

## SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2361 –  
NON-DEPRECIABLE INFRASTRUCTURE**  
(New 09/2010)

**10434.1**

**Normal Balance:** Debit

**Purpose:** This account shows the cost or appraised value of state-owned roadways and bridges on the State Highway System that are accounted for and reported using the modified approach allowed pursuant to [GASB](#) Statement No. 34. Under the modified approach, Caltrans does not report depreciation expense for roads and bridges but capitalizes all costs that add to the capacity and efficiency of the state-owned roads and bridges. All maintenance and preservation costs are expensed and not capitalized.

**Subsidiaries:** Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Infrastructure is acquired	21.	Infrastructure is disposed of.