Surface Transportation Board
Quarterly Condensed Balance Sheet
General instructions

All Class I railroads are required to file quarterly reports of balance sheet items. 49 C.F.R. § 1243.2.

The template provided is a comma-separated (CSV) file. Please do not leave remarks in the CSV. Every quarter, beginning with the reporting for Q1 2025, reporting entities must submit the CSV file in the Unicode Transformation Format – 8-bit (UTF-8) encoding format.

Please note that the revised template no longer requires reporting information for prior periods or calculating and reporting subtotals or totals. The STB will make those calculations. This substantially reduces the number of reporting fields but makes it critical that any data revisions from prior periods are promptly filed with the agency.

CSV Instructions

- File names must follow the naming convention:
  STB_CBS_RRRR_YEAR_QQ_YYYYMMDDHHMM.csv.
    - RRRR is the reporting mark of the carrier (e.g., CSXT, NS, BNSF, UP, GTC, CPKC), YEAR is the year of the reporting date, QQ is the reference quarter, and YYYYMMDDHHMM is the approximate timestamp the data was extracted from source systems (YYYYMMDD is the date format for year, month, day and HHMM is the military time (2400)). If a railroad needs to submit a replacement CSV file upload, the second file must have an updated YYYYMMDDHHMM according to the file name convention
- Do not change the values in the cells for columns A through N.
- The data corresponding to the appropriate line must be inserted into `fact_value` column W.
- Data in column W must be in the format specified by three columns: columns L, `measure_scale`; M, `measure_units`; and N, `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."
- Measures reported under Assets, Liabilities, or Shareholders' Equity should be reported as the balance at the end of the quarter. Gross Expenditures and Operating Statistics should be reported as the total for the quarter.
- For any negative value in the sheet, use a minus sign, not the accounting parenthesis.

Column instructions

- O, `railroad_aar_reporting_mark`: The alpha railroad ID used by the AAR.
- P, `railroad_name`: The legal name of the railroad.
- Q, `railroad_signatory_employee_name`: The name/s of the signatory/ies.
- R, `railroad_signatory_employee_phone_number`: The contact information of the signatory/ies.

- S, `railroad_signatory_employee_email_address`: The contact information of the signatory/ies.
- T, `report_year`: The reporting year must be entered as an integer (e.g., 2024).
- U, `report_quarter`: The quarter must be entered as an integer (1, 2, 3, 4).
- V, `report_amended_boolean`: The boolean should be entered as an integer; 0 for original reports, and 1 for amended reports.

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.

Please note that the information on railroad employee name and contact information are for internal STB use only and will not be included in any files posted to our website.

Filings are due 30 days after the end of the calendar quarter and must be submitted via email to stb-data@stb.gov. Please do not email data to individual agency staff. You will receive an email confirming submission. If you have any questions, please contact the Office of Economics at the same email address used for data submissions.