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ARKANSAS DIVISION OF  
HIGHER EDUCATION

JANUARY

2024

**FISCAL TRANSPARENCY  
SUMMARY REPORT**



# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: Arkansas Northeastern College  
Fiscal Year: 2023

### Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	1,060,294.00
Total Student Accounts Receivable	\$	384,505.42
Allowance for Doubtful Accounts	\$	177,113.42
Net Student Accounts Receivable	\$	207,392.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	42,072.58

### Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	262,968.70
1-5 Years (36-1825 Days)	\$	121,536.72
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2023 181.00

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: Arkansas State University - Beebe  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	1,829,084.33
Total Student Accounts Receivable	\$	1,195,665.95
Allowance for Doubtful Accounts	\$	(286,999.49)
Net Student Accounts Receivable	\$	908,666.46
Total Amount Written Off	\$	246,165.00
Bad Debt Expense	\$	264,951.28

Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	802,095.15
1-5 Years (36-1825 Days)	\$	393,570.80
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2023 311.90

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: Arkansas State University - Jonesboro  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	12,279,734.00
Total Student Accounts Receivable	\$	3,960,099.00
Allowance for Doubtful Accounts	\$	349,676.00
Net Student Accounts Receivable	\$	3,610,423.00
Total Amount Written Off	\$	529,842.00
Bad Debt Expense	\$	272,268.00

Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	5,930,186.00
1-5 Years (36-1825 Days)	\$	2,223,623.00
5+ Years (1826+ Days)	\$	124,840.00

Number of Days of Cash on Hand as of June 30, 2023 171.61

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: Arkansas State University - Mountain Home  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	2,404,004.00
Total Student Accounts Receivable	\$	183,744.00
Allowance for Doubtful Accounts	\$	-
Net Student Accounts Receivable	\$	183,744.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	-

Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	118,566.00
1-5 Years (36-1825 Days)	\$	65,178.00
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2023 287.22

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: Arkansas State University - Mid South  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	3,198,585.00
Total Student Accounts Receivable	\$	505,205.43
Allowance for Doubtful Accounts	\$	390,661.29
Net Student Accounts Receivable	\$	114,544.14
Total Amount Written Off	\$	175.24
Bad Debt Expense	\$	16,516.21

Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	121,526.78
1-5 Years (36-1825 Days)	\$	383,678.65
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2023 294.78

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: Arkansas State University - Newport  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	1,829,084.33
Total Student Accounts Receivable	\$	1,195,665.95
Allowance for Doubtful Accounts	\$	(286,999.49)
Net Student Accounts Receivable	\$	908,666.46
Total Amount Written Off	\$	246,165.00
Bad Debt Expense	\$	264,951.28

Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	802,095.15
1-5 Years (36-1825 Days)	\$	393,570.80
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2023 141.01

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: Arkansas State University - Three Rivers  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	1,262,340.00
Total Student Accounts Receivable	\$	514,146.00
Allowance for Doubtful Accounts	\$	179,951.00
Net Student Accounts Receivable	\$	334,195.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	(145,732.00)

Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	136,622.00
1-5 Years (36-1825 Days)	\$	290,692.00
5+ Years (1826+ Days)	\$	86,832.00

Number of Days of Cash on Hand as of June 30, 2023 117.70



# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: Arkansas Tech University  
Fiscal Year: 2023

### Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	4,643,085.22
Total Student Accounts Receivable	\$	2,688,007.68
Allowance for Doubtful Accounts	\$	(1,420,122.00)
Net Student Accounts Receivable	\$	3,222,963.22
Total Amount Written Off	\$	927,931.96
Bad Debt Expense	\$	2,432,896.30

### Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	1,777,511.87
1-5 Years (36-1825 Days)	\$	876,231.93
5+ Years (1826+ Days)	\$	34,263.88

Number of Days of Cash on Hand as of June 30, 2023 208.38

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: Black River Technical College  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	1,024,167.00
Total Student Accounts Receivable	\$	290,617.25
Allowance for Doubtful Accounts	\$	69,079.00
Net Student Accounts Receivable	\$	221,538.25
Total Amount Written Off	\$	81,210.94
Bad Debt Expense	\$	(17,340.47)

Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	278,251.59
1-5 Years (36-1825 Days)	\$	12,365.64
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2023 367.00

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: Cossatot Community College of the  
University of Arkansas  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	3,013,033.00
Total Student Accounts Receivable	\$	1,099,012.00
Allowance for Doubtful Accounts	\$	398,510.00
Net Student Accounts Receivable	\$	700,502.00
Total Amount Written Off	\$	78,918.00
Bad Debt Expense	\$	(89,885.00)

Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	564,216.00
1-5 Years (36-1825 Days)	\$	437,465.00
5+ Years (1826+ Days)	\$	97,331.00

Number of Days of Cash on Hand as of June 30, 2023 131.00

# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: East Arkansas Community College  
Fiscal Year: 2023

### Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	595,604.00
Total Student Accounts Receivable	\$	535,168.19
Allowance for Doubtful Accounts	\$	130,207.23
Net Student Accounts Receivable	\$	404,960.96
Total Amount Written Off	\$	121,382.49
Bad Debt Expense	\$	79,353.31

### Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	336,447.61
1-5 Years (36-1825 Days)	\$	254,117.37
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2023 376.00

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: Henderson State University  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	4,182,069.00
Total Student Accounts Receivable	\$	3,819,722.00
Allowance for Doubtful Accounts	\$	945,139.00
Net Student Accounts Receivable	\$	2,874,583.00
Total Amount Written Off	\$	1,007,329.03
Bad Debt Expense	\$	556,739.17

Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	1,919,855.24
1-5 Years (36-1825 Days)	\$	2,235,072.87
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2023 62.45

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: National Park College  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	3,548,848.37
Total Student Accounts Receivable	\$	2,258,720.37
Allowance for Doubtful Accounts	\$	970,707.19
Net Student Accounts Receivable	\$	1,288,013.18
Total Amount Written Off	\$	71,863.34
Bad Debt Expense	\$	353,013.44

Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	661,207.55
1-5 Years (36-1825 Days)	\$	888,519.45
5+ Years (1826+ Days)	\$	716,034.83

Number of Days of Cash on Hand as of June 30, 2023 205.08

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: North Arkansas College  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	1,617,017.00
Total Student Accounts Receivable	\$	784,077.00
Allowance for Doubtful Accounts	\$	(528,115.00)
Net Student Accounts Receivable	\$	255,962.00
Total Amount Written Off	\$	528,115.00
Bad Debt Expense	\$	34,653.00

Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	198,482.00
1-5 Years (36-1825 Days)	\$	159,966.00
5+ Years (1826+ Days)	\$	425,629.00

Number of Days of Cash on Hand as of June 30, 2023 159.00

# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: Northwest Arkansas Community College  
Fiscal Year: 2023

### Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	15,857,628.00
Total Student Accounts Receivable	\$	8,301,341.00
Allowance for Doubtful Accounts	\$	(117,910.00)
Net Student Accounts Receivable	\$	-
Total Amount Written Off	\$	-
Bad Debt Expense	\$	-

### Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	7,514,790.00
1-5 Years (36-1825 Days)	\$	668,641.00
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2023 120.00



**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: Ozarka College  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	420,345.00
Total Student Accounts Receivable	\$	233,962.00
Allowance for Doubtful Accounts	\$	22,396.00
Net Student Accounts Receivable	\$	211,566.00
Total Amount Written Off	\$	24,187.00
Bad Debt Expense	\$	-

Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	125,380.00
1-5 Years (36-1825 Days)	\$	85,098.00
5+ Years (1826+ Days)	\$	23,483.00

Number of Days of Cash on Hand as of June 30, 2023 211.00

# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution:	Phillips Community College of the University of Arkansas	
Fiscal Year:		2023

Accounts Receivable as of June 30, 2023	Audited Amounts	
Total Accounts Receivable	\$	2,608,162.00
Total Student Accounts Receivable	\$	769,142.00
Allowance for Doubtful Accounts	\$	528,439.00
Net Student Accounts Receivable	\$	240,703.00
Total Amount Written Off	\$	683,169.00
Bad Debt Expense	\$	(516,943.00)

Student Accounts Aging Report as of June 30, 2023		
< 1 Year (0-365 Days)	\$	190,765.00
1-5 Years (36-1825 Days)	\$	220,051.00
5+ Years (1826+ Days)	\$	358,326.00

Number of Days of Cash on Hand as of June 30, 2023	272.00
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**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: South Arkansas College  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	2,194,320.00
Total Student Accounts Receivable	\$	436,411.00
Allowance for Doubtful Accounts	\$	109,964.00
Net Student Accounts Receivable	\$	326,447.00
Total Amount Written Off	\$	125,182.00
Bad Debt Expense	\$	1,032.00

Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	97,964.00
1-5 Years (36-1825 Days)	\$	161,810.00
5+ Years (1826+ Days)	\$	63,308.00

Number of Days of Cash on Hand as of June 30, 2023 135.00

# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: Southern Arkansas University  
Fiscal Year: 2023

### Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	25,136,695.00
Total Student Accounts Receivable	\$	3,026,784.00
Allowance for Doubtful Accounts	\$	316,310.00
Net Student Accounts Receivable	\$	2,710,474.00
Total Amount Written Off	\$	272,137.88
Bad Debt Expense	\$	276,239.15

### Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	4,274,781.11
1-5 Years (36-1825 Days)	\$	550,709.10
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2023 102.22

# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: Southern Arkansas University - Tech  
Fiscal Year: 2023

### Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	2,224,688.00
Total Student Accounts Receivable	\$	425,760.00
Allowance for Doubtful Accounts	\$	130,472.00
Net Student Accounts Receivable	\$	295,288.00
Total Amount Written Off	\$	28,961.50
Bad Debt Expense	\$	66,021.20

### Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	351,013.73
1-5 Years (36-1825 Days)	\$	74,746.27
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2023 166.37

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: Southeast Arkansas College  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	164,265.00
Total Student Accounts Receivable	\$	147,536.00
Allowance for Doubtful Accounts	\$	48,745.00
Net Student Accounts Receivable	\$	98,791.00
Total Amount Written Off	\$	25,246.43
Bad Debt Expense	\$	(56,403.27)

Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	142,470.00
1-5 Years (36-1825 Days)	\$	3,972.00
5+ Years (1826+ Days)	\$	1,094.00

Number of Days of Cash on Hand as of June 30, 2023 229.00

# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: University of Arkansas - Arkansas School  
for Mathematics, Sciences, and the Arts  
Fiscal Year: 2023

### Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	703,971.00
Total Student Accounts Receivable	\$	-
Allowance for Doubtful Accounts	\$	-
Net Student Accounts Receivable	\$	-
Total Amount Written Off	\$	-
Bad Debt Expense	\$	-

### Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	-
1-5 Years (36-1825 Days)	\$	-
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2023 342.00

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: University of Arkansas Community College  
at Batesville  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	1,520,428.00
Total Student Accounts Receivable	\$	241,438.00
Allowance for Doubtful Accounts	\$	(16,876.00)
Net Student Accounts Receivable	\$	1,744,990.00
Total Amount Written Off	\$	57,840.00
Bad Debt Expense	\$	52,853.00

Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	120,402.00
1-5 Years (36-1825 Days)	\$	81,721.00
5+ Years (1826+ Days)	\$	39,315.00
	\$	241,438.00

Number of Days of Cash on Hand as of June 30, 2023 162.00



# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: University of Arkansas Community College  
at Hope-Texarkana  
Fiscal Year: 2023

### Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	965,052.00
Total Student Accounts Receivable	\$	983,874.00
Allowance for Doubtful Accounts	\$	(635,330.00)
Net Student Accounts Receivable	\$	348,547.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	(68,409.00)

### Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	331,537.00
1-5 Years (36-1825 Days)	\$	291,289.00
5+ Years (1826+ Days)	\$	361,050.00

Number of Days of Cash on Hand as of June 30, 2023 323.00

# Fiscal Transparency Report (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: University of Arkansas Community College  
at Morrilton  
Fiscal Year: 2023

## Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	1,256,239.00
Total Student Accounts Receivable	\$	866,007.00
Allowance for Doubtful Accounts	\$	454,819.00
Net Student Accounts Receivable	\$	411,188.00
Total Amount Written Off	\$	100,116.00
Bad Debt Expense	\$	42,231.00

## Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	295,438.00
1-5 Years (36-1825 Days)	\$	494,733.00
5+ Years (1826+ Days)	\$	75,836.00

Number of Days of Cash on Hand as of June 30, 2023 211.00

# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: University of Arkansas Community College  
at Rich Mountain  
Fiscal Year: 2023

### Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	1,219,519.00
Total Student Accounts Receivable	\$	655,770.00
Allowance for Doubtful Accounts	\$	450,236.00
Net Student Accounts Receivable	\$	205,534.00
Total Amount Written Off	\$	2,634.00
Bad Debt Expense	\$	57,927.00

### Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	137,612.00
1-5 Years (36-1825 Days)	\$	187,412.00
5+ Years (1826+ Days)	\$	310,210.00

Number of Days of Cash on Hand as of June 30, 2023 74.06

# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: University of Arkansas at Fayetteville  
Fiscal Year: 2023

### Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	91,245,253.00
Total Student Accounts Receivable	\$	21,636,282.00
Allowance for Doubtful Accounts	\$	(7,198,811.00)
Net Student Accounts Receivable	\$	14,437,471.00
Total Amount Written Off	\$	1,507,013.76
Bad Debt Expense	\$	1,768,141.32

### Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	12,815,242.63
1-5 Years (36-1825 Days)	\$	8,224,869.23
5+ Years (1826+ Days)	\$	596,170.72

