

ORIGINAL

Decision No. 70040

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Investigation on)
the Commission's Own Motion into the)
Matter of Adopting and Prescribing)
Uniform Systems of Accounts for)
"Passenger Stage Corporations,")
"Highway Common Carriers," "Radial)
Highway Common Carriers" and "Highway)
Contract Carriers.")

Case No. 4713

In the Matter of the Investigation)
on the Commission's Own Motion into)
the Matter of Adopting and Prescribing)
a Uniform System of Accounts for)
Class I "Highway Common Carriers,")
"Radial Highway Common Carriers" and)
"Highway Contract Carriers.")

Case No. 4967

NINTH SUPPLEMENTAL ORDER IN CASE NO. 4713
FIFTH SUPPLEMENTAL ORDER IN CASE NO. 4967

By Decision No. 59629, dated February 9, 1960, in the above-entitled matters, this Commission prescribed uniform systems of accounts for motor carriers of property subject to its jurisdiction and, in so doing, adopted with modifications and expansions the Uniform System of Accounts for Class I and Class II Common and Contract Motor Carriers of Property, Issue of 1958, prescribed by the Interstate Commerce Commission.

On April 9, 1965, the Interstate Commerce Commission, through its Division 2, ordered said Issue of 1958, including subsequent amendments, to be published in revised and consolidated form as the Uniform System of Accounts for Class I and Class II Common and Contract Motor Carriers of Property, Issue of 1965.

Section 793 of the Public Utilities Code reads, in part, as follows:

"The system of accounts and the forms of accounts, records, and memoranda prescribed by the commission for corporations subject to the provisions of the Interstate Commerce Act and the acts amendatory thereof and supplementary thereto, shall not be inconsistent with the systems and forms from time to time established for such corporations by the Interstate Commerce Commission."

Numerous Class I and Class II motor carriers of property (those having average annual gross operating revenues of \$200,000 or more from property motor carrier operations) are subject to the jurisdiction of both this Commission and the Interstate Commerce Commission.

The major differences between said Issues of 1958 and 1965 relate to the accounting for (a) extraordinary and delayed items of profits and losses, (b) properties acquired from another motor carrier, (c) amortization of intangibles, and (d) shareholders' and proprietors' equity.

As to the revision in the accounting for properties acquired from another motor carrier, Instruction 20 of the

Issue of 1965 provides that, under certain conditions involving the acquisition of a motor carrier system or portion thereof constituting a distinct operating unit, the acquiring company shall record its investment in the assets acquired at purchase price rather than at original cost. While recognizing that this Commission may not prescribe a system of accounts which is inconsistent with that prescribed by the Interstate Commerce Commission, it is considered necessary that original cost data be available to this Commission for rate-making purposes.

The Commission has considered further the above-entitled matters and finds that: (1) Section 793 of the Public Utilities Code requires that the systems of accounts prescribed by this Commission for motor carriers of property subject to the jurisdiction of both this Commission and the Interstate Commerce Commission shall not be inconsistent with those prescribed by the latter Commission; (2) numerous motor carriers of property are subject to the jurisdiction of both said Commissions; (3) subsequent to the date of the next preceding supplemental orders in these proceedings, the Public Utilities Code was amended to include cement carriers and cement contract carriers as specific categories of carriers subject to regulation by this Commission; (4) the adoption by this Commission of said Issue of 1965, together with a condensation thereof in the form of a comparison chart for Class III certificated motor carriers of

property, would simplify the accounting and reporting requirements imposed upon a large number of motor carriers of property and would coordinate the accounting requirements prescribed by this Commission with those prescribed by the Interstate Commerce Commission; and (5) the rate-making policies of this Commission require that, in connection with the acquisition of a motor carrier system or portion thereof constituting a distinct operating unit, the acquiring company shall maintain memoranda records showing the original cost of the properties acquired and the depreciation accrued and accruable on such properties based on original cost.

