

# University of Puerto Rico (UPR)

# LIQUIDITY REPORT FOR THE MONTH OF SEPTEMBER 2020

#### DISCLAIMER

This presentation was prepared as part of the Puerto Rico Fiscal Agency and Financial Advisory Authority ("AAFAF") ongoing evaluation of financial matters of the Government of Puerto Rico, its public corporations and instrumentalities (collectively, the "Government"). Government creditors and other third parties should not rely on the information included in this presentation to purchase or sell any security or make any investment decision regarding securities issued by the Government. The amounts shown on this presentation are based on information obtained by AAFAF from governmental instrumentalities and financial institutions as of the dates indicated. AAFAF has not validated all of the information received and, as a result, cannot and does not assume any responsibility for the accuracy of such information. As additional information becomes available, there could be material changes to the information contained herein.

This presentation contains certain "forward-looking" statements and information (including the liquidity projections set forth herein). These forward-looking statements are not guarantees of future performance and involve certain risks, uncertainties, estimates, expectations and assumptions by AAFAF and the Government that are difficult to predict, inherently uncertain and some of which are beyond the control of AAFAF and the Government. Information that subsequently becomes available may have a material impact on the liquidity projections set forth herein.

Certain amounts shown in this presentation are for specific periods or as of specific dates. Cash flows and account balances are expected to change, potentially materially, on a day to day basis based on, among other things, the receipts and disbursements of funds by the Government, which can be affected by a number of factors, including judicial determinations.

Any statement as to the restricted or unrestricted nature of any amounts is preliminary and subject to further analysis.

The amounts shown in this presentation (including those related to the cash receipts, disbursements, accounts receivable, accounts payable and account balances) have not been confirmed through an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Accordingly, none of AAFAF, the Government, and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with AAFAF and the Government, the "Parties") express an opinion or any other form of assurance on the financial or other information contained in this presentation.

The Parties make no representation or warranty, express or implied, to any third party with respect to the information contained in this presentation, and all Parties expressly disclaim any such representations or warranties.

The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.

This presentation may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with AAFAF should clarification be required.

The Parties do not undertake any duty to update the information contained in this presentation.

By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms and limitations described in these disclaimers.

| AAFAF                          | Puerto Rico Fiscal Agency and Financial Advisory Authority.   |
|--------------------------------|---|
| A/P                            | Accounts payable.   |
| A/R                            | Accounts receivable.  |
| СарЕх                          | Capital expenditures.   |
| Component Unit (CU)            | Public corporation of the Commonwealth of Puerto Rico.  |
| Contracted Professor           | Contracted professors where contracts will not exceed four (4) years  |
| Disaster-Related Disbursements | Expenditures related to the damages caused from hurricanes and other disasters.   |
| Disaster-Related Receipts      | Federal emergency funds, insurance related to hurricanes and other disasters.   |
| DPO (Intergovernmental)        | Days Payable Outstanding [Intergovernmental Payables divided by trailing 12 months PayGo Charges plus Facilities/Rent Payments multiplied by 365].  |
| DPO (Third Party)              | Days Payable Outstanding [Third Party Payables divided by trailing 12 months Operating Disbursements, not including Payroll Costs, PayGo, Christmas Bonus, or Facilities/Rent Payments multiplied by 365].  |
| DSO (Intergovernmental)        | Days Sales Outstanding [Intergovernmental Receivables divided by trailing 12 months Intergovernmental Receipts multiplied by 365].  |
| DSO (Third Party)              | Days Sales Outstanding [Third Party Receivables divided by trailing 12 months Third Party Receipts multiplied by 365].  |
| DTPR, Hacienda                 | Puerto Rico Department of Treasury.   |
| FEMA                           | Federal Emergency Management Agency coordinates the federal government's role in preparing for, preventing, mitigating the effects of, responding to, and recovering from all domestic disasters, whether natural or man-made, including acts of terror.  |
| FOMB                           | Financial Oversight and Management Board of Puerto Rico.  |
| General Fund                   | The Commonwealth's principal operating fund.  |
| Intergovernmental Receipts     | General fund appropriations to and funds transferred between public corporations and municipalities.  |
| Liquidity Plan (LP)            | UPR Liquidity Plan (The Liquidity Plan) is the translation of the Fiscal Year 2020 UPR Budget into a cash flow forecast, updated adjusted for seasonality of cash receipts and disbursements.   |
| OCFO                           | The office of the Chief Financial Officer of Puerto Rico.   |
| Operating Disbursements        | Includes payroll and related costs, material and supplies, purchased services, professional services, donations, subsidies, transportation expenses, media ads, and other operating payments.   |
| Operating Receipts             | Revenues collected from operations.   |
| Part-time Appointees           | Fixed-term appointments granted to cover a position, or an unregulated position that entails the provision of services through an irregular schedule, depending on their classification as teaching staff or non-teaching staff. The permanence to the employees of the University of Puerto Rico is guaranteed.  |
| Permanent Appointees           | Appointments granted to cover a position, or regular position approved in the budget, after the incumbent has satisfactorily complied the period of probationary work.  |
| Probationary Appointees        | Appointments initially granted to cover a position, or a position approved in the budget for<br>a fixed duration in accordance with the provisions of the General Rules of UPR. During the<br>appointment period, the appointee will be subjected to evaluation to determine, if at the<br>end of the probationary period, he/she will be retained for a permanent appointment. |
| PROMESA                        | The Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA) is a 2016 US federal law that established an oversight board, a process for restructuring debt, and expedited procedures for approving critical infrastructure projects in order to combat the Puerto Rican government-debt crisis.   |
| Special Appointees             | Appointments granted to cover a position, or position paid with funds of extra university origin, whose recurrence is not guaranteed. The University authorities may consider the experience acquired by employees with this type of appointment, if they happen to occupy regular positions.   |

| Substitute Appointees | Appointments granted to university staff for a period not greater than twelve (12) months, to provisionally cover a position or regular position approved in the budget, while the incumbent in ownership thereof is in use of the license. This appointment must not be the prelude to a probationary or permanent appointment, unless this is achieved through the regular procedure that establishes the General Rules of UPR. |
|-----------------------|---|
| Temporary Appointees  | Appointments granted to cover a non-regular position or positions, which get approved for a fixed period no longer than twelve (12) months to meet the needs of special services, such as unforeseen and occasional increases in the volume of the work.  |
| Trust Position        | Appointments that extend to university personnel denominated of trust in Chapter VIII,<br>Article 71 of the General Rules of UPR. The positions of trust will be of free selection and<br>removal in regard to the positions or posts thus classified; but will retain the rights acquired<br>by virtue of some previous regular appointment in the System.   |
| UPR                   | University of Puerto Rico, a public corporation and a component unit of the Commonwealth of Puerto Rico. UPR consists of 11 campuses: Medical Sciences, Aguadilla, Arecibo, Bayamón, Carolina, Cayey, Humacao, Mayagüez, Ponce, Río Piedras, and Utuado.  |

#### INTRODUCTION

AAFAF has been compiling financial information from selected public corporations of the Commonwealth of Puerto Rico that are component units ("CU") for financial reporting purposes, as part of AAFAF's evaluation of the liquidity of the Government of Puerto Rico and its public corporations.

This report is for the month of September 2020 of FY21, and presents information with respect to the University of Puerto Rico (UPR). UPR prepared its Fiscal Year 2021 ("FY21") Liquidity Plan in September 2020, using the FOMB certified budget as the baseline for liquidity planning. For FY21, a forecast is provided that takes into consideration timing and seasonality of cash inflows and outflows, based on conversations with UPR finance and accounting management, and based on observations for historical FY19 and FY20 actual cash flow data.

The forecast contains projections of cash receipts (which include revenues collected from operations; intergovernmental receipts – general fund appropriations and other transfers from Central Government and public corporations; disaster relief receipts – federal funds, insurance proceeds related to Hurricanes and other disasters, and other federal funds), and cash disbursements (which include operating payments – e.g. payroll and related costs, purchased services, professional services, transportation expenses, disaster relief disbursements – e.g. expenditures related to the damages caused from Hurricanes and other didsasters), and CapEx. This cash flow information is included in section "A" of this report.

UPR is also expected to report monthly headcount figures in order to monitor changes in staff levels and their actual and projected effects on payroll costs. This information is presented in the document under section "B".

A full year FY21 Sources and Uses of Funds is provided to allow readers to bridge the beginning cash balance as of July 1, 2020 and forecasted ending cash at June 30, 2021. This information is presented in the document under section "C".

This report also contains pertinent working capital information for UPR. Where available, UPR has provided information on Accounts Payable and Accounts Receivable. Figures are unaudited and subject to change. This information is presented in the document under section "D".

The report contains three Appendix items. The first Appendix is the cash flow template 'Actual vs Liquidity Plan' for the month of September 2020 of FY21 figures and variances. The second Appendix is the headcount detail, which is based on information provided by UPR management. The third of these Appendix items is a cash reconciliation. A bridge is provided between the actual cash data provided by UPR as of September 30, 2020 and the September 2020 AAFAF reported figures represented in the "Summary of Bank Account Balances for the Government of Puerto Rico and its Instrumentalities".

