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ARKANSAS DIVISION OF
HIGHER EDUCATION

JANUARY

2023

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: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	1,182,309.00
Total Student Accounts Receivable	\$	232,533.00
Allowance for Doubtful Accounts	\$	134,123.00
Net Student Accounts Receivable	\$	98,410.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	54,369.32

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	100,327.26
1-5 Years (36-1825 Days)	\$	134,122.70
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2022 157.00

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

Institution: Arkansas State University - Beebe
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	3,039,789.00
Total Student Accounts Receivable	\$	1,029,768.00
Allowance for Doubtful Accounts	\$	263,798.00
Net Student Accounts Receivable	\$	765,970.00
Total Amount Written Off	\$	653,121.00
Bad Debt Expense	\$	45,555.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	719,656.00
1-5 Years (36-1825 Days)	\$	310,112.00
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2022 271.80

Fiscal Transparency Report

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

Institution: Arkansas State University - Jonesboro
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	16,624,513.00
Total Student Accounts Receivable	\$	8,116,120.00
Allowance for Doubtful Accounts	\$	810,199.00
Net Student Accounts Receivable	\$	7,305,921.00
Total Amount Written Off	\$	811,540.00
Bad Debt Expense	\$	515,435.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	5,551,814.00
1-5 Years (366-1825 Days)	\$	2,076,590.00
5+ Years (1826+ Days)	\$	134,634.00

Number of Days of Cash on Hand as of June 30, 2022 224.50

Fiscal Transparency Report

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

Institution: Arkansas State University - Mountain Home
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	2,081,431.00
Total Student Accounts Receivable	\$	137,284.00
Allowance for Doubtful Accounts	\$	-
Net Student Accounts Receivable	\$	137,284.00
Total Amount Written Off	\$	284,504.00
Bad Debt Expense	\$	98,376.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	137,284.00
1-5 Years (36-1825 Days)	\$	-
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2022 175.65

Fiscal Transparency Report

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

Institution: Arkansas State University - Mid South
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	2,910,036.00
Total Student Accounts Receivable	\$	499,717.74
Allowance for Doubtful Accounts	\$	352,669.00
Net Student Accounts Receivable	\$	147,048.74
Total Amount Written Off	\$	-
Bad Debt Expense	\$	2,995.65

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	147,903.98
1-5 Years (36-1825 Days)	\$	351,813.76
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2022 293.50

Fiscal Transparency Report

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

Institution: Arkansas State University - Newport
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	2,654,953.00
Total Student Accounts Receivable	\$	1,940,837.00
Allowance for Doubtful Accounts	\$	314,127.00
Net Student Accounts Receivable	\$	1,626,710.00
Total Amount Written Off	\$	264,591.00
Bad Debt Expense	\$	225,000.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	1,304,919.00
1-5 Years (36-1825 Days)	\$	635,918.00
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2022 157.99

Fiscal Transparency Report

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

Institution: Arkansas State University - Three Rivers
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	1,712,649.00
Total Student Accounts Receivable	\$	886,592.00
Allowance for Doubtful Accounts	\$	356,129.00
Net Student Accounts Receivable	\$	530,463.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	20,611.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	421,110.00
1-5 Years (36-1825 Days)	\$	357,974.00
5+ Years (1826+ Days)	\$	107,508.00

Number of Days of Cash on Hand as of June 30, 2022 134.31

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

Institution: Arkansas Tech University
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	4,333,304.00
Total Student Accounts Receivable	\$	3,057,736.87
Allowance for Doubtful Accounts	\$	(1,335,281.00)
Net Student Accounts Receivable	\$	1,722,455.87
Total Amount Written Off	\$	35,015.00
Bad Debt Expense	\$	35,015.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	1,846,619.68
1-5 Years (36-1825 Days)	\$	1,163,571.30
5+ Years (1826+ Days)	\$	47,545.89

Number of Days of Cash on Hand as of June 30, 2022 230.75

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

Institution: Black River Technical College
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	2,358,507.00
Total Student Accounts Receivable	\$	386,793.00
Allowance for Doubtful Accounts	\$	212,121.00
Net Student Accounts Receivable	\$	174,672.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	52,820.21

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	287,699.97
1-5 Years (36-1825 Days)	\$	99,093.03
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2022 286.70

