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# PROJECT FARE TASK III REPORT

## URBAN MASS TRANSPORTATION INDUSTRY REPORTING SYSTEM DESIGN



JUNE 1973

INTERIM TASK III REPORT FOR  
NOVEMBER 1972 – JUNE 1973 PERIOD

PART IV – COMMUTER RAIL REPORTING

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PREPARED FOR

DEPARTMENT OF TRANSPORTATION  
URBAN MASS TRANSPORTATION ADMINISTRATION  
400 SEVENTH STREET, S.W.  
WASHINGTON, D.C. 20590

ARTHUR ANDERSEN & Co.  
WASHINGTON, D. C.

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## PREFACE

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Project FARE is divided into the following major tasks:

- Task I - Identify the information requirements of the potential users of the system.
- Task II - Survey the capabilities of selected transit systems to supply the information required.
- Task III - Develop a candidate system of reporting elements for which implementation is currently feasible.
- Task IV - Test implement the candidate system at selected transit systems.

Each of these tasks is to be concluded with the submission of a written task report to UMTA.

The report for Task III is contained in four separate volumes, this being the last of the four. Part I covers a description of the performance of Task III. It also contains a brief background on the formulation and performance of the total project. Part II covers the detailed instructions and definitions for the reporting system for transit operations other than commuter rail service. Part III covers the forms to be used in the reporting system. Part IV covers the reporting requirements for commuter rail systems.

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## GENERAL COMMENTS

## **1. GENERAL COMMENTS**

Chapter 3 of Part I - Task Summary of this report explains that commuter rail systems will be subject to a reporting requirement different from that for other transit systems. For the reasons cited in Part I, commuter rail systems will be asked to submit information based on a modification of the ICC Form A data structure. The reporting requirements for commuter rail systems will be documented in detail during the performance of Task IV. A narrative description of the proposed changes to ICC Form A reporting is presented below and in the following chapters in order to give a general idea of the treatment to be given commuter rail systems.

For commuter rail operators, the railroad is being asked to report on part of its operations rather than on the whole of its operations. It will therefore not be of interest to obtain some information about the total company, whereas it is of interest to get this data about other transit systems. More specifically, the railroads will not be asked to develop and submit a balance sheet covering either commuter services alone or the entire railroad. They will be asked to report in detail the tangible operating property and any indebtedness and capital transactions (grants) that pertain exclusively to commuter service. A complete report of revenues, expenses and nonfinancial operating data pertaining to commuter service will be required.

In expense reporting, ICC Form A (shown in Chapter 2) requires the segregation of freight operations, AMTRAK operations and other passenger operations. For some railroads, the other passenger operations may reflect a combination of intercity operations and commuter (or suburban) service. In order to segregate the costs of these services, it is necessary to allocate certain joint or common costs to the different services. ICC reporting does not stipulate a standard basis upon which to make these allocations. In order to obtain the desired information about commuter rail operations, the ICC requirements should be modified to provide for specific coverage of commuter operations rather than permitting combination of commuter and intercity operations as is now the case. Further, the ICC report should require the submission of a detailed description of the bases upon which all allocations of operationally common costs were performed.

If the reporting railroad operates commuter service in more than one urban area, the total cost of providing commuter service should be broken down by the urban areas in which the service is operated. As above, the ICC report should require the submission of a detailed description of the bases upon which the allocations of commuter service costs that are common, as between geographical areas, were performed.

The breakdown of expenses under the ICC structure does not recognize a distinction of different dimensions of cost analysis. Some of the categories represent functions and some represent object classes. For those representing functions, a further breakdown of the category into labor, material and purchased services components of the function is not required. The proposed modifications to the ICC expense structure will be based on distinguishing the dimension that the ICC category fits, i.e., whether it is a function or an object class. For those that are functions, a further breakdown of object classes within the function will be requested. Those functions and object classes that do not pertain to commuter service, e.g., freight car maintenance, grain elevator maintenance, etc., will be excluded from the commuter service reporting structure. For each expense category, the direct cost and allocated cost components will be recognized as they currently are in ICC Form A. The categories for expense reporting and the ICC categories that were not included in this structure are shown in Chapter 3.



