

Required Supplementary Information

Information About Infrastructure Assets Reported Using the Modified Approach

As allowed by GASB Statement No 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, the State has adopted an alternative process to recording depreciation expense on selected infrastructure assets. Under this alternative method, referred to as the modified approach, the State expenses certain maintenance and preservation costs and does not report depreciation expense. Assets accounted for under the modified approach include approximately 11,057 centerline miles and approximately 1,386 bridges that the State is responsible to maintain.

The condition of the State’s road pavement is measured using the Overall Pavement Condition (OPC) system, which is based on the extent and severity of various pavement distresses that are visually observed. The OPC system uses a measurement scale that is based on a condition index ranging from 0 for poor pavement to 5 for pavement in excellent condition.

The condition of bridges is measured using the “Bridge Condition Rating” (BCR) which is based on the Federal Highway Administration (FHWA) Coding Guide, “Recording and Coding Guide for the Structure Inventory and Appraisal of the Nation’s Bridges.” The BCR uses a measurement scale that is based on a condition index ranging from 0-9, 0-4 for substandard bridges and 9 for bridges in perfect condition. For these reporting purposes, substandard bridges are classified as those with a rating of 4 or less. The good or better condition bridges were taken as those with ratings of between 6-9. A 5 rating is considered fair. The information is taken from past “Bridge Inventory Status” reports.

It is the State’s policy to maintain at least 75 percent of its highways and bridge system at a good or better condition level. No more than 10 percent of bridges and 15 percent of roads should be in substandard condition. The Department of Transportation will perform condition assessments of eligible infrastructure assets at least every three years. Currently, road condition assessments are conducted every year and bridge condition assessments are conducted, for the most part every two years.

**State of Delaware
Department of Transportation
Supplementary Information for Government That Use the
Modified Approach for Infrastructure Assets**

		<u>Structural Rating Numbers and Percentages for Bridges</u>					
<u>BCR Condition Rating</u>		<u>2002</u>		<u>2001</u>		<u>2000</u>	
		<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
Good	6 - 9	1,011	72.9	1,057	77.7	1,021	75.7
Fair	5	273	19.7	232	17.1	245	18.1
Poor	1 - 4	<u>102</u>	7.4	<u>70</u>	5.2	<u>84</u>	6.2
Totals		<u>1,386</u>		<u>1,359</u>		<u>1,350</u>	

		<u>Deck Rating Numbers and Percentages for Bridges</u>					
<u>OPC Condition Rating</u>		<u>2002</u>		<u>2001</u>		<u>2000</u>	
		<u>Square Meters</u>	<u>Percent</u>	<u>Square Meters</u>	<u>Percent</u>	<u>Square Meters</u>	<u>Percent</u>
Good	6 - 9	6,522,812	75.4	6,573,433	76.0	6,544,268	76.0
Fair	5	1,650,368	19.1	1,570,299	18.2	1,545,144	17.9
Poor	1 - 4	<u>480,228</u>	5.5	<u>506,886</u>	5.8	<u>522,193</u>	6.1
Totals		<u>8,653,408</u>		<u>8,650,618</u>		<u>8,611,605</u>	

		<u>Center-line Mile Numbers and Percentages for Road Pavement</u>					
<u>OPC Condition Rating</u>		<u>2003</u>		<u>2002</u>		<u>2001</u>	
		<u>Center-line Mile</u>	<u>Percent</u>	<u>Center-line Mile</u>	<u>Percent</u>	<u>Center-line Mile</u>	<u>Percent</u>
Good	3.0 - 5.0	3,196	76.6	973	80.8	2,377	68.7
Fair	2.5 - 3.0	568	13.6	136	11.3	821	23.7
Poor	Below 2.5	<u>411</u>	9.8	<u>95</u>	7.9	<u>264</u>	7.6
Totals		<u>4,175</u>		<u>1,204</u>		<u>3,462</u>	

**Comparison of Estimated-to –Actual Maintenance/Preservation
(Expressed In Thousands)**

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Estimated	\$ 129,180	\$ 97,341	\$ 51,275	\$ 50,854	\$ 42,384
Actual	\$ 146,352	\$ 126,540	\$ 132,454	\$ 116,158	\$ 82,217