

Part I

Background

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Welcome

Welcome to Nashville, Tennessee and the *GASB Statement 34 Compliance Peer Exchange: What, Why, and How*. As you may note from the size of this document, we have planned for two and a half days chock full of information. We believe that the workshop will not only assist your agency in complying with the technical requirements of GASB Statement 34, but will also make apparent the opportunities presented by this new financial standard.

This peer exchange workshop belongs to you. We look forward to a wide range of questions and know that the best learning will come from peer-to-peer exchanges. Please don't hesitate to ask questions and make comments as your experience will be of great interest to many, if not all, of the other participants.

This workshop is jointly sponsored by the American Association of State Highway and Transportation Officials' Task Force on GASB 34 and the Federal Highway Administration's Office of Asset Management. In the future, we plan to organize similar peer exchange events and look forward to expanding participation to include a greater number of representatives from stakeholders outside the finance community, such as highway, bridge, and maintenance engineers.

Thank you for your participation in what we know will be an enlightening workshop.

Mike Shinn
Chairman
GASB 34 Task Force
American Association of State
Highway and Transportation
Officials

Madeleine S. Bloom
Director
Office of Asset Management
Federal Highway Administration

Purpose

The Governmental Accounting Standards Board (GASB) issued Statement 34, "Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments," on June 15, 1999. To comply with the new standard, state governments must prospectively report on new infrastructure assets starting in the fiscal year beginning after June 15, 2001, with reporting of previously acquired infrastructure assets 4 years later.

Specifically, Statement 34 calls for the original cost of infrastructure constructed or improved during the 20-year period prior to the Statement's issuance date to be reported in State financial reports. Governments may choose to report how much of the estimated original cost has been "used up" (i.e., depreciated) in the intervening years. Alternatively, if they meet certain requirements, they may implement the modified approach and report as expense the cost to maintain and renew that infrastructure on an annual basis. All new infrastructure must also either be depreciated or have its maintenance requirements accounted for.

In many states, representatives from the Department of Transportation (DOT) are working with their respective Comptroller's Office to address questions such as:

- How should we define our networks/subsystems for reporting purposes?
- Is it better to depreciate or to apply the modified approach?
- How concerned should we be about the information we provide to readers of the financial statements?
- Do we have management systems in place that could support the modified approach?
- If we elect the depreciation approach, how should we define "maintenance" versus "preservation" or "additions" versus "improvements?"

In addition, State DOT officials are coming to realize that when this newly generated information reaches the public arena, interest in the DOT decision-making process may be heightened.

The Peer Exchange Workshop is intended to provide officials from State DOTs with (1) an understanding of the new standard sufficient to communicate with their state Comptroller's Office, and (2) an opportunity to share information with individuals from other states as well as with those attending from their own states. Speakers have been selected to provide a variety of different perspectives on what GASB Statement 34 will mean in areas ranging from the bond market to state DOTs. In addition, the Workshop will offer information on Transportation Asset Management and its relationship to the new GASB standard.

Workshop Overview

The *GASB Statement 34 Compliance Peer Exchange: What, Why, and How* opens with a series of presentations designed to provide a foundation for the peer exchange portion of the workshop. Participants will learn not only about the technical aspects of the Governmental Accounting Standards Board (GASB) Statement 34, but will also hear from a variety of speakers on the implications, challenges, and opportunities presented by the new standard.

The introductory material will be followed by briefings from selected states regarding their experience in implementing the GASB Statement 34. Four implementation perspectives will be presented: (1) Depreciation, (2) Modified, (3) Depreciation and Modified, and (4) Depreciation, but moving to Modified. A tutorial on capitalizing the relevant assets at historical cost will also be provided.

The implementation overviews will be followed by four breakout sessions, one covering depreciation and three covering the modified approach. Each session will be lead by a state Department of Transportation (DOT) official experienced in GASB 34 implementation. Discussion in the sessions will benefit from expert technical commentary provided by GASB staff or national auditors. Participants will be assigned to breakout session groups based on their preference as indicated at the time of registration.

Participants were asked to submit their top three questions and/or concerns regarding Statement 34 prior to the event. These questions were organized by subject and have been reviewed by the breakout sessions' leaders and technical advisors. They will be used to guide the session discussions. While the objective is to address, at a minimum, all of the questions submitted prior to the workshop, participants are encouraged to ask additional questions during the sessions. The questions submitted are listed on the following pages.

On the morning of the final day, the group will be presented with a summary of what was learned during the breakout group discussions. The current state-of-the-practice with respect to GASB 34 compliance will be particularly emphasized. Unresolved technical issues will be addressed as well.

The new movement by State DOTs to adopt comprehensive Asset Management practices holds great promise, not only for complying with Statement 34's optional modified approach, but also for addressing the inevitable questions that Statement 34-generated information will elicit. Leaders in Transportation Asset Management will be available on the final day to provide updates on major initiatives in this area.

The workshop will close with an important question: What next? Participants will be asked to inform representatives from the American Association of State Highway and Transportation Officials and the Federal Highway Administration as to what information voids they anticipate in the future and to identify potential endeavors that would be helpful in providing the required information and/or guidance.

