HANDOUT 3

Student Accounts Receivables

Institution: Arkansas Northeastern College

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	**Amount**	**Amount**	**Amount**	**Amount**	**Amount**
Gross Student Accounts Receivable	$260,200.00	$346,892.00	$427,389.00	$287,682.00	$431,680.00
Less Allowance for Uncollectibles	$0.00	$406.00	$124,365.00	$100,563.00	$215,457.00
Net Student Accounts Receivables	$260,200.00	$346,486.00	$303,024.00	$187,119.00	$216,223.00
Actual Student Accounts Written Off	$74,704.00	$79,849.00	$91,732.00	$144,226.00	$272,763.00
Students on Payment Plans	$103,893.00	$115,349.00	$111,293.00	$101,338.00	$113,979.00
Student Bad Debt Expense for fiscal year	$5,044.00	$11,179.00	$8,787.00	$2,118.00	$4,579.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	**Number of Students**	**Number of Students**	**Number of Students**	**Number of Students**	**Number of Students**
Students on Payment Plans	706	807	786	748	687

Student Accounts Receivables

Institution: Arkansas State University-Beebe

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$501,623.56	$410,866.05	$509,565.83	$734,497.82	$354,534.85
Less Allowance for Uncollectibles	$232,391.85	$232,391.85	$161,466.43	$155,175.74	$136,740.29
Net Student Accounts Receivables	$269,231.71	$178,474.20	$348,099.40	$579,322.08	$217,794.56
Actual Student Accounts Written Off	$66,892.63	$89,778.30	$36,543.08	$40,267.34	$47,778.27
Students on Payment Plans	$0.00	$0.00	$0.00	$0.00	$0.00
Student Bad Debt Expense for fiscal year	$0.00	$70,925.42	$6,290.69	$18,435.45	$0.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	0	0	0	0	0

Student Accounts Receivables

Institution: Arkansas State University-Mountain Home

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$159,068.32	$134,378.44	$121,537.91	$114,529.71	$97,864.56
Less Allowance for Uncollectibles	$26,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00
Net Student Accounts Receivables	$133,068.32	$119,378.44	$106,537.91	$99,529.71	$82,864.56
Actual Student Accounts Written Off	$348.50	$1,476.00	$589.00	$200.00	$0.00
Students on Payment Plans	$0.00	$0.00	$0.00	$0.00	$0.00
Student Bad Debt Expense for fiscal year	$11,348.50	$1,476.00	$589.00	$200.00	$0.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	0	0	0	0	0

Student Accounts Receivables

Institution Arkansas State University-Newport

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$860,872.00	$688,134.00	$638,853.00	$499,539.00	$444,043.00
Less Allowance for Uncollectibles	$123,529.00	$141,027.00	$111,787.00	$65,503.00	$130,711.00
Net Student Accounts Receivables	$737,343.00	$547,107.00	$527,066.00	$434,036.00	$313,332.00
Actual Student Accounts Written Off	$120,520.00	$138,049.00	$110,019.00	$63,629.00	$126,126.00
Students on Payment Plans	$300.00	$360.00	$540.00	$0.00	$0.00
Student Bad Debt Expense for fiscal year	$120,520.00	$138,049.00	$110,019.00	$63,629.00	$126,126.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	1	1	1	0	0

Student Accounts Receivables

Institution: Black River Technical College

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$123,897.00	$132,333.00	$120,088.00	$264,455.00	$169,868.00
Less Allowance for Uncollectibles	$48,727.00	$44,371.00	$41,820.00	$43,241.00	$38,460.00
Net Student Accounts Receivables	$75,170.00	$87,962.00	$78,268.00	$221,214.00	$131,408.00
Actual Student Accounts Written Off	$41,906.00	$36,996.00	$36,642.00	$30,429.00	$20,297.00
Students on Payment Plans	$978.40	$1,304.50	$0.00	$0.00	$0.00
Student Bad Debt Expense for fiscal year	$41,906.00	$36,996.00	$366,742.00	$30,429.00	$20,297.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	4	4	0	0	0

