



5.3.5bP  
WRITE OFF OF ACCOUNTS RECEIVABLE  
ADOPT: MAY 8, 2001  
REVISED: OCTOBER 9, 2007  
REVIEWED: MARCH 11, 2008

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Sonoma County Junior College District recognizes there may be instances when accounts receivable will not be collectible. Because writing off accounts receivable as bad debt expense could have a material effect on the financial statements of the college, the following guidelines will be followed in approving write-offs of uncollectible accounts receivable.

Dollar Amount

\$0 - \$25,000  
\$25,000 - \$100,000  
\$100,001 and up

Approval Required

Director, Fiscal Services  
Vice President of Business Services  
Board of Trustees