U.S. Department of Transportation

Federal Aviation Administration

Advisory Circular

Subject: GUIDE FOR AIRPORT FINANCIAL REPORTS FILED BY AIRPORT SPONSORS

Date: 4/20/01
Initiated by: AAS-400

AC No: 150/5100-19B
Change:

1. **REVISION.** This revision incorporates the comments from airport sponsors, managers, and the users of the financial information, and it includes changes to Federal statutes and the Federal Aviation Administration (FAA) Policy and Procedures Concerning the Use of Airport Revenue (Policy) (64 FR 7696). As a result, this revision reduces the reporting burden, standardizes the reporting of revenue and expense, incorporates revised information from the Policy, and provides for the gathering of information pertaining to the single audit.

a. **Reporting burden.** This revision eases the reporting burden by no longer requiring airports to report some types of payments to city, county, state, and Federal governmental units and by no longer requiring the reporting of payments of any type that are less than $1,000 to governmental units.

b. **Reporting of revenue and expense.** This revision provides for airports to report their revenues and expenses in a manner consistent with the Government Accounting Standards Board Statement No. 34, which allows for a more simplified and uniform reporting format.

c. **FAA revenue-use policy.** This revision substantially modifies the "Financial Governmental Payment Report," FAA Form 5100-126, so the information reported more closely reflects the payment and property use categories discussed in the Policy.

d. **Single audit.** This revision provides for the gathering of information on the sponsor's single audit. The Federal Aviation Administration Reauthorization Act of 1996, Public Law 104-264 (October 9, 1996) (FAA Reauthorization Act of 1996), mandates the gathering of single audit information. The act requires financial audits of airports that receive Federal grants or other Federal assistance.

e. **Succession.** This revision supersedes the original edition of this advisory circular, AC No. 150/5100-19, dated September 10, 1998.

2. **INTRODUCTION.** Section 111 of the Federal Aviation Administration Authorization Act of 1994, Public Law 103-305 (August 23, 1994) (FAA Authorization Act of 1994) amended 49 U.S.C. § 47107 and included provisions requiring two new reports from airport sponsors. Section 111(a) requires airport sponsors to report to the FAA the amounts the airport paid to any other unit of government and the purpose for each payment. Section 111(a) also requires the reporting of all services and property that the airport provided to other units of government and the amount of compensation the airport received for providing each such service and property. Section 111(b) requires sponsors of commercial service airports to file a report of certain funds collected and spent at airports, based on a uniform, simplified format published by the FAA. Sections 111(a) and 111(b) are codified at 49 U.S.C. § 47107(19).

Congress enacted the reporting requirements to inform the public about how airports collect and disburse their funds and to provide the FAA with a means for evaluating whether the airports comply with the Policy on revenue use. Together, 49 U.S.C. §§ 47107(b) and 47133 (the revenue retention requirements) require airports that are the subject of Federal assistance [including, but not limited to, Airport Improvement Program (AIP) grant funding] to use their revenues for the capital or operating costs of the airport, the local airport system, or other local facilities owned or operated by the airport owner or operator and directly and substantially related to the air transportation of passengers or property. The law exempts certain financial arrangements from the requirement.

3. **PURPOSE.** This advisory circular (AC) provides airport sponsors with guidance for complying with the airport financial reporting requirements required by 49 U.S.C. § 47107(a)(15). This AC does not impose new obligations on airport sponsors, so the use of mandatory terms such as "must" reflects obligations that already exist.

4. **APPLICABILITY.** This AC contains information that applies to owners or operators of commercial service

airports who have agreed to the AIP grant assurances issued on or after January 1, 1995.

5. SOURCES. This AC incorporates by reference the following legislation, regulations, policies, procedures, and grant assurances.

a. 49 U.S.C. § 47107(a)(15). This provision establishes the requirement for the airport owner or operator to submit to the Secretary of Transportation any annual or special airport financial and operations report that the Secretary may reasonably request.

b. 49 U.S.C. § 47107(a)(19). This provision codifies sections 111(a) and (b) of the FAA Authorization Act of 1994, which establishes the requirement for owners and/or operators of commercial service airports to submit an annual report listing in detail all amounts paid by the airport to any other unit of government and the purpose for which each such payment was made. It also requires an annual report of all services and property provided to other units of government and the amount of compensation the airport received for each such service and use of property.

c. 49 U.S.C. §§ 47107(b) and 47133. These provisions establish the airport revenue-use requirement.