Student Accounts Receivables

Institution: Cossatot Community College of the University of Arkansas

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	**Amount**	**Amount**	**Amount**	**Amount**	**Amount**
Gross Student Accounts Receivable	$225,508.00	$161,112.00	$101,948.00	$98,602.00	$273,566.00
Less Allowance for Uncollectibles	$59,881.00	$45,057.00	$35,605.00	$30,168.00	$23,268.00
Net Student Accounts Receivables	$165,627.00	$116,055.00	$66,343.00	$68,434.00	$250,298.00
Actual Student Accounts Written Off	$10,111.00	$2,938.00	$5,253.00	$7,056.00	$8,411.00
Students on Payment Plans	$4,314.00	$6,473.00	$6,046.00	$4,765.00	$4,517.00
Student Bad Debt Expense for fiscal year	$23,331.00	$9,453.00	$10,342.00	$13,955.00	$4,166.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	**Number of Students**	**Number of Students**	**Number of Students**	**Number of Students**	**Number of Students**
Students on Payment Plans	25	33	32	28	30

Student Accounts Receivables

Institution: East Arkansas Community College

Accounts/Descriptions	06/30/2011 Amount	06/30/2010 Amount	06/30/2009 Amount	06/30/2008 Amount	06/30/2007 Amount
Gross Student Accounts Receivable	$206,417.58	$149,974.58	$143,995.76	$172,241.67	$138,393.74
Less Allowance for Uncollectibles	$86,409.83	$50,190.47	$81,390.19	$61,457.40	$47,995.07
Net Student Accounts Receivables	$120,007.75	$99,784.11	$62,605.57	$110,784.27	$90,398.67
Actual Student Accounts Written Off	$46,952.08	$68,252.24	$56,511.66	$40,622.69	$45,386.78
Students on Payment Plans	$9,975.80	$15,484.25	*	*	*
Student Bad Debt Expense for fiscal year	$36,219.36	-$31,199.12	$19,932.79	$13,462.33	-$55,471.18

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	** 190	** 156	*	*	*

* This information is unavailable from Nelnet due to purging of records

** Total number of contracts for entire year

Student Accounts Receivables

Institution: Mid-South Community College

Accounts/Descriptions	06/30/2011 Amount	06/30/2010 Amount	06/30/2009 Amount	06/30/2008 Amount	06/30/2007 Amount
Gross Student Accounts Receivable	$985,369.00	$789,576.00	$765,366.00	$553,906.00	$286,365.00
Less Allowance for Uncollectibles	$365,836.00	$310,240.00	$277,987.00	$227,234.00	$146,514.00
Net Student Accounts Receivables	$619,533.00	$479,336.00	$487,379.00	$326,672.00	$139,851.00
Actual Student Accounts Written Off	$2,195.86	$1,489.29	$0.00	$1,315.00	$647.71
Students on Payment Plans	$26,004.90	$12,309.92	$8,536.47	$2,903.25	$273.50
Student Bad Debt Expense for fiscal year	$55,596.00	$32,253.00	$50,753.00	$80,720.00	$84,807.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	61	44	35	12	4

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Student Accounts Receivables

Institution: NORTH ARKANSAS COLLEGE

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$450,384.00	$444,350.00	$453,809.00	$437,014.00	$431,379.00
Less Allowance for Uncollectibles	$204,024.00	$225,285.00	$230,081.00	$221,566.00	$218,275.00
Net Student Accounts Receivables	$246,360.00	$219,065.00	$223,728.00	$215,448.00	$213,104.00
Actual Student Accounts Written Off	$330.00	$0.00	$0.00	$0.00	$0.00
Students on Payment Plans*	$0.00	$0.00	$0.00	$0.00	$0.00
Student Bad Debt Expense for fiscal year	-$21,261.00	-$4,796.00	$8,515.00	$3,291.00	$19,342.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans*	0	0	0	0	0

* Northark Student Payment Plans do not extend beyond the end of a term or semester. If or when a student defaults on one of these plans, they are no longer a payment plan participant but become a regular Student A/R account.

