

**UNIVERSITY OF PUERTO RICO
MAYAGUEZ CAMPUS
OFFICE OF INSTITUTIONAL RESEARCH AND PLANNING**

**MIDDLE STATES COMMISSION ON HIGHER EDUCATION
INSTITUTIONAL PROFILE 2008-2009
& REQUIRED ATTACHMENTS**

- **IPEDS Spring Collection: Fall Enrollment Survey 2008-2009**
- **IPEDS Spring Collection: Finance Survey 2008-2009**
- **IPEDS Winter Collection: Human Resources Survey 2008-2009**
- **Audited Financial Statements University of Puerto Rico
Year Ended June 30, 2007 With Report of Independent Auditors**

Submitted April 24, 2009

Middle States Commission on Higher Education Institutional Profile 2008-09

[0618] UPR - Mayaguez

A. General Information

| | Data on File (2007-08) | IP Data (2008-09) |
|--|--------------------------------------|--------------------------------------|
| Institution Name | UPR - Mayaguez | UPR - Mayaguez |
| Address | P. O. Box 9000 Mayaguez, PR 00681 | P. O. Box 9000 Mayaguez, PR 00681 |
| Telephone | 787 832 4040 | 787 832 4040 |
| Fax | 787 834 3031 | 787 834 3031 |
| Website | www.uprm.edu | www.uprm.edu |
| Control | Public | Public |
| Carnegie Classification | Baccalaureate - Diverse Fields | Baccalaureate - Diverse Fields |
| Affiliation | State | State |
| Calendar | Semester | Semester |
| Degree Granting Authority | Puerto Rico | Puerto Rico |
| Licensed to Operate in | PR | PR |
| Degrees Offered | | |
| Certificate/Diploma | no | no |
| Associate's | no | no |
| Bachelor's | yes | yes |
| Master's | yes | yes |
| 1st Professional Degree | no | no |
| Doctoral | yes | yes |
| Related Institutions | | |
| Name, State, Country | none | none |
| Next Self-Study Visit | 2014-15 | 2014-15 |
| Next Periodic Review Report (PRR) | June 2010 | June 2010 |
| CHE Staff Liaison | Dr. Luis G. Pedraja | Dr. Luis G. Pedraja |

Notes

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B. Key Contacts

| Key Contact | Data on File (2007-08) | IP Data (2008-09) |
|---|---|--|
| System/District Chief Exec Officer | Lcdo. Antonio Garcia Padilla <i>President</i> G.P.O. Box 4984-G San Juan, PR 00936 Phone: 787 759 6061 Fax: 787 759 6917 Email: agarcia@upr.edu | Lcdo. Antonio Garcia Padilla <i>President</i> G.P.O. Box 4984-G San Juan, PR 00936 Phone: 787 759 6061 Fax: 787 759 6917 Email: agarcia@upr.edu |
| Chief Executive Officer | Dr. Jorge I. Velez Arocho <i>Chancellor</i> P. O. Box 9000 Mayaguez, PR 00681-9000 Phone: 787 832 4040ex. 3131 Fax: 787 834 3031 Email: rector@rectoria.uprm.edu | Dr. Jorge I. Velez Arocho <i>Chancellor</i> P. O. Box 9000 Mayaguez, PR 00681-9000 Phone: 787 832 4040 ex. 3131 Fax: 787 834 3031 Email: rector@rectoria.uprm.edu |
| Chief Academic Officer | Dr. Mildred Chaparro <i>Dean of Academic Affairs</i> P. O. Box 9020 Mayaguez, PR 00681-9020 Phone: 787 832 4040 Fax: 787 834 3031 Email: chaparro@uprm.edu | Dr. Mildred Chaparro <i>Dean of Academic Affairs</i> P. O. Box 9020 Mayaguez, PR 00681-9020 Phone: 787 832 4040 Fax: 787 834 3031 Email: chaparro@uprm.edu |
| Chief Financial Officer | Dr. Jorge I. Velez Arocho <i>Chancellor</i> P. O. Box 9000 Mayaguez, PR 00681-9000 Phone: 787 832 4040ex. 3131 Fax: 787 834 3031 Email: rector@rectoria.uprm.edu | Dr. Jorge I. Velez Arocho <i>Chancellor</i> P. O. Box 9000 Mayaguez, PR 00681-9000 Phone: 787 832 4040 ex. 3131 Fax: 787 834 3031 Email: rector@rectoria.uprm.edu |
| Accreditation Liaison Officer | Dr. Pedro Resto <i>Director</i> Office of Continuous Improvement and Assessment PO Box 9049 Mayaguez, PR 00681 Phone: 787 832 4040ex. 2998 Fax: none Email: presto@uprm.edu | Dr. Pedro Resto <i>Director</i> Office of Continuous Improvement and Assessment PO Box 9049 Mayaguez, PR 00681 Phone: 787 832 4040 ex. 2998 Fax: none Email: presto@uprm.edu |
| Director of the Library | Dr. Jose Mari Mutt <i>Director, General Library</i> P. O. Box 9022 Mayaguez, PR 00681 Phone: 787 832 4040ex. 3810 | Dr. Jose Mari Mutt <i>Director, General Library</i> P. O. Box 9022 Mayaguez, PR 00681 Phone: 787 832 4040 ex. 3810 |

| | | |
|---|---|---|
| | Fax: none Email: jmari@uprm.edu | Fax: none Email: jmari@uprm.edu |
| Coordinator of Outcomes Assessment | Dr. Pedro Resto <i>Director</i> Office of Continuous Improvement and Assessment PO Box 9049 Mayaguez, PR 00681 | Dr. Pedro Resto <i>Director</i> Office of Continuous Improvement and Assessment PO Box 9049 Mayaguez, PR 00681 |
| | Phone: 787 832 4040ex. 2998 Fax: none Email: presto@uprm.edu | Phone: 787 832 4040 ex. 2998 Fax: none Email: presto@uprm.edu |
| Coordinator of Institutional Research Functions | Dr. Antonio A. Gonzalez-Quevedo <i>Director, Institutional Research and Planning</i> P. O. Box 9000 Mayaguez, PR 00681 | Dr. Antonio A. Gonzalez-Quevedo <i>Director, Institutional Research and Planning</i> P. O. Box 9000 Mayaguez, PR 00681 |
| | Phone: 787 266 3877 Fax: 787 831 2085 Email: antonio@uprm.edu | Phone: 787 266 3877 Fax: 787 831 2085 Email: antonio@uprm.edu |
| Chair: Self-Study Steering Committee | Dr. Pedro Resto <i>Director</i> Office of Continuous Improvement and Assessment PO Box 9049 Mayaguez, PR 00681 | Dr. Pedro Resto <i>Director</i> Office of Continuous Improvement and Assessment PO Box 9049 Mayaguez, PR 00681 |
| | Phone: 787 832 4040ex. 2998 Fax: none Email: presto@uprm.edu | Phone: 787 832 4040 ex. 2998 Fax: none Email: presto@uprm.edu |
| Co-Chair: Self-Study Steering Committee | none | none |
| Person in the President's Office To Whom MSCHE Invoices Should be Sent | Dr. Jorge I. Velez Arocho <i>Chancellor</i> P. O. Box 9000 Mayaguez, PR 00681-9000 | Dr. Jorge I. Velez Arocho <i>Chancellor</i> P. O. Box 9000 Mayaguez, PR 00681-9000 |
| | Phone: 787 832 4040ex. 3131 Fax: 787 834 3031 Email: rector@rectoria.uprm.edu | Phone: 787 832 4040 ex. 3131 Fax: 787 834 3031 Email: rector@rectoria.uprm.edu |
| Person Completing IP Financials | Mrs. Carmen T. Padovani <i>Director of Budgeting Office</i> P. O. Box 9000 Mayaguez, PR 00681-9000 | Mrs. Carmen T. Padovani <i>Director of Budgeting Office</i> P. O. Box 9000 Mayaguez, PR 00681-9000 |
| | Phone: 787 832 4040ex. 2250 Fax: 787 265 1594 Email: tere@rectoria.uprm.edu | Phone: 787 832 4040 ex. 2250 Fax: 787 265 1594 Email: tere@rectoria.uprm.edu |
| Person Completing IP (Key User) | Dr. Sandra L. Dika <i>Research Assistant Professor</i> P. O. Box 9000 Mayaguez, PR 00681 | Mrs. Sheila Marty-Rodriguez <i>Statistics Officer, Institutional Research and Planning</i> P. O. Box 9000 Mayaguez, PR 00681 |
| | Phone: 787 265 5465 Fax: 787 831 2022 Email: sandra.dika@gmail.com | Phone: 787 265 5465 Fax: none Email: sheila.marty-rodriguez@upr.edu |

Middle States Commission on Higher Education Institutional Profile 2008-09

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C. Graduation Data

Awards Granted

Report all degrees or other formal awards conferred by your institution between July 1, 2007, and June 30, 2008. If an individual received two degrees at different levels during the specified time period, report each degree in the appropriate category.

Include earned degrees and awards conferred by branches of your institution located within or outside the Middle States region, including foreign countries.

Exclude honorary degrees and awards.

| Awards | Data on File (2007-08) | IP Data (2008- 09) |
|---|------------------------------|--------------------------|
| Associate's | 0 | 0 |
| Bachelor's | 1446 | 1481 |
| Master's | 190 | 179 |
| 1st Professional | 0 | 0 |
| Doctoral | 8 | 19 |
| Diploma/Certificate | 0 | 0 |
| | | |
| Does your institution have undergraduate programs? | yes | yes |
| Do your undergraduate programs serve only transfer students? See instructions if the answer is yes. | no | no |

Completers

Provide the total number of students in the relevant cohort who received their awards no later than 2007-08 (which would be within 150 percent of the time expected for them to receive the degree/certificate for which they matriculated). Also provide the total number of students who transferred out of your institution before completing their programs.

| 2-year Institutions only | Data on File (2007-08) | IP Data (2008-09) |
|--|---------------------------|----------------------|
| Total Number of students in the cohort | 0 | 0 |
| Number completed within 150% of time to degree | 0 | 0 |
| Total transfers out | 0 | 0 |
| | | |
| 4-year Institutions w/ Baccalaureate Programs | | |
| Total Number of students in the cohort | 2118 | 2052 |
| Number completed within 150% of time to degree | 949 | 916 |
| Total transfers out | 0 | 0 |

Notes

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D. Enrollment

| | Data on File (2007-08) | | IP Data (2008-09) | |
|---|---------------------------|----------|----------------------|----------|
| | Undergraduate | Graduate | Undergraduate | Graduate |
| Total credit hours of all part-time students | 6707 | 583 | 6582 | 671 |
| Number of credit hours for the credit load of a full time student | 12 | 9 | 12 | 9 |
| Full-Time Head Count | 10846 | 921 | 11374 | 931 |
| Part-Time Head Count | 932 | 161 | 860 | 159 |

Credit Enrollment

| | Data on File (2007-08) | IP Data (2008-09) |
|---|---------------------------|----------------------|
| Number of Students matriculated, enrolled in degree programs (Undergraduate + Graduate) | 12596 | 13077 |
| Number of Students not matriculated, enrolled in credit-bearing courses | 264 | 247 |

Non-Credit Enrollment

| | Data on File (2007-08) | IP Data (2008- 09) |
|---|------------------------------|--------------------------|
| Number of Students enrolled in non-credit, graduate level courses | 0 | 0 |
| Number of Students enrolled in non-credit, undergraduate level and other continuing education (excluding avocational) courses | 0 | 0 |
| Number of Students in non-credit avocational continuing education courses | 1855 | 2572 |

Notes

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E. Distance Learning

Distance learning is a formal educational process in which the instruction occurs when the learner and the instructor are not in the same place at the same time. In this process, information or distributed learning technology is the likely connector between the learner, the instructor, or the site of program origin.

| | Data on File (2007- 08) | IP Data (2008- 09) |
|--|----------------------------------|--------------------------|
| Did your institution offer courses for distance learning (i.e., courses that may be completed <i>entirely</i> by distance learning) in the most recent prior year (2007-08)? | Yes | Yes |

Enrollment

Provide the total number of registrations of all students in the most recent prior year (full year 2007-08) who took distance learning courses for credit by your institution. Include courses available through consortia for which your institution offered credit. Explain in the Notes if prior year's total is expected to be different (greater or less) in 2008-09.

| | Data on File (2007-08) | IP Data (2008-09) |
|-----------|---------------------------|----------------------|
| Headcount | 987 | 219 |

Programs

Report the number of degree programs offered during the previous year (2007-08) for which students could meet 50% or more of their requirements for any of the programs by taking distance learning courses (as defined above), regardless of whether the same programs were also offered in a classroom setting. **Exclude** for-credit certificate programs.

| | Data on File (2007-08) | IP Data (2008-09) |
|----------|---------------------------|----------------------|
| Programs | 0 | 0 |

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F. Regional, National, and Specialized Accreditation

Please list the name of the regional, national, and specialized accrediting organizations that accredit your institution or its programs.
It is not necessary to report the Middle States Commission on Higher Education, and it is excluded from this list.

Data on File (2007-08)

- Accrediting Board for Engineering and Technology (ABET)
- National League for Nursing (NLN), Accrediting Commission

IP Data (2008-09)

Accreditors Recognized by U.S. Secretary of Education

- Accrediting Board for Engineering and Technology (ABET)
- National League for Nursing (NLN), Accrediting Commission

Other Accreditors

Please list any other accrediting organizations that accredit your institution or its programs.
Please separate each accreditor by semi-colon (;).

Our Institution is licensed by the PR council for Higher Education (PR-CHE). Our Chemistry programs are recognized by the American Chemical Society.

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G. Instructional Personnel (as of Fall 2008)

| | Data on File (2007-08) | | IP Data (2008-09) | |
|---|---------------------------|---------------------|----------------------|---------------------|
| | Full-Time Headcount | Part-Time Headcount | Full-Time Headcount | Part-Time Headcount |
| Tenured Faculty | 497 | 0 | 508 | 0 |
| Non-Tenured Faculty <i>(On Tenure Track)</i> | 126 | 0 | 120 | 0 |
| Non-Tenured Faculty <i>(Not On Tenure Track)</i> | 49 | 42 | 26 | 42 |

Notes

Instructional personnel not including those in any kind of leaves.

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H. Related Educational Activities

H-1. Study Abroad

This section is only required if your institution's Self-Study Visit is scheduled for 2009-10 or 2010-11, or if your institution's Periodic Review Report (PRR) is due to be submitted in June 2010.

Note:

Your institution's next Self-Study Visit is scheduled for 2014-15.

Your institution's next Periodic Review Report (PRR) is due to be submitted in June 2010.

Data on File (2007-08)

Study Abroad not offered.

IP Data (2008-09)

Notes

Study Abroad not offered.

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H-2. Branch Campuses (as of Fall 2008)

Data on File (2007-08)

No Branch Campuses.

IP Data (2008-09)

No Branch Campuses.

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H-3. Additional Locations (as of Fall 2008)

| | Data on File (2007-08) | IP Data (2008-09) |
|--|---------------------------------------|---------------------------------------|
| Name | Magueyes Island, Marine Science Dept. | Magueyes Island, Marine Science Dept. |
| Address | PO Box 908 Lajas, PR 00667 | PO Box 908 Lajas, PR 00667 |
| Status | Active | Active |
| Number of degree programs for which 50% of the program may be completed at this location | | |
| Associate's | 0 | 0 |
| Bachelor's | 0 | 0 |
| Master's | 1 | 1 |
| Doctor's | 1 | 1 |
| First Professional | 0 | 0 |
| Certificate/Diploma | 0 | 0 |
| Full-time Headcount at this location | | |
| Graduate | 72 | 67 |
| Undergraduate | 0 | 0 |
| Part-time Headcount at this location | | |
| Graduate | 1 | 1 |
| Undergraduate | 0 | 0 |

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H-4. Other Instructional Sites (as of Fall 2008)

| | Data on File (2007-08) | IP Data (2008-09) |
|-------------------------------|-----------------------------------|---------------------------------|
| Name | Agricultural Experiment Station | Agricultural Experiment Station |
| City/State/Country | Adjuntas, PR | Adjuntas, PR |
| Headcount (For Credit) | 83 | 90 |
| Name | Agricultural Experiment Station | Agricultural Experiment Station |
| City/State/Country | Corozal, PR | Corozal, PR |
| Headcount (For Credit) | 2 | 8 |
| Name | Agricultural Experiment Station | Agricultural Experiment Station |
| City/State/Country | Lajas, PR | Lajas, PR |
| Headcount (For Credit) | 245 | 507 |
| Name | Agricultural Experiment Station | Agricultural Experiment Station |
| City/State/Country | Isabela, PR | Isabela, PR |
| Headcount (For Credit) | 72 | 110 |
| Name | Agricultural Experiment Station | Agricultural Experiment Station |
| City/State/Country | Juana Díaz, PR | Juana Díaz, PR |
| Headcount (For Credit) | 107 | 135 |
| Name | Agricultural Experiment Station | Agricultural Experiment Station |
| City/State/Country | Río Piedras, PR | Río Piedras, PR |
| Headcount (For Credit) | 5 | 9 |
| Name | Alzamora Farm | Alzamora Farm |
| City/State/Country | Mayaguez, PR | Mayaguez, PR |
| Headcount (For Credit) | 545 | 745 |
| Name | La Montaña Farm | La Montaña Farm |
| City/State/Country | Aguadilla, PR | Aguadilla, PR |
| Headcount (For Credit) | 156 | 256 |

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I. Financial Information

Report Educational and General (E&G) expenses from your institution's audited financial statement for the most recent fiscal year. Some of the data in this section may be the same data your institution reports to the Integrated Postsecondary Higher Education Data Systems (IPEDS).

Verify the beginning and ending date for your institution's fiscal year. The default dates are 7/1/2007 through 6/30/2008 (the most recent year for which you would have an audited financial report). If your institution uses different dates, please change the default dates accordingly.

Report financial data in whole dollars. Round cents to the nearest whole dollar. For example, enter 124, not 123.65. Do not enter data in thousands of dollars. For example, enter 1,250,000 not 1,250.

Report educational and general expenses by expense category (e.g., instruction, research, public service, etc.). The expense for each category is the sum of restricted and unrestricted expenses.

| | Data on File (2007-08) | IP Data (2008-09) |
|---|-----------------------------------|------------------------------|
| Is your institution's audited Financial Report Qualified or Unqualified? | Unqualified | Unqualified |
| Fiscal Year Begin | 7/1/2006 | 7/1/2007 |
| Fiscal Year End | 6/30/2007 | 6/30/2008 |
| Does your institution allocate Operation & Maintenance of Plant expense? | No | No |
| Does your institution allocate Depreciation Expense? | Yes | Yes |

| | Data on File (2007-08) | IP Data (2008-09) |
|--|-----------------------------------|------------------------------|
| | Expenses | Expenses |
| 1. Instruction | \$90,626,924 | \$97,011,862 |
| 2. Research | \$37,469,595 | \$36,146,232 |
| 3. Public Services | \$27,312,650 | \$27,631,189 |
| 4. Academic Services | \$13,394,524 | \$15,143,774 |
| 4a. Included Library Expense | \$6,422,745 | \$6,903,720 |
| 5. Student Services | \$13,265,865 | \$12,928,860 |
| 6. Institutional Support | \$21,323,564 | \$21,987,585 |
| 7. Scholarships and Fellowships | \$31,197,733 | \$35,920,900 |
| 8. Operation and Maintenance of Plant | \$33,375,379 | \$34,753,687 |
| Total E&G Expenses | \$267,966,234 | \$281,524,089 |
| Net Assets (Beginning of Year) | \$63,341,209 | \$41,447,239 |
| Change in Net Assets | (\$21,893,970) | (\$661,848) |
| Net Assets (End of Year) | \$41,447,239 | \$40,785,391 |

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J. Significant Developments

Please provide the Commission with early notice of any significant developments your institution is considering for academic years 2009-10 or 2010-11, limited to the topics listed below.

Include potential changes that:

- significantly alter the mission, goals, or objectives of the institution;
- alter the legal status, form of control, or ownership;
- establish instruction constituting at least 50% of a degree program in a significantly different format/method of delivery;
- establish instruction at a new degree or credential level;
- replace clock hours with credit hours;
- increase substantially the number of clock or credit hours awarded for successful completion of a program;
- establish instruction constituting at least 50% of a degree program at a new geographic location;
- relocate the primary campus or an existing branch campus (See definition in Section H, above);
- otherwise affect significantly the institution's ability to continue the support of existing and proposed programs.

In addition, please describe any other major developments taking place at the institution. The information provided should focus on important institutional issues (e.g., development of a new strategic plan, initiation of a capital campaign, establishment of a new academic unit such as a school or college, significant shifts in institutional enrollment or finances, etc.) Please DO NOT include matters related to the day-to-day operation of the institution.

In all four Colleges there has been significant progress in curricular revision and development, as well as in the design and approval of new programs and minors, both at undergraduate and graduate level. This has been part of the Campus effort to comply with accreditation requirements of entities such as ABET, AACSB, NCATE, and ACS. Developments have included around four new PhD proposed programs. There has been a restructuring of some of the Departments in the College of Agricultural Sciences to attain these goals. Most revisions should be concluded at Faculty level within the present academic year and undergo the institutional revision process in the next. The Counseling Department received its accreditation this year. Curricular sequences (minors) have been developed in order to provide focused study on certain areas within a program or to provide access to students from other areas to specific courses of the program. Curricular revisions, program updates, departmental reconfiguration, and accreditation processes are the result of an institutional effort in assessment, continuous improvement, and improved retention and graduation rates.

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K. Required Attachments

Please mail the entire package of required attachments **as soon as all of the items are available** but no later than **May 1, 2009**.

- A copy of the institution's most recent audited financial statement, including any management letter that the auditors may have attached to the statement.
- A print edition of the institution's current catalog. If the catalog is available only on-line (and not available in print), provide the exact web address for the home page of the catalog.
- If you submit annual financial data to IPEDS provide a copy of the financial section of the IPEDS submission.

If diversity is part of your institution's mission statement, please include the following material that will be made available to evaluators and Commission staff but not entered in our database:

- A profile of student enrollment, tenured and non-tenured faculty, and the governing board, indicating gender and racial/ethnic categories. You may photocopy and attach the Enrollment and Faculty forms you normally submit to IPEDS. Construct a similar form for your governing board, which is information that IPEDS does not require.

Mail the required attachments to:

Mr. Tze Joe
Information Associate
Middle States Commission on Higher Education
3624 Market Street, Philadelphia, PA 19104

**UNIVERSITY OF PUERTO RICO
MAYAGUEZ CAMPUS
OFFICE OF INSTITUTIONAL RESEARCH AND PLANNING**

**MIDDLE STATES COMMISSION ON HIGHER EDUCATION
INSTITUTIONAL PROFILE 2008-2009
REQUIRED ATTACHMENTS**

- **IPEDS Spring Collection: Fall Enrollment Survey 2008-2009**
 - **IPEDS Spring Collection: Finance Survey 2008-2009**
- **IPEDS Winter Collection: Human Resources Survey 2008-2009**
 - **Audited Financial Statements University of Puerto Rico
Year Ended June 30, 2007 With Report of Independent Auditors**

April 8, 2009



University of Puerto Rico
Mayagüez Campus
Office of Institutional Research and Planning
Chancellor's Office



April 8, 2009

Mr. Tze Joe
Information Associate
Middle States Commission on Higher Education
3624 Market Street
Philadelphia, PA 19104

Dear Mr. Joe:

On behalf of the University of Puerto Rico, Mayaguez Campus, I am submitting the required attachments for the Middle States Commission on Higher Education, The Institutional Profile 2008-2009.

We are including a copy of both our 2008-2009 IPEDS Fall Staff and Enrollment surveys and a copy of the most recent Audited Financial Statement for June 30, 2007. A print edition of our Undergraduate and Graduate Catalogs are not included since they are available electronically at <http://www.uprm.edu/catalog/>.

Please feel free to contact us at any time regarding our Campus' data and information.

Cordially,

Sheila Marty-Rodríguez
Statistics Officer, OIRP
sheila.marty-rodriquez@upr.edu

c. Dr. Jorge I. Vélez-Arocho
Chancellor, UPRM

Dr. Antonio González-Quevedo
Director, Office of Institutional Research & Planning

**IPEDS SPRING COLLECTION
FALL ENROLLMENT 2008-2009**

Fall Enrollment 2008-09

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Screening questions - Method of reporting race and ethnicity for this component**Race/ethnicity question****Which method of reporting race and ethnicity will you use for this component?** NEW race/ethnicity categories (9 categories):

Notes:

- Report Hispanic/Latino individuals of any race as Hispanic/Latino
- Report race for non-Hispanic/Latino individuals only

Nonresident alienHispanic/LatinoAmerican Indian or Alaska NativeAsianBlack or African AmericanNative Hawaiian or Other Pacific IslanderWhite

Two or more races

Race and ethnicity unknown OLD race/ethnicity categories (7 categories):Nonresident alienBlack, non-HispanicAmerican Indian/Alaska NativeAsian/Pacific IslanderHispanicWhite, non-HispanicRace and ethnicity unknown MIXTURE of new and old race/ethnicity categories (all 14 categories will show on each screen):**NEW categories:**

Notes for NEW categories:

- Report Hispanic/Latino individuals of any race as Hispanic/Latino
- Report race for non-Hispanic/Latino individuals only

Hispanic/Latino

American Indian or Alaska Native

Asian

Black or African American

Native Hawaiian or Other Pacific Islander

White

Two or more races

OLD categories:

Black, non-Hispanic

American Indian/Alaska Native

Asian/Pacific Islander

Hispanic

White, non-Hispanic

Categories used in BOTH New and Old:

Nonresident alien

Race and ethnicity unknown

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part Selection

Completion of Part B (Enrollment of Students by Age) is optional this year.

Do you wish to complete Part B this year? If you select 'Yes', you will see Part B and be expected to complete the screens. If you select 'No', you will skip Part B.

- Yes, I will complete Part B
- No, I will not complete Part B

You may use the space below to provide context for the data you've reported above.



Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Fall Enrollment - CIPCODE Selection

Indicate which of the following fields of study are offered by your institution. Students are to be reported by their major field of study for the categories listed below. Fields for which enrollment was reported for Fall 2006 have already been checked; please make sure all listed fields offered by your institution are checked.

Undergraduate and graduate fields

- 13.0000 -- Education
- 14.0000 -- Engineering
- 26.0000 -- Biological and Biomedical Sciences
- 27.0000 -- Mathematics
- 40.0000 -- Physical Sciences
- 52.0000 -- Business, Management, Marketing, and Related Support Services
- None of the above

You may use the space below to provide context for the data you've reported above.



Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 99.0000 -- Summary

Full-time undergraduate students

| Students enrolled for credit | Degree/certificate-seeking | | | | Non-degree/ non-certificate-seeking | Total, full-time undergraduate students |
|-------------------------------|----------------------------|----------------------|----------------------------------|--------------|--|---|
| | First-time | Transfer-in | Other degree/certificate-seeking | Total | | |
| Men | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 1,186 | 132 | 4,466 | 5,784 | 23 | 5,807 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total men | 1,186 | 132 | 4,466 | 5,784 | 23 | 5,807 |
| Total men prior year | 1,218 | | | 5,522 | | 5,552 |
| Women | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 1,162 | 75 | 4,286 | 5,523 | 44 | 5,567 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total women | 1,162 | 75 | 4,286 | 5,523 | 44 | 5,567 |
| Total women prior year | 1,162 | | | 5,253 | | 5,294 |
| Total men + women | 2,348 | | | | | |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 13.0000 -- Education

Full-time undergraduate students

| Students enrolled for credit | Degree/certificate-seeking | | | | Non-degree/ non-certificate- seeking | Total, full-time undergraduate students |
|----------------------------------|----------------------------|----------------------|---|------------|--|--|
| | First-time | Transfer- in | Other degree/certificate- seeking | Total | | |
| Men | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 33 | 4 | 108 | 145 | 1 | 146 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total men | 33 | 4 | 108 | 145 | 1 | 146 |
| Women | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 21 | 1 | 54 | 76 | 0 | 76 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total women | 21 | 1 | 54 | 76 | 0 | 76 |
| Total men + women | 54 | | | | | |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 14.0000 -- Engineering

Full-time undergraduate students

| Students enrolled for credit | Degree/certificate-seeking | | | | Non-degree/ non-certificate-seeking | Total, full-time undergraduate students |
|-------------------------------|----------------------------|----------------------|----------------------------------|-------|--|---|
| | First-time | Transfer-in | Other degree/certificate-seeking | Total | | |
| Men | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 270 | 58 | 1,280 | 1,608 | 0 | 1,608 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total men | 270 | 58 | 1,280 | 1,608 | 0 | 1,608 |
| Women | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 192 | 26 | 900 | 1,118 | 0 | 1,118 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total women | 192 | 26 | 900 | 1,118 | 0 | 1,118 |
| Total men + women | 462 | | | | | |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 26.0000 -- Biological and Biomedical Sciences

Full-time undergraduate students

| Students enrolled for credit | Degree/certificate-seeking | | | | Non-degree/ non-certificate-seeking | Total, full-time undergraduate students |
|-------------------------------|----------------------------|----------------------|----------------------------------|-------|--|--|
| | First-time | Transfer-in | Other degree/certificate-seeking | Total | | |
| Men | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 109 | 4 | 365 | 478 | 3 | 481 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total men | 109 | 4 | 365 | 478 | 3 | 481 |
| Women | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 250 | 6 | 794 | 1,050 | 1 | 1,051 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total women | 250 | 6 | 794 | 1,050 | 1 | 1,051 |
| Total men + women | 359 | | | | | |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 27.0000 -- Mathematics and Statistics

Full-time undergraduate students

| Students enrolled for credit | Degree/certificate-seeking | | | | Non-degree/ non-certificate- seeking | Total, full-time undergraduate students |
|----------------------------------|----------------------------|----------------------|---|-------|--|--|
| | First-time | Transfer- in | Other degree/certificate- seeking | Total | | |
| Men | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 23 | 1 | 26 | 50 | 0 | 50 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race/ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total men | 23 | 1 | 26 | 50 | 0 | 50 |
| Women | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 5 | 0 | 17 | 22 | 0 | 22 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race/ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total women | 5 | 0 | 17 | 22 | 0 | 22 |
| Total men + women | 28 | | | | | |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 40.0000 -- Physical Sciences

Full-time undergraduate students

| Students enrolled for credit | Degree/certificate-seeking | | | | Non-degree/ non-certificate- seeking | Total, full-time undergraduate students |
|----------------------------------|----------------------------|----------------------|---|-------|--|--|
| | First-time | Transfer- in | Other degree/certificate- seeking | Total | | |
| Men | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 72 | 5 | 215 | 292 | 1 | 293 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race/ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total men | 72 | 5 | 215 | 292 | 1 | 293 |
| Women | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 80 | 7 | 239 | 326 | 1 | 327 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race/ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total women | 80 | 7 | 239 | 326 | 1 | 327 |
| Total men + women | 152 | | | | | |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 52.0000 -- Business, Management, Marketing and Related Support Services

Full-time undergraduate students

| Students enrolled for credit | Degree/certificate-seeking | | | | Non-degree/ non-certificate- seeking | Total, full-time undergraduate students |
|----------------------------------|----------------------------|-----------------|---|------------|--|--|
| | First-time | Transfer- in | Other degree/certificate- seeking | Total | | |
| Men | | | | | | |
| Nonresident alien | | | | 0 | | 0 |
| Black, non-Hispanic | | | | 0 | | 0 |
| American Indian/Alaska Native | | | | 0 | | 0 |
| Asian/Pacific Islander | | | | 0 | | 0 |
| Hispanic | 73 | 3 | 319 | 395 | 1 | 396 |
| White, non-Hispanic | | | | 0 | | 0 |
| Race/ethnicity unknown | | | | 0 | | 0 |
| Total men | 73 | 3 | 319 | 395 | 1 | 396 |
| Women | | | | | | |
| Nonresident alien | | | | 0 | | 0 |
| Black, non-Hispanic | | | | 0 | | 0 |
| American Indian/Alaska Native | | | | 0 | | 0 |
| Asian/Pacific Islander | | | | 0 | | 0 |
| Hispanic | 120 | 3 | 546 | 669 | 0 | 669 |
| White, non-Hispanic | | | | 0 | | 0 |
| Race/ethnicity unknown | | | | 0 | | 0 |
| Total women | 120 | 3 | 546 | 669 | 0 | 669 |
| Total men + women | 193 | | | | | |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 99.0000 -- Summary

Part-time undergraduate students

| Students enrolled for <u>credit</u> | <u>Degree/certificate-seeking</u> | | | | Non-degree/ non-certificate- seeking | Total, part-time undergraduate students |
|-------------------------------------|-----------------------------------|-------------------------|--|--------------|--|--|
| | <u>First-time</u> | <u>Transfer- in</u> | <u>Other degree/certificate- seeking</u> | <u>Total</u> | | |
| Men | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 38 | 1 | 325 | 364 | 42 | 406 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total men | 38 | 1 | 325 | 364 | 42 | 406 |
| Total men prior year | 37 | | | 395 | | 443 |
| Women | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 62 | 0 | 278 | 340 | 114 | 454 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total women | 62 | 0 | 278 | 340 | 114 | 454 |
| Total women prior year | 48 | | | 364 | | 489 |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 13.0000 -- Education

Part-time undergraduate students

| Students enrolled for credit | Degree/certificate-seeking | | | | Non-degree/ non-certificate- seeking | Total, part-time undergraduate students |
|----------------------------------|----------------------------|----------------------|---|-----------|--|--|
| | First-time | Transfer- in | Other degree/certificate- seeking | Total | | |
| Men | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 5 | 0 | 8 | 13 | 0 | 13 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race/ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total men | 5 | 0 | 8 | 13 | 0 | 13 |
| Women | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 4 | 0 | 10 | 14 | 0 | 14 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race/ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total women | 4 | 0 | 10 | 14 | 0 | 14 |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 14.0000 -- Engineering

Part-time undergraduate students

| Students enrolled for credit | Degree/certificate-seeking | | | | Non-degree/ non-certificate- seeking | Total, part-time undergraduate students |
|----------------------------------|----------------------------|----------------------|---|-------|--|--|
| | First-time | Transfer- in | Other degree/certificate- seeking | Total | | |
| Men | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 2 | 1 | 64 | 67 | 1 | 68 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total men | 2 | 1 | 64 | 67 | 1 | 68 |
| Women | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 4 | 0 | 61 | 65 | <input type="text"/> | 65 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total women | 4 | 0 | 61 | 65 | 0 | 65 |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 26.0000 -- Biological and Biomedical Sciences

Part-time undergraduate students

| Students enrolled for <u>credit</u> | <u>Degree/certificate-seeking</u> | | | | Non-degree/ non-certificate- seeking | Total, part-time undergraduate students |
|-------------------------------------|-----------------------------------|-------------------------|--|--------------|--|--|
| | <u>First-time</u> | <u>Transfer- in</u> | <u>Other degree/certificate- seeking</u> | <u>Total</u> | | |
| Men | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 3 | 0 | 27 | 30 | 2 | 32 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total men | 3 | 0 | 27 | 30 | 2 | 32 |
| Women | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 6 | 0 | 42 | 48 | 5 | 53 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total women | 6 | 0 | 42 | 48 | 5 | 53 |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of **October 15, 2008**

CIPCODE: 27.0000 -- Mathematics and Statistics

Part-time undergraduate students

| Students enrolled for <u>credit</u> | <u>Degree/certificate-seeking</u> | | | | Non-degree/ non-certificate- seeking | Total, part-time undergraduate students |
|--|-----------------------------------|-------------------------|--|--------------|--|--|
| | <u>First-time</u> | <u>Transfer- in</u> | <u>Other degree/certificate- seeking</u> | <u>Total</u> | | |
| Men | | | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| <u>Hispanic</u> | 2 | 0 | 6 | 8 | 0 | 8 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total men | 2 | 0 | 6 | 8 | 0 | 8 |
| Women | | | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| <u>Hispanic</u> | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total women | 0 | 0 | 0 | 0 | 0 | 0 |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 40.0000 -- Physical Sciences

Part-time undergraduate students

| Students enrolled for <u>credit</u> | <u>Degree/certificate-seeking</u> | | | | Non-degree/ non-certificate- seeking | Total, part-time undergraduate students |
|-------------------------------------|-----------------------------------|--------------------------------|--|--------------|--|--|
| | <u>First-time</u> | <u>Transfer- in</u> | <u>Other degree/certificate- seeking</u> | <u>Total</u> | | |
| Men | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | <input type="text" value="1"/> | <input type="text" value="0"/> | <input type="text" value="15"/> | 16 | <input type="text" value="3"/> | 19 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total men | 1 | 0 | 15 | 16 | 3 | 19 |
| Women | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | <input type="text" value="3"/> | <input type="text" value="0"/> | <input type="text" value="20"/> | 23 | <input type="text" value="0"/> | 23 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total women | 3 | 0 | 20 | 23 | 0 | 23 |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 52.0000 -- Business, Management, Marketing and Related Support Services

Part-time undergraduate students

| Students enrolled for credit | Degree/certificate-seeking | | | Total | Non-degree/ non-certificate- seeking | Total, part-time undergraduate students |
|----------------------------------|----------------------------|----------------------|---|-------|--|--|
| | First-time | Transfer- in | Other degree/certificate- seeking | | | |
| Men | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 4 | 0 | 35 | 39 | 2 | 41 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total men | 4 | 0 | 35 | 39 | 2 | 41 |
| Women | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Hispanic | 9 | 0 | 44 | 53 | 11 | 64 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> | 0 |
| Total women | 9 | 0 | 44 | 53 | 11 | 64 |

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 99.0000 -- Summary

Graduate students

| Students enrolled for <u>credit</u> | Total <u>full-time</u> | Total <u>part-time</u> |
|--------------------------------------|------------------------|------------------------|
| Men | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | 512 | 80 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total men | 512 | 80 |
| Total men prior year | 474 | 85 |
| Women | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | 419 | 79 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total women | 419 | 79 |
| Total women prior year | 447 | 76 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 13.0000 -- Education

| Students enrolled for <u>credit</u> | Graduate students | |
|--------------------------------------|---------------------------------|---------------------------------|
| | Total <u>full-time</u> | Total <u>part-time</u> |
| Men | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | <input type="text" value="19"/> | <input type="text" value="5"/> |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total men | 19 | 5 |
| Women | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | <input type="text" value="46"/> | <input type="text" value="18"/> |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total women | 46 | 18 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 14.0000 -- Engineering

| Students enrolled for <u>credit</u> | Graduate students | |
|--------------------------------------|----------------------------------|---------------------------------|
| | Total <u>full-time</u> | Total <u>part-time</u> |
| Men | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | <input type="text" value="150"/> | <input type="text" value="17"/> |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total men | 150 | 17 |
| Women | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | <input type="text" value="70"/> | <input type="text" value="11"/> |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total women | 70 | 11 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 26.0000 -- Biological and Biomedical Sciences

Graduate students

| Students enrolled for <u>credit</u> | Total <u>full-time</u> | Total <u>part-time</u> |
|--------------------------------------|---------------------------------|--------------------------------|
| Men | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | <input type="text" value="60"/> | <input type="text" value="0"/> |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total men | 60 | 0 |
| Women | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | <input type="text" value="80"/> | <input type="text" value="2"/> |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total women | 80 | 2 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 27.0000 -- Mathematics and Statistics

Graduate students

| Students enrolled for <u>credit</u> | Total <u>full-time</u> | Total <u>part-time</u> |
|--------------------------------------|---------------------------------|--------------------------------|
| Men | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | <input type="text" value="24"/> | <input type="text" value="3"/> |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total men | 24 | 3 |
| Women | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | <input type="text" value="12"/> | <input type="text" value="1"/> |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total women | 12 | 1 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 40.0000 -- Physical Sciences

Graduate students

| Students enrolled for <u>credit</u> | Total <u>full-time</u> | Total <u>part-time</u> |
|--------------------------------------|------------------------|------------------------|
| Men | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | 62 | 3 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total men | 62 | 3 |
| Women | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | 57 | 0 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total women | 57 | 0 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Fall Enrollment by race/ethnicity and gender

Enrollment as of the institution's official fall reporting date or as of October 15, 2008

CIPCODE: 52.0000 -- Business, Management, Marketing and Related Support Services

Graduate students

| Students enrolled for <u>credit</u> | Total <u>full-time</u> | Total <u>part-time</u> |
|--------------------------------------|------------------------|------------------------|
| Men | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | 21 | 18 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total men | 21 | 18 |
| Women | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | 36 | 28 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> |
| Total women | 36 | 28 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Fall Enrollment - Summary by race/ethnicity**Fall enrollment totals****CIPCODE: 99.0000 -- Summary**

| Students enrolled for credit | Total full-time students | Total part-time students | Grand total, all students | Prior year |
|--------------------------------------|--------------------------|--------------------------|---------------------------|--------------|
| Men | | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 | 0 |
| <u>Hispanic</u> | 6,319 | 486 | 6,805 | 6,554 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 | 0 |
| Total men | 6,319 | 486 | 6,805 | 6,554 |
| Women | | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 | 0 |
| <u>Hispanic</u> | 5,986 | 533 | 6,519 | 6,306 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 | 0 |
| Total women | 5,986 | 533 | 6,519 | 6,306 |
| Grand Total | 12,305 | 1,019 | 13,324 | |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Fall Enrollment - Summary by race/ethnicity**Fall enrollment totals****CIPCODE: 13.0000 -- Education**

| Students enrolled for credit | Total full-time students | Total part-time students | Grand total, all students |
|--------------------------------------|--------------------------|--------------------------|---------------------------|
| Men | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 |
| <u>Hispanic</u> | 165 | 18 | 183 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Total men | 165 | 18 | 183 |
| Women | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 |
| <u>Hispanic</u> | 122 | 32 | 154 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Total women | 122 | 32 | 154 |
| Grand Total | 287 | 50 | 337 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Fall Enrollment - Summary by race/ethnicity**Fall enrollment totals****CIPCODE: 14.0000 -- Engineering**

| Students enrolled for credit | Total full-time students | Total part-time students | Grand total, all students |
|--------------------------------------|--------------------------|--------------------------|---------------------------|
| Men | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 |
| <u>Hispanic</u> | 1,758 | 85 | 1,843 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Total men | 1,758 | 85 | 1,843 |
| Women | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 |
| <u>Hispanic</u> | 1,188 | 76 | 1,264 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Total women | 1,188 | 76 | 1,264 |
| Grand Total | 2,946 | 161 | 3,107 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Fall Enrollment - Summary by race/ethnicity**Fall enrollment totals****CIPCODE: 26.0000 -- Biological and Biomedical Sciences**

| Students enrolled for credit | Total full-time students | Total part-time students | Grand total, all students |
|--------------------------------------|--------------------------|--------------------------|---------------------------|
| Men | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 |
| <u>Hispanic</u> | 541 | 32 | 573 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Total men | 541 | 32 | 573 |
| Women | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 |
| <u>Hispanic</u> | 1,131 | 55 | 1,186 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Total women | 1,131 | 55 | 1,186 |
| Grand Total | 1,672 | 87 | 1,759 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Fall Enrollment - Summary by race/ethnicity**Fall enrollment totals****CIPCODE: 27.0000 -- Mathematics and Statistics**

| Students enrolled for credit | Total full-time students | Total part-time students | Grand total, all students |
|--------------------------------------|--------------------------|--------------------------|---------------------------|
| Men | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 |
| <u>Hispanic</u> | 74 | 11 | 85 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Total men | 74 | 11 | 85 |
| Women | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 |
| <u>Hispanic</u> | 34 | 1 | 35 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Total women | 34 | 1 | 35 |
| Grand Total | 108 | 12 | 120 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Fall Enrollment - Summary by race/ethnicity**Fall enrollment totals****CIPCODE: 40.0000 -- Physical Sciences**

| Students enrolled for credit | Total full-time students | Total part-time students | Grand total, all students |
|--------------------------------------|--------------------------|--------------------------|---------------------------|
| Men | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 |
| <u>Hispanic</u> | 355 | 22 | 377 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Total men | 355 | 22 | 377 |
| Women | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 |
| <u>Hispanic</u> | 384 | 23 | 407 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Total women | 384 | 23 | 407 |
| Grand Total | 739 | 45 | 784 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Fall Enrollment - Summary by race/ethnicity**Fall enrollment totals****CIPCODE: 52.0000 -- Business, Management, Marketing and Related Support Services**

| Students enrolled for credit | Total full-time students | Total part-time students | Grand total, all students |
|--------------------------------------|--------------------------|--------------------------|---------------------------|
| Men | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 |
| <u>Hispanic</u> | 417 | 59 | 476 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Total men | 417 | 59 | 476 |
| Women | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 |
| <u>Hispanic</u> | 705 | 92 | 797 |
| <u>White, non-Hispanic</u> | 0 | 0 | 0 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Total women | 705 | 92 | 797 |
| Grand Total | 1,122 | 151 | 1,273 |

Institution: University of Puerto Rico-Mayaguez (243197)

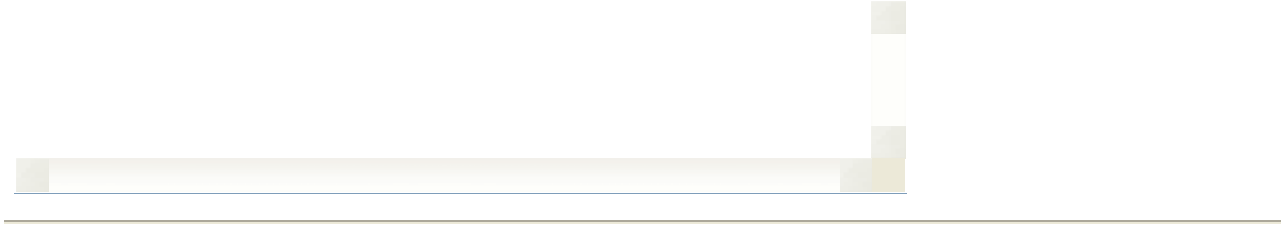
User ID: P82431971

Part C - Freshmen Question

Do you have any first-time, degree/certificate-seeking undergraduate students who graduated from high school or received their GED within the past 12 months?

- Yes, I have students who graduated high school or received their GED in the past 12 months.
- No, I do not have any students who graduated high school or received their GED in the past 12 months.

You may use the space below to provide context for the data you've reported above.



Part C - Residence of first-time undergraduate students

NOTE: These data are mandatory this year.

Enrollment as of the institution's official fall reporting date or as of **October 15, 2008**

| State of <u>residence</u> when student was first admitted | FIPS Code | Total <u>first-time</u> undergraduate (degree/certificate-seeking only) (1) |
|---|-----------|--|
| Alabama | 01 | <input type="text" value="1"/> |
| Alaska | 02 | <input type="text"/> |
| Arizona | 04 | <input type="text"/> |
| Arkansas | 05 | <input type="text"/> |
| California | 06 | <input type="text" value="1"/> |
| Colorado | 08 | <input type="text"/> |
| Connecticut | 09 | <input type="text"/> |
| Delaware | 10 | <input type="text"/> |
| District of Columbia | 11 | <input type="text"/> |
| Florida | 12 | <input type="text" value="2"/> |
| Georgia | 13 | <input type="text"/> |
| Hawaii | 15 | <input type="text"/> |
| Idaho | 16 | <input type="text"/> |
| Illinois | 17 | <input type="text"/> |
| Indiana | 18 | <input type="text"/> |
| Iowa | 19 | <input type="text"/> |
| Kansas | 20 | <input type="text"/> |
| Kentucky | 21 | <input type="text"/> |
| Louisiana | 22 | <input type="text"/> |
| Maine | 23 | <input type="text"/> |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part C - Residence of first-time undergraduate students**NOTE: These data are mandatory this year.****Enrollment as of the institution's official fall reporting date or as of **October 15, 2008****

| State of <u>residence</u> when student was first admitted | FIPS Code | Total <u>first-time</u> undergraduate (degree/ certificate-seeking only) (1) |
|--|-----------|---|
| Maryland | 24 | <input type="text"/> |
| Massachusetts | 25 | <input type="text" value="1"/> |
| Michigan | 26 | <input type="text"/> |
| Minnesota | 27 | <input type="text"/> |
| Mississippi | 28 | <input type="text"/> |
| Missouri | 29 | <input type="text"/> |
| Montana | 30 | <input type="text"/> |
| Nebraska | 31 | <input type="text"/> |
| Nevada | 32 | <input type="text"/> |
| New Hampshire | 33 | <input type="text"/> |
| New Jersey | 34 | <input type="text" value="1"/> |
| New Mexico | 35 | <input type="text"/> |
| New York | 36 | <input type="text"/> |
| North Carolina | 37 | <input type="text"/> |
| North Dakota | 38 | <input type="text"/> |
| Ohio | 39 | <input type="text" value="1"/> |
| Oklahoma | 40 | <input type="text"/> |
| Oregon | 41 | <input type="text"/> |
| Pennsylvania | 42 | <input type="text" value="1"/> |
| Rhode Island | 44 | <input type="text"/> |

Part C - Residence of first-time undergraduate students

NOTE: These data are mandatory this year.

Enrollment as of the institution's official fall reporting date or as of **October 15, 2008**

| State of <u>residence</u> when student was first admitted | FIPS Code | Total <u>first-time</u> undergraduate (degree/certificate-seeking only) (1) |
|--|-----------|--|
| South Carolina | 45 | <input type="text"/> |
| South Dakota | 46 | <input type="text"/> |
| Tennessee | 47 | <input type="text"/> |
| Texas | 48 | <input type="text"/> |
| Utah | 49 | <input type="text"/> |
| Vermont | 50 | <input type="text"/> |
| Virginia | 51 | <input type="text"/> |
| Washington | 53 | <input type="text"/> |
| West Virginia | 54 | <input type="text"/> |
| Wisconsin | 55 | <input type="text"/> |
| Wyoming | 56 | <input type="text"/> |
| <u>State Unknown</u> | 57 | <input type="text"/> |
| American Samoa | 60 | <input type="text"/> |
| Federated States of Micronesia | 64 | <input type="text"/> |
| Guam | 66 | <input type="text"/> |
| Marshall Islands | 68 | <input type="text"/> |
| Northern Marianas | 69 | <input type="text"/> |
| Palau | 70 | <input type="text"/> |
| Puerto Rico | 72 | 2,435 |
| Virgin Islands | 78 | <input type="text"/> |
| Foreign Countries | 90 | <input type="text"/> |
| Residence unknown/unreported | 98 | 5 |
| Total first-time undergraduate students (FT+PT from part A) | | 2,448 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part D - Total Entering Class**Total Entering Class - Fall 2008**

| | |
|--|-------|
| Number of full-time first-time degree/certificate-seeking <u>undergraduates</u> (your fall cohort reported in Part A) | 2,348 |
| Total <u>entering students</u> at undergraduate level, Fall 2008 Note: This number should include first-time (both part-time and full-time) students, students transferring to the institution, and non-degree/certificate-seeking undergraduates entering in Fall 2008. | 2,656 |
| Percentage of entering class represented by your GRS <u>cohort</u> | 88 |

Part E - Retention Rates

Retention rates will be automatically calculated based on information provided by the institution.

Data to be entered by the institution:*

- Full- and part-time BACHELOR'S cohorts from Fall 2007 (include only FIRST-TIME bachelor's students);
- Exclusions from each of these cohorts (see below for allowed exclusions); and
- Number of students from these cohorts who are *still enrolled* as of Fall 2008 (include students that re-enrolled and students with continuous enrollment).

Use your institution's official fall reporting date or October 15 when counting students. The student status (full- or part-time) should be based on the fall 2007 status, even if this has changed by fall 2008 (e.g., if a student has gone from part-time to full-time, report them as part of the part-time cohort). For institutions that use a full-year cohort: Use the 3 month period of August 1 through October 31 to define the retention cohort.

***Report full-time and part-time *separately* in their appropriate boxes.**

In the Exclusions boxes (for both full- and part-time), report the number of students who left the institution for any of the following reasons:

- Died or were totally and permanently disabled;
- Serve in the armed forces (including those called to active duty);
- Serve with a foreign aid service of the Federal Government (e.g., Peace Corps); or
- Serve on official church missions.

The system will subtract these from the cohort prior to calculating the retention rate. **Do not** include students who transferred into the institution as part of your fall cohort.

Retention rates (for both full- and part-time) will be computed by the system and will appear in the 2nd column after clicking **Save**.

| | Retention Rates | |
|--|-----------------|------|
| Full-Time Fall 2007 Cohort | 2,380 | |
| Full-Time <u>Exclusions</u> | | |
| Full-Time Adjusted Fall 2007 Cohort | 2,380 | |
| Full-Time Students from Fall 2007 Still Enrolled as of Fall 2008 | 2,169 | 91 % |
| Part-Time Fall 2007 Cohort | 85 | |
| Part-Time <u>Exclusions</u> | | |
| Part-Time Adjusted Fall 2007 Cohort | 85 | |
| Part-Time Students from Fall 2007 Still Enrolled as of Fall 2008 | 34 | 40 % |

You may use the space below to provide context for the data you've reported above.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part F - Student-to-Faculty Ratio

Please provide the following Fall 2008 data. These data will be used to calculate a student-to-faculty (i.e., student-to-instructional staff) ratio for display on College Navigator. (Note: Logic in this item is the same as item I-2 from the Common Data Set data collection.)