d. 49 U.S.C. § 47107(m). This provision establishes the requirement for airports that receive Federal grants or other Federal financial assistance to include a review and opinion concerning the use of airport revenue in their single audits under Office of Management and Budget (OMB) Circular A-133.

e. Federal Register Notice on Airport Financial Reports (61 FR 11077), dated March 18, 1996. This document announces the availability of formats for the preparation and filing of certain financial reports required by Title 49 U.S.C. § 47107(a)(15) and (19) and the associated grant assurances.

f. Federal Register Notice on Airport Financial Reports (61 FR 39499), dated July 29, 1996. This document extended the filing date for airport financial reports from 60 to 120 days after an airport sponsor's fiscal year end.

g. Federal Register Notice on Policy and Procedures Concerning the Use of Airport Revenue (61 FR 7134), dated February 26, 1996. This document provides detailed guidance on the revenue-use requirement.

h. Federal Register Supplemental Notice on Policy and Procedures Concerning the Use of Airport Revenue (61 FR 66735), dated December 18, 1996. This document provides additional information and clarification to the policy issued on February 26, 1996.

i. Federal Register Notice on Policy and Procedures Concerning the Use of Airport Revenue (64 FR 7696), dated February 16, 1999. This is the final policy on the use of airport revenue. The Policy also contains reference to the single audit review and opinion as required by the FAA Reauthorization Act of 1996.

j. Grant Assurance 26. This grant assurance implements the requirements of 49 U.S.C. § 47107(a)(15) and (19) and establishes the airport sponsors obligation to file airport financial reports, required by section 111 of the FAA Authorization Act of 1994.

k. Grant Assurance 25. This grant assurance implements the revenue-use requirements of 49 U.S.C. §§ 47107(b) and 47133.

l. FAA Order 5190.6A. This order, titled "Airport Compliance Requirements," provides policies and procedures for FAA functions related to airport compliance.

6. FINANCIAL REPORTING REQUIREMENTS. Airport owners or operators must submit annually, for each obligated-airport, the airport financial reports discussed in section 6 of this AC.

a. Obligated Airports. An airport is an obligated airport if the airport is (1) a commercial service airport as defined by 49 U.S.C. § 47102 and section 5.b of this AC; (2) subject to the revenue-use requirements; and (3) owned or operated by an entity that agreed to AIP grant assurances issued on or after January 1, 1995.

b. Determining Commercial Service Status. To determine which airports provide commercial service, the FAA uses the enplanement data that airports provide to the Department of Transportation. The FAA uses the enplanement data from the preceding calendar year to determine if an airport is a commercial service airport in the current calendar year. For example, if the airport had at least 2,500 enplanements during 1997, the FAA classified the airport as commercial service for the airport's 1998 fiscal year. Consequently, the FAA would require that airport to file the financial reports for the airport's 1998 fiscal year end.

c. Report Due Date. Airport financial reports are due within 120 days after the obligated airport's fiscal year end.

d. Filing Extensions. A sponsor that cannot meet the reporting due date for an obligated airport must request in writing an extension of the filing requirement from

Airports Compliance Division (AAS-400)
ATTN: AIRPORT FINANCIAL REPORTS
Federal Aviation Administration
800 Independence Ave SW
Washington DC 20591

In requests for extensions, sponsors must include an explanation of the reasons why they cannot complete the airport financial reports within the 120-day period.

e. Sponsors Operating More Than One Airport. Generally, the sponsor must submit a separate report for each obligated commercial service airport. State and local governments that operate multiple airports may request an exception to this requirement. The sponsors requesting the reporting of multiple airports must submit their request in writing to

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Federal Aviation Administration
800 Independence Ave SW
Washington DC 20591

The request must include an explanation of the reasons for proposed consolidation of multiple airports in one report, and provide a list of affected airports with an explanation of why the consolidation would not significantly affect the usefulness of the reported financial data.

7. AIRPORT FINANCIAL REPORTS. Section 111(b) of the FAA Authorization Act of 1994 requires us to issue a simplified format for financial reporting to help the public understand how airports collect and spend their funds. This revision supersedes the original report formats first published in the Federal Register (61 FR 11077) on March 18, 1998.

a. FAA Form 5100-127, "Operating and Financial Summary" (Appendix 1). To avoid confusion with another FAA form of the same number, we are changing FAA Form 5100-125 to FAA Form 5100-127. In addition, we are revising the form to improve the quality of information gathered while adhering to the reporting requirements of section 111(b) of the FAA Authorization Act of 1994 and section 805 of the FAA Reauthorization Act of 1996.

