

This section provides an overview of the National Transit Database (NTD) reporting requirements, including the following:

What is the National Transit Database?

This section provides the legislative basis for the NTD reporting system.

Reporting Manuals and Modules

This section describes the individual data modules and their specified reporting manual.

Changes in 2007 Reporting

This section summarizes the changes in reporting requirements implemented in the 2007 NTD.

Who Reports, What to Report, How to Report, When to Report, and Where to Report

This section provides answers to basic reporting questions.

New Reporters

This section discusses the unique requirements for transit agencies completing their first NTD report.

Reference Information

This section presents key definitions as well as reference resources and publications for further detail on issues related to reporting.

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What is the National Transit Database?

The National Transit Database (NTD) is the Federal Transit Administration's (FTA's) primary national database for statistics on the transit industry. Recipients of FTA's [Urbanized Area Formula Program](#) (Section 5307) and [Other Than Urbanized Area \(Rural\) Formula Program](#) (Section 5311) are required by statute to submit data to the NTD. Over 660 transit agencies and authorities file Annual reports to FTA through the internet-based reporting system. Each year, NTD performance data are used to apportion over \$4 billion of FTA funds to transit agencies in [urbanized areas](#) (UZAs). Annual NTD reports are submitted to Congress summarizing transit service and safety data.

The NTD is the system through which FTA collects uniform data needed by the Secretary of Transportation to administer department programs. The data consist of selected financial and operating data that describe public transportation characteristics. The legislative requirement for the NTD is found in Title 49 U.S.C. 5335(a):

SECTION 5335 National transit database

(a) NATIONAL TRANSIT DATABASE — To help meet the needs of individual public transportation systems, the United States Government, State and local governments, and the public for information on which to base public transportation service planning, the Secretary of Transportation shall maintain a reporting system, using uniform categories to accumulate public transportation financial and operating information and using a uniform system of accounts. The reporting and uniform systems shall contain appropriate information to help any level of government make a public sector investment decision. The Secretary may request and receive appropriate information from any source.

(b) REPORTING AND UNIFORM SYSTEMS — The Secretary may award a grant under section 5307 or 5311 only if the applicant, and any person that will receive benefits directly from the grant, are subject to the reporting and uniform systems.

The NTD reporting system evolved from the transit industry initiated Project [FARE](#) (Uniform Financial Accounting and Reporting Elements). Both the private and public sectors have recognized the importance of timely and accurate data in assessing the continued progress of the nation's public transportation systems.

Funding for Transit Agencies Serving Urbanized Areas under 200,000 Population

The NTD data are also used in the formula allocations of Federal transit funds. Prior to the Safe, Accountable, Flexible, and Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU), only NTD data for urbanized areas with populations of 200,000 or more were used. With the passage of SAFETEA-LU, NTD data for urbanized areas with fewer than 200,000 population are also used in the allocation of Federal transit funding.

SAFETEA-LU directs that there be a one percent takedown from the funds made available under Section 5307. This takedown amount will be for apportionment under the new [Small Transit Intensive Cities](#) (STIC) formula. Under the formula for STIC, funds are apportioned to UZAs with a population less than 200,000 that meet or exceed the average level of service for all UZAs with populations between 200,000 and 1,000,000. Three of the average level of service measurements in the formula allocation rely on passenger mile data. Because transit agencies in these smaller UZAs also depend on the data reported to the NTD for formula funding, following the 2008 mandatory sampling year for all transit agencies, those transit agencies not required to sample annually will be required to sample every three years. There will no longer be a five-year cycle.

SAFETEA-LU also establishes new Growing States and High Density States formula factors (Section 5340) to distribute funds to the section 5307 and section 5311 programs. One-half of the funds are made available under the Growing States factors and are apportioned by a formula based on state population forecasts for 15 years beyond the most recent Census. Amounts apportioned for each state are then distributed between UZAs and nonurbanized areas based on the ratio of urbanized/nonurbanized population within each State. The High Density States factors distribute the other half of the funds to states with population densities in excess of 370 persons per square mile. These funds are apportioned only to UZAs within those states.

For more information on SAFETEA-LU, contact your regional administrator or go to www.fta.dot.gov.

Reporting Manuals and Modules

To facilitate reporting to the NTD, the National Transit Database Reporting Manual is divided into four reporting modules, each comprised of a series of data modules, as described below:

1. NTD Annual Reporting Manual
 - Basic Information Module
 - Financial Module
 - Asset Module
 - Service Module
 - Resource Module
 - Federal Funding Allocation Statistics Module
 - Declarations
2. NTD Monthly Reporting Manual (for all urbanized area reporters)
 - Monthly Ridership forms
3. NTD Safety and Security Reporting Manual (for all urbanized area reporters)
 - Safety and Security forms
 - Chief Executive Officer Certification
4. NTD Rural Reporting Manual (for exclusively other than urbanized area reporters)
 - Rural forms.

Changes in 2007 Reporting

In its ongoing efforts to improve upon the NTD Internet reporting system and to be responsive to the needs of the transit agencies reporting to NTD and the transit community, FTA continues to refine and clarify reporting requirements and Internet reporting.

Reporting changes for the 2007 NTD are highlighted in the exhibit below. Specific changes are discussed in detail in the applicable sections of this manual.

Reporting Form Changes

The following describes changes by reporting module and form.

Exhibit 1 — FY 2007 Reporting Changes and Highlights
NTD Annual Report
<p>Internet Reporting — <i>One change:</i></p> <ol style="list-style-type: none"> 1. The CEO Certification is now submitted via the Chief Executive Officer Certification form (D-10). <p>Basic Information Module</p> <p>Basic Information form (B-10) — <i>Three changes:</i></p> <ol style="list-style-type: none"> 1. Buyers of transportation service from private providers will include all the data for these services in their report. 2. For purchased transportation services (PT) between two public NTD reporting agencies, the data must be reported as directly operated (DO) service regardless of whether the buyer or seller is reporting the data. 3. Organization Type 04, Private transportation provider reporting on behalf of a public agency or authority (not a broker), and Organization Type 05, Private transportation broker reporting on behalf of a public agency or authority, have been removed from this form. <p>Contractual Relationship form (B-30) — <i>Two changes:</i></p> <ol style="list-style-type: none"> 1. Private carriers operating purchased transportation (PT) services that provide public transportation services under contract to recipients or beneficiaries of Urbanized Area Formula Program (UAF) funds must report data to the public transit agency for inclusion in the public transit agency's NTD Annual report. 2. Contractual agreements between public NTD reporting agencies for purchased transportation (PT) services can either be reported by the seller or buyer of service as directly operated (DO) service. Contractual relationships have been revised to accommodate this change. <p>Financial Module</p> <p>Sources of Funds — Funds Expended and Funds Earned form (F-10) — <i>One change:</i></p> <ol style="list-style-type: none"> 1. The form now lists the primary Federal funding programs of the Federal Transit Administration. Previously, only the § 5309

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Exhibit 1 — FY 2007 Reporting Changes and Highlights

Capital Program and the § 5307 Urbanized Area Formula Program were captured; other FTA programs were reported under Other FTA funds.

