



Palm Beach State College District Board of Trustees Workshop

June 11, 2024



PALM BEACH STATE
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Palm Beach State College District Board of Trustees Meeting



Finance / Budget Workshop

Mr. James E. Duffie, CPA
Vice President, Finance and
Administration

June 11, 2024





Budget Workshop-Overview and History

1. Financial Review/Analysis – May 2024 – Current Year
2. Accounting and Reporting Requirements and Conventions for Higher Educational Institutions
3. Budget Processes, Departmental Responsibilities
4. Planning and History
5. Capital Project Planning – Source and Use of Funds
6. Recap



Budget Updates FY 2023-2024

Palm Beach State College For the Eleven Months Ending May 31, 2024

	2023/24 Proposed Budget	Year to Date 5/31/2024	% Current to Original Budget
Revenues:			
Student Tuition & Fees	\$ 71,979,043	\$ 67,190,074	93%
Less: Legislative Fee Waivers	(17,062,040)	(18,063,400)	106%
Net Student Tuition & Fees	\$ 54,917,003	\$ 49,126,674	89%
Dual Enrollment Fees	\$ 2,000,000	\$ 1,880,134	94%
State Government:			
FL College System Program Fund	\$ 65,047,135	\$ 59,626,540	92%
Lottery	13,961,552	12,798,089	92%
Performance Funding	1,524,062	1,397,057	92%
Other	2,396,533	2,715,999	113%
Total State Government	\$ 82,929,282	\$ 76,537,685	92%
Federal Government	551,500	775,979	141%
Private Grants/Contracts	200,000	446,350	223%
Sales and Services	1,200,000	948,511	79%
Interest and Dividends & Gain/Loss on Investments	200,000	674,119	337%
Other Revenues	390,000	153,563	39%
Non-Revenue Receipts	1,139,500	355,859	31%
Total Revenue	\$ 143,527,285	\$ 130,898,874	91%





Budget Updates FY 2023-2024 (continued)

Palm Beach State College For the Eleven Months Ending May 31, 2024

	2023/24 Proposed Budget	Year to Date 5/31/2024	% Current to Original Budget
Expenditures:			
Compensation by Employment Category			
Instruction	\$ 26,644,732	\$ 20,504,355	77%
Instructional - Overload	3,700,000	3,950,782	107%
Adjunct Instructional	12,129,000	11,254,272	93%
Instructional Management	2,459,000	2,409,474	98%
Institutional Management	1,505,000	1,214,899	81%
Executive Management	2,277,000	2,433,635	107%
Other Professional	19,040,000	20,287,687	107%
Staff Part Time	2,700,000	2,091,456	77%
Technical, Clerical Trade and Service	14,839,000	12,887,794	87%
Student Assistants	300,000	357,956	119%
Contingency - Budget Only	500,000	-	0%
Total Compensation by Categories	\$ 86,093,732	\$ 77,392,310	90%
Benefits	23,478,627	23,225,852	99%
Total Compensation and Benefits	\$ 109,572,359	\$ 100,618,162	92%
Total Current Expenses	\$ 32,704,926	\$ 26,754,336	82%
Total Equipment	1,250,000	858,062	69%
Total Expenditures	\$ 143,527,285	\$ 128,230,560	89%





Budget /Accounting: Common Acronyms

- AFR: Annual Financial Report
- FF&E: Furniture Fixtures and Equipment (Capital or Depreciable)
- GASB: Governmental Accounting Standards Board (Accounting Rules)
- O&M: Operations and Maintenance (Facilities/Utilities)
- PECO: Public Education Capital Outlay (Funding Source)



Fund Definitions (continued)

Fund 1 – Current Funds (Unrestricted-General Operations)

“May be used to accomplish the primary and supporting objectives of the college.”

“The only restriction on the resources of this fund are those imposed by law, regulation or the budget.”

Fund 2 – Current Funds Restricted (i.e., Grants)

“Restricted by donors or other outside agencies, may be used to accomplish the primary and supporting objectives of the college.”

Fund 3 – Auxiliary Funds

“Established primarily to provide non-instructional services for sale to students, faculty, staff and are intended to be self-supporting.”

Fund 4 – Loan, Endowment, Annuity and Life Income Funds

“Loan funds are those resources available for loans to students regardless of whether the institution is responsible for the collection of the loan.”



Fund Definitions (continued)

Fund 5 – Scholarship Funds

“Used to account for resources available for awards to students which are not in payment for services rendered to the college and will not require repayment to the college.”

Fund 6 – Agency Funds

“Used to account for resources held by a college as custodian or fiscal agent for others.”

Fund 7 – Unexpended Plant and Renewals/Replacement Funds

“Used to account for resources that are available for the acquisition or construction of physical property.”