The form as it appears in Appendix 1 includes editorial changes to improve the clarity of the forms and instructions.

Airport sponsors must provide all the requested information on FAA Form 5100-127. We do not accept General Purpose Financial Statements prepared by an airport owner or operator in lieu of FAA Form 5100-127.

b. Conformance with Generally Accepted Accounting Principles (GAAP). The intent of the FAA Form 5100-127 is to provide a simplified financial format to show how airports collect and disburse funds. In order to make the information as relevant as possible, we ask the airports to note where their reporting departs from GAAP.

c. FAA Form 5100-126, "Financial Governmental Payment Report" (Appendix 2). As required by section 111(a) of the FAA Authorization Act of 1994, the revised FAA Form 5100-126(B) provides the format for reporting amounts the airport paid to governmental units and all services and property provided to such units. The revisions to the form reflect the revenue-use requirements in the Policy.

d. Airport Financial Report Instructions. The appendices of this AC have instructions for completing FAA Forms 5100-126 and 5100-127. These instructions supersede the instructions included in the FAA's Federal Register notice on Airport Financial Reports (61 FR 11077), dated March 18, 1996, and the instruction in the previous edition of this AC, dated September 10, 1998. Although these instructions clarify the nature of the data that the statutes require, they do not modify the scope of the data required.

e. Electronic Availability of Forms and Instructions. The FAA Office of the Associate Administrator for Airport's Web site, **http://www.faa.gov/arp/arphome.htm**, makes available copies of the report forms and instructions. Use the "Browse by Topic" feature to locate "Airport Financial Reports," **http://www.faa.gov/arp/cats/finform0.htm/**.

8. REPORT SUBMISSIONS. Sponsors must send one copy of each report to the FAA office that administers the sponsor's grants and one copy to

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Federal Aviation Administration
800 Independence Ave SW
Washington DC 20591

a. Electronic Submissions. Please visit the FAA Office of the Associate Administrator for Airport's Web site at **http://www.faa.gov/arp/arphome.htm** for electronic submission guidelines.

b. Signature Level of Certifying Official. The sponsor must certify for both FAA Forms 5100-126 and 5100-127 that the information on the forms is true and accurate. The airport's principal financial officer must sign this certification.

The FAA will not accept unsigned forms.

c. Submission of Unaudited Financial Data. While the Federal statutes do not require audited information on FAA Forms 5100-126 and 127, we prefer audited data. If the sponsor cannot obtain audited information in sufficient time to meet the report due date but prefers to submit audited data, the airport sponsor may request an extension in accordance with section 6.d.

If the airport sponsor does not receive the extension for the time needed to complete the audit, the sponsor should submit unaudited data to the FAA. The sponsor should indicate in the space provided at the top of FAA Form 5100-127 whether the data is audited. If the data is unaudited at the time of submission, the airport sponsor may submit amended airport financial reports to the FAA to correct for any audit adjustments, as the information becomes available.

DAVID L. BENNETT
Director, Office of Airport Safety and Standards

9. MONITORING AND COMPLIANCE. We will monitor and review airport sponsor submissions of annual airport financial reports. We will also verify that a sponsor's airport financial reports are current during the processing of any discretionary grants and will suspend processing for any sponsor whose most recent financial reports are overdue. If a sponsor fails to submit airport financial reports by the filing due date, we will issue a letter notifying the sponsor that the report is overdue. If the sponsor fails to submit the report within 30 days after receiving notification from the FAA that its report is overdue, we will take action under 14 CFR Part 16 to withhold future entitlement and discretionary AIP grant awards and suspend grant payments on existing grants.

Appendix 1. Instructions for Completing the "Operating and Financial Summary," Federal Aviation Administration Form 5100-127.

Please complete this form using a san serif (Helvetica, Arial, etc.), 7-point font.

Airport Name: Insert the name of the airport.

Sponsor: Insert the name of the airport sponsor.

Sponsor Employer Identification Number: Insert the Employer Identification Number (EIN) that the airport or sponsor uses for the Office of Management and Budget (OMB) Circular A-133 single audit of the airport's Airport Improvement Program (AIP) grants; see below, "Date when AIP was last audited as a major program."

Consolidated Report: Enter "yes" or "no." However, sponsors must obtain FAA approval prior to filing consolidated reports.

Fiscal Year End Date: Insert the ending date of the fiscal year for which the information is provided.

Location ID: Indicate the FAA location identifier, a 3- to 4-digit alphanumeric code.

State: Enter the two-digit state abbreviation.