Service Module

Service form (S-10) — *Two changes, two clarifications:*

1. Transit agencies operating commuter rail service, light rail service or heavy rail service, are required to report average weekday unlinked passenger trips and average weekday passenger car revenue miles by time periods (Weekday AM Peak, Weekday Midday, Weekday PM Peak and Weekday Other). This new requirement applies to directly operated and purchased transportation services.
2. Average Weekday Peak Periods were clarified by adding “Weekday” to column headers “AM Peak”, “Midday”, “PM Peak”, and “Other”.
1. Clarification – Counting deadhead miles and hours of bus (MB) revenue trips must be to and from stops advertised in public schedules. Deadhead miles and hours pertain to trips from the beginning or end of a route to the garage to the first and last stop in advertised public schedules.
2. Clarification – The use of automatic passenger counters (APCs) for unlinked passenger trips (UPT) and passenger miles (PM) reporting.

Federal Funding Allocation Statistics Module

Federal Funding Allocation Statistics form (FFA-10) – *Two changes, one clarification:*

1. For apportionment purposes, when a transit agency serves two UZAs with populations of less than 200,000, then the statistics must be allocated between the two UZAs.
2. Column a, data from other forms, displays the Urbanized Area Formula Program and also Capital Program for Fixed Guideway Modernization directional route miles (DRM) over which statistics can be reported. Even though the directional route miles (DRM) on fixed guideway can only be reported once for funding, you can report the statistics that your agency operated on the fixed guideway segment when another agency is claiming that segment in their report.
1. Clarification – Column a, data from other forms, displays the Urbanized Area Formula Program and also Capital Program for Fixed Guideway Modernization directional route miles (DRM) over which statistics can be reported. Even though the directional route miles (DRM) on fixed guideway can only be reported once for funding, you can report the statistics that your agency operated on the fixed guideway segment when another agency is claiming that segment in their report.

Declarations

Chief Executive Officer Certification form D-10 — *One change:*

1. The CEO Certification format has been incorporated into a form. This simplifies the reporting process by ensuring that all requirements are met by the CEO for certifying the NTD data and for completion of Independent Auditor Statement for Financial Data and for the Independent Auditor Statement for Federal Funding Data, as required.

Who Reports

Transit agencies that receive or benefit from [Urbanized Area Formula Program](#) (UAF) or [Other Than Urbanized Area \(Rural\) Formula Program](#) funds must submit or coordinate the submittal of the NTD reports. These transit agencies or organizations are generally referred to as recipients or beneficiaries. Recipients of UAF funds submit data using the NTD Annual Report. Recipients of only Other Than Urbanized Area (Rural) Formula Program funds submit data using the NTD Other Than Urbanized Area (Rural) Module. Please refer to the separate NTD Other Than Urbanized Area (Rural) Reporting Manual for requirements and instructions.

Recipients and Beneficiaries of Urbanized Area Formula Program Grants

Transit agencies that are recipients or beneficiaries of FTA Urbanized Area Formula Program (UAF) funds and that manage transit activities are responsible for submitting or coordinating NTD reports, regardless of whether they [directly operate](#) (DO) or [purchase](#) (PT) their transit services. These recipients or beneficiaries can be public entities directly operating services or contracting for all or part of the total transit service provided. The transit agency must report all of the service they provide or purchase, excluding services provided under demonstration grants or test projects funded through the [Congestion Mitigation and Air Quality](#) (CMAQ) program or other funds transferred into the Urbanized Area Formula Program (UAF). The following are typical NTD reporters and requirements for recipients and beneficiaries of Urbanized Area Formula Program (UAF) funds.

Public Transit Agencies

[Public transit agencies](#) must submit an NTD report through the life of the grant and / or the life of the capital equipment obtained through the grant (continuing requirements). If a transit agency does not spend funds from the grant for either [capital expenses](#) or [operating assistance](#) for the year, the transit agency must still file an NTD report if the grant is still active or capital equipment still has remaining useful life.

Example 1 — Continuing Requirements

A transit agency purchases a vehicle with Urbanized Area Formula Program (UAF) funds.

The vehicle, a 40-foot bus (MB), has a useful life of 12 years or 500,000 miles.

The transit agency must report under the NTD program throughout the useful life of the vehicle regardless of whether or not the transit agency receives Urbanized Area Formula Program (UAF) funds during a particular year.

Operators of Purchased Transportation Services

New for 2007:

Private carriers operating [purchased transportation](#) (PT) services that provide public transportation services under contract to recipients or beneficiaries of Urbanized Area Formula Program (UAF) funds must report data to the public transit agency for inclusion in the public transit agency's NTD Annual report. These private providers must supply the purchased transportation data to the buyer for inclusion in the buyer's report and will no longer submit a separate NTD Annual report for that data. The data pertain only to the services under contract. This applies to almost all [private providers](#).

Contractual agreements between public NTD reporting agencies for [purchased transportation](#) (PT) services can either be reported by the seller or buyer of service as [directly operated](#) (DO) service. Therefore, when a public agency is the buyer of service and is reporting purchased transportation (PT) service on behalf of the public agency which is selling service, the seller must supply the data to the buyer so that it is reported in the buyer's report as directly operated (DO) service. Additionally, when the seller is reporting the service in their report, the purchased transportation (PT) services are reported as directly operated (DO) service.

Basic Information form (B-10) — Three changes:

1. Buyers of transportation service from private providers will include all the data for these services in their report.
2. For purchased transportation services (PT) between two public NTD reporting agencies, the data must be reported as directly operated (DO) service regardless of whether the buyer or seller is reporting the data.
3. Therefore, Organization Type 04, Private transportation provider reporting on behalf of a public agency or authority (not a broker), and Organization Type 05, Private transportation broker reporting on behalf of a public agency or authority, have been removed from this form.

