



EXHIBIT "G"

OFFICE OF THE PRESIDENT

Item 5.3.2

PRESENT TO BOARD: MAY 27, 2026

TO: SOUTH FLORIDA STATE COLLEGE
DISTRICT BOARD OF TRUSTEES

FROM: FRED HAWKINS *Fred Hawkins*

SUBJECT: BAD DEBT LISTING

Non-student receivables of \$5,895.00 represent debt owed related to the business operations of the College that are deemed to be uncollectible.

Student receivables of \$27,080.68 represent debt owed related to various student payments, including VA withdrawals, Title IV returns, third-party non-payment, and payment plan defaults.

Total write off request: \$32,975.68

Bad debt totals for student receivables for the past four years.

Year Written Off	Bad Debt Totals	Associated Student Revenue	%
2024	\$27,080.68	\$6,088,475	0.44%
2023	\$26,877.55	\$5,614,284	0.48%
2022	\$33,503.34	\$5,424,921	0.62%
2021	\$23,431.05	\$5,600,519	0.42%

SUGGESTED MOTION:
Move to approve the write off of uncollectible debt in the amount of \$26,877.55 as presented.