Date When AIP Was Last Audited as a Major Program: Insert the date the AIP was last audited as a major program, in accordance with OMB Circular A-133. The FAA Reauthorization Act of 1996 requires us to monitor the frequency with which the auditors conducting the single audit select the AIP as a major program. Consequently, we now require airports to report the fiscal year when they were last included in a single audit as a major program. We also request the sponsor's EIN because OMB uses the EIN to register the audits with the clearinghouse for single audits.

Audited Information: Enter "yes" or "no."

Summary of Revenues and Expenses:

A. Aeronautical Operating Revenue. This subsection of operating revenue includes all revenue derived from the aeronautical use of the airport. Aeronautical use is any activity that involves, makes possible, is required for the safety of, or is otherwise directly related to the operation of aircraft. Aeronautical use includes services provided by air carriers related directly and substantially to the movement of passengers, baggage, mail, and cargo on the airport. Individuals and businesses, when engaged in the operation of aircraft or flight support, are aeronautical users. Enter the annual total receipts for each applicable category of aeronautical operating revenue listed below:

1. **Landing fees.** Enter the fees charged to aircraft owners and operators for the use of runways, taxiways, landing strips, runway protection zones, and clearways. Fees for parking aircraft should be reported on line 3, "Apron charges/tiedowns."

2. **Terminal/international arrival area rental or other charges.** Enter revenue earned from aeronautical use of the terminal facilities and ground space for the purpose of moving passengers and their baggage. This revenue includes charges for aeronautical use of the terminal buildings as office space, check-in and ticket counters, hold rooms, passenger baggage claim and staging areas, and other operational and maintenance facilities necessary for the air transportation of passengers. Report revenues from use of airport property for cargo operations (not including passenger baggage claim and staging areas) and for the hangaring of aircraft on line 5, "Cargo and hangar rental."

3. **Apron charge/tiedowns.** Enter revenue earned from the parking of aircraft on airport property.

4. **FBO revenue.** With the exception of charges reported in other categories, enter the fees charged to Fixed-Base Operators (FBOs) for the use of airport facilities and land. FBOs are typically privately owned businesses that provide flight and aircraft support services to aeronautical users of the airport, such as the sale of aircraft fuel, aircraft maintenance, and hangar facilities. FBOs may need to lease airport facilities and land or enter into operating agreements with the airport sponsor in order to provide such services.

5. **Cargo and hangar rentals.** Enter revenues earned from the use of airport facilities and land for the purpose of cargo operations and the hangaring of aircraft. If a cargo or hangar facility is leased for nonaeronautical purposes, record the revenue under "Land rental and non- terminal facilities," section B.1 below.

6. **Aviation fuel tax retained for airport use.** Enter tax collections from the sale of aviation fuel retained for the capital or operating costs of the airport or the local system of airports.

7. **Fuel sales net profit/loss or fuel flowage fees.** Enter the airport owner or operator's net profit or loss from the sale of aviation fuel and the gallonage fee for

aviation fuel sold and dispensed on airport property. Also, include fees the airport charges to aircraft owners, operators, and fuel providers, such as the fuel flowage fees charged to FBOs for fueling aircraft on airport property.

8. **Miscellaneous.** Enter the various smaller sources of operating revenue from the aeronautical use of the airport. The revenues reported in this category should not exceed 5 percent of total aeronautical revenues.

9. **Other.** Enter the revenue from all other aeronautical operating revenues earned from the aeronautical use of the airport. Attach a list providing a description of each type (with the respective amount) included in the total for this category.

B. Nonaeronautical Operating Revenue. This subsection of operating revenues includes all revenues associated with the running and operation of the airport but that are not derived from the aeronautical use of the airport. Enter the annual total receipts for each applicable category of nonaeronautical revenue listed below:

1. **Land rental and non-terminal facilities.** Depending on the nature of the airport complex, airport owners and operators could enact a variety of other revenue-producing leases for nonaeronautical activity, including, but not limited to, manufacturing, warehousing, and farming activities. With the exception of the categories listed below, enter nonaeronautical rents received for the use of airport facilities and land.

2. **Terminal: food and beverages.** Enter revenue from restaurants, snack bars, coffeeshops, and beverage stores.

3. **Terminal: retail stores.** Enter revenue from news stands, bookstores, gift shops, clothing stores, banks, currency exchanges, postal facilities, hotel reservation desks, business centers, barbershops, shoeshine stands, computer games, gambling machines, pay telephones, advertising space, specialty stores, duty-free and tax-free shops, and other retail operations.

4. **Terminal: other.** Include revenue from other nonaeronautical terminal uses not otherwise listed.