Contractual Relationship form (B-30) — Two changes:

1. Private carriers operating [purchased transportation](#) (PT) services that provide public transportation services under contract to recipients or beneficiaries of Urbanized Area Formula Program (UAF) funds must report data to the public transit agency for inclusion in the public transit agency's NTD Annual report.
2. Contractual agreements between public NTD reporting agencies for purchased transportation (PT) services can either be reported by the seller or buyer of service as directly operated (DO) service. Contractual relationships have been revised to accommodate this change.

Consolidated NTD Reporters

Consolidated NTD reporters are a collection of transit agencies filing one report. One reporter may file a consolidated report on behalf of other reporters if it is easier to collect and control the quality of the data. This often occurs when one transit agency coordinates the development and funding of public transportation services in an area. Transit agencies filing a consolidated report must operate within the same [urbanized area](#) (UZA).

Transit agencies that wish to file a consolidated report must submit a request to FTA in writing. Such requests for consolidations are subject to FTA approval and must include the following:

- Name of the transit agencies to be included
- Fiscal year end dates for each transit agency
- Previous/current [NTD identification numbers](#) (NTD ID) of the transit agencies
- Date for the first consolidated report.

Nine or Fewer Vehicles Waiver

Transit agencies with nine or fewer vehicles in annual maximum service that operate only [non-fixed guideway](#) (NFG) systems are not required to file a complete NTD report. See Waivers section that follows.

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Voluntary Reporters

[Voluntary NTD reporters](#) are those transit agencies, [public](#) or [private](#), which are not recipients or beneficiaries of [Urbanized Area Formula Program](#) (UAF) grants or Other Than Urbanized [Area \(Rural\) Formula Program](#) grants.

Public Carriers

Public carriers that do not use or do not have continuing requirements of Urbanized Area Formula Program (UAF) or Other Than Urbanized Area (Rural) Formula Program funds may voluntarily submit a complete NTD report.

Private Carriers

Private carriers that are not under contract to an Urbanized Area Formula Program (UAF) or Other Than Urbanized Area (Rural) Formula Program funds recipient or beneficiary may voluntarily submit a complete NTD report.

FTA encourages all voluntary public and private providers of public transportation services to report their services to the NTD program. Through the submission of complete and accurate reports, the NTD will be more reflective of the entire transit industry. Voluntary reporters that chose to report a complete NTD Report are required to complete safety, security (if applicable) and monthly ridership reports.

Waivers

This section explains the [waivers](#) available to transit agencies. It further discusses eligibility requirements and procedures for requesting waivers.

Waiver requests must be in writing and **must be received at least 60 calendar days prior to the report due date**. Waiver requests are subject to review and approval by FTA and are not granted automatically. FTA will notify you, in writing, if your request for a waiver is granted. Waivers are normally granted for one year. Refer to the exhibit under When to Submit the NTD Report for deadlines. There are five categories of waivers:

1. [Nine or fewer vehicles](#)
2. [Data](#)
3. [Reporting](#)
4. Passenger mile (PM) sampling
5. Independent Auditor Statement for Financial Data (IAS — FD).

Nine or Fewer Vehicles Waiver

Transit agencies that operate nine or fewer vehicles may request a waiver from filing a complete NTD report. To be considered for this waiver, a transit agency must meet the following criteria:

- Nine or fewer [vehicles operated in annual maximum service](#) (VOMS) for both [directly operated](#) (DO) and [purchased transportation](#) (PT) across all [modes](#).
- All service is [non-fixed guideway](#) (NFG).

The following example illustrates the determination of eligibility for Nine or Fewer Vehicles Waivers.

Example 2 — Nine or Fewer Vehicles Waiver Eligibility

Eligibility: Nine or fewer vehicles operated in annual maximum service (VOMS) across all non-fixed guideway (NFG) modes and types of service (TOS).

Non-fixed guideway (NFG) modes: Bus (MB) on mixed traffic right-of-way (ROW), demand response (DR), jitney (JT), publico (PB) and vanpool (VP).

Impact: For urbanized areas (UZAs) of 200,000 or more population, because data are not available to enter into the apportionment formula this exemption adversely affects the Urbanized Area Formula Program (UAF) apportionment.

Example 1: Transit agency A directly operates (DO) seven vehicles in bus (MB) mode in mixed traffic right-of-way (ROW) and contracts for two vehicles in demand response (DR) mode in annual maximum service (VOMS).

Eligibility: Eligible. Nine vehicles are operated; therefore, transit agency A is eligible for the Nine or Fewer Vehicles Waiver.

Example 2: Transit agency B directly operates (DO) seven vehicles in bus (MB) mode in mixed traffic right-of-way (ROW) and contracts for three vehicles in demand response (DR) mode in annual maximum service (VOMS).

Eligibility: Ineligible. Even though each service is less than nine vehicles, the total across all modes is ten vehicles.

Example 2 — Nine or Fewer Vehicles Waiver Eligibility

Example 3: Transit agency C directly operates (DO) eight vehicles in automated guideway (AG) mode in annual maximum service (VOMS).

Eligibility: Ineligible. Even though the total is fewer than nine vehicles, automated guideway (AG) is a fixed guideway (FG) mode.

To request a Nine or Fewer Vehicles Waiver, submit through Internet Reporting:

- A letter from your [chief executive officer](#) (CEO) stating that your transit agency meets the eligibility criteria, describes the modes and types of service (TOS) operated, and the number of vehicles operated in maximum service by mode and type of service (TOS)
- An Identification form (B-10)
- A Contacts form (B-20)
- A Revenue Vehicle Inventory form (A-30) for each [mode](#) and [type of service](#) (TOS).

Your request, submitted via the **e-File** tab, **must be received by the transit agency's report due date**. Waivers are subject to review and approval by FTA and are not granted automatically. FTA will notify you, in writing, if your request for a Nine or Fewer Vehicles Waiver is granted. Waivers are granted for one year only and must be applied for annually.

An approved Nine or Fewer Vehicles Waiver will not affect your [Urbanized Area Formula Program](#) (UAF) funding eligibility but will have an impact on the amount of funding the [urbanized area](#) (UZA) receives if your transit agency serves a UZA with a population of 200,000 or more. Data will not be entered into the formula for selected formula statistics. Refer to the exhibit under When to Submit the NTD Report for deadlines.

