

SAM—INCOME

ACCRUAL OF INCOME

8290

(Revised 2/99)

As of June 30 each year, income, as defined in SAM Section 8200, earned but not received will be accrued as of the fiscal year just ended if it is estimated to be collectible within one year after the end of the current fiscal year. Such amounts are considered earned as of June 30 of the year just ended.