
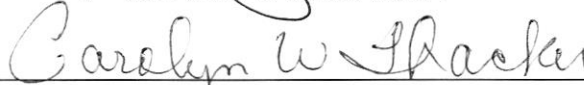




# OPERATING POLICY

<b>POLICY TITLE: CONTRA-ASSET ACCOUNT POLICY – ASSESSMENTS</b>					
<b>SECTION</b>	<b>FISCAL MANAGEMENT</b>	<b>NUMBER</b>	<b>3.1.2</b>	<b>DATE</b>	<b>9/21/2023</b>
REPLACES POLICY NUMBER: 3.1.1		TITLE: CONTRA-ASSET ACCOUNT POLICY-ASSESSMENTS			
DATE ADOPTED: 1/18/2018					
DATE REVISED: 9/21/2023					
CROSS REFERENCES:					
APPROVED:					
 GENERAL MANAGER			9-21-2023 DATE		
 SVRA CHAIRPERSON			9-21-2023 DATE		

The following schedule will be used in a contra-asset account, called allowance for doubtful accounts, to offset delinquent assessments shown in accounts receivable:

<u>Years Past Due</u>	<u>Estimated Uncollectable %</u>
One	25%
Two	50%
Three	75%
Four	100%