Number of Days of Cash on Hand as of June 30, 2023 297.00

# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: University of Arkansas at Fort Smith  
Fiscal Year: 2023

### Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	5,734,460.00
Total Student Accounts Receivable	\$	2,199,673.00
Allowance for Doubtful Accounts	\$	1,142,663.00
Net Student Accounts Receivable	\$	1,057,010.00
Total Amount Written Off	\$	275,964.00
Bad Debt Expense	\$	68,468.00

### Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	805,501.00
1-5 Years (36-1825 Days)	\$	1,017,040.00
5+ Years (1826+ Days)	\$	377,132.00

Number of Days of Cash on Hand as of June 30, 2023 269.00

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: University of Arkansas Grantham  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	4,950,506.84
Total Student Accounts Receivable	\$	8,891,028.22
Allowance for Doubtful Accounts	\$	4,438,913.00
Net Student Accounts Receivable	\$	4,452,115.22
Total Amount Written Off	\$	49,126.85
Bad Debt Expense	\$	2,223,192.73

Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	5,576,640.22
1-5 Years (36-1825 Days)	\$	3,267,975.72
5+ Years (1826+ Days)	\$	46,412.28

Number of Days of Cash on Hand as of June 30, 2023 11.00

# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: University of Arkansas at Little Rock  
Fiscal Year: 2023

### Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	24,555,013.00
Total Student Accounts Receivable	\$	1,755,857.00
Allowance for Doubtful Accounts	\$	(1,658,520.00)
Net Student Accounts Receivable	\$	97,337.00
Total Amount Written Off	\$	324,107.00
Bad Debt Expense	\$	293,290.00

### Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	900,163.00
1-5 Years (36-1825 Days)	\$	654,518.00
5+ Years (1826+ Days)	\$	201,176.00

Number of Days of Cash on Hand as of June 30, 2023 219.00

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: University of Arkansas at Monticello  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	6,422,524.00
Total Student Accounts Receivable	\$	4,565,218.00
Allowance for Doubtful Accounts	\$	1,829,055.00
Net Student Accounts Receivable	\$	2,736,163.00
Total Amount Written Off	\$	230,714.00
Bad Debt Expense	\$	62,276.00

Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	2,094,523.00
1-5 Years (36-1825 Days)	\$	2,043,224.00
5+ Years (1826+ Days)	\$	427,471.00

Number of Days of Cash on Hand as of June 30, 2023 217.00



# Fiscal Transparency Report

## (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: University of Arkansas for Medical Sciences  
Fiscal Year: 2023

Note - Total A/R is Non-Patient

### Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	105,958,000.00
Total Student Accounts Receivable	\$	863,000.00
Allowance for Doubtful Accounts	\$	221,000.00
Net Student Accounts Receivable	\$	642,000.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	-

### Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	562,469.32
1-5 Years (36-1825 Days)	\$	76,695.43
5+ Years (1826+ Days)	\$	223,835.25

Number of Days of Cash on Hand as of June 30, 2023 35.00

**Fiscal Transparency Report**  
**(A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))**

Institution: University of Arkansas at Pine Bluff  
Fiscal Year: 2023

Accounts Receivable as of June 30, 2023

Total Accounts Receivable	\$	26,555,734.00
Total Student Accounts Receivable	\$	12,643,301.00
Allowance for Doubtful Accounts	\$	9,749,112.00
Net Student Accounts Receivable	\$	2,894,189.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	2,732,031.00

Student Accounts Aging Report as of June 30, 2023

< 1 Year (0-365 Days)	\$	3,791,107.00
1-5 Years (36-1825 Days)	\$	3,913,121.00
5+ Years (1826+ Days)	\$	4,939,073.00

Number of Days of Cash on Hand as of June 30, 2023 75.00

# Fiscal Transparency Report (A.C.A. §6-61-222(b)(1)(L) and (b)(1)(M))

Institution: University of Arkansas - Pulaski Technical College  
Fiscal Year: 2023

## Accounts Receivable as of June 30, 2023

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Total Accounts Receivable	\$	3,409,488.00
Total Student Accounts Receivable	\$	2,347,959.00
Allowance for Doubtful Accounts	\$	682,594.00
Net Student Accounts Receivable	\$	1,665,365.00
Total Amount Written Off	\$	130,579.00
Bad Debt Expense	\$	304,991.00

## Student Accounts Aging Report as of June 30, 2023

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< 1 Year (0-365 Days)	\$	1,624,602.00
1-5 Years (36-1825 Days)	\$	684,870.00
5+ Years (1826+ Days)	\$	38,487.00

Number of Days of Cash on Hand as of June 30, 2023 501.00