Fund 8 – Retirement of Indebtedness Funds

“Used to account for the long-term debt of a college and for the resources which will be used to retire the debt and pay interest on the obligation.”

Fund 9 – Invested in Plant Funds

“Used to account for the cumulative costs of plant assets and associated liabilities.”





Ledger Account Budget Analysis - Benchmark Categories

- Salaries & Benefits (500's) 75% - 85%
 - ❖ PBSC 77%
- Current Expenses (600's) 15% - 25%
 - ❖ PBSC 22%
- Equipment (700's) 1% - 5%
 - ❖ PBSC 1%



Contingencies

- Florida State Board of Education (SBE) Rules provide a contingency in our budget.
- We allocate \$1,937,000 in salaries & benefits contingencies and about \$500,000 in current/other expenses.
- In addition, the College uses a 'hold back' where we allow the budget managers to spend up to a certain percentage of their equipment budget until we feel confident that all our revenues will come in as anticipated (25-50% initially, then remainder if possible).



Functional Expenditures

Function 1 Direct Instruction

Function 2 Research (No activity)

Function 3 Public Service

Function 4 Academic Support

Function 5 Student Services

Function 6 Institutional Support

Function 7 Plant Operations & Maintenance

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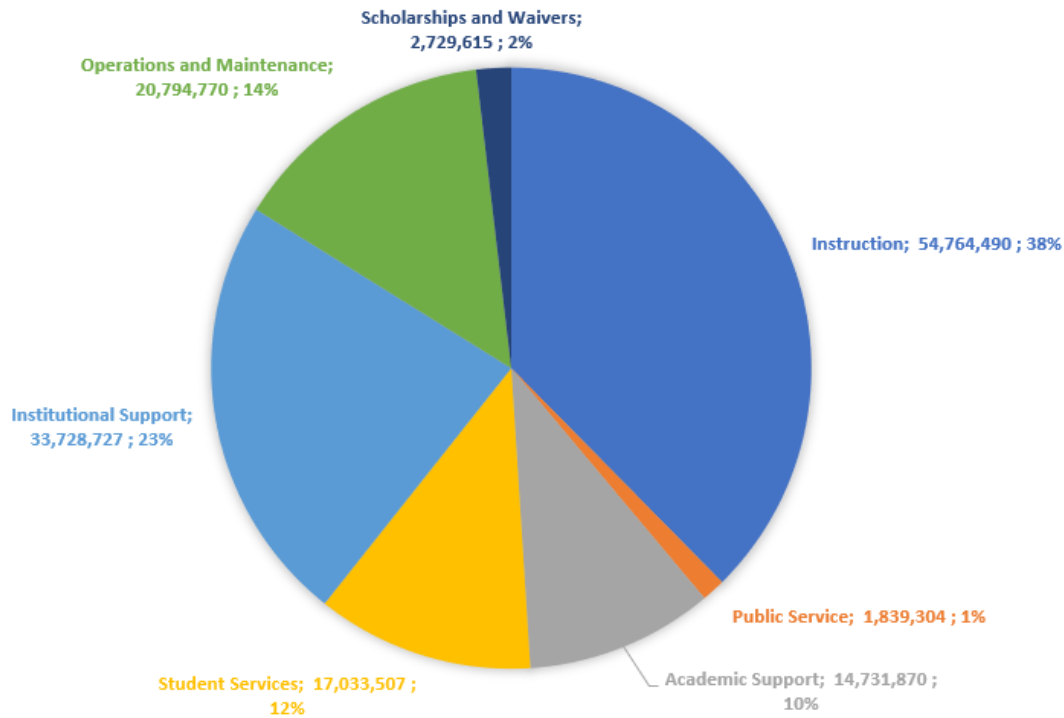
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Functional Expenditures (continued)

