

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2369 –
ACCUMULATED DEPRECIATION – INFRASTRUCTURE **10434.3**
(New 09/2010)

Normal Balance: Credit

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

Subsidiaries: Property Ledger

Normal Entries:

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