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: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	1,883,699.00
Total Student Accounts Receivable	\$	1,074,507.00
Allowance for Doubtful Accounts	\$	526,565.00
Net Student Accounts Receivable	\$	547,942.00
Total Amount Written Off	\$	71,220.00
Bad Debt Expense	\$	118,834.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	562,574.00
1-5 Years (36-1825 Days)	\$	395,117.00
5+ Years (1826+ Days)	\$	116,816.00

Number of Days of Cash on Hand as of June 30, 2022 150.00

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

Institution: East Arkansas Community College
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	414,026.44
Total Student Accounts Receivable	\$	329,455.11
Allowance for Doubtful Accounts	\$	115,558.10
Net Student Accounts Receivable	\$	213,897.01
Total Amount Written Off	\$	120,772.19
Bad Debt Expense	\$	106,037.26

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	184,239.57
1-5 Years (36-1825 Days)	\$	145,215.54
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2022 495.00

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

Institution: Henderson State University
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	4,631,185.00
Total Student Accounts Receivable	\$	5,104,181.00
Allowance for Doubtful Accounts	\$	1,276,045.00
Net Student Accounts Receivable	\$	3,828,136.00
Total Amount Written Off	\$	6,607,423.00
Bad Debt Expense	\$	583,283.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	5,104,181.00
1-5 Years (36-1825 Days)	\$	-
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2022 50.59

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

Institution: National Park College
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	4,720,999.00
Total Student Accounts Receivable	\$	1,806,577.00
Allowance for Doubtful Accounts	\$	545,830.00
Net Student Accounts Receivable	\$	1,260,747.00
Total Amount Written Off	\$	6,485.68
Bad Debt Expense	\$	2,272.20

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	588,117.73
1-5 Years (36-1825 Days)	\$	797,911.05
5+ Years (1826+ Days)	\$	420,548.22

Number of Days of Cash on Hand as of June 30, 2022 149.17

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

Institution: North Arkansas College
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	1,614,991.00
Total Student Accounts Receivable	\$	683,707.00
Allowance for Doubtful Accounts	\$	(493,462.00)
Net Student Accounts Receivable	\$	190,245.00
Total Amount Written Off	\$	493,462.00
Bad Debt Expense	\$	13,520.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	89,828.00
1-5 Years (36-1825 Days)	\$	153,149.00
5+ Years (1826+ Days)	\$	440,730.00

Number of Days of Cash on Hand as of June 30, 2022 153.00

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

Institution: Northwest Arkansas Community College
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	774,352.63
Total Student Accounts Receivable	\$	630,756.50
Allowance for Doubtful Accounts	\$	91,329.14
Net Student Accounts Receivable	\$	539,427.36
Total Amount Written Off	\$	111,611.29
Bad Debt Expense	\$	100,000.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	288,964.94
1-5 Years (36-1825 Days)	\$	248,142.40
5+ Years (1826+ Days)	\$	93,649.16

Number of Days of Cash on Hand as of June 30, 2022 151

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

Institution: Ozarka College
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	416,876.00
Total Student Accounts Receivable	\$	187,116.00
Allowance for Doubtful Accounts	\$	18,712.00
Net Student Accounts Receivable	\$	168,404.00
Total Amount Written Off	\$	32,008.00
Bad Debt Expense	\$	-

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	90,278.00
1-5 Years (36-1825 Days)	\$	77,956.00
5+ Years (1826+ Days)	\$	18,882.00

Number of Days of Cash on Hand as of June 30, 2022 148.00

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: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	1,787,471.00
Total Student Accounts Receivable	\$	1,336,958.00
Allowance for Doubtful Accounts	\$	1,045,382.00
Net Student Accounts Receivable	\$	291,576.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	96,719.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	151,060.00
1-5 Years (36-1825 Days)	\$	248,135.00
5+ Years (1826+ Days)	\$	937,763.00

Number of Days of Cash on Hand as of June 30, 2022 362.00

Fiscal Transparency Report

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

Institution: South Arkansas Community College
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	2,369,186.00
Total Student Accounts Receivable	\$	331,040.10
Allowance for Doubtful Accounts	\$	270,021.00
Net Student Accounts Receivable	\$	61,019.00
Total Amount Written Off	\$	149,805.00
Bad Debt Expense	\$	15,053.26

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	149,070.59
1-5 Years (36-1825 Days)	\$	181,969.51
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2022 106.00