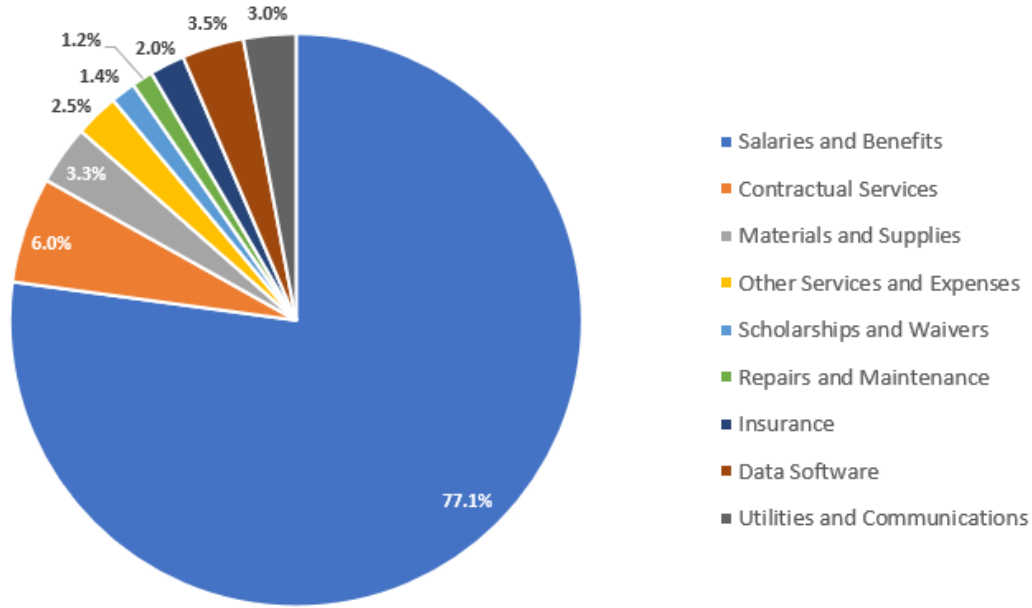
FY 2024-25 BUDGETED EXPENDITURES BY FUNCTION - FUND 1





2025 Natural Classifications

FY 2025 Unrestricted Funds





Overall Concepts Regarding the Budget

Departments have been reviewing budget details for the past few months, trying to get the most value we can for next year's budget.

Goal: To achieve a positive fund balance per plans with reserves to fund current and near-term initiatives.

Departments have the responsibility to find the best way to allocate our resources to allow us the greatest opportunities to meet our strategic goals and maintain current operations.

A budget is a PLAN of how we prioritize the spending of resources.

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Budget Process Overview

- The College operating budget is comprised of almost 725 active Cost Centers. Each Cost Center may contain upwards of 275 ledger spend categories.
- Each budget cycle is a product of many variables that change yearly, including student enrollment, State funding, new or changing programs, and initiatives.
- Ongoing challenges: inflation, static State funding, unknown health and ancillary insurance exact costs, federal grants end.



Budget Process Overview (continued)

- President
- Provosts – Exec. Deans
- Vice President of Academic Innovation and Strategy
- Vice President of Academic Affairs
- Vice President of Student Services
- Vice President of Finance and Administration
- Vice President of Advancement
- Chief Information Officer
- Facilities Director
- Security and Risk Management
- Chief Communications Officer



Planning and History (continued)

PBSC	Operating Budget Summary	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue:						Proposed
	Student Tuition and Fees	\$ 58,985,630	\$ 57,510,630	\$ 53,842,010	\$ 54,917,003	\$ 58,933,003
	Local Support	1,900,000	2,000,000	1,800,000	2,000,000	2,000,000
	State Support	66,102,254	70,256,700	74,912,831	82,929,282	83,129,280
	Federal Support	400,000	2,900,000	1,551,500	551,500	551,500
	Private Gifts, Grants and Contracts	200,000	300,000	200,000	200,000	300,000
	Sales and Services	1,230,000	830,000	1,200,000	1,200,000	1,200,000
	Other Revenue	1,350,000	1,165,000	860,000	860,000	1,060,000
	Transfers	405,000	405,000	600,000	869,500	885,500
Total Revenues:		\$ 130,572,884	\$ 135,367,330	\$ 134,966,341	\$ 143,527,285	\$ 148,059,283





Planning and History (continued)

PBSC	Operating Budget Summary	2020-21	2021-22	2022-23	2023-24	2024-25
	Expenditures					Proposed
	Personnel	\$ 103,177,000	\$ 104,310,570	\$ 104,558,659	\$ 109,572,359	\$ 112,844,832
	Current Expenditures	25,895,884	29,056,760	29,407,682	32,704,926	33,430,745
	Furniture, Fixtures & Equip. (Operating)	1,500,000	2,000,000	1,000,000	1,250,000	1,783,706
	Total Operating Expenditures:	\$ 130,572,884	\$ 135,367,330	\$ 134,966,341	\$ 143,527,285	\$ 148,059,283





Planning and History (continued)

The primary source of funding for Palm Beach State's **Capital Improvement Program** is State appropriation, but this funding is supplemented by local sources, including private donations, the Capital Outlay and Debt Service fees and bond proceeds, and the student Capital Improvement Fee. The College has **not participated in any new bonded** debt in recent years and has approximately \$7.52 million of bond debt outstanding.

The Capital Outlay Bonds and the Capital Improvement Revenue Bonds totaled \$7.37 million at fiscal year-end 2024. The payments are budgeted annually and set aside - just over \$1.29 million.

Capital Improvement Fee revenue for the 2024 fiscal year was approximately \$5.8 million.

Part of the capital bonds includes a State Board of Education (SBE) bond totaling \$157,590 at FY 2024. The payments are budgeted annually and set aside – approximately \$157,590.