## 2. ICC FORM A

The portion of the ICC Form A that covers expense reporting is shown on the following pages. Note that the form differentiates freight and passenger expenses, but the passenger expenses may not relate exclusively to commuter (suburban) service. Further, the bases for allocation of common expenses are not stated, and the labor/materials/services breakdown within certain functions is not reported. For example, ICC account 227 covers the cost of maintaining station and office buildings. However, the cost of the labor component of such maintenance is not reported.

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**320. RAILWAY OPERATING EXPENSES**

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and analyzing them in accordance with the Commission's rules governing the separation of operating expenses between freight and passenger service; railroads. The returns to accounts 202-221 should be classified as provided for by instructions pertaining to those accounts in the effective rules. The designations shown in column (a) for these accounts are defined as follows:

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$		
1	MAINTENANCE OF WAY AND STRUCTURES	X X	X X	X X
2	(201) Superintendence .....	.....	.....	.....
3	(202) Roadway maintenance—Yard switching tracks .....	.....	.....	.....
4	Roadway maintenance—Way switching tracks .....	.....	.....	.....
5	Roadway maintenance—Running tracks .....	.....	.....	.....
6	(206) Tunnels and subways—Yard switching tracks .....	.....	.....	.....
7	Tunnels and subways—Way switching tracks .....	.....	.....	.....
8	Tunnels and subways—Running tracks .....	.....	.....	.....
9	(208) Bridges, trestles, and culverts—Yard switching tracks .....	.....	.....	.....
10	Bridges, trestles, and culverts—Way switching tracks .....	.....	.....	.....
11	Bridges, trestles, and culverts—Running tracks .....	.....	.....	.....
12	(210) Elevated structures—Yard switching tracks .....	.....	.....	.....
13	Elevated structures—Way switching tracks .....	.....	.....	.....
14	Elevated structures—Running tracks .....	.....	.....	.....
15	(212) Ties—Yard switching tracks .....	.....	.....	.....
16	Ties—Way switching tracks .....	.....	.....	.....
17	Ties—Running tracks .....	.....	.....	.....
18	(214) Rails—Yard switching tracks .....	.....	.....	.....
19	Rails—Way switching tracks .....	.....	.....	.....
20	Rails—Running tracks .....	.....	.....	.....
21	(216) Other track material—Yard switching tracks .....	.....	.....	.....
22	Other track material—Way switching tracks .....	.....	.....	.....
23	Other tracks material—Running Tracks .....	.....	.....	.....
24	(218) Ballast—Yard switching tracks .....	.....	.....	.....
25	Ballast—Way switching tracks .....	.....	.....	.....
26	Ballast—Running tracks .....	.....	.....	.....
27	(220) Track laying and surfacing—Yard switching tracks .....	.....	.....	.....
28	Track laying and surfacing—Way switching tracks .....	.....	.....	.....
29	Track laying and surfacing—Running tracks .....	.....	.....	.....
30	(221) Fences, snowsheds, and signs—Yard switching tracks .....	.....	.....	.....
31	Fences, snowsheds, and signs—Way switching tracks .....	.....	.....	.....
32	Fences, snowsheds, and signs—Running tracks .....	.....	.....	.....
33	(227) Station and office buildings .....	.....	.....	.....
34	(229) Roadway buildings .....	.....	.....	.....
35	(231) Water stations .....	.....	.....	.....
36	(233) Fuel stations .....	.....	.....	.....
37	(235) Shops and engine houses .....	.....	.....	.....
38	(237) Grain elevators .....	.....	.....	.....
39	(239) Storage warehouses .....	.....	.....	.....
40	(241) Wharves and docks .....	.....	.....	.....
41	(243) Coal and ore wharves .....	.....	.....	.....
42	(244) TOFC/COFC terminals .....	.....	.....	.....
43	(247) Communication systems .....	.....	.....	.....
44	(249) Signals and interlockers .....	.....	.....	.....
45	(253) Power plants .....	.....	.....	.....
46	(257) Power-transmission systems .....	.....	.....	.....
47	(265) Miscellaneous structures .....	.....	.....	.....
48	(266) Road property—Depreciation (p. 78) .....	.....	.....	.....
49	(267) Retirements—Road (p. 78) .....	.....	.....	.....
50	(269) Roadway machines .....	.....	.....	.....
51	.....	.....	.....	.....
52	.....	.....	.....	.....
53	.....	X X	X X	X X

