



JANUARY  
2026

# 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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	915,048.00
Total Student Accounts Receivable	\$	336,952.00
Allowance for Doubtful Accounts	\$	243,100.00
Net Student Accounts Receivable	\$	93,852.00
 Total Amount Written Off	\$	-
Bad Debt Expense	\$	237,080.19

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	187,087.91
1-5 Years (36-1825 Days)	\$	49,992.28
5+ Years (1826+ Days)		
 Number of Days of Cash on Hand as of June 30, 2025		173.00

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	1,709,135.00
Total Student Accounts Receivable	\$	1,493,369.00
Allowance for Doubtful Accounts	\$	632,507.00
Net Student Accounts Receivable	\$	860,862.00
Total Amount Written Off	\$	150,311.00
Bad Debt Expense	\$	322,794.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	753,999.00
1-5 Years (36-1825 Days)	\$	739,371.00
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2025 292.81

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	19,047,434.00
Total Student Accounts Receivable	\$	5,376,049.00
Allowance for Doubtful Accounts	\$	509,556.00
Net Student Accounts Receivable	\$	4,866,493.00
Total Amount Written Off	\$	410,084.00
Bad Debt Expense	\$	361,577.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	7,766,205.00
1-5 Years (36-1825 Days)	\$	2,358,143.00
5+ Years (1826+ Days)	\$	172,094.00

Number of Days of Cash on Hand as of June 30, 2025 115.49

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	2,143,881.00
Total Student Accounts Receivable	\$	264,897.00
Allowance for Doubtful Accounts	\$	52,932.00
Net Student Accounts Receivable	\$	211,965.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	52,932.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	31,392.00
1-5 Years (36-1825 Days)	\$	233,505.00
5+ Years (1826+ Days)		

Number of Days of Cash on Hand as of June 30, 2025 279.87

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: Arkansas State University - Mid South  
Fiscal Year: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	1,126,751.00
Total Student Accounts Receivable	\$	335,341.00
Allowance for Doubtful Accounts	\$	177,663.00
Net Student Accounts Receivable	\$	157,678.00
Total Amount Written Off	\$	30,761.00
Bad Debt Expense	\$	47,345.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	162,796.00
1-5 Years (36-1825 Days)	\$	172,545.00
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2025 392.70

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	2,495,400.00
Total Student Accounts Receivable	\$	2,695,293.00
Allowance for Doubtful Accounts	\$	734,000.00
Net Student Accounts Receivable	\$	1,961,293.00
Total Amount Written Off	\$	358,513.00
Bad Debt Expense	\$	577,513.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	1,104,603.00
1-5 Years (36-1825 Days)	\$	1,180,827.00
5+ Years (1826+ Days)	\$	409,863.00

Number of Days of Cash on Hand as of June 30, 2025 155.82

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	1,599,873.00
Total Student Accounts Receivable	\$	1,090,272.00
Allowance for Doubtful Accounts	\$	391,156.00
Net Student Accounts Receivable	\$	699,116.00
 Total Amount Written Off	\$	-
Bad Debt Expense	\$	-

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	160,344.00
1-5 Years (36-1825 Days)	\$	613,943.00
5+ Years (1826+ Days)	\$	315,985.00

Number of Days of Cash on Hand as of June 30, 2025 63.72

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	4,583,876.00
Total Student Accounts Receivable	\$	3,512,221.00
Allowance for Doubtful Accounts	\$	(587,541.00)
Net Student Accounts Receivable	\$	25,924,680.00
Total Amount Written Off	\$	504,024.00
Bad Debt Expense	\$	(710,649.00)

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	2,051,552.00
1-5 Years (36-1825 Days)	\$	1,446,556.00
5+ Years (1826+ Days)	\$	14,113.00

Number of Days of Cash on Hand as of June 30, 2025 276.77

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	2,126,134.00
Total Student Accounts Receivable	\$	475,956.92
Allowance for Doubtful Accounts	\$	101,749.68
Net Student Accounts Receivable	\$	374,207.24
Total Amount Written Off	\$	120,333.15
Bad Debt Expense	\$	94,069.23

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	428,446.63
1-5 Years (36-1825 Days)	\$	47,510.29
5+ Years (1826+ Days)	\$	-
Number of Days of Cash on Hand as of June 30, 2025		389.80

