

LIST OF ACCOUNTS AND SUB-ACCOUNTS USED BY ITAN RIVER R.R.  
AS PER I.C.C. INSTRUCTIONS.

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PROPERTY ACCOUNTS:

Road:

1. Engineering
2. Land For Transportation Purposes
3. Grading
6. Bridges, Trestles, and Culverts
8. Ties
9. Rails
10. Other Track Material
11. Ballast
12. Track Laying and Surfacing
13. Fences, Snowsheds, and Signs
16. Station and Office Buildings
17. Roadway Buildings
18. Water Stations
19. Fuel Stations
20. Shops and Enginehouses
26. Communication Systems
27. Signals and Interlockers
37. Roadway Machines
38. Roadway Small Tools
39. Public Improvements: Construction
44. Shop Machinery

Equipment:

52. Locomotives
53. Freight-train Cars
57. Work Equipment
58. Miscellaneous Equipment

General Expenditures:

77. Other Expenditures-general
76. Interest During Construction

RAILWAY OPERATING REVENUE ACCOUNTS

Transportation Revenue Accounts:

- 101 Freight
- 110 Switching
- 137 Demurrage
- 142 Rents of Buildings and Other Property
- 143 Miscellaneous

RAILWAY OPERATING EXPENSE ACCOUNTS

Maintenance of Way & Structures

- 2201 Superintendence
- 2202 Roadway Maintenance
- 2203 Maintaining Structures
- 2208 Road Property-Depreciation
- 2209 Other Maintenance of Way Expenses

Maintenance of Equipment

- 2221 Superintendence
- 2223 Shop and Power Plant Machinery-Depreciation
- 2225 Locomotive Repairs
- 2226 Car & Highway Revenue Equipment Repairs
- 2227 Other Equipment Repairs
- 2234 Equipment-Depreciation
- 2235 Other Equipment Expenses

**Traffic:**

2240 Traffic Expenses

**Transportation:**

2241 Superintendence and Dispatching

2242 Station Service

2248 Train Employees

2249 Train Fuel

2251 Other Train Expenses

2252 Injuries to Persons

2253 Loss and Damage

2254 Other Casualty Expenses

2255 Other Rail and Highway Transportation Expenses

**General:**

2261 Administration

2262 Insurance

2264 Other General Expenses

INCOME ACCOUNTS

## Ordinary Items:

501 Railway Operating Revenues

503 Hire of Freight Cars - Credit Balance

507 Rent from Work Equipment

510 Miscellaneous Rent Income

511 Income From Non-Operating Property

514 Interest Income

519 Miscellaneous Income

531 Railway Operating Expenses

532 Railway Tax Accruals

536 Hire of Freight Cars-Debit Balance

544 Miscellaneous Tax Accruals

## Retained Income Accounts:

601 Credit Balance (at Beginning of Calendar Year)

602 Credit Balance Transferred From Income

606 Other Credits to Retained Income

620 Appropriations for Sinking and Other Reserve Funds

623 Dividends

GENERAL BALANCE SHEET ACCOUNTS

## Debit:

701 Cash

702 Temporary Cash Investments

703 Special Deposits

Employees U.S. Bond Account

Payroll Account

706 Net Balance Receivable From Agents

707 Miscellaneous Accounts Receivable

Bills &amp; Rents

Claims

Car Repairs

Government Freight

708 Interest and Dividends Receivable

710 Working Fund Advances

711 Prepayments

R.R. Blanket Bond

Insurance on Diesels

General Schedule Insurance

Short Line Liability

Insurance on Equipment

Auto Insurance

Scale Rental

712 Material and Supplies  
 716 Capital and Other Reserve Funds  
 722 Other Investments  
 731 Road and Equipment Property  
     Road  
     Equipment  
     General  
 732 Improvements on Leased Property  
 735 Accrued Depreciation; Road and Equipment  
 737 Miscellaneous Physical Property  
 741 Other Assets

**Credit:**

752 Traffic, Car Service and Other Balances, Cr.  
     Interline Freight  
     Per Diem  
     Car Repairs  
     Mileage  
 753 Audited Accounts and Wages Payable  
     Payroll  
     Miscellaneous  
     N.J. State Sales Tax  
 754 Miscellaneous Accounts Payable  
     Railroad Retirement Deductions  
     Withholding Tax  
     Employees U.S. Bond Account  
     Loss & Damage and Overcharge Claims  
 759 Accrued Accounts Payable  
     Vacation Pay Liability  
     Other Liabilities  
     Freight Suspense  
     Injuries to Persons or Property  
     Unclaimed Refunds  
 761 Other Taxes Accrued  
 782 Other Liabilities  
 784 Other Deferred Credits  
     Claim Suspense  
 791 Capital Stock Issued  
     Preferred Stock  
     Common Stock  
 797 Retained Income; Appropriated  
     Per Diem Incentive  
 798 Retained Income; Unappropriated