On the basis of the foregoing findings, we conclude that this Commission should (a) add cement carriers and cement contract carriers to those to which a Uniform System of Accounts for Class I and Class II Common and Contract Motor Carriers of Property applies, (b) adopt and prescribe said Issue of 1965, together with a requirement for maintaining memoranda records of original cost and related depreciation, which shall be in lieu of the corresponding Issue of 1958, the former to be expanded in the same manner as the latter with respect to the segregation of interstate and intrastate revenues, and (c) adopt and prescribe the attached Chart of Accounts for Certificated Class III Motor Carriers of Property, which shall be in lieu of that attached to said Decision No. 59629. A further public hearing is not necessary.

In adopting and prescribing said Issue of 1965, as expanded, and said Chart of Accounts for Certificated Class III Motor Carriers of Property, this Commission does not commit itself to approve or to accept any item set out in any account either as to amount or character for the purpose of fixing rates or of determining other matters which may come before it. The system and chart of accounts are designed to record the transactions made in connection with the operations and activities of the carriers in a uniform manner. This Commission, when fixing rates or passing upon other matters before it, will determine what consideration and weight shall be given to the various items in the accounts.

IT IS ORDERED that:

1. The Uniform System of Accounts for Class I and Class II Common and Contract Motor Carriers of Property, Issue of 1965, prescribed by the Interstate Commerce Commission as expanded in Ordering Paragraph 2 hereof, is hereby adopted and prescribed by the Public Utilities Commission of the State of California for the following carriers having average annual gross operating revenues (including interstate and intrastate) of \$200,000 or more from property motor carrier operations:

a. Highway common carriers as defined in Section 213 of the Public Utilities Act.

- b. Petroleum irregular route carriers as defined in Section 214 of the Public Utilities Act.
 - c. Cement carriers as defined in Section 214.1 of the Public Utilities Act.
 - d. Radial highway common carriers as defined in Section 3516 of the Highway Carriers' Act.
 - e. Highway contract carriers as defined in Section 3517 of the Highway Carriers' Act.
 - f. Petroleum contract carriers as defined in Section 3518 of the Highway Carriers' Act.
 - g. Cement contract carriers as defined in Section 3519 of the Highway Carriers' Act.
 - h. Carriers as defined in Section 3911 of the City Carriers' Act.
 - i. Household goods carriers as defined in Section 5109 of the Household Goods Carriers Act.
2. The following addenda be inserted into the Uniform

System of Accounts for Class I and Class II Common and Contract Motor Carriers of Property, Issue of 1965, prescribed by the Interstate Commerce Commission:

Instruction 20 Acquisition of a distinct operating unit, Paragraph (a) (1) (iv). The acquiring company shall maintain memoranda records showing the original cost, the amount of depreciation accrued by the seller and the annual depreciation expense accruable on the acquired assets subsequent to date of acquisition based on original cost.

Account 3100 Freight revenue; intercity; common carrier. This account shall be segregated into subaccounts 3100.1 Interstate freight revenue; intercity; common carrier and 3100.2 Intrastate freight revenue; intercity; common carrier. (Includes all revenues from permit operations except contract - See Account 3110.)

Account 3110 Freight revenue; intercity; contract carrier. This account shall be segregated into subaccounts 3110.1 Interstate freight revenue; intercity; contract carrier and 3110.2 Intrastate freight revenue; intercity; contract carrier.

3. The Chart of Accounts for Certificated Class III Motor Carriers of Property, a copy of which is attached hereto, is hereby adopted and prescribed for all highway common carriers, petroleum irregular route carriers and cement carriers as defined in Sections 213, 214 and 214.1, respectively, of the Public Utilities Act having average annual gross operating revenues (including interstate and intrastate) of less than \$200,000 from property motor carrier operations.

4. For the purpose of complying with this order, any Class II or Class III motor carrier may, at its option, place itself in a group higher than the one in which it falls on the basis of its average annual gross operating revenues.

5. The uniform system and chart of accounts adopted and prescribed herein supersede those contemplated by said Decision No. 59629.

6. The Secretary of the Commission is hereby directed to cause a copy of this decision to be served on all Class I and Class II motor carriers of property and on those Class III motor carriers of property that operate as highway common carriers, petroleum irregular route carriers or cement carriers in this State.

7. These supplemental orders shall become effective January 1, 1966. However, any affected carrier may, at its option, adopt the revisions retroactively to January 1, 1965.

Dated at San Francisco, California, this 7th day of DECEMBER, 1965.

