BLUE WATER DEVELOPMENTAL HOUSING, INC.
POLICIES AND PROCEDURES: INDIVIDUALS SUPPORTED INFORMATION

SUBMITTED BY: Susan Yeager	**DATE SUBMITTED:** 6/13/24	**SECTION:** Accounting	
BOARD APPROVED ON: 6/19/24	**DATE REVISED:** 09/09/2026	**SUBJECT:** Uncollectable Write Off	
ANNUAL REVIEW BY EXECUTIVE DIRECTOR: 09/09/2026, 11/11/26		**POLICY #:** **IA-006**	**PAGE #:** 1 of 1

I. APPLICATION

The provision stated herein shall apply to all individuals supported by Blue Water Developmental Housing, Inc. (BWDH).

II. POLICY

It shall be the policy of the organization to ensure a timely and appropriate collection of payments.

III. NOTIFICATION/PROCEDURE

WHO	DOES WHAT
AP/AR Clerk	1. Notifies finance director and residential services division director after failed collection attempts.
Finance Director	2. Discuss with executive director potential options. If approved, prepares journal entry to write off bad debt.
Senior Account Clerk	3. Senior account clerk posts entry.