List of Questions – Technical

GENERAL

CHOOSING BETWEEN THE DEPRECIATION AND MODIFIED APPROACHES

What are the key factors (advantages/disadvantages) of implementing the modified (preservation) approach rather than depreciating? (CT, DC, GA, ME, MI, MT, NE, Other)

What are the primary reasons for selecting modified versus depreciation? (Other)

Can a state implement both the modified and depreciation approaches? (ME)

What are the top methods for determining the modified approach over depreciation? (NY)

What is the fiscal impact of selecting the modified approach in lieu of depreciating? (NY)

IMPLEMENTATION

Technical Assistance

Is GASB 34 best implemented by contract or in-house? (Other)

How should a GASB 34 implementation system be evaluated? Are there any criteria? (HI)

Does AASHTO have any evaluations/recommendations regarding computer systems (software or hardware) which could support the GASB 34 reporting requirements? (HI)

Role of Management/Information Systems

How may existing management systems, such as PONTIS, be used to estimate historical costs? (MT)

How may existing management systems, such as PONTIS, be used to report infrastructure assets? (MT)

What improvements to existing information systems are required to comply with GASB 34? (NY)

What systems are being employed to gather the relevant data? (SD)

Mostly, I want to be sure that our pavement management system will be able to provide the information to support the modified approach. (KS)

List of Questions – Technical

Documentation/Approvals

What documentation is required? (MI, SC)

Does each state have to submit and justify their [GASB 34 related] decisions? To whom? (KY)

Standards

Will standard terminology be developed to support the classification of networks/subsystems for reporting purposes? (CT)

Are asset management standards forthcoming that will be required for all states to adopt? (CT)

Has AASHTO set any standards or procedures relating to GASB 34? (KY)

For states electing the modified approach, will AASHTO take a leadership position in establishing [condition] standards for roads and bridges? (AL)

Reporting: Presentation

What will be required or what are examples of note disclosures that should be reported related to infrastructure? (MI)

Where in the Financial Report is GASB 34 data required? (SC)

How will we present infrastructure assets on our financial statements: as general fixed assets, changes in fund balances, footnotes, or other disclosures? (MI)

How exact does the GASB information need to be? (KS)

Organizational Approach

What can be done to get the engineering staff more involved in GASB 34 implementation? (MA)

Who in an organization should assign values to the inventory and life cycle costs depreciation, etc.? (NJ)

Miscellaneous

How much assistance will state DOTs have to provide to other governmental entities (counties, cities, etc.)? (TX)

What modifications need to be made to accounting systems to comply with GASB 34? (NY)

List of Questions – Technical

GASB PHILOSOPHY / RECENT ACTIONS

I am used to the time value of money, so this concept of historical cost is somewhat bewildering. (KS)

The private sector does not regard financial depreciation as a surrogate or measure for the condition of capital assets. Why does GASB think the public sector should do so? (Other)

How is GASB 34 going to make the financial reports more understandable for the general public? (KY)

Who cares? Neither the public nor the elected officials seem to care about an arbitrary dollar value on infrastructure? (NV)

What real benefit is a number on the balance sheet if we decide to use the depreciation method? (KY)

What changes to Statement 34 has GASB implemented lately that will effect the reporting of infrastructure? (MI)

BROAD GASB 34 IMPLICATIONS

How will providing GASB 34 information assist the DOT or hurt the DOT? (KS)

How does GASB 34 and asset management fit together? (KS)

Do the bond houses really care? What are the risks that GASB 34 findings could negatively affect a state's bond ratings? (Other)

How can agencies use GASB 34 to improve management? (Other)

How useful are the GASB 34 reports expected to be for agency management of investment priorities? (NY)

Right now this is just another unfunded reporting requirement; how do we use it to our advantage? (TX)

Will GASB make it explicit to the public and elected officials that we are under funding maintenance and preservation of our highway assets? (Other)

What consideration has been given to the implications of not complying? (NY)

Will comparisons be conducted between DOTs? If so, how will differing departmental goals and measurement methodologies be addressed?

How comparable are infrastructure values between the 50 states? For example, are valuation methods used by the 50 states consistent throughout the United States? (MI)

Political involvement in GASB 34 implementation? (MA)

List of Questions – Technical

DEPRECIATION

USEFUL LIFE

Are there any authoritative sources or methodologies for determining “useful life” to comply with GASB 34? (ME, TX, VT)

Can estimated useful life be calculated based on a network or subsystem of infrastructure assets? (MD)

How should remaining life be revised over time to reflect changing maintenance and preservation techniques? (ME)

Are any states assuming “salvage value?” (MD)

MISCELLANEOUS

If using depreciation, which expenditures should be capitalized and which expensed? (ME)

At what level should the asset be gained? (GA)

If the depreciation method is used, what is maintenance versus increasing life? (GA)

Bridges have very long service lives. Obtaining the construction cost of depreciation back to the construction year provides extremely small values which don't have any significance compared to other assets. Is there a way to obtain more comparable values? (NY)

If a state becomes unqualified for the modified method, how may the existing data be converted to support the depreciation approach? (MT)

MODIFIED

ESTABLISHING CONDITION TARGETS

What set of condition ratings should/will be used in establishing asset conditions? (AL)

What mechanisms exist to properly set GASB 34 condition goals? (OH)

What advantages or disadvantages are associated with goals set too high or too low? (OH)

How do we set “modified method” targets without cutting our own throats? If we set them too low, then we get our funding cut because “we're doing so well.” Alternatively, if we set them too high, we run the risk of funding reductions due to “ineffectiveness.” (TX)

