

Introduction

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.

FY 2012 Annual Reporting Changes and Clarifications

This section summarizes the changes in reporting requirements implemented in the 2012 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.

What is the National Transit Database?

The NTD was established by Congress to be the Nation's primary source for information and statistics on the transit systems of the United States. Recipients or beneficiaries of grants from the Federal Transit Administration (FTA) under the [Urbanized Area Formula Program](#) (§5307) or [Other than Urbanized Area \(Rural\) Formula Program](#) (§5311) are required by statute to submit data to the NTD. Over 750 transit providers in urbanized areas currently report to the NTD through the Internet-based reporting system. Each year, NTD performance data are used to apportion over \$5 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 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

NTD data are used in the formula allocation of Federal transit funds for the Urbanized Area Formula Program (§5307) and for the Fixed Guideway Modernization Program (§5309, in part). 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 populations fewer than 200,000 are also used in the allocation of Federal transit funding.

SAFETEA-LU provides for one-percent of the funds in the Section 5307 to be allocated according to the [Small Transit Intensive Cities](#) (STIC) formula. Under the formula for STIC, funds are apportioned to UZAs with populations 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](#) (§5340) to distribute funds to the §5307 and §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 (non-UZAs) areas based on the ratio of UZA / non-UZA 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 (NTD) 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
 - Monthly Ridership forms
3. NTD Safety and Security Reporting Manual
 - Safety and Security forms
 - Chief Executive Officer Certification
4. NTD Rural Reporting Manual (exclusively rural reporters)
 - Rural forms.

FY 2012 Annual Reporting Changes and Clarifications

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 2012 NTD are highlighted in the following exhibit FY 2012 Annual Reporting Changes and Clarification below. Specific changes are discussed in detail in the applicable sections of this manual.

Exhibit 1 — FY 2012 Annual Reporting Changes and Clarifications

Introduction - *No changes*

Basic Information Module - *No changes*

Financial Module - *No changes*

Asset Module - *No changes*

Service Module - *No changes*

Resource Module - *No changes*

Federal Funding Allocation Statistics Module - *No changes*

Declarations Module - *No changes*

Who Reports

Transit providers, States, or Metropolitan Planning Organizations (MPOs) that receive Urbanized Area Formula Program (§5307) grants, or that directly benefit from these grants, must report to the NTD or coordinate the submittal of data to the NTD on their behalf. The requirement to report begins in the year after you apply for a §5307 Grant, or in the year in which benefits are first received from a §5307 grant, whichever is sooner. The reporting requirement lasts for as long as the §5307 remains open, or through the minimum useful life of any capital assets purchased with §5307 grant funds, whichever is later.

Please note that this means that you may be required to report in year in which no §5307 grant funds were received. An NTD reporter that is no longer required to report to the NTD, should continue to file NTD reports if that reporter intends to apply for a §5307 or a §5311 grant in the future.

Recipients or direct beneficiaries from Other than Urbanized Area Program (§5311) grants are also required to report to the NTD, under the streamlined Rural NTD reporting requirements. Please consult the Rural NTD Reporting Manual for more information on these requirements.

A complete understanding of who must submit an NTD report requires an understanding of the following:

- Purchased transportation services
- Consolidated NTD reporters
- Voluntary reporters
- Extensions, waivers and special requests

Example 1 — Continuing Requirements

A transit agency purchases a vehicle with funds from an Urbanized Area Formula Program (§5307) grant.

The vehicle, a 40-foot bus, 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 (§5307) grant funds during a particular year.

Purchased Transportation Services

The NTD operates under a “you buy it, you report it” rule. Thus, [sellers](#) of purchased transportation (PT) services generally do not report directly to the NTD – data for the service are generally reported by the agency purchasing the service (buyer).

The NTD generally does not recognize agreements or memorandums of understanding between two public agencies as “purchased transportation services.” In these cases, the two public agencies should agree which of them will report the service to the NTD, and report the service as directly operated (DO). The new Funds Received from Other Public Entities form (B-60) and Funds Provided to Other Public Entities form (B-70) capture non-contractual relationships.