Planning and History Year Capital Summary

Unexpended Plant Fund Budget (FD7)	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
				As of 6.6.2024	Projected
Project Funds Carry Forward:	\$ 28,526,239	\$ 27,819,854	\$ 35,052,057	\$ 104,344,017	\$ 92,519,502
Revenue:					
Capital Improvement Fee	6,338,937	5,587,104	4,956,749	5,358,265	5,000,000
Capital Outlay & Debt Service	500,521	468,387	468,156	-	470,000
Public Education Capital Outlay	-	-	-	3,000,000	-
State Fiscal Recovery Fund (SFRF) Lox#2	-	-	25,000,000	-	-
State Fiscal Recovery Fund (SFRF)	-	-	18,354,790	-	-
Donated Funds for Construction Projects	-	-	8,481,914	350,000	-
Transfer in Fund 1 to Fund 7	-	4,216,400	19,000,000	-	-
Interest & Misc Revenue (Fund 7)	17,505	117,286	399,409	979,312	300,000
Total All Funding Sources	\$ 35,383,202	\$ 38,209,031	\$ 111,713,075	\$ 114,031,594	\$ 98,289,502
Expenditures:					
General Maintenance & Repairs	\$ 740,285	\$ 729,368	\$ 2,224,977	\$ 2,677,912	\$ 17,000,000
Technology Upgrades	44,829	362,304	950,230	337,404	300,000
Workday ERP Project	3,241,857	184,593	-	-	-
Debt Service - Bond	1,299,990	1,204,243	1,234,496	1,215,311	1,215,000
Building Remodel/Construction	2,076,298	349,388	2,938,453	16,982,858	50,000,000
Miscellaneous Projects	160,090	327,078	20,591	298,607	-
Total Expenditures:	\$ 7,563,349	\$ 3,156,974	\$ 7,368,747	\$ 21,512,092	\$ 68,515,000





Budget Summary 2024/2025 Proposed

Palm Beach State College Budget Summary FY 2024/25 Proposed

	2023/24 Original Budget	2024/25 Proposed Budget	2024/25 Increase (Decrease)	% Current to Original Budget
Revenues:				
Student Tuition & Fees	\$ 71,979,043	\$ 75,995,043	\$ 4,016,000	6%
Less: Legislative Fee Waivers	(17,062,040)	(17,062,040)	-	0%
Net Student Tuition & Fees	\$ 54,917,003	\$ 58,933,003	\$ 4,016,000	6%
Dual Enrollment Fees	\$ 2,000,000	\$ 2,000,000	\$ -	0%
State Government:				
FL College System Program Fund	\$ 65,047,135	\$ 65,808,361	\$ 761,226	1%
Lottery	13,961,552	13,200,326	(761,226)	-5%
Performance Funding	1,524,062	1,362,933	(161,129)	-11%
Other	2,396,533	2,757,660	361,127	15%
Total State Government	\$ 82,929,282	\$ 83,129,280	\$ 199,998	0.2%
Federal Government	551,500	551,500	-	0%
Private Grants/Contracts	200,000	300,000	100,000	50%
Sales and Services	1,200,000	1,200,000	-	0%
Interest and Dividends & Gain/Loss on Investments	200,000	400,000	200,000	100%
Other Revenues	390,000	390,000	-	0%
Non-Revenue Receipts	1,139,500	1,155,500	16,000	1%
Total Revenue	\$ 143,527,285	\$ 148,059,283	\$ 4,531,998	3%





Budget Summary 2024/2025 Proposed (continued)

Palm Beach State College Budget Summary FY 2024/25 Proposed

	2023/24 Original Budget	2024/25 Proposed Budget	2024/25 Increase (Decrease)	% Current to Original Budget
Expenditures:				
Compensation by Employment Category				
Instruction	\$ 26,644,732	\$ 27,418,732	\$ 774,000	3%
Instructional - Overload	3,700,000	3,700,000	-	0%
Adjunct Instructional	12,129,000	12,129,000	-	0%
Instructional Management	2,459,000	2,459,000	-	0%
Institutional Management	1,505,000	1,505,000	-	0%
Executive Management	2,277,000	2,277,000	-	0%
Other Professional	19,040,000	19,076,200	36,200	0%
Staff Part Time	2,700,000	2,700,000	-	0%
Technical, Clerical Trade and Service	14,839,000	14,839,000	-	0%
Student Assistants	300,000	300,000	-	0%
Contingency - Budget Only	500,000	1,937,000	1,437,000	287%
Total Compensation by Categories	\$ 86,093,732	\$ 88,340,932	\$ 2,247,200	3%
Benefits	23,478,627	24,503,900	1,025,273	4%
Total Compensation and Benefits	\$ 109,572,359	\$ 112,844,832	\$ 3,272,473	3%
Total Current Expenses	\$ 32,704,926	\$ 33,430,745	\$ 725,819	2%
Total Equipment	1,250,000	1,783,706	533,706	43%
Total Expenditures	\$ 143,527,285	\$ 148,059,283	\$ 4,531,998	3%





Budget Updates FY 2025 Projections

No increases for Program Funds and Lottery (“recurring”-combined)– other items are restricted, incentive, or grant related.

