Life in years for depreciation: (straight life depreciation)

Roads	
Gravel Surface	8 years
Asphalt Surface	20 years
Concrete Surface	30 years
Traffic Signals	15 years
Bridges	
Timber Bridge	25 years
Timber Redecking	12 years
Metal Structure Bridge	30 years
Metal Redecking	15 years
Concrete Bridge	50 years
Concrete Redecking	25 years
Movable Bridge	50 years

Bridge invoices are received for many years following the completion of the bridge; therefore, they are to be reported by subaccount in the capital assets and depreciated over the remaining years of the original depreciation schedule. For example, a concrete bridge opened in year 2001 would have 2001 costs depreciated over 50 years. Invoices received in year 2002 would be depreciated over the remaining 49 years, etc.

Initial installation of guardrail and traffic signs will be included with the project cost. All other guardrail and traffic sign work will be included in routine maintenance.

Purchase of land for roadway or right-of-way will be set up in a separate capital asset account, by year, which will not be depreciated. This information MUST be included from 1980 to present. Any purchase of land or right-of-way prior to 1980, for which the road commission has documentation of purchase price, should be included.

Land improvements (including excavation, ditching, grading, tree removal, and subgrade preparation) are to be recorded as capital assets by year, and will not be depreciated.

> Use 1999 or 2000 project data for your road commission to arrive at a percentage of projects normally included as land improvements and apply this percentage to all years prior to current year. Use actual data from date of implementation forward.

All bridges MUST be included in the capital asset schedule.

INFRASTRUCTURE REPORTING (Continued)

All traffic signals MUST be included in the capital asset schedule.

All roads under the jurisdiction of the road commission constructed by a developer or under special assessment must have the cost included in the capital asset group and the offsetting revenue account will be "Other Contributions." These roads are to be split the same as roads constructed by the road commission separating land/right-of-way purchase, land improvements, and depreciable road costs. This process is to commence with 1980 roads.

CLARIFICATION OF DEFINITIONS TO BE USED IN INFRASTRUCTURE REPORTING:

1. Land/Right-of-Way Purchase. (Capitalized)
    a) Actual cash expenditure for acquisition of land or right-of-way for road purposes.
    b) Actual cost of work-in-kind exchange for acquisition of land or right-of-way for road purposes.

2. Land Improvements (construction and/or reconstruction projects). (Capitalized)
    a) Excavation, ditching, grading (lane widened portion and/or elevation change only), tree removal, subgrade preparation of land in preparation for new roadway only.

3. Construction/Capacity Improvements (Capitalized)
    a) Totally new road where no road previously existed.
    b) Addition of lanes to existing roadway, only additional lanes are considered construction. All other project work would be classified as preservation/reconstruction or preservation/structural improvements.

4. Preservation/Reconstruction. (Capitalized)
    a) Change to vertical or horizontal curve of roadway including new surface of the changed roadway.

5. Preservation Structural Improvements (Capitalized)
    a) Improvement to existing roadway including drainage structures, surface, hard surface of gravel roadway and resurfacing of roadway.

6. Routine and Preventative Maintenance. (Expense)
    a) All roadwork which does not fit the category of construction/capacity improvements, preservation/reconstruction, or preservation/structural improvements.

7. Timber Bridge. (Capitalized)
    a) Bridges constructed from timber with a 20 foot or more clear span length crossing a drain, stream, or dry gully.