

SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS

TANGIBLE ASSETS

7624

(Revised 09/10)

ACCOUNT NO. 2300, Tangible Assets

A summary account of tangible assets used for financial reporting purposes (Account 2310 through 2369).

ACCOUNT NO. 2310, Land

Shows the cost or appraised value of state-owned land and interests in land under the jurisdiction of the particular agency.

ACCOUNT NO 2320, Buildings

A summary account of building assets used for financial reporting purposes (Accounts 2321 and 2329).

ACCOUNT NO. 2321, Buildings

Shows the cost or appraised value of state-owned improvements (buildings and other structural improvements, and nonstructural improvements) under the jurisdiction of the particular agency.

ACCOUNT NO. 2329, Accumulated Depreciation—Buildings (Credit Balance)

Shows accumulated depreciation on buildings.

ACCOUNT NO. 2330, Improvements Other Than Buildings

A summary account of improvement assets other than buildings used for financial reporting purposes (Accounts 2331 through 2339).

ACCOUNT NO. 2331, Improvements Other Than Buildings

Shows the cost or appraised value of state-owned nonstructural improvements under the jurisdiction of the particular agency. Examples of such improvements are fences, retaining walls, parking lots, driveways, and most landscaping. These improvements would be associated with a specific building, but would not be an improvement of the building itself.

ACCOUNT NO. 2333, Utility Plant In Service

Shows the capitalized cost of completed facilities included in the California Water Resources Development System.

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TANGIBLE ASSETS

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ACCOUNT NO. 2339, Accumulated Depreciation—Improvements Other Than Buildings
(Credit Balance)

Shows accumulated depreciation on improvements other than buildings.

ACCOUNT NO. 2340, Equipment

A summary account of equipment assets used for financial reporting purposes (Accounts 2341 and 2349).

ACCOUNT NO. 2341, Equipment

Shows the cost or appraised value of state-owned equipment that is under the jurisdiction of the particular agency.

ACCOUNT NO. 2349, Accumulated Depreciation—Equipment (Credit Balance)

Shows accumulated depreciation on equipment.

ACCOUNT NO. 2350, Construction Work in Progress

Shows the amount expended on capital outlay projects or other projects that are not yet completed and, therefore, cannot be capitalized in the property accounts. Upon completion of the project, the total cost is moved to the appropriate Tangible Asset General Ledger Account Number.

ACCOUNT NO. 2360, Infrastructure

A summary account of infrastructure assets used for financial reporting purposes (Accounts 2361, 2362, and 2369).

ACCOUNT NO. 2361, Non-depreciable Infrastructure

Shows the cost or appraised value of state-owned roadways and bridges on the State Highway System that are accounted for and reporting using the modified approach allowed pursuant to GASB Statement No. 34. Under the modified approach, Caltrans does not report depreciation expense for these 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.

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(Continued)

TANGIBLE ASSETS

7624 (Cont. 2)

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ACCOUNT NO. 2362, Depreciable Infrastructure

Shows the cost or appraised value of state-owned infrastructure, such as sidewalks, drainage systems, and public parking lots, that is not part of the State Highway System where the modified approach of accounting and reporting for infrastructure is used.

ACCOUNT NO. 2369, Accumulated Depreciation-Infrastructure (Credit Balance)

Shows accumulated depreciation on infrastructure.