GASB

Governmental Accounting Standards Board

GASB is the General Accounting Standards Board responsible for establishing and improving accounting and financial reporting standards for the more than 84,000 governmental units in the US.

The GASB Statement 34 issued in June 1999, calls for an inventory and financial assessment of public works and infrastructure like roads. This inventory was not required in the past and is the portion of GASB 34 that is the greatest concern of municipal and county governments.

GIS/GPS technologies are perfectly suited for asset inventories and the resulting databases are ready for GASB financial accounting.

SPATIAL DATA RESEARCH

SDR is an expert integrator of GPS and GIS. We have provided custom GPS/GIS software and data collection systems since 1993 and have been at the forefront of data capture for electric transmission & distribution, transportation planning, telecommunications, and Enhanced 9-1-1.

SDR's nationwide work creating GIS datasets of transportation networks is perfectly suited for aiding governments in building an infrastructure GIS containing the data necessary for the new GASB 34 financial reporting standards.

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INFRA-TRACK

INFRA-TRACK by SDR

- **Create a GIS as you inspect and inventory public works assets**
- **Collect, store and manage infrastructure GIS data directly from the field using a hand-held or pen tablet PC and GPS receiver**
- **Use the GIS data in accounting and financial reporting to satisfy GASB 34 accounting standards**

SPATIAL DATA RESEARCH

SDR. We build solutions.

GIS/GPS Interface

SDR transparently integrates GPS positioning with your GIS data. Using Trimble's Pathfinder Tools and ESRI's ArcView, the real-time sub-meter accuracy of GPS is available to update, correct and build sophisticated GIS data.

Pathfinder Tools provides complete control over the GPS receiver including PDOP, SNR and elevation masks, and real-time differential correction monitoring.

GPS locations are translated on-the-fly into local coordinates, allowing the user to display and manipulate GIS data in real time.

Full GIS functionality allows the user to display their existing GIS and other data while conducting GASB infrastructure inventories.

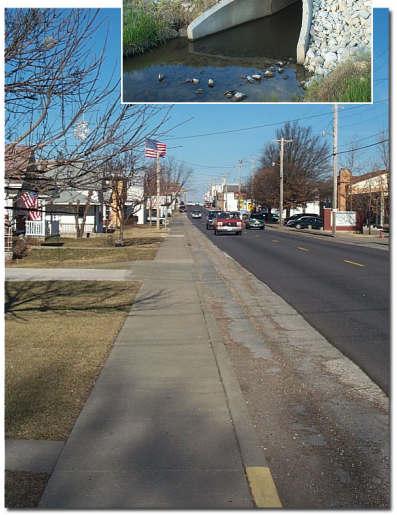
SDR has also linked digital imaging to the inventory process, so notes of sign, bridge and pavement conditions can be linked to specific map coordinates.

Roads

- Functional Classification
- Segment Length
- Pavement Surface
- Pavement Condition and Width
- Last Surface Treatment Year
- Shoulder Condition and Width
- Drainage Condition
- Curb Condition
- Sidewalk Condition and Width
- Sewer Condition
- Number of Lanes
- Digital Photo

Culverts

- Material
- Diameter
- Condition
- Length
- Year

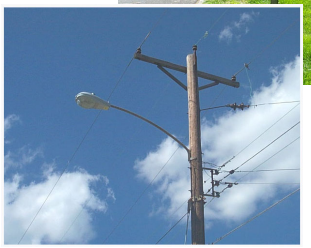


Water Features

- Type
- ID
- Year
- Size
- Manufacturer
- Condition
- Digital Photo

Road Signs

- Type
- Condition
- Pole Type
- Pole Condition
- Sign Material
- Sign Size
- Digital Photo



Lights

- Light Type
- Condition
- Year
- Digital Photo

Bridges

- Unique ID number
- Construction Material
- Surface Material
- Condition
- Length
- Width
- Year
- Comments
- Digital Photo