**320. RAILWAY OPERATING EXPENSES—Continued**

*Yard switching tracks* — Yards where separate switching services are maintained, including classification, house, team, industry, and other tracks switched by yard locomotives.  
*Way switching tracks*,— Station, team, industry, and other switching tracks for which no separate switching service is maintained.  
*Running tracks*.—Running tracks, passing tracks, cross-overs, etc., including turn-outs from those tracks to clearance points.  
 Any unusual accruals involving substantial amounts included in column (b) should be fully explained in a footnote.

RAIL-LINES EXPENSES, INCLUDING WATER TRANSFERS																			Line No.					
Expenses related solely to freight service (e)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expenses (h)			Other expenses not related to either freight or to passenger and allied services (i)						
\$	XX	XX	XX	\$	XX	XX	XX	\$	XX	XX	XX	\$	XX	XX	XX	\$	XX	XX	XX	\$	XX	XX	XX	
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RailRoad Corporation—Operating—A.

## 320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name if railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	XX	XX
<b>MAINTENANCE OF WAY AND STRUCTURES—Continued</b>		XX	XX	XX
54	(270) Dismantling retired road property .....			
55	(271) Small tools and supplies .....			
56	(272) Removing snow, ice, and sand .....			
57	(273) Public improvement— Maintenance .....			
58	(274) Injuries to persons .....			
59	(275) Insurance .....			
60	(276) Stationery and printing .....			
61	(277) Employees health and welfare benefits .....			
62	(281) Right-of-way expenses .....			
63	(282) Other expenses .....			
64	(278) Maintaining joint tracks, yards, and other facilities—Dr .....			
65	(279) Maintaining joint tracks, yards, and other facilities—Cr .....			
66	Total—All road property depreciation (account 266) .....			
67	Total—All other maintenance of way and structures accounts .....			
68	Total maintenance of way and structures .....			
<b>MAINTENANCE OF EQUIPMENT</b>		XX	XX	XX
69	(301) Superintendence .....			
70	(302) Shop machinery .....			
71	(304) Power-plant machinery .....			
72	(305) Shop and power-plant machinery—Depreciation (p. 80) .....			
73	(306) Dismantling retired shop and power-plant machinery .....			
74	(311) Locomotives—Repairs, Diesel locomotives—Yard .....			
75	Locomotives—Repairs, Diesel locomotive—Other .....			
76	Locomotives—Repairs, Other than Diesel—Yard .....			
77	Locomotives—Repairs, Other than Diesel—Other .....			
78	(314) Freight-train cars—Repairs* .....			
79	(317) Passenger-train cars—Repairs .....			
80	(318) Highway revenue equipment—Repairs .....			
81	(323) Floating equipment—Repairs .....			
82	(326) Work equipment—Repairs .....			
83	(328) Miscellaneous equipment—Repairs .....			
84	(329) Dismantling retired equipment .....			
85	(330) Retirements—Equipment (p. 80) .....			
86	(331) Equipment—Depreciation (p. 80) .....			
87	(332) Injuries to persons .....			
88	(333) Insurance .....			
89	(334) Stationery and printing .....			
90	(335) Employees' health and welfare benefits .....			
91	(339) Other expenses .....			
92	(336) Joint maintenance of equipment expenses—Dr .....			
93	(337) Joint maintenance of equipment expenses—Cr .....			
94	Total—All equipment depreciation (accounts 305 and 331) .....			
95	Total—All other maintenance of equipment accounts .....			
96	Total maintenance of equipment .....			
<b>TRAFFIC</b>		XX	XX	XX
97	(351) Superintendence .....			
98	(352) Outside agencies .....			
99	(353) Advertising** .....			
100	(354) Traffic associations .....			
101	(355) Fast freight lines .....			
102	(356) Industrial and immigration bureaus .....			
103	(357) Insurance .....			
104	(358) Stationery and printing .....			
105	(359) Employees' health and welfare benefits .....			
106	(360) Other expenses .....			
107	Total traffic .....			
108	*Includes debits of \$.....for charges on account of work done by other and includes credits of \$.....on account of work charged to others.			
109	**Value of transportation issued on exchange for advertising, \$ .....			