Realizing funding constraints, what criteria are/is being used to set condition levels? (KY)

List of Questions – Technical

I am somewhat concerned about having two performance standards (management versus GASB 34) for the modified approach. One is truly a goal while the other is a minimum. (KS)

How do you demonstrate that you have practices in place to maintain a system? (Other)

What impact does the threat of having to move to depreciation have on setting condition targets? (TX)

What if conditions improve substantially above projected levels? (TX)

May each component of the network have an unique condition level or should they be uniform? (KY)

CONDITION ASSESSMENT

What is considered and needed to measure system condition? (NV)

How will auditors verify condition assessments prepared by state DOTs (e.g., physical observation, special consultants)? (TN)

What parameters should be used and published to define the condition of an asset? (NJ)

For Phase One governments, does a condition assessment have to be completed by the implementation date? (TN)

Under the modified approach, governments must maintain assets “approximately at” or above a specific level. Define “approximately at.” (HI)

If the condition assessment shows a government is not meeting the condition level, can the level be revised for the year reported, and what kind of communication will be necessary to justify the revision? (ID)

ASSET MANAGEMENT

What are the attributes of asset management to which the organization must adhere? How will those attributes be re-engineered into the organization? (Other)

Asset condition and deterioration describe an asset’s probable current and future condition and value. In a public environment, how can future asset life cycle treatments and costs (funding cash flows) be managed? (Other)

MISCELLANEOUS

Using the modified approach, is there an advantage to having a small number of highway subsystems? (KY)

List of Questions – Technical

When using the modified approach, is it necessary to distinguish between routine maintenance costs and preservation costs? (See answers to Questions 57 and 58 in the “Guide to Implementation.”) (MI)

I am concerned about the effect of environmental factors on system condition. What if a severe drought (cracking) causes conditions to deteriorate below target levels? (TX)

OTHER ALTERNATIVES TO DEPRECIATION

Please explain in detail how the “wooster” method works. (LA)

Please explain the advantages and disadvantages of the “wooster” method? (LA)

“Wooster” method versus depreciation method? (LA)

CAPITALIZATION

WHAT IS CAPITALIZED

General

What should be capitalized and at what level of detail? (GA, KY, NJ, SC)

Are unpaved roads (e.g., gravel or dirt) considered infrastructure assets? (TN)

Do asset values have to be established for buildings, and if so, would all buildings be included? (MD, NE)

Why go through a determination of general infrastructure assets? Isn't recording of all infrastructure assets encouraged? (NM)

Maintenance versus Preservation versus Improvements

How are “maintenance” expenditures distinguished from “improvement” expenditures? (KY, OH, NV)

How do we define “change in efficiency?” Example: Adding a turning lane of less than 1/4 mile improves the efficient operation of the roadway but has often been considered a preservation cost (in Michigan) rather than capital. (MI)

What criteria should be used to determine if renewals (e.g., million dollar bridge painter) are expenditures or capital items. (VT)

When adding a new lane, is repaving the existing lanes when adding a new lane a construction cost, or is it maintenance/preservation? (TX)

When projects are built and funded in stages (e.g., clearing and grubbing; drains; base and paving), which expenditures should be capitalized under the modified approach? (AL)

List of Questions – Technical

Construction-in-Progress

How is construction-in-progress (CIP) reported? (KY, OH, SC, SD)

Should a separate number for reconstruction in process be reported? For the first year of reporting, should beginning balances for CIP be reported with adds and deducts for the year, or should just the ending balance be reported? (OH)

CLASSIFICATION

When a road project is being built, different items will have different lives. For example, pavement may wear out but other elements such as drainage have longer lives. How should this be accounted for? (WV)

How should infrastructure assets be classified for reporting purposes: networks versus subsystems versus individual components? Why? (AL, CT, GA, MI)

Will there be standards for breaking down the categories of infrastructure? (WV)

Dollar thresholds for each category? (GA)

What are reasonable and practical asset categories/sub-categories that can be used for financial accounting budgeting and investment purposes? With respect to asset valuation, what are the common baseline elements for financial and management accounting? (Other)

DETERMINING INITIAL CAPITALIZATION, AT HISTORIC COST

Calculations

What methods are available for establishing historical costs? (GA, MN, Other)

What is the best way to determine the asset value of the existing infrastructure and does it include preliminary and construction engineering expenses? (NE)

With incomplete financial and historical data, how can we get an estimate of total construction costs acceptable for reporting? (HI, MA)

Historical pavement cost calculation: For GASB purposes, what is the age of a concrete pavement which was constructed as two lanes in 1900, reconstructed as four lanes in 1930, reconstructed again in 1950, overlaid (rehabilitated) with asphalt in 1970, maintenance overlay applied in 1985, and rubbleized in 1998? (NY)

List of Questions – Technical

Land

Should the easement be separate from the fee value? (SC)

Surplus Property - is there a cut off for nominal amounts that would be excluded, i.e., small slivers adjacent to the right of way? (SC)

How are total acres owned being calculated and/or complied? (MN)

What is the best and least painful process for determining an asset value [historical cost] for land? (MN, NE) In most cases it's been there longer than the paving so it doesn't seem correct to give it the same age as the paving! (OH)

Is the cost of land improvements (grading, landscaping, etc.) included in the cost of the land or the cost of the roadway? (MN)

