



## EXECUTIVE SUMMARY

**Recommendation that the Broward College District Board of Trustees authorize the annual write-off of delinquent accounts in accordance with College Policy 6Hx2-6.16. Fiscal Impact: \$416,488.00.**

**Presenter(s):** Janice Stubbs, Vice President of Student Services

**What is the purpose of this contract and why is it needed?** Pursuant to Florida State Statute 1010.03 which authorizes the annual write-off of delinquent accounts that prove uncollectible after being pursued per College policy 6Hx2-6.16, we are requesting approval to proceed with the write-off of accounts that have proven uncollectible from fiscal year 2021.

**What procurement process or bid waiver was used and why?** Not applicable.

**Is this a budgeted expenditure from the budget established at the last June Board of Trustees meeting?**  
Yes

**What fund, cost center and line item(s) were used?** These funds come from different accounts, see attached Allowance Worksheet.

**Has Broward College used this vendor before for these products or services?** Not applicable.

**Was the product or service acceptable in the past?** Not applicable.

**Was there a return on investment anticipated when entering this contract?** Not applicable.

**Was that return on investment not met, met, or exceeded and how?** Not applicable.

**Does this directly or indirectly feed one of the Social Enterprise tactics and how?** Not applicable.

**Did the vendor amend Broward College's legal terms and conditions [to be answered by the Legal Office] if the College's standard contract was used and was this acceptable to the Legal Office?** Not applicable.

### FISCAL IMPACT:

Description: \$416,488.00, budgeted in the allowance for doubtful accounts.

**Janice Stubbs**  
Janice Stubbs, Vice President of Student Services

6/5/2024

# Memo

**To:** Rabia Azhar, CFO, Finance  
**From:** Tara Jones, Associate Vice President, Student Financial Services  
**CC:** Gigliola Rios, Senior Director, Accounts Receivable Management  
**Date:** 5/31/2024

Pursuant to Florida State Statute 1010.03 which authorizes the write off of delinquent accounts that prove uncollectible, we are requesting approval to proceed with the write off of such accounts from fiscal year 2021.

The current request for write off, is for delinquent accounts from fiscal year 2021 (July 1, 2020 through June 30, 2021) in the amount of \$416,488. The last write off submitted for approval occurred in June 2023 representing fiscal year 2020 debt (July 1, 2019 through June 30, 2020) in the amount of \$446,648. That represents a decrease of 6.74% over the prior fiscal year. This is due to decrease of uncollectible non-student receivables for this period.

The following figures represent the amount of dollars approved for write off during the past three years and the requested write off for this year:

Year Requested	Fiscal Year	Requested Write Off	% of Fee Revenue	% of FA Disbursement
2024	2021	\$416,488	0.46%	0.31%
2023	2020	\$446,648	0.44%	0.29%
2022	2019	\$1,767,771	1.63%	1.01%
2021	2018	\$1,552,405	1.39%	1.45%

#### Financial Aid Related Write Off Analysis

Fiscal Year	W/O Amount	Aid Related W/O	Aid Related % of W/O
2021	\$416,488	\$382,903	91.94%
2020	\$446,648	\$350,107	78.39%
2019	\$1,767,771	\$1,296,698	73.35%

All delinquent accounts are pursued in accordance with the College's collection policy 6Hx2-6.16.

