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R-6

ANNUAL REPORT 1977 CLASS 1
LORAIN AND WEST VIRGINIA RAILWAY COMPANY

1 of 1

512110

833
ORIGINAL

R-6

APPROVED BY GAO
B-180230 (R0457)
Expires 7-31-80

annual report

of railroad branch lines

INTERSTATE
COMMERCE COMMISSION
RECEIVED

MAR 5 - 1979

ADMINISTRATIVE SERVICES
MAIL UNIT

Full Name and Address of Reporting Carrier:

LORAIN AND WEST VIRGINIA RAILWAY COMPANY

ROANOKE, VIRGINIA 24042



to the
Interstate Commerce Commission
for the year ended December 31, 1977

GENERAL INSTRUCTIONS

1. Under order of the Commission, railroads are required to file on or before June 30 of each year a report listing account by account totals of aggregate revenue, cost and service unit data for all branch lines for which it must maintain a system of accounts. Only such data as is required by Parts 1121 or 1125 must be reported.
2. The data shall be accumulated for the prior calendar year or portion thereof and reported in the format set forth in account 940. On-branch cost shall be separated into labor, materials, and other.
3. Separate reports for each branch line are not required; however, the railroad must list and describe each branch line using the format set forth in 49 CFR 1121.21. (Copies of this format are enclosed for carrier's use.)
4. Reports should be filled out in triplicate and the original and one copy should be returned to the Interstate Commerce Commission, Bureau of Accounts, Washington, D. C. 20423. The other copy should be retained in respondents' files. Figures should be reported in whole dollars.

Copies of the report shall be filed with and made available for public inspection at the Commission's field offices in the state or states in which the branch line is situated. Addresses of field offices enclosed.
5. Records, accounts, working papers, and other documents reflecting the revenue, cost and service unit data for each branch line for which the railroad must maintain data shall be made available for inspection and examination by the Commission and for lines situated within its state, by the designated state agency at a time and place mutually agreeable to the parties. The railroad shall also reproduce such records for the designated state agency, provided the agency pays the reasonable cost thereof.

List and describe each branch line separately using the following format as set forth in 49 CFR 1121.21. (See No. 3 General Instructions.)

(a) Carrier's designation for line (Ex. Zanesville Secondary Track).

Lorain and West Virginia Railway Company

(b) State or states in which line is located.

Ohio

(c) County or counties in which line is located.

Lorain

(d) Milepost delineating each line or portion of line, and

Milepost 0.0 to Milepost 22.26, inclusive

(e) Agency or terminal station located on line or portion of line with milepost designations

Lake Junction - Milepost 0.0

ANNUAL BRANCH LINE REPORT TO THE
INTERSTATE COMMERCE COMMISSION

DATE DUE:

NAME OF REPORTING CARRIER <p align="center">Lorain and West Virginia Railway Company</p>		PERIOD COVERED: (If this report is for less than entire calendar year, report date of period covered.) FROM: (MONTH) _____ TO: (MONTH) _____
A. ATTRIBUTABLE REVENUES		
Line N°.	Account	Amount
1	101 Freight	664
2	104 Switching	-
3	105 Water Transfers	-
4	106 Demurrage	90
5	110 Incidental	-
6	121 Joint Facility - credit	-
7	122 Joint Facility - debit	-
8	506 Revenue from Property Used in Other than Carrier Operations	-
9	510 Miscellaneous Rent Income	-
10	519 Miscellaneous Income	-
11	Total Attributable Revenues	754