5. **Rental cars.** Enter revenue from rental car operations within or outside of the terminal.

6. **Parking.** Airport owners and operators may provide parking facilities for a fee on airport property. Enter the revenues earned from the sponsor's operation of on-airport parking facilities and/or from management contracts or other operating agreements for on-airport parking.

7. **Miscellaneous.** Enter the various small sources of operating revenue from the nonaeronautical use of the airport. The revenues reported in this category should not exceed 5 percent of the total nonaeronautical revenues.

8. **Other.** Enter the revenue from all other nonaeronautical operating revenues earned from the nonaeronautical use of the airport, such as hotel or car valet services. Attach a list providing a description of each type (with the respective amount) included in the total for this category.

C. Nonoperating Revenues. This subsection of revenues includes revenues that are not derived from operations. Enter the annual total receipts for each applicable category of nonoperating revenues.

1. **Interest income.** Enter the interest income received from restricted and nonrestricted investments.

2. **Grant receipts.** Enter the amount of AIP grant and other grant payments received in the reporting fiscal year.

3. **Passenger Facility Charges.** Enter the Passenger Facility Charges received during the reporting fiscal year.

4. **Other.** Enter the other nonoperating revenues received during the reporting fiscal year.

D. Operating Expenses. Enter the annual total operating expense incurred for each applicable category listed below:

1. **Personnel compensation and benefits.** Enter the salaries and wages of personnel directly employed by the airport, and include benefits such as health insurance, life insurance, and employee pensions. If an agency or department of the local government operates the airport, enter only the personnel expenses for employees assigned to the department or agency who operate the airport.

2. **Communications and utilities.** Enter the cost of communication services and utilities used in the course of operating the airport, including, but not limited to, telephones, electricity, and water.

3. **Supplies and materials.** Enter the cost of supplies and materials needed to operate the airport.

4. **Repairs and maintenance.** Enter the cost of repairs and maintenance of airport facilities and equipment.

5. **Contractual services from commercial enterprises and governmental agencies.** Enter the cost of services paid to commercial enterprises and government agencies. Such costs include, but are not limited to, consulting, legal, accounting, auditing, security, firefighting, advertising, engineering, training, lobbying,

maintenance, and janitorial services, architectural fees, and financial services. Do not include items already recorded in the other above expense categories.

6. **Insurance, claims, and settlements.** Enter the costs of insurance coverage and/or claims and settlements paid by the airport.

7. **Miscellaneous.** Enter the airport's various small operating expenses. The expenses in this category should not exceed 5 percent of the total operating expenses.

8. **Other.** Enter the total dollar amount of all other operating expenses incurred in the course of running the airport that were not already reported in this section. Attach a list providing a description of each type (with the respective amount) included in the total for this category. Please do not include depreciation expense.

E. Nonoperating Expenses.

1. **Interest expense.** Enter reporting period interest expenses.

2. **Other.** Enter other non\operating expenses.

F. Depreciation. If the airport depreciates its assets, enter the depreciation for the reporting fiscal year.

Other Financial Information:

G. Reporting Year Proceeds. Other receipts include funds the airport would not normally report as operating or nonoperating revenue. Other receipts include but are not limited to capital funds generated to improve and expand airport facilities.

1. **Bond proceeds.** Enter reporting year proceeds from the sale of bonds.

2. **Proceeds from sale of property.** Enter the proceeds from the sale of property. Include any net gain or loss on the sale of such property in line C.4 or E.2.

3. **Grants and other contributed capital.** Enter Federal and state grants and contributions from airlines, tenants, sponsor, and governments for the reporting year.

4. **Other.** Enter the total dollar amount of all other receipts. Such receipts may include tax revenues, revenues from services provided to other governmental units and/ or businesses, notes, loans, and private funds. The airport sponsor must attach a list providing a description of each type revenue and other receipts (with the respective amount) included in the total for this category.

H. Reporting Year Expenditures for Projects.

1. **Airfield.** Enter on this line airfield capital expenditures, even if the structure did not become operational during the fiscal year. In addition, please provide a brief description of each project reported in this category.

2. **Terminal.** Enter on this line terminal capital expenditures, even if the facility or improvement did not become operational during the fiscal year. In addition, please provide a brief description of each project reported in this category.

3. **Parking.** Enter on this line parking facility capital expenditures, even if the facility did not become operational during the fiscal year. In addition, please provide a brief description of each project reported in this category.