## TABLE OF CONTENTS

| EXECUTIVE SUMMARY – OPERATING LIQUIDITY AS OF SEPTEMBER 2020  | 7  |
|---|----|
| I. UNIVERSITY OF PUERTO RICO ("UPR")  | 8  |
| APPENDIX A: CASH FLOW TEMPLATE: ACTUAL vs LP  | 11 |
| APPENDIX B: HEADCOUNT SUMMARY FOR UPR BY DEPARTMENT, CAMPUS AND CATEGORY                                      | 12 |
| APPENDIX B: HEADCOUNT SUMMARY FOR UPR BY DEPARTMENT, CAMPUS AND CATEGORY (CONTINUED)                          | 13 |
| APPENDIX B: HEADCOUNT SUMMARY FOR UPR BY DEPARTMENT, CAMPUS AND CATEGORY (CONTINUED)                          | 14 |
| APPENDIX C: RECONCILIATION BETWEEN AAFAF REPORTED FIGURES AND THE FIGURES IN THIS REPORT AS OF SEPTEMBER 2020 | 15 |

| COMPONENT UNIT                        | HIGHLIGHTS   | FY21<br>BEGINNING<br>BALANCE | 09/30/20 ACTUAL<br>ENDING BALANCE | FY21 FORECAST<br>YEAR-END<br>BALANCE |
|---------------------------------------|--|------------------------------|-----------------------------------|--------------------------------------|
| University of<br>Puerto Rico<br>(UPR) | Through September-2020, UPR experienced negative<br>net cash flow of \$25.7M and ended the month with a<br>cash balance of \$203.1M primarily driven by a<br>negative variance in federal funds receipts, which is<br>permanent since they are presented net of<br>scholarship discounts, versus budget which uses gross<br>amounts. | \$228.9                      | \$203.1                           | \$195.9                              |

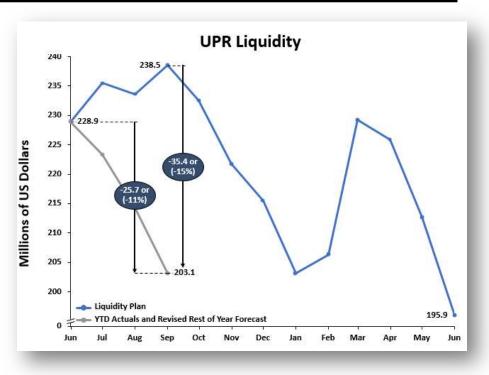
#### I. UNIVERSITY OF PUERTO RICO ("UPR")

**Primary Business Activity:** UPR is a state-supported university system created by the Law No. 1 of January 20, 1966, "Law of the University of Puerto Rico" ("Act No. 1"), as amended. UPR is responsible for serving the people of Puerto Rico to contribute to the development and enjoyment of the fundamental, ethical, and aesthetic values of Puerto Rican culture by providing high-quality education and creating new knowledge through research and exploration of the Arts, Sciences, and Technology.

**Key Takeaways:** Through September-20, UPR experienced negative \$25.7M in net cash flow and ended the month of September with a cash balance of \$203.1M. The UPR has a negative net cash flow variance after debt service of \$35.4M compared to forecast. The negative variance is driven by lower than projected receipts in federal funds, tuition and campus-generated, and higher than projected vendor disbursements. Negative variances are partially offset by lower than projected disbursements in scholarship and donations, debt and capital expenditures.

#### A. FY21 Operating Liquidity – Actuals<sup>1</sup> and FY21 Liquidity Plan

- 1. (\$35.4M) FY21 actuals vs. Liquidity Plan YTD actuals:
  - a. (\$35.1M) negative variance in federal funds receipts, which is permanent since they are presented net of scholarship discounts, versus budget which uses gross amounts.
  - b. (\$24.1M) negative variance in tuition which is timing related as receipts are expected to rise during the upcoming months.
  - c. (\$24.0M) negative timing variance in vendor disbursements (Including PREPA) which is partially related to payments for FY20 expenditures.



- d. \$26.6M positive variance in scholarships and donations which is permanent since scholarships applied to tuition are presented net, versus budget which uses gross amounts.
- e. \$11.1M positive variance which is timing related since debt service payments will begin next month as per new Standstill Extension Agreement.
- f. \$9.7M net positive variance in remaining receipts/disbursements, primarily driven by lower than expected capital expenditures and CARES Act; partially offset by lower than expected campus-generated inflows.

<sup>&</sup>lt;sup>1</sup> Appendix includes reconciliation between AAFAF reported cash figures and the figures in this report.

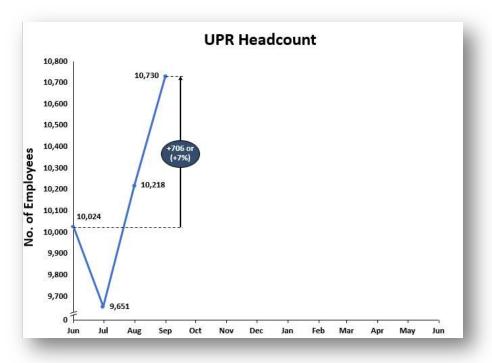
#### B. Headcount / Payroll

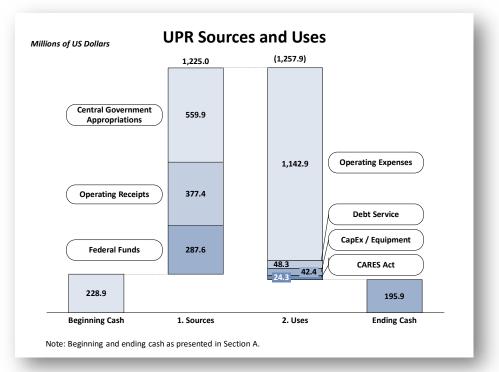
- 1. Headcount: Increased from 10,024 to 10,730 (+706 or +7%) from Jun-20 to September-20. Increase in headcounts are due to normal seasonality.
  - By campus: Increase in headcount is primarily due to increases at the Río Piedras (+262), Bayamón (+90), and Humacao (+82) campuses; partially offset by decreases in Carolina (-15) and Medical Sciences (-15) campuses.
  - b. By category: Increase in headcount is primarily due to increases in parttime (+307) and contracted professors (+300) and partially offset by decreases in permanent (-85) and special (-59) and
- 2. Payroll: Disbursements through September-20 were \$149.4M, slightly lower than forecast.

### I. UNIVERSITY OF PUERTO RICO ("UPR") (Continued)

#### C. Full Year FY21 Sources and Uses of Funds

- 1. Sources \$1,225.0M:
  - a. \$559.9M in General Fund appropriations from the central government.
  - Departing receipts total \$377.4M, comprised of \$168.6M in tuition receipts, \$157.8M in campusgenerated inflows, \$49.0M in slot machine revenues and \$2.0M from other receipts.
  - c. Federal funds received for federally supported UPR projects and programs total \$287.6M.



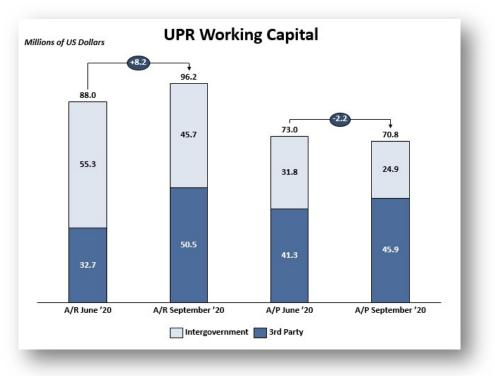


#### 2. Uses (\$1,257.9M):

- a. Total operating disbursement (\$1,142.9M), driven by payroll & related costs of (\$609.9M), scholarships and donations of (\$193.4M), pension payments of (\$159.7M), vendor payments to PREPA (\$33.8M), and all other vendor payments (\$146.1M).
- b. Total debt service of (\$48.3M), Capital Expenditures and equipment of (\$42.4M) and CARES Act disbursements funds (\$24.3M).

#### D. Accounts Receivable / Accounts Payable<sup>2</sup>

- 1. Accounts Receivable:
  - a. \$8.2M increase from Jun-20 to September-20, driven by \$19.1M increase in student tuition and other fees receivables; partially offset by \$8.8M decrease in federal government receivables.
- 2. Accounts Payable:
  - a. \$2.2M decrease from Jun-20 to September-20, driven by \$6.3M decrease in total intergovernmental payables partially offset by \$4.6M increase in total third party payables.
- 3. Working Capital:
  - a. The change in net working capital through September-20 was a \$10.4M use of cash due to the above changes.



<sup>&</sup>lt;sup>2</sup> Figures are unaudited and subject to change.

