

410. RAILWAY OPERATING EXPENSES

(Dollars in Thousands)

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 allocate the common operation expense in accordance with the commission's rules governing the separation of such expenses between freight and passenger services.

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
1		WAY AND STRUCTURES ADMINISTRATION								
		Track	3,680	655	89	116	4,540	NONE	4,540	1
2		Bridge and building	1,270	174	19	86	1,549		1,549	2
3		Signal	2,323	242	347	-	2,912		2,912	3
4		Communication	-	18	-	-	18		18	4
5		Other	37	-	316	-	353		353	5
6		REPAIR AND MAINTENANCE								
		Roadway - Running	1,970	2,224	4,863	62	9,119		9,119	6
7		Roadway - Switching	221	100	-	-	321		321	7
8		Tunnels and Subways - Running	-	6	-	-	6		6	8
9		Tunnels and Subways - Switching	-	-	-	-	-		-	9
10		Bridges and Culverts - Running	2,887	431	2,244	21	5,583		5,583	10
11		Bridges and Culverts - Switching	48	-	-	-	48		48	11
12		Ties - Running	479	87	1,033	1,356	2,955		2,955	12
13		Ties - Switching	84	-	-	-	84		84	13
14		Rail and other track material - Running	6,703	2,166	5,602	884	15,355		15,355	14
15		Rail and other track material - Switching	901	-	-	-	901		901	15
16		Ballast - Running	1,180	84	12	577	1,853		1,853	16
17		Ballast - Switching	67	-	-	-	67		67	17
18		Road Property Damaged - Running	642	13	-	-	655		655	18
19		Road Property Damaged - Switching	41	-	-	-	41		41	19
20		Road Property Damaged - Other	-	-	1,799	-	1,799		1,799	20
21		Signals and Interlockers - Running	6,546	12	79	194	6,831		6,831	21
22		Signals and Interlockers - Switching	30	-	-	-	30		30	22
23		Communications Systems	-	423	7,940	1	8,364		8,364	23
24		Power Systems	-	-	-	-	-		-	24
25		Highway Grade Crossings - Running	-	53	1,573	69	1,695		1,695	25
26		Highway Grade Crossings - Switching	10	-	-	-	10		10	26
27		Station and Office Buildings	177	-	-	-	177		177	27
28		Shop Building - Locomotives	-	-	-	-	-		-	28
29		Shop Building - Freight Cars	-	-	-	-	-	N/A	-	29
30		Shop Building - Other Equipment	-	-	-	-	-		-	30

410. RAILWAY OPERATING EXPENSES - Continued										
(Dollars in Thousands)										
Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
101		REPAIR AND MAINTENANCE - Continued								
		Locomotive Servicing Facilities	-	-	-	49	49	NONE	49	101
102		Miscellaneous Buildings and Structures	-	-	123	-	123		123	102
103		Coal Terminals	-	-	-	-	-	N/A	-	103
104		Ore Terminals	-	-	-	-	-	N/A	-	104
105		Other Marine Terminals	-	-	-	-	-	N/A	-	105
106		TOFC/COFC - Terminals	-	450	219	-	669	N/A	669	106
107		Motor Vehicle Loading and Distribution Facilities	-	-	-	-	-	N/A	-	107
108		Facilities for Other Specialized Service Operations	-	-	-	-	-	N/A	-	108
109		Roadway Machines	270	-	242	61	573		573	109
110		Small Tools and Supplies	-	748	22	-	770		770	110
111		Snow Removal	-	-	57	-	57		57	111
112		Fringe Benefits - Running	N/A	N/A	N/A	7,387	7,387		7,387	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	506	506		506	113
114		Fringe Benefits - Other	N/A	N/A	N/A	3,125	3,125		3,125	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	7,795	7,795		7,795	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	-	-		-	116
117		Casualties and Insurance - Other	N/A	N/A	N/A	(640)	(640)		(640)	117
118		Lease Rentals - Debit - Running	N/A	N/A	11	N/A	11		11	118
119		Lease Rentals - Debit - Switching	N/A	N/A	51	N/A	51		51	119
120		Lease Rentals - Debit - Other	N/A	N/A	143	N/A	143		143	120
121		Lease Rentals - [Credit] - Running	N/A	N/A	-	N/A	-		-	121
122		Lease Rentals - [Credit] - Switching	N/A	N/A	-	N/A	-		-	122
123		Lease Rentals - [Credit] - Other	N/A	N/A	-	N/A	-		-	123
124		Joint Facility Rent - Debit - Running	N/A	N/A	483	N/A	483		483	124
125		Joint Facility Rent - Debit - Switching	N/A	N/A	254	N/A	254		254	125
126		Joint Facility Rent - Debit - Other	N/A	N/A	103	N/A	103		103	126
127		Joint Facility Rent - [Credit] - Running	N/A	N/A	(492)	N/A	(492)		(492)	127
128		Joint Facility Rent - [Credit] - Switching	N/A	N/A	(115)	N/A	(115)		(115)	128
129		Joint Facility Rent - [Credit] - Other	N/A	N/A	-	N/A	-		-	129
130		Other Rents - Debit - Running	N/A	N/A	-	N/A	-		-	130
131		Other Rents - Debit - Switching	N/A	N/A	-	N/A	-		-	131
132		Other Rents - Debit - Other	N/A	N/A	61	N/A	61		61	132
133		Other Rents - [Credit] - Running	N/A	N/A	-	N/A	-		-	133