Category	Annualized
Information Technology	\$ 879,696
Security	\$ 925,000
Utilities	\$ 231,000
Facilities - Custodial Contract	\$ 232,000
Budget Reductions	\$ (1,599,209)
Other Current Operations	\$ 57,332
Total Current Operations	\$ 725,819



Capital Budget Summary FY 2024-2025

	<u>Unexpended Plant Fund 7</u>
Funds Balance, July 1	\$ 36,192,001.36
Add: 2024-2025 Estimated Revenues	<u>6,560,000.00</u>
Total Available	42,752,001.36
Deduct: Budgeted Expenditures	<u>26,604,382.35</u>
Estimated Fund Balance, June 30, 2025	<u><u>\$ 16,147,619.01</u></u>





Capital Budget Summary FY 2025 (continued)

Funds Available

From Prior Year

Local Funds	3,637,478.28
Student Capital Improvement Fees	14,310,179.66
License Tag Fees	902,977.88
Public Education Capital Outlay	17,341,365.54
	<hr/>
	36,192,001.36

2024-2025 Funding

Local Funds (Estimate) Fees and Interest	6,140,000.00
Capital Outlay & Debt Service (Estimated License Tag Fees)	420,000.00
Public Education Capital Outlay (Deferred Maintenance)	0.00
	<hr/>
	6,560,000.00

Total Available Funding

42,752,001.36

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Capital Budget Summary FY 2025 (continued)

Projects

Security Initiatives	106,697.11
Deferred Maintenance	14,526,575.78
Remodeling and Renovation	10,321,125.06
Master Planning	266,536.36
Technology Refresh	386,471.25
Landscape Improvements	0.00
New Dental Health	996,976.79
Total Anticipated Allocations	26,604,382.35

Specific Project Listings and Updated Projections included in monthly Board Packages, the annual Capital Improvement Plan (CIP), and the 5-Year Educational Plant Surveys.





Budget Summary FY 2025 - State Format

		<u>CURRENT FUNDS - UNRESTRICTED</u>	
BEGINNING FUND BALANCE - JULY 1, 2024:			
ESTIMATED AFR FUND BALANCE - JUNE 30, 2024 (IF DEBIT BALANCE USE "MINUS SIGN")		\$ (67,224,461)	
ADD AMOUNT EXPECTED TO BE FINANCED IN FUTURE YEARS (USE PLUS SIGN)		<u>80,484,486</u>	← Pension and non budget item added and subtracted out-see below
TOTAL RESERVE AND UNENCUMBERED FUND BALANCE - JULY 1, 2024		<u>\$ 13,260,025</u>	
ADD: REVENUES		\$ 147,173,783	
TRANSFERS IN		<u>\$ 885,500</u>	
TOTAL RECEIPTS		<u>\$ 148,059,283</u>	
TOTAL ESTIMATED AVAILABLE		<u>\$ 161,319,308</u>	
DEDUCT: EXPENDITURES		\$ 148,059,283	
TRANSFERS OUT		<u>\$ -</u>	
TOTAL DISBURSEMENTS		<u>\$ 148,059,283</u>	← Total Budget Estimate
ESTIMATED FUND BALANCE - JUNE 30, 2024:			
TOTAL AVAILABLE LESS DISBURSEMENTS	\$ 13,260,025		
ADD ACCRUED LEAVE EXPENSE (GLC 59300)	<u>\$ -</u>		
TOTAL ESTIMATED RESERVE AND UNENCUMBERED FUND BALANCE - JUNE 30, 2025		<u>\$ 13,260,025</u>	
LESS ESTIMATED AMOUNT EXPECTED TO BE FINANCED IN FUTURE YEARS (GLC 30800) - JUNE 30, 2025		<u>\$ 80,484,486</u>	← Pension and non budget item added and subtracted out
TOTAL ESTIMATED FUND BALANCE - JUNE 30, 2025		<u>\$ (67,224,461)</u>	
ESTIMATED UNENCUMBERED FUND BALANCE - JUNE 30, 2025		<u>\$ 11,300,000</u>	← Fund Balance
<i>(Includes GL's: 30200, 30300, 30400, 30500, 30600, 30700, 30900, and 31100)</i>			
PERCENT OF ESTIMATED UNENCUMBERED FUND BALANCE AS OF JUNE 30, 2025, TO ESTIMATED FUNDS AVAILABLE		<u>7.00%</u>	← Fund Balance %