B. AVOIDABLE COSTS

FREIGHT					
LINE ITEM	(a)	SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
WAY AND STRUCTURES:					
ADMINISTRATION:					
001	Track				
002	Bridge and Building				
003	Signal				
004	Communication				
005	Other				
REPAIR AND MAINTENANCE:					
006	Roadway - Running				
007	Roadway - Switching				
008	Tunnels and Subways - Running				
009	Tunnels and Subways - Switching				
010	Bridges and Culverts - Running				
011	Bridges and Culverts - Switching				
012	Ties - Running	N/A		N/A	N/A
013	Ties - Switching	N/A		N/A	N/A
014	Rail - Running	N/A		N/A	N/A
015	Rail - Switching	N/A		N/A	N/A
016	Other Track Material - Running			N/A	N/A
017	Other Track Material - Switching			N/A	N/A
018	Ballast - Running	N/A		N/A	N/A
019	Ballast - Switching	N/A		N/A	N/A
020	Track Laying and Surfacing - Running				
021	Track Laying and Surfacing - Switching				
022	Road Property Damaged - Running				
023	Road Property Damaged - Switching				
024	Road Property Damaged - Other				
025	Signals and Interlockers - Running				
026	Signals and Interlockers - Switching				
027	Communications Systems				
028	Electric Power Systems				
029	Highway Grade Crossings - Running				
030	Highway Grade Crossings - Switching				
031	Station and Office Buildings				
032	Shop Buildings - Locomotives				
033	Shop Buildings - Freight Cars				
034	Shop Buildings - Other Equipment				

B. AVOIDABLE COSTS

LINE ITEM	(a)	FREIGHT			
		SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
101	Locomotive Servicing Facilities				
102	Miscellaneous Buildings and Structures				
103	Coal Terminals				
104	Ore Terminals				
105	Other Marine Terminals				
106	TOFC/COFC - Terminals				
107	Motor Vehicle Loading and Distribution Facilities				
108	Facilities for Other Specialized Service Operations				
109	Roadway Machines				
110	Small Tools and Supplies				
111	Snow Removal				
112	Fringe Benefits - Running	N/A	N/A	N/A	
113	Fringe Benefits - Switching	N/A	N/A	N/A	
114	Fringe Benefits - Other	N/A	N/A	N/A	
115	Casualties and Insurance - Running	N/A	N/A	N/A	
116	Casualties and Insurance - Switching	N/A	N/A	N/A	
117	Casualties and Insurance - Other	N/A	N/A	N/A	
118	Lease Rentals - Debit - Running	N/A	N/A		N/A
119	Lease Rentals - Debit - Switching	N/A	N/A		N/A
120	Lease Rentals - Debit - Other	N/A	N/A		N/A
121	Lease Rentals - (Credit) - Running	N/A	N/A		N/A
122	Lease Rentals - (Credit) - Switching	N/A	N/A		N/A
123	Lease Rentals - (Credit) - Other	N/A	N/A		N/A
124	Joint Facility Rent - Debit - Running	N/A	N/A		N/A
125	Joint Facility Rent - Debit - Switching	N/A	N/A		N/A
126	Joint Facility Rent - Debit - Other	N/A	N/A		N/A
127	Joint Facility Rent - (Credit) - Running	N/A	N/A		N/A
128	Joint Facility Rent - (Credit) - Switching	N/A	N/A		N/A
129	Joint Facility Rent - (Credit) - Other	N/A	N/A		N/A
130	Other Rents - Debit - Running	N/A	N/A		N/A
131	Other Rents - Debit - Switching	N/A	N/A		N/A
132	Other Rents - Debit - Other	N/A	N/A		N/A
133	Other Rents - (Credits) - Running	N/A	N/A		N/A

B. AVOIDABLE COSTS

LINE ITEM	(a)	FREIGHT			
		SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
134	Other Rents - (Credit) - Switching	N/A	N/A		N/A
135	Other Rents - (Credit) - Other	N/A	N/A		N/A
136	Depreciation - Running	N/A	N/A	N/A	
137	Depreciation - Switching	N/A	N/A	N/A	
138	Depreciation - Other	N/A	N/A	N/A	
139	Joint Facility - Debit - Running	N/A	N/A		N/A
140	Joint Facility - Debit - Switching	N/A	N/A		N/A
141	Joint Facility - Debit - Other	N/A	N/A		N/A
142	Joint Facility - (Credit) - Running	N/A	N/A		N/A
143	Joint Facility - (Credit) - Switching	N/A	N/A		N/A
144	Joint Facility - (Credit) - Other	N/A	N/A		N/A
145	Dismantling Retired Road Property - Running				
146	Dismantling Retired Road Property - Switching				
147	Dismantling Retired Road Property - Other				
148	Other - Running				
149	Other - Switching				
150	Other - Other				
151	TOTAL WAY AND STRUCTURES				

