

## **SAM—PROPERTY ACCOUNTING**

### **INFRASTRUCTURE**

**8610**

(Revised and re-numbered 06/10)

Infrastructure assets are long-lived capital assets that normally are immovable in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, streets and sidewalks, drainage systems, and lighting systems. Account for Infrastructure that uses the modified approach for reporting cost of use in General Ledger Account Number 2361. Account for Infrastructure that uses the traditional approach for reporting cost of use in General Ledger Account Number 2362.