

# GASB 34--methods for condition assessment and preservation

Transportation Research Board, National Research Council - GASB 34

<b>GASB 34 Timeline</b>	
July 15, 2001 — Governments with \$100 million or greater in total annual revenues are considered to be Phase I Governments and must apply this Statement to periods after July 15, 2001.	Description: -
July 15, 2002 — Governments with at least \$10 million but less than \$100 million in total annual revenues are considered to be Phase II Governments and must apply this Statement for periods after July 15, 2002.	Transportation agencies -- United States -- Accounting Highway departments -- United States -- AccountingGASB 34--methods for condition assessment and preservation
July 15, 2003 — Governments with less than \$10 million in revenues are considered to be Phase III Governments and must apply this Statement for periods after July 15, 2003.	-
General Infrastructure Assets – Retrospective	International theological commentary
July 15, 2005 — Phase I Governments (at least \$100 annual revenues) must report retrospective assets in financial statements for periods beginning after July 15, 2005 (6/31/06 or 12/31/06).	DPI/1224
July 15, 2006 — Phase II Governments (with at least \$10 million annual revenues) must report retrospective assets in financial statements for periods beginning after July 15, 2006 (6/31/07 or 12/31/07).	Report (National Cooperative Highway Research Program) -- 608. NCHRP report -- 608GASB 34--methods for condition assessment and preservation
July 15, 2007 — Phase III Governments (with less than \$10 million in annual revenues) are encouraged but not required to retroactively report major infrastructure assets.	Notes: Also available on the World Wide Web. This edition was published in 2008



Filesize: 50.110 MB

Tags: #[PDF] #Structural #Control #And #Condition #Assessment #With #Substructure #Me

## GASB 34

If governments have ceased to use the modified approach, why did they change their reporting method? Permission is given with the understanding that none of the material will be used to imply TRB, AASHTO, FAA, FHWA, FMCSA, FTA, or Transit Development Corporation endorsement of a particular product, method, or practice. Asset management is oriented to applying a lowest life cycle approach over the life of an asset and the expenditures required for this activity are properly classified as maintenance and preservation and, as such, are not capitalized.

## Front Matter

How do they use the modified approach RSI? Insights into the value of modified approach information to financial statement users are found in a study published in 2016. Why do governments select those policies? The staff began to develop protocols and other materials for the initial roundtables.

## Capital Assets

Reporting the new value and subtracting the original investment would be a more accurate approach.

## [PDF] Structural Control And Condition Assessment With Substructure Me

After GASB 34 it has moved toward a numerical rating system ranging from 1 to 5, where 5 is âbest.

## GASB 34

The Transportation Research Board of the National Academies, the National Research Council, the Federal Highway Administration, the American Association of State Highway and Transportation Officials, and the individual states participating in the National Cooperative Highway Research Program do not endorse products or manufacturers. This method makes good use of this limited but accurate analytical information of the target substructure for the inverse identification of moving or static external force acting on the structure.

## **Chapter 2**

PB Strategic Consulting, in conjunction with Edward P. The Transportation Research Board of the National Academies was requested by the Association to administer the research program because of the Board's recognized objectivity and understanding of modern research practices.

### **Capital Assets**

Applicable discounts will be extended. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

### **[PDF] Structural Control And Condition Assessment With Substructure Me**

Currently, the financial statement thresholds are to allow no more than 25% of the priority system pavement inventory to be assessed below a 65 Pavement Condition Rating PCR. Fitch Ratings Fitch Ratings was interviewed since bond rating agencies are arguably the most important readers of the financial statements prepared in accordance with GASB 34. It is expected that those reproducing the material in this document for educational and not-for-profit uses will give appropriate acknowledgment of the source of any reprinted or reproduced material.

## Related Books

- [Red badge of courage](#)
- [Pan-Africanism and integration in Africa](#)
- [Ethical dilemmas and nursing practice](#)
- [A propósito de arquitectura y pintura, 1982-1989 - Granada \(España\), Buenos Aires \(Argentina\), Sey](#)
- [Secentismo. Terza edizione.](#)