

1010

[See footnotes at end of table]

Name of account	General classification
Accrued interest .....	2125
Accrued taxes .....	2130
Dividends declared .....	2140
Air traffic liability .....	2160
Other current liabilities .....	2190
Noncurrent liabilities:	
Long-term debt .....	2210
Advances from associated companies .....	2240
Pension liability .....	2250
Noncurrent obligations	
under capital leases .....	2280
Other noncurrent liabilities .....	2290
Deferred credits:	
Deferred income taxes .....	2340
Deferred investment tax credits .....	2345
Other deferred credits .....	2390
Stockholders' equity:	
Preferred stock .....	2820
Common stock .....	2840
Additional capital invested .....	2890
Premium on capital stock ...	2890.1
Discount on capital stock ...	2890.2
Other capital stock transactions .....	2890.3
Retained earnings .....	2900
Subscribed and unissued stock .....	2860
Treasury stock .....	2990

<sup>1</sup> Prescribed for group II and group III air carriers only.  
<sup>2</sup> At the option of the air carrier, these accounts may be assigned Nos. 2629 and 2729, respectively, for accounting purposes.  
 Note: Digits to right of decimals and italicized codes established for BTS control purposes only.

[ER-1401, 50 FR 239, Jan. 3, 1985, as amended by Amdt. 248-58, 54 FR 5592, Feb. 6, 1989; 60 FR 66723, Dec. 26, 1995]

SECTION 4—GENERAL

(a) The balance sheet accounts are designed to show the financial condition of the air carrier as at a given date, reflecting the asset and liability balances carried forward subsequent to the closing or constructive closing of the air carrier's books of account.

(b) The balance sheet accounts prescribed in this system of accounts for each air carrier group are set forth in Section 3, Chart of Balance Sheet Accounts. The balance sheet elements to be included in each account are presented in section 6.

[ER-755, 37 FR 19726, Sept. 21, 1972, as amended by Amdt. 241-58, 54 FR 5592, Feb. 6, 1989]

SECTION 5 [RESERVED]

SECTION 6—OBJECTIVE CLASSIFICATION OF BALANCE SHEET ELEMENTS

SOURCE: ER-980, 42 FR 29, Jan. 3, 1977, unless otherwise noted.

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CURRENT ASSETS

1010 Cash.

(a) Record here 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. Funds deposited for special purposes which are to be satisfied within one year shall be included in account 1100 Short-term Investments and funds restricted as to general availability, which are not offset by current liabilities, shall be included in account 1550 Special Funds.

(b) Each air carrier shall subdivide this account in such manner that the balance can be readily segregated as between balances in United States currency and the balances in each foreign currency.

1100 Short-term Investments.

(a) Record here the cost of short-term investments such as special deposits and United States Government securities, any other temporary cash investments, and the allowance for unrealized gain or loss on current marketable equity securities.

(b) Special deposits for more than one year, not offset by current liabilities, shall not be included in this account but in account 1550 Special Funds.

(c) This account should be charged or credited for discount or premium on United States Government securities or other securities which should be amortized to profit and loss account 80 Interest Income.

1200 Notes Receivable.

(a) Record here current notes receivable including those from associated companies, company personnel, and all other sources.

(b) Balances of notes payable to associated companies shall not be offset against amounts carried in this account. Balances with associated companies which are not normally settled currently shall not be included in this account but in balance sheet account 1510.3 Advances to Associated Companies.

[ER-980, 42 FR 29, Jan. 3, 1977, as amended by ER-1401, 50 FR 241, Jan. 3, 1985]