B. AVOIDABLE COSTS

		FREIGHT			
LINE ITEM	(a)	SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
EQUIPMENT:					
LOCOMOTIVES:					
201	Administration				
202	Repair and Maintenance	25	28		
203	Machinery Repair				
204	Equipment Damaged				
205	Fringe Benefits	N/A	N/A	N/A	9
206	Other Casualties and Insurance	N/A	N/A	N/A	
207	Lease Rentals - Debit	N/A	N/A		N/A
208	Lease Rentals - (Credit)	N/A	N/A		N/A
209	Joint Facility Rent - Debit	N/A	N/A		N/A
210	Joint Facility Rent - (Credit)	N/A	N/A		N/A
211	Other Rents - Debit	N/A	N/A		N/A
212	Other Rents - (Credit)	N/A	N/A		N/A
213	Depreciation	N/A	N/A	N/A	18
214	Joint Facility - Debit	N/A	N/A		N/A
215	Joint Facility - (Credit)	N/A	N/A		N/A
216	Repairs Billed to Others - (Credit)	N/A	N/A		N/A
217	Dismantling Retired Property				
218	Other				
219	Total Locomotives	25	28		27
FREIGHT CARS:					
220	Administration				
221	Repair and Maintenance				
222	Machinery Repair				
223	Equipment Damaged				
224	Fringe Benefits	N/A	N/A	N/A	
225	Other Casualties and Insurance	N/A	N/A	N/A	
226	Lease Rentals - Debit	N/A	N/A		N/A
227	Lease Rentals - (Credit)	N/A	N/A		N/A
228	Joint Facility Rent - Debit	N/A	N/A		N/A
229	Joint Facility Rent - (Credit)	N/A	N/A		N/A
230	Other Rents - Debit	N/A	N/A		N/A
231	Other Rents - (Credit)	N/A	N/A		N/A
232	Depreciation	N/A	N/A	N/A	
233	Joint Facility - Debit	N/A	N/A		N/A
234	Joint Facility - (Credit)	N/A	N/A		N/A
235	Repairs Billed to Others - (Credit)	N/A	N/A		N/A
236	Dismantling Retired Property				
237	Other				
238	Total Freight Cars				

B. AVOIDABLE COSTS

FREIGHT					
LINE ITEM	(a)	SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
OTHER EQUIPMENT:					
301	Administration				
	Repair and Maintenance:				
302	Trucks, Trailers, and Containers - Revenue Service				
303	Floating Equipment - Revenue Service				
304	Floating and Other Revenue Equipment				
305	Computers and Data Processing Systems				
306	Machinery				
307	Work and Other Non-Revenue Equipment				
308	Equipment Damaged				
309	Fringe Benefits	N/A	N/A	N/A	
310	Other Casualties and Insurance	N/A	N/A	N/A	
311	Lease Rentals - Debit	N/A	N/A		N/A
312	Lease Rentals - (Credit)	N/A	N/A		N/A
313	Joint Facility Rent - Debit	N/A	N/A		N/A
314	Joint Facility Rent - (Credit)	N/A	N/A		N/A
315	Other Rents - Debit	N/A	N/A		N/A
316	Other Rents - (Credit)	N/A	N/A		N/A
317	Depreciation	N/A	N/A	N/A	
318	Joint Facility - Debit	N/A	N/A		N/A
319	Joint Facility - (Credit)	N/A	N/A		N/A
320	Repairs Billed to Others - (Credit)				
321	Dismantling Retired Property				
322	Other				
<hr/>					
323	Total Other Equipment				
<hr/>					
324	TOTAL EQUIPMENT	25	28		27