If FTA grants your transit agency a waiver:

- You must continue to follow the [Uniform System of Accounts](#) (USOA) accounting requirements for revenues and expenses. The Uniform System of Accounts (USOA) is available on the NTD website at www.ntdprogram.gov, under Publications, Reference Materials.
- You are not required to collect or maintain any other data for NTD reporting purposes.
- You must continue to meet any requirements stipulated in Federal or state grants.

Data, Report or Passenger Mile Sampling Waivers

You may request a waiver of specific data requirements.

The waiver request must be justified in writing from the [chief executive officer](#) (CEO) to FTA. The written request must fully describe the situation that prevents the transit agency from fulfilling the reporting requirements. The following are typical justifications for requesting a Data, Report or Passenger Mile Sampling Waiver:

- It is the transit agency's first report year. The transit agency is a new reporter and has not had sufficient time to collect data and prepare an NTD Annual report.
- There are unforeseen circumstances, either preventing data collection or causing data loss, not related to personnel issues. Typical examples are:
 - Earthquakes
 - Fires
 - Floods
 - Officially declared emergencies.

[Data, Report](#) or Passenger Mile Sampling Waivers are not granted for reasons such as cost, personnel or data collection issues; loss of records; or simply stating undue reporting burden.

Waiver requests are approved on a case-by-case basis and are normally granted for one year only. Your request should be submitted via the **e-File** tab. Waivers are subject to review and approval by FTA and are not granted automatically. FTA will notify you, in writing, via the **e-File** tab, if your request for a waiver is granted. Waivers are granted for one year only and must be applied for annually. For transit agencies receiving waivers to report zero for certain data items, an approved waiver will not affect your [Urbanized Area Formula Program](#) (UAF) funding eligibility but will have an impact on the amount of funding the [urbanized area](#) (UZA) receives if your transit agency serves a UZA with a population of 200,000 or more or qualifies as a [Small Transit Intensive City](#) (STIC). As the data is reported as zero, zero will be entered into the formula for selected formula statistics.

Passenger mile waivers are normally granted for one year. FTA provides guidance to the agency on the passenger mile data to report that year. If a passenger mile waiver is requested for two or more subsequent years, zero passenger miles are typically reported in those subsequent years. However, this depends on FTA's discretion.

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Special Request – Strikes

Effective with National Transit Database (NTD) Report Year (RY) 2005 data, and thereafter, FTA holds harmless adjustments due to strikes, labor disputes, and work stoppages. RY 2005 data are the actual data to be used in apportionment of Fiscal Year (FY) 2007 funds (in February, 2007). If an agency had a valid work stoppage during their FY 2005, the CEO of the transit must request a hold harmless adjustment in writing via the e-File. Pending review, an adjustment can be made in the FY 2008 apportionment, next year.

For the period of the strike, for the transit mode affected (e.g., commuter rail), FTA will adjust certain annual data used in the apportionment. FTA's adjustments are final and not subject to appeal. The data to be adjusted are based on the number of days of the strike. Partial strike days will not count.

NTD apportionment data to be adjusted are unlinked trips, vehicle revenue miles, passenger miles and operating costs. For service lost, simple adjustments will be made based on the annual weekday, Saturday and Sunday averages during the entire year, or an entire year that FTA deems appropriate.

Special Request – Fixed Guideway

Fixed Guideway requests for changes to restricted data fields and adding new fixed guideway segments must be in writing and **must be received, along with supporting documentation, at least 60 calendar days prior to the report due date.** Waiver requests are subject to review and approval by FTA and are not granted automatically. Refer to the exhibit under When to Submit the NTD Report for deadlines.

Independent Auditor Statement for Financial Data Waiver

A waiver of the [Independent Auditor Statement for Financial Data](#) (IAS — FD) is granted only to first time reporting transit agencies and is granted for one year only.

The waiver request must be justified in writing from the [chief executive officer](#) (CEO) to FTA. The written request must fully describe the situation that prevents the transit agency from fulfilling the reporting requirements.

Requests for waiver of the Independent Auditor Statement for Financial Data (IAS — FD) are approved on a case-by-case basis. Waivers are subject to review and approval by FTA and are not granted automatically. FTA will notify you, in writing, if your request for a waiver of the Independent Auditor Statement for Financial Data (IAS — FD) is granted.

A waiver of the Independent Auditor Statement for Financial Data (IAS — FD) will not affect your [Urbanized Area Formula Program](#) (UAF) funding eligibility. Refer to the exhibit under When to Submit the NTD Report for deadlines.

What to Report

The NTD Annual report consists of a series of forms and declarations that provide a summary of transit characteristics for the fiscal year, including financial and non-financial operating statistics. It must contain all the [public transportation](#) service, including [complementary paratransit services](#) required by the [Americans with Disabilities Act of 1990](#) (ADA), which the transit agency provides or purchases.

For [purchased transportation](#) (PT) service, the report must contain data only for those services under contract.

Reporting Modules and Forms

Not all forms are required from all transit agencies. The size of the [urbanized area](#) (UZA), the number of vehicles operated and [type of service](#) (TOS) operated ([directly operated](#) (DO) or [purchased](#) (PT)) are factors that determine which forms are required. The following exhibit presents a summary of NTD reporting requirements.

Exhibit 2 — Summary of NTD Reporting Requirements

Requirement	Who Reports
Basic Information Module	
Identification form (B-10)	All reporters serving urbanized areas
Contacts form (B-20)	All reporters serving urbanized areas
Contractual Relationship form (B-30)	Reporters who buy or sell purchased transportation (PT) services from / to a public transit agency or private operator
Financial Module	
Sources of Funds - Funds Expended and Funds Earned form (F-10)	All reporters serving urbanized areas
Uses of Capital form (F-20)	All reporters serving urbanized areas
Operating Expenses form (F-30)	All reporters serving urbanized areas
Operating Expenses Summary form (F-40)	All reporters serving urbanized areas
Operators' Wages form (F-50)	Reporters serving urbanized areas with 150 or more vehicles operated in annual maximum service (VOMS) in a directly operated (DO) mode except demand response (DR) and vanpool (VP) modes
Asset Module	
Stations and Maintenance Facilities form (A-10)	All reporters serving urbanized areas
Transit Way Mileage form (A-20)	Reporters serving urbanized areas operating on fixed guideway (FG)
Revenue Vehicle Inventory form (A-30)	All reporters serving urbanized areas
Service Module	
Service form (S-10)	All reporters serving urbanized areas
Fixed Guideway Segments form (S-20)	Reporters serving urbanized areas operating FG
Resource Module	
Employees form (R-10)	Reporters serving urbanized areas operating DO
Maintenance Performance form (R-20)	Reporters serving urbanized areas operating DO
Energy Consumption form (R-30)	Reporters serving urbanized areas operating DO
Federal Funding Allocation Statistics Module	
Federal Funding Allocation Statistics form (FFA-10)	Reporters serving UZAs of 200,000 or more population
Declarations	
Chief Executive Officer (CEO) Certification Chief Executive Officer form (D-10)	All reporters except those receiving a Nine or Fewer Vehicle Waiver
Independent Auditor Statement for Financial Data (IAS — FD)	First time reporters and reporters with changes in accounting method or system
Independent Auditor Statement for Federal Funding Allocation Data (IAS — FFA)	Reporters with 100 or more vehicles operated in annual maximum service (VOMS) across all modes and types of service (TOS) and serving UZAs of 200,000 or more population