#### University of Puerto Rico

Liquidity

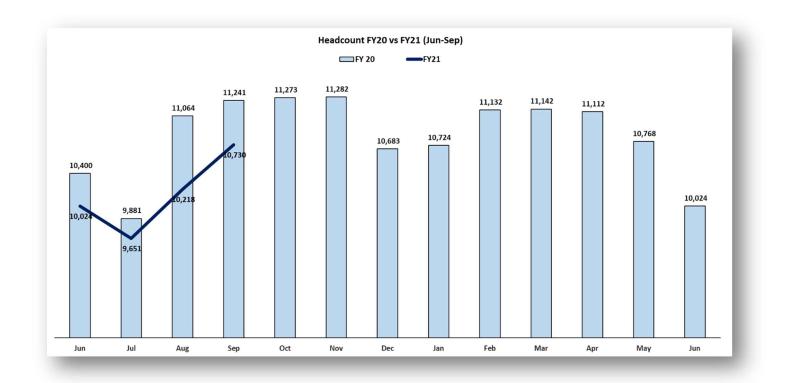
For the month of September 2020

| 12.6 Group and Aggroup for the Machanoles         5         4.000 / 4      |   |       | Actual    | F        | orecast    |             |            | Actual       | Forecast  |      |            |            |             | Annual      | Annual               |
|--|---|-------|-----------|----------|------------|-------------|------------|--------------|-----------|------|------------|------------|-------------|-------------|----------------------|
| Solution  | (figures in \$000's)  | Notes | Sep-20    | 5        | Sep-20     | Variance \$ | Variance % | YTD          | YTD       | Vari | ance \$    | Variance % | FOI         |             |                      |
| 13. Good and Angeographica-Net Relations         5         4.031         5         400.00         5         500.00         5         500.00         700           13. Good and Angeographica-Net Relations         2         4.200         2         4.200         2         4.200         2         4.200         2         300.00         700         20.200         700         20.200         700         20.200         700         20.200         700         20.200         700         20.200         700         <  |   |       |           |          |            |             |            |              |           |      |            |            |             | Duuget      | Duuger               |
| 13.00         1.202         2.00         4.00         2.00         4.00         2.00         4.00         2.00         <  | Central Government Appropriations:                                      | ć     | 40 502    | ć        | 40 502     | . 1         | 00/ ć      | 121 770 0    | 121 776   | ć    | 2          | 0%         | ć           | E01 102     | 760/                 |
| Sector         Sector<  |   | ç     | - ,       | Ş        | , ,        |             |            | , ,          | , -       | Ş    |            |            | Ş           |             | -73%                 |
| Spectral backgin:         5         5         5         5         5         5         5         5         5         60,00         100           Pill of Manna Second         5         2,00         1,0  |   |       | ,         | ć        |            |             |            |              |           | ć    |            |            | ć           |             | -75%                 |
| if all or Anomaly Recipion Law 36             and all or Anomaly and all of al | Total Central Government Appropriations                                 | ç     | 43,580    | Ş        | 43,490     | 490         | 1/0 2      | 137,003 \$   | 130,470   | Ş    | 330        | 0%         | Ş           | 333,673     | -70%                 |
| Table         Z2000         Z2268         L374         S5         L4.07         H01.75         L10.71         L02.71   | Operating Receipts:   |       |           |          |            |             |            |              |           |      |            |            |             |             |                      |
| Carpon general endorm         11,47         11,479         11,489         12,8   |   | Ş     |           | Ş        |            |             |            |              |           | Ş    | - (24 104) |            | Ş           |             |                      |
| One Record matrix         Int or Carbon Matrix         Int or Carbo   |   |       |           |          |            |             |            |              |           |      |            |            |             |             | -75%                 |
| Construction         5         1,20         41,30         5         1,21         6         5         1,01<  |   |       |           |          |            |             |            | -            |           |      |            |            |             |             | -100%                |
| image according through spectra in the display by interval on the display by interval display by interval on the display | Total Operating Receipts  | \$    | 45,547    | \$       | 42,531     | 3,016       | 7% \$      | 82,912 \$    | 114,672   | \$   | (31,760)   | -28%       | \$          | 377,434     | -78%                 |
| Solution  | Other Receipts:   |       |           |          |            |             |            |              |           |      |            |            |             |             |                      |
| Description         S         415         5         415         0         5         722         722         723         722  | Intra-Government Receipts - Federal Funds - Net of Scholarship Discount |       |           |          | 41,300     | (38,048)    | -92% \$    | 41,731 \$    | 76,811    | \$   | (35,080)   | -46%       |             | 287,647     | -85%                 |
| TEMA and functional Receipts       5       415       -       5       415       -       5       700       5       710       5       710       5       710       5       710       710       75       7100<   | Total Other Receipts  | \$    | 3,252     | \$       | 41,300     | (38,048)    | -92% \$    | 41,731 \$    | 76,811    | \$   | (35,080)   | -46%       | \$          | 287,647     | -85%                 |
| CARS 34. improve Nielf Find         1.344         -         1.344         -         2.03         0.04         -         -         0.05           Ind ID baster Rielf Recepts         5         6.55         5         1.778         5         5         1.778         0.15         5         2.013         0.0         5         0.00           Tail Accepts         5         6.558         5         1.778         5         1.778         0.15         2.013         5         0.00         5         0.00           Tail Accepts         5         1.778         5         1.778         5         1.271         5         1.000         5         1.010         5         1.2200         5         1.0200         5         1.017         5         1.0500         5         1.010         0.05         0.0300         5         1.017         1.010         0.0500         5         1.010         0.0500         1.0100         5         1.0100         5         1.0100         5         1.0100         5         1.0100         5         1.0100         5         1.0100         5         1.0100         5         1.0100         5         1.0100         5         1.0100         5         1.0100 </td <td>Disaster Relief Receipts:</td> <td></td>  | Disaster Relief Receipts:   |       |           |          |            |             |            |              |           |      |            |            |             |             |                      |
| Obser         . <td></td> <td>\$</td> <td></td> <td></td> <td>- 5</td> <td></td> <td></td> <td></td> <td>-</td> <td>\$</td> <td></td> <td></td> <td>\$</td> <td>-</td> <td>0%</td>   |   | \$    |           |          | - 5        |             |            |              | -         | \$   |            |            | \$          | -           | 0%                   |
| Statu Disater Addiel Receipts         S         1,778         0         S         2,715         0         S         0           Tetal Receipts         S         0,558         5         125,821         5         127,82         2         5         2,715         0         5         0         7         0         5         1,728         0         5         1,728         0         5         1,728         0         5         1,728         0         5         1,728         0         5         1,728         0         5         1,728         0         5         1,728         0         5         1,728         0         5         1,728         0         5         1,728         0         5         1,728         0         5         1,728         0         5         1,728         0         1,728         0         1,728         0         1,728         0         1,728         0         1,728         0         1,728         0         1,728         1,728         1,728         1,728         1,728         1,728         1,728         1,728         1,728         1,728         1,728         1,728         1,728         1,728         1,728         1,728         1,728<   |   |       | 1,364     |          | -          | 1,364       |            | 2,013        | -         |      | 2,013      |            |             | -           | 0%                   |
| Departang Diaburaments:         S         (47,558)         S         (7,110)         S         (728)         25         (13,000)         S         (13,7265)         (12,727)         1.55         (10,314)         (13,7265)         (12,727)         1.55         (10,314)         (13,7265)         (12,727)         1.55         (10,314)         (13,7265)         (12,727)         1.55         (10,314)         (13,7265)         (12,727)         1.55         (10,314)         (13,7265)         (12,727)         1.55         (10,314)         (13,726)         (12,77)         1.55         (10,314)         (13,726)         (12,77)         1.55         (10,314)         (13,726)         (12,77)         1.55         (10,314)         (13,726)         (12,77)         1.55         (13,760)         2.555         1.477         45         (19,331)         433           Cold Prival Distancements         5         (13,765)         (11,040)         5         (13,765)         2.6551         4.776         5         (13,761)         433         433         433         433         433         433         433         433         433         433         433         433         433         433         433         433         433         433         433         43   | Total Disaster Relief Receipts  | \$    | 1,778     | \$       |            | - 1,778     |            | 2,715 \$     | -         | \$   | 2,715      |            | \$          |             | 0%                   |
| Departang Diaburaments:         S         (47,558)         S         (7,110)         S         (728)         25         (13,000)         S         (13,7265)         (12,727)         1.55         (10,314)         (13,7265)         (12,727)         1.55         (10,314)         (13,7265)         (12,727)         1.55         (10,314)         (13,7265)         (12,727)         1.55         (10,314)         (13,7265)         (12,727)         1.55         (10,314)         (13,7265)         (12,727)         1.55         (10,314)         (13,726)         (12,77)         1.55         (10,314)         (13,726)         (12,77)         1.55         (10,314)         (13,726)         (12,77)         1.55         (10,314)         (13,726)         (12,77)         1.55         (13,760)         2.555         1.477         45         (19,331)         433           Cold Prival Distancements         5         (13,765)         (11,040)         5         (13,765)         2.6551         4.776         5         (13,761)         433         433         433         433         433         433         433         433         433         433         433         433         433         433         433         433         433         433         433         43   | Total Dessists  |       | 06 559    | <u>,</u> | 120 221    | (22.762)    | 25% 6      | 264.262      | 227.052   |      | (62 590)   | 10%        | <u>_</u>    | 1 224 056   | 700/                 |
| Append and Related Cotts<br>Medical Plan         S         (47,858)         S         (47,130)         S         (728)         (13,084)         S         (12,17)         1,18         S         (556,341)         757           Medical Plan         0%         0%         00,141         (13,270)         2,266         728         728         1,37,863         1,12,17         1,267         728         728         1,217         1,237         728         728         1,237         728         728         1,217         1,237         728         728         1,217         1,217         728 <td< td=""><td></td><td>Ş</td><td>50,558</td><td>Ş</td><td>125,521</td><td>5 (52,703)</td><td>-23/6 3</td><td>204,505 3</td><td>5 527,555</td><td>Ş</td><td>(03,365)</td><td>-15%</td><td>ş</td><td>1,224,550</td><td>-70%</td></td<>   |   | Ş     | 50,558    | Ş        | 125,521    | 5 (52,703)  | -23/6 3    | 204,505 3    | 5 527,555 | Ş    | (03,365)   | -15%       | ş           | 1,224,550   | -70%                 |