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	2,695,742.00
Total Student Accounts Receivable	\$	1,391,993.00
Allowance for Doubtful Accounts	\$	413,988.00
Net Student Accounts Receivable	\$	978,005.00
Total Amount Written Off	\$	61,146.00
Bad Debt Expense	\$	172,481.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	702,330.00
1-5 Years (36-1825 Days)	\$	579,459.00
5+ Years (1826+ Days)	\$	110,204.00

Number of Days of Cash on Hand as of June 30, 2025 115.00

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: Henderson State University  
Fiscal Year: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	3,564,398.00
Total Student Accounts Receivable	\$	2,943,646.00
Allowance for Doubtful Accounts	\$	707,404.00
Net Student Accounts Receivable	\$	2,236,242.00
Total Amount Written Off	\$	1,382,803.00
Bad Debt Expense	\$	1,271,388.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	2,274,442.01
1-5 Years (36-1825 Days)	\$	899,842.25
5+ Years (1826+ Days)		

Number of Days of Cash on Hand as of June 30, 2025 119.49

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	1,532,311.00
Total Student Accounts Receivable	\$	890,775.00
Allowance for Doubtful Accounts	\$	(536,460.00)
Net Student Accounts Receivable	\$	354,315.00
Total Amount Written Off	\$	536,460.00
Bad Debt Expense	\$	63,917.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	181,259.00
1-5 Years (36-1825 Days)	\$	264,020.00
5+ Years (1826+ Days)	\$	445,496.00

Number of Days of Cash on Hand as of June 30, 2025 159.00

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:	<u>National Park College</u>
Fiscal Year:	<u>2025</u>

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	3,856,423.00
Total Student Accounts Receivable	\$	3,119,644.00
Allowance for Doubtful Accounts	\$	1,313,671.00
Net Student Accounts Receivable	\$	1,805,973.00
Total Amount Written Off	\$	5,921.00
Bad Debt Expense	\$	166,066.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	489,323.86
1-5 Years (36-1825 Days)	\$	1,454,192.91
5+ Years (1826+ Days)	\$	1,061,857.69

Number of Days of Cash on Hand as of June 30, 2025 213.87

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: 2025

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### Accounts Receivable as of June 30, 2025

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Total Accounts Receivable	\$	6,274,780.00
Total Student Accounts Receivable	\$	5,207,945.00
Allowance for Doubtful Accounts	\$	1,066,835.00
Net Student Accounts Receivable		

### Total Amount Written Off

Bad Debt Expense

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### Student Accounts Aging Report as of June 30, 2025

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< 1 Year (0-365 Days)	\$	4,142,022.00
1-5 Years (36-1825 Days)	\$	982,744.00
5+ Years (1826+ Days)	\$	83,179.00

Number of Days of Cash on Hand as of June 30, 2025 204.00

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

No

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

Institution: Ozarka College  
Fiscal Year: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	622,349.00
Total Student Accounts Receivable	\$	257,131.00
Allowance for Doubtful Accounts	\$	25,713.00
Net Student Accounts Receivable	\$	231,418.00
 Total Amount Written Off	\$	-
Bad Debt Expense	\$	-

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	52,521.00
1-5 Years (36-1825 Days)	\$	167,222.00
5+ Years (1826+ Days)	\$	37,388.00

Number of Days of Cash on Hand as of June 30, 2025 176.00

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: 2025

#### Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	2,078,710.00
Total Student Accounts Receivable	\$	878,156.00
Allowance for Doubtful Accounts	\$	443,742.00
Net Student Accounts Receivable	\$	434,414.00
Total Amount Written Off	\$	200,229.00
Bad Debt Expense	\$	70,365.00

#### Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	664,803.00
1-5 Years (36-1825 Days)	\$	188,161.00
5+ Years (1826+ Days)	\$	25,192.00

Number of Days of Cash on Hand as of June 30, 2025 264.00

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 Community College  
Fiscal Year: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	1,598,195.00
Total Student Accounts Receivable	\$	394,805.00
Allowance for Doubtful Accounts	\$	(124,241.00)
Net Student Accounts Receivable	\$	270,564.00
Total Amount Written Off	\$	155.00
Bad Debt Expense	\$	284,355.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	180,557.00
1-5 Years (36-1825 Days)	\$	152,407.00
5+ Years (1826+ Days)	\$	-
Number of Days of Cash on Hand as of June 30, 2025		296.00