Student Accounts Receivables

Institution: National Park Community College

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$1,011,603.00	$636,049.00	$562,303.00	$527,861.00	$482.72
Less Allowance for Uncollectibles	$10,500.00	$4,655.00	$5,903.00	$4,430.00	$3,370.00
Net Student Accounts Receivables	$1,001,103.00	$631,394.00	$556,400.00	$523,431.00	$479,353.00
Actual Student Accounts Written Off	$1,631.01	$3,687.89	$4,697.96	$4,024.89	$3,089.51
Students on Payment Plans	$2,978.37	$2,498.80	$4,913.63	Information not available	Information not available
Student Bad Debt Expense for fiscal year	$13,197.90	$5,824.61	$13,342.81	$8,955.99	$10,116.09

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	15	12	21	Information not available	Information not available

Student Accounts Receivables

Institution: Northwest Arkansas Community College

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$1,537,988.00	$1,310,068.00	$747,703.00	$623,940.00	$625,015.00
Less Allowance for Uncollectibles	$644,275.00	$673,116.00	$538,408.00	$556,092.00	$582,254.00
Net Student Accounts Receivables	$893,713.00	$636,952.00	$209,295.00	$67,848.00	$42,761.00
Actual Student Accounts Written Off	$216,162.00	$11,175.00	$90,194.00	$97,048.00	$374.00
Students on Payment Plans	$0.00	$0.00	$0.00	$0.00	$0.00
Student Bad Debt Expense for fiscal year	$168,054.00	$193,264.00	$162,190.00	$89,068.00	$0.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	None	None	None	None	None

Student Accounts Receivables

Institution: COLLEGE OF THE OUACHITAS

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$339,751.00	$402,677.00	$328,015.00	$266,319.00	$278,556.00
Less Allowance for Uncollectibles	$202,440.00	$181,909.00	$169,286.00	$161,313.00	$150,145.00
Net Student Accounts Receivables	$137,311.00	$220,768.00	$158,729.00	$105,006.00	$128,411.00
Actual Student Accounts Written Off	$7,754.00	$11,623.00	$43,860.00	$0.00	$0.00
Students on Payment Plans *	$146.00	$151.00	$152.00	$185.00	$242.00
Student Bad Debt Expense for fiscal year	$28,285.00	$24,243.00	$51,833.00	$11,168.00	$11,200.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
students on payment plans	146	151	152	185	242

*Payment plans are for just one semester and if they are not paid the student account is flaged and they will not be able to register or get a transcipt.

Student accounts recieivables goes back to 1992 and also included PELL accounts that the collge had to repay because the student left before the end of the semester.

Student Accounts Receivables

Institution: OZARKA COLLEGE

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$318,930.00	$276,302.00	$277,253.00	$242,301.00	$204,741.00
Less Allowance for Uncollectibles	$31,893.00	$27,630.00	$27,725.00	$24,230.00	$20,474.00
Net Student Accounts Receivables	$287,037.00	$248,672.00	$249,528.00	$218,071.00	$184,267.00
Actual Student Accounts Written Off	$28,887.00	$13,091.00	$9,137.00	$8,067.00	$0.00
Students on Payment Plans	$767.50	$0.00	$163.50	$221.85	$0.00
Student Bad Debt Expense for fiscal year	$4,263.00	-$95.00	$3,495.00	$3,756.00	$1,123.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	3	0	1	1	0