RAILROAD CORPORATION—OPERATING—A.

320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINES EXPENSES, INCLUDING WATER TRANSFERS

Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expenses (h)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.	
\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	XX	
XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	54
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RAILROAD CORPORATION—OPERATING—A.









**MODIFICATIONS TO  
ICC FORM A**

### 3. MODIFICATIONS TO ICC FORM A

The proposed modifications to the expense reporting section of ICC Form A are shown in this chapter.

Exhibit 3-A shows a modified set of expense reporting categories, with the corresponding ICC account numbers shown in parentheses. Those ICC categories that covered a function have been subdivided to provide the labor, materials, etc., components of the function. A separate report is to be submitted for each urban area in which the railroad operates commuter service. A statement of the bases on which all allocations are made is to be submitted with the report(s).

Exhibit 3-B shows the ICC Form A expense accounts that have been omitted from the commuter rail reporting structure.

Exhibit 3-A: Commuter Rail System Expense Reporting Structure

	<u>Direct</u>	<u>Allocated</u>	<u>Total</u>
<u>Maintenance of Way and Structures</u>			
Administering Roadway and Structures Maintenance (201)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Roadway - Yard Switching Tracks (202)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Roadway - Way Switching Tracks (202)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Roadway - Running Tracks (202)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Tunnels and Subways - Yard Switching Tracks (206)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Tunnels and Subways - Way Switching Tracks (206)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____

	<u>Direct</u>	<u>Allocated</u>	<u>Total</u>
<u>Maintenance of Way and Structures</u>			
<u>(Cont'd)</u>			
Maintaining Tunnels and Subways -			
Running Tracks (206)			
Salaries and Wages	_____	_____	_____
Material and Supplies	_____	_____	_____
Purchased Service	_____	_____	_____
Leased and Rentals	_____	_____	_____
Maintaining Bridges, Trestles and Culverts - Yard Switching			
Track (208)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Service	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Bridges, Trestles and Culverts - Way Switching			
Tracks (208)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Service	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Bridges, Trestles and Culverts - Running Tracks (208)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Service	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Elevated Structures - Yard Switching Tracks (210)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Service	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Elevated Structures - Way Switching Track (210)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Service	_____	_____	_____
Leases and Rentals	_____	_____	_____

Direct                      Allocated                      Total

Maintenance of Way and Structures  
(Cont'd)

Maintaining Elevated Structures -			
Running Tracks (210)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Service	_____	_____	_____
Leases and Rentals	_____	_____	_____
Laying and Surfacing Track - Yard			
Switching Tracks			
Salaries and Wages (220)	_____	_____	_____
Ballast (218)	_____	_____	_____
Ties (212)	_____	_____	_____
Rails (214)	_____	_____	_____
Other Track Material (216)	_____	_____	_____
Other Materials and Supplies	_____	_____	_____
(220)	_____	_____	_____
Purchases Services (220)	_____	_____	_____
Leases and Rentals (220)	_____	_____	_____
Laying and Surfacing Track - Yard			
Switching Tracks			
Salaries and Wages (220)	_____	_____	_____
Ballast (218)	_____	_____	_____
Ties (212)	_____	_____	_____
Rails (214)	_____	_____	_____
Other Track Materials (216)	_____	_____	_____
Other Material and Supplies	_____	_____	_____
(220)	_____	_____	_____
Purchased Services (220)	_____	_____	_____
Leases and Rentals (220)	_____	_____	_____
Laying and Surfacing Track - Yard			
Switching Tracks			
Salaries and Wages (220)	_____	_____	_____
Ballast (218)	_____	_____	_____
Ties (212)	_____	_____	_____
Rails (214)	_____	_____	_____
Other Track Materials (216)	_____	_____	_____
Other Material and Supplies	_____	_____	_____
(220)	_____	_____	_____
Purchased Services (220)	_____	_____	_____
Leases and Rentals (220)	_____	_____	_____