410. RAILWAY OPERATING EXPENSES - Continued										
(Dollars in Thousands)										
Line No.	Cross Check	Name of railway operating expense account (a)	Freight				Passenger (g)	Total (h)	Line No.	
			Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)				Total freight expense (f)
134		REPAIR AND MAINTENANCE - Continued Other Rents - [Credit] - Switching	N/A	N/A	-	N/A	-	NONE	-	134
135		Other Rents - [Credit] - Other	N/A	N/A	(9)	N/A	(9)		(9)	135
136		Depreciation - Running	N/A	N/A	N/A	108,380	108,380		108,380	136
137		Depreciation - Switching	N/A	N/A	N/A	9,309	9,309		9,309	137
138		Depreciation - Other	N/A	N/A	N/A	10,141	10,141		10,141	138
139		Joint Facility - Debit - Running	N/A	N/A	2,187	N/A	2,187		2,187	139
140		Joint Facility - Debit - Switching	N/A	N/A	1,381	N/A	1,381		1,381	140
141		Joint Facility - Debit - Other	N/A	N/A	20	N/A	20		20	141
142		Joint Facility - [Credit] - Running	N/A	N/A	(3,625)	N/A	(3,625)		(3,625)	142
143		Joint Facility - [Credit] - Switching	N/A	N/A	(254)	N/A	(254)		(254)	143
144		Joint Facility - [Credit] - Other	N/A	N/A	-	N/A	-		-	144
145		Dismantling Retired Road Property - Running	-	-	-	-	-		-	145
146		Dismantling Retired Road Property - Switching	-	-	-	-	-		-	146
147		Dismantling Retired Road Property - Other	-	-	-	-	-		-	147
148		Other - Running	54	111	-	-	165		165	148
149		Other - Switching	-	-	69	73	142		142	149
150		Other - Other	898	1,481	8,764	2,347	13,490		13,490	150
151		TOTAL WAY AND STRUCTURES	30,518	9,478	35,611	151,899	227,506		227,506	151
201		EQUIPMENT LOCOMOTIVES Administration	1,684	266	1,398	46	3,394		3,394	201
202		Repair and Maintenance	11,291	18,662	6,295	-	36,248		36,248	202
203		Machinery Repair	-	-	-	-	-		-	203
204		Equipment Damaged	-	-	772	-	772		772	204
205		Fringe Benefits	N/A	N/A	N/A	4,685	4,685		4,685	205
206		Other Casualties and Insurance	N/A	N/A	N/A	1,960	1,960		1,960	206
207		Lease Rentals - Debit	N/A	N/A	15,873	N/A	15,873		15,873	207
208		Lease Rentals - [Credit]	N/A	N/A	-	N/A	-		-	208
209		Joint Facility Rent - Debit	N/A	N/A	-	N/A	-		-	209
210		Joint Facility Rent - [Credit]	N/A	N/A	-	N/A	-		-	210
211		Other Rents - Debit	N/A	N/A	-	N/A	-		-	211
212		Other Rents - [Credit]	N/A	N/A	(29)	N/A	(29)		(29)	212
213		Depreciation	N/A	N/A	N/A	40,895	40,895		40,895	213
214		Joint Facility - Debit	N/A	N/A	18	N/A	18		18	214
215		Joint Facility - [Credit]	N/A	N/A	-	N/A	-		-	215
216		Repairs Billed to Others - [Credit]	N/A	N/A	-	N/A	-		-	216