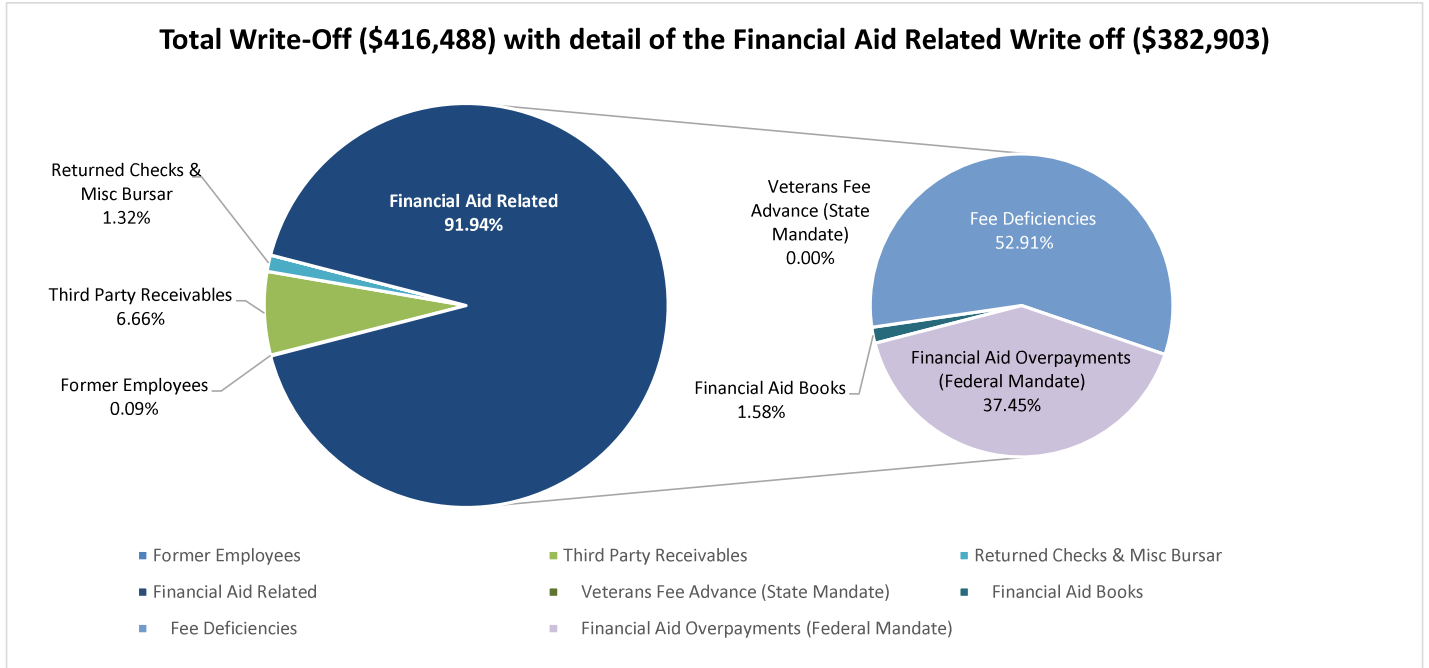
The College has established an allowance for doubtful accounts that may prove to be uncollectible and this reserve is sufficient to cover the amount identified for write off.

Upon consideration and approval by the Board of Trustees, the Credit and Collections Office can proceed with the annual write off process.

#### FISCAL IMPACT:

\$416,488

**BROWARD COLLEGE  
FY 2021 WRITE-OFF RECOMMENDATION**



**2024 Write Off**

**Receivable Categories**

Former Employees	
Third Party Receivables	
Returned Checks & Misc Bursar	
Financial Aid Related	
Veterans Fee Advance (State Mandate)	
Financial Aid Books	
Fee Deficiencies	
Financial Aid Overpayments (Federal Mandate)	
Subtotal Financial Aid Related	
<b>Write-off Total</b>	

Accounts Dated	
Prior to 07/01/2021	
Former Employees	\$360
Third Party Receivables	\$27,743
Returned Checks & Misc Bursar	\$5,482
Veterans Fee Advance (State Mandate)	\$0
Financial Aid Books	\$6,592
Fee Deficiencies	\$220,344
Financial Aid Overpayments (Federal Mandate)	\$155,968
Subtotal Financial Aid Related	\$382,903
<b>Write-off Total</b>	<b>\$416,488</b>

**Financial Aid Receivable Definitions:**

*Veterans Fee Advance - State mandated fee advances given to veterans based on expecting funding.*

*Financial Aid Books - Institutional funds given to students to cover books and supplies based on expected funding.*

*Fee Deficiencies - Student award was reduced after term start causing student to owe the college money for tuition.*