Please see Basic Information Module for further discussion on reporting transit services through PT or memorandum of understanding agreements.

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 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:

- Names of all transit agencies to be included
- Fiscal year end dates for the transit agencies
- Previous/current [NTD identification numbers](#) (NTD IDs) of the transit agencies, as appropriate
- Fiscal year to be covered for the first consolidated report.

Consolidation requests 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 is approved.

Voluntary Reporters

FTA encourages all providers of transit service in urbanized areas to report to the NTD, regardless of whether they are [public](#) or [private](#), and regardless of whether or not they receive or benefit from §5307 grants. To be accepted as a [voluntary reporter](#) in the NTD, you must be a provider of transit services in at least one urbanized area (UZA), and be able to comply with all of the NTD reporting requirements and the Uniform System of Accounts (USOA.) All urbanized area NTD reporters are required to comply with all NTD requirements for the Annual, Monthly, and Safety & Security Modules. Please refer to the Monthly Reporting Manual and the Safety & Security Reporting Manual for information on the reporting requirements of those modules.

Extensions, Waivers and Special Requests

This section describes the available extensions, [waivers](#), and special requests and discusses eligibility requirements and procedures. Unless otherwise stated below, all requests must be received by the NTD at least **60 days prior to the report due date** via the **e-File** tab. You should refer to the NTD Annual Reporting Timelines exhibit in this section under When to Report to determine actual due dates.

Extensions, waivers and special requests 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 is granted or rejected.

Extension Requests

The NTD allows for a **30-day filing deadline extension** for transit providers that experience unusual or **unforeseen circumstances** (good cause) that prevent them from meeting the regular deadline. Filing deadline extension requests must be requested **in writing prior to the report due date**; and FTA will provide written approval or denial of the request. Please note that **filing deadline extension requests are discretionary**; they are **not automatic**.

To request an extension, you should submit a letter from your [chief executive officer](#) (CEO) through the **e-File** that:

- Fully describes the situation that prevents you from submitting by the regular deadline; and
- Requests a filing deadline extension of up to 30 days for the current report year.

You should refer to the NTD Annual Reporting Timelines exhibit in this section under When to Report to determine report due dates.

Waivers

There are seven types of waivers:

1. New Waiver Type- Small Systems Waiver- 30 or Fewer Vehicles
2. Grants Waivers for Planning and Capital
3. Natural Disaster Waiver /Hold Harmless for Apportionment
4. [Data](#)
5. [Reporting](#)
6. Passenger miles traveled (PMT) sampling
7. Independent Auditor Statement for Financial Data (IAS — FD)

Waivers are normally granted for only one year, except in extraordinary circumstances. Therefore, recipients or beneficiaries of §5307 grants must request waivers each year.

This section also discusses Extension requests and the Special Request – Strikes requirements and procedures.

New Waiver Type - Small Systems Waiver- 30 or Fewer Vehicles

A transit provider that operates 30 or fewer vehicles may submit a report with significantly reduced reporting requirements. The reporting requirements for this waiver can be found in the separate Small Systems Waiver Reporting Manual.

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

The following example illustrates eligibility criteria for Small Systems Waiver 30 or Fewer Vehicles.

Example 2 — Small Systems Waiver Eligibility

Requirement: 30 or fewer vehicles operated in annual maximum service (VOMS) across all non-fixed guideway (NFG) modes and types of service (TOS).

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

Example 1: Transit agency A directly operates 15 buses (mixed traffic ROW) and contracts for 15 DR vehicles = 30 VOMS.

Eligible? Yes. The total across all modes is 30 VOMS; therefore transit agency A is eligible for a 30 or fewer – Small Systems Waiver.

Example 2: Transit agency B directly operates 14 buses (mixed traffic ROW) and contracts for 17DR vehicles = 31 VOMS.

Eligible? No. Though each service is less than 30 VOMS, the total across all modes and types of service is 31 VOMS

Example 3: Transit agency C directly operates 29 automated guideway (AG) vehicles = 29 VOMS.

Eligible? No. Though the service is less than 30 VOMS, AG is fixed guideway (FG); therefore transit agency C is not eligible for a 30 or Fewer Small Systems Waiver.