Budget Summary Recap - FY 2024-2025

PBSC	Operating Budget Summary	2024-25
Revenue:		Proposed
	Student Tuition and Fees	\$ 58,933,003
	Local Support	2,000,000
	State Support	83,129,280
	Federal Support	551,500
	Private Gifts, Grants and Contracts	300,000
	Sales and Services	1,200,000
	Other Revenue	1,060,000
	Transfers	885,500
Total Revenues:		\$ 148,059,283





Budget Summary Recap – FY 2024-2025

PBSC	Operating Budget Summary	2024-25
	Expenditures	Proposed
	Personnel	\$ 112,844,832
	Current Expenditures	33,430,745
	Furniture, Fixtures & Equip. (Operating)	1,783,706
	Total Operating Expenditures:	\$ 148,059,283

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Thank You / Questions?

Thank you!



Palm Beach State College District Board of Trustees Meeting



Fee Summary

Mr. James E. Duffie, CPA
Vice President, Finance and
Administration

June 11, 2024



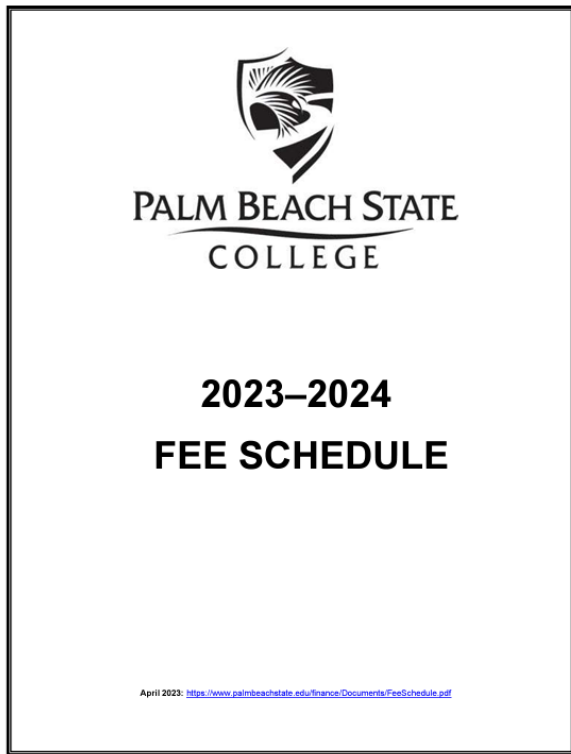


Course and User Fees Summary

- *No Changes to credit hour Tuition and Fees*
- Other user and pass-through fees require regular review
 - Auditors' requirements met through Academic and Program review schedules.
 - Academic Affairs Policies and Procedures – Section “G” outlines regular review and update requirements.
- Recommended changes from various departments for such fees included in transmittal – to be included in the overall fee schedule.



Course and User Fees Summary



PALM BEACH STATE COLLEGE	2023-2024 Fee Schedule
Table of Contents	
INTRODUCTION	2
ADMISSIONS/REGISTRATION	3
REGISTRATION	3
TESTING	4
FINES, PENALTIES & OTHER	5
FINES & PENALTIES	5
SECURITY	5
PUBLIC RECORDS	5
LIBRARY FEES	6
TUITION	7
PROGRAM FEES	9
PRIOR LEARNING ASSESSMENT FEE	9
INTERNATIONAL EDUCATION CENTER	9
MASSAGE THERAPY SERVICES	10
COSMETOLOGY	10
DENTAL HEALTH SERVICES	13
DENTAL HYGIENE CLINIC	17
PUBLIC SAFETY INSTITUTE	18
AMERICAN HEART ASSOCIATION (AHA) TRAINING CENTER DUPLICATE CERTIFICATION CARD FEES	19
MOCK COURTROOM RENTAL	19
CAMPUS FACILITIES FEES	20
RENTAL FEES	20
THEATER FEES	24
DOLLY HAND CULTURAL ARTS CENTER (DHCAC) – BELLE GLADE	25
DUNCAN THEATRE – LAKE WORTH	31
STAGE WEST – LAKE WORTH	33
EISSEY CAMPUS THEATRE – PALM BEACH GARDENS	34
COURSE ADDITIONAL FEES	37
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COMMUNITY COURSE FEES	61
APPENDIX B	61





Course and User Fees Summary

Credit Programs (Per Credit Hour)*

Advanced & Professional, Postsecondary Vocational, College Preparatory, Educator Preparatory

	<u>In-State</u>	<u>Out-of-State</u>
Matriculation	\$ 76.92	\$ 76.92
Tuition	\$ 0.00	\$ 226.65
Student Financial Aid Fee	\$ 3.84	\$ 15.15
Student Activity Fee	\$ 5.78	\$ 5.78
Capital Improvement Fee	\$ 10.62	\$ 23.35
Technology Fee	\$ 3.84	\$ 15.15
Totals	\$101.00	\$ 363.00