B. AVOIDABLE COSTS

		FREIGHT			
LINE ITEM	(a)	SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
TRANSPORTATION:					
TRAIN OPERATIONS:					
401	Administration				
402	Engine Crews	166			
403	Train Crews	224			
404	Dispatching Trains				
405	Operating Signals and Interlockers				
406	Operating Drawbridges				
407	Highway Crossing Protection				
408	Train Inspection and Lubrication				
409	Locomotive Fuel				
410	Electric Power Purchased or Produced for Motive Power				
411	Servicing Locomotives				
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	
413	Clearing Wrecks				
414	Fringe Benefits	N/A	N/A	N/A	74
415	Other Casualties and Insurance	N/A	N/A	N/A	
416	Joint Facility - Debit	N/A	N/A		N/A
417	Joint Facility - (Credit)	N/A	N/A		N/A
418	Other				
419	Total Train Operations	390			74
YARD OPERATIONS:					
420	Administration				
421	Switch Crews	4,239			
422	Controlling Operations				
423	Yard and Terminal Clerical				
424	Operating Switches, Signals Retarders and Humps				
425	Locomotive Fuel	1	46		
426	Electric Power Purchased or Produced for Motive Power				
427	Servicing Locomotives	12	2		
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	
429	Clearing Wrecks				
430	Fringe Benefits	N/A	N/A	N/A	810
431	Other Casualties and Insurance	N/A	N/A	N/A	
432	Joint Facility - Debit	N/A	N/A		N/A
433	Joint Facility - (Credit)	N/A	N/A		N/A
434	Other				
435	Total Yard Operations	4,252	48		810

B. AVOIDABLE COSTS

FREIGHT					
LINE ITEM	(a)	SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
TRAIN AND YARD OPERATIONS COMMON:					
501	Cleaning Car Interiors				N/A
502	Adjusting and Transferring Loads				N/A
503	Car Loading Devices and Grain Doors				N/A
504	Freight Lost or Damaged - All Other	N/A	N/A	N/A	
505	Fringe Benefits	N/A	N/A	N/A	
506	Total Train and Yard Operations Common				
SPECIALIZED SERVICE OPERATIONS:					
507	Administration				
508	Pickup & Delivery and Marine Line Haul				
509	Loading & Unloading and Local Marine				
510	Protection Services				
511	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	
512	Fringe Benefits	N/A	N/A	N/A	
513	Casualties and Insurance	N/A	N/A	N/A	
514	Joint Facility - Debit	N/A	N/A		N/A
515	Joint Facility - (Credit)	N/A	N/A		N/A
516	Other				
517	Total Specialized Services Operations				
ADMINISTRATIVE SUPPORT OPERATIONS:					
518	Administration				
519	Employees Performing Clerical and Accounting Functions				
520	Communication Systems Operation				
521	Loss and Damage Claims Processing				
522	Fringe Benefits	N/A	N/A	N/A	
523	Casualties and Insurance	N/A	N/A	N/A	
524	Joint Facility - Debit	N/A	N/A		N/A
525	Joint Facility - (Credit)	N/A	N/A		N/A
526	Other				
527	Total Administrative Support Operations				
528	TOTAL TRANSPORTATION	4,642	48		884

B. AVOIDABLE COSTS

		FREIGHT			
LINE ITEM	(a)	SALARIES AND WAGES (b)	MATERIALS, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PUCHASED SERVICES (d)	GENERAL (e)
GENERAL ADMINISTRATIVE:					
601	Officers - General Administration				
602	Accounting, Auditing and Finance				
603	Management Services and Data Processing				
604	Marketing				
605	Sales				
606	Industrial Development				
607	Personnel and Labor Relations				
608	Legal and Secretarial				
609	Public Relations and Advertising				
610	Research and Development				
611	Fringe Benefits	N/A	N/A	N/A	
612	Casualties and Insurance	N/A	N/A	N/A	
613	Writedown of Uncollectible Accounts	N/A	N/A	N/A	
614	Property Taxes	N/A	N/A	N/A	10,039
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	
616	Joint Facility - Debit	N/A	N/A		N/A
617	Joint Facility - (Credit)	N/A	N/A		N/A
618	Other				
619	TOTAL GENERAL AND ADMINISTRATIVE	-	-	-	10,039
620	TOTAL CARRIER OPERATING EXPENSES	4,657	76	-	10,950