Fredrick B. Holdhoff
President

John E. Mitchell

George E. Brown

Augustus

William W. Bennett
Commissioners

CALIFORNIA PUBLIC UTILITIES COMMISSION
State Building

CHART OF ACCOUNTS

FOR

CERTIFICATED CLASS III

MOTOR CARRIERS OF PROPERTY

(CLASS III HIGHWAY COMMON CARRIERS)

(CLASS III PETROLEUM IRREGULAR ROUTE CARRIERS)

(CLASS III CEMENT CARRIERS)

Effective January 1, 1966

San Francisco, California 94102

The Public Utilities Commission of the State of California, by its order in Decision No. 70040, dated Dec. 7, 1965, adopted and prescribed this Chart of Accounts for all Class III Highway Common Carriers, Class III Petroleum Irregular Route Carriers and Class III Cement Carriers, effective January 1, 1966.

Entries recorded in the accounts prescribed for Class III Highway Common Carriers, Class III Petroleum Irregular Route Carriers and Class III Cement Carriers shall conform to the texts of the corresponding Class I accounts as set forth in the Uniform System of Accounts for Class I and Class II Common and Contract Motor Carriers of Property, prescribed by the Interstate Commerce Commission, Issue of 1965.

Copies of the Uniform System of Accounts for Class I and Class II Common and Contract Motor Carriers of Property may be obtained at a price of 45¢ each from the Superintendent of Documents, U.S. Government Printing Office, Washington, D. C. 20402.

CHART OF ACCOUNTS
 Accounts Prescribed for Class III Carriers
 CERTIFICATED CLASS III MOTOR CARRIERS OF PROPERTY

Accounts prescribed. Accounts maintained by Class III certificated carriers shall be designated as follows and shall include the substance of the several Class I accounts to which they respectively correspond. Any Class III carrier may, if it desires, supplement its accounts by use of accounts prescribed for Class I carriers.

Balance Sheet

<u>Asset Side</u>	<u>Property</u>
1300 Carrier Operating Property	130 Carrier Property
Accounts Prescribed for Class III Carriers	Class I Accounts
<u>Current Assets:</u>	<u>Current Assets:</u>
100 Cash	(1000 Cash
112 Accounts Receivable	(1020 Working Funds
117 Prepayments	(1120 Accounts Receivable—Agents, Customers and Interline
	(1130 Accounts Receivable—Other
	(1170 Prepayments
	(1171 Prepaid Taxes and Licenses
	(1172 Prepaid Insurance
	(1173 Prepaid Interest
	(1174 Prepaid Rents
	(1175 Prepaid Stationery and Printed Matter
	(1176 Prepaid Tires and Tubes
	(1179 Miscellaneous Prepayments
118 Material and Supplies	1180 Material and Supplies
	120 Intangible Property
	(1040 Special Deposits
	(1041 Interest Special Deposits
	(1042 Dividend Special Deposits
	(1043 Misc. Special Deposits
	(1060 Temporary Cash Investments
	(1080 Notes Receivable
119 Other Current Assets	(1100 Receivables from Affiliated Companies

Accounts Prescribed for Class I

III Carriers

Class I Accounts

- (1101 Loans and Notes Receivable
- (1105 Interest and Dividends Receivable
- (1109 Accounts Receivable
- (1140 Subscribers to Capital Stock
- (1160 Interest and Dividends Receivable
- (1190 Other Current Assets

Property:

Tangible Property:

- 120 Carrier Property (1200 Carrier Operating Property
 - (1300 Carrier Operating Property Leased to Others
- 121.1 Land 1201 Land and Land Rights
- 121.2 Structures 1210 Structures
- 122 Revenue Equipment 1220 Revenue Equipment
- 123 Service Cars and Equipment 1230 Service Cars and Equipment
- 124 Other Carrier Property (1240 Shop and Garage Equipment
 - (1250 Furniture and Office Equipment
 - (1260 Miscellaneous Equipment
 - (1270 Improvements to Leasehold Property
 - (1280 Undistributed Property
 - (1290 Unfinished Construction
- 140 Non-Carrier Property 1400 Non-Carrier Property

Intangible Property:

- (1500 Organization, Franchises and Permits
- (1501 Organization
- (1511 Franchises
- (1541 Patents
- (1550 Other Intangible Property