An approved 30 or fewer Waiver will not affect your funding eligibility for §5307 grants, but may affect the amount of funding your UZA receives as follows:

- If your transit agency serves a UZA with a population of 200,000 or more, the amount of funding may slightly be impacted.
- If your transit agency serves a UZA with a population between 50,000 and 199,999 you will only report service data towards 3 out of the 6 Small Transit Intensive Cities (STIC) factors, however, your passenger mile data will not be available towards the remaining 3 STIC factors that rely upon passenger mile data.

You should refer to the NTD Annual Reporting Timelines exhibit in this section under *When to Report* to determine actual due dates for submitting the Small Systems Waiver- 30 or fewer request.

Please refer to the Small Systems Waiver Reporting Manual for further instructions on this type of waiver.

Grants Waivers – Planning and Capital

An organization that receives or benefits from §5307 funds, but does not have any transit operations, may request a waiver from certain NTD reporting requirements. Typically, this organization is using the §5307 funds for planning or capital investment. Recipients of the Planning Grants Waiver must still submit an Identification form (B-10), Contacts form (B-20) to the NTD. Recipients of the Capital Grants Waiver must still submit a B-10 form, B-20 form, Sources of Funds - Funds Expended and Funds Earned form (F-10), and Uses of Capital form (F-20) to the NTD.

This waiver is **only granted for one year**, and is **never granted for multiple years**. Recipients or beneficiaries of §5307 grants without transit operations must request this waiver each year. To be considered for this waiver, an organization must meet the following criteria:

To request a Planning or Capital Grants Waiver, you must submit a letter from your CEO that:

- For Planning Grants Waivers - States that your organization receives §5307 funding, but has no transit operations
- For Capital Grants Waivers - Describes how the organization uses the §5307 funding, either for planning or capital investment
- Requests the Grants Waiver for Planning or Capital for the current report year.

If FTA grants your agency a waiver:

- You must continue to follow the USOA accounting requirements for revenues and expenses. The 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.

You should refer to the NTD Annual Reporting Timelines exhibit in this section under *When to Report* to determine actual due dates for submitting the Planning or Capital Grants Waiver.

Disaster Waiver / Disaster Hold Harmless Adjustment

A transit provider that is severely impacted by a natural disaster may request a waiver from reporting to the NTD for the current year. A request for a natural disaster waiver must demonstrate that the natural disaster was so severe as to prevent

the actual collection and reporting of data, or that the actual collection and reporting of data would constitute an unreasonable burden on the transit agency in light of the natural disaster. Disaster waivers are only granted for one year. If a transit provider suffers a marked decrease in transit service due to a natural or man-made disaster, either the transit provider or the designated recipient for an urbanized area may make a request to be “held harmless” in the apportionment of formula grants for urbanized areas. The request for a hold-harmless adjustment must demonstrate that the transit agency meets all four of the following criteria:

- A Federal disaster declaration was in place for all or part of your service area for all or part of the report year
- the decrease in transit service is a direct result of the disaster
- the decrease in transit service is temporary, thus the reduce transit service levels are not reflective of the true transit needs of the urbanized area

Disaster Hold Harmless Adjustments are granted at FTA's discretion after reviewing the submitted request, they are not automatic. If granted, you must still provide a full report to the NTD of your actual transit service for the year; FTA will use your reported data from the year prior to the disaster in the apportionment, rather than the actual data you submit for this year. Disaster Hold Harmless Adjustments are only granted for one year at a time, a new application for this adjustment must be submitted each year.

Data, Report or Passenger Miles Traveled Sampling Waivers

You may request a waiver of specific data requirements or for filing a complete NTD report. The following are typical justifications for requesting a Data, Report or [Passenger Miles Traveled](#) (PMT) 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. Typical examples are:
 - Earthquakes
 - Fires
 - Floods
 - Hurricanes
 - Officially declared emergencies.

Data, Report or PMT Sampling Waivers are not granted for reasons such as cost, personnel or data collection issues; loss of records; or simply stating undue reporting burden. These reasons are not considered unforeseen circumstances.

If this waiver is requested in consecutive years, your passenger mile data will generally not be accepted for inclusion in the apportionment.