Students, Fall 2008

| | | |
|---|---|--------------------------------|
| 1 | Total full-time students | 12,305 |
| 2 | Of these, the number enrolled in graduate or professional programs such as medicine, law, veterinary, dentistry, social work, or public health, in which faculty teach virtually only graduate-level students | <input type="text" value="0"/> |
| 3 | Total full-time students not in graduate or professional programs in which faculty teach virtually only graduate-level students (Line 1 - 2) | 12,305 |
| 4 | Total part-time students | 1,019 |
| 5 | Of these, the number enrolled in graduate or professional programs such as medicine, law, veterinary, dentistry, social work, or public health, in which faculty teach virtually only graduate-level students | <input type="text" value="0"/> |
| 6 | Total part-time students not in graduate or professional programs in which faculty teach virtually only graduate-level students (Line 4 - 5) | 1,019 |
| 7 | Full-time equivalent of part-time students not in graduate or professional programs in which faculty teach virtually only graduate-level students (Line 6 * 1/3) | 340 |
| 8 | Total full-time equivalent students not in graduate or professional programs in which faculty teach virtually only graduate-level students (Line 3 + 7) | 12,645 |

Instructional staff, Fall 2008

| | | |
|----|---|--------------------------------|
| 9 | Number of full-time instructional staff (as reported on EAP, full-time, non-medical, Line 1 Total + Line 2 Total) | 654 |
| 10 | Of these, the number teaching in graduate or professional programs such as law, veterinary, dentistry, social work, public health, or medicine, in which faculty teach virtually only graduate-level students | <input type="text"/> |
| 11 | Total full-time instructional staff not teaching in graduate or professional programs in which faculty teach virtually only graduate-level students (Line 9 - 10) | 654 |
| 12 | Number of part-time instructional staff (as reported on EAP, part-time, non-medical, Line 1 Total + Line 2 Total [Note: this calculated Total does not include graduate assistants]) | 42 |
| 13 | Of these, the number teaching in graduate or professional programs such as law, veterinary, dentistry, social work, public health, or medicine, in which faculty teach virtually only graduate-level students | <input type="text" value="0"/> |
| 14 | Total part-time instructional staff not teaching in graduate or professional programs in which faculty teach virtually only graduate-level students (Line 12 - 13) | 42 |
| 15 | Full-time equivalent of part-time instructional staff not teaching in graduate or professional programs in which faculty teach virtually only graduate-level students (Line 14 * 1/3) | 14 |
| 16 | Total full-time equivalent instructional staff not teaching in graduate or professional programs in which faculty teach virtually only graduate-level students (Line 11 + 15) | 668 |
| 17 | Student-to-faculty ratio (Line 8/16) | 19 to 1 |

You may use the space below to provide context for the data you've reported above. These context notes will be posted on the College Navigator website.

None of our programs meet this criteria, in which faculty teach virtually only graduate level student (they are not "stand-alone" programs.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Explanation Report

There are no explanations for selected survey and institution

Print Form(s)

Go Back

**IPEDS SPRING COLLECTION
FINANCE 2008-2009**

| |
|-----------------|
| Finance 2008-09 |
|-----------------|

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Finance - Public institutions**Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standard Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Finance - Public institutions

Form Version

Finance - Public Institutions

The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is **OPTIONAL** for Fiscal Year 2007-08. Please indicate in which version you will report finance data:

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2007-08)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Finance - Public institutions

General Information

Finance - Public Institutions (unaligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

1. Fiscal Year calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2008.)

Beginning: month/year (MMYYYY)

Month:

Year:

And ending: month/year (MMYYYY)

Month:

Year:

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Unqualified

Qualified

Don't know

3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?

Business Type Activities

Governmental Activities

Governmental Activities with Business-Type Activities

4. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

Auxiliary enterprises

Student services

Does not participate in intercollegiate athletics

Other (specify in box below)

5. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

Yes - (report endowment assets)

No

6. Component Units

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

Number of component unit columns on GPFS using FASB standards

Number of component unit columns on GPFS using GASB standards

You may use the space below to provide context for the data you've reported above.

The information provided for year end June 30, 2008
is unaudited.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Statement of Net Assets**Fiscal Year 2008****Report in whole dollars only**

| Line no. | | Current year amount | Prior year amount |
|----------|---|---------------------|-------------------|
| | <u>Current Assets</u> | | |
| 01 | Total <u>Current Assets</u> | 40,699,425 | 42,036,643 |
| | <u>Noncurrent Assets</u> | | |
| 02 | <u>Capital assets</u> - depreciable (gross) | 209,133,648 | 201,626,549 |
| 03 | <u>Accumulated depreciation</u> (enter as a positive amount) | 83,422,461 | 77,201,179 |
| 31 | <u>Capital assets</u> Net of depreciation | 125,711,187 | |
| 04 | Other noncurrent assets (CV) CV=[A05-(A02-A03)] | 44,971,388 | 51,935,268 |
| 05 | Total noncurrent assets | 170,682,575 | 176,360,638 |
| 06 | Total assets (CV) CV=(A01+A05) | 211,382,000 | 218,397,281 |
| | <u>Current Liabilities</u> | | |
| 07 | <u>Long-term debt, current portion</u> | 4,291,000 | 4,149,600 |
| 08 | Other <u>current liabilities</u> (CV) CV=(A09-A07) | 13,208,781 | 11,907,507 |
| 09 | Total current liabilities | 17,499,781 | 16,057,107 |
| | <u>Noncurrent Liabilities</u> | | |
| 10 | <u>Long-term debt</u> | 124,235,142 | 134,557,823 |
| 11 | Other noncurrent liabilities (CV) CV=(A12-A10) | 28,861,686 | 26,335,112 |
| 12 | Total noncurrent liabilities | 153,096,828 | 160,892,935 |
| 13 | Total liabilities (CV) CV=(A09+A12) | 170,596,609 | 176,950,042 |
| | <u>Net Assets</u> | | |
| 14 | <u>Invested in capital assets, net of related debt</u> | 27,954,904 | 23,622,673 |
| 15 | <u>Restricted-expendable</u> | 12,830,487 | 17,824,566 |
| 16 | <u>Restricted-nonexpendable</u> | 0 | 0 |

| | | | |
|----|---|------------|-------------------|
| 17 | Unrestricted (CV) CV=[A18-(A14+A15+A16)] | 0 | 0 |
| 18 | Total Net assets (CV) CV=(A06-A13) | 40,785,391 | 41,447,239 |

CV= Calculated Value

You may use the space below to provide context for the data you've reported above.

The information provided for year end June 30, 2008 is unaudited.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Plant, Property, and Equipment

Fiscal Year 2008

Report in whole dollars only

| Line No. | Description | Beginning balance | Additions | Retirements (CV) | Ending balance |
|---------------------------------------|--|-------------------|-----------|------------------|----------------|
| Plant, Property, and Equipment | | | | | |
| 21 | Land & land improvements | 6,652,898 | 6,662 | 0 | 6,659,560 |
| 22 | Infrastructure | 5,054,607 | 37,548 | 0 | 5,092,155 |
| 23 | Buildings | 144,904,609 | 2,041,299 | 0 | 146,945,908 |
| 24 | Equipment | 41,143,761 | 6,241,048 | 1,263,427 | 46,121,382 |
| 25 | Art and library collections | 0 | 0 | 0 | 0 |
| 26 | Property obtained under capital leases (if not included in equipment) | 0 | 0 | 0 | 0 |
| 27 | Construction in progress | 3,870,674 | 1,896,926 | 1,452,958 | 4,314,642 |
| 28 | Accumulated depreciation | 77,201,179 | 7,326,502 | 1,105,220 | 83,422,461 |

CV = (Beginning Balance + Additions - Ending Balance)

You may use the space below to provide context for the data you've reported above.

The information provided for year end June 30, 2008 is unaudited.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part B - Revenues and Other Additions**Fiscal Year 2008****Report in whole dollars only**

| Line No. | Source of Funds | Current year amount | Prior year amount |
|----------------------------------|--|---------------------|-------------------|
| <u>Operating Revenues</u> | | | |
| 01 | <u>Tuition & fees, after deducting discounts & allowances</u> | 8,975,462 | 9,279,732 |
| | <u>Grants and contracts - operating</u> | | |
| 02 | Federal operating grants and contracts | 24,012,937 | 23,877,473 |
| 03 | State operating grants and contracts | 3,704,684 | 4,455,733 |
| 04 | Local/private operating grants and contracts | 5,588,234 | 4,365,845 |
| 05 | Sales & services of <u>auxiliary enterprises, after deducting discounts & allowances</u> | 2,810,113 | 2,993,493 |
| 06 | <u>Sales & services of hospitals, after deducting patient contractual allowances</u> | 0 | 0 |
| 07 | <u>Independent operations</u> | 0 | 0 |
| 08 | Other sources - operating (CV) CV=[B09-(B01++B07)] | 2,664,320 | 2,477,843 |
| 09 | Total operating revenues | 47,755,750 | 47,450,119 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part B - Revenues and Other Additions**Fiscal Year 2008****Report in whole dollars only**

| Line No. | Source of funds | Current year amount | Prior year amount |
|-------------------------------------|---|---------------------|-------------------|
| <u>Nonoperating Revenues</u> | | | |
| 10 | Federal appropriations | 0 | 0 |
| 11 | State appropriations | 184,074,053 | 178,395,112 |
| 12 | Local appropriations, education district taxes, & similar support | 0 | 0 |
| <u>Grants-nonoperating</u> | | | |
| 13 | Federal nonoperating grants | 25,550,362 | 22,352,454 |
| 14 | State nonoperating grants | 0 | 0 |
| 15 | Local nonoperating grants | 0 | 0 |
| 16 | Gifts, including contributions from affiliated organizations | 2,664,104 | 2,852,658 |
| 17 | Investment income | 22,239 | 19,068 |
| 18 | Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)] | 185,000 | 836,679 |
| 19 | Total nonoperating revenues | 212,495,758 | 204,455,971 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part B - Revenues and Other Additions

Fiscal Year 2008

Report in whole dollars only

| Line No. | Resource of funds | Current year amount | Prior year amount |
|----------|---|---------------------|-------------------|
| | Other Revenues and Additions | | |
| 20 | Capital appropriations | 0 | 0 |
| 21 | Capital grants & gifts | 0 | 0 |
| 22 | Additions to permanent endowments | 0 | 0 |
| 23 | Other revenues & additions (CV) CV=[B24-(B20+...+B22)] | 0 | 0 |
| 24 | Total other revenues and additions | 0 | 0 |
| 25 | Total all revenues and other additions (CV) CV=(B09+B19+B24) | 260,251,508 | 251,906,090 |

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

The information provided for year end June 30, 2008 is unaudited.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part C - Expenses and Other Deductions

Fiscal Year 2008

Report in whole dollars only

| Line No. | Description | 1 Current year total | 2 Salaries & wages | 3 Employee fringe benefits | 4 Depreciation | 5 All other |
|---------------------------|--|-------------------------|-----------------------|-------------------------------|-------------------|-------------------|
| Operating Expenses | | | | | | |
| 01 | Instruction | 96,463,798 | 66,175,380 | 20,420,420 | 0 | 9,867,998 |
| 02 | Research | 47,641,772 | 23,399,641 | 7,695,513 | 0 | 16,546,618 |
| 03 | Public service | 29,873,474 | 19,482,435 | 6,794,112 | 0 | 3,596,927 |
| 05 | Academic support | 9,453,335 | 4,298,430 | 1,466,563 | 0 | 3,688,342 |
| 06 | Student services | 11,020,320 | 6,104,394 | 2,140,054 | 0 | 2,775,872 |
| 07 | Institutional support | 20,850,931 | 11,948,315 | 5,935,055 | 0 | 2,967,561 |
| 08 | Operation & maintenance of plant | 25,007,313 | 11,918,954 | 4,745,429 | 0 | 8,342,930 |
| 09 | Depreciation | 7,326,502 | | | 7,326,502 | 0 |
| 10 | Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here) | 24,723,490 | | | | 24,723,490 |
| 11 | Auxiliary enterprises | 3,396,261 | 636,903 | 261,673 | 0 | 2,497,685 |
| 12 | Hospital services | 0 | 0 | 0 | 0 | 0 |
| 13 | Independent operations | 0 | 0 | 0 | 0 | 0 |
| 14 | Other expenses & deductions (CV) CV=[C15-(C01+...+C13)] | 317,441 | 0 | 0 | 0 | 317,441 |
| 15 | Total operating expenses | 276,074,637 | 143,964,452 | 49,458,819 | 7,326,502 | 75,324,864 |
| | Prior year amount | 263,514,358 | 137,860,352 | 46,302,214 | 6,508,504 | 72,843,288 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part C - Expenses and Other Deductions

Fiscal Year 2008

Report in whole dollars only

| Line No. | Description | 1 Current year total | 2 Salaries & wages | 3 Employee fringe benefits | 4 Depreciation | 5 All other |
|----------|---|-------------------------|-----------------------|-------------------------------|-------------------|-------------------|
| | Nonoperating Expenses and Deductions | | | | | |
| 16 | Interest | 0 | | | | 0 |
| 17 | Other nonoperating expenses & deductions (CV) CV=(C18-C16) | 0 | 0 | 0 | 0 | 0 |
| 18 | Total nonoperating expenses & deductions (CV) CV=(C19-C15) | 0 | 0 | 0 | 0 | 0 |
| 19 | Total expenses & deductions | 276,074,637 | 143,964,452 | 49,458,819 | 7,326,502 | 75,324,864 |
| | Prior year amount | 263,514,358 | 137,860,352 | 46,302,214 | 6,508,504 | 72,843,288 |

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.


The information provided for year end June 30, 2008 is unaudited.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part D - Summary of Changes In Net Assets

Fiscal Year 2008

| Line No. | Description | Current year amount | Prior year amount |
|----------|--|---|--------------------|
| 01 | Total revenues & other additions (from B25) | 260,251,508 | 251,906,090 |
| 02 | Total expenses & deductions (from C19) | 276,074,637 | 263,514,358 |
| 03 | Change in net assets during year (CV) CV=(D01-D02) |  -15,823,129 | -11,608,268 |
| 04 | <u>Net assets</u> beginning of year | 41,447,239 | 63,341,209 |
| 05 | <u>Adjustments to beginning net assets (CV)</u> CV=[D06-(D03+D04)] | 15,161,281 | -10,285,702 |
| 06 | Net assets end of year (from A18) | 40,785,391 | 41,447,239 |

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

The information provided for year end June 30, 2008 is unaudited.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part E - Scholarships and Fellowships

**Part E - Scholarships and Fellowships
Fiscal Year 2008**

Report in whole dollars only

| Line No. | Source | Current year amount | Prior year amount |
|----------|--|---------------------|-------------------|
| | Institutional Expenses and Discounts & Allowances | | |
| | Gross Scholarships and Fellowships (no loans included) | | |
| 01 | <u>Pell grants</u> (federal) | 25,550,362 | 22,352,454 |
| 02 | <u>Other federal grants</u> | 4,245,498 | 3,515,372 |
| 03 | <u>Grants by state government</u> | 2,732,931 | 2,309,010 |
| 04 | <u>Grants by local government</u> | 0 | 0 |
| 05 | <u>Institutional grants from restricted resources</u> | 625,273 | 568,243 |
| 06 | <u>Institutional grants from unrestricted resources (CV)</u> CV=[E07-(E01+...+E05)] | 42,480 | 26,973 |
| 07 | Total gross scholarships and fellowships | 33,196,544 | 28,772,052 |
| | <u>Discounts and Allowances</u> | | |
| 08 | <u>Discounts & allowances applied to tuition & fees</u> | 8,473,054 | 7,195,617 |
| 09 | <u>Discounts & allowances applied to sales & services of auxiliary enterprises (CV)</u> CV= (E10-E08) | 0 | 0 |
| 10 | Total Discounts & Allowances (CV) CV=(E07-E11) | 8,473,054 | 7,195,617 |
| 11 | Net scholarships and fellowships expenses after deducting discount & allowances (from C10) | 24,723,490 | 21,576,435 |

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

The information provided for year end June 30, 2008 is unaudited.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
Fiscal Year 2008**

| Source and type | Amount | | | | |
|---|---|--|-----------------------|-----------|---|
| | Total for all funds and operations (includes endowment funds, but excludes component units) | Education and general/independent operations | Auxiliary enterprises | Hospitals | Agriculture extension/experiment services |
| | (1) | (2) | (3) | (4) | (5) |
| 01 Tuition and fees | 17,448,516 | 17,448,516 | | | |
| 02 Sales and services | 3,668,531 | 858,418 | 2,810,113 | 0 | 0 |
| 03 Federal grants/contracts (excludes Pell Grants) | 24,012,937 | 11,817,753 | 0 | 0 | 12,195,184 |
| Revenue from the state government: | | | | | |
| 04 State appropriations, current & capital | 184,074,053 | 184,074,053 | 0 | 0 | 0 |
| 05 State grants and contracts | 3,704,684 | 3,700,954 | 0 | 0 | 3,730 |
| Revenue from local governments: | | | | | |
| 06 Local appropriation, current & capital | 0 | 0 | 0 | 0 | 0 |
| 07 Local government grants/contracts | 0 | 0 | 0 | 0 | 0 |
| 08 Receipts from property and non-property taxes | 0 | | | | |
| 09 Gifts and private grants, including capital grants | 8,252,338 | | | | |
| 10 Interest earnings | 22,239 | | | | |
| 11 Dividend earnings | 0 | | | | |
| 12 Realized capital gains | 0 | | | | |

You may use the space below to provide context for the data you've reported above.

The information provided for year end June 30, 2008
is unaudited.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
Fiscal Year 2008**

| Category | Amount | | | | |
|--|---|--|-----------------------|-----------|---|
| | Total for all funds and operations (includes endowment funds, but excludes component units) | Education and general/independent operations | Auxiliary enterprises | Hospitals | Agriculture extension/experiment services |
| | (1) | (2) | (3) | (4) | (5) |
| 01 Salaries and wages | 143,964,452 | 143,327,549 | 636,903 | 0 | 0 |
| 02 Employee benefits, total | 49,458,819 | 49,197,146 | 261,673 | 0 | 0 |
| 03 Payment to state retirement funds (maybe included in line 02 above) | 17,401,447 | 13,116,219 | 49,973 | 0 | 4,235,255 |
| 04 Current expenditures other than salaries | 33,892,698 | 26,382,858 | 1,999,453 | 0 | 5,510,387 |
| Capital outlay: | | | | | |
| 05 Construction | 1,896,926 | 1,896,926 | 0 | 0 | 0 |
| 06 Equipment purchases | 6,241,048 | 6,198,971 | 42,077 | 0 | 0 |
| 07 Land purchases | 0 | 0 | 0 | 0 | 0 |
| 08 Interest on debt outstanding, all funds & activities | 5,861,606 | | | | |
| 09 Scholarships/fellowships | 33,196,544 | 33,196,544 | | | |

You may use the space below to provide context for the data you've reported above.

The information provided for year end June 30, 2008 is unaudited.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part L - Debt and Assets, page 1

**Part L - Debt and Assets
Fiscal Year 2008**

Debt

| Category | Amount |
|--|-------------|
| 01 Long-term debt outstanding at beginning of fiscal year | 138,707,423 |
| 02 Long-term debt issued during fiscal year | 0 |
| 03 Long-term debt retired during fiscal year | 11,126,457 |
| 04 Long-term debt outstanding at end of fiscal year | 127,580,966 |
| 05 Short-term debt outstanding at beginning of fiscal year | 0 |
| 06 Short-term debt outstanding at end of fiscal year | 0 |

You may use the space below to provide context for the data you've reported above.

The information provided for year end June 30, 2008 is unaudited.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part L - Debt and Assets, page 2

Part L - Debt and Assets (page 2)

Fiscal Year 2008

Assets

| Category | Amount |
|---|--|
| 07 Total cash and security assets held at end of fiscal year in sinking or debt service funds | <input type="text" value="0"/> |
| 08 Total cash and security assets held at end of fiscal year in bond funds | <input type="text" value="0"/> |
| 09 Total cash and security assets held at end of fiscal year in all other funds | <input type="text" value="2,143,896"/> |

You may use the space below to provide context for the data you've reported above.

The information provided for year end June 30, 2008 is unaudited.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Explanation Report

There are no explanations for selected survey and institution

Print Form(s)

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**IPEDS WINTER COLLECTION
HUMAN RESOURCES 2008-2009**

Human Resources 2008-09

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Human Resources Screening Questions

Does your institution have any part-time staff?

If you answer **Yes** to this question, you will be provided the screens to report part-time staff in the **Employees by Assigned Position (EAP)** section.

Yes No

Do ALL of the instructional staff at your institution fall into any of the following categories?

If you answer **Yes** to any of the questions below, the **Salaries** section is **NOT** applicable to your institution and you will **NOT** be required to report data for the **Salaries** section.

- No Yes Are ALL of the instructional staff military personnel?
- No Yes Do ALL of the instructional staff contribute their services (e.g., members of a religious order)?
- No Yes Do ALL of the instructional staff teach pre-clinical or clinical medicine?

The completion of the **Fall Staff** section is optional this year as it is in even-numbered years.

Do you wish to complete the **Fall Staff** section this year?

If you answer **No**, screens to report **Fall Staff** data will not be displayed.

If you answer **Yes**, screens to report **Fall Staff** data will be displayed and you must complete ALL applicable **Fall Staff** screens.

- No, I will not complete Fall Staff
- Yes, I will complete Fall Staff

You may use the space below to provide context for the data you've reported above.

Empty text area for providing context for the data reported above.

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Human Resources Screening Questions

Did your institution hire any full-time permanent staff who were included on the payroll of the institution between July 1 and October 31, 2008 either for the *first time* or *after a break in service* AND who were still on the payroll of the institution as of November 1, 2008? (Exclude persons who have returned from sabbatical leave OR full-time staff who are working less-than-9-month contracts/teaching periods and whose primary responsibility is instruction, research, and/or public service.)

*If you answer **Yes** to this question and your institution has 15 or more full-time staff, you will be provided the screens to report **full-time permanent new hires** in the **Fall Staff section (long version)**.*

Yes

No

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Screening questions - Method of reporting race and ethnicity for this component**Race/ethnicity question****Which method of reporting race and ethnicity will you use for this component?** NEW race/ethnicity categories (9 categories):

Notes:

- Report Hispanic/Latino individuals of any race as Hispanic/Latino
- Report race for non-Hispanic/Latino individuals only

Nonresident alienHispanic/LatinoAmerican Indian or Alaska NativeAsianBlack or African AmericanNative Hawaiian or Other Pacific IslanderWhite

Two or more races

Race and ethnicity unknown OLD race/ethnicity categories (7 categories):Nonresident alienBlack, non-HispanicAmerican Indian/Alaska NativeAsian/Pacific IslanderHispanicWhite, non-HispanicRace and ethnicity unknown MIXTURE of new and old race/ethnicity categories (all 14 categories will show on each screen):**NEW categories:**

Notes for NEW categories:

- Report Hispanic/Latino individuals of any race as Hispanic/Latino
- Report race for non-Hispanic/Latino individuals only

Hispanic/Latino

American Indian or Alaska Native

Asian

Black or African American

Native Hawaiian or Other Pacific Islander

White

Two or more races

OLD categories:

Black, non-Hispanic

American Indian/Alaska Native

Asian/Pacific Islander

Hispanic

White, non-Hispanic

Categories used in BOTH New and Old:

Nonresident alien

Race and ethnicity unknown

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part A - Employees by Assigned Position - Full-time staff**Number of full-time staff by faculty status and primary function/occupational activity****As of November 1, 2008**

| Primary function/ occupational activity (mutually exclusive categories) | Faculty status | | | | Total |
|--|----------------|--------------------|--|------------------------------|--------------|
| | Tenured | On tenure track | Not on tenure track/ no tenure system | Without faculty status | |
| <u>Primarily instruction</u> | 489 | 105 | 26 | | 620 |
| <u>Instruction/research/public service</u> | 19 | 15 | | | 34 |
| Primarily instruction + Instruction/research/public service | 508 | 120 | 26 | 0 | 654 |
| <u>Primarily research</u> | 24 | 3 | 10 | | 37 |
| <u>Primarily public service</u> | 161 | 4 | 4 | | 169 |
| Primarily instruction + Instruction/research/public service + Primarily research + Primarily public service | 693 | 127 | 40 | 0 | 860 |
| <u>Executive/administrative/managerial</u> | 30 | 1 | 6 | 21 | 58 |
| <u>Other professionals (support/service)</u> | 69 | 10 | | 348 | 427 |
| <u>Technical and paraprofessionals</u> | | | | 153 | 153 |
| <u>Clerical and secretarial</u> | | | | 563 | 563 |
| <u>Skilled crafts</u> | | | | 196 | 196 |
| <u>Service/Maintenance</u> | | | | 615 | 615 |
| Total full time | 792 | 138 | 46 | 1,896 | 2,872 |
| Total from prior year | 797 | 157 | 103 | 1,986 | 3,043 |

Part B - Employees by Assigned Position - Part-time staff

Number of part-time staff by faculty status and primary function/occupational activity

