

## Surface Transportation Board, DOT

## § 1243.1

no solely related expenses or if the solely related expenses are assigned entirely to either freight or passenger service, separate common expenses on the same percentages calculated for the separation of administration (account XX-55-01).

Separate common credit expenses on the basis of the percentages calculated for the separation of administration (account XX-55-01).

### § 1242.82 Other and casualties and insurance (accounts XX-55-99 and 50-55-00).

Separate common expenses on the basis of the percentages calculated for the separation of administration (account XX-55-01).

#### 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).

Separate common expenses in proportion to the separation of all other common expenses except General and Administrative Expenses.

### § 1242.84 Marketing, sales, and public relations and advertising (accounts XX-63-88, XX-63-89 and XX-63-93).

Separate each common expense account on the basis of the solely related freight and passenger expense accounts.

### § 1242.85 Fringe benefits (account 12-63-00).

Separate the common expenses in proportion to the total common salaries and wages expense separation (account 11-XX-XX) determined in §§ 1242.83 and 1242.84.

### § 1242.86 Industrial development (account XX-61-90).

These accounts pertain solely to freight service and contain no common expenses for separation herein.

### § 1242.87 Joint facility—debit and credit and casualties and insurance (accounts 37-63-00, 38-63-00 and 50-63-00).

Separate the common expenses in proportion to the total of all common expense separations determined in §§ 1242.83 and 1242.84 above.

NOTE: If compilation of the data in compliance with any of the above separation rules results in an undue burden in accounting expense, the carrier may request relief from such rules by letter to the Director, Bureau of Accounts. If reliable data can be developed through other methods and procedures, the carrier may request substitution of such methods also by letter to the Director, Bureau of Accounts. In both cases, the carrier shall support the request with full details.

## PART 1243—QUARTERLY OPERATING REPORTS—RAILROADS

Sec.

1243.1 Revenues, expenses and income.

1243.2 Condensed balance sheet.

1243.3 Report of fuel cost, consumption, and surcharge revenue.

AUTHORITY: 49 U.S.C. 721, 11145.

SOURCE: 37 FR 5503, Mar. 16, 1972, unless otherwise noted.

NOTE: The report forms prescribed by part 1243 are available upon request from the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Washington, DC 20423-0001.

### § 1243.1 Revenues, expenses and income.

Commencing with reports for the 3 months beginning January 1, 1972, and for subsequent quarters thereafter, until further ordered, all class I railroads, except switching and terminal companies, subject to the provisions of Part I of the Interstate Commerce Act, be, and they are hereby, required to compile and file quarterly reports of revenues, expenses and income in accordance with quarterly report Form RE&I, and instructions thereon. Such

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quarterly reports shall be filed, in duplicate, in the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Washington, DC 20423, within 30 days after the end of the quarter to which they relate.

[37 FR 5503, Mar. 16, 1972, as amended at 67 FR 57534, Sept. 11, 2002]

**§ 1243.2 Condensed balance sheet.**

Commencing with reports for the 3 months beginning January 1, 1972, and for subsequent quarters thereafter, until further ordered, all class I railroads, except switching and terminal companies, subject to the provisions of Part I of the Interstate Commerce Act, be, and they are hereby, required to compile and file quarterly reports of balance sheet items in accordance with quarterly report Form CBS, and instructions thereon. Such quarterly reports shall be filed, in duplicate, with the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Wash-

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ington, DC 20423, within 30 days after the end of the quarter to which they relate.

[37 FR 5503, Mar. 16, 1972, as amended at 67 FR 57534, Sept. 11, 2002]

**§ 1243.3 Report of fuel cost, consumption, and surcharge revenue.**

Commencing with reports for the 3 months beginning October 1, 2007, all Class I railroads are required to file quarterly a Report of Fuel Cost, Consumption, and Surcharge Revenue, in accordance with the Board's reporting form. Such reports shall be filed, in duplicate, with the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Washington, DC 20423-0001, within 30 days after the end of the quarter reported.

APPENDIX TO SECTION 49 CFR 1243.3

OMB Control No. 2140-0014  
Expires \_\_\_\_\_, 2010

Railroad Name \_\_\_\_\_

QUARTERLY REPORT OF FUEL COST, CONSUMPTION, AND SURCHARGE REVENUE FOR THE QUARTER ENDING \_\_\_\_\_, 20\_\_\_\_

[Instructions: The report shall contain data only for the reported quarter. Cost and revenue are defined as accrued or earned that quarter. The report shall be filed with the Surface Transportation Board on or before 30 days after the end of that quarter.]

| Line No. | Data (a)  | Amount (in thousands) (b) |
|----------|---|---------------------------|
| 1 .....  | Total fuel cost <sup>1</sup> .                            |                           |
| 2 .....  | Total gallons of fuel consumed <sup>1</sup> .             |                           |
| 3 .....  | Total increase or decrease in cost of fuel <sup>2</sup> . |                           |
| 4 .....  | Total revenue from fuel surcharges <sup>3</sup> .         |                           |
| 5 .....  | Revenue from fuel surcharges on regulated traffic.        |                           |

<sup>1</sup> Include fuel for freight, yard and work train locomotives. Include fuel charged to train and yard service (function 67—Locomotive Fuels). Include all other fuel used for railroad operations and maintenance, including motor vehicles and power equipment not charged to function 67—Locomotive Fuels.

<sup>2</sup> Show the total increase or decrease in fuel cost over previous quarter.

<sup>3</sup> Show Fuel surcharges billed for all traffic (line 4) and for only regulated traffic (line 5).

I, the undersigned, \_\_\_\_\_, Title: \_\_\_\_\_, state that this report was prepared by me or under my supervision and that I have carefully examined it and on the basis of my knowledge, belief, and verification declare it to be full, true and correct.

SUPPLEMENTAL INFORMATION ABOUT THE FUEL SURCHARGE REPORT

The following information is provided in compliance with OMB requirements, pursuant to the Paperwork Re-

duction Act of 1995, 44 U.S.C. 3501 *et seq.*:

Information in this report is intended to permit the Board to monitor the fuel surcharge practices of Class I carriers.

The estimated annual hourly, per respondent burden for filing this report is 12 hours.

This report is mandatory for Class I carriers.

Information collected through this report is published on the Board's