Other Assets:

Investment Securities and Advances:

- (1600 Investments and Advances - Affiliated Companies

Accounts Prescribed for Class III Carriers Accounts Prescribed for Class I Accounts

(1650 Other Investments and Advances)	(1650 Other Investments and Advances)
(Special Funds)	(Special Funds)
(1701 Sinking Funds)	(1701 Sinking Funds)
(1751 Depreciation Funds)	(1751 Depreciation Funds)
(1781 Miscellaneous Special Funds)	(1781 Miscellaneous Special Funds)
(Deferred Debits)	(Deferred Debits)
185 Deferred Debits and Other Assets	(1880 Unamortized Debt Discount and Expense)
	(1890 Other Deferred Debits)
	(Miscellaneous Debit Items)
	(1900 Discount on Capital Stock)
	(1910 Commission and Expense on Capital Stock)
	(1920 Reacquired Securities)
	(1990 Nominally Issued Securities)
Current Liabilities:	Current Liabilities:
200 Notes and Equipment Obligations Due within One Year	(2000 Notes Payable)
	(2020 Matured Long-Term Obligations)
	(2190 Equipment Obligations and Other Debt)
	(2030 Payables to Affiliated Companies)
	(2031 Loans and Notes Payable)
	(2035 Interest and Dividends Payable)
	(2039 Accounts Payable)
205 Accounts Payable	(2050 Accounts Payable)
	(2051 Accounts Payable - Officers, Stockholders, and Employees)
	(2055 Interline Account Balances)
	(2059 Accounts Payable - Other)
	(2070 Wages Payable)
209 C.O.D.'s Unremitted	2090 C.O.D.'s Unremitted
	(2120 Taxes Accrued)
212 Taxes Accrued	(2100 Dividends Declared)
	(2150 Interest Accrued)
218 Other Current Liabilities	(2160 Matured Interest)

Accounts Prescribed for Class

Accounts Prescribed for Class

III Carriers

Class I Accounts

Class III

2180 Other Current Liabilities
 (2200 Advances Payable-Affiliated Companies)
 (2250 Other Advances Payable)

Equipment and Other Long-Term Obligations:

230 Equipment Obligations
 (2300 Equipment Obligations)
 (2330 Bonds)
 (2360 Other Long-Term Obligations)

Deferred Credits and Reserves:

(2400 Unamortized Premium on Debt)
 (2450 Other Deferred Credits)

Reserves:

(2500 Reserve for Depreciation - Carrier Operating Property)
 (2590 Reserve for Depreciation - Carrier Operating Property Leased to Others)
 (2510 Reserve for Depreciation - Structures)
 (2520 Reserve for Depreciation - Revenue Equipment)
 (2530 Reserve for Depreciation - Service Cars and Equipment)
 (2540 Reserve for Depreciation - Shop and Garage Equipment)
 (2550 Reserve for Depreciation - Furniture and Office Equipment)
 (2560 Reserve for Depreciation - Miscellaneous Equipment)
 (2570 Reserve for Depreciation - Improvements to Leasehold Property)

Accounts Prescribed for Class
 III Carriers

Class I Accounts

	(2580) Reserve for Depreciation - (Undistributed Property
<u>Carrier Operating Property</u>	(2600 Reserve for Amortization - (Carrier Operating Property
261 Reserve for Depreciation and Amortization-Non-Carrier Property	(2610 Reserve for Depreciation and Amortization-Other Property
	(2630 Reserve for Adjustments - Investments and Advances
269 Other Reserves	(2650 Reserve for Uncollectible Accounts
	(2660 Insurance Reserves
	(2680 Injuries, Loss and Damage Reserves
	(2690 Other Reserves
<u>Capital and Surplus:</u>	<u>Capital Stock:</u>
270 Preferred Stock	(2700 Preferred Capital Stock
	(2730 Preferred Stock Subscribed
271 Common Stock	(2710 Common Capital Stock
	(2730 Common Stock Subscribed
	<u>Proprietors' Capital:</u>
280 Proprietors' Capital	(2800 Sole Proprietorship Capital
	(2810 Partnership Capital
	<u>Surplus:</u>
290 Capital Surplus	(2900 Premiums and Assessments on Capital Stock
	(2910 Other Capital Surplus
293 Earned Surplus	(2920 Earned Surplus - Appropriated
	(2930 Earned Surplus - Unappropriated