ADJUSTMENTS OVER TIME

Are capitalized and depreciated infrastructure assets ever removed from the Asset Management system? (MD)

When do you consider a roadway replacement or reconstruction a new asset and remove the cost of the old asset from inventory? (WI)

What constitutes an addition/deletion? (KY)

MISCELLANEOUS

Should the historical cost valuation and process be audited before preparing the financial statements? (MN)

What are the ramifications of reporting on other personal property, if any? (DC)

How do we value roads donated to us? (KY)

What audit implications exist if a government is not able to provide detailed infrastructure records retroactive to June 30, 1980? (TN)

Does historical cost have to agree to with the inventory listing? (KY)

How should accounting for capital assets be handled when the government does not own the assets, but is maintaining the assets? How should the auditor determine or verify a government's ownership of infrastructure assets when ownership is unclear. This is an issue when no formal agreements exist between governments. (TN)

List of Questions – State of the Practice

RESPONSE TO GASB 34 REQUIREMENT

Are there any DOTs that will not participate in GASB 34? (Other)

What is the current split of states for “depreciation” versus “modified?” (MT, TX, Other)

Do states that lean toward or have decided for the depreciation approach plan to migrate to modified option? (Other)

ASSET DEFINITIONS AND GROUPINGS

At what level of detail are states capitalizing their infrastructure, i.e., networks versus subsystems versus components? (AL, CO, KY, NM, WV)

How are states defining infrastructure? (MT)

LEAD STATES

Are there any states ahead of the game with regard to data gathering/compilation? If so, which states? (DC)

Any best practice states out there? Have any states fully implemented GASB 34? (TX)

TECHNICAL SUPPORT

Will the states' approaches be broken out in a table format to indicate the infrastructure approach taken? (OH)

How many DOTs will need outside assistance with their program? (Other)

Is it better to be a leader or follower in implementation (i.e., are you better off learning from others?) (Other)

How are states configuring their reporting so as not to have to spend 6 months working just on GASB 34 in each year? (KY)

Are states contracting with consultants to lead them through implementation? Who? And, what did they contract for? (MT)

MODIFIED APPROACH

How do states plan on arriving at “maintenance levels?” (AL)

How are states establishing their condition policies? (CO)

What methods are states using to establish an appropriate condition level? (WI)

List of Questions – State of the Practice

How will states arrive at their reported maintenance levels? (AL)

What is the range, median, mode, etc. of acceptable deficiency levels that are being reported? And, how many are reporting a single deficiency level for both roads and bridges versus a deficiency level for each? (OH)

What methods are states using to estimate the cost of maintaining assets at the established condition level? (MN, WI)

How are the states reporting their condition assessments? What measures are being used? What acceptable condition level is being established and how is it being set? (MN, WI)

What costs are states including in the list of cost to “maintain and preserve” infrastructure? (WI)

How much of an impact is the threat of having to move to depreciation having on setting targeted condition levels? (TX)

DEPRECIATION APPROACH

What useful lives are being adopted? What methods are being used? (MD, NM)

What methods are being used to determine annual maintenance costs when using the modified approach? (MI)

How are the states grouping assets for depreciation? (MD)

CAPITALIZATION

What types of operating costs are other states expensing and not even considering part of the annual cost to maintain or preserve a roadway? Is (or should) the service life of the activity be part of the criteria? (WI)

How are states handling “work in progress?” (WV)

Do any states plan to go back beyond 6/15/80 for retroactive reporting? (AL)

MISCELLANEOUS

How many of you developed policies that were approved by your state auditors prior to implementation? (OH)

What are other states doing to help locals implement GASB 34? (MI)

What investment have states made in systems/people in order to implement? (SD)

Agenda

Wednesday, April 25 – Morning Session

- 8:00am - 8:30am **REGISTRATION**
- 8:30am - 9:15am **OPENING**
- Welcome and Introduction
 - Michael Shinn**, Chair, GASB 34 Task Force
American Association of State Highway Transportation Officials (AASHTO)
Director, Finance, Tennessee Department of Transportation (DOT)
 - Madeleine Bloom**, Director, Office of Asset Management
Federal Highway Administration (FHWA)
 - Workshop Structure & Meeting Logistics
 - Michael Shinn, AASHTO**
- 9:15am - 10:15am **WHAT & WHY OF GASB 34**
- Moderator: **Michael Shinn**, AASHTO
 - Technical Underpinnings
 - Jay Fountain**, Assistant Director of Research
Governmental Accounting Standards Board (GASB)
 - Implications/Opportunities for the Transportation Community
 - Regina McElroy**, Leader, Economic Evaluation and Investment Team
Office of Asset Management, FHWA
 - Discussion, Q&A
 - Michael Shinn**, AASHTO
- 10:15am - 10:30am **BREAK**
- 10:30am - 11:45am **DIFFERENT PERSPECTIVES**
- Moderator: **Randy Finden**, Project Manager, GASB
 - External Auditor
 - Jim Williams**, Partner and National Director of Public Sector Accounting and Assurance Services, Ernst & Young LLP
 - State Auditor
 - Gerry Boaz**, Technical Analyst
Tennessee Division of State Audit
 - Bond Analyst
 - Anne G. Ross**, Senior Vice President and Manager
Roosevelt and Cross, Inc.
 - State Finance Officer
 - Mark Meadors**, State Comptroller
Oklahoma Office of State Finance
 - Discussion, Q&A
 - Randy Finden**, GASB