As of November 1, 2008

| Primary function/ occupational activity (mutually exclusive categories) | Faculty status | | | | Total | Graduate assistants |
|---|----------------------|----------------------|---|--------------------------------|-----------|----------------------------------|
| | Tenured | On tenure track | Not on tenure track/ no tenure system | Without faculty status | | |
| <u>Primarily instruction</u> | <input type="text"/> | <input type="text"/> | <input type="text" value="42"/> | <input type="text"/> | 42 | <input type="text" value="327"/> |
| <u>Instruction/research/public service</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> |
| Primarily instruction + Instruction/research/public service | 0 | 0 | 42 | 0 | 42 | 327 |
| <u>Primarily research</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text" value="255"/> |
| <u>Primarily public service</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | <input type="text"/> |
| Primarily instruction + Instruction/research/public service + Primarily research + Primarily public service | 0 | 0 | 42 | 0 | 42 | 582 |
| <u>Executive/administrative/managerial</u> | <input type="text"/> | <input type="text"/> | <input type="text" value="1"/> | <input type="text"/> | 1 | <input type="text"/> |
| <u>Other professionals (support/service)</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text" value="5"/> | 5 | <input type="text"/> |
| <u>Technical and paraprofessionals</u> | | | | <input type="text"/> | 0 | <input type="text"/> |
| <u>Clerical and secretarial</u> | | | | <input type="text" value="2"/> | 2 | <input type="text"/> |
| <u>Skilled crafts</u> | | | | <input type="text"/> | 0 | <input type="text"/> |
| <u>Service/Maintenance</u> | | | | <input type="text" value="1"/> | 1 | <input type="text"/> |
| Total part time | 0 | 0 | 43 | 8 | 51 | 582 |
| Total from prior year | | | 43 | 9 | 52 | 605 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part C - Employees by Assigned Position - Total number of staff**Total number of staff by employment status and primary function/occupational activity****As of November 1, 2008**

| Primary function/occupational activity | Full-time | Full-time py | Part-time | Part-time py | Graduate assistants | Total including Graduate assistants |
|---|-----------|--------------|-----------|--------------|---------------------|-------------------------------------|
| <u>Primarily instruction</u> | 620 | 624 | 42 | 42 | 327 | 989 |
| <u>Instruction/research/public service</u> | 34 | 48 | 0 | | 0 | 34 |
| Primarily instruction + Instruction/research/public service | 654 | 672 | 42 | 42 | 327 | 1,023 |
| <u>Primarily research</u> | 37 | 46 | 0 | | 255 | 292 |
| <u>Primarily public service</u> | 169 | 182 | 0 | | 0 | 169 |
| Primarily instruction + Instruction/research/public service + Primarily research + Primarily public service | 860 | 900 | 42 | 42 | 582 | 1,484 |
| <u>Executive/administrative/managerial</u> | 58 | 64 | 1 | 1 | 0 | 59 |
| <u>Other professionals (support/service)</u> | 427 | 469 | 5 | 3 | 0 | 432 |
| <u>Technical and paraprofessionals</u> | 153 | 188 | 0 | | 0 | 153 |
| <u>Clerical and secretarial</u> | 563 | 594 | 2 | 5 | 0 | 565 |
| <u>Skilled crafts</u> | 196 | 188 | 0 | | 0 | 196 |
| <u>Service/Maintenance</u> | 615 | 640 | 1 | 1 | 0 | 616 |
| Grand total | 2,872 | 3,043 | 51 | 52 | 582 | 3,505 |


Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part D - Salaries - Full-time instructional staff by contract length/teaching period - Headcount

Number of full-time instructional staff by contract length/teaching period, gender, and academic rank

As of November 1, 2008

| Gender and academic rank | Less-than-9-month | 9/10-month | 11/12-month | Total |
|---|---------------------------------|----------------------------------|---|------------|
| Men | | | | |
| Professors | <input type="text"/> | <input type="text" value="255"/> | <input type="text" value="1"/> | 256 |
| Associate professors | <input type="text"/> | <input type="text" value="98"/> | <input type="text"/> | 98 |
| Assistant professors | <input type="text" value="2"/> | <input type="text" value="64"/> | <input type="text" value="1"/> | 67 |
| Instructors | <input type="text" value="5"/> | <input type="text" value="3"/> | <input type="text"/> | 8 |
| Lecturers | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| No academic rank | <input type="text"/> | <input type="text"/> | <input type="text" value="2"/> | 2 |
| Total men | 7 | 420 | 4 | 431 |
| Women | | | | |
| Professors | <input type="text"/> | <input type="text" value="101"/> | <input type="text"/> | 101 |
| Associate professors | <input type="text"/> | <input type="text" value="67"/> | <input type="text"/> | 67 |
| Assistant professors | <input type="text" value="1"/> | <input type="text" value="37"/> | <input type="text" value="1"/> | 39 |
| Instructors | <input type="text" value="10"/> | <input type="text" value="3"/> | <input type="text" value="3"/> | 16 |
| Lecturers | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| No academic rank | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total women | 11 | 208 | 4 | 223 |
| Total (men + women) | 18 | 628 |  8 | 654 |
| Total from EAP, full-time non-medical section (Primarily instruction + Instruction/research/public service lines) | | | | 654 |
| Total from prior year (Salaries section) | 18 | 624 | 30 | 672 |

Part D - Salaries - Full-time instructional staff on 9/10-month contracts/teaching periods - Faculty status

**** Applicable to 4-year degree-granting institutions only ****

Number of full-time instructional staff on 9/10-month contracts/teaching periods by faculty status, gender, and academic rank

| Gender and academic rank | As of November 1, 2008 | | | | Total from Part D (Headcount screen) |
|-------------------------------|------------------------|-----------------|---|------------------------------|---|
| | Faculty status | | Not on tenure track/ no tenure system | Without faculty status | |
| | Tenured | On tenure track | | | |
| Men | | | | | |
| Professors | 252 | 3 | | | 255 |
| Associate Professors | 76 | 22 | | | 98 |
| Assistant Professors | 6 | 58 | | | 64 |
| Instructors | 3 | | | | 3 |
| Lecturers | | | | | |
| No academic rank | | | | | |
| Total men | 337 | 83 | 0 | 0 | 420 |
| Total men prior year | 336 | 86 | 0 | 0 | 422 |
| Women | | | | | |
| Professors | 101 | | | | 101 |
| Associate Professors | 58 | 9 | | | 67 |
| Assistant Professors | 11 | 26 | | | 37 |
| Instructors | 1 | 2 | | | 3 |
| Lecturers | | | | | |
| No academic rank | | | | | |
| Total women | 171 | 37 | 0 | 0 | 208 |
| Total women prior year | 161 | 40 | 1 | 0 | 202 |
| Total (men + women) | 508 | 120 | 0 | 0 | 628 |

Part D - Salaries - Full-time instructional staff on 11/12-month contracts/teaching periods - Faculty status

**** Applicable to 4-year degree-granting institutions only ****


Number of full-time instructional staff on 11/12-month contracts/teaching periods by faculty status, gender, and academic rank

| Gender and academic rank | As of November 1, 2008 | | | | Total from Part D (Headcount screen) |
|-------------------------------|------------------------|----------------------|---|------------------------------|---|
| | Faculty status | | Not on tenure track/ no tenure system | Without faculty status | |
| | Tenured | On tenure track | | | |
| Men | | | | | |
| Professors | <input type="text"/> | <input type="text"/> | <input type="text" value="1"/> | <input type="text"/> | 1 |
| Associate Professors | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Assistant Professors | <input type="text"/> | <input type="text"/> | <input type="text" value="1"/> | <input type="text"/> | 1 |
| Instructors | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Lecturers | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| No academic rank | <input type="text"/> | <input type="text"/> | <input type="text" value="2"/> | <input type="text"/> | 2 |
| Total men | 0 | 0 | 4 | 0 | 4 |
| Total men prior year | 0 | 0 | 18 | 0 | 18 |
| Women | | | | | |
| Professors | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Associate Professors | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Assistant Professors | <input type="text"/> | <input type="text"/> | <input type="text" value="1"/> | <input type="text"/> | 1 |
| Instructors | <input type="text"/> | <input type="text"/> | <input type="text" value="3"/> | <input type="text"/> | 3 |
| Lecturers | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| No academic rank | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Total women | 0 | 0 | 4 | 0 | 4 |
| Total women prior year | 0 | 0 | 12 | 0 | 12 |
| Total (men + women) | 0 | 0 | 8 | 0 | 8 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part E - Salaries - Full-time instructional staff on 9/10-month contracts/teaching periods - Salary outlays**Salaries of full-time instructional staff on 9/10-month contracts/teaching periods by gender and academic rank**

| As of November 1, 2008 | | | | |
|----------------------------|--------|----------------|--|------------------------------|
| Gender and academic rank | Number | Salary outlays | Average salary | Prior year Average salary |
| Men | | | | |
| Professors | 255 | 20,656,452 | 81,006 | 76,601 |
| Associate professors | 98 | 6,611,820 | 67,468 | 63,266 |
| Assistant professors | 64 | 3,977,352 | 62,146 | 58,247 |
| Instructors | 3 | 138,624 |  46,208 | 33,111 |
| Lecturers | | | | |
| No academic rank | | | | |
| Total men | 420 | 31,384,248 | | |
| Women | | | | |
| Professors | 101 | 7,724,124 | 76,476 | 71,815 |
| Associate professors | 67 | 4,299,780 | 64,176 | 57,717 |
| Assistant professors | 37 | 2,201,616 | 59,503 | 56,483 |
| Instructors | 3 | 131,484 | 43,828 | 37,370 |
| Lecturers | | | | |
| No academic rank | | | | |
| Total women | 208 | 14,357,004 | | |
| Total (men + women) | 628 | 45,741,252 | | |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part E - Salaries - Full-time instructional staff on 11/12-month contracts/teaching periods - Salary outlays

Salaries of full-time instructional staff on 11/12-month contracts/teaching periods by gender and academic rank

| As of November 1, 2008 | | | | |
|----------------------------|----------|----------------|----------------|---------------------------|
| Gender and academic rank | Number | Salary outlays | Average salary | Prior year Average salary |
| Men | | | | |
| Professors | 1 | 127,278 | 127,278 | |
| Associate professors | | | | |
| Assistant professors | 1 | 67,308 | 67,308 | 58,488 |
| Instructors | | | ⚠ | 6,956 |
| Lecturers | | | | |
| No academic rank | 2 | 134,544 | 67,272 | 60,843 |
| Total men | 4 | 329,130 | | |
| Women | | | | |
| Professors | | | | |
| Associate professors | | | | |
| Assistant professors | 1 | 59,400 | 59,400 | |
| Instructors | 3 | 136,416 | ⚠ 45,472 | 13,912 |
| Lecturers | | | | |
| No academic rank | | | | |
| Total women | 4 | 195,816 | | |
| Total (men + women) | 8 | 524,946 | | |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part F - Salaries - Full-time instructional staff on 9/10-month contracts/teaching periods - Fringe benefits

Fringe benefits of full-time instructional staff on 9/10-month contracts/teaching periods

As of November 1, 2008

| Fringe benefits | Number covered | Expenditures | Average expenditures | Prior year Average expenditures |
|--|----------------|--------------|----------------------|---------------------------------|
| <u>Retirement plans (other than Social Security) - Vested within 5-years</u> | 628 | 6,861,188 | 10,925 | 10,175 |
| Retirement plans (other than Social Security) - Vested after 5-years | | | | |
| Medical/dental plans | 628 | 291,392 | 464 | 464 |
| Group life insurance | | | | |
| <u>Other insurance benefits (cafeteria plan, etc.)</u> | | | | |
| Guaranteed disability income protection | | | | |
| Tuition plan (dependents only) | | | | |
| Unrestricted | | | | |
| <u>Restricted</u> | | | | |
| Housing plan | | | | |
| Unrestricted | | | | |
| <u>Restricted</u> | | | | |
| Social Security taxes | 628 | 3,499,206 | 5,572 | 5,189 |
| Unemployment compensation taxes | | | | |
| Worker's compensation taxes | 628 | 708,989 | 1,129 | 1,051 |
| Other benefits in kind with cash options | | | | |
| Total expenditures | | 11,360,775 | | |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part F - Salaries - Full-time instructional staff on 11/12-month contracts/teaching periods - Fringe benefits

Fringe benefits of full-time instructional staff on 11/12-month contracts/teaching periods

As of November 1, 2008

| Fringe benefits | Number covered | Expenditures | Average expenditures | Prior year Average expenditures |
|--|----------------|--------------|----------------------|---------------------------------|
| <u>Retirement plans (other than Social Security) - Vested within 5-years</u> | 8 | 78,742 | ⚠ 9,843 | 3,042 |
| Retirement plans (other than Social Security) - Vested after 5-years | | | | |
| Medical/dental plans | 1 | 464 | 464 | |
| Group life insurance | | | | |
| <u>Other insurance benefits (cafeteria plan, etc.)</u> | | | | |
| Guaranteed disability income protection | | | | |
| Tuition plan (dependents only) | | | | |
| Unrestricted | | | | |
| <u>Restricted</u> | | | | |
| Housing plan | | | | |
| Unrestricted | | | | |
| <u>Restricted</u> | | | | |
| Social Security taxes | 8 | 40,158 | ⚠ 5,020 | 1,551 |
| Unemployment compensation taxes | | | | |
| Worker's compensation taxes | 8 | 8,137 | ⚠ 1,017 | 314 |
| Other benefits in kind with cash options | | | | |
| Total expenditures | | 127,501 | | |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part G - Fall Staff - Full-time instruction/research/public service staff - Tenured

Number of full-time staff with faculty status who are Tenured and whose primary responsibility is instruction, research, and/or public service by academic rank, gender, and race/ethnicity

As of November 1, 2008

| Gender and race/ethnicity | Professors | Associate professors | Assistant professors | Instructors | Lecturers | No academic rank | Total |
|-------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------------------------|----------------------|---------------------------------|-------|
| Men | | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text" value="1"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 1 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text" value="18"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text" value="2"/> | 20 |
| Hispanic | <input type="text" value="204"/> | <input type="text" value="75"/> | <input type="text" value="6"/> | <input type="text" value="3"/> | <input type="text"/> | <input type="text" value="90"/> | 378 |
| White, non-Hispanic | <input type="text" value="29"/> | <input type="text" value="1"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text" value="2"/> | 32 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total men | 252 | 76 | 6 | 3 | 0 | 94 | 431 |
| Women | | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text" value="2"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 2 |
| Hispanic | <input type="text" value="89"/> | <input type="text" value="56"/> | <input type="text" value="11"/> | <input type="text" value="1"/> | <input type="text"/> | <input type="text" value="89"/> | 246 |
| White, non-Hispanic | <input type="text" value="10"/> | <input type="text" value="2"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text" value="2"/> | 14 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total women | 101 | 58 | 11 | 1 | 0 | 91 | 262 |
| Total (men+women) | 353 | 134 | 17 | 4 | 0 | 185 | 693 |
| Total from EAP | | | | | | | 693 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part G - Fall Staff - Full-time instruction/research/public service staff - On tenure track

Number of full-time staff with faculty status who are On tenure track and whose primary responsibility is instruction, research, and/or public service by academic rank, gender, and race/ethnicity

As of November 1, 2008

| Gender and race/ethnicity | Professors | Associate professors | Assistant professors | Instructors | Lecturers | No academic rank | Total |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------|
| Men | | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | 2 | 7 | <input type="text"/> | <input type="text"/> | <input type="text"/> | 9 |
| Hispanic | 2 | 15 | 40 | <input type="text"/> | <input type="text"/> | 3 | 60 |
| White, non-Hispanic | 1 | 5 | 11 | <input type="text"/> | <input type="text"/> | <input type="text"/> | 17 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total men | 3 | 22 | 58 | 0 | 0 | 3 | 86 |
| Women | | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | 1 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | 1 |
| Hispanic | <input type="text"/> | 9 | 20 | 2 | <input type="text"/> | 4 | 35 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | 4 | <input type="text"/> | <input type="text"/> | <input type="text"/> | 4 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total women | 0 | 9 | 26 | 2 | 0 | 4 | 41 |
| Total (men+women) | 3 | 31 | 84 | 2 | 0 | 7 | 127 |
| Total from EAP | | | | | | | 127 |

Part G - Fall Staff - Full-time instruction/research/public service staff - Not on tenure track/no tenure system

Number of full-time staff with faculty status who are Not on tenure track and whose primary responsibility is instruction, research, and/or public service OR number of full-time staff whose primary responsibility is instruction, research, and/or public service and who work at an institution with No tenure system by academic rank, gender, and race/ethnicity

As of November 1, 2008

| Gender and race/ethnicity | Professors | Associate professors | Assistant professors | Instructors | Lecturers | No academic rank | Total |
|-------------------------------|--------------------------------|----------------------|--------------------------------|---------------------------------|--------------------------------|--------------------------------|-----------|
| Men | | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text" value="1"/> | 1 |
| Hispanic | <input type="text" value="1"/> | <input type="text"/> | <input type="text" value="3"/> | <input type="text" value="5"/> | <input type="text" value="2"/> | <input type="text" value="3"/> | 14 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text" value="1"/> | 1 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total men | 1 | 0 | 3 | 5 | 2 | 5 | 16 |
| Women | | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Hispanic | <input type="text"/> | <input type="text"/> | <input type="text" value="2"/> | <input type="text" value="13"/> | <input type="text"/> | <input type="text" value="9"/> | 24 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total women | 0 | 0 | 2 | 13 | 0 | 9 | 24 |
| Total (men+women) | 1 | 0 | 5 | 18 | 2 | 14 | 40 |
| Total from EAP | | | | | | | 40 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part G - Fall Staff - Full-time instruction/research/public service staff - Without faculty status**Number of full-time staff Without faculty status whose primary responsibility is instruction, research, and/or public service by gender and race/ethnicity****As of November 1, 2008**

| Gender and race/ethnicity | Total |
|--------------------------------------|--------------------------------|
| Men | |
| <u>Nonresident alien</u> | <input type="text" value="0"/> |
| <u>Black, non-Hispanic</u> | <input type="text" value="0"/> |
| <u>American Indian/Alaska Native</u> | <input type="text" value="0"/> |
| <u>Asian/Pacific Islander</u> | <input type="text" value="0"/> |
| <u>Hispanic</u> | <input type="text" value="0"/> |
| <u>White, non-Hispanic</u> | <input type="text" value="0"/> |
| <u>Race and ethnicity unknown</u> | <input type="text" value="0"/> |
| Total men | 0 |
| Women | |
| <u>Nonresident alien</u> | <input type="text" value="0"/> |
| <u>Black, non-Hispanic</u> | <input type="text" value="0"/> |
| <u>American Indian/Alaska Native</u> | <input type="text" value="0"/> |
| <u>Asian/Pacific Islander</u> | <input type="text" value="0"/> |
| <u>Hispanic</u> | <input type="text" value="0"/> |
| <u>White, non-Hispanic</u> | <input type="text" value="0"/> |
| <u>Race and ethnicity unknown</u> | <input type="text" value="0"/> |
| Total women | 0 |
| Total (men+women) | 0 |
| Total from EAP | 0 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part G - Fall Staff - Full-time instruction/research/public service staff - Totals

Total number of full-time staff whose primary responsibility is instruction, research, and/or public service by gender and race/ethnicity

As of November 1, 2008

| | Total men | Total women | Total (men+women) |
|--|------------|-------------|-------------------|
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 1 | 1 | 2 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 30 | 3 | 33 |
| <u>Hispanic</u> | 452 | 305 | 757 |
| <u>White, non-Hispanic</u> | 50 | 18 | 68 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Total (must equal Part H (next part)) | 533 | 327 | 860 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part H - Fall Staff - Full-time instruction/research/public service staff by contract length/teaching period - Headcount

Number of full-time staff whose primary responsibility is instruction, research, and/or public service by contract length/teaching period, gender, and race/ethnicity

(Include all staff from these functions, including those with and without faculty status.)

| As of November 1, 2008 | | | | | |
|--------------------------------------|---------------------------------|----------------------------------|--------------------------------|-------|-------------------|
| Gender and race/ethnicity | Less-than-9-month | 9/10-month | 11/12-month | Total | Total from Part G |
| Men | | | | | |
| <u>Nonresident Alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | 0 |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text" value="1"/> | <input type="text"/> | 1 | 1 |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | 0 |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text" value="30"/> | <input type="text"/> | 30 | 30 |
| <u>Hispanic</u> | <input type="text" value="8"/> | <input type="text" value="440"/> | <input type="text" value="4"/> | 452 | 452 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text" value="49"/> | <input type="text" value="1"/> | 50 | 50 |
| <u>Race/ethnicity unknown</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | 0 |
| Total men | 8 | 520 | 5 | 533 | 533 |
| Women | | | | | |
| <u>Nonresident Alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | 0 |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text" value="1"/> | <input type="text"/> | 1 | 1 |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | 0 |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text" value="3"/> | <input type="text"/> | 3 | 3 |
| <u>Hispanic</u> | <input type="text" value="15"/> | <input type="text" value="284"/> | <input type="text" value="6"/> | 305 | 305 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text" value="18"/> | <input type="text"/> | 18 | 18 |
| <u>Race/ethnicity unknown</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | 0 |
| Total women | 15 | 306 | 6 | 327 | 327 |
| Total (men+women) | ⚠ 23 | 826 | ⚠ 11 | 860 | 860 |
| Total from EAP | | | | 860 | |
| Total (men+women) from Fall 2007 | 33 | 831 | 36 | | |

Part H - Fall Staff - Full-time instruction/research/public service staff on 9/10-month contracts/teaching periods - Salary class intervals

Number of full-time staff on 9/10-month contracts/teaching periods whose primary responsibility is instruction, research, and/or public service by salary class intervals, gender, and race/ethnicity

(Include all staff from these functions, including those with and without faculty status.)

| As of November 1, 2008 | | | | | | | | Total from Part H (Headcount screen) |
|-------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|-------------------|--------------------------------------|
| Gender and race/ethnicity | Below \$30,000 | 30,000-39,999 | 40,000-49,999 | 50,000-64,999 | 65,000-79,999 | 80,000-99,999 | 100,000 and above | |
| Men | | | | | | | | |
| Nonresident Alien | | | | | | | | |
| Black, non-Hispanic | | | | | | 1 | | 1 |
| American Indian/Alaska Native | | | | | | | | |
| Asian/Pacific Islander | | 1 | | 2 | 13 | 13 | 1 | 30 |
| Hispanic | 1 | 2 | 18 | 94 | 239 | 82 | 4 | 440 |
| White, non-Hispanic | | | | 11 | 31 | 7 | | 49 |
| Race/ethnicity unknown | | | | | | | | |
| Total men | 1 | 3 | 18 | 107 | 283 | 103 | 5 | 520 |
| Women | | | | | | | | |
| Nonresident alien | | | | | | | | |
| Black, non-Hispanic | | | | | 1 | | | 1 |
| American Indian/Alaska Native | | | | | | | | |
| Asian/Pacific Islander | | | | | 3 | | | 3 |
| Hispanic | | 4 | 38 | 99 | 122 | 21 | | 284 |
| White, non-Hispanic | | | | 6 | 11 | 1 | | 18 |
| Race/ethnicity unknown | | | | | | | | |
| Total women | 0 | 4 | 38 | 105 | 137 | 22 | 0 | 306 |
| Total (men+women) | 1 | 7 | 56 | 212 | 420 | 125 | 5 | 826 |

Part H - Fall Staff - Full-time instruction/research/public service staff on 11/12-month contracts/teaching periods - Salary class intervals

Number of full-time staff on 11/12-month contracts/teaching periods whose primary responsibility is instruction, research, and/or public service by salary class intervals, gender, and race/ethnicity

(Include all staff from these functions, including those with and without faculty status.)

| As of November 1, 2008 | | | | | | | | Total from Part H (Headcount screen) |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------------------|
| Gender and race/ethnicity | Below \$30,000 | 30,000-39,999 | 40,000-49,999 | 50,000-64,999 | 65,000-79,999 | 80,000-99,999 | 100,000 and above | |
| Men | | | | | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| <u>Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 1 | 2 | <input type="text"/> | 1 | 4 |
| <u>White, non-Hispanic</u> | 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 1 |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Total men | 1 | 0 | 0 | 1 | 2 | 0 | 1 | 5 |
| Women | | | | | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| <u>Hispanic</u> | <input type="text"/> | 1 | 4 | 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | 6 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| Total women | 0 | 1 | 4 | 1 | 0 | 0 | 0 | 6 |
| Total (men+women) | 1 | 1 | 4 | 2 | 2 | 0 | 1 | 11 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part I - Fall Staff - Full-time executive/administrative/managerial staff - Salary class intervals

Number of full-time executive/administrative/managerial staff by salary class intervals, gender, and race/ethnicity

| As of November 1, 2008 | | | | | | | | | |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------|----|
| Gender and race/ethnicity | Below \$30,000 | 30,000-39,999 | 40,000-49,999 | 50,000-64,999 | 65,000-79,999 | 80,000-99,999 | 100,000 and above | Total | |
| Men | | | | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 1 | 1 | |
| Hispanic | <input type="text"/> | <input type="text"/> | 1 | 5 | 8 | 12 | 8 | 34 | |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 1 | <input type="text"/> | 1 | |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | |
| Total men | | 0 | 0 | 1 | 5 | 8 | 13 | 9 | 36 |
| Women | | | | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | |
| Hispanic | 1 | 1 | 5 | 5 | 4 | 5 | 1 | 22 | |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | |
| Total women | 1 | 1 | 5 | 5 | 4 | 5 | 1 | 22 | |
| Total (men+women) | 1 | 1 | 6 | 10 | 12 | 18 | 10 | 58 | |
| Total from EAP | | | | | | | | 58 | |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part I - Fall Staff - Full-time other professional (support/service) staff - Salary class intervals

Number of full-time other professional (support/service) staff by salary class intervals, gender, and race/ethnicity

| As of November 1, 2008 | | | | | | | | |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------|
| Gender and race/ethnicity | Below \$30,000 | 30,000-39,999 | 40,000-49,999 | 50,000-64,999 | 65,000-79,999 | 80,000-99,999 | 100,000 and above | Total |
| Men | | | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Hispanic | 32 | 59 | 36 | 11 | 11 | 6 | <input type="text"/> | 155 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 1 | <input type="text"/> | <input type="text"/> | 1 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total men | 32 | 59 | 36 | 11 | 12 | 6 | 0 | 156 |
| Women | | | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Hispanic | 60 | 98 | 63 | 32 | 15 | 2 | <input type="text"/> | 270 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 1 | <input type="text"/> | <input type="text"/> | 1 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total women | 60 | 98 | 63 | 32 | 16 | 2 | 0 | 271 |
| Total (men+women) | 92 | 157 | 99 | 43 | 28 | 8 | 0 | 427 |
| Total from EAP | | | | | | | | 427 |

Part I - Fall Staff - Full-time technical and paraprofessional staff - Salary class intervals

Number of full-time technical and paraprofessional staff by salary class intervals, gender, and race/ethnicity

As of November 1, 2008

| Gender and race/ethnicity | Below \$20,000 | 20,000-29,999 | 30,000-39,999 | 40,000-49,999 | 50,000 and above | Total |
|--------------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------|-------|
| Men | | | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Hispanic</u> | <input type="text" value="6"/> | <input type="text" value="31"/> | <input type="text" value="72"/> | <input type="text" value="12"/> | <input type="text"/> | 121 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total men | 6 | 31 | 72 | 12 | 0 | 121 |
| Women | | | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Hispanic</u> | <input type="text" value="2"/> | <input type="text" value="12"/> | <input type="text" value="14"/> | <input type="text" value="3"/> | <input type="text" value="1"/> | 32 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total women | 2 | 12 | 14 | 3 | 1 | 32 |
| Total (men+women) | 8 | 43 | 86 | 15 | 1 | 153 |
| Total from EAP | | | | | | 153 |

Part I - Fall Staff - Full-time clerical and secretarial staff- Salary class intervals

Number of full-time clerical and secretarial staff by salary class intervals, gender, and race/ethnicity