*Financial Aid Overpayment - Federal mandate to adjust a student award caused by reduction in enrollment.*

*Return of Title IV - Federal mandate to adjust student award based on non-attendance.*

As percentage of total fee revenue	0.46%
Fee Revenue	91,526,255
Fin aid amount as percentage of fin aid disbursed	0.31%
Financial Aid Disbursements (FY 2021 Total)	122,622,250

**Allowance for doubtful accounts worksheet**  
**Balances from FIC430J1 dated July 1, 2024**

Org				Description
10000000	100000	00	13080	Employee Receivable-WD
10000000	100000	00	13200	Customer Accounts
10000000	100000	00	13101	Audit Correction
10000000	100000	00	13101	Third Party Receivables
10000000	100000	00	13101	Bank Overpayment
10000000	100000	00	13101	Returned Ck/Double Presentment
10000000	100000	00	13101	Credit Card Chargeback
10000000	100000	00	13101	Returned Check
10000000	100000	00	13101	Returned Check Coll Agency
10000000	100000	00	13101	Bookstore Ret. CK. s/b 311001-13101
10000000	100000	00	13101	Stale Check Returned
10000000	100000	00	13101	Continuing Education
10000000	100000	00	13101	Financial Aid Bookstore Recv (s/b) 440305-13103)
10000000	100000	00	13101	Alternative Loan Overpayment
10000000	100000	00	13103	Audit Correction
10000000	100000	00	13103	BOOKSTORE CHARGES
10000000	100000	00	13104	Continuing Education
10000000	100000	00	13104	Dual Enrollment
10000000	100000	00	13104	Employee Receivable
10000000	100000	00	13104	Facility Rental
10000000	100000	00	13104	FAU Services (should be PIF)
10000000	100000	00	13104	FAU Joint Use Library (should be PIF)
10000000	100000	00	13104	Financial Aid
10000000	100000	00	13104	Misc Fund 1
10000000	100000	00	13104	Returned Check
10000000	100000	00	13104	Child Care Services
10000000	100000	00	13104	FIU
10000000	100000	00	13105	Employee Receivable
10000000	100000	00	13108	Student Withholding
10000000	100000	00	13111	POP Chargeback
10000000	100000	00	13111	POP Audit Correction
10000000	100000	00	14010	Veteran Deferment
10000000	100000	00	14010	Fee Advance/Prom s/b 442115-14010
11530000	115310	11	13104	international Business
11530000	115330	11	13104	international Business(China2)
11530000	115335	11	13104	international Business(Ecuador2)
11530000	115340	11	13104	international Business (Srilanka)
11530000	115345	11	13104	international Business(India)
11530000	115355	11	13104	international Business

11530000	115420	11	13104	international Business(Brazil)
11530000	115360	11	13104	international Business(Vietnam)
11530000	115370	11	13104	international Business(Peru)
11530000	115410	11	13104	international Business(Russia)
11530000	115420	11	13104	international Business
11530000	115425	11	13104	international Business
11530000	115390	11	13104	international Business(Columbia)
18130000	180206	11	13101	Third Party Receivables
18130000	180215	11	68001	3rd Party Special
				Totals
				Projected collection rate
				Projected write off amount
20000000	282192	0	13104	Observer Newspaper
20000000	282192	0	13104	Bookstore Charges
20000000	282192	0	13104	Student Affairs
				Totals
				Projected collection rate
				Projected write off amount
30000000	311001	10	13101	Bookstore Returned Check
30000000	311001	10	13104	Bookstore Returned Check
30000000	311001	10	13103	Bookstore Returned Check
30000000	311011	10	13103	Third Party Bookstore Recv.
30000000	311011	10	13103	Misc Bookstore Charges
30000000	311003	30	13103	Misc Bookstore Charges
30000000	311005	11	13080	Employee Receivable
30000000	312020	10	13104	Lackman
30000000	318001	11	13104	Returned Check
				Totals
				Projected collection rate
				Projected write off amount
40000000	440305	10	14010	Third Party Bookstore Recv
40000000	440305	10	14010	Third Party Receivable
40000000	440305	10	14010	Fin Aid Overpayment
40000000	440305	10	14010	Billing Agency Recv Correction
40000000	440305	10	14013	Financial Aid Bkstore Recv
40000000	440305	10	14013	Misc. Financial Aid Bkstore Charges
40000000	440305	10	14089	Return of Title 4
40000000	442015	10	14010	Emerg. Short Term Loan
40000000	442015	10	14013	Short Term Book Loan-Digital Books
40000000	442115	10	14010	Fee Advance /Prom Note
40000000	442225	10	14010	Special Fee Deficiency

