

**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, 2018



SB & COMPANY, LLC
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JUNE 30, 2018

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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, 2018, 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 requested 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. SBC could not obtain the PFC remittance for six (6) of the 25 sample items selected.
- 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 audit, 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
February 1, 2019

**MARYLAND DEPARTMENT OF TRANSPORTATION
MARYLAND AVIATION ADMINISTRATION**

**Schedule of Passenger Facility Charges Collected by Airline and by Quarter
For the Year Ended June 30, 2018**

Airline	Cash Collected					Total
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter		
Aer Lingus	\$ 882	\$ 821	\$ 2,055	\$ 1,260	\$ 5,018	
Aeroflot	26	43	35	39	143	
AeroMexico	8,749	11,273	15,992	20,106	56,120	
Air Canada	44,984	50,392	66,667	64,314	226,357	
Air France	3,262	2,535	2,779	3,100	11,676	
Air New Zealand	328	288	256	215	1,087	
Alaska Airlines	171,246	153,920	231,229	191,289	747,684	
Alitalia	439	158	202	269	1,068	
All Nippon Airways Co. Ltd	1,852	1,052	1,189	1,992	6,085	
Allegiant Air	84,950	43,869	22,573	76,333	227,725	
American Airlines	902,389	864,796	1,029,686	915,278	3,712,149	
Asiana Airlines	48	70	132	175	425	
Austrian Airlines	122	57	39	184	402	
Avianca	163	118	71	119	471	
Avianca Costa Rica Sociedad Anonir	-	-	4	-	4	
Azul Brasil	438	547	793	521	2,299	
British Airways	51,174	48,091	78,752	47,517	225,534	
Brussels Airlines	70	70	176	70	386	
Cathay Pacific Airways	629	758	857	394	2,638	
China Airlines	53	62	4	13	132	
Condor	8,535	1,707	-	6,726	16,968	
COPA Airlines	-	22	4	39	65	
Corvus	13	-	4	4	21	
Czech Airlines	-	-	-	4	4	
Delta Airlines	1,063,363	887,398	1,093,351	1,083,682	4,127,794	
El Al Israel Airlines	294	391	268	276	1,229	
Emirates	154	206	163	106	629	
Etihad Airways	215	180	92	118	605	
EVA Airways	207	232	245	307	991	
Fiji Airlines	70	79	88	57	294	
Finnair	1,414	1,546	2,507	1,594	7,061	
Hawaiian Airlines	943	135	105	205	1,388	
Iberia Airlines	4,460	2,686	3,380	3,345	13,871	
Japan Airlines	759	869	1,527	1,026	4,181	
Jet Airways	17	62	83	18	180	
JetBlue Airways	249,215	268,690	303,040	272,602	1,093,547	
KLM Royal Dutch Airlines	967	839	864	1,115	3,785	
Korean Air	2,001	1,515	2,503	2,994	9,013	
Kuwait Airways	327	35	49	346	757	
Lan Argentina	61	13	22	83	179	
Lan Columbia /Latam Airlines	110	26	26	30	192	
Lan Ecuador	-	-	-	97	97	
Lan Ecuador / Aerolane Lineas	254	27	31	92	404	
Lan Peru	30	44	87	154	315	
Latam Airlines	2,173	1,610	1,522	2,327	7,632	
Latam colombia/Aerovias de	-	-	-	66	66	
Lot Polish Airlines	57	-	26	88	171	
Lufthansa	525	684	824	531	2,564	
Miami Air International	2,015	2,204	1,128	2,875	8,222	
Norwegian	844	1,343	658	233	3,078	
Oceanair Linhas Aereas SA	-	4	-	-	4	

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MARYLAND AVIATION ADMINISTRATION**

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For the Year Ended June 30, 2018**

Airline	Cash Collected				
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total
Omni Air International	2,116	1,326	-	-	3,442
Pen Air	263	132	-	264	659
Qantas Airlines	2,201	1,432	1,133	1,257	6,023
Qatar Airways	1,089	1,808	887	1,537	5,321
Royal Air Maroc	-	-	27	50	77
Royal Jordanian Airlines	53	92	83	87	315
Saudi Arabian Airlines	-	26	-	4	30
Scandinavian Airlines	114	105	123	233	575
Seaborne	35	31	-	-	66
Silver Airways	276	443	409	733	1,861
Singapore Airlines	4	922	2,450	228	3,604
South African Airways	74	66	102	146	388
Southern Airways Express	255	-	-	53	308
Southwest Airlines	8,167,585	7,197,335	8,999,194	8,932,529	33,296,643
Spirit Airlines	1,264,632	1,037,019	1,455,117	1,368,373	5,125,141
Sun Country Airlines	1,598	987	1,044	2,248	5,877
Swift Air	3,850	-	-	2,225	6,075
Swiss International Air Lines	65	27	44	35	171
Taca Peru	-	-	-	13	13
TAM Airlines	302	285	306	522	1,415
Tamcargo	-	9	-	-	9
TAP Air Portugal	456	606	755	927	-
Transporte Aereos del Mercosur	-	9	18	9	36
Turkish Airlines	153	88	123	67	431
United Airlines	613,534	518,964	567,671	610,921	2,311,090
Vietnam Airlines	-	-	4	-	4
Virgin America	7,664	26,059	19,532	1,113	54,368
Virgin Atlantic Airways Ltd.	1,320	539	952	1,136	3,947
VirginBlue Australia	88	26	118	13	245
Westjet	2,583	2,329	3,052	3,053	11,017
World Atlantic	663	-	-	-	663
WOW Air	83,059	79,722	108,315	125,110	396,206
Xtra Airways	3,908	220	320	5,500	9,948
Total Collections	12,768,767	11,222,074	14,027,867	13,762,714	51,781,422
Interest Earned	100,066	111,444	141,014	206,423	558,947
Total Cash Collections	\$ 12,868,833	\$ 11,333,518	\$ 14,168,881	\$ 13,969,137	\$ 52,340,369