As of November 1, 2008

| Gender and race/ethnicity | Below \$20,000 | 20,000-29,999 | 30,000-39,999 | 40,000-49,999 | 50,000 and above | Total |
|--------------------------------------|---------------------------------|----------------------------------|----------------------------------|---------------------------------|----------------------|------------|
| Men | | | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Hispanic</u> | <input type="text" value="3"/> | <input type="text" value="37"/> | <input type="text" value="72"/> | <input type="text" value="3"/> | <input type="text"/> | 115 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total men | 3 | 37 | 72 | 3 | 0 | 115 |
| Women | | | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Hispanic</u> | <input type="text" value="45"/> | <input type="text" value="193"/> | <input type="text" value="193"/> | <input type="text" value="17"/> | <input type="text"/> | 448 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total women | 45 | 193 | 193 | 17 | 0 | 448 |
| Total (men+women) | 48 | 230 | 265 | 20 | 0 | 563 |
| Total from EAP | | | | | | 563 |

Part I - Fall Staff - Full-time skilled crafts staff - Salary class intervals

Number of full-time skilled crafts staff by salary class intervals, gender, and race/ethnicity

As of November 1, 2008

| Gender and race/ethnicity | Below \$20,000 | 20,000-29,999 | 30,000-39,999 | 40,000-49,999 | 50,000 and above | Total |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------|
| Men | | | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Hispanic</u> | 23 | 79 | 88 | 1 | <input type="text"/> | 191 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Race and ethnicity unknown</u> | 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 1 |
| Total men | 24 | 79 | 88 | 1 | 0 | 192 |
| Women | | | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Hispanic</u> | 1 | 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | 2 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Race and ethnicity unknown</u> | 2 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 2 |
| Total women | 3 | 1 | 0 | 0 | 0 | 4 |
| Total (men+women) | 27 | 80 | 88 | 1 | 0 | 196 |
| Total from EAP | | | | | | 196 |

Part I - Fall Staff - Full-time service/maintenance staff - Salary class intervals

Number of full-time service/maintenance staff by salary class intervals, gender, and race/ethnicity

As of November 1, 2008

| Gender and race/ethnicity | Below \$20,000 | 20,000-29,999 | 30,000-39,999 | 40,000-49,999 | 50,000 and above | Total |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------|
| Men | | | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Hispanic</u> | 55 | 208 | 237 | 5 | <input type="text"/> | 505 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total men | 55 | 208 | 237 | 5 | 0 | 505 |
| Women | | | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Black, non-Hispanic</u> | 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 1 |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Hispanic</u> | 54 | 44 | 10 | <input type="text"/> | <input type="text"/> | 108 |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| <u>Race and ethnicity unknown</u> | 1 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 1 |
| Total women | 56 | 44 | 10 | 0 | 0 | 110 |
| Total (men+women) | 111 | 252 | 247 | 5 | 0 | 615 |
| Total from EAP | | | | | | 615 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

**Part I - Fall Staff - Full-time staff (excluding instruction/research/public service staff)
- Totals**

Total number of full-time staff by primary function/occupational activity, gender, and race/ethnicity

As of November 1, 2008

| Gender and race/ethnicity | Executive/ administrative/ managerial | Other professionals (support/service) | Technical and paraprofessionals | Clerical and secretarial | Skilled crafts | Service/ Maintenance | Total |
|--------------------------------------|---|---|------------------------------------|-----------------------------|-------------------|-------------------------|--------------|
| Men | | | | | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| <u>Hispanic</u> | 34 | 155 | 121 | 115 | 191 | 505 | 1,121 |
| <u>White, non-Hispanic</u> | 1 | 1 | 0 | 0 | 0 | 0 | 2 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| Total men | 36 | 156 | 121 | 115 | 192 | 505 | 1,125 |
| Women | | | | | | | |
| <u>Nonresident alien</u> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Hispanic</u> | 22 | 270 | 32 | 448 | 2 | 108 | 882 |
| <u>White, non-Hispanic</u> | 0 | 1 | 0 | 0 | 0 | 0 | 1 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 | 0 | 2 | 1 | 3 |
| Total women | 22 | 271 | 32 | 448 | 4 | 110 | 887 |
| Total (men+women) | 58 | 427 | 153 | 563 | 196 | 615 | 2,012 |
| Total from EAP | 58 | 427 | 153 | 563 | 196 | 615 | |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part J - Fall Staff - Part-time professional staff

Number of part-time staff by primary function/occupational activity, gender, and race/ethnicity

| Gender and race/ethnicity | As of November 1, 2008 | | |
|--------------------------------|--|-------------------------------------|---------------------------------------|
| | Staff whose primary responsibility is instruction, research, and/or public service | Executive/administrative/managerial | Other professionals (support/service) |
| Men | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Hispanic | 23 | 1 | 3 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Total men | 23 | 1 | 3 |
| Women | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| American Indian/ Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Asian/Pacific Islander | 2 | <input type="text"/> | <input type="text"/> |
| Hispanic | 15 | <input type="text"/> | 2 |
| White, non-Hispanic | 2 | <input type="text"/> | <input type="text"/> |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Total women | 19 | 0 | 2 |
| Total (men+women) | 42 | 1 | 5 |
| Total from EAP | 42 | 1 | 5 |

Part J - Fall Staff - Part-time non-professional staff

Number of part-time staff by primary function/occupational activity, gender, and race/ethnicity

| Gender and race/ethnicity | As of November 1, 2008 | | | |
|--------------------------------------|--|-------------------------------------|-----------------------|---------------------------------|
| | <u>Technical and paraprofessionals</u> | <u>Clerical and secretarial</u> | <u>Skilled crafts</u> | <u>Service/ Maintenance</u> |
| Men | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text" value="1"/> |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Total men | 0 | 0 | 0 | 1 |
| Women | | | | |
| <u>Nonresident alien</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <u>Black, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <u>American Indian/Alaska Native</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <u>Asian/Pacific Islander</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <u>Hispanic</u> | <input type="text"/> | <input type="text" value="2"/> | <input type="text"/> | <input type="text"/> |
| <u>White, non-Hispanic</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <u>Race and ethnicity unknown</u> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Total women | 0 | 2 | 0 | 0 |
| Total (men+women) | 0 | 2 | 0 | 1 |
| Total from EAP | 0 | 2 | 0 | 1 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part J - Fall Staff - Graduate assistants and part-time staff totals**Number of part-time staff by primary function/occupational activity, gender, and race/ethnicity****As of November 1, 2008**

| Gender and race/ethnicity | Subtotal | <u>Graduate assistants</u> | Part-time total |
|---------------------------------------|----------|----------------------------------|-----------------|
| Men | | | |
| <u>Nonresident alien</u> | 0 | <input type="text"/> | 0 |
| <u>Black, non-Hispanic</u> | 0 | <input type="text"/> | 0 |
| <u>American Indian/Alaska Native</u> | 0 | <input type="text"/> | 0 |
| <u>Asian/Pacific Islander</u> | 0 | <input type="text" value="1"/> | 1 |
| <u>Hispanic</u> | 28 | <input type="text" value="286"/> | 314 |
| <u>White, non-Hispanic</u> | 0 | <input type="text"/> | 0 |
| <u>Race and ethnicity unknown</u> | 0 | <input type="text" value="22"/> | 22 |
| Total men | 28 | 309 | 337 |
| Women | | | |
| <u>Nonresident alien</u> | 0 | <input type="text"/> | 0 |
| <u>Black, non-Hispanic</u> | 0 | <input type="text"/> | 0 |
| <u>American Indian/ Alaska Native</u> | 0 | <input type="text"/> | 0 |
| <u>Asian/Pacific Islander</u> | 2 | <input type="text"/> | 2 |
| <u>Hispanic</u> | 19 | <input type="text" value="244"/> | 263 |
| <u>White, non-Hispanic</u> | 2 | <input type="text"/> | 2 |
| <u>Race and ethnicity unknown</u> | 0 | <input type="text" value="29"/> | 29 |
| Total women | 23 | 273 | 296 |
| Total (men+women) | 51 | 582 | 633 |
| Total from EAP | | 582 | |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part K - Fall Staff - Total number of staff**Total number of staff by employment status, gender, and race/ethnicity**

| Gender and race/ethnicity | As of November 1, 2008 | | | | | |
|--------------------------------------|------------------------|-----------------|---------------|-----------------|-----------|-------------|
| | Full-time men | Full-time women | Part-time men | Part-time women | Total men | Total women |
| <u>Nonresident alien</u> | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 1 | 2 | 0 | 0 | 1 | 2 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 31 | 3 | 1 | 2 | 32 | 5 |
| <u>Hispanic</u> | 1,573 | 1,187 | 314 | 263 | 1,887 | 1,450 |
| <u>White, non-Hispanic</u> | 52 | 19 | 0 | 2 | 52 | 21 |
| <u>Race and ethnicity unknown</u> | 1 | 3 | 22 | 29 | 23 | 32 |
| Grand total | 1,658 | 1,214 | 337 | 296 | 1,995 | 1,510 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part L - Fall Staff - New hires - Full-time instruction/research/public service staff - Faculty status

Number of full-time permanent new hires whose primary responsibility is instruction, research, and/or public service by faculty status, gender, and race/ethnicity

(Hired full time between July 1 and October 31, 2008 and still on payroll of the institution as of November 1, 2008)

| Gender and race/ethnicity | Faculty status | | | Without faculty status | Total |
|-------------------------------|----------------------|----------------------|--|------------------------|-------|
| | Tenured | On tenure track | Not on tenure track/ no tenure system | | |
| Men | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | 3 | <input type="text"/> | <input type="text"/> | 3 |
| Hispanic | <input type="text"/> | 4 | <input type="text"/> | <input type="text"/> | 4 |
| White, non-Hispanic | <input type="text"/> | 4 | <input type="text"/> | <input type="text"/> | 4 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total men | 0 | 11 | 0 | 0 | 11 |
| Women | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | 1 | <input type="text"/> | <input type="text"/> | 1 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Hispanic | <input type="text"/> | 3 | 3 | <input type="text"/> | 6 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total women | 0 | 4 | 3 | 0 | 7 |
| Total (men+women) | 0 | 15 | 3 | 0 | 18 |

Part L - Fall Staff - New hires - Full-time staff by position

Number of full-time permanent new hires by primary function/occupational activity, gender, and race/ethnicity

(Hired full time between July 1 and October 31, 2008 and still on payroll of the institution as of November 1, 2008)

| Gender and race/ethnicity | Executive/ administrative/ managerial | Other professionals (support/service) | Technical and paraprofessionals | Clerical and secretarial | Skilled crafts | Service/ Maintenance | Total |
|-------------------------------|---|---|---------------------------------------|--------------------------------|----------------------|-------------------------|-------|
| Men | | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Hispanic | <input type="text"/> | 1 | 3 | 1 | 2 | 8 | 15 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total men | 0 | 1 | 3 | 1 | 2 | 8 | 15 |
| Women | | | | | | | |
| Nonresident alien | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Black, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| American Indian/Alaska Native | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Asian/Pacific Islander | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Hispanic | <input type="text"/> | 6 | <input type="text"/> | 1 | <input type="text"/> | 1 | 8 |
| White, non-Hispanic | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Race and ethnicity unknown | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 |
| Total women | 0 | 6 | 0 | 1 | 0 | 1 | 8 |
| Total (men+women) | 0 | 7 | 3 | 2 | 2 | 9 | 23 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Part L - Fall Staff - New hires - Totals**Total number of full-time permanent new hires by gender and race/ethnicity****(Hired full time between July 1 and October 31, 2008 and still on payroll of the institution as of November 1, 2008)**

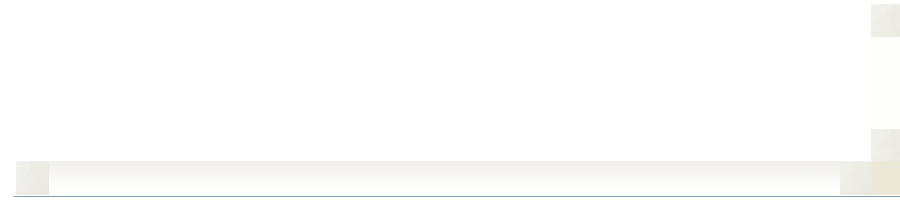
| | Total men | Total women | Total (men+women) |
|--------------------------------------|-----------|-------------|-------------------|
| <u>Nonresident alien</u> | 0 | 0 | 0 |
| <u>Black, non-Hispanic</u> | 0 | 1 | 1 |
| <u>American Indian/Alaska Native</u> | 0 | 0 | 0 |
| <u>Asian/Pacific Islander</u> | 3 | 0 | 3 |
| <u>Hispanic</u> | 19 | 14 | 33 |
| <u>White, non-Hispanic</u> | 4 | 0 | 4 |
| <u>Race and ethnicity unknown</u> | 0 | 0 | 0 |
| Grand total | 26 | 15 | 41 |

Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

Human Resources Survey Evaluation

Were any staff members difficult to categorize? If so, please explain in the box below.



Institution: University of Puerto Rico-Mayaguez (243197)

User ID: P82431971

| Explanation Report | | | | | |
|----------------------------------|---|---------------|---|-------------|----------|
| Number | Source | Location | Description | Severity | Accepted |
| Screen: Full Time | | | | | |
| 1 | Row 16 Column 4 | Screen Entry | The number entered, 46, has an expected range of between 73 and 133. Please explain this difference. | Explanation | Yes |
| Reason: | At this moment we have 35 instructors on study leaves of absence and some of them are in this category. | | | | |
| Screen: Headcount | | | | | |
| 2 | Row 25 Column 2 | Screen Entry | The number entered, 23, has an expected range of between 24 and 42. Please explain this difference. | Explanation | Yes |
| Reason: | This numbered has been check and validated. | | | | |
| 3 | Row 25 Column 4 | Screen Entry | The number entered, 11, has an expected range of between 26 and 46. Please explain this difference. | Explanation | Yes |
| Reason: | At this moment we have 35 instructors on study non paid leaves of absence and some of them are in this category. | | | | |
| Screen: Headcount | | | | | |
| 4 | Row 19 Column 4 | Screen Entry | The number entered, 8, has an expected range of between 21 and 39. Please explain this difference. | Explanation | Yes |
| Reason: | At this moment we have 35 instructors on study leaves of absence and some of them are in this category. | | | | |
| Global Edits | | | | | |
| 5 | | Perform Edits | The average salary for one of the academic ranks in 9/10 month contracts 46208, is not within the expected range between 26489 and 39733. Please fix or explain. | Explanation | Yes |
| Reason: | Different Faculties on Campus have different salary ranges. Depending on the Faculties in which last year's instructors were working and which they are this year a different payment is given. | | | | |
| Screen: Salaries 11/12 mo | | | | | |
| 6 | Row 7 Column 4 | Screen Entry | The average salary for one of the academic ranks in 11/12 month contracts 0, is not within the expected range between 5565 and 8347. Please fix or explain. | Explanation | Yes |
| Reason: | At this moment we have 35 instructors on study leaves of absence. This personnel doesn't receive any accountable salary for this period which explains why there is a reduction on average salary to this category. | | | | |
| 7 | | Perform Edits | The average salary for one of the academic ranks in 11/12 month contracts 45472, is not within the expected range between 11130 and 16694. Please fix or explain. | Explanation | Yes |
| Reason: | Different Faculties on Campus have different salary ranges. Depending on the Faculties in which last year's instructors were working and which they are this year | | | | |

| | | | | | |
|---------------------------------------|---|---------------|---|-------------|-----|
| a different payment is given. | | | | | |
| Global Edits | | | | | |
| 8 | | Perform Edits | The average expenditure for one of benefits in 11/12 month contracts 9843, is not within the expected range between 2130 and 3954. Please fix or explain. | Explanation | Yes |
| Reason: | Difference is due to the decrease from 30,in 2007, to 8 full time instructional staff in 2008. | | | | |
| 9 | | Perform Edits | The average expenditure for one of benefits in 11/12 month contracts 5020, is not within the expected range between 1086 and 2016. Please fix or explain. | Explanation | Yes |
| Reason: | Difference is due to the decrease from 30,in 2007, to 8 full time instructional staff in 2008. | | | | |
| 10 | | Perform Edits | The average expenditure for one of benefits in 11/12 month contracts 1017, is not within the expected range between 220 and 408. Please fix or explain. | Explanation | Yes |
| Reason: | Difference is due to the decrease from 30,in 2007, to 8 full time instructional staff in 2008. | | | | |
| Screen: Faculty Status 9/10 mo | | | | | |
| 11 | Row 37 Column 7 | Screen Entry | The number entered, 0, has an expected range of between 1 and 30. Please explain this difference. | Explanation | Yes |
| Reason: | At this moment we have 35 instructors on study leaves of absence and some of them are in this category. | | | | |

Print Form(s)

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**Audited Financial Statements University of Puerto Rico
Year Ended June 30, 2007
With Report of Independent Auditors**

AUDITED FINANCIAL STATEMENTS

University of Puerto Rico
Year Ended June 30, 2007
With Report of Independent Auditors

University of Puerto Rico
 Audited Financial Statements
 Years Ended June 30, 2007 and 2006

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Report of Independent Auditors

Board of Trustees
University of Puerto Rico

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component units of the University of Puerto Rico (the University), a component unit of the Commonwealth of Puerto Rico, as of and for the years ended June 30, 2007 and 2006, which collectively comprise the University's financial statements, as listed in the table of contents. These financial statements are the responsibility of the University's management. Our responsibility is to express opinions on these financial statements based on our audits. We did not audit the financial statements of Servicios Médicos Universitarios, Inc. (the Hospital) and Desarrollos Universitarios, Inc. (the Company), which represent 100% of the aggregate discretely presented component units, as of and for the years ended June 30, 2007 and 2006 and March 31, 2007 and 2006, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us. The Hospital's report included an explanatory paragraph stating that it has experienced recurring losses since it commenced operations and has a net capital deficiency that raise substantial doubt about its ability to continue as a going concern. Our opinion, insofar as it relates to amounts included for the Hospital and the Company, is solely based on the reports of the other auditors.

We conducted our audits in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We were not engaged to perform an audit of the University's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits and the reports of the other auditors provide a reasonable basis for our opinions.

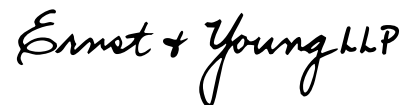
In our opinion, based on our audits and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the University of Puerto Rico and the aggregate discretely presented component units of the University of Puerto Rico as of June 30, 2007 and 2006, and the respective changes in financial position and cash flows thereon for the years then ended in conformity with accounting principles generally accepted in the United States.

As discussed in Note 13 to the financial statements, the Hospital has experienced recurring losses since it commenced operations and has a net capital deficiency that raise substantial doubt about its ability to continue as a going concern.

In accordance with *Government Auditing Standards*, we have also issued our report, dated April 29, 2008, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Management's Discussion and Analysis and the Schedule of Funding Progress of the University of Puerto Rico Retirement System, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the University of Puerto Rico financial statements. The schedule of changes in sinking fund reserves included in page 56 is presented for purposes of additional analysis and is not a required part of the financial statements. Such schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.



April 29, 2008

Stamp No. 2328011
affixed to
original of
this report.



**University of Puerto Rico
Management's Discussion and Analysis
June 30, 2007 and 2006**

Introduction

The following discussion presents an overview of the financial position and financial activities of the University of Puerto Rico (the University) for the years ended June 30, 2007 and 2006. This discussion and analysis was prepared by University management and should be read in conjunction with the financial statements and notes thereto, which follow.

The financial operations and position of two not-for-profit organizations, Servicios Médicos Universitarios, Inc. and Desarrollos Universitarios, Inc. are considered component units of the University and are discretely presented in the University's financial statements. An annual audit of each organization's financial statement is conducted by independent certified public accountants. Financial statements and information relating to the component units may be obtained from their respective administrative officers.

Financial Highlights

The financial position of the University remains strong at June 30, 2007, with total assets of \$1,483,229,447 total liabilities of \$1,056,509,575 and net assets of \$426,719,873. The University's net assets increased \$40,590,712 during the year ended June 30, 2007, when compared to \$78,475,171 during the year ended June 30, 2006 and to \$6,892,002 during the year ended June 30, 2005. These increases are explained in the section entitled "Analysis of Financial Position and Changes in Financial Position." An overview of the statements is presented below along with a financial analysis of the transactions impacting the statements.

Condensed financial statements for the University as of and for the years ended June 30, 2007, 2006 and 2005 follow:

| Condensed Statements of Net Assets | | | |
|--|-----------------------|-----------------------|-----------------------|
| | June 30 | | |
| | 2007 | 2006 | 2005 |
| Assets | | | |
| Current assets | \$ 344,095,972 | \$ 341,443,766 | \$ 277,300,121 |
| Noncurrent assets: | | | |
| Due from Commonwealth of Puerto Rico | 84,232,509 | 56,000,001 | 71,570,127 |
| Capital | 796,685,602 | 659,326,528 | 629,903,127 |
| Other | 258,215,364 | 81,705,901 | 69,972,192 |
| Total assets | <u>1,483,229,447</u> | <u>1,138,476,196</u> | <u>1,048,745,567</u> |
| Liabilities | | | |
| Current liabilities | 133,037,509 | 199,479,385 | 188,106,410 |
| Noncurrent liabilities | 923,472,066 | 552,867,652 | 552,985,169 |
| Total liabilities | <u>1,056,509,575</u> | <u>752,347,037</u> | <u>741,091,579</u> |
| Net assets | | | |
| Invested in capital assets net of related debt | 231,026,259 | 207,167,597 | 183,741,045 |
| Restricted: | | | |
| Nonexpendable | 62,406,256 | 52,247,594 | 45,310,063 |
| Expendable | 120,847,524 | 113,179,703 | 85,968,022 |
| Unrestricted | 12,439,834 | 13,534,265 | (7,365,142) |
| Total net assets | <u>\$ 426,719,873</u> | <u>\$ 386,129,159</u> | <u>\$ 307,653,988</u> |



University of Puerto Rico
Management's Discussion and Analysis (continued)

Condensed Statements of Revenues, Expenses and Changes in Net Assets

| | Year Ended June 30 | | |
|---|--------------------|---------------|---------------|
| | 2007 | 2006 | 2005 |
| Operating revenues | | | |
| Tuition and fees (net of scholarship) | \$ 49,269,042 | \$ 51,115,866 | \$ 36,951,309 |
| Grants and contracts | 148,409,147 | 133,858,642 | 142,165,395 |
| Patient services | 48,669,981 | 49,667,252 | 43,589,157 |
| Other operating revenues | 39,919,317 | 45,743,758 | 38,852,582 |
| Total operating revenues | 286,267,487 | 280,385,518 | 261,558,443 |
| Operating expenses | 1,266,523,365 | 1,196,233,066 | 1,182,072,684 |
| Operating loss | (980,255,878) | (915,847,548) | (920,514,241) |
| Nonoperating revenues and expenses | | | |
| State appropriations | 896,492,596 | 854,981,674 | 796,568,502 |
| Other nonoperating revenues and expenses, including interest on indebtedness | 104,908,125 | 125,315,363 | 112,106,915 |
| Net nonoperating revenues | 1,001,400,721 | 980,297,037 | 908,675,417 |
| Income (loss) before other revenues | 21,144,843 | 64,449,489 | (11,838,824) |
| Capital appropriations | 12,607,556 | 10,160,608 | 12,323,593 |
| Addition to permanent endowment | 6,838,313 | 3,865,074 | 6,407,233 |
| Total increase in net assets | \$ 40,590,712 | \$ 78,475,171 | \$ 6,892,002 |

Using the Financial Statements

The University's financial statements were prepared in accordance with standards issued by the Governmental Accounting Standards Board (GASB). In June 1999, the GASB issued Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. This was followed in November 1999 by GASB Statement No. 35, *Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities – an amendment of GASB Statement No. 34*. The financial statement presentation required by GASB Statements No. 34 and 35 provides a comprehensive, entity-wide perspective of the University's assets, liabilities, net assets, revenues, expenses, changes in net assets and cash flows.



**University of Puerto Rico
Management's Discussion and Analysis (continued)**

Analysis of Financial Position and Changes in Financial Position

Statements of Net Asset

The statements of net assets present the assets, liabilities and net assets of the University as of June 30, 2007 and 2006. The net assets are displayed in three parts, invested in capital assets net of related debt, restricted and unrestricted. Restricted net assets may either be expendable or nonexpendable and are those assets that are restricted by law or by an external donor. Unrestricted net assets, while they are generally designated for specific purposes, are available for use by the University to meet current expenses for any purposes. The statements of net assets, along with all of the University's basic financial statements, are prepared under the accrual basis of accounting, whereby revenues are recognized when the service is provided by and expenses are recognized when others provide the service to the University, regardless of when cash is exchanged.

Assets included in the statements of net assets are classified as current or noncurrent. Current assets consist primarily of cash and cash equivalents, short-term investments and accounts receivable. Of these amounts, cash and cash equivalents, investments and accounts receivable comprise approximately 14%, 35% and 46%, respectively, of current assets and 70% of noncurrent assets are capital assets as of June 30, 2007. As of June 30, 2006, these amounts comprise approximately 26%, 29% and 42% of current assets and 83% of noncurrent assets are capital assets. As of June 30, 2005, these amounts comprise approximately 9.4%, 25% and 57% of current assets and 93% of noncurrent assets are capital assets.

University's cash, cash equivalents and investments increased from \$170,383,000 at June 30, 2005 to \$239,586,325 at June 30, 2006 and increased to \$414,403,362 at June 30, 2007. The increase in investments at fair value is because the University invested a portion of the cash received from the bond issuance. Currents accounts receivable increased from \$142,189,307 to \$144,925,202 and increased to \$159,522,765 for the same periods. The increase in accounts receivable between June 30, 2006 and 2007, is mainly due to increase in slot machines revenue allocations from the Commonwealth of Puerto Rico.

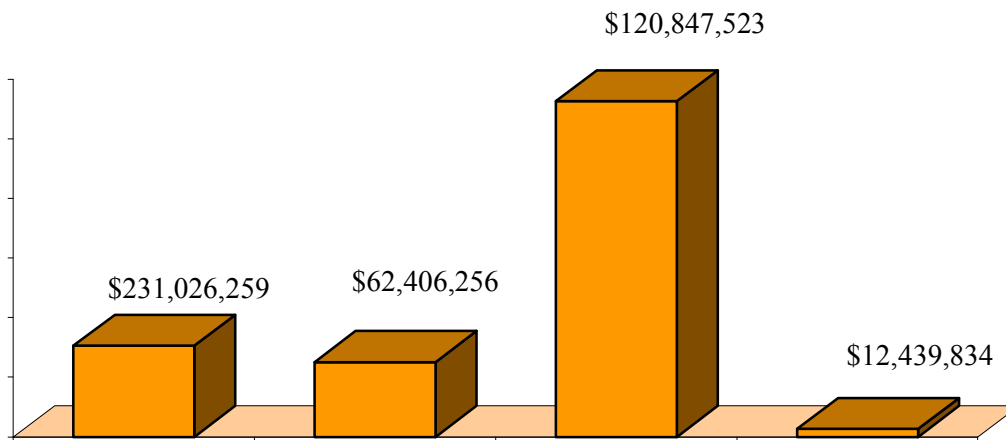
Current liabilities consist primarily of accounts payable and accrued liabilities and the current portion of long-term debt. Accounts payable and accrued liabilities increased from \$84,849,240 to \$85,079,562 between June 30, 2006 and 2007. Non-current liabilities consist primarily of bonded indebtedness. Long-term debt increases from \$371,470,852 to \$656,019,072 between June 30, 2007 and 2006. The increase is due to new bonds issued in December 2006.