| Medical Plan         (4,337)         633         -15%         (10,014)         (11,270)         2,956         -22%         (53,51)         611           Total Payroll & Other Payroll Related Dubunements         5         (51,172)         5         (31,671)         5         (45)         0%         (10,257)         5         (11,127)         1.165         -5604         (15,251)         4.739         1.164         -5604         (15,250)         5         (13,131)         5         1.739         1.16         -5604         (16,001)         1.165         -5604         5         (13,129)         5         (13,129)         5         (13,131)         5         (13,131)         5         (13,131)         5         (13,131)         5         (13,131)         5         (13,131)         5         (13,131)         5         (13,131)         5         (13,131)         5         (13,131)         5         (13,131)         5         (13,131)         5         (13,131)         5         (13,131)         5         (13,131)         767         (14,131)         5         (13,131)         767         (14,131)         737         (14,131)         7373         (14,131)         7373         (14,131)         7373         (14,131)         737   | Operating Disbursements:  |       |           |          |            |             |            |              |           |      |            |            |             |             |                      |
| $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$  | Payroll and Related Costs   | \$    | (47,858)  | \$       | (47,130)   | 5 (728)     | 2% \$      | (139,080) \$ | (137,863) |      | (1,217)    | 1%         | \$          | (556,341)   | -75%                 |
| Total Payrol & Other Payrol Related Disbursements         \$ <th< td=""><td>Medical Plan</td><td></td><td>(3,854)</td><td></td><td>(4,537)</td><td>683</td><td>-15%</td><td>(10,314)</td><td>(13,270)</td><td></td><td>2,956</td><td>-22%</td><td></td><td>(53,551)</td><td>-81%</td></th<>  | Medical Plan  |       | (3,854)   |          | (4,537)    | 683         | -15%       | (10,314)     | (13,270)  |      | 2,956      | -22%       |             | (53,551)    | -81%                 |
| Schelarilys and Doutlons       S       18,577       110,573       5       110,47       26,47       -56,45       (23,57)       5       (54,10)       5       26,551       -47%       S       110,470       35,370       133,709       38       110,40       140,520       2,647       -56%       (5,638)       (5,602)       (296)       5%       (146,133)       -55%       (146,133)       53       133,709       38       110,40       13,379       5       (146,133)       53       133,709       5       (146,133)       55       (113,206)       5       (13,306)       5       246       -2% \$       (83,738)       5       198,272)       5       1,137       -3%       \$       (153,700)       -700         Total Destice NeIDDuarsements       5       (13,062)       5       1,308)       5       246       -2% \$       (83,738)       5       1,937       5       1,137       -3%       \$       (153,700)       -700         Total Destice NeIDDuarsements       5       1,3080       5       246       -2% \$       (83,738)       5       1,037       5       1,037       5       1,037       5       1,037       5       1,037       5       1,037       5       1   |   |       |           | <u> </u> |            |             |            |              |           |      |            |            | <del></del> |             |                      |
| Verder Diskursements - REPA         (1,04)         (4,02)         2,647         (5,82)         (5,62)         (206)         5%         (13,76)         3.376)           Verder Diskursements         \$         (13,062)         \$         (11,062)         \$         (11,062)         \$         (11,062)         \$         (11,062)         \$         (11,062)         \$         (11,062)         \$         (11,062)         \$         (11,062)         \$         (11,062)         \$         (11,062)         \$         (11,062)         \$         (11,062)   | Total Payroll & Other Payroll Related Disbursements                     | Ş     | (51,712)  | Ş        | (51,667)   | 5 (45)      | 0% Ş       | (149,394) \$ | (151,133) | Ş    | 1,739      | -1%        | Ş           | (609,892)   | -76%                 |
| Vender Dibusrements. All Other $(25,016)$ $(26,008)$ $(25,016)$ $(25,016)$ $(25,227)$ <td></td> <td>\$</td> <td>.,,,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$</td> <td></td> <td></td> <td>\$</td> <td></td> <td>-85%</td>  |   | \$    | .,,,      |          |            |             |            |              |           | \$   |            |            | \$          |             | -85%                 |
| Total Operating Disbusements       \$       (49,40)       \$       9,685       -20%       \$       (96,619)       \$       (94,137)       \$       2,518       -3%       \$       \$       (37,313)       -744         Pension Disbusements       5       (13,062)       5<  |   |       |           |          |            |             |            |              |           |      |            |            |             |             |                      |
| Total Persions Disbursements       \$ (13,062) \$ (13,062) \$ (13,063) \$ 246       -26% \$ (38,738) \$ (38,925) \$ 1,187       -3% \$ (159,700)       -769         Disaster Relief Disbursements       FEMA Supported Projects       -       -       0% \$ .       -       0% \$ .       -       0% \$ .       -       0% \$ .       -       0% \$ .       0% \$  | Total Operating Disbursements   | \$    |           | \$       |            |             |            |              |           | \$   |            |            | \$          |             | -58%<br>- <b>74%</b> |
| Total Persions Disbursements       \$ (13,062) \$ (13,062) \$ (13,063) \$ 246       -26% \$ (38,738) \$ (38,925) \$ 1,187       -3% \$ (159,700)       -769         Disaster Relief Disbursements       FEMA Supported Projects       -       -       0% \$ .       -       0% \$ .       -       0% \$ .       -       0% \$ .       -       0% \$ .       0% \$  |   |       |           |          |            |             |            |              |           |      |            |            |             |             |                      |
| Disater Relief Disbursements         5         .   |   |       |           |          |            |             |            |              |           |      |            |            |             |             | -76%                 |
| FEMS Supported Projects       S       -       -       S       -       0%       S       -       S       -       0%       1000000000000000000000000000000000000   | Total Pensions Disbursements  | Ş     | (13,062)  | Ş        | (13,308)   | 5 246       | -2% Ş      | (38,738) \$  | (39,925)  | Ş    | 1,187      | -3%        | Ş           | (159,700)   | -76%                 |
| CARES Act - Energency Relief Fund - Disbursements       (2,328)       (2,228)       (2,228)       (3,024)       (6,079)       3,044       -50%       (24,315)       -888         Insurance Supported Projects       0%       -       -       0%       -       0%       -       0%       -       0%       -       0%       -       0%       -       0%       -       0%       -       0%       -       0%       -       0%       -       0%       -       0%       -       0%       -       0%       -       -       0%       -       -       0%       -       -       0   | Disaster Relief Disbursements   |       |           |          |            |             |            |              |           |      |            |            |             |             |                      |
| Insurance Supported Projects       OK       -       -       OK       -       -       OK       -       -       OK       -  |   | Ş     |           |          |            |             |            |              |           | Ş    |            |            | Ş           |             |                      |
| Other         I         Off         I         I         Off         I         Off         Off         I         I         Off         I </td <td></td> <td></td> <td>(2,520)</td> <td></td> <td>-</td> <td></td> <td></td> <td>(3,034)</td> <td>(0,079)</td> <td></td> <td>5,044</td> <td></td> <td></td> <td>(24,515)</td> <td>-88%</td>  |   |       | (2,520)   |          | -          |             |            | (3,034)      | (0,079)   |      | 5,044      |            |             | (24,515)    | -88%                 |
| Total Capital Expenditures & Equipment       \$       (90)       (3,716)       \$       3,626       -98%       \$       (1,360)       (9,93)       \$       8,633       -86%       (42,448)       -977         Total Disbursements (before Debt Service)       \$       (10,7148)       \$       (12,0358)       \$       13,210       -11%       \$       (228,145)       \$       (306,267)       \$       17,122       -6%       \$       (12,039,668)       -765         Net Cash Flow (before Debt Service)       \$       (10,590)       \$       8,964       \$       (19,553)       -218%       \$       (228,867)       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       228,867       \$       244,153       -168         Debt Payments       Interest       -       -       -       -       -       -       -   |   |       | -         |          | -          | -           |            |              | -         |      | -          |            |             | -           | 0%                   |
| Total Disbursements (before Debt Service)         \$ (107,148)         \$ (120,358)         \$ 13,210         -11%         \$ (289,145)         \$ (306,267)         \$ 17,122         -6%         \$ (1,209,668)         -769           Net Cash Flow (before Debt Service)         \$ (105,900)         \$ 8,964         \$ (19,553)         -218%         \$ (24,781)         \$ 216,86         \$ (46,467)         -214%         \$ 15,286         -2629           Beginning Cash Balance         \$ 214,675         223,547         \$ (18,872)         -8%         \$ 228,867         \$ 228,867         -0%         \$ 228,867         0%         -214%         \$ 15,286         -2629           Ending Bank Cash Balance         \$ 204,086         \$ 242,511         \$ (38,425)         -16%         \$ 204,086         \$ 250,553         \$ (46,467)         -19%         \$ 244,153         -16%           Debt-Related Disbursements:         Debt-Related Disbursements         \$ (475)         \$ (4,021)         \$ 3,546         -88%         (950)         \$ (11,063)         \$ 11,113         -92%         \$ (48,252)         -98%           Total Debt Related Disbursements         \$ (107,623)         \$ (120,673)         \$ 11,113         -92%         \$ (48,252)         -98%           Total Disbursements         \$ (110,64)         \$ 4,943         \$ (16,0  | Total Disaster-related Disbursements                                    | \$    | (2,328)   | \$       | (2,026)    | (302)       | 15% \$     | (3,034) \$   | (6,079)   | \$   | 3,044      | -50%       | \$          | (24,315)    | -88%                 |
