

**** REVISED ****
245. WORKING CAPITAL
(Dollars in Thousands)

1. This schedule should include only data pertaining to railway transportation services.
2. Carry out calculation 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, column b	74,382	1
2	Customers (706)	Schedule 200, line 6, column b	410,717	2
3	Other (707)	Note A	147,167	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2+ 3	632,266	4
OPERATING REVENUE				
5	Railway Operating Revenue	Schedule 210, line 13, column b	15,546,373	5
6	Rent Income	Note B	205,028	6
7	TOTAL OPERATING REVENUES	Lines 5 + 6	15,751,401	7
8	Average Daily Operating Revenues	Line 7 divided by 360 days	43,754	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 divided by line 8	14	9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 days	29	10
CURRENT OPERATING LIABILITIES				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	22,323	11
12	Audited Accounts and Wages Payable (753)	Note A	262,511	12
13	Accounts Payable - Other (754)	Note A	41,082	13
14	Other Taxes Accrued (761.5)	Note A	190,900	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	516,816	15
OPERATING EXPENSES				
16	Railway Operating Expenses	Schedule 210, line 14, column b	12,855,142	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	1,399,101	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	11,661,069	18
19	Average Daily Expenditures	Line 18 divided by 360 days	32,392	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 divided by line 19	16	20
21	Days of Working Capital Required	Line 10 - Line 20 (Note C)	13	21
22	Cash Working Capital Required	Line 21 x line 19	421,096	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	398,386	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	398,386	24
MATERIALS AND SUPPLIES				
25	Total Material and Supplies (712)	Note A	394,811	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	1,664	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	393,147	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	791,533	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 expense.
- (C) If result is negative, use zero.