410. RAILWAY OPERATING EXPENSES - Continued

(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
217		LOCOMOTIVES - Continued								
		Dismantling Retired Property	-	-	-	-	-	NONE	-	217
218		Other	-	2	-	1	3		3	218
219		TOTAL LOCOMOTIVES	12,975	18,930	24,327	47,587	103,819		103,819	219
220		FREIGHT CARS								
		Administration	-	156	-	44	200	N/A	200	220
221		Repair and Maintenance	10,622	19,245	17,897	324	48,088	N/A	48,088	221
222		Machinery Repair	-	-	-	-	-	N/A	-	222
223		Equipment Damaged	-	-	-	-	-	N/A	-	223
224		Fringe Benefits	N/A	N/A	N/A	3,835	3,835	N/A	3,835	224
225		Other Casualties and Insurance	N/A	N/A	N/A	6,582	6,582	N/A	6,582	225
226		Lease Rentals - Debit	N/A	N/A	21,489	N/A	21,489	N/A	21,489	226
227		Lease Rentals - [Credit]	N/A	N/A	-	N/A	-	N/A	-	227
228		Joint Facility Rent - Debit	N/A	N/A	-	N/A	-	N/A	-	228
229		Joint Facility Rent - [Credit]	N/A	N/A	-	N/A	-	N/A	-	229
230		Other Rents - Debit	N/A	N/A	59,136	N/A	59,136	N/A	59,136	230
231		Other Rents - [Credit]	N/A	N/A	(58,248)	N/A	(58,248)	N/A	(58,248)	231
232		Depreciation	N/A	N/A	N/A	20,037	20,037	N/A	20,037	232
233		Joint Facility - Debit	N/A	N/A	-	N/A	-	N/A	-	233
234		Joint Facility - [Credit]	N/A	N/A	-	N/A	-	N/A	-	234
235		Repairs Billed to Others - [Credit]	N/A	N/A	(33,308)	N/A	(33,308)	N/A	(33,308)	235
236		Dismantling Retired Property	-	-	-	-	-	N/A	-	236
237		Other	-	-	-	-	-	N/A	-	237
238		TOTAL FREIGHT CARS	10,622	19,401	6,966	30,822	67,811	N/A	67,811	238
301		OTHER EQUIPMENT								
		Administration	-	77	87	2	166		166	301
		Repair and Maintenance:	-	-	-	-	-		-	
302		Trucks, Trailers and Containers - Revenue Service	-	174	93	-	267	N/A	267	302
303		Floating Equipment - Revenue Service	-	-	-	-	-	N/A	-	303
304		Passenger and Other Revenue Equipment	-	-	-	-	-		-	304
305		Computer systems and word processing equipment	-	160	-	-	160		160	305
306		Machinery	-	-	-	-	-		-	306
307		Work and Other Non-Revenue Equipment	-	441	7,580	-	8,021		8,021	307
308		Equipment Damaged	-	-	-	-	-		-	308
309		Fringe Benefits	N/A	N/A	N/A	-	-		-	309
310		Other Casualties and Insurance	N/A	N/A	N/A	115	115		115	310
311		Lease Rentals - Debit	N/A	N/A	8,702	N/A	8,702		8,702	311
312		Lease Rentals - [Credit]	N/A	N/A	-	N/A	-		-	312

