnel Expenses Professional and Technical Fees and Expenses Aircraft Interchange Charges Other Supplies Insurance Purchased--General Employee Benefits and Pensions Injuries, Loss and Damage Taxes-Payroll Taxes-Other than Payroll Other Expenses Flying Operations Maintenance

Total Flying Operations (Less Rentals)	Total flying operations pilot/co-pilot expense, fuel and oil expense and other flying operations expenses. Also defined as the difference between the following P5.2 Schedule Accounts: Total Flying Operations Rentals
Maintenance--Flight Equipment	Sum of the following P5.2 Schedule Accounts: Total Direct Maintenance--Flight Equipment Applied Maintenance Burden--Flight Equipment
Depreciation & Rental--Flight Equipment	Sum of the following P5.2 Schedule Accounts: Rentals Net Obsolescence & Deterioration-- Expendable Parts Depreciation--airframes Depreciation--aircraft engines Depreciation--airframe parts Depreciation--aircraft engine parts Depreciation--other flight equipment Amortization-Capitalized Leases-Flight. Equipment
Total Direct Expenses	Total flying operations expense, flight equipment maintenance expense and depreciation and flight equipment rental expense. Also defined as the sum of the following P5.2 Schedule Accounts: Total Flying Operations Total Flight Equipment Maintenance Net Obsolescence & Deterioration-- Expendable Parts Depreciation--airframes Depreciation--aircraft engines Depreciation--airframe parts Depreciation--aircraft engine parts Depreciation--other flight equipment Amortization-Capitalized Leases-Flight. Equipment Flying Operations Maintenance
Flight Attendant Expense	Includes flight attendants' salaries, related employee benefits, pensions, payroll taxes and personnel expenses.
Traffic Related Expense	Includes traffic solicitor salaries, traffic commissions, passenger food expense, traffic liability insurance, advertising and other promotion and publicity expenses, and the fringe benefit expenses related to all salaries in this classification.
Departure Related Expense (Station)	Includes aircraft and traffic handling salaries, landing fees, clearance, customs and duties, related fringe benefit expenses and maintenance and depreciation on ground property and equipment.
Capacity Related Expense	Includes salaries and fringe benefits for general management personnel, record-keeping and statistical personnel, lawyers, law clerks and purchasing personnel; legal fees and expenses, stationery, printing, uncollectible accounts, insurance purchased-general, memberships, corporate and fiscal expenses, and all other expenses which cannot be identified or allocated to some other specifically identified indirect cost category.
Total Indirect Expense	Total flight attendant expense, traffic-related expense, departure related (ground) expense and capacity related expense.
Total Operating Expense	Total direct and indirect expense. This is also the same as (Total Operating Expense) - (Transport-Related Operating Expense)

3.4 P5.2 Aircraft Operating Expenses – Large >\$20m Airlines

<u>Description</u>	<u>Definition/Explanation</u>
Aircraft Fuels	The cost of fuels used in flight operations.
Aircraft Interchange Charges (Flying Operations)	Charges by outside and associated companies for providing aircraft capacity or services related to the direct operation of flight equipment under aircraft interchange agreements. i.e., aircraft interchange charges from outside companies.
Aircraft Oils	The cost of oils used in flight operations.
Employee Benefits and Pensions	Includes all costs for the benefit or protection of employees including all pension expenses whether for payments to or on behalf of retired employees or for accruals or annuity payments to provide for pensions; and all expenses for accident, sickness, hospital, and death benefits to employees or the cost of insurance to provide these benefits. Includes expenses incurred in medical, educational, or recreational activities for the benefit of employees. Includes direct annuity payments, educational programs, group accident and health insurance company contributions, medical programs, recreational programs, provisions for self-insurance, retirement plan company contributions, workman's compensation insurance and 401-K company contributions.
Injuries, Loss and Damage	Includes the remainder of gains, losses or costs resulting from accidents, casualties or mishandlings, after offsetting insurance recoveries, as accumulated until finally determined in Other Assets and Deferred Charges. Excludes gains or losses from retirement of property and equipment resulting from casualties (these are recorded in appropriate capital gains or losses accounts.) Basically, this is the excess of losses over insurance recoveries--restored assets--flight equipment.
Insurance Purchased-General	The cost of public liability and property damage insurance and all other general insurance except insurance covering liability for injuries, loss, and damage to passengers and cargo, and insurance carried for the protection or welfare of employees.
Other Expenses	Includes all expenses ordinarily associated with air transportation and its incidental services and not provided for otherwise. Includes employee service pins and employee uniforms and insignia.
Other Flight Personnel	Compensation including vacation and sick leave pay, of other flight personnel assigned or held inactive awaiting assignment to flight duty, not responsible for the in-flight management of the aircraft, such as engineers and navigation officers. Includes communications officer, engineering officer, navigation officer. Note that carriers are not supposed to report compensation for cabin attendants in this account (rather, that is reported on the P7 Schedule-Line 5), but many carriers mistakenly do so.
Other Supplies	The cost of supplies consumed, excluding shop and servicing supplies; stationery, printing and office supplies; passenger food expenses. This has to do with supplies consumed for training and safety.
Personnel Expenses	Includes auto fuel and parking expenses, auto mileage allowance, auto rentals, communications expense, employee memberships, dues and registrations, flight crew meals, hotel and lodging, laundry and valet expense, moving, storage and relocation expense, passport expenses, transportation expense.
Pilots and Co-pilots	Compensation including vacation and sick leave pay, of pilots and co-pilots assigned or held inactive awaiting assignment to flight duty.