4. **Roadway, rail, and transit.** Enter on this line roadway, rail, and transit capital expenditures, even if the facility or improvement did not become operational during the fiscal year. In addition, please provide a brief description of each project reported in this category.

5. **Other capital expenditures, including interest.** Enter on this line other capital expenditures, even if the facility or improvement did not become operational during the fiscal year. In addition, please provide a brief description of each project reported in this category.

I. Reporting Year Debt Payments, Including Interest. Enter on this line the principal payments on bonds, commercial paper, and other debt instruments.

J. Indebtedness at End of Year.

1. **Bonds.** Enter on this line bond indebtedness at the end of the reporting period.

2. **Loans.** Enter on this line loan indebtedness at the end of the reporting period.

3. **Other.** Enter on this line other indebtedness at the end of the reporting period.

K. Net Assets. Enter on this line net assets at the end of the reporting period (net assets are total assets less total liabilities).

L. Restricted Financial Assets.

1. **Restricted debt service reserve.** Enter on this line financial assets, including cash, that are restricted to the payment of debt.

2. Restrictions for renewals and replacements. Enter on this line financial assets, including cash, that are set aside for renewals and replacements of airport facilities, equipment, and property.

3. Other restricted financial assets. Enter on this line other restricted financial assets, including cash.

M. Unrestricted Financial Assets, Including Cash. Enter on this line the unrestricted financial assets, including cash, at the end of the reporting period.

Filing Instructions:

Airport Mailing Address. Please provide the complete address.

Signature and Date. The airport's principal financial officer must sign the report.

Printed name and telephone no. Please complete.

Title. Please complete.

Mailing instructions. Submit one copy of the report to the FAA office that has grant responsibilities for the airport covered by this form and one copy to

Airports Compliance Division (AAS-400)
ATTN: AIRPORT FINANCIAL REPORTS
Federal Aviation Administration
800 Independence Ave SW
Washington DC 20591

Electronic filing. Please visit the FAA Airport Financial Reports page at **http://www.faa.gov/arp/cats/finform0.htm** for electronic submission guidelines.

Due date. The report is due 120 days after the end of the sponsor's fiscal year end.

FAA Form 5100-127

Operating and Financial Summary

Please use Helvetica, 7 point font	Fiscal year end date
Airport Name	Location ID
Sponsor Name	State
Sponsor Employer Identification Number	Date when AIP was last audited as a major program
Consolidated Report? Enter Yes or No	Is this report based on audited information? Please enter Yes or No

Summary of Revenues and Expenses

A. Aeronautical Operating Revenue

1. Landing fees
2. Terminal/international arrival area rental or other charge
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)

Total $ -

B. Nonaeronautical Operating Revenue

1. Land and non-terminal facilities
2. Terminal - food and beverage
3. Terminal - retail stores
4. Terminal - other
5. Rental cars
6. Parking
7. Misc. (Should not exceed 5% of total non-aeronautical)
8. Other (Enter total here and add attachment)

Total $ -

C. Nonoperating Revenues

1. Interest income - restricted and non-restricted
2. Grant receipts
3. Passenger Facility Charges
4. Other

Total $ -

D. Operating Expenses

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 op expenses)
8. Other

Total $ -

E. Non-Operating Expenses

1. Interest expense
2. Other

Total $ -

F. Depreciation

Net (Total A+B+C Less D, E and F) $ -

Other Financial Information

G. Reporting Year Proceeds

1. Bond proceeds
2. Proceeds from sale of property
3. Grants and other contributed capital
4. Other

Total $ -

H. Reporting Year Expenditures for Projects

1. Airfield
2. Terminal
3. Parking
4. Roadways, rail and transit
5. Other

Total $ -

I. Reporting Year Debt Payments Incl. Interest

J. Indebtedness at End of Year

1. Bonds
2. Loans
3. Other

Total $ -

K. Net Assets

L. Restricted Financial Assets

1. Restricted debt service reserve
2. Restrictions for renewals and replacements
3. Other restricted financial assets

Total $ -

M. Unrestricted Financial Assets Including cash

In compliance with section 47107(a) of the Title 49 United States Code and section 111(b) of the Federal Aviation Administration Authorization Act of 1994, please complete this form in order to assist the public in understanding airport finances and the use of airport generated revenue.

Airport Mailing Address:

I certify that the information on this form is true and accurate to the best of my knowledge and belief.

Signature Date

Printed name Telephone No.

