



**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: | <u>No</u> |
|--|-----------|

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 |
|--|--------|

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|--|-----|
| 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: | <u>No</u> |
|--|-----------|

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

| | |
|--------------|-----------------------------------|
| Institution: | Cossatot Community College of the |
| Fiscal Year: | University of Arkansas |
| | 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: | <u>Henderson State University</u> |
| Fiscal Year: | <u>2025</u> |

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: | <u>Yes</u> |
|--|------------|

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: | <u>No</u> |
|--|-----------|

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

| | |
|--------------|-----------------------|
| Institution: | National Park College |
| Fiscal Year: | 2025 |

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: | <u>No</u> |
|--|-----------|

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

| | |
|--------------|--------------------------------------|
| Institution: | Northwest Arkansas Community College |
| Fiscal Year: | 2025 |

Accounts Receivable as of June 30, 2025

| | | |
|-----------------------------------|----|--------------|
| 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

Student Accounts Aging Report as of June 30, 2025

| | | |
|--------------------------|----|--------------|
| < 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: | <u>No</u> |
|--|-----------|

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: | <u>No</u> |
|--|-----------|

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: | <u>No</u> |
|--|-----------|

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: | <u>No</u> |
|--|-----------|

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: | <u>No</u> |
|--|-----------|

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

| | |
|--------------|-----------------------------------|
| Institution: | <u>Southeast Arkansas College</u> |
| Fiscal Year: | <u>2025</u> |

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: | <u>No</u> |
|--|-----------|

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: | <u>2025</u> |

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: | <u>Yes</u> |
|--|------------|

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: | <u>2025</u> |

Accounts Receivable as of June 30, 2025

| | | |
|-----------------------------------|--------|--------------|
| 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 |

Student Accounts Aging Report as of June 30, 2025

| | | |
|--------------------------|----|------------|
| < 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: | <u>Yes</u> |
|--|------------|

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

| | |
|--------------|--|
| Institution: | University of Arkansas Community College |
| Fiscal Year: | at Hope-Texarkana |
| | 2025 |

Accounts Receivable as of June 30, 2025

| | | |
|-----------------------------------|----|------------|
| 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 |

Student Accounts Aging Report as of June 30, 2025

| | | |
|--------------------------|----|------------|
| < 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 |
|--|-----|

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

Accounts Receivable as of June 30, 2025

| | | |
|-----------------------------------|----|--------------|
| 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 |

Student Accounts Aging Report as of June 30, 2025

| | | |
|--------------------------|----|------------|
| < 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

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: | <u>Yes</u> |
|--|------------|

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: | <u>2025</u> |

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: | <u>Yes</u> |
|--|------------|

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: | <u>2025</u> |

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: | <u>Yes</u> |
|--|------------|

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 |
|--|----|