**EXPLANATION OF INCOME/EXPENSE LINE DESCRIPTIONS**

**USED ON TAB A**

\*\* All Cost Elements including NGIS, CIVNAF, Flying Club, etc.

|  |  |  |
| --- | --- | --- |
| **PROGRAM ELEMENT** | | **GL ACCOUNT RANGE** |
|  |  |  |
| **Operating Revenue** | |  |
|  | Resale Revenue | 301000 - 306999 |
|  | Program Revenue | 501000 - 530999 |
|  |  | 595000 - 596999 |
|  | Commissions | 591000 - 594999 |
|  | Other Revenue | 531000 - 557999 |
|  |  | 560000 - 564999 |
|  |  | 569000 - 590999 |
|  | Extra-ordinary Income | 800000 - 899999 |
|  |  |  |
| **Operating Expenses** | |  |
|  | COGS | 400000 - 499999 |
|  | Salaries & Benefits | 601000 - 627999 |
|  | Supplies | 686000 - 702999 |
|  | Depreciation - Local | 760000 - 760999 |
|  |  | 761000 - 761999 |
|  |  | 763000 - 763999 |
|  |  | 765000 - 765999 |
|  |  | 767000 - 767999 |
|  | Depreciation - Cen Funded F/A | 762000 - 762999 |
|  |  | 764000 - 764999 |
|  |  | 766000 - 766999 |
|  |  | 768000 - 768999 |
|  | Maintenance | 681000 - 685999 |
|  | Entertainment | 705000 - 705999 |
|  |  | 787000 - 787999 |
|  | Contractual | 662000 - 662999 |
|  |  | 741000 - 745999 |
|  |  | 783000 - 783999 |
|  | Utilities | 641000 - 641999 |
|  | Advertising & Promotions | 781000 - 781999 |
|  | Awards & Prizes | 785000 - 785999 |
|  | Alloc Empl Benefits/Ins Cost | 629000 - 634999 |
|  | Alloc Accounting Service | 771000 - 771999 |
|  | Alloc Central Support | 772000 - 772999 |
|  | Alloc Echelon II & III | 773000 - 773999 |
|  |  |  |
| **PROGRAM ELEMENT** | | **GL ACCOUNT RANGE** |
|  |  |  |
|  | Other Expense | 635000 - 635999 |
|  |  | 642000 - 661999 |
|  |  | 703000 - 704999 |
|  |  | 706000 - 706999 |
|  |  | 707000 - 708999 |
|  |  | 721000 - 740999 |
|  |  | 780000 - 780999 |
|  |  | 782000 - 782999 |
|  |  | 784000 - 784999 |
|  |  | 786000 - 786999 |
|  |  | 788000 - 799999 |
|  | Extra-ordinary Expense | 900000 - 995999 |
|  | UFM Exp Offset - Labor | 751000 - 751999 |
|  | UFM Exp Offset - Non Labor | 747000 - 750999 |
|  |  | 752000 - 759999 |
|  |  |  |
| **NEX Dividends** | |  |
|  |  |  |
|  | NEX Distribution - Direct | 565000 - 566999 |
|  | NEX Distribution - Ship Store | 558000 - 558999 |
|  | NEX DIV FDSERV/Concessionaire | 559000 - 559999 |
|  | NEX Distribution - Echelon II | 568000 - 568999 |
|  | NEX Distribution - Subsidy | 567000 – 567999 |