

**APPROVAL OF ACCOUNTS RECEIVABLE WRITE-OFFS  
FOR THE FISCAL YEAR ENDING JUNE 30, 2021**

**RESOLUTION NUMBER 2021-52**

**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, and

**WHEREAS**, even though the College may consider these accounts as being written off for accounting purposes, the debt shall remain due and owing by the student and the College may continue efforts to collect the debt.

**NOW THEREFORE BE IT RESOLVED**, that the accounts receivable totaling \$4,202,978 of student fees and charges owed, which is approximately 2.00% of the total of \$210,023,612 operations fund gross student fees for 2020-21, and \$669,829 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.

**STATE BOARD OF TRUSTEES  
IVY TECH COMMUNITY COLLEGE OF INDIANA**



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**Stephanie Bibbs, Chair**



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**Kim Emmert O'Dell, Secretary**

**Dated December 2, 2021**