| Net Cash Flow (before Debt Service)       \$       (10,590)       \$       8,964       \$       (19,553)       -218%       \$       (24,781)       \$       21,686       \$       (46,467)       -214%       \$       15,286       -2623         Beginning Cash Balance<br>Net Cash Flow (before Debt Service)       \$       214,675       233,547       \$       (18,872)       -8%       \$       228,867       \$       -       0%       \$       228,867       \$       -       0%       \$       228,867       \$       -       0%       \$       228,867       \$       -       0%       \$       228,867       \$       -       0%       \$       228,867       \$       -       0%       \$       228,867       \$       -       0%       -       214,675       228,867       \$       244,153       -       15,286       -       0%       -       -       0%       -       26623       5       11,113       -92%       \$       244,153       -       16,92%       -       -       0%       -       0%       -       0%       -       -       0%       -       0%       -       0%       -       0%       -       0%       -       0%       -  | Total Capital Expenditures & Equipment                                  | \$    | (90)      |          | (3,716)    | 3,626       | -98% \$    | (1,360)      | (9,993)   | \$   | 8,633      | -86%       |             | (42,448)    | -97%                 |
| Net Cash Flow (before Debt Service)       \$       (10,590)       \$       8,964       \$       (19,553)       -218%       \$       (24,781)       \$       21,686       \$       (46,467)       -214%       \$       15,286       -2623         Beginning Cash Balance<br>Net Cash Flow (before Debt Service)       \$       214,675       233,547       \$       (18,872)       -8%       \$       228,867       \$       -       0%       \$       228,867       \$       -       0%       \$       228,867       \$       -       0%       \$       228,867       \$       -       0%       \$       228,867       \$       -       0%       \$       228,867       \$       -       0%       \$       228,867       \$       -       0%       -       214,675       228,867       \$       244,153       -       15,286       -       0%       -       -       0%       -       26623       5       11,113       -92%       \$       244,153       -       16,92%       -       -       0%       -       0%       -       0%       -       -       0%       -       0%       -       0%       -       0%       -       0%       -       0%       -  | Total Disbursements (before Debt Service)                               |       | (107.148) | Ś        | (120.358)  | 13.210      | -11% \$    | (289.145) \$ | (306.267) | Ś    | 17.122     | -6%        | Ś           | (1.209.668) | -76%                 |
| Beginning Cash Balance<br>Net Cash Flow (before debt service)       \$        \$             214,675<br>(10,590)       \$             233,547<br>(19,553)       \$             (18,872)<br>(19,553)      8%<br>(24,781)       \$             228,867<br>(24,781)       \$             228,867<br>(46,467)       \$             -214%       \$             228,867<br>(24,781)       \$             228,867<br>(24,781)       \$             228,867<br>(46,467)  |   |       |           |          |            |             |            |              |           |      |            |            |             |             |                      |
| Net Cash Flow (before debt service)       (10,590)       8,964       (19,553)       -218%       (24,781)       21,686       (46,67)       -214%       15,286       -2623         Ending Bank Cash Balance (before Debt Service)       \$       204,086       \$       242,511       \$       (38,425)       -16%       \$       204,086       \$       244,153       -16%         Debt-Related Disbursements:       Debt Payments       \$       (475)       (4,021)       \$       3,546       -88%       \$       (950)       \$       (12,063)       \$       11,113       -92%       \$       (448,252)       -988         Total Debt Related Disbursements       \$       (107,623)       \$       (12,4379)       \$       16,756       -13%       \$       (29,095)       \$       (318,330)       \$       28,235       -9%       \$       (12,57,921)       -779         Net Cash Flow (After Debt Service)       \$       (11,064)       \$       4943       \$       (16,007)       -324%       \$       (28,867       \$       -0%       \$       (28,867       \$       -0%       \$       (228,867       \$       -0%       \$       (228,867       \$       -0%       \$       (228,867       0%       0%       (2  | Net Cash Flow (before Debt Service)                                     | Ş     | (10,590)  | Ş        | 8,964      | 5 (19,553)  | -218% Ş    | (24,781) \$  | 21,686    | Ş    | (46,467)   | -214%      | Ş           | 15,286      | -262%                |
| Ending Bank Cash Balance (before Debt Service)       \$ 204,086       \$ 242,511       \$ (38,425)       -16%       \$ 204,086       \$ 250,553       \$ (46,677)       -19%       \$ 244,153       -169         Debt-Related Disbursements:       Debt Payments       \$ (475)       (4,021)       \$ 3,546       -88%       \$ (12,063)       \$ 11,113       -92%       \$ (48,252)       -988         Total Debt Related Disbursements       \$ (475)       \$ (4,021)       \$ 3,546       -88%       \$ (950)       \$ (12,063)       \$ 11,113       -92%       \$ (48,252)       -988         Total Debt Related Disbursements       \$ (107,623)       \$ (124,379)       \$ 16,756       -13%       \$ (290,095)       \$ (318,330)       \$ 28,235       -9%       \$ (1,257,921)       -779         Net Cash Flow (After Debt Service)       \$ (11,064)       \$ 4,943       \$ (16,007)       -324%       \$ (25,731)       9,623       \$ (35,354)       -367%       \$ 228,867       09         Beginning Cash Balance       \$ 214,200       \$ 233,547       \$ (19,347)       -8%       \$ 228,867       \$ 228,867       \$ 228,867       \$ 228,867       \$ 228,867       \$ 228,867       \$ 228,867       \$ 228,867       \$ 228,867       \$ 228,867       \$ 228,867       \$ 228,867       \$ 228,867       \$ 228,867       \$ 228,86   | Beginning Cash Balance  | \$    | 214,675   |          | 233,547    | (18,872)    | -8% \$     | 228,867 \$   | 228,867   | \$   | -          | 0%         | \$          | 228,867     | 0%                   |
| Debt-Related Disbursements:       \$       (475)       (4,021)       \$       3,546       -88%       \$       (950)       \$       (12,063)       \$       11,113       -92%       \$       (48,252)       -988         Interest       0%       -       0%       -       -       0%       <   | Net Cash Flow (before debt service)                                     |       | (10,590)  |          | 8,964      | (19,553)    | -218%      | (24,781)     | 21,686    |      | (46,467)   | -214%      |             | 15,286      | -262%                |
| Debt Payments       \$       (475)       (4,021)       \$       3,546       -88%       \$       (950)       \$       (12,063)       \$       11,113       -92%       \$       (48,252)       -988         Interest       -       -       -       0%       -       -       0%       -       -       0%       -       -       0%       11,113       -92%  | Ending Bank Cash Balance (before Debt Service)                          | \$    | 204,086   | \$       | 242,511    | (38,425)    | -16% \$    | 204,086 \$   | 250,553   | \$   | (46,467)   | -19%       | \$          | 244,153     | -16%                 |
| Interest       0%       -  | Debt-Related Disbursements:   |       |           |          |            |             |            |              |           |      |            |            |             |             |                      |
| Total Debt Related Disbursements       \$ (475) \$ (4,021) \$ 3,546       -88% \$ (950) \$ (12,063) \$ 11,113       -92% \$ (48,252)       -988         Total Disbursements       \$ (107,623) \$ (12,4379) \$ 16,756       -13% \$ (290,095) \$ (318,330) \$ 28,235       -9% \$ (1,257,921)       -779         Net Cash Flow (After Debt Service)       \$ (11,064) \$ 4,943 \$ (16,007)       -324% \$ (25,731) \$ 9,623 \$ (35,354)       -367% \$ (32,966)       -229         Beginning Cash Balance       \$ 214,200 \$ 233,547 \$ (19,347)       -8% \$ 228,867 \$ 228,867 \$ -0% \$ 228,867 \$ (32,966)       -229         Total Net Cash Flow   | Debt Payments   | \$    | (475)     |          | (4,021)    | 3,546       | -88% \$    | (950) \$     | (12,063)  | \$   | 11,113     | -92%       | \$          | (48,252)    | -98%                 |
| Total Disbursements       \$ (107,623)       \$ (124,379)       \$ 16,756       -13%       \$ (290,095)       \$ (318,330)       \$ 28,235       -9%       \$ (1,257,921)       -779         Net Cash Flow (After Debt Service)       \$ (11,064)       \$ 4,943       \$ (16,007)       -324%       \$ (25,731)       \$ 9,623       \$ (35,354)       -367%       \$ (32,966)       -229         Beginning Cash Balance       \$ 214,200       \$ 233,547       \$ (19,347)       -8%       \$ 228,867       \$ 228,867       \$ -0%       \$ 228,867       09         Total Net Cash Flow       (11,064)       4,943       (16,007)       -324%       (25,731)       9,623       \$ -0%       \$ 228,867       09         Total Net Cash Flow       \$ 214,200       \$ 233,547       \$ (19,007)       -324%       (25,731)       9,623       \$ -0%       \$ 228,867       09         Total Net Cash Flow       \$ 214,200       \$ 233,547       \$ (19,007)       -324%       (25,731)       9,623       (35,354)       -367%       \$ 228,867       09         Total Net Cash Flow       \$ 214,200       \$ 233,547       \$ (10,007)       -324%       (25,731)       9,623       (35,354)       -367%       (32,966)       -229         Total Net Cash Flow       \$ 214,200       \$   |   |       | -         |          | -          | -           |            | -            | -         |      | -          |            |             | -           | 0%                   |
| Net Cash Flow (After Debt Service)       \$ (11,064) \$       4,943 \$       (16,007)       -324% \$       (25,731) \$       9,623 \$       (35,354)       -367%       \$       (32,966)       -229         Beginning Cash Balance       \$ 214,200 \$       233,547 \$       (19,347)       -8% \$       228,867 \$       228,867 \$       -0% \$       228,867 09         Total Net Cash Flow       (11,064) 4       4,943 (16,007)       -324% (25,731) 9,623 (35,354)       -367% (32,966)       -229  | I otal Debt Related Disbursements                                       | Ş     | (475)     | Ş        | (4,021) \$ | 3,546       | -88% Ş     | (950) \$     | (12,063)  | Ş    | 11,113     | -92%       | Ş           | (48,252)    | -98%                 |
| Beginning Cash Balance \$ 214,200 \$ 233,547 \$ (19,347) -8% \$ 228,867 \$ 228,867 \$ - 0% \$ 228,867 0%<br>Total Net Cash Flow (11,064) 4,943 (16,007) -324% (25,731) 9,623 (35,354) -367% (32,966) -22%  | Total Disbursements   | \$    | (107,623) | \$       | (124,379)  | 16,756      | -13% \$    | (290,095) \$ | (318,330) | \$   | 28,235     | -9%        | \$          | (1,257,921) | -77%                 |
| Total Net Cash Flow (11,064) 4,943 (16,007) -324% (25,731) 9,623 (35,354) -367% (32,966) -229  | Net Cash Flow (After Debt Service)                                      | \$    | (11,064)  | \$       | 4,943      | (16,007)    | -324% \$   | (25,731) \$  | 9,623     | \$   | (35,354)   | -367%      | \$          | (32,966)    | -22%                 |
| Total Net Cash Flow (11,064) 4,943 (16,007) -324% (25,731) 9,623 (35,354) -367% (32,966) -229  | Pagianing Cash Palanco  |       | 214 200   | ć        | 222 5 47 4 | (10.347)    | oo/ A      | 220 0.57     | 220.067   | ć    |            | 00/        | ć           | 220 067     | 00/                  |
|  |   | Ş     |           | Ş        |            |             |            |              |           | Ş    | -          |            | \$          |             | 0%<br>-22%           |
| Ending Bank Cash Balance (after Debt Service) \$ 203,136 \$ 238,490 \$ (35,354) -15% \$ 203,136 \$ 238,490 \$ (35,354) -15% \$ 195,901 49  |   |       |           | <u> </u> |            |             |            |              |           |      |            |            | <u> </u>    |             |                      |
|  | Ending Bank Cash Balance (after Debt Service)                           | \$    | 203,136   | \$       | 238,490    | 5 (35,354)  | -15% \$    | 203,136 \$   | 238,490   | \$   | (35,354)   | -15%       | \$          | 195,901     | 4%                   |

