

§ 1241.11

49 CFR Ch. X (10-1-07 Edition)

§ 1241.11 Annual reports of class I railroads.

(a) Commencing with reports for the year ended December 31, 1973, and thereafter, until further order, all line-haul railroad companies of class I, as defined in §1240.1 of this chapter, subject to section 20, Part I of the Interstate Commerce Act, are required to file annual reports in accordance with Railroad Annual Report Form R-1. Such annual report shall be filed in duplicate in the office of the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Washington, DC 20423, on or before March 31 of the year following the year which is being reported.

(b) [Reserved]

(49 U.S.C. 220, 313, 412 and 10321; 5 U.S.C. 553)

[38 FR 32920, Nov. 29, 1973, as amended at 41 FR 21354, May 25, 1976; 42 FR 1475, Jan. 7, 1977; 44 FR 65402, Nov. 13, 1979; 67 FR 57534, Sept. 11, 2002]

§ 1241.15 Railroad classification survey form.

Commencing with the year ending December 31, 1982, and thereafter, until further order, all railroad companies not required to file an Annual Report (Form R-1) shall compute their adjusted revenues using the railroad revenue deflator formula. If there is a change in a carrier's classification the survey form shall be filed with the Bureau of Accounts, Surface Transportation Board, Washington, DC 20423, on or before March 31.

[48 FR 2544, Jan. 20, 1983]

PART 1242—SEPARATION OF COMMON OPERATING EXPENSES BETWEEN FREIGHT SERVICE AND PASSENGER SERVICE FOR RAILROADS<sup>1</sup>

LIST OF INSTRUCTIONS

Sec.

1242.00 Separation of common operating expenses.

<sup>1</sup>The accounts mentioned in this part refer to and agree with part 1201 of this chapter.

GENERAL

- 1242.01 Expenses solely related to freight service and passenger service.
1242.02 Common expenses.
1242.03 Made by accounting divisions.
1242.04 Special tests.
1242.05 Operating expense account number notation.
1242.06 Instructions for separation.

OPERATING EXPENSES—WAY AND STRUCTURES

- 1242.10 Administration—track (account XX-19-02).
1242.11 Administration—bridges and buildings (account XX-19-03).
1242.12 Administration—signals (account XX-19-04).
1242.13 Administration—communications (account XX-19-05).
1242.14 Administration—other (account XX-19-06).
1242.15 Roadway, tunnels and subways, bridges and culverts, ties, rails, other track material, ballast, track laying and surfacing, and road property damaged (accounts XX-17-10 to XX-18-12, inclusive; 21-17-13 to 21-18-16, inclusive, XX-17-17, XX-18-17, XX-17-48, and XX-18-48).
1242.16 Road property damaged—other (account XX-19-48).
1242.17 Signals and interlockers (accounts XX-17-19 and XX-18-19).
1242.18 Communication systems (account XX-19-20).
1242.19 Electric power systems (account XX-19-21).
1242.20 Highway grade crossings (accounts XX-17-22 and XX-18-22).
1242.21 Station and office buildings (account XX-19-23).
1242.22 Shop buildings—locomotives (account XX-19-24).
1242.23 Shop buildings—freight cars (account XX-13-25).
1242.24 Shop buildings—other equipment (account XX-19-26).
1242.25 Locomotive servicing facilities (account XX-19-27).
1242.26 Miscellaneous buildings and structures (account XX-19-28).
1242.27 Coal marine terminals, ore marine terminals, TOFC/COFC terminals, other marine terminals, motor vehicle loading and distribution facilities, and facilities for other specialized service operations (accounts XX-13-29 to XX-13-35, inclusive).
1242.28 Roadway machines, small tools and supplies, and snow removal (accounts XX-19-36 to XX-19-38, inclusive).
1242.29 Fringe benefits (accounts 12-17-00, 12-18-00, 12-19-00).
1242.30 Dismantling retired road property and depreciation (accounts XX-17-39, XX-18-39, XX-19-39, 62-17-00, 62-18-00, and 62-19-00).