40000000	442225	10	14010	Fee Def. Fin Aid Convert
40000000	442225	10	14010	Student Receivable
40000000	442225	10	14012	Third Party Fee Deficiency
40000000	442225	10	14012	Fee Deficiency
				Totals
				Projected collection rate
				Projected write off amount
50000000	510167	11	13104	Financial Aid
50000000	551845	10	13101	Third Party Fee Deficiency
50000000	540028	11	68003	bookstore charges
50000000	551845	10	68001	Third Party Receivable
50000000	551875	10	68001	Third Party Receivable
				Totals
				Projected collection rate
				Projected write off amount
60000000	611125	11	13117	Tuition Payment Plan
60000000	611705	11	13107	AmeriCorps Conversion
60000000	611705	11	13101	Third Party Receivable
60000000	611705	30	13101	Third Party Receivable
60000000	611730	30	13101	Third Party Deficiency
60000000	612005	11	13101	Third Party Receivable
60000000	612009	11	17300	Third Party Special
60000000	612025	10	13101	Third Party Receivable
60000000	612025	10	13101	Third Party Bookstore Recv.
60000000	612025	10	13103	Vocational Rehabilitation
60000000	612025	10	17300	Third Party Receivable
60000000	612025	10	13103	Third Party Bookstore Recv.
60000000	612025	10	13103	Billing Agency Recv Correction
60000000	612025	10	13107	Third Party Receivable
60000000	612065	10	13107	Third Party Receivable
60000000	612075	10	13107	Third Party Receivable
60000000	612035	11	13103	Bookstore Charges
60000000	612045	11	13101	Third Party Bookstore Recv.
60000000	612045	11	13101	Third Party Receivable
60000000	612045	11	13103	Bookstore Charges
60000000	612045	11	13103	Billing Agency Recv Correction
60000000	612045	11	17300	Third Party Receivable
60000000	612065	11	17300	Third Party Special
60000000	612075	11	13101	Third Party Receivable
60000000	612205	11	13101	Third Party Receivable
60000000	612215	11	13107	Bell South Services Conversion
60000000	612235	10	13107	Billing Agency Recv Correction

60000000	612235	10	13101	Third Party Receivable
60000000	612235	10	13107	Third Party Receivable
60000000	612235	10	13107	Florida Prepaid
60000000	612236	10	13101	Third Party Receivable
60000000	612275	10	13101	Bookstore Charges
60000000	612275	10	13101	Third Party Bookstore Recv.
60000000	612275	10	13101	Third Party Receivable
60000000	612275	10	13103	Bookstore Charges
60000000	612275	10	13107	Third Party Receivable
60000000	612275	10	13103	Billing Agency Recv Correction
60000000	612275	10	17300	Third Party Special
60000000	612275	10	17300	Third Party Special
60000000	612275	10	68001	3rd Party Special
60000000	612504	11	13101	Third Party Receivable
60000000	612515	11	13103	Billing Agency Recv Correction
60000000	612515	11	13103	Bookstore Charges(School Board)
60000000	612515	11	13101	Third Party Bookstore Recv.
60000000	612515	11	13101	Third Party Bookstore Recv.
60000000	612695	11	13101	Third Party Receivable
60000000	612695	11	13107	South Florida Workforce
60000000	612865	11	13103	Bookstore Charges
60000000	612875	10	13103	Bookstore Charges
60000000	612885	11	13101	Third Party Fee Def
60000000	612965	11	13103	Bookstore Charges
60000000	612985	11	13101	Third Party Bookstore Rec
60000000	612985	11	17300	Bookstore Charges
60000000	612985	11	13107	Third Party Receivable
60000000	613025	11	13103	Billing Agency Recv Correction
60000000	693110	11	13104	Facility Rental (Parkway)
60000000	693601	10	13104	FIU (Fla. International Univ)
60000000	693621	11	13104	FAU Services
60000000	696161	10	13104	Institute of Public Safety
60000000	696171	10	13104	Institute of Public Safety
60000000	696181	10	13104	Institute of Public Safety
60000000	696203	30	13104	Broward County Tele (south)
60000000	696265	30	13101	Audit Correction
60000000	696265	30	13101	Audit Correction (VA Flight Training no show)
60000000	696302	20	13104	Broward County Tele (north)
				Totals
				Projected collection rate
				Projected write off amount
				Grand total using actuals as of 7/14/2020