Declarations

Three types of [declarations](#) are required to certify the data in the NTD Annual report:

1. [Chief Executive Officer \(CEO\) Certification](#)
2. [Independent Auditor Statement for Financial Data](#) (IAS — FD)
3. [Independent Auditor Statement for Federal Funding Allocation Data](#) (IAS — FFA).

As with the NTD forms, not all declarations are required from all transit agencies. The size of the [urbanized area](#) (UZA), the number of vehicles operated and the [type of service](#) (TOS) operated ([directly operated](#) (DO) or [purchased](#) (PT)) are factors that determine which declarations are to be completed. See the Declarations section of this manual for further details. Refer to the exhibit Summary of NTD Reporting Requirements.

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Fiscal Year Data

The data in the NTD Annual report should cover a 12-month period corresponding to the fiscal year of the transit agency. If the fiscal year end date changes, notify FTA by using the Internet Reporting procedures immediately. FTA will determine the appropriate 12-month reporting period for your NTD Annual report.

How to Report

This section describes the following:

- NTD identification number (NTD ID)
- Internet reporting
- Accounting requirements
- Purchased transportation (PT).

The NTD Identification Number

Each transit agency is assigned a unique FTA [NTD identification number](#) (NTD ID) to be used in the NTD Annual report and all correspondence. Each transit agency must have an NTD identification number before filing a report. If you are a new reporter and do not have an NTD identification number, please refer to the New Reporters section below.

Internet Reporting

Required forms, waivers, and declarations are completed using Internet Reporting which is accessible from the NTD website at www.ntdprogram.gov. Completing the Identification form (B-10) using Internet Reporting automatically generates the forms necessary for filing your NTD Annual report.

This manual contains all information necessary to complete the NTD Annual report using Internet Reporting. See the Internet Reporting section of this manual. FTA will provide Internet Reporting user names and passwords to transit agencies.

Reporting Format

Transit agencies must submit their reports via the Internet Reporting system. The [Chief Executive Officer \(CEO\) Certification](#) must be submitted via the Chief Executive Officer form (D-10). The [Independent Auditor Statement for Financial Data \(IAS — FD\)](#) should be approved and submitted via the e-File. The [Independent Auditor Statement for Federal Funding Data \(IAS — FFA\)](#) should be kept on file by the transit agency for three years following the current NTD report year. Declarations must be completed prior to submitting a report. A transit agency must file a complete report by the report due date (including all required forms and declarations). See the When to Report section below to determine your due date.

General Formatting Rules

Data reported must adhere to the following rules:

- Round all financial data to the nearest dollar
- Follow other rounding directions for each form
- Unless otherwise indicated, report data as whole numbers
- Use four digits for year entries.

Internet Reporting incorporates these rules, formatting data automatically when you complete a cell entry.

Accounting Requirements

This section addresses the following items:

- Accounting principles (GAAP)
- Accrual accounting.

Accounting Principles (GAAP)

For the most part, NTD reporting requirements for financial data follow generally accepted accounting principles (GAAP). The FTA NTD [Uniform System of Accounts](#) (USOA) is not a self-contained financial system that addresses every possible NTD transaction and situation. Instead, the NTD program is a system of accounts that complies with GAAP and Standards of Governmental Accounting and Financial Reporting. However, small differences do exist between NTD and GAAP, generally relating to the accounting of costs for capital grant purchases.

If there are conflicts between GAAP and NTD reporting instructions and requirements, NTD rules are to be followed. The following rule is used for NTD accounting:

- Unique NTD requirements supersede GAAP. If a unique requirement exists for NTD purposes, this requirement will be contained in NTD reference documents provided by FTA (e.g., the Uniform System of Accounts (USOA) and the NTD Reporting Manuals).
- In the absence of unique NTD provisions to the contrary, GAAP should be followed.

Two organizations are responsible for promulgating GAAP:

1. The [Financial Accounting Standards Board](#) (FASB) is responsible for general GAAP affecting all types of entities.
2. The [Governmental Accounting Standards Board](#) (GASB) is affiliated with the FASB and specializes in government agencies in the United States. In the event of a conflict between FASB and GASB pronouncements, the GASB prevails for governmental entities.

Both FASB and GASB pronouncements are available through the FASB in Stamford, Connecticut. Most accounting firms will assist their clients in obtaining GAAP documents and applying GAAP requirements.

Accrual Accounting

All financial data in the NTD Annual report must follow accrual accounting principles. Under [accrual accounting](#):

- Revenues are recorded when earned, regardless of whether or not receipt of the revenue takes place in the same reporting period.
- Expenditures are recorded as soon as they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made in the same reporting period.

If your transit agency uses a cash basis or encumbrance basis accounting system, you must make worksheet adjustments to record the data on an accrual basis.

The example below demonstrates the use of accrual accounting for an [operating expense](#) (OE).

Example 3 — Accrual Accounting

Example: A transit agency employee works the last two weeks of the transit agency's fiscal year earning \$1500. However, the employee does not receive his pay until 10 days later when payroll issues a check. How is the \$1500 reported?

Solution: Report the \$1500 on the Operating Expenses form (F-30) under labor in object class 501. Even though the employee did not receive a paycheck during the report year, the transit agency incurred the liability to pay the employee.

Reporting Purchased Transportation

[Purchased transportation](#) (PT) service is service provided to a [public transit agency](#) or governmental unit from a [public](#) or [private](#) transportation provider based on a written contract. A contractual relationship exists only if all the following criteria are met:

- The [seller](#) is obligated in advance of the time the service is furnished to provide the operations for which the operating statistics are being reported for a specific [monetary consideration](#).
- A written agreement exists that specifies the contractual relationship for the time period and the specific service generating the operating statistics included in the NTD Annual report.
- The written agreement is signed by authorized representatives of both the [buyer](#) and the seller, and should detail the services to be provided, and the nature and amount of the monetary consideration.