To request a Data, Report or PMT Sampling Waiver, you must submit a letter from your CEO that:

- Fully describe the situation that prevents the transit agency from fulfilling the reporting requirements.
- Requests the Data, Report or PMT Sampling Waiver for the current report year.

An approved Data, Report or PMT Sampling Waiver will not affect your funding eligibility for §5307 grants, but may affect the amount of funding your UZA receives as follows:

- If your transit agency serves a UZA with a population of 200,000 or more, the amount of funding may be reduced because your data may not be entered into the §5307 allocation formula for selected formula statistics.
- If your transit agency serves a UZA with a population between 50,000 and 199,999, it may change the UZA's performance in the factors used to determine eligibility for Small Transit Intensive Cities (STIC) funding.

You should refer to the NTD Annual Reporting Timelines exhibit in this section under When to Report to actual due dates for submitting the Data, Report or PMT Sampling Waiver request.

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 reporters and is **only granted for one year**.

To request a waiver, you must submit a letter from your CEO that:

- Fully describe the situation that prevents the transit agency from fulfilling the reporting requirements.
- Requests the waiver for the current report year.

A waiver of the IAS — FD will not affect your funding eligibility for §5307 grants.

You should refer to the NTD Annual Reporting Timelines exhibit in this section under When to Report to determine actual due dates for submitting the IAS-FD Waiver request.

Special Request – Strikes

FTA will make “hold harmless” adjustments to data used in the apportionment to offset the negative effects of strikes on NTD service data. This adjustment is not automatic, and must be requested. To request this adjustment, the CEO of a transit provider affected by a strike must submit the request in writing, via the **e-File** tab. The request must identify the mode or modes affected, the exact time and day that the strike began, the exact time and day that the strike ended, and supporting documentation (e.g. published news reports) for the duration of the strike.

Transit providers receiving this adjustment **must report actual data** to the NTD. The “hold harmless” adjustment will be made by FTA, not by the reporting transit provider. The adjusted data will only be used for purposes of the apportionment; the actual data of the transit provider will be used in all publicly-available NTD data sets.

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.

It must contain all of the public transportation service provided by your organization, whether directly operated or purchased transportation. All public transportation service must be included, regardless of whether it is urbanized area service or rural service. All revenues and expenditures for public transportation activities must be included, including planning activities and capital expenditures for modes not yet in service.

For purchased transportation 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 UZA, the number of vehicles operated and TOS operated (directly operated or purchased transportation) 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

Report Type	Requirements
Small Systems Waiver Reporters	
<ul style="list-style-type: none"> Identification form (B-10) Contacts form (B-20) Stations and Maintenance Facility (A-10) Revenue Vehicle Inventory form (A-30) Small Systems Waiver form (W-30) 	
<ul style="list-style-type: none"> Federal Funding Allocation form (FFA-10) Modified Chief Executive Officer form (D-10) 	
Planning Grants Reporters	
<ul style="list-style-type: none"> Identification form (B-10) – Modified Contacts form (B-20) 	
Capital Grants Reporters	
<ul style="list-style-type: none"> Identification form (B-10) – Modified Contacts form (B-20) Sources of Funds - Funds Expended and Funds Earned form (F-10) – Modified Uses of Capital form (F-20) – Modified 	
Full Annual Reporters	
<ul style="list-style-type: none"> Identification form (B-10) Contacts form (B-20) Contractual Relationship form (B-30) 	Reporters who buy or sell purchased transportation services from or to a public transit agency or private operator
Reporter Receiving Public Funds from form (B-60)	Reporters who receive funds from other public entities through a memorandum of understanding or other agreement rather than a contractual relationship on the B-30 form
Reporter Providing Public Funds to form (B-70)	Reporters who provide funds to other public entities through a memorandum of understanding or other agreement rather than a contractual relationship on the B-30 form
<ul style="list-style-type: none"> Sources of Funds - Funds Expended and Funds Earned form (F-10) Uses of Capital form (F-20) 	
<ul style="list-style-type: none"> Operating Expenses form (F-30) Operating Expenses Summary form (F-40) Statement of Finances form (F-60) Stations and Maintenance Facilities form (A-10) 	
<ul style="list-style-type: none"> Transit Way Mileage form (A-20) Revenue Vehicle Inventory form (A-30) Service form (S-10) 	Reporters operating on fixed guideway (FG)
<ul style="list-style-type: none"> Fixed Guideway Segments form (S-20) Employees form (R-10) 	<ul style="list-style-type: none"> Reporters operating on FG Reporters operating DO service All modes except demand response-taxi All modes except demand response-taxi
<ul style="list-style-type: none"> Maintenance Performance form (R-20) Energy Consumption form (R-30) Federal Funding Allocation Statistics form (FFA-10) Chief Executive Officer form (D-10) 	
Independent Auditor Statement for Financial Data (IAS — FD)	First time reporters and reporters with changes in accounting methods or systems
Independent Auditor Statement for Federal Funding Allocation Data (IAS — FFA)	Reporters with 100 or more VOMS across all modes and TOS and serving UZAs of 200,000 or more population

