

**SURFACE TRANSPORTATION BOARD**

**QUARTERLY CONDENSED BALANCE SHEET - RAILROADS**

OMB Clearance No. 2140-0012

Expiration Date 04-30-2012

FORM CBS	QUARTER	1 [ ]	2 [ ]	3 [ ]	4 [ ]	YEAR _____	AMENDED: YES [ ] NO [ ]
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FULL NAME AND ADDRESS OF REPORTING RAILROAD (If a system report, list all operating roads under REMARKS)				
Descriptions a		Balance at End of Quarter		
		This Year b	Last Year c	
<b>ASSETS</b>				
Cash (Account 701)	1			
Temporary cash investments and special deposits (Accounts 702 & 703)	2			
Accounts receivables (Accounts 704-709.5)	3			
Prepayments and Working Funds (Accounts 710, 711, & 714)	4			
Materials and supplies (Account 712)	5			
Other current assets (Account 713)	6			
<b>TOTAL CURRENT ASSETS</b>	7			
Special funds and other investments and advances (Accounts 715-717, & 722-724)	8			
Investments and advances affiliated companies	9			
Transportation property - net (Accounts 731-735)	10			
Property used in other than carrier operation less depreciation (Accounts 737 & 738)	11			
Other assets and deferred debits (Accounts 739, 741, 743, & 744)	12			
<b>TOTAL ASSETS</b>	13			
<b>LIABILITIES</b>				
Current liabilities (Accounts 751-764)	14			
Long term debt due after one year (Accounts 765-770.2)	15			
Deferred revenues - transfers from govt. authorities (Account 783)	16			
Accumulated deferred income tax credits (Account 786)	17			
Other liabilities & deferred credits (Accounts 771,772,774,775,781,782,784)	18			
<b>TOTAL LIABILITIES</b>	19			
<b>SHAREHOLDERS' EQUITY</b>				
Capital stock (Accounts 791-793)	20			
Additional capital (Accounts 794 & 795)	21			
Retained earnings (Accounts 797-798.1)	22			
Less treasury stock (Account 798.5)	23			
Equity in undistributed earnings (losses) of affiliated companies	24			
<b>TOTAL SHAREHOLDERS' EQUITY</b>	25			
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>	26			
GROSS EXPENDITURES FOR ADDITIONS AND BETTERMENTS (Accounts 731 & 732)	Figures for the Quarter This Year      Last Year a                      b		Cumulative Figures This Year      Last Year c                      d	
Road				
Equipment				
Total				
Number of Revenue Tons Carried				
Number of Revenue Tons Carried One Mile (Thousands)				

Form CBS      Railroad \_\_\_\_\_      Quarter \_\_\_\_\_ Year \_\_\_\_\_ Amended \_\_\_\_\_

1. Under order of the Surface Transportation Board, Class I railroads, excluding switching and terminal companies, are required to file quarterly reports of balance sheet items, Form CBS, in duplicate, to the Office of Economics, Environmental Analysis and Administration, Surface Transportation Board, 395 E Street S.W. Washington, DC 20423, within 50 days after the close of each quarter. Reports should be prepared on a calendar quarter basis beginning with the first day of January, April, July, and October.
2. The items reported on Form CBS should be taken from and agree with the accounts kept in conformity with the current Uniform System of Accounts for Railroad Companies prescribed by the Surface Transportation Board. Report undistributed earnings from certain investments in Account 721, in accordance with Docket No. 35949, "The Equity Method of Accounting for Certain Long-Term Investments in Common Stocks." The account numbers refer to the accounts in the Uniform System of Accounts. Reverse items should be shown in parentheses. Dollar amounts should be shown in thousands.
3. Unusual transactions or items which reflect an important change in the financial condition of the carrier should be identified and explained in a footnote under "REMARKS."

#### **SUPPLEMENTAL INFORMATION ABOUT THE QUARTERLY CONDENSED BALANCE SHEET (CBS)**

The following information is provided in Compliance with OMB requirements and pursuant to the Paperwork Reduction Act of 1995, 44 U.S.C. §§ 3501-3519 (PRA):

This information collection is mandatory under 49 C.F.R. § 1243.2. The estimated hour burden for filing this report is six hours per report. The board uses the information in this report to ensure competitive, efficient and safe transportation through general oversight programs that monitor and forecast the financial and operating condition of railroads, and through specific regulation of railroad rate and service issues and rail restructuring proposals, including railroad mergers, consolidations, acquisitions of control and abandonments. Information from the reports is used by the Board, other Federal agencies, and industry groups to assess industry growth and operations, detect changes in carrier financial stability, and identify trends that may affect the National Transportation System. Information from these reports is compiled by the Board and published on its website, [www.stb.dot.gov](http://www.stb.dot.gov), where it may be maintained indefinitely. The compilation report is entitled Class I Railroads, Selected Earnings Data. All information collected through this report is available to the public. In addition, paper copies of individual reports are maintained by the Board for ten years, after which they are destroyed. Under the PRA, a federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with, a collection of information unless it displays a currently valid OMB control number. Comments and questions about this collection (2140-0012) should be directed to Paperwork Reduction Officer, Surface Transportation Board, 395 E Street, S.W., Washington, DC 20423-0001.

#### **CERTIFICATION**

I the undersigned state that this report was prepared by me or under my supervision; that I have carefully examined it; and on the basis of my knowledge, belief, and verification (when necessary), I declare it to be a full, true, and correct statement of the balance sheet accounts named, and that the various items here reported were determined in accordance with effective rules promulgated by the Surface Transportation Board.

Name (Printed) \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_ Signature \_\_\_\_\_ Telephone number \_\_\_\_\_