	Includes captain, check pilot, chief pilot, co-pilot, pilot, reserve pilot, test pilot.
Professional and Technical Fees and Expenses	Includes fees and expenses, other than legal fees and expenses, incurred for outside professional and technical services (consulting services) which are reimbursed or borne directly by the air carrier.
Rentals	The cost of renting/leasing aircraft. Includes rentals, fees, or charges incurred in the use of property and equipment provided by others. Includes rentals of: Aircraft Buildings and improvements Communications equipment Computers Electrical accounting machines Electronic data processing equipment Furniture, fixtures and office equipment Hotel, restaurant and food equipment Maintenance and engineering equipment Passenger entertainment equipment Passenger service equipment Ramp equipment Storage and distribution equipment Surface transport vehicles Terminal slots Excludes lease arrangement charges for maintenance, insurance, or taxes.
Taxes-Other than Payroll	Includes all taxes levied against the air carrier not otherwise provided for including non-refundable aircraft fuel and oil taxes. Excludes interest and penalties on delinquent taxes.
Taxes-Payroll	Include all taxes levied against the air carrier based upon or directly relating to compensation of personnel. Includes taxes for federal unemployment insurance, FICA, other payroll and state unemployment insurance.
Total Flying Operations (per P1 Schedule)	Total of all expenses in Accounts Includes Inactive Accounts (aircraft interchange services purchased from associated companies)
Trainees and Instructors	Compensation of instructors and personnel in a training status. Includes engineering officer trainee-flight, flight simulator instructor, pilot instructor-flight, pilot instructor-ground, pilot trainee-flight.
Aircraft Interchange Charges (Maintenance-Flight Equipment)	Includes charges by outside and associate companies for providing aircraft capacity or services related to the direct operation or maintenance of flight equipment under aircraft interchange agreements. * All accounts refer to external maintenance costs for airframes and engines when maintenance is outsourced to a third-party service provider.
Aircraft Engine Repairs	Includes charges for maintenance or repair of aircraft engines, including spare parts related to aircraft engines owned or leased by the air carrier. Excludes charges by outside and associated companies for maintenance of aircraft engines provided under aircraft interchange agreements. * All accounts refer to external maintenance costs for airframes and engines when maintenance is outsourced to a third-party service provider.
Airframe Overhauls Deferred (credit)	Aircraft overhauls of the current period and the amount of deferred airframe overhaul costs amortized for the current period.

<p>Airframe and Other Flight Equipment Repairs</p>	<p>Includes charges for maintenance or repair of airframes and spare parts related to airframes owned or leased by the air carrier. Includes charges for maintenance or repair of other flight equipment (including instruments) owned or leased by the air carrier, excluding aircraft engines and spare parts related to aircraft engines. Instruments include all gauges, meters, measuring devices, and indicators, together with equipment required for installation in aircraft and aircraft engines. Excludes charges by outside and associated companies for maintenance of flight equipment provided under aircraft interchange agreements. * All accounts refer to external maintenance costs for airframes and engines when maintenance is outsourced to a third-party service provider.</p>
<p>Airworthiness Allowance Provisions-- Aircraft Engines</p>	<p>Includes current provisions for effecting an equitable distribution of aircraft engine overhaul costs between different accounting periods. Includes credits for aircraft engine overhaul costs incurred in the current period which have been charged against related airworthiness allowances.</p>
<p>Airworthiness Allowance Provision-- Airframes</p>	<p>Includes current provision for effecting an equitable distribution of aircraft overhaul costs between different accounting periods. Includes credits for airframe overhaul costs incurred in the current period which have been charged against related airworthiness allowances.</p>
<p>Aircraft Engine Overhauls Deferred (credit)</p>	<p>Airframe overhauls of the current period and the amount of deferred aircraft engine overhaul costs amortized for the current period.</p>
<p>Labor--Aircraft Engines</p>	<p>Includes cost for the direct labour expended upon aircraft engines and spare parts related to aircraft engines. Includes costs for :</p> <ul style="list-style-type: none"> Apprentice mechanic Chief mechanic Cleaner (flight equipment maintenance) Crew chief Electrician Engineer Foreman Inspector Lead mechanic Mechanic Mechanic helper
<p>Labor--Airframes and Other Flight Equipment</p>	<p>Includes cost for the direct labour expended upon airframes, spare parts related to airframes, and other flight equipment (other than aircraft engines and spare parts related to aircraft engines). Other flight equipment includes instruments, which encompass all gauges, meters, measuring devices, and indicators, together with equipment required for installation in the aircraft and aircraft engines which are maintained separately from airframes and aircraft engines. Includes costs for :</p> <ul style="list-style-type: none"> Apprentice mechanic Chief mechanic Cleaner (flight equipment maintenance) Crew chief Electrician Engineer Foreman Inspector Lead mechanic Mechanic Mechanic helper

