



TECHNICAL COLLEGE
OF THE LOWCOUNTRY

POLICY: Uncollectible Receivables
Number: 2.1.10

Responsibility: Administrative Services
Last Updated: October 1, 2022
State Policy/Law: SC Code of Laws Title 27, Chapter18

Commission Chair

President

The Technical College of the Lowcountry will maintain a reserve account for all uncollectible receivables. The reserve for doubtful accounts will be maintained based upon losses experienced in prior years and evaluation of potentially uncollectible accounts maintained by the College. An accounts receivable will be written off as uncollectible only after all reasonable collection methods have been utilized.