- Continued -

Agenda

WEDNESDAY, APRIL 25 – AFTERNOON SESSION

- Noon - 1:00pm **LUNCH**
- 1:15pm - 2:15pm **DIFFERENT PERSPECTIVES, CONT.**
Moderator: **Jay Fountain**, GASB
- State DOT Chief Administrative Officer
 David Ekern, Assistant Commissioner
 Minnesota DOT
 - State DOT Maintenance
 Andrew Bailey, Assistant Commissioner - Operations
 Virginia DOT
 - State DOT Controller
 Duane Sullivan, Director of Accounting Management
 Texas DOT
 - Discussion, Q&A
 Jay Fountain, GASB
- 2:15pm - 3:45pm **ESTIMATING INITIAL COST & CAPITALIZATION**
- Michael Shinn**, AASHTO
 Jay Fountain, GASB
- 3:45pm - 4:00pm **BREAK**
- 4:00pm - 5:00pm **HOW – STATE REPORTS**
- State Report: Depreciation
- OKLAHOMA DOT
 Mike Patterson, Assistant Director for Finance
 Chelley Van Winkle, Finance Manager

- Continued -

Agenda

THURSDAY, APRIL 26 – MORNING SESSION

- 7:30am - 8:00am **REGISTRATION**
- 8:00am - 8:15am | **OPENING**
 | **Michael Shinn, AASHTO**
- 8:15pm - 9:15pm | **HOW – STATE REPORTS, CONT.**
 | State Report: Modified
 | TENNESSEE DOT
 | **Janice Marston**, Director of Finance
 | **Neal Ham**, Assistant Director of Finance
 | **Donald Reid**, Roadway Specialist
 | **Chris Harris**, Operations Specialist
 | **Terry Leatherwood**, Civil Engineering Manager
- 9:15pm - 10:30am | **HOW – STATE REPORTS, CONT.**
 | State Report: Depreciation and Modified
 | TEXAS DOT
 | **Duane Sullivan**, Director of Accounting Management
 | **Joe Graff**, Director, Maintenance Section, Maintenance Division
- 10:30am - 10:45am **BREAK**
- 10:45am - 12:00am | **HOW – STATE REPORTS, CONT.**
 | State Report: Depreciation, but Moving to the Modified Approach
 | VIRGINIA DOT
 | **Andy Bailey**, Assistant Commissioner - Operations

- Continued -

Agenda

Friday, April 27 – Morning Session

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|-------------------|---|
| 8:00am - 9:30am | REPORT BASED ON BREAK OUT SESSIONS
Moderator: Michael Shinn , AASHTO |
| 9:30am - 9:45am | BREAK |
| 9:45am - 11:00am | LOOKING AHEAD - RESOURCES <ul style="list-style-type: none">o AASHTO: Asset Management Strategic Plan
David Ekern, AASHTOo AASHTO: NCHRP Guide to Asset Management
Lance Neumann, President
Cambridge Systematics, Inc.o Federal Initiatives
Madeleine Bloom, FHWAo Discussion, Q&A
Michael Shinn, AASHTO |
| 11:00am - 11:30am | CONCLUDING REMARKS
Moderator: Michael Shinn , AASHTO |

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Speakers' Biographies

Andrew V. Bailey II

Since March 2000, Mr. Bailey has held the position of Assistant Commissioner - Operations with the Virginia Department of Transportation (VDOT). He oversees all field operations of the nine VDOT districts and VDOT's four operating divisions - Maintenance, Traffic Engineering, Equipment and Intelligent Transportation Systems. Before moving to his current position, he served almost eight years as VDOT's Maintenance Division Administrator where he was responsible for the nation's third largest state-maintained transportation system. He joined the agency in 1977 as a highway construction inspector in the Fairfax residency, becoming its Resident Engineer in 1986. He served as Resident Engineer in VDOT's largest residency office until his appointment as Maintenance Administrator in 1992.

Mr. Bailey actively participates in a variety of national and international activities. He is an active member of the Asset Management Task Force of the American Association of State Highway and Transportation Officials (AASHTO) and previously served as task force leader for Maintenance Management of AASHTO's Subcommittee of Maintenance. He is a current member of the organization's Winter Maintenance Policy Coordinating Committee. He is active with the Transportation Research Board (TRB) and was recently appointed as chair to the Maintenance and Operations Personnel Committee. He is a member of TRB's Task Force on Asset Management. He has also been appointed to the World Road Association (PIARC) committee on Asset Management.

Mr. Bailey graduated from Virginia Polytechnic Institute and State University in 1976 with a degree in Urban Affairs. In May 2000, he was awarded a Master of Business Administration (MBA) from Virginia Commonwealth University.

Madeleine S. Bloom

Ms. Bloom is Director of the Federal Highway Administration's (FHWA's) Office of Asset Management and a member of the Senior Executive Service. She directs a cadre of multi-disciplinary professionals in advancing Transportation Asset Management applications. In addition she leads the National Quality Initiative for highways.

Ms. Bloom joined the FHWA in 1980, as Chief, Legislation and Strategic Planning Division, directing a team of specialists in the analysis and preparation of legislative options for the Federal-aid Highway program. In 1990, she was promoted to Office Director for the entire policy arena in FHWA. Prior to joining the FHWA, Ms. Bloom held a number of policy and program positions in the Federal government, including Director of State Programs for the Federal Railroad Administration, as well as positions in the Federal Transit Administration, the Office of the Secretary of the U.S. Department of Transportation (DOT), and the Executive Office of the President.