Direct                      Allocated                      Total

Maintenance of Way and Structures  
(Cont'd)

Maintaining Fences, Snowsheds and  
Signs - Yard Switching Tracks (221)

Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____

Maintaining Fences, Snowsheds and  
Signs - Way Switching Tracks (221)

Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____

Maintaining Fences, Snowsheds, and  
Signs - Running Tracks (221)

Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Service	_____	_____	_____
Leases and Rentals	_____	_____	_____

Maintaining Station and Office  
Buildings (227)

Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____

Maintaining Roadway Buildings (229)

Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____

Maintaining Water Stations (231)

Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Service	_____	_____	_____
Leases and Rentals	_____	_____	_____

Maintaining Fuel Stations (233)

Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____

Direct                      Allocated                      Total

Maintenance of Way and Structures  
(Cont'd)

Maintaining Shops and Engine-houses (235)

Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			

Maintaining Communication System (247)

Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			

Maintaining Signals and Interlockers (249)

Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			

Maintaining Power Plants (253)

Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			

Maintaining Power Distribution Systems (257)

Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			

Maintaining Miscellaneous Structures (265)

Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			

	<u>Direct</u>	<u>Allocated</u>	<u>Total</u>
<u>Maintenance of Way and Structures</u>			
<u>(Cont'd)</u>			
Maintaining Roadways Machines (269)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			
Dismantling Retired Road Property (270)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			
Removing Snow, Ice and Sand (272)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			
Maintaining Public Improvements (273)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			
Maintaining Joint Tracks, Yards and Other Facilities (278, 279)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			
Maintaining Others' Property on Rights-of-Way (281)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			

	<u>Direct</u>	<u>Allocated</u>	<u>Total</u>
<u>Maintenance of Way and Structures</u>			
<u>(Cont'd)</u>			
General Way and Structures Maintenance Expenses			
Employees' Health and Welfare Benefits (277)			
Small Tools and Supplies (271)			
Stationery and Printing (276)			
Insurance (275)			
Injuries to Persons (274)			
Depreciation (266)			
Retirements (267)			
Other Expenses (282)			
<u>Maintaining of Equipment</u>			
Administering Equipment Maintenance (301)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			
Maintaining Shop Machinery (302)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			
Maintaining Power Plant Machinery (304)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			
Dismantling Retired Shop and Power Plant Machinery (306)			
Salaries and Wages			
Materials and Supplies			
Purchased Service			
Leases and Rentals			
Maintaining Diesel Locomotives - Yard (311)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			

	<u>Direct</u>	<u>Allocated</u>	<u>Total</u>
<u>Maintenance of Way and Structures (Cont'd)</u>			
Maintaining Diesel Locomotives - Other (311)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Nondiesel Locomotives - Yard (311)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Nondiesel Locomotives - Other (311)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Passenger Train Cars - Trailers (317)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Passenger Train Cars - Self Propelled (317)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Work Equipment (326)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Miscellaneous Equipment (328)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____

	<u>Direct</u>	<u>Allocated</u>	<u>Total</u>
<u>Maintenance of Equipment (Cont'd)</u>			
Dismantling Retired Equipment (329)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Maintaining Joint Equipment (336, 337)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
General Equipment Maintenance Expenses			
Employees' Health and Welfare Benefits (335)	_____	_____	_____
Stationery and Printing (334)	_____	_____	_____
Insurance (333)	_____	_____	_____
Injuries to Persons (332)	_____	_____	_____
Depreciation (305, 331)	_____	_____	_____
Retirements (330)	_____	_____	_____
Other Expenses (339)	_____	_____	_____
<u>Traffic</u>			
Administering Traffic Activities (351)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
General Traffic Expenses			
Employees' Health and Welfare Benefits (359)	_____	_____	_____
Stationery and Printing (358)	_____	_____	_____
Insurance (357)	_____	_____	_____
Ticketing Agency Fees (352)	_____	_____	_____
Advertising (353)	_____	_____	_____
Other Expenses	_____	_____	_____

