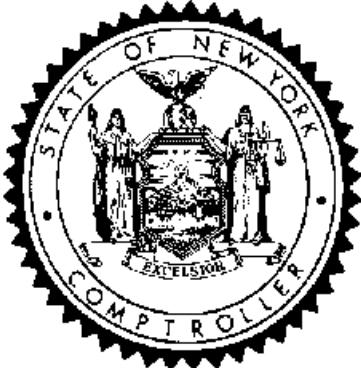


State of New York
Office of the State Comptroller
Division of Management Audit

LONG ISLAND RAIL ROAD

LOW RIDERSHIP TRAINS

REPORT 94-S-67



H. Carl McCall
Comptroller



State of New York

Office of the State Comptroller

Division of Management Audit

Report 94-S-67

Mr. Thomas F. Prendergast
President
Long Island Rail Road
Jamaica Station
Jamaica, New York 11435

Dear Mr. Prendergast:

The following is our report on the Long Island Rail Road's low ridership trains. This audit was performed pursuant to the State Comptroller's authority as set forth in Article X, Section 5 of the State Constitution. Major contributors to this report are listed in Appendix A.

*Office of the State Comptroller
Division of Management Audit*

January 12, 1996

Executive Summary

Long Island Rail Road Low Ridership Trains

Scope of Audit

The Long Island Rail Road (LIRR or Railroad), a subsidiary of the Metropolitan Transportation Authority (MTA), operates a commuter rail system originating from Penn Station in Manhattan and Flatbush Avenue in Brooklyn and continuing to destinations in Queens, Nassau, and Suffolk counties. It also operates a freight service. The Railroad receives State funds through the MTA to support operations and pay for capital projects.

Our audit, which covered the period January 1, 1991 through April 30, 1994, addressed the following question about trains that carry 20 or fewer passengers (defined by us as low-ridership trains):

! Can the LIRR reduce the expenses associated with operating low-ridership trains?

Audit Observations and Conclusions

According to the Railroad's 1993 origin and destination study, the Railroad operated 390 trains each week that carry 20 or fewer passengers. Two hundred fifteen of these trains carry ten passengers or less. Although the LIRR has unsuccessfully attempted to change its schedule twice in the past, it has not attempted to cancel low-ridership trains. We have determined that the Railroad lost about \$1.4 million in 1993 by operating such low-ridership trains.

The Railroad has not established criteria that would prescribe the minimum number of passengers a train should normally carry to remain on a permanent schedule. Further, the Railroad has not attempted to determine train schedules using cost-benefit analyses, or to modify schedules based on the incremental costs of maintaining trains that regularly carry few passengers. (see pp. 3-4)

Since the Railroad's study rounds passenger counts up to the nearest ten, some low-ridership trains could have carried as few as one or two passengers. Such trains lose a great amount of money. Indeed, we noted a 12-car train that transported ten passengers or less and lost \$67,000 annually. We also noted a train that loses \$179,000 each year. (see pp. 4-5)

We recognize that cost-effectiveness cannot be the sole criterion for determining scheduling and deciding whether particular trains should run or not as the LIRR must consider customers' demands, crew and equipment cycles, the number of operating slots in the East River tunnels, and other items. We do believe, however, that cost effectiveness should be considered when the Railroad proposes schedule changes and determines which trains should continue to operate. (see p. 5)

Comments of LIRR Officials

LIRR officials stated they were in general agreement with the recommendation made in this report.

Contents

Introduction	Background	1
	Audit Scope, Objective and Methodology	1
	Response of LIRR Officials	2
Low-Ridership Trains	Operating Costs and Revenues	3
Exhibit A	Trains Serving Ten or Fewer Passengers	
Exhibit B	Trains Serving Between 11 and 20 Passengers	
Appendix A	Major Contributors to This Report	
Appendix B	Comments of LIRR Officials	

The comments of Agency Officials are not available in an electronic format. Please contact our Office if you would like us to mail you a copy of the report that contains their comments.

Introduction

Background

The Long Island Rail Road (LIRR or Railroad), a subsidiary of the Metropolitan Transportation Authority (MTA), operates a commuter rail system originating from Penn Station in Manhattan and Flatbush Avenue in Brooklyn and continuing to destinations in Queens, Nassau and Suffolk counties. It has about 1,100 railroad cars in passenger service and operates 727 trains a day, carrying about 254,000 passengers each weekday. The Railroad operates 458 trains on weekends. In 1993, the LIRR's passenger revenue was about \$290 million and its operating deficit was more than \$300 million (including depreciation and amortization). To help offset its operating deficits, the LIRR has received subsidies from the MTA, which has provided about \$300 million in each of the past five years. The MTA uses New York State tax dollars to fund the deficits of its subsidiaries.

