

**MARYLAND DEPARTMENT OF TRANSPORTATION
MARYLAND AVIATION ADMINISTRATION**

**Schedule of Passenger Facility Charges Collected by
Airline and by Quarter Together with Report of
Independent Public Accountants**

For the Year Ended June 30, 2013



SB & COMPANY, LLC
EXPERIENCE • QUALITY • CLIENT SERVICE

JUNE 30, 2013

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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS
ON APPLYING AGREED UPON PROCEDURES**

To the Management of the Maryland Department of Transportation
Maryland Aviation Administration

We have performed the procedures enumerated below, which were agreed to by the Maryland Department of Transportation (the Department), solely to assist you in evaluating the accompanying Schedule of Passenger Facility Charges Collected by Airline and by Quarter (the Schedule) for the year ended June 30, 2013, for the Maryland Aviation Administration (the Administration). The Administration's management is responsible for the Schedule. This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and the related results were as follows:

- A. We obtained the Schedule from management. Management has represented to us that the Schedule was completed using the guidelines set forth by the Federal Aviation Administration.
- B. We selected a sample of twenty-five (25) passenger facility charges (PFCs) collected per the Schedule. We obtained the PFC remittance and corresponding bank statements for each of the cash receipts selected in our sample in order to validate the amounts recorded were for the correct airline, in the correct amount, and in the proper period. No exceptions were noted in the testing sample.
- C. We selected five (5) months of interest earned per the Schedule and agreed the interest earned to the bank statements. No exceptions were noted in the testing sample.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying Schedule of Passenger Facility Charges Collected by Airline and by Quarter. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Department, the Administration, and the Federal Aviation Administration, and is not intended to be and should not be used by anyone other than these specified parties.

Hunt Valley, Maryland
March 20, 2014

SB & Company, LLC

**MARYLAND DEPARTMENT OF TRANSPORTATION
MARYLAND AVIATION ADMINISTRATION**

**Schedule of Passenger Facility Charges Collected by Airline and by Quarter
For the Year Ended June 30, 2013**

Airline	Cash Collected				
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total
Aer Lingus	\$ 1,225	\$ 637	\$ 2,085	\$ 2,709	\$ 6,656
AeroMexico	-	48	206	40	294
Air Canada	34,175	40,226	17,416	51,173	142,990
Air France	2,007	888	1,141	1,397	5,433
Air New Zealand	303	531	637	377	1,848
Air Pacific Ltd.	53	66	22	17	158
Alaska Airlines	1,365	2,281	1,695	2,977	8,318
Alitalia	496	795	1,106	430	2,827
All Nippon Airways Co. Ltd	483	412	391	281	1,567
Allegiant Air	-	2,344	931	702	3,977
American Airlines	475,545	450,206	420,103	457,273	1,803,127
Apple Vacations	13,728	-	3,740	3,753	21,221
Asiana Airlines	350	184	211	373	1,118
Austrian Airlines	57	31	105	57	250
Avianca	66	39	97	79	281
Bahamas Air	-	7,283	-	-	7,283
British Airways	50,447	50,583	58,402	65,924	225,356
Brussels Airlines	31	31	44	44	150
Cape Air	149	145	26	48	368
Cathay Pacific Airways	302	709	481	648	2,140
Chautauqua Airlines	619	-	-	-	619
China Airlines	529	414	227	210	1,380
Condor	22,290	2,497	3,774	10,188	38,749
Continental Airlines	274,042	-	-	-	274,042
COPA Airlines	509	167	364	220	1,260
Czech Airlines	13	-	-	-	13
Delta Airlines	1,271,388	1,166,347	906,146	1,142,913	4,486,794
El Al Israel Airlines	233	162	13	312	720
Emirates	919	911	530	658	3,018
Era Aviation	-	-	22	-	22
Etihad Airways	75	171	31	96	373
EVA Airways	96	79	53	44	272
Finnair	48	40	101	198	387
Frontier Airlines	5,069	955	554	7,502	14,080
Hawaiian Airlines	153	733	158	83	1,127
Iberia Airlines	896	680	935	944	3,455
Island Air	-	-	30	-	30
Japan Airlines	189	193	372	662	1,416
Jet Airways	202	26	4	35	267
JetBlue Airways	212,560	135,761	128,627	112,150	589,098

**MARYLAND DEPARTMENT OF TRANSPORTATION
MARYLAND AVIATION ADMINISTRATION**

**Schedule of Passenger Facility Charges Collected by Airline and by Quarter
For the Year Ended June 30, 2013**

Airline	Cash Collected					Total
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter		
KLM Royal Dutch Airlines	\$ 605	\$ 503	\$ 340	\$ 918	\$ 2,366	
Korean Air	918	536	435	975	2,864	
Kuwait Airways	53	140	70	18	281	
Lacsa	-	-	31	114	145	
Lan Airlines	1,033	914	1,129	534	3,610	
Lan Argentina	31	83	149	88	351	
Lan Ecuador	465	218	174	117	974	
Lot Polish Airlines	119	70	30	105	324	
Lufthansa	2,358	2,258	1,767	2,200	8,583	
Malaysia Airlines	18	-	9	48	75	
Mesa Airlines	9	-	1,170	(1,170)	9	
Miami Air International	2,213	10,510	733	5,347	18,803	
North American Airlines	-	-	-	1,040	1,040	
Omni Air International	1,427	-	-	-	1,427	
Pen Air	-	-	4	-	4	
Qantas Airlines	965	827	971	1,043	3,806	
Qatar Airways	92	44	13	31	180	
Republic	-	-	-	418	418	
Royal Jordanian Airlines	9	18	26	35	88	
Saudi Arabian Airlines	-	-	-	4	4	
Scandinavian Airlines	285	105	43	149	582	
Singapore Airlines	676	500	483	461	2,120	
South African Airways	136	75	17	79	307	
Southwest Airlines	10,954,022	7,439,087	7,432,521	8,949,984	34,775,614	
Spirit Airlines	14,209	176,892	185,272	256,754	633,127	
Sun Country Airlines	277	-	689	702	1,668	
Swiss International Air Lines	149	48	132	101	430	
Taca International Airlines S.A.	-	-	-	18	18	
TAM Airlines	496	298	228	575	1,597	
TAP Air Portugal	18	26	13	18	75	
Turkish Airlines	337	131	171	373	1,012	
United Airlines	797,883	437,160	751,126	702,688	2,688,857	
US Airways	483,262	929,048	668,446	645,892	2,726,648	
Virgin Atlantic Airways Ltd.	75	97	83	101	356	
VirginBlue Australia	48	79	70	53	250	
Vision Airlines	-	-	649	-	649	
World Airways	2,674	-	-	-	2,674	
Total Collections	14,635,474	10,866,242	10,597,774	12,434,330	48,533,820	
Interest Earned	1,718	17,352	21,754	18,102	58,926	
Total Cash Collections	\$14,637,192	\$10,883,594	\$10,619,528	\$12,452,432	\$48,592,746	