Student Accounts Receivables

Institution: Phillips Community College of the University of Arkansas

Accounts/Descriptions	06/30/2011 Amount	06/30/2010 Amount	06/30/2009 Amount	06/30/2008 Amount	06/30/2007 Amount
Gross Student Accounts Receivable	$1,133,662.00	$1,055,097.00	$1,144,071.00	$1,139,106.00	$1,130,744.00
Less Allowance for Uncollectibles	$795,220.00	$755,577.00	$735,059.00	$708,021.00	$672,785.00
Net Student Accounts Receivables	$338,442.00	$299,520.00	$409,012.00	$431,085.00	$457,959.00
Actual Student Accounts Written Off	$0.00	$0.00	$0.00	$0.00	$0.00
Students on Payment Plans **	$1,133,662.00	$1,055,097.00	$1,144,071.00	$1,139,106.00	$1,130,744.00
Student Bad Debt Expense for fiscal year	$39,643.00	$20,518.00	$27,038.00	$35,236.00	$0.00

Headcount of Students with Payment Plans

Accounts/Descriptions	06/30/2011 Number of Students	06/30/2010 Number of Students	06/30/2009 Number of Students	06/30/2008 Number of Students	06/30/2007 Number of Students
Students on Payment Plans	1265	1199	1121	1034	959

Student Accounts Receivables

Institution: Pulaski Technical College

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$1,441,097.89	$655,703.44	$517,205.46	$802,105.33	$838,206.53
Less Allowance for Uncollectibles	$429,224.17	$198,744.05	$180,690.65	$444,703.08	$383,426.24
Net Student Accounts Receivables	$1,011,873.72	$456,959.39	$336,514.81	$357,402.25	$454,780.29
Actual Student Accounts Written Off	$0.00	$190,150.93	$446,686.40	$151,855.21	$57,370.87
Students on Payment Plans	$98,919.57	$0.00	$0.00	$0.00	$0.00
Student Bad Debt Expense for fiscal year	$166,198.50	$141,084.64	$137,645.22	$167,311.84	$82,766.01

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	317	0	0	0	0

Student Accounts Receivables

Institution: Rich Mountain Community College

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	**Amount**	**Amount**	**Amount**	**Amount**	**Amount**
Gross Student Accounts Receivable	$254,990.00	$210,344.00	$195,093.00	$135,822.00	$263,348.00
Less Allowance for Uncollectibles	$118,529.00	$104,126.00	$91,187.00	$81,030.00	$85,961.00
Net Student Accounts Receivables	$136,461.00	$106,218.00	$103,906.00	$54,792.00	$177,387.00
Actual Student Accounts Written Off	$42.00	$9.00	$36.00	$37.00	$34.00
Students on Payment Plans	$41.00	$50.00	$39.00	$46.00	$32.00
Student Bad Debt Expense for fiscal year	$22,143.00	$13,794.00	$11,768.00	-$4,399.00	$1,898.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	**Number of Students**	**Number of Students**	**Number of Students**	**Number of Students**	**Number of Students**
Students on Payment Plans	41	50	39	46	32

Student Accounts Receivables

Institution: South Arkansas Community College

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$259,110.00	$224,497.02	$291,370.42	$337,526.00	$296,742.45
Less Allowance for Uncollectibles	$64,460.00	$67,142.50	$73,954.15	$69,480.75	$74,553.37
Net Student Accounts Receivables	$194,650.00	$157,354.52	$217,416.27	$268,045.25	$222,189.08
Actual Student Accounts Written Off	$30,447.95	$29,950.46	$817.09	$36,602.23	$356.41
Students on Payment Plans	$14,749.00	$14,433.00	$14,916.00	$13,957.00	$13,201.00
Student Bad Debt Expense for fiscal year	$31,268.06	$22,043.74	$4,734.72	$28,368.36	$20,643.29

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	46	47	38	33	34

Student Accounts Receivables

Institution: SOUTHERN ARKANSAS UNIVERSITY TECH

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$153,898.00	$87,637.00	$113,097.00	$90,595.00	$112,007.00
Less Allowance for Uncollectibles	$73,184.00	$48,742.00	$56,791.00	$60,912.00	$66,721.00
Net Student Accounts Receivables	$80,714.00	$38,895.00	$56,306.00	$29,683.00	$45,286.00
Actual Student Accounts Written Off	$7,301.00	$15,486.00	$7,255.00	$10,078.00	$8,676.00
Students on Payment Plans	$0.00	$0.00	$0.00	$0.00	$0.00
Student Bad Debt Expense for fiscal year	$37,930.00	$17,248.00	$15,695.00	$22,447.00	$22,657.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	0	0	0	0	0