**University of Puerto Rico
Management's Discussion and Analysis (continued)**

Net assets represent the residual interest in the University's assets after liabilities are deducted and net assets are classified into one of four categories as shown on the following illustration:

Table 1 - Net Assets - June 30, 2007



| | | |
|----------------------------|----|-------------|
| Invested in Capital Assets | \$ | 231,026,259 |
| Restricted Nonexpendable | | 62,406,256 |
| Restricted Expendable | | 120,847,523 |
| Unrestricted | | 12,439,834 |



University of Puerto Rico Management's Discussion and Analysis (continued)

Net assets invested in capital assets, net of related debt amounting to \$231,026,259 represent the University's capital assets less accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction or improvement of those assets.

Restricted nonexpendable net assets, amounting to \$62,406,256, consist primarily of the University's permanent endowment funds. The corpus of these funds may not be expended and must remain with the University in perpetuity. Only the earnings from these funds may be expended. Restricted expendable net assets, amounting to \$120,847,523, are subject to externally imposed restrictions governing their use. The funds are restricted primarily for debt service, capital projects, student loans and scholarship purposes.

Unrestricted net assets amounting to \$12,439,834 represent those balances from operational activities that have not been restricted by parties external to the University such as donors or grant agencies.

Statements of Revenues, Expenses and Changes in Net Assets

Changes in total University net assets as presented in the statements of net assets are based on the activity presented in the statements of revenues, expenses and changes in net assets. The purpose of these statements are to present the revenues earned by the University, both operating and nonoperating, and the expenses paid and accrued by the University and any other revenues, expenses, gains and losses received or spent by the University.

Generally, operating revenues are received for providing goods and services to the various customers and constituencies of the University. Operating expenses are those expenses paid to acquire or produce the goods and services provided in return for the operating revenues, and to carry out the mission of the University. Nonoperating revenues are revenues received for which goods and services are not provided.

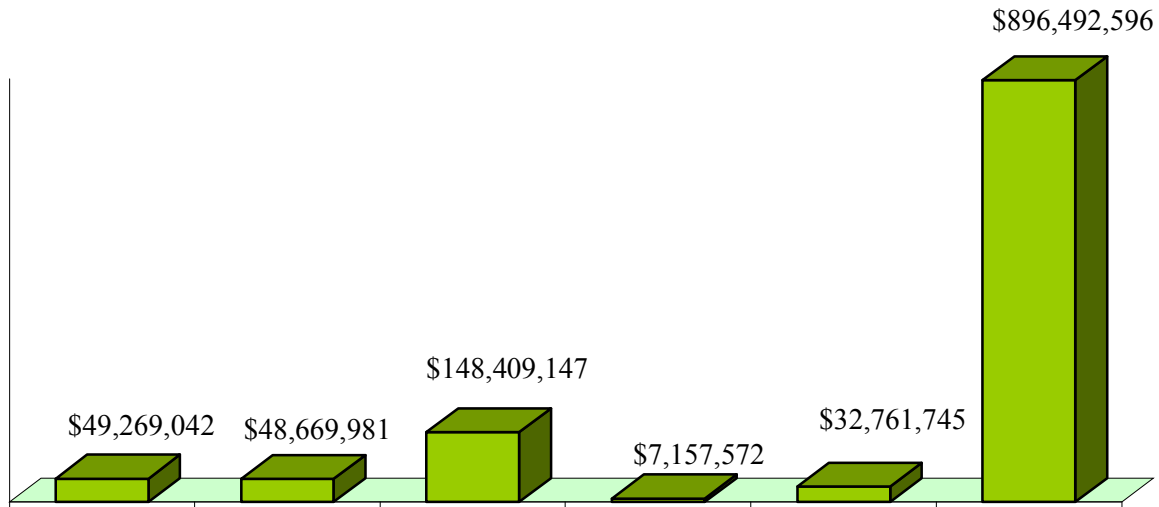
Approximately 89% of the operating revenues and non operating revenues of the University are Federal and Commonwealth appropriations, grants and contracts. The remainder consists primarily of tuition and fees and patient services.



**University of Puerto Rico
Management's Discussion and Analysis (continued)**

The following illustration presents the major sources of the University revenues (both operating and nonoperating) for the year ended June 30, 2007:

Table 2 - Revenues - Year Ended June 30, 2007



Operating and Nonoperating Revenues

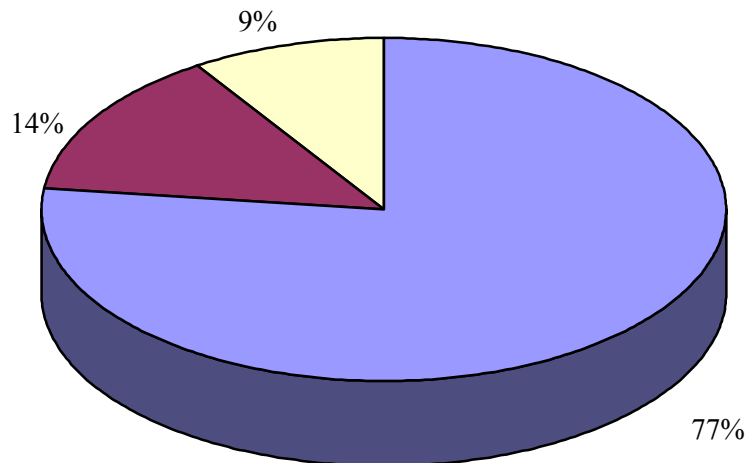
| | | |
|--------------------------------------|----|-------------|
| Tuitions & Fees (net of scholarship) | \$ | 49,269,042 |
| Patient services | | 48,669,981 |
| State and Federal Grants & Contracts | | 148,409,147 |
| Auxiliary Enterprises | | 7,157,572 |
| Other Operating Revenues | | 32,761,745 |
| State Appropriations | | 896,492,596 |



**University of Puerto Rico
Management's Discussion and Analysis (continued)**

Federal Grants represent 77% of the University grants revenues. The following illustration presents the grants revenues of the University of Puerto Rico:

**Table 3 - Analysis of Grants Revenues
Year Ended June 30, 2007**



| | | | |
|--------------|----|-------------|-----|
| Federal | \$ | 125,667,791 | 77% |
| Commonwealth | | 22,741,356 | 14% |
| Other | | 14,753,879 | 9% |

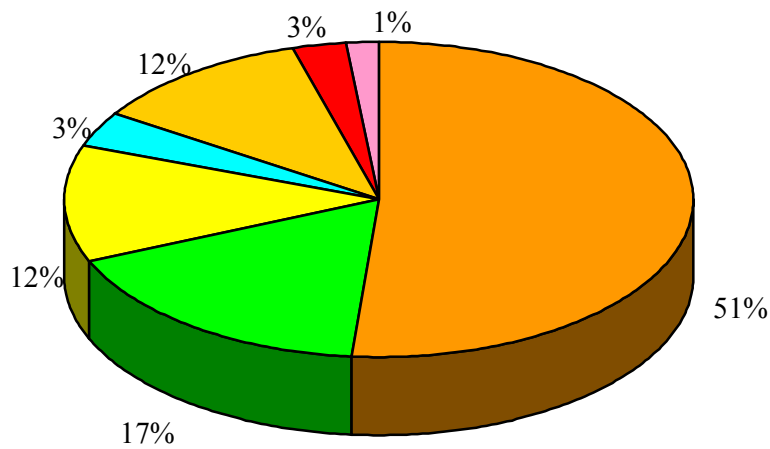


**University of Puerto Rico
Management's Discussion and Analysis (continued)**

University expenses are presented using natural expense classifications. Salaries and benefits represent 67% of the University's operating expenses.

The following illustration presents the major University operating expenses, using natural classification for the year ended June 30, 2007:

Table 4 - Operating Expenses



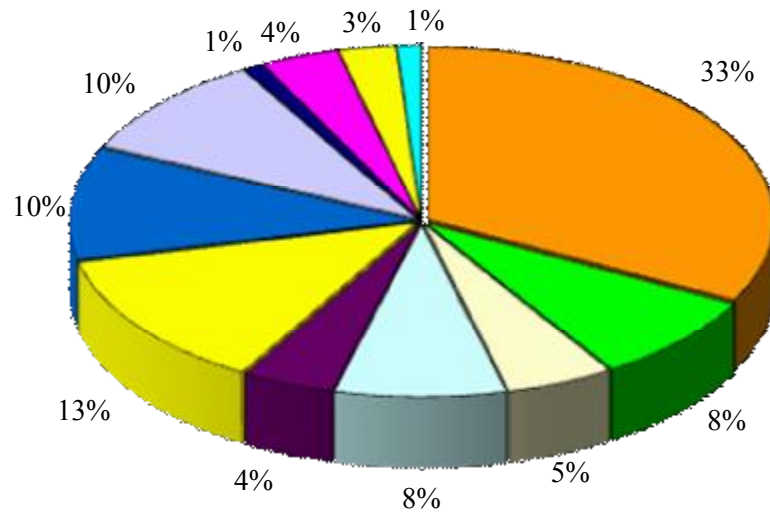
| | | | |
|---------------------------------|----|-------------|-----|
| Salaries | \$ | 652,018,299 | 51% |
| Benefits | | 218,195,408 | 17% |
| Scholarship and others services | | 150,573,298 | 12% |
| Utilites | | 44,530,281 | 3% |
| Supplies and others services | | 149,551,732 | 12% |
| Depreciation | | 33,774,910 | 3% |
| Others Expenditures | | 17,879,437 | 1% |



**University of Puerto Rico
Management's Discussion and Analysis (continued)**

Functional expense classification presents University expenses in the operational categories they benefit. The following illustration presents the major uses of University revenues (both operating and nonoperating) on a functional basis for the year ended June 30, 2007:

Table 5 - Expenses by Function



| | | |
|------------------------------------|----------------|-----|
| Instruction | \$ 414,325,677 | 33% |
| Research | 105,401,003 | 8% |
| Public Service | 63,920,992 | 5% |
| Academic Support | 101,008,992 | 8% |
| Student Services | 54,467,642 | 4% |
| Institutional Support | 164,648,897 | 13% |
| Operation and Maintenance of Plant | 134,230,580 | 10% |
| Scholarships and Fellowships | 122,671,693 | 10% |
| Auxiliary Enterprises | 11,473,059 | 1% |
| Patient service | 46,102,702 | 4% |
| Depreciation | 33,774,910 | 3% |
| Other | 14,496,756 | 1% |

For the year ended June 30, 2007, the University reported an operating loss of \$(980,255,878). After adding nonoperating revenues and expenses, primarily state appropriations and Federal Pell Grant, the total increase in net assets for the year amounted to \$40,590,712.



University of Puerto Rico Management's Discussion and Analysis (continued)

Statements of Cash Flow

The Statements of Cash Flows present information related to cash flows of the University by the following categories: operating activities, noncapital financing activities, capital and related financing activities and investing activities.

Increases in cash and cash equivalents from noncapital financing activities were due primarily to the receipt of state appropriations. This increase was offset by decreases in cash and cash equivalents from investing activities resulting from purchases of short-term investments, decreases in cash and cash equivalents used for capital and related financing activities and cash used in operating activities. Cash and cash equivalents decrease from capital and related financing activities was due primarily to purchases of capital assets and payments of principal and interest on debt. The decrease in cash and cash equivalents from operating activities is consistent with the University's operating loss.

Capital Assets and Debt Administration

Significant capital assets additions for the year ended June 30, 2007 and 2006, consist mainly of renovation and rehabilitation of existing facilities, restoration of historic buildings, and modifications of existing facilities in light of new technology, educational standards and the requirements of modern building codes.

During fiscal year 2007, the University issued bond \$546,150,000 to refund a portion of Revenue Bonds and finance costs of projects included in the Capital Improvements Programs.

In addition, during the year ended June 30, 2007, the University recorded as capital lease the building, furniture and equipment of the Plaza Universitaria Project. Assets under the capital lease agreement amounted to approximately \$99 million.

Economic Outlook

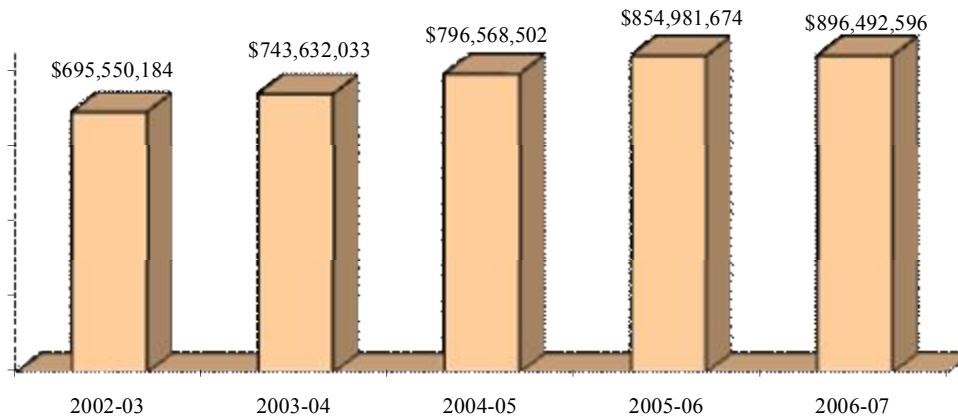
The economy of Puerto Rico must be analyzed as a region within the U.S. economy, since it is part of the U.S. monetary and banking system, as well as within its territorial boundaries. The main drive of the Puerto Rican economy is a huge external sector closely tied to the flow of merchandise, tourists, and capital between Puerto Rico and the Mainland. Thus, historically, the real growth rates of the Puerto Rico economy have closely followed those of the U.S. economy. In fiscal year 2007, real GDP of Puerto Rico economy continued to expand at rate of 3.6%. The overall expansion of the economy of Puerto Rico was negatively affected by a decline in the U.S. real GDP growth rate.



University of Puerto Rico Management's Discussion and Analysis (continued)

The Commonwealth appropriations for the last five years are illustrated below:

Table 6 - Commonwealth Appropriations



The University administration is not aware of any currently known facts, decisions or conditions that are expected to have a significant effect on the University's financial position or results of operation during fiscal year 2007 beyond those unknown variations having a global effect on virtually all types of business operations. While the University's overall financial position is strong, various factors influence the University's ultimate financial success.

Request for Information

This financial report is designed to provide a general overview of the University's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director. The executive offices of the University are located at 1187 Flamboyán Street, Jardín Botánico Sur, San Juan, Puerto Rico 00926.



**University of Puerto Rico
Statements of Net Assets**

| | June 30 | |
|--|----------------------|----------------------|
| | 2007 | 2006 |
| Assets | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 49,595,830 | \$ 89,824,861 |
| Investments at fair value | 64,851,571 | 58,431,799 |
| Investments with bond trustees at fair value | 58,233,345 | 39,116,255 |
| Accounts receivable (less allowances for doubtful accounts of \$106,514,050 and \$112,752,800 for 2007 and 2006, respectively) | 159,522,765 | 144,925,202 |
| Inventories | 4,882,571 | 6,397,837 |
| Prepaid expenses and other assets | 7,009,890 | 2,747,812 |
| Total current assets | 344,095,972 | 341,443,766 |
| Noncurrent assets: | | |
| Restricted cash and cash equivalents | 4,544,892 | 1,299,879 |
| Investments at fair value | 237,177,724 | 50,913,531 |
| Due from Commonwealth of Puerto Rico | 84,232,509 | 56,000,001 |
| Prepaid expenses and other assets | 13,772,652 | 27,023,624 |
| Notes receivable, net | 2,720,096 | 2,468,867 |
| Capital assets (net accumulated depreciation of \$411,324,335 and \$384,397,167 for 2007 and 2006, respectively) | 796,685,602 | 659,326,528 |
| Total noncurrent assets | 1,139,133,475 | 797,032,430 |
| Total assets | 1,483,229,447 | 1,138,476,196 |
| Liabilities | | |
| Current liabilities: | | |
| Accounts payable and accrued liabilities | 85,079,562 | 84,849,240 |
| Current portion of long-term debt | 19,760,000 | 90,624,037 |
| Obligation under capital lease, current portion | 2,178,105 | - |
| Other current liabilities | 26,019,842 | 24,006,108 |
| Total current liabilities | 133,037,509 | 199,479,385 |
| Noncurrent liabilities: | | |
| Long-term debt, net of current portion | 656,019,072 | 371,470,852 |
| Obligation under capital lease, noncurrent portion | 68,597,825 | - |
| Other long-term liabilities | 198,855,169 | 181,396,800 |
| Total noncurrent liabilities | 923,472,066 | 552,867,652 |
| Total liabilities | 1,056,509,575 | 752,347,037 |

(Continues)



University of Puerto Rico
Statements of Net Assets (continued)

| | June 30 | |
|---|------------------------------|------------------------------|
| | <u>2007</u> | <u>2006</u> |
| Net assets | | |
| Invested in capital assets, net of related debt | 231,026,259 | 207,167,597 |
| Restricted, nonexpendable: | | |
| Scholarship and fellowships | 39,560,872 | 30,028,944 |
| Research | 19,080,230 | 18,541,039 |
| Other | 3,765,154 | 3,677,611 |
| Restricted, expendable: | | |
| Research | 20,946,073 | 23,325,933 |
| Loans | 7,685,906 | 7,866,623 |
| Capital projects | 24,791,044 | 35,235,157 |
| Debt service | 56,233,963 | 37,557,804 |
| Other | 11,190,537 | 9,194,186 |
| Unrestricted | 12,439,834 | 13,534,265 |
| Total net assets | <u>\$ 426,719,872</u> | <u>\$ 386,129,159</u> |

See accompanying notes.



University of Puerto Rico
Statements of Revenues, Expenses and Changes in Net Assets

| | June 30 | |
|--|----------------|----------------|
| | 2007 | 2006 |
| Revenues | | |
| Operating revenues: | | |
| Tuition and fees (net of scholarship allowances of \$37,277,970 and \$36,576,974 for 2007 and 2006, respectively) | \$ 49,269,042 | \$ 51,115,866 |
| Net hospital patient services and other | 48,669,981 | 49,667,252 |
| Federal grants and contracts | 125,667,791 | 117,372,972 |
| Commonwealth grants and contracts (net of allowances of \$4,985,386 and \$6,423,178 for 2007 and 2006, respectively) | 22,741,356 | 16,485,670 |
| Nongovernmental grants and contracts | 14,753,879 | 14,203,931 |
| Sales and services of educational departments | 4,316,666 | 6,812,491 |
| Auxiliary enterprises (net of scholarship allowances of \$162,750 and \$181,659 for 2007 and 2006, respectively) | 7,157,572 | 6,808,430 |
| Other operating revenues | 13,691,200 | 17,918,906 |
| Total operating revenues | 286,267,487 | 280,385,518 |
| Expenses | | |
| Salaries: | | |
| Faculty | 377,460,983 | 358,229,060 |
| Exempt staff | 272,900,601 | 260,520,104 |
| Nonexempt wages | 1,656,715 | 2,408,761 |
| Benefits | 218,195,408 | 208,781,874 |
| Scholarship and fellowship | 150,573,298 | 137,445,350 |
| Utilities | 44,530,281 | 44,166,848 |
| Supplies and other services | 149,551,732 | 128,758,460 |
| Depreciation | 33,774,910 | 29,216,968 |
| Other expenses | 17,879,437 | 26,705,641 |
| Total operating expenses | 1,266,523,365 | 1,196,233,066 |
| Operating loss | (980,255,878) | (915,847,548) |
| Nonoperating revenues (expenses): | | |
| Commonwealth appropriations | 896,492,596 | 854,981,674 |
| Federal Pell Grant program | 109,492,991 | 106,572,086 |
| Gifts | 6,461,769 | 5,438,676 |
| Net investment income | 9,116,461 | 5,802,197 |
| Interest on indebtedness | (20,812,346) | (11,813,450) |
| Other nonoperating revenues | 649,250 | 19,315,854 |
| Net nonoperating revenues | 1,001,400,721 | 980,297,037 |
| Income before other revenues | 21,144,843 | 64,449,489 |
| Capital appropriations | 12,607,556 | 10,160,608 |
| Additions to term and permanent endowment | 6,838,313 | 3,865,074 |
| Increase in net assets | 40,590,712 | 78,475,171 |
| Net Assets | | |
| Beginning of year | 386,129,159 | 307,653,988 |
| End of year | \$ 426,719,871 | \$ 386,129,159 |

See accompanying notes.



**University of Puerto Rico
Statements of Cash Flows**

| | Year Ended June 30 | |
|---|--------------------|---------------|
| | 2007 | 2006 |
| Cash flows from operating activities | | |
| Tuition and fees | \$ 49,253,880 | \$ 49,889,882 |
| Grants and contracts | 157,423,396 | 165,314,646 |
| Pell grants | 109,492,991 | 106,572,086 |
| Patient services | 48,669,981 | 49,667,252 |
| Auxiliary enterprises | 6,857,754 | 6,472,420 |
| Sales and services educational departments | 4,358,816 | 3,666,463 |
| Payments to suppliers and vendors | (63,480,929) | (133,018,328) |
| Payments to employees | (651,271,784) | (621,731,261) |
| Payments for utilities | (44,044,748) | (44,268,477) |
| Payments for benefits | (140,576,178) | (207,579,734) |
| Payments for scholarships and fellowships | (150,677,612) | (137,406,365) |
| New loans issued to students | (1,297,397) | (1,215,509) |
| Student loan repayments | 1,046,166 | 1,225,385 |
| Other payments | (30,361,913) | (6,879,415) |
| Net cash used in operating activities | (704,607,577) | (769,290,954) |
| Cash flows from noncapital financing activities | | |
| Commonwealth appropriations | 896,492,595 | 854,981,674 |
| Endowment gifts | 6,838,313 | 3,865,074 |
| Gifts and grants for other than capital purposes | 7,111,019 | 24,754,529 |
| Net cash provided by noncapital financing activities | 910,441,927 | 883,601,277 |
| Cash flows from capital and related financing activities | | |
| Capital appropriations | 12,607,555 | 10,160,608 |
| Additions of capital assets | (172,561,024) | (62,738,861) |
| Principal paid on indebtedness | (292,474,805) | (19,210,000) |
| Interest paid on capital indebtedness | (20,812,346) | (11,813,450) |
| Deposit with trustee | (19,117,090) | (23,109) |
| Capital lease | (70,775,930) | - |
| Proceeds from capital debt | 503,882,775 | 32,692,605 |
| Net cash used in capital and related financing activities | (59,250,866) | (50,932,206) |
| Cash flows from investing activities | | |
| Proceeds from sales and maturities of investments | 36,058,961 | 34,860,593 |
| Purchase of investments | (228,742,925) | (48,488,221) |
| Interest on investments | 9,116,461 | 5,802,197 |
| Net cash used in investing activities | (183,567,503) | (7,825,431) |
| Net change in cash and cash equivalents | (36,984,018) | 55,552,686 |
| Cash and cash equivalents: | | |
| Beginning of period | 91,124,740 | 35,572,054 |
| End of period | \$ 54,140,722 | \$ 91,124,740 |

(Continues)



**University of Puerto Rico
Statements of Cash Flows (continued)**

| | Year Ended June 30 | |
|---|---------------------------|------------------|
| | 2007 | 2006 |
| Reconciliation of operating loss to net cash used in operating activities | | |
| Operating loss | \$ (980,255,878) | \$ (915,847,548) |
| Adjustments to reconcile operating loss to net cash used in operating activities: | | |
| Depreciation expense | 33,774,910 | 29,216,968 |
| Reduction of capital assets | 1,427,039 | 4,098,492 |
| Amortization on bond premium, discount and future appreciated principal | 2,276,213 | 2,450,202 |
| Changes in assets and liabilities, net: | | |
| Grants and contracts receivables | 66,662,920 | 119,406,397 |
| Prepaid expenses, inventories and other | 10,504,164 | (3,947,991) |
| Accounts payable, accrued liabilities and capital lease | 70,755,022 | (16,402,736) |
| Accrued salaries and wages and other liabilities | 90,248,033 | 11,735,262 |
| Net cash used in operating activities | \$ (704,607,577) | \$ (769,290,954) |

See accompanying notes.



Discretely Presented Component Unit
Servicios Médicos Universitarios, Inc.
(A Not-for Profit Organization)
Balance Sheets

| | June 30 | |
|---|----------------|---------------|
| | 2007 | 2006 |
| Assets | | |
| Current assets: | | |
| Cash | \$ 32,062 | \$ 580,620 |
| Patient accounts receivable, net of allowance for doubtful accounts of \$41,822,363 in 2007 and \$33,333,901 in 2006 | 14,367,224 | 14,000,380 |
| Accounts receivable - other | 275,841 | 182,043 |
| Inventories of supplies | 1,556,395 | 1,820,927 |
| Prepaid expenses | 252,272 | 717,755 |
| Total current assets | 16,483,794 | 17,301,725 |
| Property and equipment, net | 3,660,070 | 3,867,915 |
| Total assets | \$ 20,143,864 | \$ 21,169,640 |
| | | |
| Liabilities and deficiency in unrestricted net assets | | |
| Current liabilities: | | |
| Current portion of long term debt | \$ 15,367,611 | \$ 15,367,611 |
| Current portion of capital lease obligations | - | 278,984 |
| Accounts payable | 22,788,522 | 19,467,543 |
| Accrued interest | 4,767,455 | 3,681,155 |
| Estimated third-party payor settlements-medicare | 1,047,750 | 1,825,260 |
| Accrued payroll taxes and employee benefits | 1,460,488 | 1,128,678 |
| Accrued expenses | 1,717,360 | 2,058,496 |
| Total current liabilities | 47,149,186 | 43,807,727 |
| | | |
| Long-term debt, net of current portion | 1,632,389 | 1,632,389 |
| Due to related party | 34,896,147 | 31,372,171 |
| Accrued claim losses | 480,000 | - |
| Total liabilities | 84,157,722 | 76,812,287 |
| | | |
| Deficiency in unrestricted net assets | (64,013,858) | (55,642,647) |
| Total liabilities and deficiency in unrestricted net assets | \$ 20,143,864 | \$ 21,169,640 |

See accompanying notes.



