



SUPPLEMENTAL ANNUAL REPORT OF RAILROADS

OFFICE OF STATE TAX COMMISSIONER
SFN 25883 (12-2020)

To The
Office of State Tax Commissioner
(To be completed by Class II and Class III railroads)
For The Year Ending December 31, 20_____

Name of Railroad
Address

Individual to whom correspondence concerning this report should be directed

Name	Title
Address	
Telephone Number	

Instructions

This supplemental report is to be filed by any railroad company operating within the State of North Dakota that is not required to file the Annual Report Form R-1 with the Surface Transportation Board. It is to be filed in addition to the ANNUAL REPORT OF RAILROADS to the TAX COMMISSIONER and is hereby made a part of that report.

RRS1. Comparative Statement Of Financial Position - Assets
(Dollars in Thousands)

Line No.	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
	Current Assets			
1	Cash.....			1
2	Temporary Cash Investments			2
3	Special Deposits			3
	Accounts Receivable			
4	- Loan and Notes.....			4
5	- Interline and Other Balances			5
6	- Customers.....			6
7	- Other.....			7
8	- Accrued Accounts Receivables			8
9	- Receivables from Affiliated Companies.....			9
10	- Less: Allowance for Uncollectible Accounts			10
11	Working Funds Prepayments Deferred Income Tax Debits			11
12	Materials and Supplies			12
13	Other Current Assets			13
14	Total Current Assets			14
	Other Assets			
15	Special Funds			15
16	Investments and Advances Affiliated Companies			16
17	Other Investments and Advances			17
	Allowances for Net Unrealized Loss on Noncurrent			
18	Marketable Equity Securities - Cr.			18
19	Property Used in Other than Carrier Operation (less Depreciation)			19
20	Other Assets.....			20
21	Other Deferred Debits			21
22	Accumulated Deferred Income Tax Debits			22
23	Total Other Assets			23
	Road and Equipment			
24	Road			24
25	Equipment			25
26	Unallocated Items.....			26
27	Accumulated Depreciation and Amortization			27
28	Net Road and Equipment.....			28
29	Total Assets			29

Notes And Remarks

RRS1. Comparative Statement Of Financial Position - Liabilities And Shareholders' Equity (Dollars in Thousands)				
Line No.	Title (a)	Balance at close of year (b)	Balance at begin- ning of year (c)	Line No.
Current Liabilities				
30	Loans and Notes Payable			30
31	Accounts Payable: Interline and Other Balances			31
32	Audited Accounts and Wages			32
33	Other Accounts Payable			33
34	Interest and Dividends Payable			34
35	Payables to Affiliated Companies			35
36	Accrued Accounts Payable			36
37	Taxes Accrued			37
38	Other Current Liabilities			38
39	Equipment Obligations and Other Long-Term Debt due Within One Year			39
40	Total Current Liabilities			40
Noncurrent Liabilities				
41	Funded Debt Unmatured			41
42	Equipment Obligations			42
43	Capitalized Lease Obligations			43
44	Debt in Default			44
45	Accounts payable: Affiliated Companies			45
46	Unamortized Debt Premium			46
47	Interest in Default			47
48	Deferred Revenues - Transfers from Government Authorities			48
49	Accumulated Deferred Income Tax Credits			49
50	Other Long-Term Liabilities and Deferred Credits			50
51	Total Noncurrent Liabilities			51
Shareholders' Equity				
52	Total Capital Stock			52
53	Common Stock			53
54	Preferred Stock			54
55	Discount on Capital Stock			55
56	Additional Capital			56
Retained Earnings:				
57	Appropriated			57
58	Unappropriated			58
59	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60	Less Treasury Stock			60
61	Net Stockholders Equity			61
62	Total Liabilities And Shareholders' Equity			62
Notes And Remarks				

RRS2. Investment In Railroad Property Used In Transportation Service (By Company)
(Dollars in Thousands)