Projected collection rate\*  
Projected write off amount

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\*Collection rate is conservative





0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
		6,478.00	
10,549.83	8,216.60	9,716.95	28,483.38
29,467.90	25,164.02	1,444,165.26	1,498,797.18
0.00	0.08	0.22	
29,467.90	23,150.90	1,126,448.90	1,179,067.70
0.00	0.00	0.00	0.00
0.00	0.00	76.43	76.43
0.00	0.00	0.00	0.00
0.00	0.00	76.43	76.43
0.00	0.08	0.22	
0.00	0.00	68.79	68.79
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.20	0.00	0.20
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.20	0.00	0.20
0.00	0.08	0.22	
0.00	0.18	0.00	0.18
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
60,609.64	172,469.05	978,501.22	1,211,579.91
			0.00
14,670.74	5,645.68	17,471.57	37,787.99
394.57	1,493.73	13,828.60	15,716.90
			0.00
			0.00
	7,171.22	196,084.42	203,255.64
	0.00	0.00	0.00
5,378.38	755.40	0.00	6,133.78

9,097.75	7,027.58	9,221.70	25,347.03
	0.00	40,986.03	40,986.03
	0.00		0.00
278,126.03	242,994.10	964,158.38	1,485,278.51
368,277.11	437,556.76	2,220,251.92	3,026,085.79
0.00	0.08	0.22	
368,277.11	402,552.22	1,731,796.50	2,502,625.83
0.00	0.00	0.00	0.00
246.00	1,785.50	2,494.55	
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
246.00	1,785.50	2,494.55	4,526.05
0.00	0.08	0.22	
221.40	1,606.95	0.00	1,828.35
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	697.70	697.70
0.00	0.00	0.00	0.00
0.00	0.00	0.50	0.50
0.00	0.00	190.70	190.70
0.00	0.00	4,318.81	4,318.81
0.00	0.00	1,278.90	1,278.90
860.30	0.00	0.00	860.30
0.00	0.00	0.00	0.00
0.00	2,862.00	49,024.49	51,886.49
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	821.30	0.00	821.30
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
782.37	0.00	52,296.69	53,079.06
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
455.60	0.00	0.00	455.60
0.00	0.00	2,412.20	2,412.20
0.00	0.00	1,498.74	1,498.74
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
335.70	0.00	0.00	335.70

0.00	4,948.13	122,749.24	127,697.37
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	489.51	489.51
0.00	0.00	0.00	0.00
0.00	0.00	1,649.00	1,649.00
367.20	0.00	0.00	367.20
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	64,817.08	64,817.08
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	13,863.75	13,863.75
0.00	0.00	685.55	685.55
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
2,801.17	8,631.43	315,972.86	327,405.46
0.00	0.08	0.22	
2,801.17	7,940.92	246,458.83	257,200.92
			0.00
			0.00
400,792.18	473,137.91	3,982,961.02	4,856,891.11

0.00	0.08	0.22	
400,792.18	435,286.88	3,106,709.60	3,942,788.65