Ms. Bloom is a graduate of Smith College in Northampton, Massachusetts, and has pursued graduate level study in public policy at the George Washington University in Washington, D.C. She has received numerous performance and honor awards including the Presidential Meritorious Rank Award in 1994. She is a member of the TRB Asset Management Task Force, the AASHTO Asset Management Task Force, and the Organization for Economic Cooperation and Development Asset Management Working Group, the National Quality Initiative Steering Committee and is Secretary to the Construction Subcommittee of the AASHTO Standing Committee on Highways.

Speakers' Biographies

Gerry Boaz, CPA, CGFM

Mr. Boaz has been Tennessee's Comptroller of the Treasury, Division of State Audit since 1995. He is a 1994 graduate of Murray State University in Murray, Kentucky, where he earned a Bachelor of Arts degree in Accounting. He is a Certified Public Accountant (CPA) and a Certified Government Financial Manager (CGFM). He was a Legislative State Auditor for five years before becoming State Audit's Technical Analyst.

As the Technical Analyst, he is primarily responsible for monitoring Governmental Accounting Standards Board (GASB), Federal Accounting Standards Board (FASB), American Institute of Certified Public Accountants (AICPA), the Office of Management and Budget (OMB), and the General Accounting Office (GAO) professional and compliance standards relating to financial statement and financial-related audits. He reviews financial statement audits for adherence to the above principles and standards.

As a representative of the National Association of State Auditors, Comptrollers, and Treasurers (NASACT) Mr. Boaz reports on GASB meetings. He also serves as a member of the Government Finance Officers Association's (GFOA) Special Review Committee for its certificate of achievement program and represents the Division of State Audit on various committees of the National State Auditors Association.

David S. Ekern, PE

Mr. Ekern is an Assistant Commissioner with the Minnesota Department of Transportation (Mn/DOT). His focus is on National and International activities. In this role, he is responsible for insuring the Mn/DOT's involvement in, and awareness of a broad range of technical and policy trends affecting transportation in the state. He is involved in or leads a variety of programs in areas of Intelligent Transportation Systems (ITS), Asset Management, and Context Sensitive Design.

Previous positions include Division Director of Engineering Services, Assistant Chief Engineer, and District Engineer. He has also held positions in Environmental Policy and Planning, Preliminary Design, Metropolitan Planning Organization (MPO) and Regional Planning, and Highway Maintenance.

He is a member of numerous professional associations and societies and has earned the standing of Fellow in the American Society of Civil Engineers. Mr. Ekern, a Registered Professional Engineer, received his Bachelor of Science (BS) degree in Civil Engineering from the University of Minnesota and his MBA from the University of St. Thomas.

Speakers' Biographies

Randy Finden, CPA

Mr. Finden has been a project manager with the GASB in Norwalk, Connecticut for five years. He just completed work on the reporting model project: Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, and its Implementation Guide. He is currently working on the note disclosures project. He has worked with AASHTO and DOT's on accounting issues.

Mr. Finden has been an editorial advisor to the *Journal of Accountancy* and a past contributing author and reviewer of Harcourt Brace's *Miller Governmental GAAP Guide* and newsletter. Before joining GASB, Mr. Finden served 18 years in the Washington State Auditor's Office where he developed accounting guidelines for local governments. He is a graduate of California State University Sacramento and is a member of the AICPA.

James R. Fountain, Jr., CPA, CGFM

Mr. Fountain joined GASB in 1986 and is currently the Assistant Director of Research. His current projects include: Service Efforts and Accomplishments Reporting Experimentation; Financial Condition Reporting; Capital Asset Use and Service Potential Reporting - Implementation Issues and Continuing Research; and, Financial Reporting Model - Basic Financial Statements & Management's Discussion and Analysis (MD&A) Implementation Issues.

Before coming to work for GASB, Mr. Fountain held positions as the Assistant City Manager, Dallas, Texas; Manager, Peat Marwick Mitchell (now KPMG); City Auditor, Dallas; Director of Finance, Fulton County, GA; and the Deputy Director of Finance, Atlanta, GA.

Mr. Fountain received his BSBA in accounting from the University of Florida, his MBA in finance from the University of Florida, and his MSUL in public administration from Georgia State University. Mr. Fountain is a CPA and CGFM, and he holds a Certificate of Management Accounting.

Joe S. Graff, PE

Mr. Graff is Director of the Maintenance Section within the Texas Department of Transportation's (TxDOT's) Maintenance Division. He is responsible for Statewide Maintenance Management, Planning, Budgeting, MMIS, Emergency Management and Maintenance Contracts. Mr. Graff has been with TxDOT for over 22 years and has held numerous positions, including Director of Field Engineering.

Mr. Graff received his BS in Civil Engineering from Texas A&M University, and is a licensed professional engineer.

Neal Ham

Mr. Ham, Assistant Director of Finance for Tennessee Department of Transportation (TDOT), is currently working on the design and implementation of the Department's State Transportation Accounting and Reporting Systems (STARS). He graduated from Middle Tennessee State University in 1970 with a Bachelor of Science in Business Administration (majoring in Accounting) and was first employed by the Department of Highways as an auditor in 1970.

