

Surface Transportation Board Quarterly Condensed Balance Sheet

General instructions

Under order of the Surface Transportation Board, Class I railroads, excluding switching and terminal companies, are required to submit Condensed Balance Sheet quarterly. Reports must be prepared on a calendar quarter basis beginning with the first day of January, April, July, and October. Forms are due 30 days after the end of the quarter.

The template provided includes this instruction form, a signature form, and a separate comma separated (CSV) file. The signature form must be filled out by appropriate parties and submitted electronically with the CSV file. Please do not leave remarks in the CSV.

CSV Instructions

- Do not change the values in the cells for columns A through O.
- The data corresponding to the appropriate line must be inserted into `fact_value` column X.
- Data in column X must be in the format specified by three columns: columns M, `measure_scale`; N, `measure_units`; and O, `measure_data_type`. For dollar figures, the `measure_scale` is 1 and `measure_data_type` is integer. Report this information rounded to the nearest dollar. Values must be reported plainly, without additional format, such as dollar signs or commas to separate thousands.
- The items reported on Form CBS must 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 “The Equity Method of Accounting for Certain Long-Term Investments in Common Stocks.” Noted on each line in column I, the account numbers refer to the accounts in the Uniform System of Accounts.
- For any negative value in the sheet, use a minus sign, not the accounting parenthesis.
- Except in unusual circumstances, which must be explained in the filings, totals must equal the sum of the corresponding data lines, but within rounding tolerances. When rounding is required, do not sum rounded figures; please sum actual figures and then round the result.

Column instructions

- P, `railroad_aar_reporting_mark`: The alpha railroad ID used by the AAR.
- Q, `railroad_name`: The legal name of the railroad.
- R, `railroad_signatory_employee_name`: The name/s of the signatory/ies.
- S, `railroad_signatory_employee_phone_number`: The contact information of the signatory/ies.
- T, `railroad_signatory_employee_email_address`: The contact information of the signatory/ies.
- U, `report_year`: The reference year (e.g., 2024) of the report.
- V, `report_quarter`: The quarter (1 through 4) of the report.
- W, `report_amended_boolean`: Must contain a boolean marker, denoted as either (a) TRUE if this data is a revision to data previously submitted to the Board, or (b) FALSE otherwise.

CSVs must not include additional rows or columns, and data must be in the same cells that are provided in the templates. Failure to follow specific instructions will result in a need to refile.

Submissions are electronically checked for numeric consistency. If you have any questions, please contact the Office of Economics.