Accounts Prescribed for Class
 III Carriers

Accounts Prescribed for Class
 Class I Accounts

-	Income Account		
-	Carrier-Operating Income	0000	Carrier Operating Income
<u>Revenues:</u>		<u>Revenues:</u>	
300	Operating Revenues	3000	Operating Revenues
310	Freight Revenue - Intercity		
	Common Carrier	(3100)	Freight Revenue - Intercity
			Common Carrier
310.1	Interstate Revenue	0000	3100.1 Interstate Revenue
310.2	Intrastate Revenue - California	0000	3100.2 Intrastate Revenue
311	Freight Revenue - Intercity	3110	Freight Revenue - Intercity
	Contract Carrier		Contract Carrier
311.1	Interstate Revenue	0000	3110.1 Interstate Revenue
311.2	Intrastate Revenue - California	0000	3110.2 Intrastate Revenue
312	Freight Revenue - Local	3120	Freight Revenue - Local
	Cartage		Cartage
313	Intercity Transportation for Motor Carriers	3130	Intercity Transportation for Other Class I Motor Carriers
390	Other Operating Revenue	3900	Other Operating Revenue

Carrier Operating Income

Carrier Operating Income

Expenses:

Expenses:

400 Operation and Maintenance Expenses

4000 Operation and Maintenance Expenses

410 Equipment Maintenance

4100 Equipment Maintenance

See Account 461.4

4110 Supervision

See Account 462

4120 Office and Other Expenses

413 Repairs and Servicing

(4130 Repairs and Servicing-

Revenue Equipment

Revenue Equipment

(4131 Line Haul

(4135 Pickup and Delivery

413.1 Mechanics Wages

413.2 Repair Parts and

4160 Tires and Tubes - Revenue

Outside Repairs

Equipment

416 Tires and Tubes - Revenue

(4161 Line Haul

Equipment

(4165 Pickup and Delivery

See Account 465

4145 Employees Welfare Expenses

418 Other Maintenance

(4180 Other Maintenance Expenses

Expenses

(4191 Joint Garage Expense-Debit

See Account 469

(4196 Joint Garage Expense-Credit

420 Transportation

4185 Operating Rents

421 Dispatchers Salary

4200 Transportation

(See A/C 461.4 for

4210 Supervision

other Supervisory

Salaries)

See Account 462

4220 Office and Other Expenses

422 Office and Other Expenses

4230 Drivers and Helpers

423 Drivers and Helpers

(4231 Line Haul

(See A/C 461.4 for

(4235 Pickup and Delivery

other Supervisory

Salaries)

See Account 462

4220 Office and Other Expenses

423 Drivers and Helpers

(4231 Line Haul

(See A/C 461.4 for

(4235 Pickup and Delivery

other Supervisory

Salaries)

Carrier-Operating-Income

Carrier-Operating-Income

		4250 Fuel for Revenue Equipment	
		(4251 Line Haul	
425 Fuel and Oil - Revenue		(4255 Pickup and Delivery	
Equipment		(4260 Oil for Revenue Equipment	
		(4261 Line Haul	
		(4265 Pickup and Delivery	
427 Purchased Transportation		4270 Purchased Transportation	
427.1 Equipment Rents -	(4271	Equipment Rents-Intercity	
with Drivers	(4275	Equipment Rents-Pickup	
		and Delivery-with	
		Drivers	
427.2 Equipment Rents -	(4272	Equipment Rents-Intercity	
without Drivers	(without Drivers	
	(4276	Equipment Rents-Pickup	
		and Delivery-without	
		Drivers	
427.3 Other Purchased	(4273	Other Purchased Trans-	
Transportation	(4277	portation-Intercity	
		Other Purchased Pickup	
		and Delivery	
427.9 Equipment Rents-	(4279	Equipment Rents-Credit	
Credit			
See Account 465		4245 Employees' Welfare Expenses	
428 Other Transportation		4280 Other Transportation Expenses	
Expenses			
See Account 469		4285 Operating Rents	
430 Terminal		4300 Terminal	
See Account 461.4	(4310	Supervision	
	(4311	Supervisory Salaries	
	(4312	Salaries and Fees-Billing	
See Account 461.3	(and Collecting	
	(4313	Other Office Employees	