Declarations

There are three types of [declarations](#) which certify the data in the NTD Annual Report:

1. [Chief Executive Officer form D-10](#)
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 (see the exhibit Summary of NTD Reporting Requirements above). The size of the UZA, the number of vehicles operated and the types of service operated (directly operated or purchased transportation) are factors that determine which declarations are to be completed. You should go to the Declarations section of this manual for further details.

Fiscal Year Data

The data in the NTD Annual report covers a 12-month Fiscal Year ending in 2012. If the transit agency's Fiscal Year changes notify FTA in writing via the **e-File** tab. FTA will determine the due date for your NTD report and notify you, in writing, via the **e-File** tab.

How to Report

This section describes the following:

- NTD ID
- Internet reporting
- Accounting requirements
- Purchased transportation.

The NTD Identification Number

Each reporter is assigned a unique four-digit NTD, which is to be used in all NTD reports and correspondence. The first digit of the NTD ID corresponds to the FTA Region where the reporter is located (e.g., 9### indicates Region IX). If you 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 and all correspondence and waiver requests via the **e-File** tab. All transit agencies must file a complete report by the report due date including all required forms and declarations. See the Summary of NTD Reporting Requirements exhibit under Reporting Modules and Forms to identify required reporting forms and declarations for your transit agency and the NTD Annual Reporting Timelines exhibit under When to Report to determine report due dates.

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 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 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 \$1,500. However, the employee does not receive his pay until 10 days later in the new fiscal year when payroll issues a check. How is the \$1,500 reported?

Solution: Report the \$1,500 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.

- All NTD Reports must be balanced. The service reported on the S-Forms must have fully-allocated operating costs reflected on the F-Forms, and the assets used to support that service must be reflected on the A-Forms. In a purchased transportation relationship, the buyer pays the seller the fully-allocated costs of operating the service. In these relationships, the seller is usually selected through a competitive RFP, and the seller usually operates the service on behalf of the buyer.

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

[Cooperative agreements](#) between public transit agencies or governmental units should not be reported as PT services. The new B-60 and B-70 forms capture this information.

When to Report

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

- Reporting timeline
- Reminder notices
- Failure to report: no report, late report, or incomplete report.

Reporting Timeline

A transit agency must file a complete report by the report due date (to the NTD Annual Reporting Timelines exhibit in this section under *When to Report* to determine report due dates). A report is complete only 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 and Special Requests* section. Reporting waivers must be requested in writing via the **e-File** tab.

The following exhibit presents the reporting timeline for the 2012 report year.

Exhibit 3 — NTD Annual Reporting Timelines				
Submission				
Fiscal Year End	January 1 – June 30	July 1 – Sept 30	Oct 1 – December 31	
Waiver, Special Request, etc., Deadlines:	August 31	November 30	February 28	
Report Due Date	October 31	January 31	April 30	
Closeout Process				
Last Date to Submit Report Revisions	March 1	May 1	July 2	
Report Closeout	March 15	May 15	July 20	

Reminder Notices

FTA sends each transit agency a reminder notice 30 days prior to the NTD Annual report due date (e.g., October 1 for October 31 due date). FTA automatically sends a late report letter to the CEO if the report is not submitted within 15 calendar days following the due date (e.g., November 15 for October 31 due date) and no reporting waiver request has been submitted via the **e-File** tab. Refer to the NTD Annual Reporting Timeline exhibit above for due dates.

