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ARKANSAS DIVISION OF  
HIGHER EDUCATION

**JANUARY**

**2025**

**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: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	1,130,675.00
Total Student Accounts Receivable	\$	398,653.00
Allowance for Doubtful Accounts	\$	166,218.00
Net Student Accounts Receivable	\$	232,435.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	165,392.34

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	85,096.03
1-5 Years (36-1825 Days)	\$	228,886.59
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2024 156.00

The Data presented above for the Fiscal Year has been Audited: No

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

Institution: Arkansas State University - Beebe  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	2,024,728.00
Total Student Accounts Receivable	\$	1,392,303.00
Allowance for Doubtful Accounts	\$	462,321.00
Net Student Accounts Receivable	\$	929,982.00
Total Amount Written Off	\$	53,196.00
Bad Debt Expense	\$	235,015.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	755,678.00
1-5 Years (36-1825 Days)	\$	636,625.00
5+ Years (1826+ Days)		

Number of Days of Cash on Hand as of June 30, 2024 309.18

The Data presented above for the Fiscal Year has been Audited: Yes

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

Institution: Arkansas State University - Jonesboro  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	13,436,402.00
Total Student Accounts Receivable	\$	3,615,859.00
Allowance for Doubtful Accounts	\$	271,180.00
Net Student Accounts Receivable	\$	3,344,680.00
Total Amount Written Off	\$	1,470,184.00
Bad Debt Expense	\$	1,077,636.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	6,738,148.00
1-5 Years (36-1825 Days)	\$	1,579,370.00
5+ Years (1826+ Days)	\$	113,959.00

Number of Days of Cash on Hand as of June 30, 2024 136.94

The Data presented above for the Fiscal Year has been Audited: Yes

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

Institution: Arkansas State University - Mountain Home  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	1,725,531.00
Total Student Accounts Receivable	\$	208,727.00
Allowance for Doubtful Accounts	\$	-
Net Student Accounts Receivable	\$	208,727.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	-

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	37,928.00
1-5 Years (36-1825 Days)	\$	170,799.00
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2024 322.68

The Data presented above for the Fiscal Year has been Audited: Yes

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

Institution: Arkansas State University - Mid South  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	1,843,382.00
Total Student Accounts Receivable	\$	349,727.00
Allowance for Doubtful Accounts	\$	122,914.00
Net Student Accounts Receivable	\$	226,813.00
Total Amount Written Off	\$	255,045.00
Bad Debt Expense	\$	(37,602.00)

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	226,814.00
1-5 Years (36-1825 Days)	\$	122,913.00
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2024 369.00

The Data presented above for the Fiscal Year has been Audited: Yes

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

Institution: Arkansas State University - Newport  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	3,431,460.00
Total Student Accounts Receivable	\$	3,049,879.00
Allowance for Doubtful Accounts	\$	515,000.00
Net Student Accounts Receivable	\$	2,534,879.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	139,986.50

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	1,760,101.84
1-5 Years (36-1825 Days)	\$	1,671,358.16
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2024 145.17

The Data presented above for the Fiscal Year has been Audited: Yes

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

Institution: Arkansas State University - Three Rivers  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	1,872,723.00
Total Student Accounts Receivable	\$	913,322.00
Allowance for Doubtful Accounts	\$	317,844.00
Net Student Accounts Receivable	\$	595,478.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	137,893.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	61,618.00
1-5 Years (36-1825 Days)	\$	695,171.00
5+ Years (1826+ Days)	\$	156,533.00

Number of Days of Cash on Hand as of June 30, 2024 65.89

The Data presented above for the Fiscal Year has been Audited: Yes



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

Institution: Arkansas Tech University  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	4,590,140.00
Total Student Accounts Receivable	\$	3,252,821.00
Allowance for Doubtful Accounts	\$	(1,802,213.00)
Net Student Accounts Receivable	\$	3,222,963.22
Total Amount Written Off	\$	183,149.51
Bad Debt Expense	\$	565,240.16

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	1,938,623.00
1-5 Years (36-1825 Days)	\$	1,297,898.00
5+ Years (1826+ Days)	\$	16,300.00

Number of Days of Cash on Hand as of June 30, 2024 253.87

The Data presented above for the Fiscal Year has been Audited: Yes

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

Institution: Black River Technical College  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	1,324,404.00
Total Student Accounts Receivable	\$	405,369.89
Allowance for Doubtful Accounts	\$	86,080.00
Net Student Accounts Receivable	\$	319,289.89
Total Amount Written Off	\$	119,477.71
Bad Debt Expense	\$	82,282.40