Carrier Operating Income

Carrier Operating Income

See Account 462

4320 Office and Other Expenses

434 Salaries and Wages - Terminal Employees

(4340 Salaries and Wages - Platform Employees)

(4350 Other Terminal Employees

438 Other Terminal Expenses

(4360 Commission Agents

(4380 Other Terminal Expenses

(4391 Joint Terminal Facilities-Debit

(4396 Joint Terminal Facilities-Credit

See Account 465

4345 Employees' Welfare Expenses

See Account 469

4385 Operating Rents

440 Traffic

4400 Traffic

See Account 461.3 and 461.4

4410 Supervision

See Account 462

4420 Office and Other Expenses

448 Traffic Expenses

(4430 Tariffs and Schedules

(4450 Advertising

(4480 Other Traffic Expenses

See Account 465

4445 Employees' Welfare Expenses

See Account 469

4485 Operating Rents

450 Insurance and Safety

4500 Insurance and Safety

See Account 461.4

4510 Supervision

See Account 462

4520 Office and Other Expenses

(4530 Public Liability and Property Damage

(4540 Workmen's Compensation

(4550 Cargo, Loss and Damage

(4560 Fire, Theft and Collision

(4570 Other Insurance Expense

(4580 Other Insurance and Safety

Department Expense

See Account 469

4585 Operating Rents

See Account 465

4545 Employees' Welfare Expenses

Carrier Operating Income

Carrier Operating Income

460 Administrative and General Expense	4600 Administrative and General Supervision
See Account 461.3	4610
461.1 Salaries, Owners and General Officers	4611 Salaries-General Officers
461.3 Salaries - Office Employees	4612 Salaries-Revenue Acctg.
	4613 Salaries-Other General Office Employees
461.4 Salaries-Other Supervisory Employees	See Note A, Page 13
	(4620 Office and Other Expenses
	(See Note B, Page 13
462 Office and Other Expenses	(4621 Expenses-General Officers
	(4622 Expenses-General Office Employees
	(4623 Other General Office Expenses
463 Law and Outside Auditing Expenses	(4630 Law Expenses
	(4635 Outside Auditing Expenses
464 Communication Service	4640 Communication Service
465 Employees' Welfare Expenses	4645 Employees' Welfare Expenses
	See Note C, Page 13
466 Uncollectible Revenues	4660 Uncollectible Revenues
467 Regulatory Expenses	4670 Regulatory Expenses
	(4650 Management and Supervision Fees
	(4675 Purchasing and Store Expenses
468 Other General Expenses	(4680 Other General Expenses
	(4691 Joint Operating Expense-Debit
	(4696 Joint Operating Expense-Credit
469 Operating Rents	4685 Operating Rents
	See Note D, Page 13
500 Depreciation Expense	5000 Depreciation Expense

Carrier Operating Income

Carrier Operating Income

501 Depreciation of Structures	5010 Depreciation of Structures
502 Depreciation of Revenue Equipment	5020 Depreciation of Revenue Equipment
(5021 Line Haul	(5021 Line Haul
(5025 Pickup and Delivery	(5025 Pickup and Delivery
503 Depreciation of Service Cars	5030 (Depreciation of Service Cars and Equipment
(5040 Depreciation of Shop and Garage Equipment	(5040 Depreciation of Shop and Garage Equipment
(5050 Depreciation of Furniture and Office Equipment	(5050 Depreciation of Furniture and Office Equipment
507 Depreciation of Other Carrier Property	(5060 Depreciation of Miscellaneous Equipment
(5070 Depreciation of Improvements to Leasehold Property	(5070 Depreciation of Improvements to Leasehold Property
(5080 Depreciation of Undistributed Property	(5080 Depreciation of Undistributed Property
510 Depreciation Adjustment	5100 Depreciation Adjustment
515 Amortization Chargeable to Operations	(5150 Amortization Chargeable to Operations
(5151 Amortization of Carrier Operating Property	(5151 Amortization of Carrier Operating Property
(5155 Extraordinary Property Losses	(5155 Extraordinary Property Losses
520 Operating Taxes and Licenses	5200 Operating Taxes and Licenses
(5210 Gasoline, Other Fuel and Oil Taxes	(5210 Gasoline, Other Fuel and Oil Taxes
(5211 Line Haul	(5211 Line Haul
(5215 Pickup and Delivery	(5215 Pickup and Delivery
522 Vehicle License and Registration Fees	(5220 Vehicle License and Registration Fees
(5221 Line Haul	(5221 Line Haul
(5225 Pickup and Delivery	(5225 Pickup and Delivery
523 Real Estate and Personal Property Taxes	5230 Real Estate and Personal Property Taxes

