

REPORTING GUIDE FOR LEVEL IV AIR CARRIERS - STATEMENTS 10, 12, 20, 21, 30

All statements described in this reporting guide are to be returned to:

**Statistics Canada
The Aviation Statistics Centre
Room 1506, Main Bldg.
120 Parkdale Ave.
Ottawa, ON K1A 0T6**

For further information or assistance, please call (collect) 613-951-0125.

This package contains instructions for the completion of:

Form	Frequency
Statement 10, Unit Toll Services, Revenue Operating Statistics	Annual
Statement 12, Charter Services, Revenue Operating Statistics	Annual
Statement 20, Balance Sheet	Annual
Statement 21, Statement of Revenues and Expenses	Annual
Statement 30, Fleet Report	Annual

I. PURPOSE

The purpose of this guide is to provide Level IV air carriers with the instructions necessary to complete the filing requirements for operational and financial statistics with the Aviation Statistics Centre.

Please refer to **Appendix A** for the definition of a Level IV air carrier.

II. AUTHORITY FOR THE COLLECTION OF STATISTICS

The statistics outlined in this booklet are collected under the authority the Statistics Act - Statutes of Canada 1985, chapter S19 and the Canada Transportation Act, Section 50.

Unit Toll (Scheduled) Services

The transportation of passengers or goods, or both, by aircraft where the air carrier operating the aircraft, or its agent, sells seats or cargo space, or both, on a per seat or per unit of weight or volume basis directly to members of the public. It excludes charter transportation.

If you perform unit toll service, a Statement 10 report is required.

Charter Services

The transportation of passengers or goods, or both, by aircraft where a person other than the air carrier operating the aircraft, or its agent, contracted a block of seats or portion of cargo capacity for that person's own use or for resale in whole or in units to members of the public. A complete list of activities which are specialty and therefore not subject to filing requirements as charter can be found in the Transport Canada document entitled "Starting a Commercial Air Service", TP 8880. The specialty activities firefighting and helilogging are not included as charter, and the movement of people and goods to a firefighting site is not included as charter, but the movement of people and goods to logging or helilogging site is included as charter. Air ambulance is included as a charter service.

If you perform charter service, a Statement 12 report is required.

If you perform both unit toll and charter service, both Statement 10 and 12 reports are required.

III. Instructions for Completing: Statement 10, Unit Toll Services, Revenue Operating Statistics
Statement 12, Charter Services, Revenue Operating Statistics

Introduction

Statement 10 and 12 reporting requirements for Level IV carriers have been reduced to the questions shown on the cover letter accompanying this package. Definitions of the required items are given below. Complete the “Statement 10” section for unit toll service and the “Section 12” area for charter service.

This information should be filed on a **calendar year** basis and returned to the Aviation Statistics Centre before **April 1**.

If no service was provided during the year, a ‘**nil**’ report must be filed.

Hours Flown

Hours flown refers to block hours or the number of hours which elapsed between the time the aircraft started to move to commence a flight and the time the aircraft came to its final stop after the conclusion of a flight. Report the total number of hours flown to the nearest hour.

Passengers Enplaned

Passengers enplaned refers to **revenue passengers**, (including redemptions for frequent flyer travel programs), who board an aircraft and surrender one or more flight coupons or other documents good for transportation over the itinerary specified in these coupons or documents.

Enplaned Goods (not required for chartered helicopter services)

Enplaned goods includes priority freight, freight, mail and excess baggage for which revenue is obtained. Enplaned goods should be reported to the nearest pound/kilogram.

IV. Instructions for Completing Statement 20, Balance Sheet**Introduction**

Statement 20 is to be filed by every Level IV air carrier. The filing is **annual** and the statement should be completed and returned **by May 1**. In order to simplify reporting, you may use data for your financial year.

The Balance Sheet should be calculated and completed according to generally accepted accounting principles. Please contact the Aviation Statistics Centre for clarification of fields not described below.

Current Assets (Field 10)

Includes cash, special deposits (i.e. deposits for payment of current obligations (not more than one year)), notes and accounts receivable.