Audit Scope, Objective and Meth- odology

We audited the LIRR's low-ridership trains for the period January 1, 1991 through April 30, 1994, to determine whether the Railroad could reduce the expenses associated with operating low-ridership trains. (We have defined a low-ridership train to be one that carries 20 or fewer passengers.) To accomplish our objective, we interviewed LIRR officials and employees, reviewed applicable Railroad documents and records, performed analyses of pertinent data, and rode several low-ridership trains.

We conducted our audit in accordance with generally accepted government auditing standards. Such standards require that we plan and perform our audit to adequately assess those operations of the LIRR which are included in our audit scope. Further, these standards require that we understand the LIRR's internal control structure and its compliance with those laws, rules and regulations that are relevant to the operations which are included in our audit scope. An audit includes examining, on a test basis, evidence supporting transactions recorded in the accounting and operating records and applying such other auditing procedures as we consider necessary in the circumstances. An audit also includes assessing the estimates, judgments, and decisions made by management. We believe that our audit provides a reasonable basis for our findings, conclusions and recommendation.

We use a risk-based approach when selecting activities to be audited. This approach focuses our audit efforts on those operations that have been identified through a preliminary survey as having the greatest probability for needing improvement. Consequently, by design, finite audit resources are used to

determine where and how improvements can be made. Thus, little audit effort is devoted to reviewing operations that may be relatively efficient and effective. As a result, our audit reports are prepared on an "exception basis." This report, therefore, highlights those areas needing improvement and does not address activities that may be functioning properly.

Response of LIRR Officials

Draft copies of the matters presented in this report were provided to LIRR officials for their review and comment. Their comments have been considered in preparing this report and are included in Appendix B.

Within 90 days after final release of this report, as required by Section 170 of the Executive Law, the President of the Long Island Rail Road shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendation contained herein, and where recommendation was not implemented, the reasons therefor.

Low-Ridership Trains

The Railroad has not attempted to modify its schedule by cancelling trains with few ticket sales. In fact, the Railroad's schedule has remained substantially the same for 30 years. We used a Railroad study of passenger counts by train to determine the number of trains that run, with 20 passengers or less. To determine how much these trains cost the Railroad, we used Railroad data to calculate their operating costs and revenue potential. As illustrated in Exhibits A and B, we found that 390 of the Railroad's 4,093 weekly trains incur an annual operating loss of about \$1.4 million to provide service for very few customers.

Operating Costs and Revenues

The scheduling of trains is influenced by several factors, including customer demands, crew and equipment cycles, the number of operating slots in the East River tunnels, and requests of officials (community, civil, and government). According to Railroad officials, all proposed schedule changes are presented to the MTA Board. When proposing a major timetable change, the Railroad also considers input from many sources, including customers, political and community leaders, transit advocate groups, and labor leaders. Except for temporary changes for maintenance and minor schedule adjustments, the Railroad's current schedule has remained substantially the same for the past 30 years.

Prior attempts by the Railroad to change its schedule have been unsuccessful. For example, in May 1993, the LIRR proposed significant changes to its schedule, which included combining trains on one branch to make railroad cars available for use on another branch, and restoring half-hour, mid-day service to the Port Washington Branch. This attempt was withdrawn when it was opposed by union leaders, customers, and elected officials. The Railroad made an earlier proposal in 1991 that combined schedule changes with the closing of Penn Station during early morning hours. This cost savings measure was withdrawn when additional funds were found to offset the LIRR's operating deficit.

The Railroad has established scheduling methodology to provide train service that will meet customer demand. As a rule, service is based on station usage (the number of customers per day at each station). The LIRR has not, however, established formal criteria that would prescribe the minimum number of passengers a train should carry to remain on a permanent schedule.

Although the LIRR maintains an extensive accounting system to record costs and revenues, the system does not capture unit (incremental) costs based on

passenger revenue miles or railroad car miles or attribute a specific amount of revenue to each train.

