

Surface Transportation Board, DOT

Pt. 1242

PTC-related expenditures for passenger-only service not otherwise captured in the individual schedules. In addition to separating capital expenses and operating expenses incurred by the railroad for PTC, the respondent entity shall include the value of funds received from non-government and government transfers to include grants, subsidies, and other contributions or reimbursements that the respondent entity used to purchase or create PTC assets or to offset PTC costs.

(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; 78 FR 51083, Aug. 20, 2013]

§ 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 RAILROADS¹

LIST OF INSTRUCTIONS

Sec.

1242.00 Separation of common operating expenses.

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.

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

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).

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).