

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	68,671	1
2	Customers (706)	Schedule 200, line 6, column b	376,422	2
3	Other (707)	Note A	45,500	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2+ 3	490,593	4
OPERATING REVENUE				
5	Railway Operating Revenue	Schedule 210, line 13, column b	14,116,528	5
6	Rent Income	Note B	157,577	6
7	TOTAL OPERATING REVENUES	Lines 5 + 6	14,274,105	7
8	Average Daily Operating Revenues	Line 7 divided by 360 days	39,650	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 divided by 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, column b	16,440	11
12	Audited Accounts and Wages Payable (753)	Note A	169,362	12
13	Accounts Payable - Other (754)	Note A	36,272	13
14	Other Taxes Accrued (761.5)	Note A	223,422	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	445,496	15
OPERATING EXPENSES				
16	Railway Operating Expenses	Schedule 210, line 14, column b	10,916,501	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	1,630,150	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	9,443,928	18
19	Average Daily Expenditures	Line 18 divided by 360 days	26,233	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 divided by line 19	17	20
21	Days of Working Capital Required	Line 10 - Line 20 (Note C)	10	21
22	Cash Working Capital Required	Line 21 x line 19	262,330	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	460,665	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	262,330	24
MATERIALS AND SUPPLIES				
25	Total Material and Supplies (712)	Note A	474,982	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	2,226	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	472,756	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	735,086	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.

GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULES 720, 721, 723, AND 726

1. For purposes of these schedules, the track categories are defined as follows:
 Track category (1)
 A - Freight density of 20 million or more gross ton miles per track mile per year (include passing tracks, turnouts and crossovers).
 B - Freight density of less than 20 million gross ton miles per track mile per year, but at least 5 million (include passing tracks, turnouts and crossovers).
 C - Freight density of less 5 million gross ton miles per track mile per year, but at least 1 million (include passing tracks, turnouts and crossovers).
 D - Freight density of less 1 million gross ton miles per year (include passing tracks, turnouts and crossovers).
 E - Way and yard switching tracks (passing tracks, crossovers and turnouts shall be included in category A, B, C, D, F, and Potential abandonments, as appropriate.)
 F - Track over which any passenger service is provided (other than potential abandonments). Mileage should be included within track categories A through E unless it is dedicated entirely to passenger service, category F.
 Potential abandonments – Route segments identified by railroads as potentially subject to abandonment as required by Section 10903 of the ICC Termination Act of 1995.
2. This schedule should include all class 1, 2, 3, or 4 track from Schedule 700 that is maintained by the respondent (class 5 is assumed to be maintained by others).
3. If, for two consecutive years, a line segment classified in one track category maintains a traffic density which would place it in another, it shall be reclassified into that category as of the beginning of the second year.
4. Traffic density related to passenger service shall not be included in the determination of the track category of a line segment.

720. TRACK AND TRAFFIC CONDITIONS

1. Disclose the requested information pertaining to track and traffic conditions.

Line No.	Track category (a)	Mileage of tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track-mile* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (e)
1	A	16,380	49.49	N/A	226
2	B	9,713	13.09	N/A	503
3	C	3,545	2.59	N/A	148
4	D	4,749	0.20	N/A	55
5	E	8,765	N/A	N/A	56
6	TOTAL	43,172	22.05	N/A	988
7	Potential abandonments	8,843	N/A	N/A	N/A
8		209	N/A	N/A	N/A

* To determine average density, total track miles (route miles times number of tracks), rather than route miles, shall be used.

N/A - Information is not available.