**Surface Transportation Board, DOT****Pt. 1242**

- 1242.31 Lease rentals—debit and credit and other rents—debit and credit (accounts 31-17-00, 31-18-00, 31-19-00, 32-17-00, 32-18-00, 32-19-00, 35-17-00, 35-18-00, 35-19-00, 36-17-00, 36-18-00, and 36-19-00).
- 1242.32 Joint facility rents—debit and credit and joint facility—debit and credit (accounts 33-17-00, 33-18-00, 33-19-00, 34-17-00, 34-18-00, 34-19-00, 37-17-00, 37-18-00, 37-19-00, 38-17-00, 38-18-00, and 38-19-00).
- 1242.33 Other expenses and casualties and insurance (accounts XX-17-99, XX-18-99, XX-19-99, 50-17-00, 50-18-00, and 50-19-00).

**OPERATING EXPENSES—EQUIPMENT****Locomotives**

- 1242.34 Administration (account XX-26-01).
- 1242.35 Repair and maintenance (account XX-26-41).
- 1242.36 Machinery repair and equipment damaged (accounts XX-26-40 and XX-26-48).
- 1242.37 Dismantling retired property and depreciation (accounts XX-26-39 and 62-26-00).
- 1242.38 Fringe benefits (account 12-26-00).
- 1242.39 Lease rentals—debit and credit, other rents—debit and credit, and repairs billed to others (accounts 31-26-00, 32-26-00, 35-26-00, 36-26-00, and 40-26-98).
- 1242.40 Joint facility rents—debit and credit, and joint facility—debit and credit (accounts 33-26-00, 34-26-00, 37-26-00, and 38-26-00).
- 1242.41 Other and casualties and insurance (accounts XX-26-99 and 50-26-00).

**Freight Cars**

- 1242.42 Administration, repair and maintenance, machinery repair, equipment damaged, dismantling retired property, fringe benefits, other casualties and insurance, lease rentals, joint facility rents, other rents, depreciation, joint facility, repairs billed to others, and other (accounts XX-22-01, XX-22-42, XX-22-40, XX-22-48, XX-22-39, 12-22-00, 50-22-00, 31-22-00 to 38-22-00 inclusive, 62-22-00, 40-22-98, and XX-22-99).

**other equipment**

- 1242.43 Administration (account XX-27-01).
- 1242.44 Trucks, trailers, and containers (revenue service) and floating equipment (revenue service) (accounts XX-23-43 and XX-23-44).
- 1242.45 Passenger and other revenue equipment (account XX-27-45).
- 1242.46 Computers and data processing equipment (account XX-27-46).
- 1242.47 Machinery (account XX-27-40).
- 1242.48 Work and other non-revenue equipment (account XX-27-47).
- 1242.49 Equipment damaged (account XX-27-48).

- 1242.50 Fringe benefits (account 12-27-00).
- 1242.51 Dismantling retired property and depreciation (accounts XX-27-39 and 62-27-00).
- 1242.52 Lease rentals—debit and credit, other rents—debit and credit, repairs billed to others—credit (accounts 31-27-00, 32-27-00, 35-27-00, 36-27-00, and 40-27-98).
- 1242.53 Joint facility rents—debit and credit and joint facility—debit and credit (accounts 33-27-00, 34-27-00, 37-27-00, and 38-27-00).
- 1242.54 Other and casualties and insurance (accounts XX-27-99 and 50-27-00).

**OPERATING EXPENSES—TRANSPORTATION****Train Operations**

- 1242.55 Administration (account XX-51-01).
- 1242.56 Engine crews and train crews (accounts XX-51-56 and XX-51-57).
- 1242.57 Dispatching trains (account XX-51-58).
- 1242.58 Operating signals and interlockers, operating drawbridges, highway crossing protection (accounts XX-51-59, XX-51-60, and XX-51-61).
- 1242.59 Train inspection and lubrication (account XX-51-62).
- 1242.60 Locomotive fuel, electric power purchased/produced for motive power, and servicing locomotives (accounts XX-51-67, XX-51-68, and XX-51-69).
- 1242.61 Freight lost or damaged—solely related (to train) (account 51-51-00).
- 1242.62 Clearing wrecks (account XX-51-63).
- 1242.63 Fringe benefits (account 12-51-00).
- 1242.64 Joint facility—debit and credit (accounts 37-51-00 and 38-51-00).
- 1242.65 Other and casualties and insurance (accounts XX-51-99 and 50-51-00).