Speakers' Biographies

Chris Harris

Mr. Harris is the Project Manager charged with developing an Integrated Maintenance Management System for TDOT. He graduated in 1998 from Tennessee Technological University with a BS in Civil & Environmental Engineering. He joined the Department as a Graduate Transportation Associate. In 1999, he accepted the position of Operations Specialist in the Headquarters Maintenance Division.

Terry Leatherwood, P.E.

Mr. Leatherwood is the Civil Engineering Manager of the Headquarters Bridge Inspection Office, and has been with TDOT since 1987. He is a Registered Professional Engineer in the State of Tennessee, and has Bachelor of Science Degrees in Civil Engineering from Tennessee State University and another one in Mechanical Engineering from the University of Tennessee. Mr. Leatherwood's expertise is focused on bridge inspection, bridge management and computer software development. He received a Certificate of Recognition in 1999 for his work on the Tennessee Computerized Permit Issuance System, and the TDOT Award for Excellence in Teamwork in 1998.

Janice Marston

Ms. Marston is Director of Finance for TDOT. She joined TDOT as an Accountant in 1971. Past assignments include serving as Project Manager for the department's STARS Accounting System as well as Project Manager for the Business Process Reengineering of the Project Development Process throughout the Department. Ms. Marston received her BS in Business Administration (Accounting Major) from the University of Tennessee.

Regina McElroy

Ms. McElroy has lead the Economic Evaluation and Investment Team in FHWA's Office of Asset Management since 1999. The team is focused on 1) developing and communicating the precepts and principles of Transportation Asset Management, 2) formulating and advancing the application of engineering economic analysis tools, and 3) establishing the foundation for Asset Management frameworks through the integration of asset management functions.

Prior to joining the Office of Asset Management, Ms. McElroy served as Team Leader for FHWA's Industry and Economic Analysis Team in the Office of Policy Development, where she directed development of the DOT's Comprehensive Truck Size & Weight Study. Over the course of Ms. McElroy's 12-year career with the FHWA, she has also served as Project Manager for the biennial Status of the Nation's Surface Transportation System: Conditions and Performance Report to Congress as well as the Highway Economic Requirements System.

Ms. McElroy has received numerous professional honors to include the FHWA's Administrator's Award and she has published and presented many papers in professional forums. Ms. McElroy graduated with a BS degree in Economics from the University of Maryland and has pursued graduated studies in Business Administration at George Washington University.

Speakers' Biographies

Mark A. Meadors, CPA

Mr. Meadors was appointed Oklahoma's State Comptroller in October 1999. Reporting to the Director of State Finance, he serves as the Director of the Division of Central Accounting and Reporting. He is responsible for the statewide accounting, payroll and financial reporting functions of the State of Oklahoma.

Prior to his current appointment, Mr. Meadors was the Manager of Accounting and Financial Reporting within the Oklahoma Office of State Finance, serving as chief assistant to the state comptroller on statewide accounting and financial reporting issues.

Mr. Meadors is currently active in the Oklahoma Society of CPAs, serving on the Governmental Accounting and Auditing Committee, and is a member of the National Association of State Comptrollers, serving as Vice-Chair of the Committee on Accounting and Financial Reporting (CAFR) which has actively participated in the development of the New Financial Reporting Model for Governments.

His previous experience includes controllership positions in the transportation and food service industries. He is a CPA, and holds a BS in Accounting from the University of Central Oklahoma.

Lance A. Neumann, PhD

Mr. Neumann is President of Cambridge Systematics and has over twenty-five years of experience consulting to a wide range of Federal, state, local and international transportation agencies. He started the firm's asset management and management systems practice in the late 1970's.

Mr. Neumann's work with state DOTs has focused on strategic planning, capital programming and budgeting, finance, and management systems. In addition to the National Cooperative Highway Research Program (NCHRP) Asset Management Guidance project, he currently is involved in asset management projects with the Pennsylvania, Arizona and Montana Departments of Transportation. He is a member of the TRB Task Force on Asset Management and chairs the TRB Subcommittee on Performance Measures.

He received his BS degree in civil engineering from Brown University and his Masters and PhD degrees in civil engineering from the Massachusetts Institute of Technology.

Mike Patterson

Mr. Patterson has been employed as the Assistant Director for Finance for the Oklahoma Department of Transportation (ODOT) since September of 1999. Prior to his current position, he served as the Comptroller for the agency for 15 years. Mr. Patterson joined ODOT as the Deputy Comptroller in 1980.

Mr. Patterson received a BS degree in Accounting from Central State University in 1976 and a MBA in Finance from the University of Central Oklahoma in 1993. He currently serves as Vice chairman on the Board of Directors of the Oklahoma Employees Credit Union.

Speakers' Biographies

Donald Reid

Mr. Reid graduated from Tennessee State University with a BS Degree in Civil Engineering. He joined TDOT in 1986 and currently serves as the Roadway Specialist in the Roadway Design Division. He is responsible for managing the design and implementation of the Department's Pavement Management System.