Title

Paperwork Reduction Act Statement: The information collected on this form facilitates the submission of operating and financial summary data. Section 111(b) requires the Secretary of Transportation to issue a simplified format for reporting data applicable to Airports to assist in public understanding of airport finances and to provide information concerning the amount of revenue surplus, the amount of concession-generated revenue, and other information required by the Secretary. The burden for each response is estimated to be 5 hours. Responses are required to obtain a benefit. No assurance of confidentiality is given. Please note that an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB number. The OMB control number associated with this collection is 2120-0569.

Appendix 2. Instructions for Completing the "Financial Governmental Payment Report," Federal Aviation Administration Form 5100-126.

Please complete this form using a san serif (Helvetica, Arial, etc.), 7-point font.

Airport Name: Insert the name of the airport.

Location ID: Indicate the FAA location identifier, a 3- to 4-digit alphanumeric code.

Fiscal Year End: Insert the ending date of the fiscal year for which the information is provided.

Payments to Other Government Units:

Airports often make payments to the city, county, state, and Federal governments and other political subdivisions. Enter payments for services, fees, reimbursements, equipment charges, utilities, bond payments, grandfathered payments, and the other payments indicated on the form. Do not include payments of less than $1,000 or payments for payroll tax, workers compensation, employee benefits, FICA, or employee retirement accounts. Please complete a separate form for each unit of government. For instance, complete a separate form for payments the airport made to the city, county, state, and Federal governments. If the airport did not make payments to any government units during the fiscal year, the airport must write "NONE" in the first box of this section.

Name of government entity. Insert the name of the government entity to which the airport made payments. Use a separate form for each government entity.

Type of payment. Please complete the appropriate lines. Please complete the "Other" line, and attach a schedule to list the type and amount of each unlisted payment; please attach a similar schedule for central services.

Amount. Enter the amount of the payment.

Example 1. City A owns and operates ABC International Airport. ABC International Airport uses vehicles from the City A's motor pool to support airport operations. The city's Department of Transportation runs the motor pool. This fiscal year, the cost of the motor pool service totaled $50,000. Based on this information, the ABC International Airport would report that it made a payment to City A for fleet services of $50,000.

Example 2. County B owns and operates CBA Regional Airport. CBA Regional Airport, however, does not have its own engineering or legal staff, so the County B Engineering Department handles the airport's engineering issues and the County B Legal Department handles the airport's legal issues. County B charges CBA Regional Airport for the engineering and legal services through an indirect cost allocation plan. For this fiscal year, County B allocated $75,000 to the airport. Of this amount, $25,000 was for engineering and $50,000 was for legal services. Based on this information, the CBA Regional Airport would report that it made a payment to engineering for $25,000 and a payment for legal services for $50,000. If either payment were less than $1,000, the airport would not report it.

Property and (or) Services Provided to Other Governmental Units:

Airports often provide property and (or) services to other units of government for a variety of reasons or purposes. Property provided may include, but is not limited to, land, such as land for a golf course, and airport facilities. Services provided to other units of government may include, but are not limited to, services provided by employees of the airport, such as ground maintenance of local park and recreational facilities and right of way located on or near the airport, or electrical power metered through the airport. Please complete a separate form for each unit of government. For instance, complete a separate form for property and (or) services the airport made to the city, county, state, and Federal governments. If the airport did not provide property and (or) services to any government units during the fiscal year, the airport must write "NONE" in the first box of this section. Each form should be filled out, as follows:

Property and (or) services provided. List all property and (or) services provided to a unit of government, such as a city, county, or state agency. Do not include land provided to the FAA for navaids and other air traffic control equipment or land and airport facilities that the airport provides to other government units to be used **exclusively** for operational requirements of the airport. If the sponsor did not provide property and (or) services to other government unit during the fiscal year, the airport must write "NONE" in the first box of this section.

Name of government entity. Insert the name of the government entity (i.e., city, county, state, or Federal government) to which the airport provided property and (or) services. Use a separate box for each government entity. Use additional copies of the form for payments to other government entities.

Department. Insert the governmental department or agency that received the property and (or) service from the airport (e.g., parks and recreation department or public works department). Report each property and (or) service provided to the same agency or department separately, repeating the agency or department name in the "Department" column for each property and (or) service provided.

Use. Enter whether the service or use was aeronautical or nonaeronautical by inserting an "A" or "N" in the box.

Type. Enter whether the airport received fair market value, less than fair market value, or nominal value for the service or property which the airport provided by entering "FMV," "L," or "N" in the box.

Fair market value. Enter the fair market value of the service or property provided.

Value of in-kind services. If the unit of government paid for the service or property with in-kind services, enter the value of the services provided, and attach a schedule that describes the service.