Periodically, the Railroad publishes an origin and destination study that presents passenger counts by train, as well as by station. We used the 1993 study to determine the number of trains that carry 20 or fewer passengers. We rode some of these trains and verified the reasonableness of the data in the study. Absent any criteria or cost data, we calculated the cost of operating low-ridership trains, as well as the revenue attributed to these trains, to determine the cost-effectiveness of their operation.

We used a conservative approach to calculate the operating costs and the revenue potential for low-ridership trains, using the lowest possible costs and the highest possible revenue figures. We have included only the propulsion costs, (the cost of electric traction for electric trains and fuel for diesel trains) and depreciation expense. We excluded the salary expense of conductors and engineers because this expense would be reduced only if several trains were cancelled.

Based on data supplied by the LIRR, we determined that the 1993 propulsion cost-per-mile varied from \$.40 to \$1.94 for electric trains (we calculated the cost for each electrical train listed in our exhibits), and \$.43 for diesel trains. We used the LIRR's depreciation expense to develop a per-mile cost. We divided the 1993 depreciation expense for electric cars by the total number of 1993 train miles, and calculated the cost to be \$.22 cents per railroad-car-mile for electric cars. To develop the 1993 locomotive depreciation expense per mile, we divided the depreciation expense related to the number of passenger locomotives operating as of December 1993 by the total diesel train miles. We calculated this cost to be 77 cents per mile.

We determined the maximum potential revenue generated by each low-ridership train, assuming that each rider had purchased the most expensive ticket available for that run, within reason. (That is, we did not assume that a passenger riding an off-peak train bought a more expensive peak period ticket.) We assumed that each passenger had bought a ticket that was effective from the train's originating station to its destination station. We also assumed that each train carried at least ten passengers every time it ran. Since the Railroad's computerized recording system rounds up passenger counts to the nearest ten for the purpose of printing its passenger count study, some of these trains could actually have carried as few as one or two passengers.

According to our calculations, these trains lose about \$1.4 million annually. Some individual trains lose a great amount of money. The 12:34 a.m. train from Huntington to Penn Station has 12 cars and carries a maximum of ten passengers. We calculated that this train loses at least \$67,000 per year. We understand that, based on the existing schedule, this particular set of equipment is used for other runs during the day and that the trip we cited might have been

needed to move equipment. Similarly, other trains listed in Exhibits A and B may be justified on the basis of the existing schedule. However, a thorough analysis of the schedule could serve to minimize or eliminate the incidence of low ridership trains and promote a more cost effective schedule. For example, the 10:36 p.m. train from Montauk to Jamaica that carries ten or fewer passengers costs a minimum of \$200,000 to operate each year. The maximum revenue generated by this train is \$21,000 per year. Consequently, this train alone loses at least \$179,000 annually. According to our calculations, the 215 trains listed as carrying ten or fewer passengers lost a total of about \$941,000 in 1993 (see Exhibit A). Trains carrying between 11 and 20 passengers lost about \$430,000 (see Exhibit B). Exhibits A and B indicate that some trains earn a profit because our calculations resulted in minimum costs and maximum revenue. If actual costs and revenue were available, we expect that every train listed in the exhibits would show a loss.

As stated earlier in this report, the Railroad does not establish minimum ridership criteria for maintaining a train on the permanent schedule. Further, the Railroad has not attempted to determine train schedules using cost-benefit analyses, or to modify schedules based on the incremental costs of maintaining trains that regularly carry few passengers. Railroad officials explained that they are concerned about costs to some extent, but that their focus is service-oriented and their mission is reducing the number of vehicles on the highway. Therefore, Railroad officials try to avoid inconveniencing passengers and do not consider ridership per train a factor in scheduling.

We understand that the Railroad has a commitment to serve the public and that some low-ridership trains are necessary to move equipment or to fill a later scheduling need. As a public benefit corporation committed to providing service, cost and low ridership cannot be the sole criteria for scheduling trains. These can only be among several other factors such as customer desires, physical conditions, and labor agreements. However, in view of the \$1.4 million operating loss in question, management should use cost-benefit analyses to help examine how best to reduce or consolidate trains while maintaining an acceptable level of customer service.

Recommendation

Determine how the schedule can be revised to maintain an acceptable level of service while minimizing the number of trains that do not produce sufficient revenue in relation to their operating costs.