Anne G. Ross

Ms. Ross currently serves as the Senior Vice President and Manager of the Municipal Research Department at Roosevelt & Cross (R&C). She has experience as a credit analyst and investment banker. Ms. Ross started in the industry as a housing bond analyst on the buy side. Having assisted in the development and sale of what was the first fee based, computerized research service on Wall Street, Ms. Ross created a computerized analytical service, which integrated pricing and credit analysis of hospital bonds. She has been responsible for determining analytical criteria to support the pricing of high yield bond issues in non-liquid market situations. As an investment banker, Ms. Ross structured and placed non-rated high yield bonds. She has supervised the research and publication of the in-depth analyses of the New York Power Authority, the Metropolitan Transit Authority, the fifty-seven New York State Counties, Municipal Derivatives and the Financial Guarantors. In addition to writing the Financial Guaranty Insurance Guide, Ms. Ross has authored several publications in the fields of housing and high yields. Her department analyses several hundred negotiated and competitive new issues each year. As a member of the R&C's Compliance Committee, Ms. Ross developed the firm's policies and procedures to satisfy Security and Exchange Commission requirements.

Ms. Ross has received several awards, including being named to the Research & Ratings Review 1996 All-Star Municipal Analysts Team, and being cited for the All-Star Municipal Analysts Second Team for Credit Enhancement. Ms. Ross periodically appears on CNBC, Dow Jones Investors News, and Reuters Financial News Network.

Ms. Ross's professional memberships include: Co-Chair of the Credit Research Committee of the Bond Market Association; Government Accounting Standards Advisory Council Member, representing the Bond Market Association; Past President and Board Member of The Municipal Bond Women's Club of New York; Member, Past Secretary and Board Member of Women in Housing and Finance; Member of the Government Finance Officers Association of New York; the Municipal Forum; and The Women's Bond Club.

Ms. Ross received her BA in Economics/Political Science, from the College of the Holy Cross in Worcester, Massachusetts and an MBA in Banking and Finance, from Pace University in New York City.

Speakers' Biographies

Mike Shinn, CGFM

Mr. Shinn is currently the Chief of Administration for TDOT, where he is responsible for all of the administrative functions of the Department. He has been in his current position since January 2000. Previously, Mr. Shinn held the position of Fiscal Director for 22 years. As Fiscal Director for TDOT, he was responsible for the Department's Budget, Accounting, and System Development. This included the preparation and presentation of the Department's approximately \$1.4 billion Budget to the Legislature, management of that budget throughout the year, paying all invoices and preparing all billings to FHWA, other Federal agencies and County and Local Governments. Mr. Shinn has worked for the Department since 1970, holding numerous positions, to include Assistant Director Transportation Personnel, Employee Development Officer, Personnel Management Analyst, and Accountant/Auditor Trainee.

Mr. Shinn is involved in many different activities and has won numerous awards. Since 1990 he has served as Vice-Chairman of AASHTO Subcommittee on Financial Management. He is the Chairman of the AASHTO Committee on GASB 34. In 1994 he was awarded the Administration's Public Service Award - FHWA.

Mr. Shinn graduated from Carson-Newman College with a BS Degree in accounting. He received his MBA from the University of Tennessee. He is also a CGFM.

Duane Sullivan, CPA

Mr. Sullivan is the Director of Accounting Management at TxDOT, where he has been employed for the last 22 years. He joined TxDOT immediately after receiving his bachelor's degree in accounting from the University of Texas at Austin in 1978. He began his career as a traveling auditor of traffic safety grants. He then gained highway finance and computer programming experience working as a planning assistant. In 1984, he joined the accounting management section where he assisted in the implementation of new accounting systems at TxDOT and the Texas Comptroller's Office. For the last 14 years, he has been responsible for the financial reporting activities at TxDOT.

Some of Mr. Sullivan's recent projects include: ensuring that the TxDOT accounting system was Y2K compliant; development and implementation of a federally approved indirect cost plan; management of an activity based costing pilot project; a cost study of in-house engineering design versus the use of consultant engineers; and, development of a capital asset guide for the State of Texas which complies with GASB 34.

Chelley Van Winkle, CPA

Ms. Van Winkle has been employed as Finance Manager for ODOT since May 1999. Prior to her current position, she worked for the following agencies: Oklahoma Historical Society, Oklahoma Public Employees Retirement System, and the Oklahoma Department of Environmental Quality.

Ms. Van Winkle received a BS degree in Accounting from Central State University in 1991.

Speakers' Biographies

James M. Williams, CPA, CGFM

Mr. Williams is a Partner and National Director of Public Sector Accounting and Assurance Services in Ernst & Young LLP's National office. He participates in monitoring and disseminating information on current public sector developments to governmental specialists in the firm's practice offices. He serves as technical advisor on governmental accounting, financial reporting, and auditing matters and has participated in numerous state and other governmental engagements. He was previously Director of Accounting and Auditing Programs for the Government Finance Officers Association, Project Manager for the National Council on Governmental Accounting, and Assistant Professor of Accounting at the University of Tennessee at Knoxville.

Mr. Williams participates extensively in professional activities and committee service. He represents the AICPA on the Governmental Accounting Standards Advisory Council, which consults with and advises GASB. He also serves on the AICPA task force to provide audit guidance for the GASB's new financial reporting model. He currently serves as a member of the Association of Government Accountants' (AGA) Financial Management Standards Board. Also, he served as a member of the AICPA Governmental Accounting and Auditing Committee and of several GASB task forces.

Mr. Williams received the AGA's 1998 Andy Barr Award, which is bestowed annually on a private-sector financial executive who exemplifies and promotes excellence in government financial management. He received a BBA in accounting, an MBA in accounting, and a MA in public administration from The University of Texas at Austin.

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