

SAM - INCOME

ACCOUNTS RECEIVABLE

8290.4

(Revised 04/2016)

During the fiscal year (1) Accounts Receivable—Revenue for Governmental Funds, (2) Accounts Receivable—Operating Revenue for Non-Governmental Funds that do not need to accrue operating revenue when earned, and (3) certain other accounts (where there are no budgetary—reimbursement or abatement—considerations) will be fully deferred.

As of June 30 each year, the deferral account will be adjusted in the manner described in SAM section [10610](#), Entry A-9, Revenue Is Accrued. 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.