Failure to Report: No Report, Late Report, or Incomplete Report

A Failure to Report may result from not submitting a report, submitting a late report, submitting an incomplete report, or failing to respond to validation questions. If you receive a Failure to Report, your data will not be included in the apportionment of Urbanized Area Formula Program grants, although any submitted data may be included in the publicly-available NTD datasets at FTA's discretion. More importantly, **if you receive a Failure to Report, FTA is prohibited by law from awarding you any further grants under §5307 or §5311.** A Failure to report for an urbanized area transit provider may result from the Annual, Monthly, or Safety & Security Modules.

A report is considered late if it is not submitted by the due date (refer to the NTD Annual Reporting Timelines exhibit in this section under *When to Report* to determine report due dates. These due dates are essential to ensure that submitted data can be properly validated before being included in the NTD and in the apportionment.

A report is incomplete if:

- It does not contain all of the required information; **or**
- If the data was not collected and submitted in conformance with the NTD requirements; **or**
- If the report is not accompanied by the applicable CEO Certification and Independent Auditor Statements (IAS-FD or IAS-FFA). The CEO Certification must be submitted via the D-10 Form, the IAS-FD must be submitted via the **e-File** tab, and the IAS-FFA must be kept on file by the transit provider for at least three years after submission of the report.
- Failure to respond to validation questions.

NTD reporters are required to respond to validation questions in a timely manner (refer to the NTD Annual Reporting Timelines exhibit in this section under *When to Report* to determine by which date you should respond to validation questions).

When submitted data are questioned during the validation process, you may revise the questioned data with more accurate data. Revisions to data, however, require the concurrence of the CEO, and in the case of data included on the FFA-10 Form, the concurrence of the independent auditor as well. If you do not revise the questioned data, then you must provide sufficient documentation to establish the accuracy of the questioned data to a reasonable person. Failure to respond to validation questions in a timely manner with either revisions or satisfactory documentation will result in a Failure to Report.

When a Failure to Report occurs, FTA will notify the CEO of the reporter and the FTA Regional Administrator.

Where to Report

Transit agencies submit NTD reports, IAS — FD, and the CEO Certification via Internet Reporting at the project's website, www.ntdprogram.gov.

FTA assigns an NTD validation analyst to each reporting transit provider to assist with NTD reporting throughout the year. At the beginning of the reporting cycle, your NTD validation analyst will call you to introduce her or himself. Please feel free to contact your NTD analyst if you have questions, or if FTA can assist you with your report in any way.

NTD Help Desk

NTD reporters will have the option of directly contacting the NTD Help Desk at 1-866-349-1427, ntdhelpdesk@savantage.net or their assigned validation analyst.

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 10967 Rockville, MD 20849 Please use the U.S. Postal Service for deliveries to this P.O. Box.</p>	<p>Telephone You can contact your NTD validation analyst and other NTD staff by telephone on weekdays. For telephone information and project assistance, call the NTD Help Desk at: 1-866-349-1427 The NTD Help Desk is open from 10:00 am to 6:00 pm (Eastern Time). If your NTD validation analyst is unavailable, you may use the voice-mail system and your validation analyst will return your call or you may forward your call to another NTD validation analyst.</p>
<p>Express Delivery Address Express deliveries can be made to the following address: Federal Transit Administration National Transit Database 1355 Piccard Drive, Suite 425 Rockville, MD 20850</p>	<p>E-mail You can contact your NTD validation analyst by using the telephone number or e-mail address located on the Home tab at: www.ntdprogram.gov > Internet Reporting Login > Announcements You can email the NTD Help Desk at any time at: ntdhelpdesk@savantage.net</p>
<p>Fax All official correspondence should be scanned and submitted to the NTD via the e-File tab in Internet reporting. If you must fax, the NTD Project Office also maintains a 24-hour FAX service: 301-258-5630 Upon sending faxes to the NTD, please call your NTD validation analyst to verify that the fax has been received. In addition, keep all fax confirmation slips on file at your agency.</p>	<p>Internet The FTA NTD Project Office manages a website at the following address: www.ntdprogram.gov You may e-mail comments, questions or suggestions directly to the NTD by clicking on the NTD Feedback link. NTD publications, data and reference documents are available on the FTA NTD website by using the NTD Reference Materials and Access NTD Data links.</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 ID
- Determining when to file the first report, and
- Providing additional information in the NTD Annual report.