Maintenance Materials--Aircraft Engines	Includes the cost of materials and supplies consumed directly in maintenance of aircraft engines and spare parts related to engines.
Maintenance Materials--Airframes	Includes the cost of materials and supplies consumed directly in maintenance of airframes and spare parts related to airframes. Includes other flight equipment (including instruments), excluding aircraft engines and spare parts related to aircraft engines. Instruments include all gauges, meters, measuring devices and indicators, together with appurtenances thereto for installation in aircraft and aircraft engines, which are maintained separately from airframes and aircraft engines.
Total Direct Maintenance--Flight Equipment	Total cost of airframe/engine/flight equipment labour, repairs, maintenance materials (including maintenance aircraft interchange charges), airworthiness allowance provisions, less credits for airframe and engine overhauls deferred. Includes Inactive Accounts (cost of flight equipment labour, airframe, engine, flight equipment repairs purchased from associated companies, including aircraft interchange charges. Also includes flight equipment and maintenance materials purchased from outside companies as well as amortization of aircraft and engine overhauls.)
Applied Maintenance Burden--Flight Equipment	Total of expenses in sub function
Total Flight Equipment Maintenance	All overhead or general expenses used directly in the activities involved in periodic maintenance operations and the maintenance and repair of property and equipment of all types and classes, including the cost of direct labour, materials and outside services used in the maintenance and repair of property and equipment. It includes expenses related to the administration of maintenance stocks and stores, the keeping of pertinent maintenance operation records, and the scheduling, controlling, planning and supervision of maintenance operations. Includes maintenance property and equipment previously carried in B1 Inactive Accounts (passenger service ground equipment, improvements to leased buildings and equipment and cost to maintain owned maintenance buildings, structures and equipment). Refers to expenses attributable to current air transport operations only.
Net Obsolescence & Deterioration--Expendable Parts	Provision for losses in value of expendable parts inventory.
Depreciation--Aircraft Engines	Provisions for depreciation of property and equipment
Depreciation--Aircraft Engine Parts	Provisions for depreciation of spare aircraft engine instruments and parts
Depreciation--Airframe Parts	Provisions for depreciation of spare airframe instruments and parts
Depreciation--Airframes	Provisions for depreciation of property and equipment
Depreciation--Other Flight Equipment	Provisions for depreciation of property and equipment
Amortization--Capital Leases-- Other Property and Equipment	Amortization charges applicable to property and equipment, other than flight equipment, acquired under capital leases.
Flying Operations (Expense of Interchange Aircraft)	Flying operations expenses applicable to aircraft of the same type as those owned or operated by the air carrier.

Amortization--Developmental and Pre-operating Expenses	Amortization of the cost of projects carried in Unamortized Developmental and Pre-operating Costs.
Amortization-Capital Leases—Other Property and Equipment	Amortization charges applicable to property and equipment, other than flight equipment, acquired under capital leases.
Amortization--Other Intangibles	Amortization of the cost of intangibles not provided for otherwise.
Depreciation--General Ground Property	Provisions for depreciation of property and equipment included in balance of property and equipment This includes depreciation on passenger service ground equipment, hotel, food service, restaurant equipment, ramp equipment, communications and meteorological equipment, maintenance and engineering equipment, surface transport vehicles and equipment, furniture, fixtures and office equipment, storage and distribution equipment. Includes depreciation on equipment used to maintain/improve leased buildings as well as on owned maintenance and other buildings.
Depreciation--Maintenance Equipment and Hangars	Provisions for depreciation of maintenance property and equipment previously carried in B1 Inactive Accounts (passenger service ground equipment, improvements to leased buildings and equipment and cost to maintain owned maintenance buildings, structures and equipment).

3.5 P6 Operating Expenses - Large >\$20m Airlines

Description	Definition/Explanation
Salaries: General Management Personnel	President Vice Presidents Assistants to the president, vice president Controller Treasurer Corporate secretary Division managers
Salaries: Flight Personnel	Captains Check pilot Chief pilot Co-pilot Pilot Reserve pilot Test pilot Flight attendants Communications officer Engineering officer Navigation officer.
Salaries: Maintenance Labor	Apprentice mechanic Carpenter Chief mechanic Cleaner Crew chief Electrician Engineer Foreman Inspector

	<p>Lead mechanic Mechanic helper Non-productive shop labour-vacation/sick leave Shop labour not identified with specific maintenance projects</p>
Salaries: Air Traffic and Handling Personnel	<p>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 salesperson-city 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</p>
Salaries: Other Personnel	<p>Accountants Advertising specialist Analyst-budget Artist Attorney Auditor Budget personnel Buyers Caretaker Cargo salesman Cashier Chauffeur Cleaner Clerks Computer operator District sales manager Economist</p>

	<p>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 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</p>
<p>Related Fringe Benefits: Personnel Expense</p>	<p>Auto fuel and parking expense Auto mileage allowances Auto rentals Communications expense Employee memberships, dues and registrations Flight crew meals Hotel and lodging Laundry and valet expense Meals and entertainment Meeting room rentals Moving, storage and relocation expenses</p>

	<p>Passport expenses Transportation expense</p>
<p>Related Fringe Benefits: Employee Benefits and Pensions</p>	<p>Direct annuity payments Educational programs Group accident and health insurance-company contributions Medical programs Recreational programs Provisions for self-insurance Retirement plan-company contributions Workman's compensation insurance 401K plan-company contributions</p>
<p>Related Fringe Benefits: Payroll Taxes</p>	<p>Federal unemployment insurance FICA Other payroll State unemployment insurance</p>
<p>Materials Purchased: Aircraft Fuel and Oil</p>	<p>Aircraft fuels Aircraft oils Fuel taxes (non-refundable)</p>
<p>Materials Purchased: Maintenance Materials</p>	<p>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</p>
<p>Materials Purchased: Passenger Food</p>	<p>The cost of providing food and refreshments to passengers, except food costs arising from interrupted trips. Passenger food expense includes: Beverage purchases Commissary supplies Communications expense Food purchases Food service uniforms Outside catering charges</p>
<p>Materials Purchased: Other Materials</p>	<p>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</p>