Major Contributors to This Report

Robert Blot
David R. Hancox
Henry Kagan
Abe Markowitz
John Gimberlein
Joe Smith
Steve Lynch
Mintari Preston
Sheila Williams

LONG ISLAND RAIL ROAD COMPANY
Trains Serving Ten Passengers or Less

<u>Departure Time</u>	<u>Departure Station</u>	<u>Arrival Station</u>	<u>Runs/Week</u>	<u>Yearly Cost of Train</u>	<u>Maximum Potential Revenue</u>	<u>Operating Gain/Loss</u>
10:36 pm	Montauk	Jamaica	5	\$199,717	\$20,800	(\$178,917)
12:51 am	Montauk	Babylon	5	123,768	16,250	(107,518)
12:34 am	Huntington	Penn Station	5	80,437	13,650	(66,787)
10:02 pm	Speonk	Babylon	5	54,696	9,100	(45,596)
01:39 am	Babylon	Penn Station	5	56,408	13,650	(42,758)
11:09 pm	Port Jeff	Huntington	5	35,630	6,500	(29,130)
12:55 am	Babylon	Penn Station	5	42,306	13,650	(28,656)
01:33 am	Huntington	Penn Station	5	40,218	13,650	(26,568)
02:01 am	Hempstead	Brooklyn	5	33,689	10,400	(23,289)
07:36 pm	Patchogue	Babylon	5	27,035	6,500	(20,535)
01:35 am	Long Beach	Brooklyn	5	31,842	11,700	(20,142)
03:39 am	Port Wash	Penn Station	5	28,313	10,400	(17,913)
12:39 am	Port Wash	Penn Station	5	28,313	10,400	(17,913)
12:40 am	Far Rock	Brooklyn	5	28,312	10,400	(17,912)
05:53 am	Brooklyn	W. Hemp	5	27,768	10,400	(17,368)
03:00 am	Brooklyn	Hempstead	5	26,951	10,400	(16,551)
09:00 am	Ronkonkoma	Greenport	5	28,629	13,650	(14,979)
11:37 am	Greenport	Ronkonkoma	5	28,629	13,650	(14,979)
09:37 pm	Greenport	Ronkonkoma	5	28,629	13,650	(14,979)
10:23 am	Brooklyn	Long Beach	5	26,007	11,700	(14,307)
11:45 pm	Long Beach	Brooklyn	5	24,944	11,700	(13,244)
12:15 am	Long Beach	Brooklyn	5	23,882	11,700	(12,182)
10:32 pm	W. Hemp	Brooklyn	5	22,417	10,400	(12,017)
03:33 am	Jamaica	Far Rock	5	18,382	6,500	(11,882)
01:38 am	Far Rock	Jamaica	5	18,382	6,500	(11,882)
01:39 am	Port Wash	Penn Station	5	21,235	10,400	(10,835)
05:42 am	Brooklyn	Far Rock	5	21,234	10,400	(10,834)
01:15 am	Hempstead	Brooklyn	5	20,213	10,400	(9,813)
11:30 pm	Far Rock	Jamaica	5	15,309	6,500	(8,809)
11:27 am	W. Hemp	Jamaica	5	15,176	6,500	(8,676)
03:13 am	Long Beach	Jamaica	5	16,154	7,800	(8,354)
11:43 pm	Port Jeff	Huntington	1	7,126	1,300	(5,826)
07:24 am	Huntington	Port Jeff	1	7,126	1,300	(5,826)
04:11 am	Hempstead	Brooklyn	1	6,738	2,080	(4,658)
11:43 pm	Port Jeff	Huntington	1	5,701	1,300	(4,401)
03:54 am	Long Beach	Brooklyn	1	6,368	2,340	(4,028)
01:42 am	Long Beach	Brooklyn	1	6,368	2,340	(4,028)
02:12 am	Hempstead	Brooklyn	1	5,390	2,080	(3,310)
10:57 am	Valley Stream	W. Hemp	5	6,998	3,900	(3,098)
08:16 pm	W. Hemp	Valley Stream	5	6,998	3,900	(3,098)
10:36 am	Ronkonkoma	Greenport	1	5,726	2,730	(2,996)

