

**245. WORKING CAPITAL**

(Dollars in Thousands)

**Amended**

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.
	<b>CURRENT OPERATING ASSETS</b>			
1	Interline and other balances (705)	Schedule 200, line 5, col. b	13,976	1
2	Customers (706)	Schedule 200, line 6, col. b	154	2
3	Other (707)	Note A	127,056	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Lines 1 + 2 + 3	141,186	4
	<b>OPERATING REVENUE</b>			
5	Railway operating revenue	Schedule 210, line 13, col. b	2,823,280	5
6	Rent income	Note B	79,276	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	2,902,556	7
8	Average daily operating revenues	Line 7 ÷ 360 days	8,063	8
9	Days of operating revenue in current operating assets	Line 4 ÷ line 8	18	9
10	Revenue delay days plus buffer	Line 9 + 15 days	33	10
	<b>CURRENT OPERATING LIABILITIES</b>			
11	Interline and other balances (752)	Schedule 200, line 31, col. b	5,276	11
12	Audited accounts and wages payable (753)	Note A	949	12
13	Accounts payable - other (754)	Note A	107,214	13
14	Other taxes accrued (761.5)	Note A	45,402	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 through 14	158,841	15
	<b>OPERATING EXPENSES</b>			
16	Railway operating expenses	Schedule 210, line 14, col. b	1,982,110	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, col. h	244,888	17
18	Cash related operating expenses	Line 16 + line 6 - line 17	1,816,498	18
19	Average daily expenditures	Line 18 ÷ 360 days	5,046	19
20	Days of operating expenses in current operating liabilities	Line 15 ÷ line 19	31	20
21	Days of working capital required	Line 10 - line 20 (Note C)	2	21
22	Cash working capital required	Line 21 x line 19	10,092	22
23	Cash and temporary cash balance	Sched. 200, line 1 + line 2, col. b	(17,647)	23
24	Cash working capital allowed	Lesser of line 22 and line 23	(17,647)	24
	<b>MATERIAL AND SUPPLIES</b>			
25	Total materials & supplies (712)	Note A	53,880	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	53,880	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	36,233	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.