

**DENMARK TECHNICAL COLLEGE  
STATEMENT OF POLICY**



**DTC POLICY NUMBER: 5-1-003**

**REF. STATE BOARD POLICY: NA**

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**POLICY TITLE: Uncollectible Receivables**

**LEGAL AUTHORITY:**

**DIVISION OF RESPONSIBILITY: Fiscal Affairs**

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<u>          x          </u>		<u>          Fall 1995          </u>	
<b>NEW POLICY</b>	<b>REVISED POLICY</b>	<b>DATE APPROVED BY COMMISSION</b>	

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<b>PRESIDENT</b>	<b>DATE</b>	<b>CHAIRPERSON</b>	<b>DATE</b>
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**POLICY STATEMENT:**

Denmark Technical College will utilize the write off method for all uncollectible accounts receivable. An accounts receivable will be designated as uncollectible only after all reasonable collection avenues have been utilized.