Investments and Special Funds (Field 20)

Includes investments in associated companies, other investments and special funds.

Deferred Charges (Field 170)

Includes long term prepayments, unamortized discount and expense on debt, property acquisition adjustment, other intangibles and other deferred charges.

Current Liabilities (Field 190)

Includes current notes payable, accounts payable general, collections as agents (traffic and other), associated companies and/or shareholders, current portion of long term debt, current obligations under capital lease, accrued salaries and wages, accrued taxes, dividends payable, air travel plan liability, unearned transportation revenue, and other current liabilities.

Authorized Officer and Telephone Number

Print the name and telephone number of the officer authorized by the air carrier to complete the Balance Sheet.

V. Instructions for Completing Statement 21, Statement of Revenues and Expenses

Introduction

Statement 21 is to be filed by every Level IV air carrier. The filing is **annual** and the statement should be completed and returned **by May 1**. In order to simplify reporting, you may use data for your financial year (which should coincide with Statement 20, Balance Sheet).

Please contact the Aviation Statistics Centre for clarification of fields not described below.

Carrier Name and Year

The name of the carrier and the year being reported should be entered on the statement.

Section I - Revenues

For Unit Tol revenue, carrier must split the revenue between passenger revenue and goods revenue. For charter revenue: in cases where it is difficult to split passenger revenue and goods revenue: 1) report goods revenue only for an all cargo charter leg or if a separate charge has been levied for the carriage of goods, 2) where there has been no separate goods charge, goods revenue may be included under passenger revenue.

Incidental air transport related revenue-net (Field 90)

Revenues less expenses from non-flying services incidental to air transport including a) aircraft fuel and oil sales; b) maintenance and aircraft ramp handling service etc. for other carriers; c) commissions (or sales revenue minus payments to the carrier that does the flying) received for the sale of transportation which takes place on other carriers; d) revenue received for the provision of aircraft to other carriers for operations which take place under their control.

Incidental air transport related revenue-gross (Field 100)

Revenues from the above activities.

Estimated Percentage Revenue by Area of Operation (Fields 120 - 240 and 250 - 370)

Carriers are required to enter an estimated percentage breakdown by Province/Territory (or International) of passenger and goods revenue. Revenues should be attributed to the geographic area where the carrier's sales representative or agent, who made the sale was located.

Section II - Expenses

For field 380 to field 460, inclusive, please report **gross remuneration** (salaries and benefits).

Maintenance - ground property and equipment (Field 380)

Expenses, both direct and indirect, incurred in the repair and upkeep of ground property and equipment to meet operating and safety standards.

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V. Instructions for Completing Statement 21, Statement of Revenues and Expenses (cont'd)**Aircraft Operations (Field 390)**

Expenses incurred directly in the in-flight operation of aircraft or in the holding of aircraft and aircraft personnel in readiness for assignment to an in-flight status. (e.g. flight crew salaries & benefits and expenses, aircraft fuel and oil, landing and navigation fees, aircraft insurance, aircraft rental)

Maintenance - flight equipment (Field 400)

Expenses, both direct and indirect, incurred in the repair and upkeep of flight equipment required to meet operating and safety standards.

General services and administration (Field 440)

This term includes expenses of a general corporate nature as well as those incurred in performing activities which contribute to more than a single operating function. These include the following.

In-flight service expenses:

cabin crew salaries & benefits and expenses, passenger food and supplies, passenger liability insurance, and interrupted trip expense,

Aircraft and traffic servicing expenses:

expenses incurred on the ground incident to scheduling or preparing aircraft for arrival and takeoff, and expenses incurred in both enplaning and deplaning passenger and cargo traffic,

Promotion and sales expenses:

reservations, city ticket offices and other sales expenses, passenger and cargo commissions, advertising and publicity,

General administrative expenses:

general financial accounting activities, administrative salaries & benefits and expenses, property taxes and building rentals, communications purchased, purchasing activities, representation at law and other general operational administration.

Depreciation (Field 450)

Includes all charges to expense incurred in normal wear and tear on property and equipment which have not been replaced by current repair, as well as losses in serviceability occasioned by popular demand or by action of public authority.

