ACCRUAL REVERSAL **8290.7**
(Revised 2/99)

As of July 1 each year, amounts accrued as of June 30 will be reversed as follows:

1. The full deferral will be re-established on accounts receivable adjusted in accordance with SAM Section 8290.4.

2. The net offsetting amount required in this reversing entry will be applied to Account No. 9892, Prior Year Revenue Adjustments account. (See SAM Section 10611.)