(a) Pension Disbursements only includes Employer Contributions (hence, does not include employee contributions).

#### APPENDIX B: HEADCOUNT SUMMARY FOR UPR BY DEPARTMENT, CAMPUS AND CATEGORY

| All Employees                   | Jul-20 | Aug-20 | Sep-20 |
|---------------------------------|--------|--------|--------|
| Breakdown by employee category  |        |        |        |
| Permanent                       | 5,592  | 5,572  | 5,566  |
| Special                         | 1,861  | 1,740  | 1,775  |
| Trust                           | 865    | 875    | 881    |
| Part-time                       | 263    | 520    | 818    |
| Contracted Professor            | 99     | 321    | 411    |
| Probationary                    | 271    | 269    | 260    |
| Temporary                       | 260    | 472    | 552    |
| Substitute                      | 144    | 147    | 147    |
| All other                       | 296    | 302    | 320    |
| Total                           | 9,651  | 10,218 | 10,730 |
|                                 |        |        |        |
| Breakdown by Depart. and Campus |        |        |        |
| Governing Board                 | 70     | 70     | 70     |
| Central Administration          | 272    | 265    | 269    |
| Rio Piedras                     | 2,078  | 2,276  | 2,429  |
| Mayaguez                        | 2,273  | 2,318  | 2,381  |
| Medical Sciences                | 2,363  | 2,360  | 2,389  |
| Cayey                           | 381    | 432    | 434    |
| Humacao                         | 446    | 462    | 550    |
| Aguadilla                       | 266    | 293    | 345    |
| Utuado                          | 167    | 186    | 189    |
| Carolina                        | 289    | 290    | 368    |
| Arecibo                         | 387    | 448    | 469    |
| Ponce                           | 298    | 383    | 390    |
| Bayamon                         | 361    | 435    | 447    |
| Total                           | 9,651  | 10,218 | 10,730 |



#### APPENDIX B: HEADCOUNT SUMMARY FOR UPR BY DEPARTMENT, CAMPUS AND CATEGORY (CONTINUED)

| Governing Board     | Governing Board | Jul-20 | Aug-20 | Sep-20 |
|---------------------|-----------------|--------|--------|--------|
| CONFIANZA           | Trust           | 12     | 12     | 12     |
| TEMPORERO           | Temporary       | 2      | 3      | 3      |
| ESPECIAL            | Especial        | 9      | 9      | 9      |
| PERMANENTE          | Permanent       | 39     | 39     | 37     |
| PROBATORIO          | Probationary    | 2      | 2      | 4      |
| SUSTITUTO           | Substitute      | 5      | 4      | 4      |
| CONTRATO NO DOCENTE | All Other       | 1      | 1      | 1      |
| Junta de Gobierno   | Governing Board | 70     | 70     | 70     |

| Central Administration | Central Administration | Jul-20 | Aug-20 | Sep-20 |
|------------------------|------------------------|--------|--------|--------|
| CONFIANZA              | Trust                  | 59     | 57     | 57     |
| CONTRATO DOCENTE       | Contracted Teachers    | 1      | 1      | 1      |
| ESPECIAL               | Especial               | 34     | 29     | 32     |
| PERMANENTE             | Permanent              | 154    | 152    | 153    |
| PROBATORIO             | Probationary           | 5      | 6      | 6      |
| SUSTITUTO              | Substitute             | 2      | 2      | 2      |
| TAREA PARCIAL          | Part-time              | 6      | 6      | 7      |
| TEMPORERO              | Temporary              | 5      | 5      | 4      |
|                        | All Other              | 0      | 0      | 0      |
| Administracion Central | Central Administration | 272    | 265    | 269    |

| UPR - Rio Piedras            | UPR - Rio Piedras   | Jul-20 | Aug-20 | Sep-20 |
|------------------------------|---------------------|--------|--------|--------|
| CONFIANZA                    | Trust               | 160    | 161    | 163    |
| CONTRATO DOCENTE             | Contracted Teachers | 10     | 11     | 30     |
| ESPECIAL                     | Especial            | 81     | 87     | 89     |
| PERMANENTE                   | Permanent           | 1494   | 1491   | 1487   |
| PROBATORIO                   | Probationary        | 53     | 52     | 52     |
| SUSTITUTO                    | Substitute          | 87     | 88     | 85     |
| TAREA PARCIAL                | Part-time           | 21     | 77     | 184    |
| TEMPORERO                    | Temporary           | 165    | 294    | 317    |
|                              | All Other           | 0      | 0      | 0      |
| Universitario de Rio Piedras | UPR - Rio Piedras   | 2,078  | 2,276  | 2,429  |

| UPR - Mayaguez         | UPR - Mayaguez      | Jul-20 | Aug-20 | Sep-20 |
|------------------------|---------------------|--------|--------|--------|
| CONFIANZA              | Trust               | 120    | 122    | 123    |
| CONTRATO DOCENTE       | Contracted Teachers | 1      | 2      | 8      |
| ESPECIAL               | Especial            | 515    | 383    | 378    |
| PERMANENTE             | Permanent           | 1498   | 1497   | 1487   |
| PROBATORIO             | Probationary        | 34     | 31     | 34     |
| SUSTITUTO              | Substitute          | 5      | 3      | 3      |
| TAREA PARCIAL          | Part-time           | 11     | 163    | 200    |
| TEMPORERO              | Temporary           | 2      | 29     | 61     |
|                        | All Other           | 0      | 0      | 0      |
| Universitario Mayaguez | UPR - Mayaguez      | 2,273  | 2,318  | 2,381  |

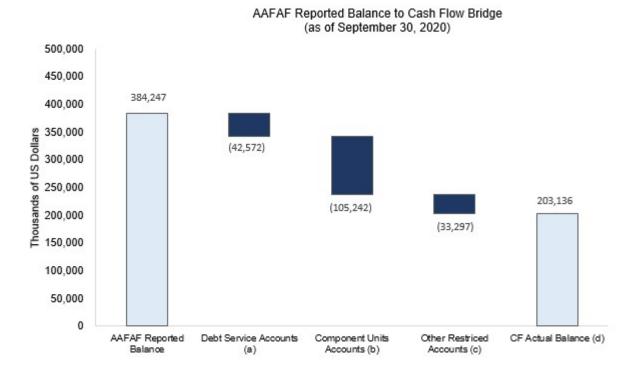
| UPR - Medical Sciences   | UPR - Medical Sciences  | Jul-20                               | Aug-20                                | Sep-20  |
|--|---|--------------------------------------|---------------------------------------|---|
| CONFIANZA  | Trust   | 232                                  | 232                                   | 230   |
| CONTRATO DOCENTE   | Contracted Teachers   | 27                                   | 27                                    | 31  |
| ESPECIAL   | Especial  | 1021                                 | 1018                                  | 1032  |
| PERMANENTE   | Permanent   | 630                                  | 630                                   | 628   |
| PROBATORIO   | Probationary  | 85                                   | 85                                    | 85  |
| SUSTITUTO  | Substitute  | 1                                    | 1                                     | 1   |
| TAREA PARCIAL  | Part-time   | 164                                  | 169                                   | 174   |
| TEMPORERO  | Temporary   | 27                                   | 27                                    | 26  |
|  | All Other   | 0                                    | 0                                     | 0   |
| Ciencias Medicas   | UPR - Medical Sciences  | 2,363                                | 2,360                                 | 2,389   |
|  |   |                                      |                                       |   |
| UPR - Cayey  | UPR - Cayey   | Jul-20                               | Aug-20                                | Sep-20  |
| JPR - Cayey<br>CONFIANZA   | UPR - Cayey<br>Trust  | Jul-20<br>39                         | Aug-20<br>39                          |   |
|  |   |                                      |                                       | 39  |
| CONFIANZA  | Trust   | 39                                   | 39                                    | 39<br>52  |
| CONFIANZA<br>CONTRATO DOCENTE  | Trust<br>Contracted Teachers  | 39<br>7                              | 39<br>50                              | 39<br>52<br>277   |
| CONFIANZA<br>CONTRATO DOCENTE<br>PERMANENTE  | Trust<br>Contracted Teachers<br>Permanent   | 39<br>7<br>275                       | 39<br>50<br>276                       | 39<br>52<br>277<br>15   |
| CONFIANZA<br>CONTRATO DOCENTE<br>PERMANENTE<br>PROBATORIO  | Trust<br>Contracted Teachers<br>Permanent<br>Probationary   | 39<br>7<br>275<br>17                 | 39<br>50<br>276<br>16                 | 39<br>52<br>277<br>15<br>13                                     |
| CONFIANZA<br>CONTRATO DOCENTE<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO                               | Trust<br>Contracted Teachers<br>Permanent<br>Probationary<br>Substitute                           | 39<br>7<br>275<br>17<br>12           | 39<br>50<br>276<br>16<br>13           | 39<br>52<br>277<br>15<br>13<br>6                                |
| CONFIANZA<br>CONTRATO DOCENTE<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TAREA PARCIAL              | Trust<br>Contracted Teachers<br>Permanent<br>Probationary<br>Substitute<br>Part-time              | 39<br>7<br>275<br>17<br>12<br>4      | 39<br>50<br>276<br>16<br>13<br>8      | 39<br>52<br>277<br>15<br>13<br>6<br>0                           |
| CONFIANZA<br>CONTRATO DOCENTE<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TAREA PARCIAL<br>TEMPORERO | Trust<br>Contracted Teachers<br>Permanent<br>Probationary<br>Substitute<br>Part-time<br>Temporary | 39<br>7<br>275<br>17<br>12<br>4<br>6 | 39<br>50<br>276<br>16<br>13<br>8<br>7 | Sep-20<br>39<br>52<br>277<br>15<br>13<br>6<br>0<br>0<br>27<br>1 |

