

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2369 – ACCUMULATED DEPRECIATION – INFRASTRUCTURE
(New 09/10)

10434.3

Normal Balance: Credit

Purpose: This account shows the depreciated portion of infrastructure other than state-owned roadways and bridges.

Subsidiaries: Property Ledger

Normal Entries:

Entry No.	Debits	Entry No.	Credits
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Entries to this account will usually be made by special journal entries as circumstances require.