



March 12, 2025

Bridges

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Reference Number: CTAS-1988

County-owned bridges should be capitalized at historical or estimated historical cost and depreciated as infrastructure. The Tennessee Department of Transportation bridge inspection reports are an excellent source of information for determining the construction date and dimensions of most, if not all, county-owned bridges. If the actual historical cost of the bridge cannot be located, a county can use an estimated historical cost by using a deflation calculator to index current bridge construction cost back to the year of construction. All bridges acquired on or after July 1, 1980, and above the county's capitalization threshold should be capitalized. Major renovations and repairs that are not considered routine maintenance and upgrades to bridges that exceed the capitalization threshold, such as wood to concrete, should also be capitalized and depreciated.

Example 1:

Blue County has a bridge that was originally built with a wooden floor in 1945. The bridge was upgraded to a concrete span in 1985. The county implemented GASB 34 in 2006 and retroactively reported the bridge as a concrete span with an acquisition date of 1985 (when the upgrade took place).

Example 2:

Blue County has a concrete box-type bridge that originally was constructed in 1983. However, the bridge had extensive damage in a storm and had major repairs (that extended the bridge's original useful life) in 1993. The bridge would be capitalized with an initial acquisition date as of 1993 (the date of the major renovation).

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