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	311,251.04
1-5 Years (36-1825 Days)	\$	94,118.85
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2024 440.80

The Data presented above for the Fiscal Year has been Audited: No

**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: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	2,144,563.00
Total Student Accounts Receivable	\$	1,200,507.00
Allowance for Doubtful Accounts	\$	301,009.00
Net Student Accounts Receivable	\$	899,498.00
Total Amount Written Off	\$	107,096.00
Bad Debt Expense	\$	43,810.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	660,279.00
1-5 Years (36-1825 Days)	\$	480,203.00
5+ Years (1826+ Days)	\$	60,025.00

Number of Days of Cash on Hand as of June 30, 2024 144.00

The Data presented above for the Fiscal Year has been Audited: Yes

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

Institution: East Arkansas Community College  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	2,154,908.96
Total Student Accounts Receivable	\$	1,412,497.28
Allowance for Doubtful Accounts	\$	150,956.17
Net Student Accounts Receivable	\$	1,261,541.11
Total Amount Written Off	\$	119,907.98
Bad Debt Expense	\$	40,677.22

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	192,189.22
1-5 Years (36-1825 Days)	\$	1,220,308.06
5+ Years (1826+ Days)		

Number of Days of Cash on Hand as of June 30, 2024 345.77

The Data presented above for the Fiscal Year has been Audited: No

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

Institution: Henderson State University  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	4,106,709.00
Total Student Accounts Receivable	\$	3,231,665.00
Allowance for Doubtful Accounts	\$	794,423.00
Net Student Accounts Receivable	\$	2,437,242.00
Total Amount Written Off	\$	874,111.00
Bad Debt Expense	\$	718,471.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	2,168,075.00
1-5 Years (36-1825 Days)	\$	1,635,689.00
5+ Years (1826+ Days)		

Number of Days of Cash on Hand as of June 30, 2024 98.10

The Data presented above for the Fiscal Year has been Audited: Yes

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

Institution: North Arkansas College  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	2,136,224.00
Total Student Accounts Receivable	\$	847,324.00
Allowance for Doubtful Accounts	\$	(531,401.00)
Net Student Accounts Receivable	\$	315,923.00
Total Amount Written Off	\$	531,401.00
Bad Debt Expense	\$	3,286.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	218,140.00
1-5 Years (36-1825 Days)	\$	212,492.00
5+ Years (1826+ Days)	\$	416,692.00

Number of Days of Cash on Hand as of June 30, 2024 117.00

The Data presented above for the Fiscal Year has been Audited: No

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

Institution: National Park College  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	4,419,114.00
Total Student Accounts Receivable	\$	2,801,082.00
Allowance for Doubtful Accounts	\$	1,153,526.00
Net Student Accounts Receivable	\$	1,645,788.00
Total Amount Written Off	\$	71,863.34
Bad Debt Expense	\$	353,013.44

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	626,588.35
1-5 Years (36-1825 Days)	\$	1,177,660.64
5+ Years (1826+ Days)	\$	946,890.26

Number of Days of Cash on Hand as of June 30, 2024 231.97

The Data presented above for the Fiscal Year has been Audited: No

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

Institution: Northwest Arkansas Community College  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	6,491,275.58
Total Student Accounts Receivable	\$	2,523,914.96
Allowance for Doubtful Accounts	\$	(520,821.66)
Net Student Accounts Receivable		

Total Amount Written Off  
Bad Debt Expense

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	2,248,948.96
1-5 Years (36-1825 Days)	\$	274,966.00
5+ Years (1826+ Days)		

Number of Days of Cash on Hand as of June 30, 2024 246.00

The Data presented above for the Fiscal Year has been Audited: No



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

Institution: Ozarka College  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	1,213,881.00
Total Student Accounts Receivable	\$	251,010.00
Allowance for Doubtful Accounts	\$	25,101.00
Net Student Accounts Receivable	\$	225,909.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	-

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	75,968.00
1-5 Years (36-1825 Days)	\$	148,705.00
5+ Years (1826+ Days)	\$	26,337.00

Number of Days of Cash on Hand as of June 30, 2024 160.00

The Data presented above for the Fiscal Year has been Audited: No

**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: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	1,981,094.00
Total Student Accounts Receivable	\$	741,599.00
Allowance for Doubtful Accounts	\$	514,107.00
Net Student Accounts Receivable	\$	227,492.00
Total Amount Written Off	\$	100,506.00
Bad Debt Expense	\$	82,330.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	238,384.00
1-5 Years (36-1825 Days)	\$	208,891.00
5+ Years (1826+ Days)	\$	294,324.00