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Course and User Fees Summary

Course changes typically would have already gone through Curriculum Committee and then to DBOT for final approval throughout the year. Those changes are now being picked up in this annual Fee Schedule booklet. **APPENDIX A**

Course Increases	page	change	change amount	Revised fee amount
CET 2113C - Digital Electronics	40	Decrease	-0.25	\$23.75
EET 1215C - Introduction to Electronics	42	Decrease	-0.75	\$23.00
FFP 0011 - Fire Standards I	54	Increase	\$127.45	\$142.45
FFP 0013 - Fire Standards 3	54	Decrease	-2.20	\$140.25



Course and User Fees Summary

Community Course Fees – APPENDIX B

Course Increases	page	change	change amount	Revised fee amount
DSO 0139-LOCAL ANESTHESIA (Part B) (course material fee)	58	Increase	\$6.40	\$591.40
DSO 0139-LOCAL ANESTHESIA (Part B) (course medical/liability insurance fee)	58	Decrease	-2.35 / -4.05	2.40 / 4.10
MLO 0190- PHLEBOTOMY (course material fee)	60	Increase	226.4	\$591.40
MLO 0190- PHLEBOTOMY (course medical/liability insurance fee)	60	Decrease	-2.35 / -4.05	2.40 / 4.10
NSO 0559-IV THERAPY (course material fee)	60	Increase	125.00	180.00
NSO 0559-IV THERAPY (course medical/liability insurance fee)	60	Decrease	-2.35 / -4.05	2.40 / 4.10
TIO 0326 - AutoCAD Intermediate	60	Increase	10.00	105.00

Palm Beach State College District Board of Trustees Meeting



Write-Off of Uncollectable Accounts Summary

Mr. James E. Duffie, CPA
Vice President, Finance and
Administration

June 11, 2024





Student Balance Collection Practice

- *Policy, Process, Procedures, and Accounting Principles.*
 - Required by Generally Accepted Accounting Standards (GAAP), Auditor General's Office, Governmental Auditing Standards (GAS), and good business practices.
 - Required by Board Policy to comply with the above: 6Hx-18-4.50
 - Systematic Internal Billing Processes
 - Prior vs. Current Reporting processes.
 - "New Rules"



Student Balance Collection Practice

Beginning July 2024 no longer withholding transcripts based on Title IV changes. Preventing Schools from Withholding Student's Transcripts: Recently issued final [regulations](#) also restrict colleges from withholding course credits paid for with Federal money.

Student Holds for unpaid balances 30 days past due, \$101.00 or more.
Students Dropped for Non-Payment with an unpaid balance of \$315.00 or more.
Paused credit bureau reports since the pandemic
Increased regulations
Cares funding available
Conversion Clean Up, etc.



Write-Offs 2016-2024



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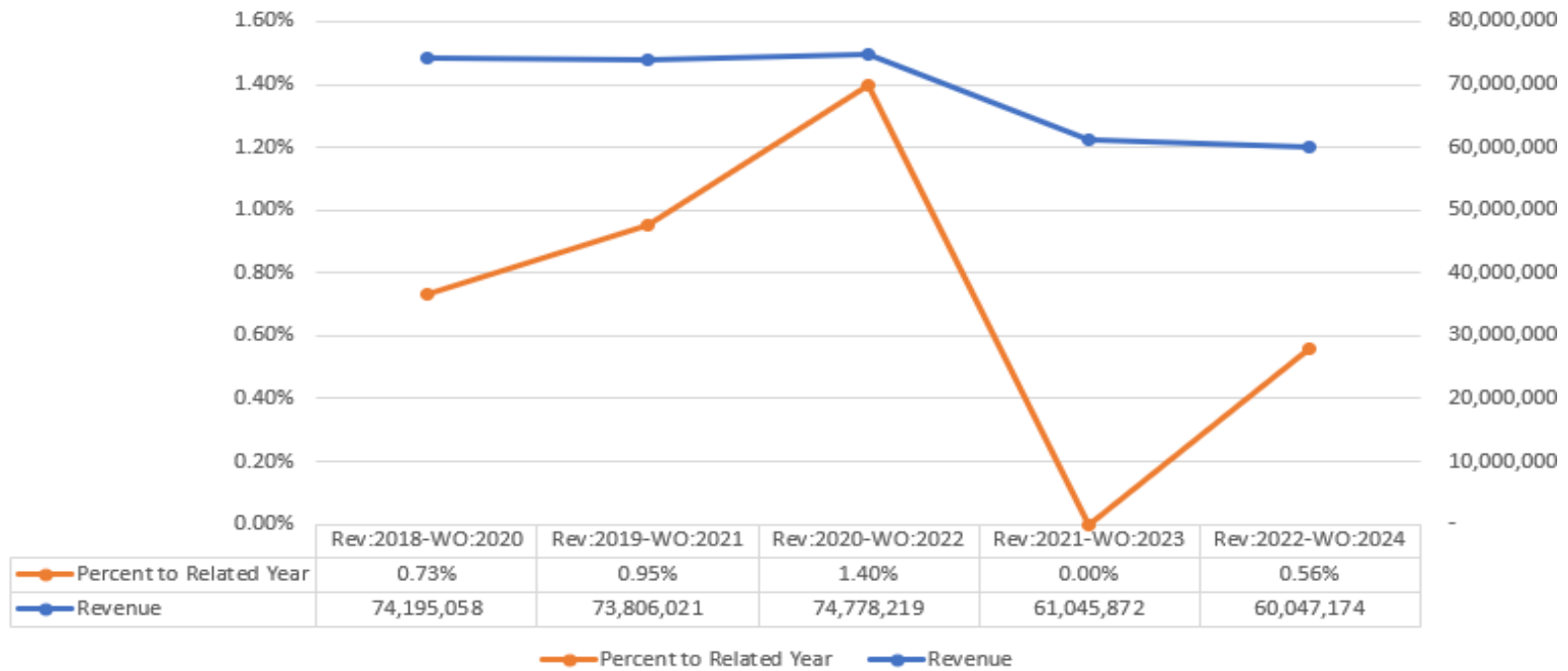
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Write-Offs 2020-2024