Carrier Operating Income

Carrier Operating Income

2010 Depreciation of Structures	2010	201 Depreciation of Structures	201
524 Payroll Taxes		5240 Social Security Taxes	
2020 Depreciation of Revenue	2020	202 Depreciation of Revenue	202
525 Other Taxes		5250 Other Taxes	
2021 Line Fuel	2021		
540 Lease of Distinct Operating Unit-Debit or (Credit)	5400	5400 Lease of Distinct Operating Unit-Debit	5400
2030 Cars and Equipment	2030	5500 Lease of Distinct Operating Unit-Credit	5500
2040 Depreciation of Shop and	2040		
Other-Income		Other Income	
2050 Depreciation of Furniture	2050		
610 Income from Non-Carrier Operations-Net	6100	6100 Income from Non-Carrier Operations-Net	6100
2060 Depreciation of	2060		
650 Interest, Dividends, and Other Non-Operating Income	6500	6300 Interest Income	6300
		6400 Dividend Income	6400
		6500 Other Non-Operating Income	6500
2080 Depreciation of	2080		
Miscellaneous Deductions from Income		Miscellaneous Deductions from Income	
2100	2100		
2120 Amortization of	2120	7100 Interest	7100
750 Other Income Deductions	7500	7300 Amortization of Debt Discount and Expense	7300
		7400 Amortization of Premiums on Debt-Credit	7400
		7500 Other Deductions	7500
2200 Operating Taxes and Licenses	2200	8800 Income Taxes	8800
880 Income Taxes			
2210 General, Other Fuel and Oil	2210	8810 Federal Income Taxes	8810
881 Federal Income Taxes		8820 State Income Taxes	8820
2211 Line Fuel	2211		
882 California Income Taxes	8820	8830 Other Income Taxes	8830
2220 Vehicle	2220		
883 Other Income Taxes			
2230 Real Estate and Personal	2230		
Property Taxes			

Note A: A Class III carrier may, if it desires, consolidate supervisory salaries in Account 461.4, Salaries - Other Supervisory Employees, in lieu of segregating such salaries into accounts listed below:

4110	Equipment Maintenance	Supervision
4210	Transportation	"
4310	Terminal	"
4410	Traffic	"
4510	Insurance and Safety	"
4610	Administrative & General -	"

Note B: A Class III carrier may, if it desires, consolidate office and other expenses in Account 462, Office and Other Expenses, in lieu of segregating such amounts in the accounts listed below:

4120	Equipment Maintenance - Office and Other Expenses
4220	Transportation - " " " "
4320	Terminal - " " " "
4420	Traffic - " " " "
4520	Insurance and Safety - " " " "
4620	Administrative & Gen. - " " " "

Note C: A Class III carrier may, if it desires, consolidate employees' welfare expenses in Account 465, Employees' Welfare Expenses, in lieu of segregating such amounts in the accounts listed below:

4145	Equipment Maintenance	- Employees' Welfare Exp.
4245	Transportation	- " " "
4345	Terminal	- " " "
4445	Traffic	- " " "
4545	Insurance and Safety	- " " "
4645	Administrative & General	- " " "

Note D: A Class III carrier may, if it desires, consolidate operating rents in Account 469, Operating Rents, in lieu of segregating such amounts in the accounts listed below:

4185	Equipment Maintenance	- Operating Rents
4285	Transportation	- " "
4385	Terminal	- " "
4485	Traffic	- " "
4585	Insurance and Safety	- " "
4685	Administrative & General	- " "