Number of Days of Cash on Hand as of June 30, 2024 331.00

The Data presented above for the Fiscal Year has been Audited: Yes

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

Institution: South Arkansas College  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	2,240,017.00
Total Student Accounts Receivable	\$	426,696.94
Allowance for Doubtful Accounts	\$	(122,502.73)
Net Student Accounts Receivable	\$	304,194.21
Total Amount Written Off	\$	-
Bad Debt Expense	\$	543.55

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	45,192.00
1-5 Years (36-1825 Days)	\$	85,657.00
5+ Years (1826+ Days)	\$	173,344.00

Number of Days of Cash on Hand as of June 30, 2024 230.07

The Data presented above for the Fiscal Year has been Audited: No

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

Institution: Southern Arkansas University  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	27,592,135.00
Total Student Accounts Receivable	\$	3,244,067.00
Allowance for Doubtful Accounts	\$	458,955.00
Net Student Accounts Receivable	\$	2,785,112.00
Total Amount Written Off	\$	366,967.34
Bad Debt Expense	\$	494,962.82

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	4,692,746.86
1-5 Years (36-1825 Days)	\$	739,152.02
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2024 88.46

The Data presented above for the Fiscal Year has been Audited: No

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

Institution: Southern Arkansas University - Tech  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	696,791.13
Total Student Accounts Receivable	\$	362,227.58
Allowance for Doubtful Accounts	\$	(177,347.01)
Net Student Accounts Receivable	\$	184,880.57
Total Amount Written Off	\$	-
Bad Debt Expense	\$	58,832.39

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	164,522.10
1-5 Years (36-1825 Days)	\$	156,755.52
5+ Years (1826+ Days)	\$	34,455.99

Number of Days of Cash on Hand as of June 30, 2024 168.00

The Data presented above for the Fiscal Year has been Audited: No



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

Institution: UA - Arkansas School for Mathematics, Sciences and the Arts  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	113,518.00
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, 2024

< 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, 2024 352.00

The Data presented above for the Fiscal Year has been Audited: Yes

**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: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	935,557.00
Total Student Accounts Receivable	\$	203,703.00
Allowance for Doubtful Accounts	\$	9,000.00
Net Student Accounts Receivable	\$	740,855.00
Total Amount Written Off	\$	133,646.00
Bad Debt Expense	\$	110,760.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	175,842.00
1-5 Years (36-1825 Days)	\$	27,861.00
5+ Years (1826+ Days)		

Number of Days of Cash on Hand as of June 30, 2024 191.00

The Data presented above for the Fiscal Year has been Audited: Yes



**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: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	862,648.00
Total Student Accounts Receivable	\$	661,044.00
Allowance for Doubtful Accounts	\$	365,895.00
Net Student Accounts Receivable	\$	295,149.00
Total Amount Written Off	\$	169,159.00
Bad Debt Expense	\$	173,269.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	340,209.00
1-5 Years (36-1825 Days)	\$	237,176.00
5+ Years (1826+ Days)	\$	83,659.00

Number of Days of Cash on Hand as of June 30, 2024 331.00

The Data presented above for the Fiscal Year has been Audited: Yes

**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: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	893,321.00
Total Student Accounts Receivable	\$	864,985.00
Allowance for Doubtful Accounts	\$	(307,439.00)
Net Student Accounts Receivable	\$	557,546.00
Total Amount Written Off	\$	139,575.00
Bad Debt Expense	\$	(12,440.00)

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	392,723.00
1-5 Years (36-1825 Days)	\$	339,403.00
5+ Years (1826+ Days)	\$	132,859.00

Number of Days of Cash on Hand as of June 30, 2024 172.00

The Data presented above for the Fiscal Year has been Audited: Yes

**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: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	955,510.00
Total Student Accounts Receivable	\$	566,715.00
Allowance for Doubtful Accounts	\$	356,931.00
Net Student Accounts Receivable	\$	209,784.00
Total Amount Written Off	\$	156,568.00
Bad Debt Expense	\$	63,262.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	190,789.00
1-5 Years (36-1825 Days)	\$	241,254.00
5+ Years (1826+ Days)	\$	134,672.00

Number of Days of Cash on Hand as of June 30, 2024 64.00

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

Institution: University of Arkansas at Fayetteville  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	101,029,000.00
Total Student Accounts Receivable	\$	21,609,000.00
Allowance for Doubtful Accounts	\$	(7,280,000.00)
Net Student Accounts Receivable	\$	14,329,000.00
Total Amount Written Off	\$	1,929,000.00
Bad Debt Expense	\$	1,789,000.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	12,823,000.00
1-5 Years (36-1825 Days)	\$	8,338,000.00
5+ Years (1826+ Days)	\$	448,000.00

