



UPR
Universidad de Puerto Rico
Tu Universidad



University of Puerto Rico 1[C] Cash Flow - Actuals

August FY25

INTRODUCTION

University of Puerto Rico - Actual Results, August FY25

- *This document presents the actual results for UPR for the month of August 2024. The actual to liquidity plan reporting is part of the Month End Component Unit Liquidity report published by AAFAF.*
- *Receipts include revenues collected from operations, intergovernmental receipts (general fund appropriations and funds transferred between public corporations and municipalities from Central Government), disaster relief receipts (federal emergency funds, insurance related to hurricanes and other disasters) and other federal funds.*
- *Disbursements include operating payments (e.g. payroll and related costs, purchased services, professional services, transportation expenses, etc.), disaster relief disbursements (e.g. expenditures related to the damages caused from hurricanes and other disasters), and capital expenditures.*

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University of Puerto Rico - Actual Results, August FY25

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GLOSSARY

University of Puerto Rico - Actual Results, August FY25

Term	Definition
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.
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.
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.
Payroll & Related Costs	- Salaries and wages paid to employees, along with taxes and employer matching payments.
UPR	- University of Puerto Rico, a public corporation and a component unit of the Commonwealth of Puerto Rico.

EXECUTIVE SUMMARY*UPR Actual Results for August FY25*

(figures in \$000's)

	<u>Actual August</u>	<u>Actual YTD</u>
Total Inflows	\$ 77,001	\$ 218,038
Total Outflows	\$ (118,394)	\$ (206,217)
Total Payroll and Other Payroll Disbursements	\$ (61,880)	\$ (122,016)
Total Cash	\$ 206,651	
Total Headcount	9,567	

COMMONWEALTH OF PUERTO RICO

University of Puerto Rico - Actual Results, Month of August 2024

(figures in \$000's)

	Actual Aug-24	Actual YTD
Central Government Appropriations:		
TSA General Fund Appropriation - Net Measures	\$ 35,724	\$ 71,447
TSA General Fund Appropriation - Conditional Upon Achievement of Milestones	-	-
TSA General Fund Appropriation - Joint Resolutions	2,513	5,026
Other Special Appropriations - Training and Seminars	835	1,670
Services to Department of Education	833	1,667
Legislative Scholarships	792	1,583
TSA General Fund Appropriation - Additional Medical Science - Medical Resident:	-	-
TSA General Fund Appropriations - State Matching for Capital Project Torre Del Norte	-	-
Total Central Government Appropriations	40,697	81,394
Operating Receipts:		
PR Slot Machine Receipts - Law 36	-	-
Tuition	16,095	16,684
Campus-Generated Inflows	10,828	31,448
Other Revenues	-	-
Total Operating Receipts	26,923	48,132
Other Receipts:		
Pell & Other Student Aid Grants	1,656	1,717
Federal Research and Investigation Grants	7,246	37,383
Federal Funds - CAPEX	-	-
HEERF Relief Funds	479	2,075
Prior Years Receivables	-	43,045
Other Receipts	-	3,500
Total Other Receipts	9,381	88,512
Total Receipts	77,001	218,038
Operating Disbursements:		
Payroll & Related Costs	(45,407)	(93,923)
Medical Plan	(7,087)	(9,494)
Pensions Payment	(9,387)	(18,599)
Total Payroll & Pensions Payment	(61,880)	(122,016)
Scholarships and Donations	(15,429)	(15,665)
Vendor Disbursements - LUMA Energy	(4,026)	(5,710)
Vendor Disbursements - All Other	(21,842)	(40,975)
Total Operating Disbursements	(103,177)	(184,367)
Other Disbursements:		
Capital Expenditures	(1,981)	(4,485)
HEERF Relief Required Disbursements	(481)	(556)
Federal Funds - CAPEX - Disbursements	-	-
Reserve for Milestone Completion	-	-
Prior Year Disbursements	(8,700)	(8,700)
Total Other Disbursements	(11,161)	(13,741)
Total Disbursements (before Debt Service)	(114,339)	(198,107)
Net Cash Flow (before Debt Service)	(37,338)	19,931
Beginning Cash Balance	252,099	194,831
Net Cash Flow (before debt service)	(37,338)	19,931
Ending Bank Cash Balance (before Debt Service)	214,761	214,761
Contract Debt Service	(4,055)	(8,110)
Total Disbursements	(118,394)	(206,217)
Net Cash Flow (After Debt Service)	(41,393)	11,821
Beginning Cash Balance	248,044	194,831
Total Net Cash Flow	(41,393)	11,821
Ending Bank Cash Balance (after Debt Service)	206,651	206,651

Note I: Prior years receivables include \$43M related to the milestone completion from FY24 Budget.

Note II: Prior year disbursements include \$8.7M related to the final pension payment of FY24 Budget.