## 245. WORKING CAPITAL

(Dollars in Thousands)

1. This schedule should include only data pertaining to railway transportation services.
2. Carry out calculations of lines 9, 10, 20, and 21, to the nearest whole number.

| Line No. | Item (a) | Source | Amount (b) | Line No. |
|---|---|---|---|---|
| | CURRENT OPERATING ASSETS | | | |
| 1 | Interline and other balances (705) | Schedule 200, line 5, col. b | 9,071 | 1 |
| 2 | Customers (706) | Schedule 200, line 6, col. b | 1,381 | 2 |
| 3 | Other (707) | Note A | 61,049 | 3 |
| 4 | TOTAL CURRENT OPERATING ASSETS | Lines 1 + 2 + 3 | 71,501 | 4 |
| | OPERATING REVENUE | | | |
| 5 | Railway operating revenue | Schedule 210, line 13, col. b | 2,024,734 | 5 |
| 6 | Rent income | Note B | 142,529 | 6 |
| 7 | TOTAL OPERATING REVENUES | Lines 5 + 6 | 2,167,263 | 7 |
| 8 | Average daily operating revenues | Line 7 ÷ 360 days | 6,020 | 8 |
| 9 | Days of operating revenue in current operating assets | Line 4 ÷ line 8 | 12 | 9 |
| 10 | Revenue delay days plus buffer | Line 9 + 15 days | 27 | 10 |
| | CURRENT OPERATING LIABILITIES | | | |
| 11 | Interline and other balances (752) | Schedule 200, line 31, col. b | 9,021 | 11 |
| 12 | Audited accounts and wages payable (753) | Note A | 78,605 | 12 |
| 13 | Accounts payable - other (754) | Note A | 1,096 | 13 |
| 14 | Other taxes accrued (761.5) | Note A | 18,357 | 14 |
| 15 | TOTAL CURRENT OPERATING LIABILITIES | Sum of lines 11 through 14 | 107,079 | 15 |
| | OPERATING EXPENSES | | | |
| 16 | Railway operating expenses | Schedule 210, line 14, col. b | 1,422,045 | 16 |
| 17 | Depreciation | Schedule 410, lines 136, 137, 138, 213, 232, 317, col. h | 180,797 | 17 |
| 18 | Cash related operating expenses | Line 16 + line 6 - line 17 | 1,383,777 | 18 |
| 19 | Average daily expenditures | Line 18 ÷ 360 days | 3,844 | 19 |
| 20 | Days of operating expenses in current operating liabilities | Line 15 ÷ line 19 | 28 | 20 |
| 21 | Days of working capital required | Line 10 - line 20 (Note C) | - | 21 |
| 22 | Cash working capital required | Line 21 x line 19 | - | 22 |
| 23 | Cash and temporary cash balance | Sched. 200, line 1 + line 2, col. b | (12,045) | 23 |
| 24 | Cash working capital allowed | Lesser of line 22 and line 23 | (12,045) | 24 |
| | MATERIAL AND SUPPLIES | | | |
| 25 | Total materials & supplies (712) | Note A | 37,106 | 25 |
| 26 | Scrap and obsolete material included in account 712 | Note A | - | 26 |
| 27 | Materials and supplies held for common carrier purposes | Line 25 - line 26 | 37,106 | 27 |
| 28 | TOTAL WORKING CAPITAL | Line 24 + line 27 | 25,061 | 28 |

NOTES:

(A) Use common carrier portion only. Common carrier refers to railway transportation service.

(B) Rent income is the sum of Schedule 410, column h, lines 121, 122, 123, 127, 128, 129, 133, 134, 135, 208, 210, 212, 227, 229, 231, 312, 314, and 316. Rent income is added to railway operating revenues to produce total revenues. Rent income is also added to total operating expenses to exclude the rent revenue items from operating expenses.

(C) If result is negative, use zero.