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: Southern Arkansas University  
Fiscal Year: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	15,936,046.00
Total Student Accounts Receivable	\$	3,521,754.00
Allowance for Doubtful Accounts	\$	628,338.00
Net Student Accounts Receivable	\$	2,893,416.00
Total Amount Written Off	\$	619,695.54
Bad Debt Expense	\$	537.42

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	558,640.17
1-5 Years (36-1825 Days)	\$	994,932.28
5+ Years (1826+ Days)	\$	-
Number of Days of Cash on Hand as of June 30, 2025		103.63

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	657,049.69
Total Student Accounts Receivable	\$	383,000.14
Allowance for Doubtful Accounts	\$	202,578.82
Net Student Accounts Receivable	\$	187,237.77
Total Amount Written Off	\$	25,231.81
Bad Debt Expense	\$	59,131.23

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	208,522.77
1-5 Years (36-1825 Days)	\$	170,439.35
5+ Years (1826+ Days)	\$	4,038.02
Number of Days of Cash on Hand as of June 30, 2025		194.00

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: Southeast Arkansas College  
Fiscal Year: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	1,059,218.00
Total Student Accounts Receivable	\$	399,044.00
Allowance for Doubtful Accounts	\$	219,725.00
Net Student Accounts Receivable	\$	179,319.00
Total Amount Written Off	\$	243,431.00
Bad Debt Expense	\$	243,431.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	140,103.00
1-5 Years (36-1825 Days)	\$	258,941.00
5+ Years (1826+ Days)	\$	-
Number of Days of Cash on Hand as of June 30, 2025		109.00

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: 2025

#### Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$ 180,706.00
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, 2025

< 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, 2025 367.00

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:

2025

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### Accounts Receivable as of June 30, 2025

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Total Accounts Receivable	\$	1,319,921.00
Total Student Accounts Receivable	\$	481,728.00
Allowance for Doubtful Accounts	\$	15,447.00
Net Student Accounts Receivable	\$	466,281.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	6,446.62

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### Student Accounts Aging Report as of June 30, 2025

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< 1 Year (0-365 Days)	\$	166,516.86
1-5 Years (36-1825 Days)	\$	315,211.14
5+ Years (1826+ Days)		

Number of Days of Cash on Hand as of June 30, 2025 172.00

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

Yes

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**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:

2025

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Accounts Receivable as of June 30, 2025

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Total Accounts Receivable	\$	925,663.00
Total Student Accounts Receivable	\$	783,905.00
Allowance for Doubtful Accounts	\$	468,489.00
Net Student Accounts Receivable	\$	315,416.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	100,911.00

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Student Accounts Aging Report as of June 30, 2025

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< 1 Year (0-365 Days)	\$	315,416.00
1-5 Years (36-1825 Days)	\$	280,328.00
5+ Years (1826+ Days)	\$	188,161.00

Number of Days of Cash on Hand as of June 30, 2025 335.00

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

Yes

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**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:

2025

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Accounts Receivable as of June 30, 2025

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Total Accounts Receivable	\$	1,703,136.00
Total Student Accounts Receivable	\$	959,272.00
Allowance for Doubtful Accounts	\$	305,671.00
Net Student Accounts Receivable	\$	653,601.00
Total Amount Written Off	\$	156,509.00
Bad Debt Expense	\$	141,548.00

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Student Accounts Aging Report as of June 30, 2025

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< 1 Year (0-365 Days)	\$	439,829.00
1-5 Years (36-1825 Days)	\$	429,526.00
5+ Years (1826+ Days)	\$	89,917.00

Number of Days of Cash on Hand as of June 30, 2025 120.00

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

Yes

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**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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	788,543.00
Total Student Accounts Receivable	\$	757,573.00
Allowance for Doubtful Accounts	\$	451,438.00
Net Student Accounts Receivable	\$	306,135.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	94,550.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	334,606.00
1-5 Years (36-1825 Days)	\$	275,107.00
5+ Years (1826+ Days)	\$	147,860.00

Number of Days of Cash on Hand as of June 30, 2025 71.00

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 East Arkansas  
Fiscal Year: Community College  
2025

### Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	3,070,149.00
Total Student Accounts Receivable	\$	1,814,695.00
Allowance for Doubtful Accounts	\$	156,028.00
Net Student Accounts Receivable	\$	1,658,668.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	241,861.00

### Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	1,295,962.00
1-5 Years (36-1825 Days)	\$	518,733.00
5+ Years (1826+ Days)		

