

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2362 – DEPRECIABLE INFRASTRUCTURE
(New 09/10)

10434.2

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned infrastructure other than roadways and bridges on the State Highway System.

Subsidiaries: Property Ledger

Normal Entries:

Entry No.	Debits	Entry No.	Credits
20.	Infrastructure is acquired.	21.	Infrastructure is disposed of.