Abstract

GASB 34 Compliance Using GIS and Asset Management Systems
Track: State and Local Government
Author(s): Brian Long, Brent Wilson

GASB 34 requires state and local governments to establish a mechanism that reports infrastructure value, depreciation, and management practices. This paper illustrates the use of GIS in this accounting process. GIS processes include asset inventory and valuation models, depreciation, and implementation of an asset management system in lieu of depreciating capital assets. The GIS approach presented in this paper illustrates the long-term benefits of an on-going GIS-based inventory, valuation, and maintenance program that satisfies GASB 34 requirements.

Brian Long
Lockwood, Andrews & Newnam, Inc.
Infrastructure
2925 Briarpark Drive
Houston, TX 77042
USA
Phone: (713) 266-6900
Fax: (713) 266-8971
E-mail: bllong@lan-inc.com

Brent Wilson
Azteca Systems, Inc.
Marketing
2906 Leigh Ann Ln
Arlington 76010
USA
Phone: 817-987-4488
Fax: 817-987-4488
E-mail: bwilson@azteca.com