Number of Days of Cash on Hand as of June 30, 2024 297.00

The Data presented above for the Fiscal Year has been Audited: Yes

**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: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	3,381,011.00
Total Student Accounts Receivable	\$	2,218,142.00
Allowance for Doubtful Accounts	\$	1,343,501.00
Net Student Accounts Receivable	\$	874,641.00
Total Amount Written Off	\$	89,956.00
Bad Debt Expense	\$	286,839.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	670,907.00
1-5 Years (36-1825 Days)	\$	1,052,897.00
5+ Years (1826+ Days)	\$	494,338.00

Number of Days of Cash on Hand as of June 30, 2024 268.00

The Data presented above for the Fiscal Year has been Audited: Yes

**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: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	21,461,859.00
Total Student Accounts Receivable	\$	3,481,930.00
Allowance for Doubtful Accounts	\$	(2,231,492.00)
Net Student Accounts Receivable	\$	1,250,438.00
Total Amount Written Off	\$	274,501.00
Bad Debt Expense	\$	847,473.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	2,475,089.00
1-5 Years (36-1825 Days)	\$	770,233.00
5+ Years (1826+ Days)	\$	236,608.00

Number of Days of Cash on Hand as of June 30, 2024 218.00

The Data presented above for the Fiscal Year has been Audited: Yes

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

Institution: University of Arkansas at Monticello  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	6,654,539.00
Total Student Accounts Receivable	\$	5,221,560.00
Allowance for Doubtful Accounts	\$	(2,016,889.00)
Net Student Accounts Receivable	\$	3,204,671.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	187,834.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	2,428,932.00
1-5 Years (36-1825 Days)	\$	1,996,106.00
5+ Years (1826+ Days)	\$	796,522.00

Number of Days of Cash on Hand as of June 30, 2024 308.00

The Data presented above for the Fiscal Year has been Audited: Yes

**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: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	98,333,000.00
Total Student Accounts Receivable	\$	859,000.00
Allowance for Doubtful Accounts	\$	-
Net Student Accounts Receivable	\$	859,000.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	-

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	452,798.79
1-5 Years (36-1825 Days)	\$	179,843.95
5+ Years (1826+ Days)	\$	226,357.26

Number of Days of Cash on Hand as of June 30, 2024 36.00

The Data presented above for the Fiscal Year has been Audited: Yes



**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: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	27,445,002.00
Total Student Accounts Receivable	\$	11,826,393.00
Allowance for Doubtful Accounts	\$	9,758,353.00
Net Student Accounts Receivable	\$	2,068,040.00
Total Amount Written Off		
Bad Debt Expense	\$	-

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	2,454,719.00
1-5 Years (36-1825 Days)	\$	4,180,507.00
5+ Years (1826+ Days)	\$	5,191,167.00

Number of Days of Cash on Hand as of June 30, 2024 83.00

The Data presented above for the Fiscal Year has been Audited: Yes

**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: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	2,370,240.00
Total Student Accounts Receivable	\$	1,789,295.00
Allowance for Doubtful Accounts	\$	230,406.00
Net Student Accounts Receivable	\$	1,558,889.00
Total Amount Written Off	\$	464,760.00
Bad Debt Expense	\$	47,299.00

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	1,351,420.00
1-5 Years (36-1825 Days)	\$	386,161.00
5+ Years (1826+ Days)	\$	51,714.00

Number of Days of Cash on Hand as of June 30, 2024 432.00

The Data presented above for the Fiscal Year has been Audited: Yes

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

Institution: University of Central Arkansas  
Fiscal Year: 2024

Accounts Receivable as of June 30, 2024

Total Accounts Receivable	\$	13,666,267.00
Total Student Accounts Receivable	\$	5,198,050.93
Allowance for Doubtful Accounts	\$	(2,763,242.75)
Net Student Accounts Receivable	\$	2,434,808.18
Total Amount Written Off	\$	426,505.00
Bad Debt Expense	\$	846,672.48

Student Accounts Aging Report as of June 30, 2024

< 1 Year (0-365 Days)	\$	2,691,153.66
1-5 Years (36-1825 Days)	\$	2,189,976.66
5+ Years (1826+ Days)	\$	316,920.61

Number of Days of Cash on Hand as of June 30, 2024 154.50

The Data presented above for the Fiscal Year has been Audited: No