	<p>Labels and small signs Manuals and publications (company) Printing and duplication 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 supplies Medical Photographic Safety Training</p>
<p>Services Purchased: Advertising and Other Promotion</p>	<p>Advertising: Billboard Direct mail Directories, guides and programs Displays Magazines and trade publications 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.).</p>
<p>Services Purchased: Communications</p>	<p>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.</p>
<p>Services Purchased: Insurance</p>	<p>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</p>

	<p>Passenger baggage and personal property Provisions for self-insurance</p>
<p>Services Purchased: Outside Flight Equipment Maintenance</p>	<p>Aircraft engine repairs Aircraft interchange charges Airframe repairs Flight equipment repairs (Group I carriers) General interchange charges Other flight equipment repairs Other services</p>
<p>Services Purchased: Traffic Commissions-- Passenger</p>	<p>Charges for commissions arising from the sale of passenger transportation.</p>
<p>Services Purchased: Traffic Commissions-- Cargo</p>	<p>Charges for commissions arising from the sale of cargo transportation.</p>
<p>Services Purchased: Other Services</p>	<p>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 clerks 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 service Security services.</p>
<p>Landing Fees</p>	<p>Charges and fees incurred for landing of aircraft while in line operation.</p>
<p>Rentals</p>	<p>Aircraft Buildings and other improvements Communication and meteorological equipment Computers Electrical accounting machine Electronic data processing equipment Furniture, fixtures and office equipment Hotel, restaurant and food service equipment Maintenance and engineering equipment Passenger service equipment Ramp equipment Storage and distribution Surface transport vehicles and equipment.</p>
<p>Depreciation</p>	<p>Depreciation expense for: Aircraft engines Aircraft engine parts Airframes</p>

	<p>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</p>
Amortization	<p>Capital leases Developmental and pre-operating expenses Other intangibles</p>
Other Operating Expenses	<p>Clearance, customs and duties: Brokerage fees Clearance fees-aircraft Customs fees Duties Immigration service charges Revenue stamp purchases Shipment boding 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 services 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 Memberships: Aeronautical associations Business associations Credit associations Scientific and research institutes Trade associations Other expenses: Cash over and short Employee service pins Employee uniforms and insignia Help wanted advertising</p>

	<p>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 Real property taxes Uncollectible accounts: Adjustments to reserve Losses from uncollectible accounts (where reserve not established) Provisions for uncollectible accounts</p>
Transport-Related Expenses	<p>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.</p>

3.6 P7 Operating Expenses - Large >\$20m Airlines

Description	Definition/Explanation
Total Direct Operating Costs	This is the same as Total Aircraft Operating Expenses. (This is a total for all aircraft types from P5.2 Schedule).
Passenger Service Expense: Flight Attendant Expense	<p>Includes cost of salaries and wages for flight attendants employed in the following categories: General management personnel Other flight personnel Trainees and instructors Communications Record-keeping and statistical personnel Other personnel Includes cost of flight attendants' Personnel expenses Benefits and pensions Payroll taxes</p>
Passenger Service Expense: Food Expense	<p>The cost of providing food and refreshments to passengers, except food costs arising from interrupted trips. Passenger food expense includes: Beverage purchases Commissary supplies Communications expense Food purchases Food service uniforms Outside catering charges</p>
Passenger Service Expense: Other In-flight Expense	<p>Includes expenses for: Movie rental Earphones Telephone</p>

Total Passenger Service Expense	Same as P1.2 Account (Operating Expenses: Passenger Service)
Aircraft Servicing Expense: Landing Fees	Fees incurred for landing an aircraft.
Traffic Servicing Expense: Directly assignable to Passenger	All expenses chargeable directly to activities contributing to the comfort, safety and convenience while in flights and while flights are interrupted. Excludes expenses incurred in enplaning/deplaning passengers, securing and selling passenger transportation and caring for passengers prior to enplaning.
Advertising and Publicity Expense: Directly Assignable to Passenger	Total of expenses in Advertising and Publicity Expense that can be directly assigned or is directly attributable to passenger service based on the carrier's own detailed service of accounts.
Advertising and Publicity Expense: Directly Assignable to Cargo	Total of expenses in Advertising and Publicity Expense that can be directly assigned or is directly attributable to cargo service based on the carrier's own detailed service of accounts.
Advertising and Publicity Expense: Institutional Advertising Expense	Total of expenses in Advertising and Publicity Expense
Depreciation Expense--Maintenance Equipment	Same as P5.2 Account (Depreciation-General Ground Property)
Amortization Other Than Flight Equipment	Same as P5.2 Account (Depreciation-Maintenance Equipment and Hangars)
Transport Related Expense	Includes all expense items applicable to the generation of transport-related revenues, which include all revenues from the US government as direct grants or aids for providing air transportation and all revenues from services which grow from and are incidental to the air transportation services performed by the air carrier.
Total Operating Expenses	(Amortization and Pre-developmental Expenses)
Maintenance--Ground Property and Equipment	The same as P1.2 Account (Operating Expenses: General and Administrative)
Depreciation--Ground Property and Equipment	P1.2 Account (Operating Expenses: Maintenance) - P5.2 Account (Total Flight Equipment Maintenance)
General Service and Administrative Expense	Includes expenses of a general nature incurred in performing supervisory or administrative activities relating solely and in common to Aircraft Servicing and 6200 Traffic Servicing.
General and Administrative Expense	Includes expenses of a general corporate nature and expenses incurred in performing activities which contribute to more than a single operating function such as general financial accounting activities, representation at law, and other general operational administration, which are not directly applicable to a particular function.