Granting a transportation provider permission to operate certain services through a franchise or license does not, in itself, constitute purchased transportation (PT). Also, management services contracts, in which all or some personnel or services are provided to manage or operate the transit agency, are not purchased transportation (PT). Generally, the service is part of the public transit agency's directly operated (DO) service.

[Cooperative agreements](#) between public transit agencies or governmental units should not be reported as purchased transportation (PT) services.

When to Report

The schedule for submitting the NTD Annual report is based on the fiscal year for the reporting transit agency.

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When to Submit the NTD Annual Report

A transit agency must file a complete report by the report due date (see Exhibit 3). A report is complete when all of the required forms and declarations are submitted. The due date for a transit agency's NTD Annual report to FTA is based on the transit agency's fiscal year end date. All transit agencies have at least 120 days after the end of their fiscal year before the report is due. The submission must be sent on or before the due date.

The NTD reporting system allows for reporting waivers for transit agencies that experience unusual or unforeseen circumstances. See the previous Waivers section. Reporting waivers must be requested in writing:

The following exhibit presents the reporting timeline for the 2007 report year.

Exhibit 3 — NTD Annual Reporting Timeline			
Submission			
Fiscal Year End	Jan. 1 - June 30	July 1 - Sept. 30	Oct. 1 - Dec. 31
Report Due Date	November 30	January 29	April 30
Waiver Request Deadlines			
Nine or Fewer Vehicles Waiver	November 30	November 30	March 1
Data Waiver	November 30	November 30	March 1
Report Waiver	November 30	November 30	March 1
Closeout Process			
Last Date to Receive Report Revisions	May 1	May 1	July 2
Report Closeout*	May 15	May 15	July 20
* See the Failure to Report Closeout section for other closeout deadlines.			

Reminder Notices

FTA sends each transit agency a reminder 30 days prior to the NTD Annual report due date. If FTA does not receive your report within 15 calendar days after the due date, and there is no request for a reporting waiver, FTA sends a letter to the [chief executive officer](#) (CEO) requesting that the report be submitted within 15 days. Refer to the exhibit NTD Reporting Timeline for due dates.

Failure to Report, Late Report or Incomplete Report

NTD requires transit agencies to submit complete reports according to the due date schedule. [Failure to report](#) results from not submitting a report, submitting a [late report](#) or submitting an [incomplete report](#). As a result, your transit agency's data will not be included in the NTD and Apportionment Data Sets. FTA will declare your transit agency ineligible to receive any [Urbanized Area Formula Program](#) (UAF) grants during an entire Federal fiscal year. This ineligibility applies to all transit agencies, regardless of the size of the [urbanized area](#) (UZA) served.



Congress specified that operating cost data are to be used in the apportionment of Federal funds. Failure to submit complete and fully allocated operating and capital costs is considered a failure to report. For example, a vanpool mode that does not include the costs of fuel, or a bus mode that does not include all operating and capital costs, will not be included in the apportionment data set.

A report is considered late if it is not submitted by the due date. Refer to the exhibit NTD Reporting Timeline for due dates.

A report is incomplete if it does not contain all the required reporting forms and data, is not in conformance with the NTD requirements, or does not contain the [Chief Executive Officer \(CEO\) Certification](#) and [Independent Auditor Statements](#) (IAS), as applicable. The [Chief Executive Officer \(CEO\) Certification](#) must be submitted via the Chief Executive Officer form (D-10). The Independent Auditor Statement for Financial Data (IAS — FD) should be approved and submitted via the e-File. The Independent Auditor Statement for Federal Funding Data (IAS — FFA) should be kept on file by the transit agency for three years following the current NTD report year. If there are data revisions to financial forms during validation, the [chief executive officer](#) (CEO) must concur with the revisions. If there are revisions to the Federal Funding Allocation Statistics form (FFA-10), both the chief executive officer (CEO) and the [independent auditor](#), as applicable must concur with the changes. The certification and statements do not have to be revised. Always retain copies of all submitted NTD forms, revisions and declarations for your records.

Failure to Report Closeout

Transit agencies are required to respond to validation inquiries. Transit agencies requiring more than two Failure to Report letters or more than two Failure to Respond letters will be closed out immediately. In the event that a transit agency receives any combination of Failure to Report or Failure to Respond letters totaling three or more, the agency will be closed out if their

NTD report or validation response is not submitted immediately. This may affect your [Urbanized Area Formula Program](#) (UAF) funding eligibility and the amount of funding the UZA receives. If your agency serves a UZA with a population of less than 200,000 your [Small Transit Intensive Cities](#) (STIC) formula funding may be affected. If your transit agency serves a UZA with a population of 200,000 or more, data will not be entered into the formula for selected formula statistics.

If your transit agency is a grant recipient with a failure to report, FTA may notify the regional administrator and the state DOT. If your agency is a voluntary reporter, the agency will be deactivated with notification to the regional administrator and state DOT.

Where to Report

Transit agencies submit NTD reports, Independent Auditor Statement for Financial data (IAS — FD), and the Chief Executive Officer (CEO) Certification via Internet Reporting at the project’s website, <http://www.ntdprogram.gov/>.

FTA assigns an NTD analyst to each reporting transit agency to assist reporters throughout the year. At the beginning of the reporting cycle, your NTD analyst will call you to introduce her / himself. Please feel free to contact your NTD analyst if there are any questions, or if FTA can do anything to assist you in reporting.

Exhibit 4 — NTD Contact Information	
<p>Mailing Address You can write to the FTA NTD Project Office at the following address: Federal Transit Administration National Transit Database P.O. Box 457 Merrifield, VA 22116-0457 Please use the U.S. Postal Service for deliveries to this P.O. Box.</p>	<p>Telephone Your NTD analyst and other NTD staff can be contacted by telephone on weekdays. For telephone information and assistance, call the FTA NTD Project Office at: 703.462.5220 The FTA NTD Project Office is open from 7:30 am to 5:30 pm (Eastern Time). If your NTD analyst is unavailable, you may use the voice-mail system and your call will be returned, or you may forward your call to another NTD analyst.</p>
<p>Express Delivery Address Express deliveries can be made to the following address: Federal Transit Administration National Transit Database 3040 Williams Drive, Suite 100 Fairfax, VA 22031</p>	<p>E-mail You can contact your NTD analyst by using the e-mail address located on the Transit Agency Home tab at: www.ntdprogram.gov</p>
<p>Fax The FTA NTD Project Office also maintains a 24-hour FAX service. You may FAX correspondence to the FTA NTD Project Office at: 703.462.5219 An original of all faxed documents must also be mailed to the FTA NTD Project Office.</p>	<p>Internet Finally, the FTA NTD Project Office manages a website at the following address: www.ntdprogram.gov NTD publications and reference documents are available on the FTA NTD website.</p>

New Reporters

New reporters have slightly different requirements for submitting their first NTD Annual report. These requirements include submitting a request for an [NTD identification number](#) (NTD ID), determining when to file the first report and providing additional information in the NTD Annual report.