Fuel and Oil Expenses (Fields 560 and 570)

Please indicate whether litres or gallons are used, using the check box 470.

If the fuel consumed is supplied by the customer, an estimate may be made of fuel used based on hours flown and an approximate cost provided based on prevailing market rates.

Employment Expenses (Fields 700 and 710)

Employment expenses in this section **should not include** benefits such as employer contribution to pension, medical benefits etc.

Estimated Percentage of Salaries Paid by Area (Fields 720 - 840)

Carriers are required to enter an estimated breakdown by Province/Territory (or International) of Employment Expenses.

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V. Instructions for Completing Statement 21, Statement of Revenues and Expenses (concluded)

Authorized Officer and Telephone Number

Print the name and telephone number of the officer authorized by the air carrier to complete the Statement of Revenues and Expenses.

Important:

When completing Statement 21, please note the following:

Net income or net loss (Field 910) represents the result of several fields:

Field 110,
Field 460,
Field 890 (which could be a positive or negative value),
Field 900 (which could be a positive or negative value).

where,

Field 110 = the sum of Fields 10 to 90.
Field 460 = the sum of Fields 380 to 450.
Field 890 = the sum of Fields 850 to 880.

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VI. Instructions for Completing Statement 30, Fleet Report**Introduction**

Statement 30 is to be filed **annually** by Level IV air carriers. The reference date for this report is **October 15**, and the statement should be returned to the Aviation Statistics Centre within 30 days of this date.

All aircraft in a carrier's possession and control (whether under capital lease, operational lease or owned) are to be reported. This includes aircraft in both active and temporarily inactive status providing they had a valid Certificate of Airworthiness at some time during the preceding year.

After filing the statement once, a computer printout of the most recent Statement 30 will be sent to you. If the printout shows an aircraft which is no longer available for operations, the aircraft is to be deleted by putting a bar through the appropriate line. If the computer printout does not include aircraft which were available to the carrier for operation, these aircraft are to be added by completing the required information in the appropriate spaces.

Name, Address and Telephone Number

Please verify and correct your carrier name, address and telephone number.

Fleet Last Reported

Aircraft Type is the description of a particular type of aircraft which identifies the manufacturer and model number, e.g. DHC-6 or PA-23.

Registration Markings indicate the skin markings on an aircraft, e.g. FABC, as provided by Aviation Licensing, Transport Canada.

Changes to Fleet as Last Reported

If there are no changes to the details of an aircraft, the appropriate space should be checked with a cross mark (X). If there are changes they should be indicated.

Additions and Deletions to Fleet

If there is an addition to a carrier's fleet, the details for the additional aircraft should be entered in the space provided. The aircraft should not be added if it was purchased solely for resale and was not intended for use in the commercial air services of the air carrier.

If there is an aircraft which is no longer available for operations, it is to be deleted by putting a bar through the appropriate line.

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APPENDIX A**DEFINITION OF LEVEL IV AIR CARRIERS**

Level IV air carriers are those that, in each of the two years preceding the reporting year, derived gross revenues of five hundred thousand dollars or more from their licensed air services.

Note: For any carriers involved in a situation (unit toll or charter) where 1) they sell seats and/or cargo space while another carrier operates the service, or 2) they operate a service where seats and/or cargo space has been sold by another carrier, please contact the Aviation Statistics Centre for special instructions.

LEVEL IV FILING REQUIREMENTS*

{PRIVATE }Statement No.	Title	Periodicity	Due Date
10	Unit Toll Services, Revenue Operating Statistics	Annually	April 1
12	Charter Services, Revenue Operating Statistics.	Annually	April 1
20	Balance Sheet	Annually	May 1
21	Statement of Revenues and Expenses	Annually	May 1
30	Fleet Report	Annually	Within 30 days after October 15.

* Carriers wishing to file data in magnetic tape or diskette format should contact the Aviation Statistics Centre, Ottawa (Ontario), K1A 0T6, to acquire appropriate record layouts.