3.7 P10 Detailed Monthly Employee Statistics - Large >\$20m Airlines

Description	Definition/Explanation
General Management Personnel	Advertising vice president Assistant to president, vice president or general officer Comptroller

	<p>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</p>
Pilots and Co-pilots	<p>Captain Check pilot Chief pilot Co-pilot Pilot Reserve pilot Test pilot</p>
Other Flight Personnel	<p>These include: Cabin attendant (cargo) Cabin attendant (passenger) Communications officer Engineering officer Hostess Navigation officer Steward Stewardess</p>
Flying Operations	<p>Any of the personnel listed in account 24 who are employed in Flying Operations.</p>
Passengers/General Services and Administration	<p>Any of the personnel listed in account 24 who are employed in Passenger Service or General Services and Administration.</p>
Maintenance Labour	<p>Includes unallocated maintenance shop labour. Includes the following employees designated as labour - Airframes, labour - Aircraft Engines, labour - Other Flight Equipment and labour - Flight Equipment (Group I air carriers): Apprentice mechanic Chief mechanic Cleaner (flight equipment maintenance) Crew chief Electrician Engineer Foreman Inspector Lead mechanic Mechanic Mechanic helper Also includes following employees designated as labour - Ground Property and Equipment: Carpenter Chief mechanic Crew chief Electrician Engineer Foreman</p>

	Inspector Mechanic
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
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
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 agent Rates clerk Reservations clerk Reservations manager Secretary Stenographer Tariff specialist Typist
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

	<p>Typist Waybill clerk</p>
Trainees and Instructors	<p>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</p>
Record Keeping and Statistical Personnel	<p>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</p>
Traffic Solicitors	<p>Cargo salesmen District sales managers Passenger salesmen Regional sales managers</p>
Other Personnel	<p>Communications personnel: Clerk Communications director Courier Draftsman Engineer Messenger Radio operator - ground Secretary</p>

	<p>Stenographer Switchboard operator Telegraph operator-ground 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 Hostess - non-flying Industrial relations personnel Janitor Medical personnel Nurse Photographer Publicity representative Safety personnel Secretary Stenographer Stewardess - non-flying Typist Watchman</p>
Transport-Related	Includes all employees whose salary is not chargeable to one of the various salary accounts, i.e., all employees who work in transport-related operations and other activities for which a separate payroll is not generated.
Total	Sum of all above accounts
General Services and Administration	Includes expenses incurred on the ground in controlling and protecting the in-flight movement of aircraft, landing, handling or servicing aircraft on the ground, selling transportation, servicing and handling traffic of all classes, promoting the development of traffic, administering operations generally, and all other expenses not provided for in Flying Operations, Maintenance and Depreciation and Amortization.

3.8 P1(a) Annual Employee Totals - Large >\$20m Airlines

Description	Definition/Explanation
Number of Full-Time Employees	Those employees working the number of hours that is customary or standard for their occupational specialty who worked or received pay for any part of the pay period(s) ending nearest the 15th day of the month.
Number of Part-Time Employees	Those employees hired to work fewer than the number of hours that is customary or standard for their occupational specialty who worked or received pay for any part of the pay period(s) ending nearest the 15th day of the month.

3.9 P12(a) Fuel Consumption - Large >\$20m Airlines

Description	Definition/Explanation
Gallons	Periodic average cost method is used to calculate number of gallons.
Cost	Periodic average cost method is used to calculate cost.

3.10 B1.1 Balance Sheet – Small/Medium <\$20m Airlines

Description	Definition/Explanation
Cash and Equivalents	Includes cash on hand and on deposit, US government securities and other temporary investments. All general and working funds available on demand as of the date of the balance sheet which are not formally restricted or earmarked for specific objectives. Includes cash in banks, in transit as well as under posited cash, checks, drafts, money orders, etc.
Notes and Accounts Receivable-Net	General traffic accounts receivable, government receivables, notes and receivables from associated companies, officers, employees and others, and a deduction for a reasonable allowance for bad debts. Current accounts receivable including those due from the United States government, foreign governments, associated companies, company personnel, and other amounts due for the performance of air transportation.
Other Current Assets	Includes current assets other than cash and equivalents and notes and accounts receivable.
Total Current Assets	Cash and equivalents, net notes and accounts receivable and other current assets.
Less: Accumulated Amortization	Includes accruals for amortization of leased property obtained under capital leases.
Less: Accumulated Depreciation	Includes allowance for depreciation of flight equipment and amortization of overhaul and airworthiness costs.
Owned Property and Equipment	Operating Property and Equipment: Flight equipment: Includes cost of property and equipment of all types and classes used in the in-flight operations of aircraft. Ground property and equipment: Includes cost of property and equipment of all types and classes other than flight equipment,

