## 4.07-A Allowance for Doubtful Accounts

It is the policy of Jarvis to reserve a maximum of 30% of an increase in Student Accounts Receivable at the end of each fiscal year. Delinquent accounts of students that do not enroll the next year will be turned over to collections.

At the discretion of the President, but deemed to be in the best interest of the College. Must be documented in writing.