

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

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| 16. Abstract The report contains a description of the proposed uniform reporting system for the urban mass transit industry. It is presented in four volumes: Part I - Task Summary contains a description of how Task III was accomplished and the conclusions and recommendations reached at the end of the task. Part II - Reporting System Instructions contains general system instructions, prescribed accounting standards to be employed for this reporting and detailed definitions of all reporting categories in the system for transit operations other than commuter rail. Part III - Reporting System Forms contains copies of all of the forms used in the system with a cross reference to the appropriate sections of Part II. Part IV - Commuter Rail Reporting covers a description of proposed amendments to ICC Form A reporting for commuter rail systems. | | | | | |
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PREFACE

PREFACE

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 |
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| XX | XX | XX | XX | XX | XX | XX | XX | XX | XX | XX | XX | XX | XX | XX | XX | XX | XX | XX | XX | 53 |

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) | | |
|--|--|--|----|----|
| | | \$ | | |
| MAINTENANCE OF WAY AND STRUCTURES—Continued | | 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 | | | |
| MAINTENANCE OF EQUIPMENT | | 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 | | | |
| TRAFFIC | | 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 | | | | | | | | | | | | | | | | | | | | | Line No. | | |
|--|----|----|--|----|----|---------------------------|----|----|---|----|----|--|----|----|------------------------------|----|----|--|----|----|----------|----|--|
| 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) | | | | | |
| \$ | 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 | XX | 54 | | |
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| | | | | | | | | | | | | | | | | | | | | | 100 | | |
| | | | | | | | | | | | | | | | | | | | | | 101 | | |
| | | | | | | | | | | | | | | | | | | | | | 102 | | |
| | | | | | | | | | | | | | | | | | | | | | 103 | | |
| | | | | | | | | | | | | | | | | | | | | | 104 | | |
| | | | | | | | | | | | | | | | | | | | | | 105 | | |
| | | | | | | | | | | | | | | | | | | | | | 106 | | |
| | | | | | | | | | | | | | | | | | | | | | 107 | | |
| | | | | | | | | | | | | | | | | | | | | | 108 | | |
| | | | | | | | | | | | | | | | | | | | | | 109 | | |

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 | _____ | _____ | _____ |

Direct Allocated Total

Maintenance of Way and Structures
(Cont'd)

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 Locomo- tives - Yard (311) | | | |
| Salaries and Wages | _____ | _____ | _____ |
| Materials and Supplies | _____ | _____ | _____ |
| Purchased Services | _____ | _____ | _____ |
| Leases and Rentals | _____ | _____ | _____ |
| Maintaining Nondiesel Locomo- tives - 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.