#### APPENDIX B: HEADCOUNT SUMMARY FOR UPR BY DEPARTMENT, CAMPUS AND CATEGORY (CONTINUED)

| UPR - Humacao   | UPR - Humacao   | Jul-20  | Aug-20  | Sep-20  |
|---|---|---|---|---|
| CONFIANZA   | Trust   | 45  | 44  | 4   |
| CONTRATO DOCENTE  | Contracted Teachers   | 0   | 0   |   |
| ESPECIAL  | Especial  | 65  | 69  | 7   |
| PERMANENTE  | Permanent   | 298   | 296   | 29  |
| TEMPORERO   | Temporary   | 2   | 9   | 2   |
| PROBATORIO  | Probationary  | 29  | 32  | 2   |
| SUSTITUTO   | Substitute  | 0   | 0   |   |
| TAREA PARCIAL   | Part-time   | 6   | 11  | 6   |
|   | All Other   | 0   | 0   |   |
| Humacao   | UPR - Humacao   | 446   | 462   | 550   |
| UPR - Aquadilla   | UPR - Aguadilla   | Jul-20  | Aug-20  | Sep-20  |
| CONFIANZA   | Trust   | 32  | 34  | 3   |
| PERMANENTE  | Permanent   | 180   | 178   | 17  |
| PROBATORIO  | Probationary  | 2   | 2   | 17  |
| SUSTITUTO   | Substitute  | 14  | 15  | 1   |
|   |   |   |   |   |
|   | Part-time   | 2   | 5   | -   |
| CONTRATO DOCENTE  | Contracted Teachers   | 4   | 28  | 7   |
| ESPECIAL  | Especial  | 25  | 24  | 2   |
|   | All Other   | 0   | 0   |   |
| Aguadilla   | UPR - Aguadilla   | 266   | 293   | 345   |
| UPR - Utuado  | UPR - Utuado  | Jul-20  | Aug-20  | Sep-20  |
| CONFIANZA   | Trust   | 20  | 20  | 2   |
| CONTRATO DOCENTE  | Contracted Teachers   | 2   | 18  | 2   |
| ESPECIAL  | Especial  | 2   | 4   |   |
| PERMANENTE  | Permanent   | 128   | 128   | 12  |
| PROBATORIO  | Probationary  | 1   | 0   |   |
| SUSTITUTO   | Substitute  | 2   | 2   |   |
| TAREA PARCIAL   | Part-time   | 11  | 13  | 1   |
| TEMPORERO   | Temporary   | 1   | 1   |   |
| Utuado  | UPR - Utuado  | 167   | 186   | 189   |
| UPR - Carolina  | UPR - Carolina  | Jul-20  | Aug-20  | Sep-20  |
| CONFIANZA   | Trust   | 35  | 40  | 4   |
| TEMPORERO   | Temporary   | 10  | 10  | 2   |
| ESPECIAL  | Especial  | 37  | 40  | 3   |
| PERMANENTE  | Permanent   | 197   | 191   | 19  |
| PROBATORIO  | Probationary  | 5   | 6   | 1.  |
| SUSTITUTO   | Substitute  | 0   | 0   |   |
|   |   | 3   |   | c   |
|   | Part-time   | 3   | 1   | e   |
| CONTRATO DOCENTE<br>AD HONOREM  | Contracted Teachers   |   | 2   |   |
| Carolina  | All Other<br>UPR - Carolina   | 0<br>289  | 0<br>290  | 368   |
|   |   |   |   |   |
| JPR - Arecibo   | UPR - Arecibo   | Jul-20  | Aug-20  | Sep-20  |
| PERMANENTE  | Permanent   | 274   | 272   | 27  |
| CONFIANZA   | Trust   | 35  | 38  | Э   |
| CONTRATO DOCENTE  | Contracted Teachers   |   |   | 9   |
|   |   | 31  | 85  | -   |
| TAREA PARCIAL   | Part-time   | 31<br>19  | 85<br>24  |   |
| SUSTITUTO   | Part-time<br>Substitute   |   |   | 3   |
|   |   | 19  | 24  | 3   |
| SUSTITUTO   | Substitute  | 19<br>7   | 24<br>8   | 3   |
| SUSTITUTO<br>ESPECIAL   | Substitute<br>Especial  | 19<br>7<br>7  | 24<br>8<br>7  | З   |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO  | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other  | 19<br>7<br>7<br>9<br>2<br>0   | 24<br>8<br>7<br>8<br>3<br>0   | 3   |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO  | Substitute<br>Especial<br>Probationary<br>Temporary   | 19<br>7<br>7<br>9<br>2  | 24<br>8<br>7<br>8<br>3  | 3   |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo   | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other  | 19<br>7<br>7<br>9<br>2<br>0   | 24<br>8<br>7<br>8<br>3<br>0   | 3   |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo   | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br><b>UPR - Arecibo</b>  | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b>   | 24<br>8<br>7<br>8<br>3<br>0<br><b>448</b>   | 3<br>46<br>Sep-20   |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce  | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce  | 19<br>7<br>9<br>2<br>0<br><b>387</b><br>Jul-20  | 24<br>8<br>7<br>8<br>3<br>0<br>448<br>Aug-20  | 469<br>Sep-20   |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>UPR - Ponce<br>CONFIANZA   | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust   | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b><br><b></b><br>32  | 24<br>8<br>7<br>8<br>3<br>0<br>448<br><b>Aug-20</b><br>33   | 469<br>Sep-20<br>18   |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE   | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent  | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b><br><u>Jul-20</u><br>32<br>192   | 24<br>8<br>7<br>8<br>3<br>0<br>448<br><b>Aug-20</b><br>33<br>188  | 469<br><u>Sep-20</u><br>3   |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO   | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary  | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b><br>32<br>32<br>32<br>192<br>6   | 24<br>8<br>7<br>8<br>3<br>0<br>448<br><u>Aug-20</u><br>33<br>188<br>6   | 3<br>469<br>Sep-20<br>3<br>18   |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO  | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary<br>Substitute  | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b><br><b>387</b><br><b>387</b><br><b>387</b><br>52<br>192<br>6<br>8  | 24<br>8<br>7<br>8<br>3<br>0<br>448<br>448<br>448<br>6<br>6<br>10  | 3   |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TEMPORERO   | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Temporary   | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b><br>32<br>192<br>6<br>8<br>36  | 24<br>8<br>7<br>8<br>3<br>0<br>448<br>448<br>448<br>6<br>10<br>33   | 3<br>469<br>5ep-20<br>3<br>18<br>18<br>1<br>3<br>10   |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TEMPORERO<br>CONTRATO DOCENTE   | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Temporary<br>Contracted Teachers  | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b><br><b>32</b><br>192<br>6<br>8<br>36<br>36   | 24<br>8<br>7<br>8<br>3<br>0<br>448<br>448<br>33<br>188<br>6<br>10<br>37<br>97   | 3<br>469<br>5ep-20<br>3<br>18<br>18<br>3  |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TEMPORERO<br>CONTRATO DOCENTE<br>ESPECIAL<br>TAREA PARCIAL  | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Temporary<br>Contracted Teachers<br>Especial  | 19<br>7<br>7<br>9<br>2<br>0<br>387<br><u>Jul-20</u><br>32<br>192<br>6<br>8<br>36<br>8<br>36<br>14   | 24<br>8<br>7<br>8<br>3<br>0<br>448<br><u>Aug-20</u><br>33<br>188<br>6<br>10<br>37<br>97<br>97   | 3<br>469<br><u>Sep-20</u><br>3<br>18<br>1<br>3<br>10  |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TEMPORERO<br>CONTRATO DOCENTE<br>ESPECIAL<br>TAREA PARCIAL<br>Ponce   | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Temporary<br>Contracted Teachers<br>Especial<br>Part-time<br>UPR - Ponce  | 19<br>7<br>7<br>9<br>2<br>0<br>387<br>387<br>32<br>192<br>6<br>8<br>8<br>36<br>14<br>7<br>0<br>298  | 24<br>8<br>7<br>8<br>3<br>0<br>448<br>448<br>6<br>10<br>37<br>97<br>97<br>9<br>0<br>0<br>383  | 469<br>Sep-20<br>3<br>18<br>3<br>10<br>394  |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TEMPORERO<br>CONTRATO DOCENTE<br>ESPECIAL<br>TAREA PARCIAL<br>Ponce<br>JPR - Bayamon  | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Temporary<br>Contracted Teachers<br>Especial<br>Part-time<br>UPR - Ponce<br>UPR - Ponce   | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b><br>32<br>192<br>6<br>8<br>36<br>14<br>7<br>0<br>298<br>298  | 24<br>8<br>7<br>8<br>3<br>0<br>448<br>448<br>6<br>10<br>37<br>97<br>97<br>9<br>0<br>383<br>4ug-20   | 3<br>469<br>5ep-20<br>3<br>18<br>10<br>390<br>Sep-20  |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TEMPORERO<br>CONTRATO DOCENTE<br>ESPECIAL<br>TAREA PARCIAL<br>POnce<br>JPR - Bayamon<br>CONFIANZA   | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Temporary<br>Contracted Teachers<br>Especial<br>Part-time<br>UPR - Ponce<br>UPR - Bayamon<br>Trust  | 19<br>7<br>7<br>9<br>2<br>0<br>387<br>387<br>32<br>192<br>6<br>8<br>36<br>36<br>14<br>7<br>0<br>298<br>298<br>298   | 24<br>8<br>7<br>8<br>3<br>0<br>448<br>448<br>6<br>10<br>10<br>37<br>97<br>97<br>9<br>7<br>9<br>383<br>383<br>402<br>2<br>43   | 469<br>Sep-20<br>3<br>18<br>390<br>Sep-20<br>4  |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TEMPORERO<br>CONTRATO DOCENTE<br>ESPECIAL<br>TAREA PARCIAL<br>PONCE<br>JPR - Bayamon<br>CONFIANZA<br>PERMANENTE   | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Temporary<br>Contracted Teachers<br>Especial<br>Part-time<br>UPR - Ponce<br>UPR - Bayamon<br>Trust<br>Permanent   | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b><br><b>Jul-20</b><br>32<br>192<br>6<br>8<br>36<br>14<br>7<br>0<br><b>298</b><br><b>298</b><br><b>Jul-20</b><br>44<br>233   | 24<br>8<br>7<br>8<br>3<br>0<br>448<br>448<br>448<br>188<br>6<br>10<br>10<br>37<br>97<br>97<br>9<br>0<br>0<br>383<br>383<br>4<br>234   | 46:<br>Sep-20<br>3<br>18<br>10<br>39<br>Sep-20<br>2<br>24   |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TEMPORERO<br>CONTRATO DOCENTE<br>ESPECIAL<br>TAREA PARCIAL<br>Ponce<br>JPR - Bayamon<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO                               | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Temporary<br>Contracted Teachers<br>Especial<br>Part-time<br>UPR - Ponce<br>UPR - Bayamon<br>Trust<br>Permanent<br>Probationary   | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b><br><b>Jul-20</b><br>6<br>8<br>32<br>192<br>6<br>8<br>32<br>192<br>6<br>8<br>34<br>192<br>6<br>8<br>32<br>192<br>6<br>8<br>32<br>192<br>6<br>8<br>32<br>192<br>6<br>8<br>32<br>192<br>6<br>8<br>32<br>192<br>6<br>8<br>32<br>192<br>6<br>9<br>29<br>29<br>29<br>29<br>29<br>29<br>29<br>29<br>29<br>20<br>29<br>29<br>20<br>20<br>29<br>20<br>20<br>20<br>20<br>20<br>20<br>20<br>20<br>20<br>20<br>20<br>20<br>20 | 24<br>8<br>7<br>8<br>3<br>0<br>448<br>448<br>448<br>6<br>10<br>33<br>188<br>6<br>10<br>37<br>97<br>97<br>97<br>9<br>0<br>383<br>40<br>234<br>234<br>23  | 469<br>Sep-20<br>3<br>18<br>10<br>390<br>Sep-20<br>4<br>24<br>1<br>24<br>1<br>24<br>1<br>24<br>1<br>24<br>1<br>24<br>1<br>24<br>1<br>24<br>1<br>24<br>1<br>24<br>1<br>24<br>1<br>24<br>24<br>24<br>24<br>24<br>24<br>24<br>24<br>24<br>24 |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TEMPORERO<br>CONTRATO DOCENTE<br>ESPECIAL<br>TAREA PARCIAL<br>Ponce<br>JPR - Bayamon<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO                  | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Temporary<br>Contracted Teachers<br>Especial<br>Part-time<br>UPR - Ponce<br>UPR - Bayamon<br>Trust<br>Permanent<br>Probationary<br>Substitute   | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b><br><b>Jul-20</b><br>6<br>8<br>32<br>192<br>6<br>8<br>36<br>14<br>7<br>0<br>298<br><b>298</b><br><b>298</b><br><b>298</b><br>201<br>201<br>201<br>201<br>201<br>201<br>201<br>201<br>201<br>201  | 244<br>877<br>8300<br>448<br>448<br>6100<br>377<br>97<br>97<br>97<br>900<br>383<br>402<br>433<br>234<br>234<br>234<br>234<br>234<br>1   | 469<br>Sep-20<br>3<br>18<br>10<br>390<br>Sep-20<br>24<br>1<br>24<br>1<br>24<br>1<br>1<br>24<br>1<br>1<br>24<br>1<br>1<br>24<br>1<br>24<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1                                   |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TEMPORERO<br>CONTRATO DOCENTE<br>ESPECIAL<br>TAREA PARCIAL<br>PONCE<br>JPR - Bayamon<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TAREA PARCIAL | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Temporary<br>Contracted Teachers<br>Especial<br>Part-time<br>UPR - Ponce<br>UPR - Bayamon<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Part-time  | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b><br>32<br>192<br>6<br>8<br>36<br>14<br>7<br>0<br>298<br>298<br>298<br>298<br>298<br>201<br>201<br>201<br>101<br>201<br>101<br>201<br>101<br>201<br>101<br>201<br>101<br>201<br>101<br>201<br>2   | 244<br>8<br>7<br>8<br>3<br>0<br>448<br>448<br>6<br>10<br>37<br>97<br>9<br>0<br>0<br>383<br>4<br>8<br>6<br>10<br>37<br>97<br>9<br>0<br>0<br>383<br>4<br>3<br>23<br>4<br>234<br>234<br>23<br>1<br>1<br>43 | 465<br>Sep-20<br>3<br>18<br>10<br>39<br>Sep-20<br>2<br>2<br>2<br>1<br>39<br>39<br>39<br>2<br>2<br>39<br>39<br>39<br>39<br>39<br>39<br>39<br>39<br>39<br>39  |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TEMPORERO<br>CONTRATO DOCENTE<br>ESPECIAL<br>TAREA PARCIAL<br>Ponce<br>JPR - Bayamon<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO                  | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Temporary<br>Contracted Teachers<br>Especial<br>Part-time<br>UPR - Ponce<br>UPR - Ponce<br>UPR - Bayamon<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Part-time<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Part-time<br>Temporary | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b><br>32<br>192<br>6<br>8<br>8<br>36<br>8<br>36<br>14<br>7<br>0<br>298<br>298<br>298<br>298<br>298<br>298  | 244<br>877<br>8300<br>448<br>448<br>6100<br>377<br>97<br>97<br>97<br>900<br>383<br>402<br>433<br>234<br>234<br>234<br>234<br>234<br>1   | 465<br>Sep-20<br>3<br>18<br>10<br>39<br>Sep-20<br>2<br>2<br>2<br>1<br>39<br>39<br>39<br>2<br>2<br>39<br>39<br>39<br>39<br>39<br>39<br>39<br>39<br>39<br>39  |
| SUSTITUTO<br>ESPECIAL<br>PROBATORIO<br>TEMPORERO<br>Arecibo<br>JPR - Ponce<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TEMPORERO<br>CONTRATO DOCENTE<br>ESPECIAL<br>TAREA PARCIAL<br>PONCE<br>JPR - Bayamon<br>CONFIANZA<br>PERMANENTE<br>PROBATORIO<br>SUSTITUTO<br>TAREA PARCIAL | Substitute<br>Especial<br>Probationary<br>Temporary<br>All Other<br>UPR - Arecibo<br>UPR - Ponce<br>UPR - Ponce<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Temporary<br>Contracted Teachers<br>Especial<br>Part-time<br>UPR - Ponce<br>UPR - Bayamon<br>Trust<br>Permanent<br>Probationary<br>Substitute<br>Part-time   | 19<br>7<br>7<br>9<br>2<br>0<br><b>387</b><br>32<br>192<br>6<br>8<br>36<br>14<br>7<br>0<br>298<br>298<br>298<br>298<br>298<br>201<br>201<br>201<br>101<br>201<br>101<br>201<br>101<br>201<br>101<br>201<br>101<br>201<br>101<br>201<br>2   | 244<br>8<br>7<br>8<br>3<br>0<br>448<br>448<br>6<br>10<br>37<br>97<br>9<br>0<br>0<br>383<br>4<br>8<br>6<br>10<br>37<br>97<br>9<br>0<br>0<br>383<br>4<br>3<br>23<br>4<br>234<br>234<br>23<br>1<br>1<br>43 | 3<br>469<br>3<br>18<br>1<br>3<br>10<br>390  |