	<u>Direct</u>	<u>Allocated</u>	<u>Total</u>
<u>Transportation</u>			
Administering Transportation Activities (371)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			
Operating Train Yards			
Salaries and Wages (377, 378, 379, 380, 382, 383, 389)			
Materials and Supplies (382, 383, 389)			
Purchased Services (382, 383, 384, 389)			
Leases and Rentals (382, 383, 389)			
Servicing Yard Locomotives (388)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			
Servicing Train Locomotives (400)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			
Dispatching Trains (372)			
Salaries and Wages			
Materials and Supplies			
Purchased Services			
Leases and Rentals			
Operating Trains			
Salaries and Wages (392, 394, 395, 401, 402)			
Materials and Supplies (394, 395, 402)			
Purchased Services (394, 395, 396, 402)			
Leases and Rentals (394, 395, 402)			

	<u>Direct</u>	<u>Allocated</u>	<u>Total</u>
<u>Transportation (Cont'd)</u>			
Operating Signals and Inter- locker (404)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Protecting Grade Crossings (405)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Operating Drawbridges (406)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Operating Passenger Stations			
Salaries and Wages (373)			
Materials and Supplies (376)			
Purchased Services (373, 376)	_____	_____	_____
Leases and Rentals (376)	_____	_____	_____
Operating Communication Systems (407)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Clearing Wrecks (415)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Operating Joint Yards and Terminals (390, 391)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____

	<u>Direct</u>	<u>Allocated</u>	<u>Total</u>
<u>Transportation (Cont'd)</u>			
Operating Joint Tracks and Facilities (412, 413)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
Operating Dining and Buffet Service (441)			
Salaries and Wages	_____	_____	_____
Materials and Supplies	_____	_____	_____
Purchased Services	_____	_____	_____
Leases and Rentals	_____	_____	_____
General Transportation Expenses			
Employees' Health and Welfare Benefits (409)	_____	_____	_____
Stationery and Printing (410)	_____	_____	_____
Insurance (414)	_____	_____	_____
Damage to Property (416)	_____	_____	_____
Damage to Livestock on Right-of-Way (417)	_____	_____	_____
Loss and Damage - Baggage (419)	_____	_____	_____
Injuries to Persons (420)	_____	_____	_____
Other Expenses (411)	_____	_____	_____
<u>General Administrative Expenses</u>			
Salaries and Expenses of General Officers (451)	_____	_____	_____
Salaries and Expenses of Clerks and Attendants (452)	_____	_____	_____
General Office Supplies and Expenses (453)	_____	_____	_____
Low Expenses (454)	_____	_____	_____
Insurance (455)	_____	_____	_____
Employees' Health and Welfare Benefits (456)	_____	_____	_____

	<u>Direct</u>	<u>Allocated</u>	<u>Total</u>
Pensions (457)	_____	_____	_____
Stationery and Printing (458)	_____	_____	_____
General Joint Facilities (461, 462)	_____	_____	_____
Other Expenses (460)	_____	_____	_____

Exhibit 3-B: ICC Accounts Omitted from  
Commuter Rail System Expense Reporting Structure

Maintenance of Way and Structures

- 237 Maintaining Grain Elevators
- 239 Maintaining Storage Warehouses
- 241 Maintaining Wharves and Docks
- 243 Maintaining Coal and Ore Wharves
- 244 Maintaining TOFC/COFC Terminals

Maintenance of Equipment

- 314 Maintaining Freight Train Cars
- 318 Maintaining Highway Revenue Equipment
- 323 Maintaining Floating Equipment

Traffic

- 354 Traffic Associations
- 355 Fast Freight Lines
- 356 Industrial and Immigration Bureaus

Transportation

- 374 Weighing, Inspection and Demurrage Bureaus
- 375 Operating Coal and Ore Wharves
- 403 Operating Sleeping Cars
- 408 Operating Floating Equipment
- 418 Loss and Damage - Freight
- 421 Operating TOFC/COFC Terminals
- 422 Other Highway Transportation Expenses

Miscellaneous Operations

- 442 Hotels and Restaurants
- 443 Grain Elevators
- 445 Producing Power Sold
- 446 Other Miscellaneous Operations
- 449 Employees' Health and Welfare Benefits
- 447 Operating Joint Miscellaneous Facilities - Dr.
- 448 Operating Joint Miscellaneous Facilities - Cr.



