

**APPROVAL OF ACCOUNTS RECEIVABLE WRITE-OFFS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

**RESOLUTION NUMBER 2019-52**

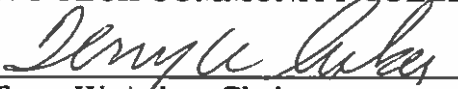
**WHEREAS**, certain outstanding student accounts receivable amounts have been deemed uncollectible by the campus administration responsible for their collection, and

**WHEREAS**, it is in accordance with the College procedure and good business practices to write off accounts receivable after all reasonable collection procedures have been exhausted and there is not a reasonable expectation that amounts will be collected;

**NOW THEREFORE BE IT RESOLVED**, that the accounts receivable totaling \$3,541,017 of student fees and charges owed, which is approximately 1.60% of the total of \$221,333,016 operations fund gross student fees for 2018-19, and \$875,402 of bookstore charges are hereby declared uncollectible for accounting purposes and are to be written off by the Senior Vice President of Business Affairs, Chief Financial Officer, and

**FURTHER BE IT RESOLVED**, that all records of any student whose debts are written off shall be encumbered and no grades or other information for said students shall be released until their obligations are paid in full.

**STATE TRUSTEES  
IVY TECH COMMUNITY COLLEGE**

  
\_\_\_\_\_  
Terry W. Anker, Chairman

  
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Andrew Wilson, Secretary

**Dated: December 5, 2019**

ACCOUNTS RECEIVABLE WRITE-OFF  
FOR THE PERIOD ENDING JUNE 30,2019  
(Attachment A)  
Resolution 2019-52

| Location       | FY2018-19<br>Operations<br>Fund<br>Student Fees | Operations Fund<br>Write-off | Write-Off<br>As a Percent of<br>Operations Fund<br>Student Fees | Bookstore<br>Write-Off |
|----------------|---|------------------------------|---|------------------------|
| Lake County    | \$ 11,323,284                                   | \$ 327,082                   | 2.89%   | \$ 74,400              |
| Valparaiso     | \$ 9,174,312                                    | \$ 135,310                   | 1.47%   | \$ 31,339              |
| Michigan City  | \$ 1,810,413                                    | \$ 42,227                    | 2.33%   | \$ 12,947              |
| South Bend     | \$ 10,513,171                                   | \$ 239,065                   | 2.27%   | \$ 80,919              |
| Fort Wayne     | \$ 21,353,156                                   | \$ 335,373                   | 1.57%   | \$ 95,904              |
| Lafayette      | \$ 13,726,435                                   | \$ 122,525                   | 0.89%   | \$ 39,088              |
| Kokomo         | \$ 7,001,467                                    | \$ 72,329                    | 1.03%   | \$ 20,861              |
| Anderson       | \$ 8,931,875                                    | \$ 96,721                    | 1.08%   | \$ 26,264              |
| Muncie         | \$ 4,659,602                                    | \$ 171,522                   | 3.68%   | \$ 38,370              |
| Marion         | \$ 2,236,587                                    | \$ 54,789                    | 2.45%   | \$ 20,253              |
| Terre Haute    | \$ 11,117,437                                   | \$ 215,955                   | 1.94%   | \$ 54,652              |
| Indianapolis   | \$ 43,938,153                                   | \$ 750,920                   | 1.71%   | \$ 167,357             |
| Richmond       | \$ 4,498,868                                    | \$ 123,132                   | 2.74%   | \$ 37,512              |
| Columbus       | \$ 7,754,748                                    | \$ 93,547                    | 1.21%   | \$ 29,339              |
| Madison        | \$ 3,107,038                                    | \$ 42,878                    | 1.38%   | \$ 10,375              |
| Lawrenceburg   | \$ 3,979,374                                    | \$ 29,829                    | 0.75%   | \$ 7,188               |
| Evansville     | \$ 11,033,308                                   | \$ 235,586                   | 2.14%   | \$ 58,753              |
| Sellersburg    | \$ 9,807,121                                    | \$ 151,776                   | 1.55%   | \$ 21,753              |
| Bloomington    | \$ 13,927,944                                   | \$ 291,689                   | 2.09%   | \$ 48,097              |
| Systems Office | \$ 21,438,721                                   | \$ 8,762                     | 0.04%   | \$ 34                  |
| <b>Totals</b>  | <b>\$ 221,333,016</b>                           | <b>\$ 3,541,017</b>          | <b>1.60%</b>  | <b>\$ 875,402</b>      |