Yearly Comparison



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Thank You / Questions?

Thank you!





Palm Beach State College District Board of Trustees Workshop

June 11, 2024



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Palm Beach State College District Board of Trustees Meeting



Acceptable Use of Artificial Intelligence (AI) Policy

Mr. Michail Roytshteyn
Information Security Director

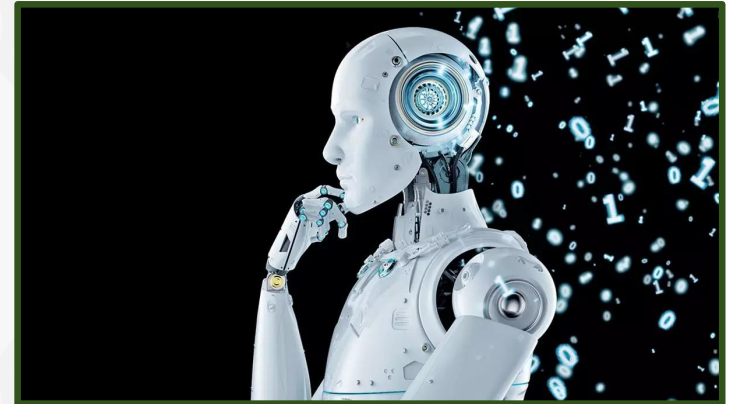
June 11, 2024





Justification

- Academic Integrity
- Ethical Guidelines
- Data Privacy and Security
- Bias and Fairness
- Resource Allocation
- Intellectual Property Rights





Points of Interest

- Data Security and Privacy – “IV 2. Personal information of all PBSC faculty, staff, students, and third-party contractors should not be input into Generative AI tools without validated contracts and security measures.”
- Ethical Guidelines – “IV 3c. Projects involving the use of AI systems for research or academic purposes must undergo ethical review by the Institutional Review Board (IRB) to assess potential risks and ensure compliance with ethical guidelines.”
- Academic Integrity – “IV 3a. The college acknowledges the limitations of relying solely on AI detection tools to determine instances of academic dishonesty. Cases based solely on AI detection results will not automatically be considered a violation of the Student Code of Conduct. However, a hallucinated citation can be considered and may constitute evidence of academic dishonesty.”



Reference Materials Used

U.S. Department of Homeland Security:

https://www.dhs.gov/sites/default/files/2024-04/24_0426_dhs_ai-ci-safety-security-guidelines-508c.pdf

Joint Guidance on Deploying AI Systems Securely:

<https://www.cisa.gov/news-events/alerts/2024/04/15/joint-guidance-deploying-ai-systems-securely>

Generative AI in Education: Past, Present, and Future:

<https://er.educause.edu/articles/sponsored/2023/9/generative-ai-in-education-past-present-and-future>



Additional Minor Policy Modifications

- Information Security Policy - 6Hx-18-6.01
- Security Awareness and Training Policy - 6Hx-18-6.03
- Password Management Policy - 6Hx-18-6.05
- Acceptable Use of Information Technology - 6Hx-18-6.07
- Data Governance Policy - 6Hx-18-6.08



Acceptable Use of Artificial Intelligence (AI) Policy – *First Read*

Questions?



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