Number of Days of Cash on Hand as of June 30, 2025 592.00

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	2,194,521.00
Total Student Accounts Receivable	\$	2,031,409.00
Allowance for Doubtful Accounts	\$	1,508,364.00
Net Student Accounts Receivable	\$	523,045.00
Total Amount Written Off	\$	611,377.00
Bad Debt Expense	\$	748,431.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	782,222.00
1-5 Years (36-1825 Days)	\$	1,146,827.00
5+ Years (1826+ Days)	\$	102,360.00

Number of Days of Cash on Hand as of June 30, 2025 257.00

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 Fayetteville  
Fiscal Year: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	82,902,000.00
Total Student Accounts Receivable	\$	22,025,000.00
Allowance for Doubtful Accounts	\$	(6,218,000.00)
Net Student Accounts Receivable	\$	15,807,000.00
Total Amount Written Off	\$	3,255,000.00
Bad Debt Expense	\$	2,094,000.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	14,413,000.00
1-5 Years (36-1825 Days)	\$	7,146,000.00
5+ Years (1826+ Days)	\$	466,000.00

Number of Days of Cash on Hand as of June 30, 2025 292.00

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	22,665,141.00
Total Student Accounts Receivable	\$	5,989,695.88
Allowance for Doubtful Accounts	\$	2,617,324.66
Net Student Accounts Receivable	\$	3,372,371.22
Total Amount Written Off	\$	520,908.94
Bad Debt Expense	\$	826,864.87

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	3,859,489.48
1-5 Years (36-1825 Days)	\$	1,945,044.40
5+ Years (1826+ Days)	\$	185,162.01

Number of Days of Cash on Hand as of June 30, 2025 247.00

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	6,599,320.00
Total Student Accounts Receivable	\$	4,624,117.00
Allowance for Doubtful Accounts	\$	1,303,405.00
Net Student Accounts Receivable	\$	3,320,712.00
Total Amount Written Off	\$	453,798.00
Bad Debt Expense	\$	565,577.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	2,734,766.00
1-5 Years (36-1825 Days)	\$	1,889,351.00
5+ Years (1826+ Days)	\$	-
Number of Days of Cash on Hand as of June 30, 2025		271.00

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	97,032,000.00
Total Student Accounts Receivable	\$	1,817,000.00
Allowance for Doubtful Accounts	\$	-
Net Student Accounts Receivable	\$	1,817,000.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	-

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	1,575,000.00
1-5 Years (36-1825 Days)	\$	293,000.00
5+ Years (1826+ Days)	\$	3,000.00

Number of Days of Cash on Hand as of June 30, 2025 35.00

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	13,813,106.00
Total Student Accounts Receivable	\$	13,622,659.00
Allowance for Doubtful Accounts	\$	11,267,816.00
Net Student Accounts Receivable	\$	2,354,843.00
 Total Amount Written Off		
Bad Debt Expense	\$	1,507,385.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	2,533,374.00
1-5 Years (36-1825 Days)	\$	5,241,863.00
5+ Years (1826+ Days)	\$	5,847,422.00
 Number of Days of Cash on Hand as of June 30, 2025		59.00

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	3,930,445.00
Total Student Accounts Receivable	\$	5,519,380.00
Allowance for Doubtful Accounts	\$	1,660,409.00
Net Student Accounts Receivable	\$	3,858,971.00
Total Amount Written Off	\$	509,821.00
Bad Debt Expense	\$	684,332.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	3,549,932.00
1-5 Years (36-1825 Days)	\$	1,893,988.00
5+ Years (1826+ Days)	\$	75,460.00

Number of Days of Cash on Hand as of June 30, 2025 430.00

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: 2025

Accounts Receivable as of June 30, 2025

Total Accounts Receivable	\$	10,466,618.00
Total Student Accounts Receivable	\$	5,405,507.00
Allowance for Doubtful Accounts	\$	(3,144,008.00)
Net Student Accounts Receivable	\$	2,261,499.00
Total Amount Written Off	\$	357,988.00
Bad Debt Expense	\$	712,127.00

Student Accounts Aging Report as of June 30, 2025

< 1 Year (0-365 Days)	\$	2,569,268.00
1-5 Years (36-1825 Days)	\$	2,488,817.00
5+ Years (1826+ Days)	\$	347,422.00

Number of Days of Cash on Hand as of June 30, 2025 131.30

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

No