

Side-by-Side Comparison of the Original Form 5100-127 with the Revised Form

Original Form	Revised Form
<p>Aeronautical Operating Revenue</p> <ol style="list-style-type: none"> 1. Landing Fees 2. Terminal/International arrival area rental or other charges 3. Apron charges/tiedowns 4. FBO revenue contract or sponsor-operated 5. Cargo and hangar rentals 6. Aviation fuel tax retained for airport use 7. Fuel sales net profit/loss or fuel flowage fees 8. Miscellaneous (not to exceed 5% of Aeronautical 9. Other (enter total here and add attachment) 	<p>Passenger Airline Aeronautical Revenue</p> <ol style="list-style-type: none"> 1. Passenger airline landing fees 2. Terminal arrival fees, rents and utilities 3. Terminal area apron charges/tiedowns 4. Federal inspection fees 5. Other passenger aeronautical fees <p>Non-Passenger Aeronautical Revenue</p> <ol style="list-style-type: none"> 1 Landing fees from cargo. 2. Landing fees from GA and military 3. FBO revenues, contract or sponsor-operated 4. Cargo and hangar rentals 5. Aviation fuel tax retained for airport use 6. Fuel sales net profit/loss or fuel flowage fees 7. Security Reimbursement from Federal Government 8 Other non-passenger aeronautical revenue
<p>By separating passenger revenue from general aviation and cargo revenues the airports and air carriers now have the information they need for negotiation of airfield rates. This revision will have no impact on the reporting burden because it comes from the same source of information airports use to prepare the original form.</p>	

Original Form	Revised Form
<p>Non-Aeronautical Revenue</p> <ol style="list-style-type: none"> 1. Land and non-terminal facility leases and revenues 2. Terminal-food and beverage 3. Terminal-retail stores & duty free 4. Terminal-service and other 5. Rental cars-excludes customer facility charges 6. Parking and ground transportation 7. Hotel 8. Other 	<p>Non-Aeronautical Revenue</p> <ol style="list-style-type: none"> 1. Land and non-terminal facility leases and revenues 2. Terminal-food and beverage 3. Terminal-retail stores & duty free 4. Terminal-service and other 5. Rental cars-excludes customer facility charges 6. Parking and ground transportation 7. Hotel 8. Other
<p>No changes to this section of the form.</p>	

Original Form	Revised Form
<p>Nonoperating Revenues</p> <ol style="list-style-type: none"> 1. Interest Income – restricted and non-restricted 2.. Grant receipts 3. Passenger Facility Charges 4. Other 	<p>Nonoperating Revenue (Expenses) and Capital</p> <ol style="list-style-type: none"> 1. Interest income 2. Interest expense (use minus sign) 3. Grant receipts 4. Passenger Facility Charges 5. Capital contributions (for withdrawal use minus sign) 6. Special items (loss) 7. Other
<p>This section contains 3 additional lines. These lines are not new data because they come from other sections of the form. We made these changes to conform to generally accepted accounting procedures. There is no impact on the reporting burden.</p> <p>Interest expense was previously under Non-operating Expense. Capital contributions was previously under Reporting Year Proceeds. Special items (loss) was previously reported under other.</p>	

Original Form	Revised Form
<p>Operating Expense</p> <ol style="list-style-type: none"> 1. Personnel compensation and benefits 2. Communications and utilities 3. Supplies and materials 4. Repairs and maintenance 5. Contractual services 6. Insurance, claims and settlements 7. Misc. (should not exceed 5% of total operating expense) 8. Other 	<p>Operating Expense</p> <ol style="list-style-type: none"> 1. Personnel compensation and benefits 2. Communications and utilities 3. Supplies and materials 4. Contractual services 5. Insurance, claims and settlements 6. Other 7. Subtotal 8 Depreciation
<p>This section has the same number of lines but the information is revised to conform with generally accepted accounted standards and user needs. This change does not represent new data, so will have no impact on the reporting burden.</p> <p>Repairs and Maintenance. We received comments that repairs and maintenance were often included in personnel compensation and in contractual services. To avoid the possible double counting of this information, we moved repairs and maintenance to the new Operating Statistics section of the form.</p> <p>Depreciation. We moved depreciation from Nonoperating Expense to Operating Expenses to conform to generally accepted accounting procedures.</p>	

