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Purpose

The purpose of this procedure is to set forth the process for delinquent accounts receivable.

Procedure

A. Definitions


1. Accounts Receivable: Amounts recorded on the College's financial statements as being due from a student, third party or agency.
2. Delinquent Accounts Receivable: Debts owed to the College for more than sixty (60) days, unless extended payment terms have been specifically allowed by Florida statute, and authorized by the appropriate College administrators.
3. Write-Off: The removal of the account receivable from the College financial statements.
4. Obligation: There are two types of obligations. The first results from small amounts, usually less than two hundred dollars (\$200), owed to the College for miscellaneous fees or penalties. These amounts are not shown on the College financial statements and will not prevent a student from registering for a new term. They will, however, prevent the issuance of transcripts or grades, until paid. The second type of obligation results from accounts receivable that have been written off as uncollectible in prior years. These obligations will prevent a student from registering for a new term.
5. Restricted List: A listing of those students who may not register until their debt is paid.
6. Collection Agency: A third party engaged by the College to pursue the collection of delinquent accounts receivable and obligations. The debt will not be referred to a collection agency if the College has received notice of a Bankruptcy Filing.

B. Collection Agency Referrals

1. The finance department will bill debtors thirty (30) days before the debt is due. If payment is not received when due, second and third notices will notify the debtors that their accounts will be referred to a collection agency if payment is not received within a specified time period. Debts less than two hundred dollars (\$200) and library debtors, regardless of amount, do not qualify for collection agency referral. The debt will not be referred to a collection agency if the College has received notice of a Bankruptcy Filing.

C. Credit Bureau Referrals

1. If the College's collection agency classifies an account as uncollectible, the account will be referred to a credit bureau. The College's finance department, or the collection agency, will notify the credit bureau monthly of all accounts settled satisfactorily during the month.

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D. Reserve For Delinquent Accounts

1. On an annual basis, College Administration will determine the type and amount of accounts receivable greater than one (1) year old, but less than two (2) years old. This amount will be the basis of the College's Reserve for Delinquent Accounts.

E. Write-Offs

1. On an annual basis, the District Board of Trustees (DBOT) will be presented with the type and amount of accounts receivable two (2) years and older. Upon approval by the DBOT, these accounts will be written off the College's financial statements, but will remain as obligations. The write-off amount will generally be the previous year's reserve amount less any collections made since the accounts were originally reserved.

F. Restricted List

1. Debtors with delinquent accounts receivable will neither be permitted to register for classes or receive transcripts until their debt is satisfied. An exception will be given if the delinquency was the result of College error. The College personnel authorized to override the registration restriction when College errors involved are:
 - a. Student Financial Services Coordinators
 - b. Bursar
 - c. Supervisor of Receivables
 - d. Directors of Administrative Services

G. Student Bankruptcy

1. The College will cease all collection activity including the withholding of a student's transcript upon official notification a student has entered into bankruptcy proceedings until such proceedings are finalized or withdrawn.

REFERENCES: F.S. 1001.64, 1001.65, 1009.22, 1009.23, 1009.27, 1010.03, SBE Rule 6A-14.054

Adopted Date: November 10, 1993

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