Item 9-A

TEMPLE COLLEGE
Schedule of Allowance for Doubtful Accounts
For FY24 & 25

Accounts Written Off Accounts Receivable and Allowances:
(Debt over 3 years, already recorded in Allowances for Doubtful Accounts)

	2023-2024	2024-2025	
Student Accounts:			
Tuition and Fees	$39,167	$176,047	*
Sponsorships	$0	$0	
American Legion Short Term Loan	$0	$0	
Johnny Payne Short Term Loan	$0	$0	
Student Services Emergency Loan	$6,208	$3,006	*
Hamrick-Harris	$0	$0	
Hunter Short Term Loan	$0	$0	
Returned Checks	$2,978	$0	
Non-Student Accounts:	$0	$0	
Total Accounts Receivable and Allowances Written Off	**$48,353**	**$179,054**	

Accounts Written to Bad Debt and Allowances:

Student Accounts:			
Tuition and Fees	$572,066	$714,905	**
Sponsorships	$39,964	$13,938	
American Legion Short Term Loan	$0	$0	
Johnny Payne Short Term Loan	$0	$0	
Student Services Emergency Loan	$24,012	$20,273	
Hamrick-Harris	$0	$0	
Hunter Short Term Loan	$0	$0	
Returned Checks	$0	$0	
Non-Student Accounts:	$0	$0	
Total Written to Bad Debt Expense and Allowance	**$636,042**	**$749,116**	
Budget - Bad Debt	$201,000	$825,000	

* Includes accounts 1095 days and over. Includes Fiscal Year 22-23 and earlier.

** Allowance calculated of $821,120 (Fiscal Year 23-24) and 22-21 of $292,463. Subtract allowance balance after allowance write-off ($398,678).

Fiscal Year 23-24	821,120
Fiscal Year 22-23	292,463
Allowance required	1,113,583
Allowance already on g/l	(398,678)
Increase in allowance	714,905