	equipment purchase deposits and advance payments, land and work in progress.
Property and Equipment Obtained Under Capital Leases	Includes total cost for all property obtained under capital leases.
Total Property and Equipment	Owned property and equipment (less accumulated depreciation), property and equipment obtained under capital leases (less accumulated amortization).
Other Assets	Assets other than owned and leased property and equipment.
Total Assets	Total current assets, owned property and equipment and other assets.
Accrued Taxes	Includes accruals for currently payable income and other forms of taxes which constitute a charge borne by the air carrier as opposed to those collected as an agent for others.
Notes and Accounts Payable	Notes Payable: Includes face value of all notes, drafts, acceptances, or other similar evidences of indebtedness payable on demand or within one year to a bank or other financial institution, or to an associated company or party other than a financial institution. Accounts Payable: Includes all accounts payable within one year which accrued from generally recognizable trade practices.
Other Current Liabilities	Obligations unmatured at balance sheet date, including audit fees, contributions to retirement plan, insurance premiums, interest payable, legal fees, rents, and stock transfer fees and expenses.
Total Current Liabilities	Notes and accounts payable, accrued taxes and other current liabilities.
Long-Term Debt	Includes all obligations which are not reasonably expected to be liquidated within one year. Typical examples include bonds payable, long-term notes payable, lease obligations and pension obligations.
Other Liabilities	Includes debts or obligations which are not properly listed in the Current Liabilities or Long-Term Debt sections.
Deferred Credits	Includes all credit balances of a general clearing nature, including credits held in suspense pending receipt of further information necessary for final disposition. Includes income taxes and deferred investment tax credits.
Capital Stock: Common Shares Outstanding	The par or stated value, or the subscription price in the case of stock without par or stated value, of legally enforceable subscriptions to the capital stock of the air carrier.
Capital Stock: Preferred Shares Outstanding	The par or stated value, or the subscription price in the case of stock without par or stated value, of legally enforceable subscriptions to the capital stock of the air carrier.
Less: Treasury Stock	The cost of capital stock issued by the air carrier required by it and not retired or cancelled.
Net Stockholders' Equity	Total stockholders' equity less treasury stock.
Other Paid- in Capital	Shares issued, premiums and discounts on capital stock, other capital stock transactions, donations by stockholders.
Retained Earnings	The net income or loss from operations of the air carrier and dividends declared on capital stock, declared at the end of the fiscal year.
Total Stockholders' Equity	Value of preferred and common shares outstanding, other paid-in capital and retained earnings.
Total Liabilities and Stockholders' Equity	Total current liabilities, long-term debt, other liabilities, deferred credits and net stockholders' equity.

3.11 P1.1 Profit & Loss – Small/Medium <\$20m Airlines

Description	Definition/Explanation
Net Income	Income before discontinued operations, extraordinary items and account changes, as well as income from those same items and taxes applicable to those items.
Operating Profit	Total operating revenue less total operating expense.
Scheduled Service Passenger Transport revenue	Includes revenues from transporting First Class, Coach and Charter passengers.
Scheduled Service Other transport revenue	Includes revenues from transporting mail , property (includes freight and excess passenger baggage).
Non-scheduled Service Transport revenue	Includes revenues derived from operations between pairs of points not served on a regularly scheduled basis.
Public Service Transport-Related Operating Revenue	Includes amounts of compensation received under rates established by the DOT for the provision of essential air service to small communities.
Other Transport-Related Operating Revenue	Includes in-flight sales, restaurant and food service (ground), rental of property or equipment, limousine service, interchange sales, and cargo pick-up/delivery charges.
Flying Operations Operating Expense	Includes expenses incurred directly in the in-flight operation of aircraft as well as expenses related to keeping aircraft and aircraft operational personnel ready for assignment to an in-flight status.
Maintenance Operating Expense	Includes all expenses both direct and indirect, incurred in the repair and upkeep of property and equipment as may be required to meet operating and safety standards; in inspecting or checking property and equipment in accordance with prescribed operational standards; and in polishing or cleaning property and equipment when such polishing or cleaning is not an incidental routine in connection with the normal productive use of property and equipment. Includes cost of direct labour, materials and outside services and maintenance overhead or other costs associated with maintenance operations regardless of the location at which incurred.
General and Administrative Operating Expense	Includes expenses of a general corporate nature and expenses incurred in performing activities which contribute to more than a single operating function such as general financial accounting activities, purchasing activities, representation at law, and other general operational administration, which are not directly applicable to a particular function. Includes expenses of a general administrative character.
Owned Property and Equipment Depreciation and Amortization	Includes all charges to expense to record losses suffered through current exhaustion of the serviceability of owned property and equipment due to wear and tear from use and the action of time and the elements, which are not replaced by current repairs, as well as losses in serviceability occasioned by obsolescence, supersession, discoveries, change in popular demand or action by public authority. Also includes charges for the amortization of capitalized developmental and pre-operating costs and other intangible assets applicable to the performance of air transportation.

Leased property and Equipment Depreciation and Amortization	Includes all charges to expense to record losses suffered through current exhaustion of the serviceability of leased property and equipment due to wear and tear from use and the action of time and the elements, which are not replaced by current repairs, as well as losses in serviceability occasioned by obsolescence, supersession, discoveries, change in popular demand or action by public authority. Also includes charges for the amortization of capitalized developmental and pre-operating costs, leased property under capital leases, and other intangible assets applicable to the performance of air transportation.
Transport Related Operating Expense	Includes all expenses associated with the transport-related revenues reports in Line 5, i.e., expenses related to generated revenues from in-flight sales, restaurant and food service (ground), rental of property or equipment, limousine service, interchange sales, and cargo pick-up/delivery charges.
Nonoperating Interest Expense	Includes interest on long-term debt, capital leases and other interest expense (interest expense-short-term debt, imputed interest capitalized-credit, imputed interest deferred -debit, imputed interest deferred-credit and interest capitalized-credit).
Other nonoperating (net) Income and Expense	Includes all revenues and expenses resulting from commercial ventures not inherently related to the performance of air transport services, for example those related to running a hotel or motel.
Income Tax	Includes all revenues and expenses resulting from commercial ventures not inherently related to the performance of air transport services, for example those related to running a hotel or motel.
Discontinued Ops, Extraordinary Items, or accounting Changes	Includes earnings and losses of discontinued non-transport operations and gains or losses from the disposal of non-transport operations.