Original Form	Revised Form
<p>Nonoperating Expenses</p> <ol style="list-style-type: none"> 1. Interest expense 2. Other <p>Depreciation</p>	
<p>These expenses are moved to other sections of the form. There is no impact on the reporting burden.</p> <p>Interest expense moved to non-operating revenue. Other moved to non-operating revenue as an offset to other non-operating revenue Depreciation moved to moved to operating expense</p>	

Original Form	Revised Form
<p>Reporting Year Proceeds</p> <ol style="list-style-type: none"> 1. Bond proceeds 2. Proceeds from sale of property 3. Contributed capital 4. Other 	<p>Reporting Year Proceeds</p> <ol style="list-style-type: none"> 1. Bond proceeds 2. Proceeds from sale of property 3. Other
<p>Contributed Capital moved to Nonoperating Revenue (Expense), Capital. There is no impact on the reporting burden.</p>	

Original Form	Revised Form
Reporting Year Expenditures for Projects 1. Airfield 2. Terminal 3. Parking 4. Roadways, rail and transit 5. Other	Reporting Year Expenditures for Projects 1. Airfield 2. Terminal 3. Parking 4. Roadways, rail and transit 5. Other
No changes to this section of the form.	

Original Form	Revised Form
Reporting year debt payments	Debt Service 1. Debt service, excluding coverage 2. Debt service, net of PFCs and Offsets
The revised line items were previously combined as a single item. We separated them at the request of system users. This revision will have no impact on the reporting burden because the information comes from the same source of information airports use to prepare the original form.	

Original Form	Revised Form
Indebtedness at End of Year 1. Bonds 2. Loans 3. Other	Indebtedness at End of Year 1. Long Term Bonds (GA, GARB, PFC, ect.) 2. Loans and interim financing 3. Special facility bonds
Revised to conform with the standard bond accounts that are common to airports. The change will have no impact on the reporting burden.	

Original Form	Revised Form
Net Assets	Net Assets 1. Changes in net assets 2. Net assets (deficit) at beginning of year 3. Net assets (deficit) at end of year
Changes in net assets is the difference between net assets at beginning of year and net assets at end of year. This information comes directly from the airport income statement. The purpose of the change is to conform to generally accepted accounting procedures. There is no impact on the reporting burden.	

Original Form	Revised Form
Restricted Financial Assets 1. Restricted debt service reserve 2. Restrictions for renewals and replacements 3. Other restricted financial assets	Restricted Assets 1. Restricted debt reserves 2. Restrictions capital for renewals and replacements 3. Restricted other
<p>The changes clarify terminology. The data collection remains the same.</p>	

Original Form	Revised Form
Unrestricted Financial Assets including cash	Unrestricted net assets
<p>The changes clarify terminology. The data collection remains the same.</p>	

Original Form	Revised Form
	<p>Operating Statistics (*optional for nonhubs)</p> <ul style="list-style-type: none"> *1. Enplanements *2. Landed weight in pounds *3. Signatory landing fee rate per 1,000 lbs *4. Annual aircraft operations *5. Airline cost per enplanement (line 1.6 divided by 16.1) *6. Full time equivalents at end of year 7. Security and law enforcement costs 8. ARFF costs 9. Repairs and maintenance 10. Marketing/Advertising/Promotions
<p>This is the new section of the form. It contains statistical information not previously collected.</p> <p>We are collected the following from the large, medium, and small hub airports. We do not ask the nonhub airports to provide this information: This information is vital to the rates and charges negotiations. The added burden is about for the 139 airports is \$4,506 per year.</p> <p>Enplanement Landed weight in pounds Signatory landing Fee rate per 1,000 pounds Annual aircraft operations Airline cost per enplanement. This is a mathematical computation line 1.6 divided by 16.1. Full time equivalents at end of year.</p> <p>Repairs and maintenance is moved to this section from the Operating Expense Section.</p> <p>The FAA needs this information to fulfill its statutory requirement to monitor for unlawful diversion of airport revenue 49 U.S.C. 47107.</p> <p>Security and law enforcement costs: ARFF Costs, Marketing/Advertising/Promotions</p>	