Written Request

All new reporters, both required and voluntary reporters, must first submit a written request to FTA for a NTD ID. If the request for an NTD ID is approved, the first report year is dependent upon when the request was received (refer to the New Agency Reporting Timelines exhibit below). If the request is received at NTD within the first six months of a fiscal year (e.g., 2012); the agency will submit its first NTD report for the current fiscal year (e.g., 2012). If the request is received during the last six months of a fiscal year (e.g., 2012), the agency will report during the next fiscal year (e.g., 2012).

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 by the NTD. Below are common examples of transit agency fiscal years. If your agency has a different fiscal year than those listed below, contact NTD for your first report due date.				
Fiscal Year	New ID Request Received	First Report Due	Data Included	RY
July 1, 2011 - June 30, 2012	Jan. 1, 2012 - Dec. 31, 2012	October 31, 2012	July 1, 2011 - June 30, 2012	2012
Oct. 1, 2011 - Sept. 30, 2012	April 1, 2012 - March 31, 2013	January 31, 2013	Oct. 1, 2011 - Sept. 30, 2012	2012
Jan. 1, 2012 - Dec. 31, 2012	July 1, 2012 - June 30, 2013	April 30, 2013	Jan. 1, 2012 - Dec. 31, 2012	2012

The written request to FTA for a NTD ID should be submitted by the CEO of the transit agency, company, city or other entity that will be filing the report. You should send the letter to the mailing address listed in the Where to Report section above. The CEO's 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 addresses of the CEO, NTD contact person and the safety and security contact persons
- Fiscal year end date
- Public transit [modes](#) operated by TOS (DO or PT)
- Number of [vehicles operated in annual maximum service](#) (VOMS) across all modes and TOS
- Description of service, if service is being operated, including route maps, schedules and fare structure
- Date (month and year) of grant request for §5307 Program funds if a designated recipient
- Date (month and year) of expenses first incurred for reimbursement under the §5307 funds if a designated recipient
- Any related information or relationships with other NTD transit agencies.
- Request to obtain an NTD ID and become an NTD reporter.

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
- Modes
- Type of service (TOS)
- Transit agency
- Area definitions
- Maximum service vehicles.

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

Public Transportation

The NTD is established by law as a repository of information on public transportation. The term public transportation is synonymous with the terms transit and mass transportation and is defined by law at 49 U.S.C. 5302(a) (10).

(10) PUBLIC TRANSPORTATION. – The term “public transportation” means transportation by a conveyance that provides regular and continuing general or special transportation to the public, but does not include schoolbus, charter, or intercity bus transportation or intercity passenger rail transportation provided by the entity described in chapter 243 (or a successor to such entity).

Transit must be **open to the public**. Transit must also comply with the provisions of the [Americans with Disabilities Act of 1990](#) (ADA). Services that are only open to specific groups of people are excluded. Examples of excluded services include:

- A bus system sponsored by a university that is only open to students, faculty, and staff of the university;
- A vanpool sponsored by an employer that only provides service to employees of the employer;
- An automated guideway in an airport, which only provides services to customers of the airport.

Transit includes special transportation, such as complimentary paratransit required by the ADA. Transit also includes other shared-ride demand response services, including both sponsored and unsponsored trips.

Transit excludes [charter](#) service. In accordance with FTA's Charter Rule, any service reported to FTA's charter registration website must not be treated as public transportation in NTD reports.

Transit excludes [sightseeing](#) service. Sightseeing service is provided primarily for the enjoyment of sights and sounds during the ride, or for enjoyment of the ride itself. Sightseeing service includes services that have narration and services where passengers primarily make round-trips without disembarking the vehicle.