3.12 P5.1 Aircraft Operating Expense – Small/Medium <\$20m Airlines

Description	Definition/Explanation
Flying Operations: Pilot and Co-pilot	P5.2 Schedule Account Pilots and Co-pilots Includes related employee benefits, pensions, payroll taxes and personnel expenses.
Flying Operations: Aircraft Fuel and Oil	Sum of the following P5.2 Schedule Accounts: Aircraft Fuels Aircraft Oils
Flying Operations: Other	Sum of the following P5.2 Schedule Accounts: Other Flight Personnel Trainees and Instructors Personnel Expenses Professional and Technical Fees and Expenses Aircraft Interchange Charges Other Supplies Insurance Purchased--General Employee Benefits and Pensions Injuries, Loss and Damage Taxes-Payroll Taxes-Other than Payroll Other Expenses Flying Operations Maintenance

Total Flying Operations (Less Rentals)	Total flying operations pilot/co-pilot expense, fuel and oil expense and other flying operations expenses. Also defined as the difference between the following P5.2 Schedule Accounts: Total Flying Operations Rentals
Maintenance--Flight Equipment	Sum of the following P5.2 Schedule Accounts: Total Direct Maintenance--Flight Equipment Applied Maintenance Burden--Flight Equipment
Depreciation & Rental--Flight Equipment	Sum of the following P5.2 Schedule Accounts: Rentals Net Obsolescence & Deterioration-- Expendable Parts Depreciation--airframes Depreciation--aircraft engines Depreciation--airframe parts Depreciation--aircraft engine parts Depreciation--other flight equipment Amortization-Capitalized Leases-Flight. Equipment
Total Direct Expenses	Total flying operations expense, flight equipment maintenance expense and depreciation and flight equipment rental expense. Also defined as the sum of the following P5.2 Schedule Accounts: Total Flying Operations Total Flight Equipment Maintenance Net Obsolescence & Deterioration-- Expendable Parts Depreciation--airframes Depreciation--aircraft engines Depreciation--airframe parts Depreciation--aircraft engine parts Depreciation--other flight equipment Amortization-Capitalized Leases-Flight. Equipment Flying Operations Maintenance
Flight Attendant Expense	Includes flight attendants' salaries, related employee benefits, pensions, payroll taxes and personnel expenses.
Traffic Related Expense	Includes traffic solicitor salaries, traffic commissions, passenger food expense, traffic liability insurance, advertising and other promotion and publicity expenses, and the fringe benefit expenses related to all salaries in this classification.
Departure Related Expense (Station)	Includes aircraft and traffic handling salaries, landing fees, clearance, customs and duties, related fringe benefit expenses and maintenance and depreciation on ground property and equipment.
Capacity Related Expense	Includes salaries and fringe benefits for general management personnel, record-keeping and statistical personnel, lawyers, law clerks and purchasing personnel; legal fees and expenses, stationery, printing, uncollectible accounts, insurance purchased-general, memberships, corporate and fiscal expenses, and all other expenses which cannot be identified or allocated to some other specifically identified indirect cost category.
Total Direct Expense	Total flying operations expense, flight equipment maintenance expense and depreciation and flight equipment rental expense. Also defined as the sum of the following P5.2 Schedule Accounts: Total Flying Operations Total Flight Equipment Maintenance Net Obsolescence & Deterioration-- Expendable Parts Depreciation--airframes Depreciation--aircraft engines

	<p>Depreciation--airframe parts Depreciation--aircraft engine parts Depreciation--other flight equipment Amortization-Capitalized Leases-Flight. Equipment Flying Operations Maintenance</p>
Total Operating Expense	<p>Total direct and indirect expense. This is also the same as <u>(Total Operating Expense) - (Transport-Related Operating Expense)</u></p>

3.13 P1(a) Annual Employee Totals – Small/Medium <\$20m Airlines

Description	Definition/Explanation
Number of Full-Time Employees	Those employees working the number of hours that is customary or standard for their occupational specialty who worked or received pay for any part of the pay period(s) ending nearest the 15th day of the month.
Number of Part-Time Employees	Those employees hired to work fewer than the number of hours that is customary or standard for their occupational specialty who worked or received pay for any part of the pay period(s) ending nearest the 15th day of the month.

3.14 T1 Airline Traffic

Description	Definition/Explanation
Revenue Passengers Enplaned	The total number of revenue passengers enplaned at the origin point of a flight, boarding that flight for the first time; an unduplicated count of passengers in a market. A revenue passenger is a person transported by air for which the carrier receives payment.
Revenue Passenger-Miles	Inter-airport distance of each flight stage X the number of revenue passengers transported on that stage. A revenue passenger mile is one revenue passenger (a person transported by air for which the carrier receives payment) transported one mile.
Non-Revenue Passenger-Miles	Inter-airport distance of each flight stage X the number of non-revenue passengers A non-revenue passenger mile is one non-revenue passenger transported one mile. A non-revenue passenger is a person transported by air for which the carrier does not receive payment. Air carrier employees, infants or other passengers who pay only token service charges qualify as non-revenue passengers.
Revenue Passenger-Miles Coach	Inter-airport distance of each flight stage X the number of revenue passengers transported by coach air service on that stage. Coach service refers to the transportation of passengers at standard fares for whom regular, standard services are provided. A revenue passenger mile is one revenue passenger (in this case, a person transported by air coach service, for which the carrier receives payment) transported one mile.
Revenue Passenger-Miles First Class	Inter-airport distance of each flight stage X the number of revenue passengers transported by first class air service on that stage. First class service refers to the transportation of passengers at premium fares for whom premium-quality services are provided in a separate