Fiscal Transparency Report

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

Institution: Southern Arkansas University
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	11,449,796.00
Total Student Accounts Receivable	\$	2,299,370.00
Allowance for Doubtful Accounts	\$	213,471.00
Net Student Accounts Receivable	\$	2,085,899.00
Total Amount Written Off	\$	567,988.11
Bad Debt Expense	\$	309,971.37

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	3,058,711.27
1-5 Years (36-1825 Days)	\$	366,328.32
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2022 160.83

Fiscal Transparency Report

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

Institution: Southern Arkansas University - Tech
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	1,514,443.00
Total Student Accounts Receivable	\$	270,395.00
Allowance for Doubtful Accounts	\$	117,702.00
Net Student Accounts Receivable	\$	152,693.00
Total Amount Written Off	\$	41,708.51
Bad Debt Expense	\$	594.50

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	152,693.00
1-5 Years (36-1825 Days)	\$	103,756.00
5+ Years (1826+ Days)	\$	13,946.00

Number of Days of Cash on Hand as of June 30, 2022 189.00

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

Institution: Southeast Arkansas College
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	33,851.70
Total Student Accounts Receivable	\$	230,703.76
Allowance for Doubtful Accounts	\$	(85,484.55)
Net Student Accounts Receivable	\$	179,070.91
Total Amount Written Off	\$	(25,246.43)
Bad Debt Expense	\$	(31,173.09)

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	216,768.76
1-5 Years (36-1825 Days)	\$	6,199.45
5+ Years (1826+ Days)	\$	7,735.55

Number of Days of Cash on Hand as of June 30, 2022 107.00

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: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	1,577,200.00
Total Student Accounts Receivable	\$	240,824.06
Allowance for Doubtful Accounts	\$	21,863.22
Net Student Accounts Receivable	\$	218,960.72
Total Amount Written Off	\$	-
Bad Debt Expense	\$	1,794.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	115,974.23
1-5 Years (36-1825 Days)	\$	73,717.16
5+ Years (1826+ Days)	\$	51,132.67

Number of Days of Cash on Hand as of June 30, 2022 145.68

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: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	1,784,217.00
Total Student Accounts Receivable	\$	948,304.00
Allowance for Doubtful Accounts	\$	566,468.00
Net Student Accounts Receivable	\$	381,836.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	(117,687.27)

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	381,836.00
1-5 Years (36-1825 Days)	\$	424,851.00
5+ Years (1826+ Days)	\$	141,617.00

Number of Days of Cash on Hand as of June 30, 2022 391.00

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: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	1,324,693.00
Total Student Accounts Receivable	\$	973,263.00
Allowance for Doubtful Accounts	\$	506,472.00
Net Student Accounts Receivable	\$	466,791.00
Total Amount Written Off	\$	99,944.00
Bad Debt Expense	\$	541,169.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	372,829.00
1-5 Years (36-1825 Days)	\$	565,419.00
5+ Years (1826+ Days)	\$	71,577.00

Number of Days of Cash on Hand as of June 30, 2022 198.00

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: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	579,354.77
Total Student Accounts Receivable	\$	516,429.24
Allowance for Doubtful Accounts	\$	389,675.60
Net Student Accounts Receivable	\$	126,753.59
Total Amount Written Off	\$	1,716.65
Bad Debt Expense	\$	63,442.92

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	132,150.84
1-5 Years (36-1825 Days)	\$	189,581.42
5+ Years (1826+ Days)	\$	239,826.98

Number of Days of Cash on Hand as of June 30, 2022 87.80

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

Institution: University of Arkansas at Fayetteville
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	104,601,069.00
Total Student Accounts Receivable	\$	20,229,617.00
Allowance for Doubtful Accounts	\$	(6,681,351.00)
Net Student Accounts Receivable	\$	13,548,266.00
Total Amount Written Off	\$	794,636.00
Bad Debt Expense	\$	1,702,168.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	12,224,470.00
1-5 Years (36-1825 Days)	\$	7,426,118.00
5+ Years (1826+ Days)	\$	579,028.00