Transit excludes [intercity](#) service. The NTD defines an intercity service as service where a majority of passengers are not making a same-day return trip. Thus, for public transportation, a majority of passengers across the totality of the service (i.e. all runs on all days of the week) must make a same-day return trip. On public transportation, a majority of passengers use the service three or more times a week.

Transit excludes Amtrak (the entity described in chapter 243.) NTD reporters must demonstrate that they are organizationally separate from Amtrak. This exclusion does not apply to cases where Amtrak is the supplier of purchased transportation for commuter rail service.

Modes

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

Rail

Alaska Railroad (AR)
Automated guideway (AG)
Cable car (CC)
Commuter rail (CR)
Heavy rail (HR)

Hybrid Rail (YR)
Inclined plane (IP)
Light rail (LR)
Monorail (MO)

Street Car Rail (SR)

Non-Rail

Aerial tramway (TR)

Commuter Bus (CB)
Bus (MB)

Bus Rapid Transit (RB)
Demand response (DR)
Demand response-taxi (DT)
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., MB, DR, VP and 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 (TOS)

Public transportation can be provided in two ways:

1. Directly operated (DO) service – 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) service – the NTD reporting agency, usually the public transit agency, contracts with a public or private provider to operate the transit vehicles, employ the [operators](#), and provide the transit service.

TOS is an important element of NTD reporting. On most reporting forms, transit agencies are required to report data by TOS.

Transit Agency

A transit agency is responsible for the provision of public transportation service. The transit agency can provide the service using its own employees to operate the vehicles (DO service) or contract with a public or private provider to operate the transit vehicles and employ the vehicle [operators](#) (PT service). With some exceptions, transit agencies typically are public bodies and generally are the NTD reporting agencies for their DO and PT services.

Area Definitions

The NTD reporting system uses two definitions of area:

1. UZA, and
2. Service area.

UZA is defined by the US 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 transit providers reporting to the NTD must serve at least one UZA; many reporters service multiple UZAs, as well as rural areas (non-UZAs) 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 S-20 and the FFA-10. Transit agencies serving UZAs of 200,000 or more population must report security data on the Reportable Incident Report form (S&S-50). Finally, UZA size determines the sampling requirements for passenger miles traveled (PMT) data reported on the 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 ADA.

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.

Transit agencies are required to submit service area information on the B-10.

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 maximum service (VOMS)
2. [Vehicles available for 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:

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

The count of vehicles does not include:

- Vehicles out for extended major repair or rehabilitation
- [Emergency contingency vehicles](#) – 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 Final Rule (49 CFR Part 630) are 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 NTD Reference Documents exhibit below, by visiting the NTD Project website at www.ntdprogram.gov or calling the NTD Help Desk at 1-866-349-1427.

Exhibit 6 — NTD Reference Documents

The Reference document listed below are available from for downloading or viewing from the NTD website:

- Current Reporting Manuals
 - Annual
 - Safety and Security
 - Monthly
 - Rural
 - Small Systems Waiver Manual
- NTD Final Rule (49 CFR Part 630)
- Uniform System of Accounts (USOA)
- Government Auditing Standards
- Fully Allocated Cost Analysis
- OMB Circular A-87 (Revised 5/10/2004)
- National Incident-Based Reporting System, Vol 1: Data Collection Guidelines, US. Department of Justice, Federal Bureau of Investigation, Criminal Justice Information Services Division, Aug 2000,
- UMTA C 2710.1A - Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System, July 18, 1988.
- UMTA C 2710.2A - Sampling Procedures for Obtaining Demand Response Bus System Operating Data Required Under the Section 15 Reporting System, July 22, 1988.
- UMTA C 2710.4A - Revenue Bases Sampling Procedures for Obtaining Fixed Route Bus Operating Data Required Under the Section 15 Reporting System, July 22, 1988.
- UMTA C 2710.6 - Section 15 Accounting and Reporting Release Number 1, July 1, 1988.
- UMTA C 2710.7 - Section 15 Accounting and Reporting Release Number 2, July 1, 1988.