	compartment. A revenue passenger mile is one revenue passenger (in this case a person transported by air first class service, for which the carrier receives payment) transported one mile.
Available Seat-Miles	The aircraft miles flown X the number of seats available for sale.
Available Seat-Miles Coach	The aircraft miles flown multiplied X the number of seats available for Coach revenue service. Coach service refers to the transportation of passengers at standard fares for whom regular, standard services are provided.
Available Seat-Miles First Class	The aircraft miles flown X the number of seats available for First Class revenue service. First class service refers to the transportation of passengers at premium fares for whom premium-quality services are provided in a separate compartment.
Revenue Ton-Miles: Passenger	The number of passengers times 200 X inter-airport distance, divided by 2000. A standard weight of 200 pounds per passenger, including baggage, is used for all operations and service classes. A revenue ton-mile is one ton of revenue traffic (in this case passengers transported by air for which the carrier receives payment) transported one mile.
Revenue Ton-Miles: US Mail Priority	The volume of US priority mail in whole tons X the inter-airport distance. Priority US mail refers to all mail transported by air on a priority basis. A revenue ton-mile is one ton of revenue traffic (in this case, US priority mail transported by air for which the carrier receives payment) transported one mile.
Revenue Ton-Miles: Foreign Mail	The volume of foreign mail in whole tons X the inter-airport distance. Foreign mail refers to mail transported outside the United States by U.S. flag carriers for a foreign government. A revenue ton-mile is one ton of revenue traffic (in this case, foreign mail transported by air for which the carrier receives payment) transported one mile.
Revenue Ton-Miles: Freight	The volume of freight in whole tons X the inter-airport distance. Freight refers to all property, other than mail, transported by air. A revenue ton-mile is one ton of revenue traffic (in this case, freight transported by air for which the carrier receives payment) transported one mile.
Non-Revenue Ton-Miles	The volume of non-revenue traffic X the inter-airport distance. A non-revenue ton mile is one ton of non-revenue traffic (passengers/cargo transported by air for which the carrier does not receive payment) transported one mile. Air carrier employees, officers and directors, travel agents, cargo agents, tour conductors or other persons traveling at reduced fares qualify as non-revenue traffic.
Available Ton-Miles	The aircraft miles flown X the ton capacity available for service.
Revenue Aircraft Miles Flown	The aircraft miles flown during revenue service whether or not they were flown according to schedule. Based on airport-to-airport great circle distances.
Revenue Aircraft Departures Performed	Aircraft departures (take-offs) actually performed according to schedule. These include departures performed as extra sections to scheduled flights.
Revenue Aircraft Hours (Airborne)	The aircraft hours airborne during revenue service, computed from the moment the aircraft leaves the ground until it touches the ground at the next point of landing.
Revenue Aircraft Miles Scheduled Completed	The aircraft miles scheduled to be flown during revenue service.

3.15 T2 Aircraft Traffic

Description	Definition/Explanation
Revenue Passenger-Miles	Inter-airport distance of each flight stage X the number of revenue passengers transported on that stage.
Available Ton-Miles	The aircraft miles flown X the ton capacity available for service.
Available Seat Miles	The aircraft miles flown X the number of seats available for sale.
Revenue Ton-Miles	A revenue passenger mile is one revenue passenger (a person transported by air for which the carrier receives payment) transported one mile.
Mail Revenue Ton-Miles	Inter-airport distance of each flight stage X the number of revenue tons transported on that stage.
Freight Revenue Ton-Miles	Inter-airport distance of each flight stage X the number of revenue tons transported on that stage.
Revenue Aircraft Departures Performed	Based on Scheduled Passenger/Cargo Service.
Revenue Aircraft Miles Flown	A revenue ton-mile is one ton of revenue traffic (passengers/cargo transported by air for which the carrier receives payment) transported one mile.
Non-Revenue Aircraft Hours (Airborne)	The aircraft miles flown X by the ton capacity available for service.
Total Aircraft Hours (Airborne)	Based on Scheduled Revenue Service.
Aircraft Days Assigned--Carrier Equipment	The aircraft miles flown X the ton capacity available for service.
Aircraft Block Hours (Ramp-to-Ramp)	Based on Scheduled All-Cargo Service.
Aircraft Fuels Issued--Gallons	The aircraft miles flown X the ton capacity available for service.
Revenue Aircraft Hours (Airborne)	The aircraft hours airborne during revenue service, computed from the moment the aircraft leaves the ground until it touches the ground at the next point of landing.

3.16 T3 Airport Traffic

Description	Definition/Explanation
Revenue Passengers Enplaned	The total number of revenue passengers enplaned at the origin point of a flight, boarding that flight for the first time; an unduplicated count of passengers in a market. A revenue passenger is a person transported

	by air for which the carrier receives payment. Refers to scheduled revenue service.
Revenue Aircraft Departures	Departures (take-offs) actually performed. These include departures performed as extra sections to scheduled flights. Refers to total-all services. Not filed by carrier. Available by aircraft type.
Total Departures Performed	Departures (take-offs) actually performed according to schedule. These include departures performed as extra sections to scheduled flights. Available by aircraft type. Refers to scheduled revenue service.