12:40 pm	Greenport	Ronkonkoma	1	5,726	2,730	(2,996)
05:40 pm	Greenport	Ronkonkoma	1	5,726	2,730	(2,996)
03:36 pm	Ronkonkoma	Greenport	1	5,726	2,730	(2,996)
12:40 pm	Greenport	Ronkonkoma	1	5,726	2,730	(2,996)
05:40 pm	Greenport	Ronkonkoma	1	5,726	2,730	(2,996)
10:36 am	Ronkonkoma	Greenport	1	5,726	2,730	(2,996)
12:15 am	Long Beach	Brooklyn	1	4,776	2,340	(2,436)
06:06 pm	W. Hemp	Valley Stream	1	3,174	780	(2,394)
03:16 am	Port Wash	Penn Station	1	4,247	2,080	(2,167)
02:12 am	Hempstead	Brooklyn	1	4,043	2,080	(1,963)
07:12 am	W. Hemp	Valley Stream	1	2,661	780	(1,881)
07:44 am	Valley Stream	W. Hemp	1	2,661	780	(1,881)
03:16 pm	Riverhead	Ronkonkoma	5	15,502	13,650	(1,852)
01:37 pm	Ronkonkoma	Riverhead	5	15,502	13,650	(1,852)
08:13 pm	W. Hemp	Jamaica	1	3,035	1,300	(1,735)
09:35 pm	Jamaica	W. Hemp	1	3,035	1,300	(1,735)
05:49 am	Valley Stream	Far Rock	1	1,685	780	(905)
05:02 am	Far Rock	Valley Stream	1	1,685	780	(905)
01:38 am	Far Rock	Valley Stream	1	1,685	780	(905)
02:14 am	Valley Stream	Far Rock	1	1,685	780	(905)
02:08 pm	W. Hemp	Valley Stream	1	1,400	780	(620)
11:42 am	Valley Stream	W. Hemp	1	1,400	780	(620)
04:16 pm	W. Hemp	Valley Stream	1	1,400	780	(620)
09:45 am	Valley Stream	W. Hemp	1	1,400	780	(620)
05:49 am	Valley Stream	Far Rock	1	1,264	780	(484)
01:38 am	Far Rock	Valley Stream	1	1,264	780	(484)
05:17 pm	Ronkonkoma	Yaphank	5	6,313	6,500	187
			<u>212</u>	<u>\$1,373,336</u>	<u>\$431,990</u>	<u>(\$941,346)</u>

Note: Some trains in this exhibit, such as the 11:43 P.M. train from Port Jefferson to Huntington, are listed twice. These trains run on the weekend but have a different number of cars on Saturday than on Sunday, so the cost of operating the trains on these days is different.

LONG ISLAND RAIL ROAD COMPANY
Trains Serving Between 11 and 20 Passengers

<u>Departure Time</u>	<u>Departure Station</u>	<u>Arrival Station</u>	<u>Runs/Week</u>	<u>Yearly Cost of Train</u>	<u>Maximum Potential Revenue</u>	<u>Loss/Profit</u>
12:06 pm	Ronkonkoma	Penn Station	5	\$87,472	\$31,200	(\$56,272)
11:09 pm	Babylon	Penn Station	5	78,518	27,300	(51,218)
11:32 pm	Huntington	Penn Station	5	73,692	27,300	(46,392)
01:06 am	Ronkonkoma	Penn Station	5	76,989	31,200	(45,789)
03:07 am	Penn Station	Huntington	5	53,625	27,300	(26,325)
11:02 pm	Oyster Bay	Jamaica	5	36,880	15,600	(21,280)
01:05 am	Jamaica	Oyster Bay	5	36,880	15,600	(21,280)
11:39 pm	Babylon	Penn Station	5	44,709	27,300	(17,409)
09:31 pm	Oyster Bay	Jamaica	5	29,504	15,600	(13,904)
11:31 pm	Jamaica	Speonk	1	19,472	6,240	(13,232)
12:06 am	Ronkonkoma	Penn Station	1	15,398	6,240	(9,158)
01:06 am	Ronkonkoma	Penn Station	1	15,398	6,240	(9,158)
08:55 pm	Patchogue	Jamaica	1	13,940	5,460	(8,480)
08:03 pm	Patchogue	Jamaica	1	13,940	5,460	(8,480)
10:05 pm	Patchogue	Jamaica	1	13,940	5,460	(8,480)
12:27 pm	Patchogue	Jamaica	1	13,940	5,460	(8,480)
05:30 am	Penn Station	Port Wash	5	28,313	20,800	(7,513)
05:46 pm	Far Rock	Brooklyn	5	28,312	20,800	(7,512)
10:30 pm	Far Rock	Jamaica	5	20,412	13,000	(7,412)
12:01 am	Brooklyn	Hempstead	5	26,951	20,800	(6,151)
04:07 am	Hempstead	Brooklyn	5	26,951	20,800	(6,151)
06:10 am	Huntington	Port Jeff	1	7,126	2,600	(4,526)
01:05 am	Jamaica	Oyster Bay	1	7,376	3,120	(4,256)
01:53 am	Babylon	Penn Station	1	8,461	5,460	(3,001)
07:00 pm	Far Rock	Brooklyn	5	23,181	20,800	(2,381)
12:26 am	Brooklyn	W. Hemp	5	22,735	20,800	(1,935)
04:02 pm	W. Hemp	Brooklyn	5	22,735	20,800	(1,935)
06:35 pm	W. Hemp	Brooklyn	5	22,735	20,800	(1,935)
11:51 pm	Long Beach	Brooklyn	1	6,557	4,680	(1,877)
09:38 pm	Long Beach	Jamaica	1	4,953	3,120	(1,833)
06:03 am	Brooklyn	Long Beach	1	6,368	4,680	(1,688)
06:06 pm	W. Hemp	Valley Stream	1	3,174	1,560	(1,614)
10:08 pm	Hempstead	Brooklyn	1	5,720	4,160	(1,560)
12:40 am	Far Rock	Brooklyn	1	5,662	4,160	(1,502)
04:11 am	Hempstead	Brooklyn	1	5,390	4,160	(1,230)
07:12 am	W. Hemp	Valley Stream	1	2,661	1,560	(1,101)
12:31 am	Jamaica	Far Rock	5	13,787	13,000	(787)
09:38 pm	Long Beach	Jamaica	1	3,715	3,120	(595)
12:01 am	Hempstead	Jamaica	1	3,120	2,600	(520)
05:09 am	Brooklyn	Long Beach	5	23,882	23,400	(482)
10:33 pm	Far Rock	Jamaica	1	3,062	2,600	(462)