Number of Days of Cash on Hand as of June 30, 2022 244.00

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: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	6,351,900.00
Total Student Accounts Receivable	\$	2,984,062.00
Allowance for Doubtful Accounts	\$	(1,329,419.00)
Net Student Accounts Receivable	\$	1,654,643.00
Total Amount Written Off	\$	530,469.00
Bad Debt Expense	\$	531,199.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	1,350,253.00
1-5 Years (36-1825 Days)	\$	1,244,338.00
5+ Years (1826+ Days)	\$	389,471.00

Number of Days of Cash on Hand as of June 30, 2022 270.00

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

Institution: University of Arkansas Grantham
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	4,611,398.96
Total Student Accounts Receivable	\$	5,641,882.90
Allowance for Doubtful Accounts	\$	2,004,522.48
Net Student Accounts Receivable	\$	3,637,360.42
Total Amount Written Off	\$	265,082.06
Bad Debt Expense	\$	1,005,000.00

Unaudited - financial statement audit in progress

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	4,998,119.90
1-5 Years (36-1825 Days)	\$	611,118.49
5+ Years (1826+ Days)	\$	32,644.51

Number of Days of Cash on Hand as of June 30, 2022 36.00

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: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	26,233,798.00
Total Student Accounts Receivable	\$	2,264,442.00
Allowance for Doubtful Accounts	\$	1,689,337.00
Net Student Accounts Receivable	\$	575,105.00
Total Amount Written Off	\$	523,965.00
Bad Debt Expense	\$	338,017.18

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	1,290,731.94
1-5 Years (36-1825 Days)	\$	703,896.43
5+ Years (1826+ Days)	\$	269,813.63

Number of Days of Cash on Hand as of June 30, 2022 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: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	7,752,162.00
Total Student Accounts Receivable	\$	4,301,492.00
Allowance for Doubtful Accounts	\$	1,766,779.00
Net Student Accounts Receivable	\$	2,534,713.00
Total Amount Written Off	\$	239,969.00
Bad Debt Expense	\$	300,101.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	1,764,159.00
1-5 Years (36-1825 Days)	\$	2,297,364.00
5+ Years (1826+ Days)	\$	239,969.00

Number of Days of Cash on Hand as of June 30, 2022 200.00

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: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	15,506,609.00
Total Student Accounts Receivable	\$	11,521,485.00
Allowance for Doubtful Accounts	\$	7,057,691.00
Net Student Accounts Receivable	\$	4,463,794.00
Total Amount Written Off	\$	-
Bad Debt Expense	\$	1,365,901.12

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	4,331,962.00
1-5 Years (36-1825 Days)	\$	2,432,511.00
5+ Years (1826+ Days)	\$	4,757,012.00

Number of Days of Cash on Hand as of June 30, 2022 142.00

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: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	55,993,280.00
Total Student Accounts Receivable	\$	2,312,717.37
Allowance for Doubtful Accounts	\$	-
Net Student Accounts Receivable	\$	2,312,717.37
Total Amount Written Off	\$	-
Bad Debt Expense	\$	-

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	2,012,447.53
1-5 Years (36-1825 Days)	\$	165,224.93
5+ Years (1826+ Days)	\$	135,044.91

Number of Days of Cash on Hand as of June 30, 2022 54.93

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: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	2,289,858.00
Total Student Accounts Receivable	\$	1,067,830.00
Allowance for Doubtful Accounts	\$	325,005.00
Net Student Accounts Receivable	\$	742,825.00
Total Amount Written Off	\$	225,332.00
Bad Debt Expense	\$	175,668.00

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	324,419.00
1-5 Years (36-1825 Days)	\$	743,411.00
5+ Years (1826+ Days)	\$	-

Number of Days of Cash on Hand as of June 30, 2022 366.00

Fiscal Transparency Report

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

Institution: University of Central Arkansas
Fiscal Year: 2022

Accounts Receivable as of June 30, 2022

Total Accounts Receivable	\$	7,820,072.07
Total Student Accounts Receivable	\$	4,263,018.73
Allowance for Doubtful Accounts	\$	(1,363,742.93)
Net Student Accounts Receivable	\$	2,899,275.79
Total Amount Written Off	\$	426,698.74
Bad Debt Expense	\$	(491,153.06)

Student Accounts Aging Report as of June 30, 2022

< 1 Year (0-365 Days)	\$	2,820,874.56
1-5 Years (36-1825 Days)	\$	1,006,594.17
5+ Years (1826+ Days)	\$	435,550.00

Number of Days of Cash on Hand as of June 30, 2022 152.40