Discretely Presented Component Unit
Servicios Médicos Universitarios, Inc.
(A Not-for-Profit Organization)
Statements of Operations and Deficiency in Unrestricted Net Assets

| | Year Ended June 30 | |
|---|-------------------------------|-------------------------------|
| | 2007 | 2006 |
| Unrestricted revenues and other support | | |
| Net patient service revenue | \$ 39,888,022 | \$ 37,319,625 |
| Other revenue | <u>1,705,766</u> | <u>1,671,181</u> |
| Total revenues and other support | <u>41,593,788</u> | <u>38,990,806</u> |
| Expenses | | |
| Salaries and benefits | 17,379,152 | 18,549,982 |
| Contracted services | 3,238,090 | 2,229,824 |
| Professional services | 1,123,287 | 1,135,842 |
| Supplies | 12,853,696 | 12,574,931 |
| Utilities | 2,509,198 | 2,194,597 |
| Interest | 1,254,105 | 1,200,213 |
| Provision for bad debts | 8,434,671 | 5,290,454 |
| Provision for claim losses | 480,000 | - |
| Depreciation and amortization | 865,812 | 757,957 |
| Other | <u>1,826,988</u> | <u>2,143,487</u> |
| Total expenses | <u>49,964,999</u> | <u>46,077,287</u> |
| Excess of expenses over revenue before extraordinary gain | <u>(8,371,211)</u> | <u>(7,086,481)</u> |
| Extraordinary gain | - | 2,869,272 |
| Change in unrestricted net assets | <u>(8,371,211)</u> | <u>(4,217,209)</u> |
| Deficiency in unrestricted net assets, at beginning of year | <u>(55,642,647)</u> | <u>(51,425,438)</u> |
| Deficiency in unrestricted net assets, at end of year | <u><u>\$ (64,013,858)</u></u> | <u><u>\$ (55,642,647)</u></u> |

See accompanying notes.



Discretely Presented Component Unit
Servicios Médicos Universitarios, Inc.
(A Not-for-Profit Organization)
Statements of Cash Flows

| | Year Ended June 30 | |
|---|---------------------------|----------------|
| | 2007 | 2006 |
| Cash flows from operating activities | | |
| Change in unrestricted net assets | \$ (8,371,211) | \$ (4,217,209) |
| Adjustments to reconcile change in unrestricted net assets to net cash (used in) operating activities: | | |
| Depreciation and amortization | 865,812 | 757,957 |
| Provision for bad debts | 8,434,671 | 5,290,454 |
| Provision for claim losses | 480,000 | |
| Extraordinary gain | - | (2,869,272) |
| (Increase) in patient accounts receivable | (8,801,514) | (7,877,102) |
| Decrease (increase) in inventory of supplies | 264,532 | 14,124 |
| Decrease in prepaid expenses | 465,483 | 150,769 |
| Decrease (increase) in accounts receivable-other | (292,386) | 6,743 |
| Increase in accounts payable | 3,041,995 | 611,726 |
| Increase in estimated third-party payor settlements-Medicare | (777,510) | 370,867 |
| Increase in accrued expenses, payroll taxes and employee benefits | 1,563,238 | 205,200 |
| Increase in accrued interest | 1,086,300 | 918,903 |
| Total adjustments | 6,330,621 | (2,419,631) |
| Net cash used in operating activities | (2,040,590) | (6,636,840) |
| Cash flows from investing activities | | |
| Purchase of property and equipment | (657,968) | (1,342,625) |
| Cash flows from financing activities | | |
| Payments on long-term debt and capital lease obligations | - | - |
| Net advances from University of Puerto Rico and other related parties | 2,150,000 | 7,583,076 |
| Net cash provided by financing activities | 2,150,000 | 7,583,076 |
| Net decrease in cash | (548,558) | (396,389) |
| Cash and cash equivalents, at beginning of year | 580,620 | 977,009 |
| Cash and cash equivalents, at end of year | \$ 32,062 | \$ 580,620 |
| Supplemental disclosures of cash flows information | | |
| Cash paid for interest | \$ 78,762 | \$ 116,693 |

See accompanying notes.



Discretely Presented Component Unit
Desarrollos Universitarios, Inc.
(A Not-for-Profit Organization)
Statements of Financial Position

| | Year Ended March 31 | |
|---|---------------------|----------------|
| | 2007 | 2006 |
| Assets | | |
| Current assets: | | |
| Cash | \$ 2,013,630 | \$ 2,433,407 |
| Restricted cash | 65,805 | |
| Restricted funds held by trustee | 10,369,384 | 14,466,518 |
| Net investment in direct financing lease | 71,030,863 | - |
| Due from the University of Puerto Rico | 1,558,351 | - |
| Prepaid expenses | 95,579 | 94,992 |
| Project in process | - | 94,383,247 |
| Bond issuance costs, net of accumulated amortization of \$451,765 and \$371,161 | 2,337,459 | 2,418,063 |
| Other assets | 60,224 | - |
| Total assets | \$ 87,531,295 | \$ 113,796,227 |
| Liabilities and deficiency in net assets | | |
| Liabilities: | | |
| Construction contract, project management fee and other payables, including retainage of \$1,448,317 and \$2,154,231 | \$ 2,539,396 | \$ 3,244,985 |
| Accrued interest payable | 1,066,245 | 1,083,933 |
| Accrued expenses | 823,207 | 404,636 |
| Unearned student dormitories rental income | 6,970 | - |
| Student dormitories security deposits | 29,345 | - |
| Unearned revenue | - | 25,598,183 |
| Bonds payable, net of discount of \$320,850 and \$343,692 | 82,344,150 | 83,736,308 |
| Total liabilities | 86,809,313 | 114,068,045 |
| Contingencies | | |
| Net assets | 721,982 | (271,818) |
| Total liabilities and net assets | \$ 87,531,295 | \$ 113,796,227 |

See accompanying notes.



**Discretely Presented Component Unit
Desarrollos Universitarios, Inc.
(A Not-for-Profit Organization)
Statements of Activities and Changes in Net Assets**

| | Year Ended March 31 | |
|--|----------------------------|--------------|
| | 2007 | 2006 |
| Revenues: | | |
| Income from investment in direct financing lease | \$ 2,353,057 | \$ — |
| Fixed management fee | 379,000 | — |
| Reimbursable expenditures fee | 1,209,366 | — |
| Total revenues | 3,941,423 | — |
| Expenses: | | |
| Project operation and maintenance | 1,045,402 | — |
| General and administrative | 138,678 | (174,361) |
| Total expenses | 1,184,080 | (174,361) |
| Other income (expenses): | | |
| Interest and other financing, related expenses | (2,120,625) | — |
| Interest income | 357,082 | — |
| Total other expenses | (1,763,543) | — |
| Change in unrestricted net assets | 993,800 | 174,361 |
| Deficiency in unrestricted net assets at beginning of year | (271,818) | (97,457) |
| Unrestricted net assets (deficiency) at end of year | \$ 721,982 | \$ (271,818) |

See accompanying notes.



**University of Puerto Rico
Desarrollos Universitarios, Inc.
(A Not-for-Profit Organization)
Statements of Cash Flows**

| | Year Ended March 31 | |
|---|----------------------------|---------------------|
| | 2007 | 2006 |
| Cash flows from operating activities | | |
| Excess of expenses over revenues | \$ 993,800 | \$ (174,361) |
| Adjustments to reconcile excess of expenses over revenues to net cash used in operating activities: | | |
| Bond discount amortization | 22,842 | 24,323 |
| Amortization of bond issuance cost | 80,604 | 80,770 |
| Changes in operating assets and liabilities: | | |
| Increase in restricted cash | (65,805) | — |
| Principal collected from direct financing lease | 497,453 | — |
| Net increase in due from University of Puerto Rico | (1,558,351) | — |
| Increase in project in process | (4,915,102) | (13,627,824) |
| Increase in prepaid expenses | (587) | (89,717) |
| Increase in other assets | (60,224) | — |
| Increase (decrease) in construction contract, project management fee and other payables | (705,589) | 167,786 |
| Decrease in accrued interest payable | (17,688) | (13,600) |
| Increase in accrued expenses | 418,571 | 292,672 |
| Increase in unearned student dormitories rental income | 6,970 | — |
| Increase in student dormitories security deposits | 29,345 | — |
| Increase in unearned revenue | 2,171,850 | 5,701,614 |
| Net cash used in operating activities | (3,101,911) | (7,638,337) |
| Cash flows from investing activities | | |
| Net proceeds from release of restricted funds held by trustee | 4,097,134 | 11,228,942 |
| Cash flows from financing activities | | |
| Principal payments on bonds payable | (1,415,000) | (1,360,000) |
| Net change in cash | (419,777) | 2,230,605 |
| Cash at beginning of year | 2,433,407 | 202,802 |
| Cash at end of year | \$ 2,013,630 | \$ 2,433,407 |

See accompanying notes.



University of Puerto Rico
Notes to Financial Statements
June 30, 2007

1. Reporting Entity and Summary of Significant Accounting Policies

A. Reporting Entity

The University of Puerto Rico (the University) is a public corporation of the Commonwealth of Puerto Rico (the Commonwealth) governed by a thirteen-member Board of Trustees, of which ten are appointed by the Governor of Puerto Rico and confirmed by the Senate of Puerto Rico. The remaining members of the Board consist of one full-time student and two tenured professors. The Governor appointed the original members for terms from four to eight years. Upon expiration of their terms, the new members will be appointed for a period of six years. The terms for the student and professors are for one year.

The University is exempt from the payment of taxes on its revenues and properties. The University is a component unit of the Commonwealth.

The financial reporting entity of the University consists of the campuses at Río Piedras, Mayagüez, Medical Sciences, Cayey, Humacao, Ponce, Bayamón, Aguadilla, Arecibo, Carolina and Utuado, and the Central Administration.

Appropriations from the Commonwealth are the principal source of revenues of the University and are supported by Act No. 2 of January 20, 1966, as amended. Under the Act, the Commonwealth appropriates for the University an amount equal to 9.60% of the average total amount of annual general funds revenues collected under the laws of the Commonwealth in the two fiscal years immediately preceding the current fiscal year. In addition, the Commonwealth has appropriated amounts for general current obligations, for capital improvement programs, and for loans and financial assistance to students.

Discretely Presented Component Unit Disclosures: A discretely presented component unit is an entity whose operations are separate from the University's but over whom the University has significant accountability. The University has two discretely presented component units as follows:

Servicios Médicos Universitarios, Inc.

Servicios Médicos Universitarios, Inc. (the Hospital) is legally separated entity from the University and is governed by a separate board. The Hospital is a not-for-profit acute care corporation, organized under the Laws of the Commonwealth of Puerto Rico, on February 11, 1998, to operate and administer healthcare units. The principal objectives of the Hospital are to constitute it as the principal medical education, institution of the University and to offer care services to the residents of Puerto Rico. The University appoints a voting majority of the Hospital board and is also financially accountable for the Hospital. Complete financial statements of the Hospital can be obtained directly by contacting the Hospital's administrative offices.



University of Puerto Rico

Notes to Financial Statements (continued)

1. Reporting Entity and Summary of Significant Accounting Policies (continued)

Desarrollos Universitarios, Inc.

Desarrollos Universitarios, Inc. (the Company) is a legally separated entity from the University and is governed by a separate board. The Company was organized on January 22, 1997, under the laws of the Commonwealth of Puerto Rico, as a not-for-profit organization. The Company was organized to develop, construct, and operate academic, residential, administrative, office, commercial, and maintenance facilities for the use of students and other persons or entities conducting business with the University of Puerto Rico (the University). The Company developed the Plaza Universitaria Project, which consist of a student housing facility, a multi-story parking building and an institutions building to house administrative, student service and support functions and to a lesser extent to lease commercial space. The financing for the Projects is being provided by the issuance of \$86,735,000 in Educational Facilities Revenue Bonds through the Puerto Rico Industrial, Tourist, Educational, Medical and Environmental Control Facilities Financing Authority (AFICA) on December 20, 2000. In 2006 the University entered into a capital lease agreement with the Company for the Plaza Universitaria project. The Company is fiscally dependent on the University. Complete financial statements of the Company can be obtained directly by contacting the Company's administrative offices.

The following is a summary of the significant accounting policies followed by the University:

B. Measurement Focus and Basis of Accounting

For financial reporting purposes, the University is considered a special purpose governmental agency engaged only in business type activities, as defined by GASB Statement No. 34. Accordingly, the University's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant transactions related to internal service activities such as publications, telecommunications and institutional computing have been eliminated where appropriate.

The University has the option to apply all Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989, unless FASB pronouncements conflict with GASB pronouncements. The University has elected to not apply FASB pronouncements issued after the applicable date.



University of Puerto Rico

Notes to Financial Statements (continued)

1. Reporting Entity and Summary of Significant Accounting Policies (continued)

C. Reclassification

Reclassifications of prior year balances have been made to conform to the current year presentation.

D. Cash Equivalents

The University considers all highly liquid debt instruments with maturities of three months or less when purchased to be cash equivalents.

E. Investments

Investments are reported at fair value in the statements of net assets. The changes in the fair value of investments are reported in the statements of revenues, expenses and changes in net assets as a component of net investment income.

Donated investments are recorded at their fair value at the date of donation. (Investments of the Deferred Compensation Plan are valued at fair value in order to measure the current liability attributable to plan participants.)

F. Restricted Funds Held by Trustee – Discretely Presented Component Unit

Restricted funds of Desarrollos Universitarios, Inc. held by trustee at March 31, 2007 and 2006, consist of money market funds and zero coupon bonds purchased with remaining maturities of six months or less.

G. Capital Assets

All capital expenses of \$1,000 or more and having a useful life of two or more years are capitalized at cost at the date of acquisition. Donated assets are recorded at estimated fair value at the date of donation. Depreciation is recorded using the straight-line method over the estimated useful lives of the assets, generally 25 to 50 years for buildings and infrastructure, 5 to 20 years for equipment and library materials, and 7 to 30 years for land improvements. Renovations to buildings and other assets that significantly increase the value or extend the useful life of the asset capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred.

H. Inventories

Inventories are valued at the lower of first-in, first-out, cost or market and consist primarily of books.



University of Puerto Rico

Notes to Financial Statements (continued)

1. Reporting Entity and Summary of Significant Accounting Policies (continued)

I. Classification of Net Assets

The University's net assets are classified as follows:

Invested in capital assets, net of related debt represents the University's total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of invested in capital assets, net of related debt.

Restricted, nonexpendable net assets consist of endowment and similar type funds which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Restricted, expendable net assets include resources that the University is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

Unrestricted net assets represent resources derived from student tuition and fees, state appropriations, hospital revenues, sales and services of educational activities and auxiliary enterprises. Auxiliary enterprises are substantially self-supporting activities that provide services for students, faculty and staff. While unrestricted net assets may be designated for specific purposes by action of managements or the Board of Trustees, they are available for use, at the discretion of the governing board, to meet current expenses for any purpose. Substantially all unrestricted net assets are designated for academic and research programs and initiatives, and capital programs.

J. Scholarship Allowances and Student Financial Aid

Student tuition and fees, and certain other revenues from students, are expected net of scholarship discounts and allowances in the statement of revenues, expenses and changes in net assets. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the University and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants and other federal, state or nongovernmental programs, are recorded as operating revenues in the University's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and certain other student charges, the University has recorded a scholarship discount and allowance.



University of Puerto Rico

Notes to Financial Statements (continued)

1. Reporting Entity and Summary of Significant Accounting Policies (continued)

K. Bond Premium/Discount, Deferred Issuance Costs and Deferred Refunding Loss

Bond premium and/or discount and deferred issuance costs are amortized using the effective interest method. Deferred refunding loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter.

L. Deferred Compensation Plan

The University offers certain employees a non-qualified deferred compensation plan which was created pursuant to Certification No. 94 of the Council of Higher Education, dated February 13, 1984. The plan, managed by independent plan administrators, permits employees to defer a portion of their salary until future years. At the employee's election, such amounts may be invested in mutual funds, which represent varying levels of risk and return. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to these amounts, are (until paid or made available to the employee or other beneficiary) solely the property and rights of the University (without being restricted to the provisions of benefits under the plan), subject only to the claims of the University's general creditors. Participants' rights under the plan are equal to that of general creditors of the University in an amount equal to the fair market value of the deferred account for each participant. It is the opinion of the University's legal counsel that the University has no liability for the losses under the plan but does have the duty of care that would be required of an ordinary prudent investor. The University believes that it is unlikely that it will use the assets of the plan to satisfy the claims of general creditors in the future.

M. Compensated Absences

The vacation policy of the University generally provides for the accumulation of 2.5 days per month. Unpaid vacation time accumulated is fully vested to the employees from the first day of work.

Employees accumulate sick leave generally at a rate of 1.5 days per month up to a maximum of 90 days. The University pays, annually, the excess of 90 days of accumulated sick leave to the employees. Upon retirement, an employee receives compensation for all accumulated unpaid sick leave at the then current rate, provided the employee has at least 10 years of service with the University. During the years ended June 30, 2007 and 2006, the cost of the excess of 90 days of the accumulated sick leave was \$10,208,075 and \$9,343,356, respectively.



University of Puerto Rico

Notes to Financial Statements (continued)

1. Reporting Entity and Summary of Significant Accounting Policies (continued)

N. Net Patient Service Revenue (Discretely Presented Component Unit)

Servicios Médicos Universitarios, Inc has agreements with third-party payers that provide for payments to the Hospital at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined.

O. Classification of Revenues

The University has classified its revenues as either operating or nonoperating revenues.

Operating revenues include activities that have the characteristics of exchange transactions such as student tuition and fees, net of scholarship discounts and allowances; sales and services of auxiliary enterprises, net of scholarship allowances; most federal, state and local grants and contracts; and, hospital patient service revenues, net of allowances for contractual adjustments and doubtful accounts.

Non operating revenues include activities that have the characteristics of no exchange transactions, such as gifts and contributions, Federal Pell Grants and other revenue sources that are defined as nonoperating revenues by GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, and GASB Statement No. 34, such as state appropriations, investment income and gifts. Gifts to the endowment fund are classified as other nonoperating revenues.

P. Gifts and Pledges

Pledges of financial support from organizations and individuals representing and unconditional promise to give are recognized in the financial statements once all eligibility requirements, including time requirements, have been met. In the absence of such promise, revenue is recognized when the gift is received. Endowment pledges generally do not meet eligibility requirements, as defined by GASB Statement No. 33, *Accounting and Financial Reporting for No exchange Transactions*, and are not recorded as assets until the related gift has been received.

Unconditional promises that are expected to be collected in future years are recorded at the present value of the estimated future cash flows.



University of Puerto Rico

Notes to Financial Statements (continued)

1. Reporting Entity and Summary of Significant Accounting Policies (continued)

Q. Grants and Contracts

The University has been awarded grants and contracts for which the funds have not been received or expenditures made for the purpose specified in the award. These awards have not been reflected in the financial statements, but represent commitments of sponsors to provide funds for specific research or training projects. For grants that have allowable cost provisions, the revenue will be recognized as the related expenditures are made. For grants with work completion requirements, the revenue is recognized as the work is completed and for grants without either of the above requirements, the revenue is recognized as it is received.

2. Deposits

All the operating cash of the University is pooled into one bank account. Cash balances by funds represent the cash that is allocated to each fund of the University.

The University is authorized to deposit only in institutions approved by the Department of the Treasury of the Commonwealth of Puerto Rico (Treasury), and such deposits are maintained in separate bank accounts in the name of the University. Such authorized depositories, except for the Government Development Bank for Puerto Rico (GDB) and the Economic Development Bank for Puerto Rico (EDB), collateralize the uninsured deposits with securities that are pledged with the Department of the Treasury.

No collateral is required to be maintained for deposits at the GDB and EDB, both public corporations of the Commonwealth of Puerto Rico.

As of June 30, 2007 and 2006, the carrying value of cash and cash equivalents amounted to approximately \$54,140,722 and \$91,124,740, respectively, and the cash deposited in the banks amounted to \$62,648,245 and \$46,923,165, respectively.



University of Puerto Rico

Notes to Financial Statements (continued)

3. Investments

The University's investments held at June 30, 2007 and 2006, are summarized in the following table:

| | 2007 | 2006 |
|-------------------------------------|-----------------------|-----------------------|
| Certificates of deposit | \$ 5,909,686 | \$ 7,334,530 |
| Government agency securities | 260,888,675 | 57,482,454 |
| Corporate bonds and preferred stock | 15,249,929 | 14,859,225 |
| Common stock and convertibles | 19,927,139 | 16,789,941 |
| Mutual Bond Funds | 58,287,211 | 51,995,435 |
| | \$ 360,262,640 | \$ 148,461,585 |

The custody of these investments is held by the trust department of a commercial bank in the name of the University and the portfolio is managed by a brokerage firm.

The University is authorized to invest a percentage of total assets, with certain limitations, in the following types of investments; not less than 20% and no more than 80% in fixed income securities, not less than 20% and no more than 80% in equity securities. No international equity, private equity and on non-U.S. income securities investments are held by the University.

Credit Risk

Issuer credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. As of June 30, 2007, the University's credit quality distribution for securities was as follows:

| | Carrying Value | Quality Rating | | |
|--------------------------------------|-----------------------|----------------------|----------------------|-----------------------|
| | | AAA-A | Unrated | No Risk |
| Government agency securities | \$ 260,888,675 | \$ - | \$ - | \$ 260,888,675 |
| Corporate Bonds and preferred stocks | 15,249,929 | 15,249,929 | - | - |
| Common Stocks and Convertibles | 19,927,139 | 19,927,139 | - | - |
| Mutual Bond Funds | 58,287,211 | - | 58,287,211 | - |
| | \$ 354,352,954 | \$ 35,177,068 | \$ 58,287,211 | \$ 260,888,675 |



University of Puerto Rico

Notes to Financial Statements (continued)

3. Investments (continued)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes to market interest rates. As of June 30, 2007, the weighted average maturity by investment type in each fund follows:

| Investment Type | Maturities | Amount |
|------------------------|-----------------------|----------------------|
| Corporate Bonds | 25/Apr/10 - 17/May/40 | \$ 2,571,611 |
| Corporate Bonds | 2/Jul/08 - 15/May/44 | 982,894 |
| Corporate Bonds | 2/Jul/08 - 15/May/44 | 5,313,610 |
| Corporate Bonds | 2/Jul/08 - 15/May/44 | 118,319 |
| Corporate Bonds | 2/Jul/08 - 15/May/44 | 308,250 |
| Corporate Bonds | 2/Jul/08 - 15/May/44 | 5,940,600 |
| Corporate Bonds | 15/Mar/12 - 15/Oct/30 | 14,646 |
| | | <u>\$ 15,249,930</u> |

4. Accounts Receivable

Accounts receivable as of June 30 are as follows:

| | 2007 | 2006 |
|---|-----------------------|-----------------------|
| Commonwealth of Puerto Rico appropriations grants and contracts | \$ 81,504,832 | \$ 102,699,218 |
| Other government agencies | 55,967,383 | 15,213,636 |
| Due from Federal government | 22,329,643 | 28,415,065 |
| Due from medical plans | 60,044,847 | 52,613,163 |
| Due from Servicios Médicos Universitarios, Inc. | 33,296,756 | 31,246,756 |
| Other | 12,893,354 | 27,490,164 |
| | <u>266,036,815</u> | <u>257,678,002</u> |
| Less allowance for doubtful accounts | (106,514,050) | (112,752,800) |
| Accounts receivable, net | <u>\$ 159,522,765</u> | <u>\$ 144,925,202</u> |



University of Puerto Rico

Notes to Financial Statements (continued)

4. Accounts Receivable (continued)

On September 7, 2004, the legislature of Puerto Rico approved a resolution to pay \$94,710,382 to the University on behalf of the Puerto Rico Department of Health and the Commonwealth of Puerto Rico, over the course of ten years. As of June 30, 2007, the University has received \$29,695,382 from this amount. The remaining balance is going to be received as follows:

| Fiscal Year | Amount |
|-------------|---------------|
| 2007-2008 | \$ 8,155,254 |
| 2008-2009 | 7,570,127 |
| 2009-2010 | 7,570,127 |
| 2010-2011 | 7,570,127 |
| 2011-2012 | 8,000,000 |
| 2012-2013 | 8,000,000 |
| 2013-2014 | 1,719,493 |
| | \$ 48,585,128 |

5. Capital Assets

Changes in capital assets for the year ended June 30, 2007 and 2006, are as follows:

| | 2007 | | | | Ending Balance |
|---|----------------------|----------------|--------------|----------------|-------------------|
| | Beginning Balance | Additions | Transfers | Reductions | |
| Capital assets not being depreciated: | | | | | |
| Land | \$ 33,534,290 | \$ - | \$ 8,626,738 | \$ - | \$ 42,161,028 |
| Construction - in progress | 138,489,823 | 52,364,572 | (91,876,089) | (993,033) | 97,985,273 |
| | 172,024,113 | 52,364,572 | (83,249,351) | (993,033) | 140,146,301 |
| Other capital assets: | | | | | |
| Land improvements | 30,855,329 | - | 738,313 | - | 31,593,642 |
| Building, fixed equipment, improvements and infrastructure | 638,398,067 | 2,249,147 | 82,303,525 | (26,500) | 722,924,239 |
| Equipment and library materials | 202,446,186 | 18,649,056 | 207,513 | (7,255,248) | 214,047,507 |
| Building and equipment under capital lease | - | 99,298,249 | - | - | 99,298,249 |
| | 871,699,582 | 120,196,452 | 83,249,351 | (7,281,748) | 1,067,863,637 |
| Less accumulated depreciation for: | | | | | |
| Land improvements | (12,518,386) | (1,124,949) | - | 17,090 | (13,626,245) |
| Buildings, fixed equipment, improvements and infrastructure | (225,160,046) | (15,783,169) | - | 10,372 | (240,932,843) |
| Equipment and library materials | (146,718,735) | (15,004,950) | - | 6,820,280 | (154,903,405) |
| Building and equipment under capital lease | - | (1,861,842) | - | - | (1,861,842) |
| | (384,397,167) | (33,774,910) | - | 6,847,742 | (411,324,335) |
| Other capital assets, net of accumulated depreciation | 487,302,415 | 86,421,542 | 83,249,351 | (434,006) | 656,539,302 |
| Capital assets, net | \$ 659,326,528 | \$ 138,786,114 | \$ - | \$ (1,427,039) | \$ 796,685,603 |



University of Puerto Rico

Notes to Financial Statements (continued)

5. Capital Assets (continued)

| | 2006 | | | | Ending Balance |
|--|-----------------------|----------------------|---------------------|-----------------------|-----------------------|
| | Beginning Balance | Additions | Transfers | Reductions | |
| Capital assets not being depreciated: | | | | | |
| Land | \$ 32,965,504 | \$ - | \$ 568,786 | \$ - | \$ 33,534,290 |
| Construction - in progress | 150,438,460 | 47,705,565 | (58,027,164) | (1,627,038) | 138,489,823 |
| | <u>183,403,964</u> | <u>47,705,565</u> | <u>(57,458,378)</u> | <u>(1,627,038)</u> | <u>172,024,113</u> |
| Other capital assets: | | | | | |
| Land improvements | 30,514,724 | - | 340,605 | - | 30,855,329 |
| Building, fixed equipment, improvements and infrastructure | 581,946,394 | - | 56,451,673 | - | 638,398,067 |
| Equipment and library materials | 196,938,459 | 14,277,003 | 666,100 | (9,435,376) | 202,446,186 |
| | <u>809,399,577</u> | <u>14,277,003</u> | <u>57,458,378</u> | <u>(9,435,376)</u> | <u>871,699,582</u> |
| Less accumulated depreciation for: | | | | | |
| Land improvements | (11,463,481) | (1,054,905) | - | - | (12,518,386) |
| Buildings, fixed equipment, improvements and infrastructure | (210,719,487) | (14,440,559) | - | - | (225,160,046) |
| Equipment and library materials | (140,717,446) | (13,721,505) | - | 7,720,216 | (146,718,735) |
| | <u>(362,900,414)</u> | <u>(29,216,969)</u> | <u>-</u> | <u>7,720,216</u> | <u>(384,397,167)</u> |
| Other capital assets, net of accumulated depreciation | 446,499,163 | (14,939,966) | 57,458,378 | (1,715,160) | 487,302,415 |
| Capital assets, net | <u>\$ 629,903,127</u> | <u>\$ 32,765,599</u> | <u>\$ -</u> | <u>\$ (3,342,198)</u> | <u>\$ 659,326,528</u> |

Project in Process – Discretely Presented Component Unit

Project in process of Desarrollos Universitarios, Inc. at March 31, 2007 and 2006, consist of:

| | 2007 | 2006 |
|--|----------------------|----------------------|
| Construction, professional services and project management | <u>\$ 84,480,930</u> | \$ 81,537,381 |
| Interest capitalized, net of interest and dividends earned from restricted funds of \$10,202,733 and \$9,945,138 | <u>14,817,419</u> | 12,845,866 |
| Subtotal | <u>99,298,349</u> | 94,383,247 |
| Less transferred to the University at inception of lease | <u>99,298,349</u> | - |
| Total | <u>\$ -</u> | <u>\$ 94,383,247</u> |



University of Puerto Rico

Notes to Financial Statements (continued)

6. Lines of Credit

As of June 30, 2007, the University has available one line of credit agreement with GDB for the total authorized amounts of \$60,000,000. This line of credit is guaranteed by the Commonwealth of Puerto Rico. As of June 30, 2007, the University had \$20,271,404 outstanding under this line of credit.