09:35 pm	Jamaica	W. Hemp	1	3,035	2,600	(435)
03:13 am	Far Rock	Brooklyn	5	21,234	20,800	(434)
10:13 pm	W. Hemp	Jamaica	1	2,961	2,600	(361)
11:02 pm	Brooklyn	Hempstead	1	4,290	4,160	(130)
03:54 am	Long Beach	Brooklyn	1	4,776	4,680	(96)
06:21 am	Penn Station	Port Wash	1	4,247	4,160	(87)
03:16 am	Port Wash	Penn Station	1	4,247	4,160	(87)
12:40 am	Far Rock	Brooklyn	1	4,247	4,160	(87)
06:47 am	Valley Stream	Far Rock	1	1,469	1,560	91
01:37 am	Brooklyn	Hempstead	1	4,043	4,160	117
01:15 am	Hempstead	Brooklyn	1	4,043	4,160	117
02:08 pm	W. Hemp	Valley Stream	1	1,400	1,560	160
10:15 am	W. Hemp	Valley Stream	1	1,400	1,560	160
01:41 pm	Valley Stream	W. Hemp	1	1,400	1,560	160
04:16 pm	W. Hemp	Valley Stream	1	1,400	1,560	160
10:15 am	W. Hemp	Valley Stream	1	1,400	1,560	160
07:36 pm	Valley Stream	W. Hemp	1	1,400	1,560	160
03:43 pm	Valley Stream	W. Hemp	1	1,400	1,560	160
09:45 am	Valley Stream	W. Hemp	1	1,356	1,560	204
08:12 am	W. Hemp	Valley Stream	1	1,356	1,560	204
02:14 am	Valley Stream	Far Rock	1	1,264	1,560	296
11:30 pm	Far Rock	Jamaica	1	2,041	2,600	559
01:44 am	Brooklyn	Hempstead	5	20,213	20,800	587
06:00 am	Far Rock	Valley Stream	1	843	1,560	717
01:30 pm	W. Hemp	Valley Stream	5	6,998	7,800	802
12:54 pm	Valley Stream	W. Hemp	5	6,998	7,800	802
11:52 am	W. Hemp	Valley Stream	5	6,998	7,800	802
11:03 pm	W. Hemp	Valley Stream	<u>5</u>	<u>6,778</u>	<u>7,800</u>	<u>1,022</u>
			<u>173</u>	<u>\$1,080,864</u>	<u>\$651,300</u>	<u>(\$429,564)</u>

Note: Some trains in this exhibit, such as the 9:38 P.M. train from Long Beach to Jamaica, are listed twice. These trains run on the weekend but may have a different number of cars on Saturday than on Sunday, so the cost of operating the trains on these days is different.