Student Accounts Receivables

Institution: Southeast Arkansas College

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	**Amount**	**Amount**	**Amount**	**Amount**	**Amount**
Gross Student Accounts Receivable	$656,085.00	$407,165.00	$178,092.00	$337,297.00	$255,482.00
Less Allowance for Uncollectibles	$362,128.00	$225,453.00	$104,655.00	$191,411.00	$143,721.00
Net Student Accounts Receivables	$293,957.00	$181,712.00	$73,437.00	$145,886.00	$111,761.00
Actual Student Accounts Written Off	$13,622.00	$6,126.00	220621***	$7,142.00	210417**
Students on Payment Plans	$94,160.00	$48,984.00	$32,882.00	Not Available*	Not Available*
Student Bad Debt Expense for fiscal year	$139,053.00	$111,742.00	$129,010.00	$54,015.00	$132,849.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	**Number of Students**	**Number of Students**	**Number of Students**	**Number of Students**	**Number of Students**
Students on Payment Plans	188	125	77	Not Available*	Not Available*

* FACTs pay plan not used for these years, information not available.

** Student Accounts with minimum age of 4 years or greater from multiple prior years were abated by DFA.

***Student Accounts over 499 days old were abated by DFA

Student Accounts Receivables

Institution: University of Arkansas Community College at Batesville

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$506,794.00	$467,912.00	$335,683.00	$313,007.00	$206,187.00
Less Allowance for Uncollectibles	$40,000.00	$40,000.00	$38,281.00	$40,000.00	$40,000.00
Net Student Accounts Receivables	$466,794.00	$427,912.00	$297,402.00	$273,007.00	$166,187.00
Actual Student Accounts Written Off	$443.00				
Students on Payment Plans	$5,570.00				
Student Bad Debt Expense for fiscal year	$141,507.00				

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	10				

Student Accounts Receivables

Institution: University of Arkansas Community College at Hope

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$494,306.00	$708,792.00	$611,587.00	$626,709.00	$1,363,840.00
Less Allowance for Uncollectibles	$239,822.00	$181,084.00	$152,422.00	$155,575.00	$211,488.00
Net Student Accounts Receivables	$254,484.00	$527,708.00	$459,165.00	$471,134.00	$1,152,352.00
Actual Student Accounts Written Off	$270,530.00	$0.00	$0.00	$185,027.00	$0.00
Students on Payment Plans					
Student Bad Debt Expense for fiscal year	$270,530.00	$0.00	$0.00	$185,027.00	$0.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	0	0	0	0	0

Student Accounts Receivables

Institution: University of Arkansas Community College Morrilton

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Amount	Amount	Amount	Amount	Amount
Gross Student Accounts Receivable	$626,630.00	$486,579.00	$203,939.00	$197,321.00	$166,878.00
Less Allowance for Uncollectibles	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$27,500.00
Net Student Accounts Receivables	$596,630.00	$456,579.00	$173,939.00	$167,321.00	$139,378.00
Actual Student Accounts Written Off	$9,260.00	$9,292.00	$10,995.00	$23,235.00	$54,155.00
Students on Payment Plans	$9,460.00	$7,666.00	$4,016.00	$0.00	$0.00
Student Bad Debt Expense for fiscal year	$5,080.00	$12,407.00	$16,785.00	$30,000.00	$61,758.00

Headcount of Students with Payment Plans

	06/30/2011	06/30/2010	06/30/2009	06/30/2008	06/30/2007
Accounts/Descriptions	Number of Students	Number of Students	Number of Students	Number of Students	Number of Students
Students on Payment Plans	1016	1149	810	0	0