#### APPENDIX C: RECONCILIATION BETWEEN AAFAF REPORTED FIGURES<sup>3</sup> AND THE FIGURES IN THIS REPORT<sup>4</sup> AS OF SEPTEMBER 2020

|                                   | AAFAF Reported<br>Balance (a) | CF Actual<br>Balance | Variance | Variance due to: |                            |
|-----------------------------------|-------------------------------|----------------------|----------|------------------|----------------------------|
| (\$000's)                         |                               |                      |          | Timing           | Nonoperational<br>Accounts |
| University of Puerto Rico ("UPR") | 384,247                       | 203,136              | 181,111  |                  | 181,111                    |



#### Notes:

- (a) University's funds held in trustee accounts for UPR debt service obligations.
- (b) Component Units Accounts managed by UPR: Desarrollos Universitarios, Inc. ("DUI"), Servicios Médicos Universitarios, Inc. ("the Hospital" or "SMU"), University of Puerto Rico Parking System, Inc. ("UPRPS"), Research Center for Molecular Sciences ("CICIM") and Materials Characterization Center, Inc. ("MCC"). Also includes UPR Retirement System accounts.
- (c) Mainly related to accounts managed by UPR campuses; these funds are restricted and assigned to specific purposes.
- (d) CF Actual Balance is made up of both restricted and unrestricted cash. Not all of the Actual Balance is available for operational uses.

 <sup>&</sup>lt;sup>3</sup> AAFAF reported figures as per "Summary of Bank Account Balances for the Government of Puerto Rico and its Instrumentalities" report dated September 30, 2020.
 <sup>4</sup> This report is prepared based on reported operational cash balances as of September 30, 2020, and there are two types of reconciliation differences between the sources of information: timing differences produced by the account delays, or cash being held in nonoperational bank accounts.