**Yard Operations**

- 1242.66 Administration (account XX-52-01).
- 1242.67 Switch crews; controlling operations; yard and terminal clerical; locomotive fuel; electric power purchased/produced for motive power; operating switches, signals, retarders, and humps; and servicing locomotives (accounts XX-52-64, XX-52-65, XX-52-66, XX-52-59, XX-52-67, XX-52-68, and XX-52-69).
- 1242.68 Freight lost or damaged—solely related (to yard) (account 51-52-00).
- 1242.69 Clearing wrecks (account XX-52-63).
- 1242.70 Fringe benefits (account 12-52-00).
- 1242.71 Joint facility—debit and credit (accounts 37-52-00 and 38-52-00).
- 1242.72 Other and casualties and insurance (accounts XX-52-99 and 50-52-00).

**Train and Yard Operations Common**

- 1242.73 Cleaning car interiors and freight lost and damaged—all other (accounts XX-53-70 and 51-53-00).

**§ 1242.00**

- 1242.74 Adjusting and transferring loads, and car loading devices and grain doors (accounts XX-33-71 and XX-33-72).
- 1242.75 Fringe benefits (account 12-53-00).

**Specialized Service Operations**

- 1242.76 Administration; pickup and delivery, marine line haul and rail substitute service; loading, unloading and local marine; protective services; freight lost or damaged—solely related; fringe benefits; casualties and insurance; joint facility, and other (accounts XX-34-01, XX-34-73, XX-34-74, XX-34-75, 51-34-00, 12-34-00, 50-34-00, 37-34-00, 38-34-00, and XX-34-99).

**Administrative Support Operations**

- 1242.77 Administration (account XX-55-01).
- 1242.78 Employees performing clerical and accounting functions, and loss and damage claims processing (accounts XX-55-76 and XX-55-78).
- 1242.79 Communication systems operations (account XX-55-77).
- 1242.80 Fringe benefits (account 12-55-00).
- 1242.81 Joint facility—debit and credit (accounts 37-55-00 and 38-55-00).
- 1242.82 Other and casualties and insurance (accounts XX-55-99 and 50-55-00).

**OPERATING EXPENSES**

**General and Administration**

- 1242.83 Officers—general superintendence; accounting, auditing and finance; management services and data processing; personnel and labor relations; legal and secretarial; research and development; writedown of uncollectible accounts; property taxes; other taxes except on corporate income or payrolls; and other (accounts XX-63-01, XX-63-86, XX-63-87, XX-63-91, XX-63-92, XX-63-94, 63-63-00, 64-63-00, 65-63-00, and XX-63-99).
- 1242.84 Marketing, sales, and public relations and advertising (accounts XX-63-88, XX-63-89, and XX-63-93).
- 1242.85 Fringe benefits (account 12-63-00).
- 1242.86 Industrial development (account XX-61-90).
- 1242.87 Joint facility—debit and credit and casualties and insurance (accounts 37-63-00, 38-63-00, and 50-63-00).

AUTHORITY: 49 U.S.C. 721, 11142.

SOURCE: 43 FR 7637, Feb. 24, 1978, unless otherwise noted.

NOTE: The report forms prescribed by part 1242 are available upon request from the Office of the Secretary, Surface Transportation Board, Washington, DC 20423.

**49 CFR Ch. X (10-1-07 Edition)**

**LIST OF INSTRUCTIONS**

**§ 1242.00 Separation of common operating expenses.**

(a) Commencing with annual reports for the year 1978 or for any portion thereof until further order, all class I railroad companies including class I switching and terminal companies subject to section 20 of the Interstate Commerce Act as amended shall separate operating expenses common to both freight service and passenger service in accordance with the regulation in this part.

(b) The carrier shall maintain records supporting its common operating expense apportionments to freight and passenger services. The carrier shall report common expense apportionments to the Board as required.

[43 FR 7637, Feb. 24, 1978, as amended at 67 FR 57534, Sept. 11, 2002]

**GENERAL**

**§ 1242.01 Expenses solely related to freight service and passenger service.**

The Uniform System of Accounts for Railroad Companies (49 CFR part 1201) requires that carriers assign directly to freight service or to passenger service, including allied services, the expenses, taxes, and purchased services incurred solely for the benefit of either freight or passenger service.

**§ 1242.02 Common expenses.**

The Uniform System of Accounts also requires that carriers assign to common expense accounts the remaining expenses, taxes and purchased services which are not solely related to either freight or passenger service. The following instructions govern the separation of common expense accounts between freight and passenger services.

**§ 1242.03 Made by accounting divisions.**

The separation shall be made by accounting divisions, where such divisions are maintained, and the aggregate of the accounting divisions reported for the quarter and for the year.