Cash compensation. Enter the cash compensation that the unit of government paid for the service or property provided.

Example 1: City A is the owner and operator of the ABC International Airport. The ABC International Airport allows the Parks and Recreation Department of City A to use six acres of airport property for little league baseball fields. City A pays the airport $1 a year for the use of land. A parcel of land adjacent to the baseball fields is leased to an aeronautical user of the airport for $1,000 per acre, making the estimated value of the land used by the Parks and Recreation Department $6,000. Based on this information, the ABC International Airport would report the following: City A, Parks and Recreation, "Use as Baseball Fields," "N," "N," $6,000, None, $1.

Example 2: City A owns ABC International Airport and County B owns a park adjacent to the airport. The city and county entered into a contract where the city agreed to provide the park's mowing and snowplowing for the county for $30,000. The city deposited the $30,000 into the airport's fund. The airport's cost of providing these services was $26,000. Based on this information, the airport would report the following: County B, Department of Parks, "Mowing and Snowplowing," "N," "FMV," $26,000, None, $30,000.

Filing Instructions:

Signature and Date. The airport's principal financial officer must sign the report.

Printed name and telephone no. Please complete.

Title. Please complete.

Mailing instructions. Submit one copy of the report to the FAA office that has grant responsibilities for the airport covered by this report and one copy to

Airports Compliance Division (AAS-400)
ATTN: AIRPORT FINANCIAL REPORTS
Federal Aviation Administration
800 Independence Ave SW
Washington DC 20591

Electronic filing. Please visit the FAA Airport Financial Reports page at **http://www.faa.gov/arp/cats/finform0.htm** for electronic submission guidelines.

Due date. The report is due 120 days after the end of the sponsor's fiscal year end.

FAA Form 5100-126

FINANCIAL GOVERNMENTAL PAYMENT REPORT

Please complete this form using a san serif (Helvetica, Arial, etc.), 7-point font.

Airport Name		Location ID		Fiscal Year End	

Payments to other government units -- Please complete a separate form for each unit of government (City, County, State, Federal).

Name of government entity:

Type of Payment	Amount	Type of Payment	Amount	Type of Payment	Amount
Law enforcement	$ -	Impact fees	$ -	Community services	$ -
Firefighting	$ -	Utilities	$ -	Grandfathered payments	$ -
Legal services	$ -	Fleet services	$ -	Land and facility rental	$ -
Engineering	$ -	Promotion and marketing	$ -	Parking and sales tax	$ -
Mayor and City Council	$ -	Repayment of contributions	$ -	Aviation fuel tax	$ -
General cost of government	$ -	Repayment of loans	$ -	Other - Please attach a schedule.	$ -
Central services	$ -	Lobbying fees	$ -		
Payments in lieu of tax	$ -	Ground access projects	$ -	Total	$ -

Do not include payments of less than $1,000 or payments for payroll tax, workers compensation, employee benefits, FICA, or contributions to employee retirement accounts.

Property and (or) services provided to other units of governments -- Please complete a separate form for each unit of government. Do not list FAA navigational facilities.

Name of government entity:

Department	Property and (or) Service Provided (Including services provided by AP employees)	Use*	Type**	Fair Market Value	Value of In-Kind Services***	Cash Compensation

Use* - Please enter "A" for aeronautical or "N" for nonaeronautical.
Type** - Please enter "FMV" for fair market value, "L" for less than fair market value, or "N" for nominal.
Value of In-Kind Services*** - When the tenant pays a portion of the lease by providing services to the airport, please enter the value of the services provided and attach a note describing the service.

In compliance with 47107(a) of Title 49 United States Code and section 111(b) of the Federal Aviation Administration Authorization Act of 1994, please complete this form to help the public understand airport finances and the use of airport-generated revenue.

I certify that the information on this form is true and accurate to the best of my knowledge and belief.

Signature

Printed Name | Date

Title | Telephone No.

Paperwork Reduction Act Statement: The information collected on this form facilitates the submission of financial payment data. Financial Governmental Payment Form, section 471207(a)(19), requires airport owners and operators to submit to the Secretary of Transportation and make available to the public an annual report listing all amounts paid by the airport to other units of government and the purpose of payment. Owners or operators must also make available a listing of all services and property provided to other units of government and the amount of compensation received for provision of each such service and property. The burden for each response is estimated to be 3 hours. Responses are required to obtain a benefit. No assurance of confidentiality is given. Please note that an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The OMB control number associated with this collection is 2120-0569.

4/01

Previous editions are obsolete.