Written Request

New reporters must first submit a written request to FTA for an NTD identification number (NTD ID). If an incoming request for an NTD ID is approved, the first fiscal year reported is dependent upon when the request was received at NTD, and whether the agency is a designated Urbanized Area Formula Program (UAF) funds recipient or a voluntary reporter. If the request is received at NTD within the first six months of a fiscal year, the agency will be assigned and ID number and approved to report for the fiscal year. If the request is received during the last six months of a fiscal year, the agency will be approved to report during the next fiscal year. See the Exhibit below.

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Exhibit 5 — New Agency Reporting Timeline

The due date of a new agency's first report can vary, depending on their fiscal year, and when their New ID Request is received at NTD. Below are the most common examples of transit agency fiscal years. If your agency has a different fiscal year than what is listed below, contact NTD for your first report due date.

Fiscal Year	New ID Request Received	First Report Due	Data Included	NTD Report Year
July 1, 2006 — June 30, 2007	Jan. 1, 2006 — Dec. 31, 2006	November 30, 2007	July 1, 2006 — June 30, 2007	2007
Oct. 1, 2006 — Sept. 30, 2007	April 1, 2006 — March 31, 2007	January 29, 2008	Oct. 1, 2006 — Sept. 30, 2007	2007
Jan. 1, 2007 — Dec. 31, 2007	July 1, 2006 — June 30, 2007	April 30, 2008	Jan. 1, 2007 — Dec. 31, 2007	2007

The [chief executive officer](#) (CEO) of the transit agency, company, city or other entity that will be filing the report makes the request. Send the letter to the mailing address listed in the Where to Report section above. The chief executive officer's (CEO) letter must be on letterhead and should state the following:

- Legal name and mailing address of the transit agency
- Name, title, address, telephone number, facsimile number and e-mail address of the chief executive officer (CEO)
- Name, title, address, telephone, facsimile number and e-mail address of the contact person
- Name, title, address, telephone, facsimile number and e-mail address of the safety contact person
- Name, title, address, telephone, facsimile number and e-mail address of the security contact person
- Fiscal year end date
- Public transit [modes](#) operated by [type of service](#) (TOS) ([directly operated](#) (DO) or [purchased transportation](#) (PT))
- Number of [vehicles operated in annual maximum service](#) (VOMS) across all modes and types of service (TOS)
- Description of service including route maps, schedules and fare structure
- Date (month and year) of grant request for [Urbanized Area Formula Program](#) (UAF) funds if a designated recipient
- Date (month and year) of expenses first incurred for reimbursement under the [Urbanized Area Formula Program](#) (UAF) funds if a designated recipient
- Any related information or relationships with other NTD transit agencies.

First Report Submission

When you file your first report depends on what type of transit agency you are:

- If you are a designated Urbanized Area Formula Program (UAF) funds recipient, FTA will inform you of your first report year based on award of the grant, capital acquisition and / or the start of service.
- If you are a [private](#) or [public](#) provider of [public transit services](#) voluntarily submitting a report, FTA will inform you of your first report year.

All applicable forms and declarations summarized in Exhibit 2 — Summary of NTD Reporting Requirements must be contained in the filed report. A transit agency must file a complete report by the report due date in Exhibit 3 – NTD Reporting Timeline.

Reference Information

This section contains two items necessary to understanding NTD reporting:

1. Transit terminology and parameters
2. Reference documents.

Transit Terminology and Parameters

Reporting data for the NTD requires an understanding of the following transit concepts and terms:

- Public transportation
- Mode
- Type of service (TOS)

- Area definitions
- Maximum service vehicles.

Each of these terms is described in further detail in the sections that follow.

Public Transportation

The definition of [public transportation](#) is important because the purpose of the NTD is to collect information on public transportation. As defined in the Federal Transit Act, public transportation means transportation by bus (MB) or [rail](#), or other conveyance, either [publicly](#) or [privately](#) owned, providing to the public general or special service (but not including [school buses](#) or [charter](#) or [sightseeing](#) service) on a regular and continuing basis. Public transportation is also synonymous with the terms mass transportation and transit.

Public availability is a key part of the definition. Services defined as public transportation are available to any person who pays a prescribed fare and meets other availability requirements, such as the [Americans with Disabilities Act of 1990](#) (ADA). Charter and school bus services are not considered public transportation because they serve specific groups of people and cannot be used by people not belonging to these groups. Service must be open to the general public, not only to specific categorical groups, such as school children.

NTD reporting is a requirement for recipients and beneficiaries of [Section 5307 Urbanized Area Formula Program](#) (UAF) and [Section 5311 Other Than Urbanized Area \(Rural\) Formula Program](#) funds of the Federal Transit Act (see the NTD Other Than Urbanized Area (Rural) Reporting Manual for Section 5311 requirements). Under the Urbanized Area Formula Program (UAF), the term public transportation usually applies to area-wide services primarily within an [urbanized area](#) (UZA). Since Congress uses NTD performance data in statutory formulae to apportion FTA funding to UZAs, the NTD can only contain public transportation or transit data. Transportation service that is not public transportation service should not be reported to the NTD. Public transportation is predominantly commuter service. For the purposes of the NTD, a commuter is a transit rider that travels back and forth during the same day primarily within a UZA. [Intercity bus services](#) are excluded under the Urbanized Area Formula Program (UAF). However, some commuter rail and ferryboat intercity services are permitted, if a person travels and returns on the same day. (Refer to the Basic Information module, Identification form (B-10) for NTD modal definitions and requirements).

For NTD reporting, FTA reserves the right to evaluate transit services as public transportation by requiring a written description of the transit services including availability and public notification of the availability of service, compliance with Americans with Disabilities Act of 1990 (ADA) requirements, service area maps, schedules and public timetables, and other materials as necessary. In the case of new modes or significant expansion of transit services, FTA reserves the right to request passenger surveys.