410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight				Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)			
		OTHER EQUIPMENT - Continued							
313		Joint Facility Rent - Debit	N/A	N/A	1	N/A	1	NONE	313
314		Joint Facility Rent - [Credit]	N/A	N/A	-	N/A	-	-	314
315		Other Rents - Debit	N/A	N/A	-	N/A	-	-	315
316		Other Rents - [Credit]	N/A	N/A	(336)	N/A	(336)	(336)	316
317		Depreciation	N/A	N/A	N/A	9,352	9,352	9,352	317
318		Joint Facility - Debit	N/A	N/A	-	N/A	-	-	318
319		Joint Facility - [Credit]	N/A	N/A	(3,272)	N/A	(3,272)	(3,272)	319
320		Repairs Billed to Others - [Credit]	N/A	N/A	(66)	N/A	(66)	(66)	320
321		Dismantling Retired Property	-	-	-	-	-	-	321
322		Other	-	-	1,920	-	1,920	1,920	322
323		TOTAL OTHER EQUIPMENT	-	852	14,709	9,469	25,030	25,030	323
324		TOTAL EQUIPMENT	23,597	39,183	46,002	87,878	196,660	196,660	324
		TRANSPORTATION: TRAIN OPERATIONS							
401		Administration	14,042	1,154	910	249	16,355	16,355	401
402		Engine Crews	44,441	17	58	5,799	50,315	50,315	402
403		Train Crews	50,073	26	15	8,533	58,647	58,647	403
404		Dispatching Trains	6,067	6	20	940	7,033	7,033	404
405		Operating Signals and Interlockers	243	-	-	-	243	243	405
406		Operating Drawbridges	-	-	-	-	-	-	406
407		Highway Crossing Protection	-	-	-	-	-	-	407
408		Train Inspection and Lubrication	5,370	94	-	-	5,464	5,464	408
409		Locomotive Fuel	-	114,216	-	-	114,216	114,216	409
410		Electric Power Purchased or Produced for Motive Power	-	-	-	-	-	-	410
411		Servicing Locomotives	2,275	237	-	-	2,512	2,512	411
412		Freight Lost or Damaged - Solely Related	-	-	-	2,014	2,014	2,014	412
413		Clearing Wrecks	-	-	-	(45)	(45)	(45)	413
414		Fringe Benefits	-	-	-	44,232	44,232	44,232	414
415		Other Casualties and Insurance	-	-	-	7,467	7,467	7,467	415
416		Joint Facility - Debit	-	-	25,418	-	25,418	25,418	416
417		Joint Facility - [Credit]	-	-	(1,412)	-	(1,412)	(1,412)	417
418		Other	-	171	10,982	260	11,413	11,413	418
419		TOTAL TRAIN OPERATIONS	122,511	115,921	35,991	69,449	343,872	343,872	419
		YARD OPERATIONS							
420		Administration	535	7	11	25	578	578	420
421		Switch Crews	16,085	8	-	32	16,125	16,125	421