(2) Other Computed Cost Elements

	Amount
651 Locomotives return on investment	\$ 15
652 Freight train car costs	
01 Per day costs	170
02 Mileage costs	4
654 Rehabilitation	1,800,000
664 Deadheading, taxi and hotel costs	
01 Deadheading	-
02 Taxi	-
03 Hotel	-
665 Overhead movement costs	-
01 Transportation	-
02 Equipment	-
03 Freight train cars - mileage portion	-
Total Computed On-Branch Costs	\$ 1,800,189

(3) Off-Branch Avoidable Costs

	Amount
661 Terminal Costs	
01 Modified terminal costs	\$ -
02 Normal terminal costs	-
03 Interchange costs	-
662 Freight train car costs	-
663 Freight train revenue ton-mile costs	-
Total Off-Branch Avoidable Costs	\$ -

(4) All Other Avoidable Costs

	Amount
671 Working capital	\$ 650
672 Required capital expenditures	-
673 Deferred maintenance	-
674 Current cost of freight train cars, locomotives, and other equipment	10.79%
675 Foregone tax benefits	132,809
676 Administrative costs	-
677 Deferred subsidy payment costs	-
678 Casualty reserve expenses	-
Total, all other avoidable costs	\$ 133,459
681 Reasonable return on the value of properties	33,935
682 Management fee	-

(5) Total of avoidable costs, reasonable return and
 management fee

\$ 1,983,276

(C) SERVICE UNITS(1) On-Branch Service Units

Freight-Car Accounts		Direct On-Branch	Overhead Movement
821	Freight train car miles (loaded and empty)		
01	Box - general service - unequipped		
02	Box - general service - equipped		
03	Box - special service		
04	Gondola - general service		
05	Gondola - special service		
06	Hopper - open - general service		
07	Hopper - open - special service		
08	Hopper - covered		
09	Stock		
10	Flat - general service	96	
11	Flat - special service	12	
12	Flat - TOFC		
13	Autorack		
14	Refrigerator - meat mechanical		
15	Refrigerator - other mechanical		
16	Refrigerator - meat nonmechanical		
17	Refrigerator - other nonmechanical		
18	Tank, 9,999 gallons and under		
19	Tank 10,000 - 18,999 gal.		
20	Tank 19,000 - 21,999 gal.		
21	Tank 22,000 - 27,999 gal.		
22	Tank 28,000 - 31,999 gal.		
23	Tank 32,000 and over		
24	All other		
823	Freight-train car-days (loaded and empty)		
01	Box - general service - unequipped		
02	Box - general service - equipped		
03	Box - special service		
04	Gondola - general service		
05	Gondola - special service		
06	Hopper - open - general service		
07	Hopper - open - special service		
08	Hopper - covered		
09	Stock		
10	Flat - general service	50	
11	Flat - special service	4	
12	Flat - TOFC		
13	Autorack		
14	Refrigerator - meat mechanical		
15	Refrigerator - other mechanical		
16	Refrigerator - meat nonmechanical		
17	Refrigerator - other nonmechanical		
18	Tank, 9,999 gallons and under		
19	Tank 10,000 - 18,999 gal.		
20	Tank 19,000 - 21,999 gal.		
21	Tank 22,000 - 27,999 gal.		
22	Tank 28,000 - 31,999 gal.		
23	Tank 32,000 and over		
24	All other		