- 1. Disclose the investment in railway property used in transportation service at the close of the year. This investment represents the aggregate of property owned or leased by the respondent and used in the respondent's transportation service. Do not deduct equipment leased TO others under separate distinct contracts. Exclude equipment leased FROM operating railroads under separate distinct contracts and the investment of other carriers in property used by the respondent.
- 2. In column (a), classify each company in this schedule as respondent (R), lessor railroad (L), inactive or proprietary company (P), and other leased properties (O).
- 3. In column (a) to (e), inclusive, first show the data requested for the respondent (R); next the data for companies whose entire properties are used in transportation service of the respondent, followed by data for carriers and others, portions of whose property are used in transportation service of the respondent. Then show, as deductions, data for transportation property leased to carriers and others.
- 4. In column (c), report the miles of road used. Report miles in whole numbers.
- 5. In column (d), show the amount applicable on the books of the companies whose names appear in column (b).
- 6. In column (e), show the amount of depreciation and amortization accrued at the close of the year that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

Line No.	Class (See Ins. 2) (a)	Name of company (b)	Miles of road used (See Ins. 4) (whole number) (c)	Investments in property (See Ins. 5) (d)	Depreciation and amortization (See Ins. 6) (e)	Line No.
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		Grand Total				31

RRS3. Investment In Railway Property Used In Transportation Service
(By Property Accounts)
(Dollars in Thousands)

1. In columns (b) through (e), give, by primary accounts, the amount of investment at the close of the year in property of respondent and each group or class of companies and properties.
2. The amounts for respondent and for each group or class of companies and properties on line 44 herein should correspond with the amounts for each class of company and properties shown in Schedule RRS-2.
3. Report on line 29 amounts representing capitalization of rentals for leased property where cost of property leased from other carriers is not ascertainable.
4. Report on line 30 amounts not included in the accounts shown, or in line 29.

Line No.	Account	Respondent	Lessor railroads	Inactive (proprietary companies)	Other Leased properties	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	(2) Land for transportation purposes.....					1
2	(3) Grading.....					2
3	(4) Other right-of-way expenditures					3
4	(5) Tunnels and subways.....					4
5	(6) Bridges, trestles, and culverts.....					5
6	(7) Elevated structures					6
7	(8) Ties					7
8	(9) Rail and other track material					8
9	(11) Ballast.....					9
10	(13) Fences, snow sheds, and signs					10
11	(16) Station and office buildings.....					11
12	(17) Roadway buildings.....					12
13	(18) Water stations					13
14	(19) Fuel stations.....					14
15	(20) Shops and enginehouses.....					15
16	(22) Storage warehouses					16
17	(23) Wharves and docks.....					17
18	(24) Coal and ore wharves					18
19	(25) TOFC/COFC terminals					19
20	(26) Communication systems					20
21	(27) Signals and interlockers					21
22	(29) Power plants					22
23	(31) Power-transmission systems.....					23
24	(35) Miscellaneous structures					24
25	(37) Roadway machines.....					25
26	(39) Public improvements - Construction.....					26
27	(44) Shop machinery					27
28	(45) Power plant machinery					28
29	Leased property capitalized rentals					29
30	Other (specify and explain).....					30
31	Total Road					31
32	(52) Locomotives					32
33	(53) Freight-train cars					33
34	(54) Passenger-train cars.....					34
35	(55) Highway revenue equipment.....					35
36	(56) Floating equipment.....					36
37	(57) Work equipment					37
38	(58) Miscellaneous equipment.....					38
39	(59) Computer systems					39
40	Total Equipment					40
41	(76) Interest during construction.....					41
42	(80) Other elements of investment.....					42
43	(90) Construction work in progress					43
44	Grand Total					44

RRS4. Accumulated Depreciation - Road And Equipment Owned And Used
(Dollars in Thousands)

1. Disclose the required information in regard to credits and debits to "Accumulated Depreciation: Road and Equipment Property" during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals-Credit-Equipment" account and "Other Rents-Credit-Equipment" account. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental-Debit-Equipment" account and "Other Rents-Debit-Equipment" account.
2. If any data are included in column (d) or (f), explain the entries in detail.
3. Enter amounts representing amortization on lines 29 and 39.