410. RAILWAY OPERATING EXPENSES - Continued

(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
422		YARD OPERATIONS - Continued								
		Controlling Operations	2,161	17	-	-	2,178	NONE	2,178	422
423		Yard and Terminal Clerical	301	-	-	-	301		301	423
424		Operating Switches, Signals, Retarders and Humps	-	-	-	-	-		-	424
425		Locomotive Fuel	-	5,849	-	-	5,849		5,849	425
426		Electric Power Purchased or Produced for Motive Power	-	-	-	-	-		-	426
427		Servicing Locomotives	-	-	-	-	-		-	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	-	-		-	428
429		Clearing Wrecks	-	-	1,245	-	1,245		1,245	429
430		Fringe Benefits	N/A	N/A	N/A	6,889	6,889		6,889	430
431		Other Casualties and Insurance	N/A	N/A	N/A	933	933		933	431
432		Joint Facility - Debit	N/A	N/A	1,493	N/A	1,493		1,493	432
433		Joint Facility - [Credit]	N/A	N/A	(3,126)	N/A	(3,126)		(3,126)	433
434		Other	-	-	-	-	-		-	434
435		TOTAL YARD OPERATIONS	19,082	5,881	(377)	7,879	32,465		32,465	435
501		TRAIN AND YARD OPERATIONS COMMON								
		Cleaning Car Interiors	-	-	656	N/A	656		656	501
502		Adjusting and Transferring Loads	-	-	1	N/A	1	N/A	1	502
503		Car Loading Devices and Grain Doors	-	-	-	N/A	-	N/A	-	503
504		Freight Lost or Damaged - all other	N/A	N/A	N/A	203	203		203	504
505		Fringe Benefits	N/A	N/A	N/A	-	-		-	505
506		TOTAL TRAIN AND YARD OPERATIONS COMMON	-	-	657	203	860		860	506
507		SPECIALIZED SERVICE OPERATIONS								
		Administration	486	-	34	-	520	N/A	520	507
508		Pickup and Delivery and Marine Line Haul	-	-	-	-	-	N/A	-	508
509		Loading and Unloading and Local Marine	-	185	11,041	246	11,472	N/A	11,472	509
510		Protective Services	-	-	-	-	-	N/A	-	510
511		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	-	-	N/A	-	511
512		Fringe Benefits	N/A	N/A	N/A	176	176	N/A	176	512
513		Casualties and Insurance	N/A	N/A	N/A	-	-	N/A	-	513
514		Joint Facility - Debit	N/A	N/A	-	N/A	-	N/A	-	514
515		Joint Facility - [Credit]	N/A	N/A	-	N/A	-	N/A	-	515
516		Other	1	5	64	-	70	N/A	70	516
517		TOTAL SPECIALIZED SERVICES OPERATIONS	487	190	11,139	422	12,238	N/A	12,238	517

410. RAILWAY OPERATING EXPENSES - Concluded (Dollars in Thousands)									
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			Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)			
518		ADMINISTRATIVE SUPPORT OPERATIONS Administration	949	72	1,032	193	2,246	NONE	518
519		Employees Performing Clerical and Accounting Functions	1,870	4	393	115	2,382		519
520		Communications Systems Operation	-	-	-	-	-	-	520
521		Loss and Damage Claims Processing	121	4	-	2	127		521
522		Fringe Benefits	N/A	N/A	N/A	1,061	1,061		522
523		Casualties and Insurance	N/A	N/A	N/A	222	222		523
524		Joint Facility - Debit	N/A	N/A	-	N/A	-	-	524
525		Joint Facility - [Credit]	N/A	N/A	-	N/A	-	-	525
526		Other	-	-	-	-	-	-	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	2,940	80	1,425	1,593	6,038		527
528		TOTAL TRANSPORTATION	145,020	122,072	48,835	79,546	395,473		528
601		GENERAL AND ADMINISTRATIVE Officers - General Administration	6,882	-	704	989	8,575		601
602		Accounting, Auditing and Finance	13,317	230	1,230	579	15,356		602
603		Management Services and Data Processing	9,035	653	12,652	977	23,317		603
604		Marketing	10,523	38	277	744	11,582		604
605		Sales	21	11	-	5	37		605
606		Industrial Development	-	2	1,132	-	1,134	N/A	606
607		Personnel and Labor Relations	4,243	38	2,370	290	6,941		607
608		Legal and Secretarial	5,823	104	6,426	514	12,867		608
609		Public Relations and Advertising	2,571	2	34	90	2,697		609
610		Research and Development	-	-	-	-	-	-	610
611		Fringe Benefits	N/A	N/A	N/A	18,316	18,316		611
612		Casualties and Insurance	N/A	N/A	N/A	1,004	1,004		612
613		Writedown of Uncollectible Accounts	N/A	N/A	N/A	338	338		613
614		Property Taxes	N/A	N/A	N/A	25,832	25,832		614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	6,097	6,097		615
616		Joint Facility - Debit	N/A	N/A	-	N/A	-	-	616
617		Joint Facility - [Credit]	N/A	N/A	-	N/A	-	-	617
618		Other	(1,684)	69	8,588	(3,882)	3,091		618
619		TOTAL GENERAL AND ADMINISTRATIVE	50,731	1,147	33,413	51,893	137,184		619
620		TOTAL CARRIER OPERATING EXPENSE	249,866	171,880	163,861	371,216	956,823		620