(C) SERVICE UNITS

(1) On-Branch Service Units

Locomotive-Mile Accounts		Direct On-Branch	Overhead Movement
813	Road locomotive unit miles	-	-
841	Road diesel locomotive gross ton-miles	-	-
842	Road electric locomotive gross ton-miles	-	-
Locomotive Unit Hour Accounts			
832	Road locomotive unit hours	-	-
833	Road diesel locomotive unit hours	-	-
834	Road electric locomotive unit hours	-	-
835	Yard locomotive unit hours	-	-
836	Yard diesel locomotive unit hours	14.7	-
837	Yard electric locomotive unit hours	-	-

Rented or Leased Equipment

851	Freight train car-days	-	-
852	Floating equipment car-days	-	-
855	Locomotive days	-	-

Train Hours

861	Train hours	14.7	-
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(2) Off-Branch Service Units

Car-Mile Accounts

	Total Off-Branch	Overhead Movement	Net Off-Branch
822 Freight train loaded car-miles by car type			
01 Box - general service - unequipped	-	-	-
02 Box - general service - equipped	-	-	-
03 Box - special service	-	-	-
04 Gondola - general service	-	-	-
05 Gondola - special service	-	-	-
06 Hopper - open - general service	-	-	-
07 Hopper - open - special service	-	-	-
08 Hopper - covered	-	-	-
09 Stock	-	-	-
10 Flat - general service	-	-	-
11 Flat - special service	-	-	-
12 Flat - TOFC	-	-	-
13 Autorack	-	-	-
14 Refrigerator - meat mechanical	-	-	-
15 Refrigerator - other mechanical	-	-	-
16 Refrigerator - meat nonmechanical	-	-	-
17 Refrigerator - other nonmechanical	-	-	-
18 Tank 9,999 gallons and under	-	-	-
19 Tank 10,000 - 18,999 gal.	-	-	-
20 Tank 19,000 - 21,999 gal.	-	-	-
21 Tank 22,000 - 27,999 gal.	-	-	-
22 Tank 28,000 - 31,999 gal.	-	-	-
23 Tank 32,000 and over	-	-	-
24 All other	-	-	-

Ton-Mile Accounts

831	Revenue ton-miles	-	-
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Name, title, telephone number and address of the person to be contacted concerning this report

NAME Mr. Jean Jones TITLE Comptroller
 TELEPHONE NUMBER 703 981-4424
(Area code) (Telephone number)
 OFFICE ADDRESS 8 N. Jefferson Street Roanoke, Virginia 24042
(Street and number) (City, State, and ZIP Code)

CERTIFICATION

I, the undersigned, Jean Jones
Comptroller of the Lorain and West Virginia
(Title of officer in charge of accounts) (Full name of reporting company) Company.

state that this report was prepared by me or under my supervision; that I have carefully examined it; and on the basis of my knowledge, belief, and verification (where necessary) I declare it to be a full, true and correct statement and that the various items here reported were determined in accordance with effective rules promulgated by the Interstate Commerce Commission.

Date Feb 15, 19 79 Signature [Signature]

REMARKS

ORIGINAL

Name, title, telephone number and address of the person to be contacted concerning this report:

NAME Mr. Jean Jones TITLE Comptroller
 TELEPHONE NUMBER 703 981-4424
(Area code) (Telephone number)
 OFFICE ADDRESS 8 N. Jefferson Street Roanoke, Virginia 24042
(Street and number) (City, State, and ZIP Code)

CERTIFICATION

I, the undersigned, Jean Jones
Comptroller of the Lorain and West Virginia
(Title of officer in charge of accounts) (Full name of reporting company) Company,

state that this report was prepared by me or under my supervision; that I have carefully examined it; and on the basis of my knowledge, belief, and verification (where necessary) I declare it to be a full, true and correct statement and that the various items here reported were determined in accordance with effective rules promulgated by the Interstate Commerce Commission.

Date Feb 15, 19 79 Signature [Signature]

REMARKS