Mode

A variety of transit modes are operated in the United States. The NTD reporting system groups transit modes into two broad categories — [rail modes](#) and [non-rail modes](#) — as follows:

Rail

Alaska railroad (AR)
Automated guideway (AG)
Cable car (CC)
Commuter rail (CR)
Heavy rail (HR)
Inclined plane (IP)
Light rail (LR)
Monorail (MO)

Non-Rail

Aerial Tramway (TR)
Bus (MB)
Demand response (DR)
Ferryboat (FB)
Jitney (JT)
Publico (PB)
Trolleybus (TB)
Vanpool (VP)
Other (OR)

Modal definitions are used in the NTD reporting system in different ways. Transit agencies are required to report data according to the detailed modal definitions on most reporting forms (e.g., bus (MB), demand response (DR), vanpool (VP) and light rail (LR)). On selected forms (e.g., Transit Way Mileage form (A-20), Service form (S-10), Energy Consumption form (R-30), Federal Funding Allocation Statistics form (FFA-10)), different data items are required for rail and [non-rail](#) modes.

Type of Service

[Public transportation](#) can be provided in two ways:

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1. [Directly operated](#) (DO) service, in which the NTD reporting agency, usually the public transit agency, uses its own employees to operate the transit vehicles and provide the transit service.
2. [Purchased transportation](#) (PT) in which the NTD reporting agency, usually the public transit agency, contracts with a [public](#) or [private](#) provider to operate the transit vehicles, employs the [operators](#), and provide the transit service.

[Type of service](#) (TOS) is an important element of NTD reporting. On most reporting forms, transit agencies are required to report data by type of service (TOS).

Area Definitions

The NTD reporting system uses two definitions of area:

1. Urbanized area (UZA), and
2. Service area.

[Urbanized area](#) (UZA) is defined by the U. S. Census Bureau based on incorporated places (e.g., cities, towns, villages) and their adjacent areas that together form a densely populated area of at least 50,000 persons. UZAs do not conform to congressional districts or any other political boundaries.

The most current UZA designations are based on the 2000 census. The NTD reporting system assigns a unique number to each of the UZAs in the country. All NTD reporting transit agencies serve at least one UZA with many serving more than one UZA and [other than urbanized areas](#) (non-UZAs) (rural areas) of less than 50,000 persons.

The census defined UZAs are an important part of NTD reporting requirements. Reporters must report selected data by UZA number on two forms — the Fixed Guideway Segments form (S-20) and the Federal Funding Allocation Statistics form (FFA-10). Transit agencies serving UZAs of 200,000 or more population must report security data on the Non-Major Summary Report form (S&S-50). Finally, UZA size determines the sampling requirements for passenger mile (PM) data reported on the Service form (S-10).

[Service area](#) is a measure of access to transit service in terms of population served and area coverage (square miles). The reporting transit agency determines the service area boundaries and population for most transit services using the definitions contained in the [Americans with Disabilities Act of 1990](#) (ADA).

Transit agencies are required to submit service area information on the Identification form (B-10).

For most transit agencies, the size of the UZA is different from the size of the service area. In many instances, the size of the service area will be smaller than the UZA served. In other cases, where there is broad public support for transit, the size of the service area is greater than the size of the UZA. These differences can cause confusion, since a transit agency's NTD reporting requirements are based on the size of the UZA served and the data reported are for the transit agency's service area.

Maximum Service Vehicles

The maximum service operated during the year is an important determinant of a transit system's size and resulting performance. Transit agencies are required to report data on two measures of maximum service:

1. Vehicles operated in annual maximum service (VOMS)
2. Vehicles available for annual maximum service.

[Vehicles operated in annual maximum service](#) (VOMS) is a count of the [revenue vehicles](#) scheduled for the peak day and operating period of the peak service season or schedule of the year. The revenue count is the typical number of vehicles operated and does not consider the number of vehicles operated on atypical days such as holiday celebrations (e.g., Fourth of July), or one-time special events (e.g., World Series celebrations, political conventions).

[Vehicles available in annual maximum service](#) is a count of the revenue vehicles available to meet the maximum service requirement (revenue vehicles necessary to meet peak demand) for the fiscal year. This count of revenue vehicles includes:

- Vehicles operated in maximum service (VOMS)
- Spare vehicles.

The count of vehicles does not include:

- Vehicles out for extended major repair or rehabilitation
- Emergency contingency vehicles.

[Spare vehicles](#) are revenue vehicles used to accommodate routine maintenance and repair operations, and to replace vehicles in scheduled service that breakdown or are involved in accidents.

[Emergency contingency vehicles](#) are inactive revenue vehicles that normally would have been disposed of at the end of their useful life. FTA allows transit agencies to retain these vehicles if they are stored and maintained, and part of an approved FTA Emergency Contingency Plan.

Reference Documents

The FTA [Uniform System of Accounts](#) (USOA) and Uniform System of Accounts and Records and Reporting System; Final Rule (CFR Part 630) is essential to understanding the forms and instructions presented in this manual. You can obtain these documents, as well as the other reference documents listed in the exhibit below, by visiting the NTD Project website at <http://www.ntdprogram.gov/> or calling the NTD Project Office at (703) 462-5220.

The following exhibit provides a list of other documents necessary for NTD reporting.

Exhibit 6 — Reference Documents

2007 Annual Reporting Manual
2007 Safety and Security Reporting Manual
2007 Monthly Reporting Manual
2007 Rural Reporting Manual
FTA National Transit Database Uniform System of Accounts (USOA), January 1995
Uniform System of Accounts and Records and Reporting System; Final Rule (58 FR 4880) (49 CFR Part 630), January 1993
FTA Circular 2710.1A Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System, July 1988
FTA Circular 2710.2A Sampling Procedures for Obtaining Demand Responsive Bus System Operating Data Required Under the Section 15 Reporting System, July 1988
Government Auditing Standards, 2003
Fully Allocated Cost Analysis Guidelines for Public Transit Providers, Price-Waterhouse, Office of Government Services, Washington, DC, April 1987
Uniform Crime Reporting Handbook, 2004
National Incident-Based Reporting System, Volume 1: Data Collection Guidelines, U.S. Department of Justice, Federal Bureau of Investigation, Criminal Justice Information Services Division, August 2000, (<http://www.search.org/nibrs/standards.asp>).

