

SAM—INCOME

ACCOUNTS RECEIVABLE

8290.4

(Revised 2/99)

During the fiscal year (1) Accounts Receivable—Revenue for Governmental Funds, (2) Accounts Receivable—Operating for other than Governmental Funds with no management need to accrue operating revenue when earned, and (3) certain other accounts (where there is no need to do otherwise for budgetary—reimbursement or abatement—considerations or other management reasons) will be fully deferred. As of June 30 each year, the deferral account will be adjusted in the manner described in SAM Section 10610 to accrue revenue. The offsetting credit resulting from the adjustment to the deferral account will be applied to the proper revenue account for the fiscal year just ended.