Line No.	Account (a)	Balance at beginning of year (b)	Credits To Reserve During the year		Debits To Reserve During the year		Balance at close of year (g)	Line No.
			Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
	Road							
1	(3) Grading.....							1
2	(4) Other right-of-way expenditures							2
3	(5) Tunnels and subways.....							3
4	(6) Bridges, trestles, and culverts.....							4
5	(7) Elevated structures							5
6	(8) Ties							6
7	(9) Rail and other track material							7
8	(11) Ballast.....							8
9	(13) Fences, snow sheds, and signs							9
10	(16) Station and office buildings.....							10
11	(17) Roadway buildings.....							11
12	(18) Water stations							12
13	(19) Fuel stations							13
14	(20) Shops and enginehouses.....							14
15	(22) Storage warehouses							15
16	(23) Wharves and docks.....							16
17	(24) Coal and ore wharves							17
18	(25) TOFC/COFC terminals							18
19	(26) Communication systems							19
20	(27) Signals and interlockers							20
21	(29) Power plants							21
22	(31) Power-transmission systems.....							22
23	(35) Miscellaneous structures							23
24	(37) Roadway machines.....							24
25	(39) Public improvements-Constr.							25
26	(44) Shop machinery.....							26
27	(45) Power-plant machinery.....							27
28	All other road accounts							28
29	Amortization (Adjustments).....							29
30	Total Road							30
	Equipment							
31	(52) Locomotives							31
32	(53) Freight-train cars							32
33	(54) Passenger-train cars.....							33
34	(55) Highway revenue equipment.....							34
35	(56) Floating equipment.....							35
36	(57) Work equipment							36
37	(58) Miscellaneous equipment.....							37
38	(59) Computer systems and word processing equipment.....							38
39	Amortization Adjustments							39
40	Total Equipment.....							40
41	Grand Total.....							41

RRS5. Accumulated Depreciation - Improvements To Road And Equipment Leased From Others
(Dollars in Thousands)

1. Enter the required information concerning debits and credits to "Accumulated Depreciation - Improvements on Leased Property" during the year relating to improvements made to road and equipment property leased from others, the depreciation charges for which are included in operating expenses of the respondent.
2. If any entries are made for column (d) "Other Credits" or column (f) "Other Debits," state the facts occasioning such entries.
3. Show in column (e) the debits to the reserve arising from retirements. These debits should not exceed investment, etc.

Line No.	Account (a)	Balance at beginning of year (b)	Credits To Reserve During the year		Debits To Reserve During the year		Balance at close of year (g)	Line No.
			Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
	Road							
1	(3) Grading.....							1
2	(4) Other right-of-way expenditures							2
3	(5) Tunnels and subways.....							3
4	(6) Bridges, trestles, and culverts.....							4
5	(7) Elevated structures							5
6	(8) Ties							6
7	(9) Rail and other track material							7
8	(11) Ballast.....							8
9	(13) Fences, snow sheds, and signs							9
10	(16) Station and office buildings.....							10
11	(17) Roadway buildings.....							11
12	(18) Water stations							12
13	(19) Fuel stations							13
14	(20) Shops and enginehouses.....							14
15	(22) Storage warehouses.....							15
16	(23) Wharves and docks.....							16
17	(24) Coal and ore wharves							17
18	(25) TOFC/COFC terminals							18
19	(26) Communication systems							19
20	(27) Signals and interlockers							20
21	(29) Power plants							21
22	(31) Power-transmission systems.....							22
23	(35) Miscellaneous structures							23
24	(37) Roadway machines.....							24
25	(39) Public improvements-Constr.							25
26	(44) Shop machinery.....							26
27	(45) Power-plant machinery.....							27
28	All other road accounts							28
29	Total Road							29
	Equipment							
30	(52) Locomotives							30
31	(53) Freight-train cars							31
32	(54) Passenger-train cars.....							32
33	(55) Highway revenue equipment.....							33
34	(56) Floating equipment.....							34
35	(57) Work equipment							35
36	(58) Miscellaneous equipment.....							36
37	(59) Computer systems and word processing equipment.....							37
38	Total Equipment.....							38
39	Grand Total.....							39