ACTION: Approve Write-Off of Uncollectible Accounts (FFA)

The following "bad debt" designations are submitted to the Board for authorization to cancel as uncollectible accounts. These totals do not include any accounts where there is a court order already in place to write them off.

Chadron State College	
Cash Fund Accounts (Tuition and Fees)	\$67,398.66
Other Fund Accounts (CIF and Trust)	604.11
Revenue Bond Accounts	21,759.79
	\$89,762.56
Peru State College	
Cash Fund Accounts (Tuition and Fees)	\$59,478.52
Other Fund Accounts (CIF and Trust)	2,255.62
Revenue Bond Accounts	34,984.65
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Wayne State College	
Cash Fund Accounts (Tuition and Fees)	\$19,317.30
Other Fund Accounts (CIF and Trust)	773.74
Revenue Bond Accounts	<u>20,043.24</u>
	\$40.134.28

Board Policy 6008 provides for the write-off of bad debts. At the end of each fiscal year, the Colleges review the status of their student accounts and determine which are uncollectible. The criteria adopted by the Board for writing off uncollectible accounts require that accounts be over two years old and that the institution exhaust all reimbursement means, including turning the unpaid account over to a collection agency for accounts over \$100.

It is important to note that revisions to Board Policy 6008 are under consideration by the Board and those revisions will be considered prior to the next time period for determining write-offs.

Following is a summary of write-off amounts for the past 5 years along with current year requests:

	CSC	PSC	WSC	NSCS Total
2014	\$117,572	\$45,369	\$56,665	\$219,606
2015	\$78,756	\$46,757	\$46,867	\$172,380
2016	\$131,243	\$106,017	\$63,323	\$300,583
2017	\$132,947	\$101,156	\$49,974	\$284,077
2018	\$639,038	\$39,051	\$52,920	\$731,009
2019	\$89,763	\$96,719	\$40,134	\$226,616

The System Office recommends approval of the Write-Off of Uncollectible Accounts (FFA).

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