7. Noncurrent Liabilities

Changes in noncurrent liabilities for the year ended June 30, 2007 and 2006, are as follows:

| | | 2007 | | | | | | |
|--|-----------------------|-----------------------|-------------------------|----------------------|-----------------------|-----------------------------|---------------------------|--|
| | Beginning Balance | Additions | Reductions | Other | Ending Balance | Less Due Within One Year | Noncurrent Liabilities | |
| Long-term debt: | | | | | | | | |
| Notes payable | \$ 79,645,174 | \$ 23,209,527 | \$ (82,583,297) | \$ - | \$ 20,271,404 | \$ - | \$ 20,271,404 | |
| Bonds payable | 382,449,715 | 546,150,000 | (320,048,872) | 46,956,825 | 655,507,668 | 19,760,000 | 635,747,668 | |
| Total long-term | \$ 462,094,889 | \$ 569,359,527 | \$ (402,632,169) | \$ 46,956,825 | \$ 675,779,072 | \$ 19,760,000 | \$ 656,019,072 | |
| Other long-term liabilities: | | | | | | | | |
| Deferred compensation payable | \$ 51,995,435 | \$ 6,291,776 | \$ - | \$ - | \$ 58,287,211 | \$ - | \$ 58,287,211 | |
| Claims liability | 18,332,300 | 4,828,126 | (1,100,141) | - | 22,060,285 | 1,100,000 | 20,960,285 | |
| Compensated absences | 135,075,173 | 9,452,342 | - | - | 144,527,515 | 24,919,842 | 119,607,673 | |
| Capital lease obligation | - | 99,298,349 | (28,522,419) | - | 70,775,930 | 2,178,105 | 68,597,825 | |
| Total other long-term liabilities | \$ 205,402,908 | \$ 119,870,593 | \$ (29,622,560) | \$ - | \$ 295,650,941 | \$ 28,197,947 | \$ 267,452,994 | |

| | | 2006 | | | | | | |
|--|-----------------------|----------------------|------------------------|---------------------|-----------------------|-----------------------------|---------------------------|--|
| | Beginning Balance | Additions | Reductions | Other | Ending Balance | Less Due Within One Year | Noncurrent Liabilities | |
| Long-term debt: | | | | | | | | |
| Notes payable | \$ 47,962,569 | \$ 31,682,605 | \$ - | \$ - | \$ 79,645,174 | \$ 71,414,037 | \$ 8,231,137 | |
| Bonds payable | 398,199,513 | 1,010,000 | (19,210,000) | 2,450,202 | 382,449,715 | 19,210,000 | 363,239,715 | |
| Total long-term | \$ 446,162,082 | \$ 32,692,605 | \$ (19,210,000) | \$ 2,450,202 | \$ 462,094,889 | \$ 90,624,037 | \$ 371,470,852 | |
| Other long-term liabilities: | | | | | | | | |
| Deferred compensation payable | \$ 45,575,300 | \$ 6,420,135 | \$ - | \$ - | \$ 51,995,435 | \$ - | \$ 51,995,435 | |
| Claims liability | 20,260,000 | - | (1,927,700) | - | 18,332,300 | 1,500,000 | 16,832,300 | |
| Compensated absences | 127,832,345 | 7,242,828 | - | - | 135,075,173 | 22,506,108 | 112,569,065 | |
| Total other long-term liabilities | \$ 193,667,645 | \$ 13,662,963 | \$ (1,927,700) | \$ - | \$ 205,402,908 | \$ 24,006,108 | \$ 181,396,800 | |

Bonds payable are further disclosed in Note 8-A.



University of Puerto Rico

Notes to Financial Statements (continued)

8. Bonds Payable

A. Bonds

The University has issued revenue bonds designated as “University System Revenue Bonds”, the proceeds of which have been used mainly to finance new activities in connection with its educational facilities construction program and to cancel and refinance previous debts incurred. The following is the balance of bonds payable as of June 30, 2007:

| Series | Balance as of June 30, 2007 | Annual Interest Rate (%) | Due Date |
|---------------------------------------|--------------------------------|-----------------------------|-----------|
| C - Serial | \$ 639,000 | 3.00% | 1972-2011 |
| D - Serial | 833,000 | 3.75% | 1972-2011 |
| F - Term | 9,950,000 | 5.50% | 2012 |
| M - Serial | 4,940,000 | 4.35-5.45% | 1996-2009 |
| N - Serial | 9,840,000 | 4.35-5.45% | 1996-2008 |
| N - Capital Appreciation Serial Bonds | 51,980,000 | 5.65-5.75% | 2009-2013 |
| O - Serial | 11,215,000 | 4.5-3.75% | 2001-2020 |
| P - Serial | 238,860,000 | 5.00% | 2010-2026 |
| P - Term | 47,645,000 | 5.00% | 2027-2030 |
| Q - Serial | 127,230,000 | 5.00% | 2008-2026 |
| Q - Term | <u>132,415,000</u> | 5.00% | 2027-2036 |
| | 635,547,000 | | |
| Less unamortized bond discount | (6,473) | | |
| Plus unaccreted premium | 35,310,342 | | |
| Less future appreciated principal | (10,339,329) | | |
| Deferred loss on refunding | <u>(5,003,872)</u> | | |
| | <u>\$ 655,507,668</u> | | |

Capital Appreciation Serial Bonds interest accrues semi-annually and is added to the principal.

B. Debt Service Requirement

At June 30, 2007, bonds payable require payments of principal and interest as follows:

| Fiscal Year | Principal | Interest | Total |
|--------------|-----------------------|-----------------------|-------------------------|
| 2008 | \$ 19,760,000 | \$ 29,308,028 | \$ 49,068,028 |
| 2009 | 21,455,000 | 28,217,053 | 49,672,053 |
| 2010 | 20,825,000 | 27,647,555 | 48,472,555 |
| 2011 | 27,652,000 | 27,127,880 | 54,779,880 |
| 2012 | 27,040,000 | 26,281,245 | 53,321,245 |
| 2013 to 2017 | 107,990,000 | 117,467,000 | 225,457,000 |
| 2018 to 2022 | 121,635,000 | 91,136,000 | 212,771,000 |
| 2023 to 2027 | 130,715,000 | 58,127,500 | 188,842,500 |
| 2028 to 2032 | 97,665,000 | 28,380,000 | 126,045,000 |
| 2033 to 2036 | 60,810,000 | 7,786,000 | 68,596,000 |
| | <u>\$ 635,547,000</u> | <u>\$ 441,478,261</u> | <u>\$ 1,077,025,261</u> |

Capital Appreciation Serial Bonds interest accrues semi-annually and is added to the principal.



University of Puerto Rico

Notes to Financial Statements (continued)

8. Bonds Payable (continued)

C. Issuance of University System Revenue Bonds and University System Revenue Refunding Bonds

In December 2006, the University issued \$286,505,000 University System Revenue Refunding Bonds, Series P and \$259,645,000 University System Revenue Bonds, Series Q, totaling \$546,150,000.

The University System Revenue bonds were issued principally to repay the line of credit of the Government Development Bank of \$82,583,296 and make a deposit to the Construction Fund of \$168,271,793 for the Capital Improvement Program.

The University System Revenue Refunding Bonds were issued to advance refund and defease the University's outstanding University System Revenue Bonds and the University System Revenue Refunding Bonds consisting of Series M and Series O of \$136,350,000 and \$163,935,000, respectively. This refunding resulted in an economic gain of approximately \$2 million.

The proceeds of University System Revenue Refunding Bonds, Series P, were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the bonds mature or are called.



University of Puerto Rico

Notes to Financial Statements (continued)

8. Bonds Payable (continued)

D. Pledged Revenues

The bonds are general obligations of the University and are collateralized by the pledge of, and a first charge on, all revenues derived or to be derived by the University, except for appropriations and contributions, as defined in the Trust Agreement governing the bonds issued. In the event that the pledged revenues are insufficient to pay the principal of and the interest on, the bonds, the University agrees to provide any additional required monies from other funds available to the University for such purposes, including funds appropriated by the Commonwealth of Puerto Rico. The revenues pledged were as follows for the years ended June 30, 2007 and 2006:

| Pledged Revenues: | 2007 | 2006 |
|---|-----------------------|-----------------------|
| Tuition and other fees collected | \$ 72,973,464 | \$ 73,478,387 |
| Student fees collected | 6,160,271 | 6,458,828 |
| Rental and other charges received for the right of use and occupancy of the facilities in the University system | 1,241,694 | 1,292,336 |
| Bookstore receipts (gross sales less cost of books and supplies sold) | 810,127 | 1,039,252 |
| Interest on investment of University funds, excluding funds invested pursuant to Article VI of the Trust Agreement | 4,665,763 | 2,794,159 |
| Funds paid to the University in respect to overhead allowance on federal research projects | 18,981,291 | 15,271,829 |
| Other income | 27,788,421 | 28,234,976 |
| | \$ 132,621,031 | \$ 128,569,767 |

Interest earned on investments in the sinking fund reserve account amounted to approximately \$1,766,873 and \$1,239,134 for the years ended June 30, 2007 and 2006, respectively.

The University is required to maintain a sinking fund and construction fund as described in the following paragraphs:

The funds for retirement of indebtedness consist of a sinking fund which includes three separate accounts designated Bond Service Account, Redemption Account and Reserve Account. The Trustee shall, upon the receipt of the pledged revenues, make deposits to the credit of the following accounts in the amounts specified and in the following order:



University of Puerto Rico

Notes to Financial Statements (continued)

8. Bonds Payable (continued)

D. Pledged Revenues (continued)

Bond Service Account - such amount thereof as may be required to make the amount then to its credit equal to the interest then due, or to become due, within the next ensuing six (6) months on the bonds of each series then outstanding, and the amount of principal of the serial bonds of each series then due, or to become due, within the next ensuing twelve (12) months.

Redemption Account - such amount, if any, after making the deposit to the Bond Service Account, as may be required to make the amount then to its credit equal to the amortization requirements, if any, for the fiscal year in which such deposit is made for the term bonds of each series then outstanding plus redemption premiums, if any.

Reserve Account - such amount, if any, after making the deposit to the above accounts as may be required to make the amount then to its credit equal to the maximum principal and interest (less any federal debt service grant payments) requirements for any year thereafter, on account of all bonds then outstanding.

Monies in the Bond Service Account and the Redemption Account shall, as nearly as may be practicable, be continuously invested and reinvested in direct obligations of, or obligations, the principal of and interest on which are unconditionally guaranteed by the United States Government. Monies in the Reserve Account may be invested in a broader range of investments including interest bearing bank accounts, federal agency obligations, repurchase agreements, commercial paper and other highly rated obligations.

E. Bonds Payable – Discretely Presented Component Unit

On December 21, 2000, AFICA issued, on behalf of Desarrollos Universitarios, Inc., Educational Facilities Revenue Bonds, 2000 Series A, in the amount of \$86,735,000. The bonds were issued to (i) finance the development, construction and equipment of Plaza Universitaria Project (the Projects), (ii) repay a portion of certain advances made by the Government Development Bank for Puerto Rico under a line of credit facility for the purpose of paying certain costs of the development and construction of the Projects, (iii) make a deposit to the Debt Service Reserve fund and, (iv) pay the costs and expenses incurred in connection with the issuance and sale of bonds. The principal and interest on the bonds are insured by a financial guaranty insurance policy issued by MBIA Insurance Corporation, and by the assignment of the lease agreement with the University.



University of Puerto Rico

Notes to Financial Statements (continued)

8. Bonds Payable (continued)

E. Bonds Payable – Discretely Presented Component Unit (continued)

Bonds payable at March 31, 2007 and 2006, consist of:

| Description | Interest Rate | Maturity | 2006 Face Amount | 2007 Face Amount |
|--------------|---------------|--------------|----------------------|----------------------|
| Serial Bonds | 5.00% | July 1, 2006 | \$ 1,415,000 | \$ — |
| Serial Bonds | 4.00% | July 1, 2007 | 1,485,000 | 1,485,000 |
| Serial Bonds | 5.00% | July 1, 2008 | 1,545,000 | 1,545,000 |
| Serial Bonds | 4.13% | July 1, 2009 | 1,620,000 | 1,620,000 |
| Serial Bonds | 4.25% | July 1, 2010 | 1,685,000 | 1,685,000 |
| Serial Bonds | 5.63% | July 1, 2011 | 1,760,000 | 1,760,000 |
| Serial Bonds | 5.63% | July 1, 2012 | 1,860,000 | 1,860,000 |
| Serial Bonds | 5.63% | July 1, 2013 | 1,960,000 | 1,960,000 |
| Serial Bonds | 5.63% | July 1, 2014 | 2,075,000 | 2,075,000 |
| Serial Bonds | 5.63% | July 1, 2015 | 2,190,000 | 2,190,000 |
| Serial Bonds | 5.63% | July 1, 2016 | 2,315,000 | 2,315,000 |
| Serial Bonds | 5.63% | July 1, 2017 | 2,445,000 | 2,445,000 |
| Serial Bonds | 5.63% | July 1, 2018 | 2,580,000 | 2,580,000 |
| Serial Bonds | 5.63% | July 1, 2019 | 2,725,000 | 2,725,000 |
| Serial Bonds | 5.00% | July 1, 2020 | 2,880,000 | 2,880,000 |
| Serial Bonds | 5.00% | July 1, 2021 | 3,020,000 | 3,020,000 |
| Serial Bonds | 5.00% | July 1, 2033 | 50,520,000 | 50,520,000 |
| | | | <u>\$ 84,080,000</u> | <u>\$ 82,665,000</u> |



University of Puerto Rico

Notes to Financial Statements (continued)

8. Bonds Payable (continued)

E. Bonds Payable – Discretely Presented Component Unit (continued)

Interest on the bonds is payable each January 1 and July 1, commencing on July 1, 2001, Bonds maturing after July 1, 2010 may be redeemed, at the option of the University in whole or in part, at a redemption price equal to 100% of the principal amount plus accrued interest, without premium. In addition, term bonds are subject to mandatory redemption in part commencing on July 1, 2022 to the extent of the sinking fund requirement for said bonds set forth below at a redemption price equal to 100% of the principal amount thereof plus accrued interest.

| <u>Redemption Period</u> | <u>Amount</u> |
|--------------------------|----------------------|
| July 1, 2022 | \$ 3,175,000 |
| July 1, 2023 | 3,330,000 |
| July 1, 2024 | 3,500,000 |
| July 1, 2025 | 3,675,000 |
| July 1, 2026 | 3,855,000 |
| July 1, 2027 | 4,050,000 |
| July 1, 2028 | 4,255,000 |
| July 1, 2029 | 4,465,000 |
| July 1, 2030 | 4,690,000 |
| July 1, 2031 | 4,925,000 |
| July 1, 2032 | 5,170,000 |
| July 1, 2033 | 5,430,000 |
| | <u>\$ 50,520,000</u> |



University of Puerto Rico

Notes to Financial Statements (continued)

9. Obligations under Capital Leases

In October, 2006, the University entered into a capital lease agreement with Desarrollos Universitarios, Inc. a nonprofit corporation and component unit of the University. The agreement is for the use of Plaza Universitaria a residential and commercial facility for the use of students and other persons or entities conducting business with the University. The agreement began on October 1, 2006 and expires on June 25, 2033. The outstanding liability at June 30, 2007 on this capital lease is \$70,775,930.

During fiscal year 2007, \$32,045,799 was applied to the obligation under capital lease, of which \$3,523,380 represented interest and \$28,522,419 represented principal, including the application of \$27,770,032 to the principal balance previously recognized as prepaid expense. The interest rate as of June 30, 2007, was 6.6%. The carry values of assets held under capital lease net of accumulated depreciation was \$97,436,407.

The future minimum lease payments under the capital leases are as follows:

| Minimum Lease Payments | |
|---|----------------------|
| Year | Amount |
| 2008 | \$ 5,701,625 |
| 2009 | 5,699,375 |
| 2010 | 5,697,550 |
| 2011 | 5,700,938 |
| 2012 | 5,701,938 |
| 2013 to 2017 | 28,503,813 |
| 2018 to 2022 | 28,497,687 |
| 2023 to 2027 | 28,495,000 |
| 2028 to 2032 | 28,502,750 |
| 2033 | 5,701,500 |
| Total minimum lease payments | 148,202,176 |
| Less amount representing interest | (77,426,246) |
| Present value of net minimum lease payments | <u>\$ 70,775,930</u> |



University of Puerto Rico

Notes to Financial Statements (continued)

10. Commitments and Contingent Liabilities

A. Insurance

The University is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Through January 1993, the University was insured under claims-made insurance policies with respect to medical malpractice risks for \$250,000 per occurrence up to an annual aggregate of \$500,000. Subsequent to such date, the University was unable to obtain insurance at a cost it considered to be economically justifiable, consequently, the University is now self-insured for such risks. Under Law Number 98 of August 24, 1994, the responsibility of the University is limited to a maximum amount of \$75,000 per person, or \$150,000 if it involves actions for damages to more than one person or where a single injured party is entitled to several causes of action. Self-insured risk liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend upon such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liabilities does not necessarily result in an exact amount. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors. Changes in the claims liability amount in fiscal years 2007 and 2006 were:

| | <u>2007</u> | <u>2006</u> |
|--|----------------------|----------------------|
| Claims payable - July 1 | \$ 18,332,300 | \$ 20,260,000 |
| Incurred claims and changes in estimates | 34,279,088 | 27,377,998 |
| Payments for claims and adjustments expenses | (30,551,103) | (29,305,698) |
| Claims payable - June 30 | <u>\$ 22,060,285</u> | <u>\$ 18,332,300</u> |

The University continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

B. Federal Assistance Programs

The University participates in a number of federal financial assistance programs. These programs are subject to audits in accordance with the provisions of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, or to compliance audits by grantor agencies. The resolution of certain previously identified questioned costs has not occurred. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the University expects such amounts, if any, to be immaterial.



University of Puerto Rico

Notes to Financial Statements (continued)

10. Commitments and Contingent Liabilities (continued)

C. Discretely Presented Component Units

Servicios Médicos Universitarios, Inc. (the Hospital) is a non-for-profit corporation organized to operate and administer healthcare unit locate in Carolina. This facility was acquired by the University and includes land, building and medical equipment.

The Hospital entered into a loan agreement (the Agreement) with the Government Development Bank of Puerto Rico (GDB) for an aggregate principal amount not to exceed \$17,000,000. As part of the Agreement, the University (the Guarantor) agreed to guaranty payment obligations.

On July 18, 2001, the Board of Trustees approved to amend the Working Capital Loan to \$15,367,611 and to decrease the Improvement Loan to \$1,632,389. The amendment was effective on August 1, 2001. In addition, the Guarantor will pay GDB, on the first day of July and January of each year, the balance of interest due and outstanding by the Hospital.

Scheduled principal repayments of the long-term debt for the next five years and thereafter are as follows:

| <u>Fiscal Year</u> | <u>Amount</u> |
|--------------------|----------------------|
| 2008 | \$ 15,367,611 |
| 2009 | — |
| 2010 | — |
| 2011 | — |
| 2012 | — |
| Thereafter | 1,632,389 |
| | <u>\$ 17,000,000</u> |



University of Puerto Rico

Notes to Financial Statements (continued)

10. Commitments and Contingent Liabilities (continued)

C. Discretely Presented Component Units (continued)

Desarrollos Universitarios, Inc. (the Company) was incorporated on January 22, 1997. The Company is a non-for-profit corporation, with the sole purpose of developing, constructing and operating academic, residential, administrative, office, commercial and maintenance facilities (Plaza Universitaria) for use by students, faculty members, administrators, employees, visitors, invitees, and other members of or persons and entities related to or conducting business with the University community, or other activities conducted in such facility.

On May 11, 2000, the University's Board of Trustees ratified a Memorandum of Agreement (the Agreement) to establish a contractual agreement between the University and the Company. The Agreement, dated May 22, 1998, states among other things the following: (1) the University will lease to, or otherwise grant to, the Company the right for the long-term use of the land, for the sole purpose of developing, constructing and operating Plaza Universitaria, (2) the Company shall finance the development of Plaza Universitaria from AFICA Bond proceeds and/or line credit and/or any other structure or credit facility, (3) the Company will own the Plaza Universitaria improvements and will lease them exclusively to the University, during the life of the AFICA Bonds, (4) the University shall have the right to prepay or refinance the Bonds at any time, consistent with the restrictions on refinancing contained in the financing documents, (5) upon the payment or prepayment in full of all the AFICA Bonds, the lease on the land shall terminate and the University shall become, *ipso facto*, owner of all the Plaza Universitaria improvements, without the need or obligation to make any additional payment of any kind (other than any "bargain purchase" payment as may be required under the project documents), and (6) rental payments (lease payments) from the University shall have a fixed component and a variable component. The fixed component shall be in an amount sufficient to guarantee to bondholders the payment of principal and interest on the AFICA Bonds as may be established in the financing documents, and will be pledged to guarantee such payments. The variable component of the lease payments will be used to cover operating, maintenance, administrative, management, and other fees and costs, which will be established periodically and reviewed annually between the parties, as well as such amounts for reserves and special funds, which may be required under the financing documents related to the bond issue.

On December 21, 2000, the University entered into a lease agreement with the Company in which the University agreed to pay directly to a trustee for the account of the Company, the basic lease payments (denominated into components of principal and interest) on or before the twenty-fifth (25) day of each month. As of June 30, 2007 and 2006, the University had paid in advance a total of \$32,045,797 and \$27,023,624 respectively, for these purposes and such amounts have been recorded in the accompanying statements of net assets as prepaid expenses and other assets.



University of Puerto Rico

Notes to Financial Statements (continued)

10. Commitments and Contingent Liabilities (continued)

C. Discretely Presented Component Units (continued)

Future minimum annual lease payments under this agreement at June 30, 2007 are: \$5,701,000 in 2007; \$5,701,000 in 2008; \$5,700,000 in 2009; \$5,698,000 in 2010, \$5,700,000 in 2011 and \$126,828,000 thereafter.

In October 2003, Plaza Universitaria Project's general contractor submitted a claim for extended overhead (field and main office) and subsequently a Proposal for Settlement for an amount exceeding \$10 million. It is the Company's legal counsel's opinion that some of the allegation are invalid under the terms of the contract and that the general contractor has already been compensated for some of the claimed amounts by Company approved change orders. Management of the Company believes, based on the advice of counsel, that there is a minimal financial exposure to the Company in connection with this claim.

11. University of Puerto Rico Retirement System

The University of Puerto Rico Retirement System (the System) is a single-employer, defined benefit pension plan that covers all employees of the University of Puerto Rico (the University) with the exception of hourly, temporary, part-time, contract and substitute employees, and visiting professors. It is qualified and exempt from Puerto Rico and United States taxes.

The system issues stand-alone audited financial statements and can be obtained from the systems administrative offices.



University of Puerto Rico

Notes to Financial Statements (continued)

11. University of Puerto Rico Retirement System (continued)

Effective July 1, 2006, the System changed its method of amortizing the unfunded actuarial liability from the "Level Dollar Amount" method to the "Level Percentage of Payroll" method. The newly adopted method is an accepted method of amortizing the unfunded actuarial liability of defined benefit plans. The change has been accounted for prospectively in the financial statements.

Funding Policy and Annual Pension Cost

Contribution rates:

| | |
|----------------------------------|--------------------------------|
| University | 11.1% |
| Plan members | 7% |
| Annual pension cost | \$57,737,197 |
| Contributions made | \$78,310,774 |
| Actuarial valuation date | 6/30/2007 |
| Actuarial cost method | Entry age Normal (traditional) |
| Amortization method | Level percentage of payroll |
| Remaining amortization period | 30 years constant (open basis) |
| Asset valuation method | 5-year smoothed market |
| Actuarial assumptions: | |
| Investment rate of return* | 8.00% |
| Projected salary increases* | 5% |
| *Includes inflation at | 3.50% |
| Postretirement benefit increases | 3% every two (2) years |

| Year Ending | Annual Pension Cost (APC) | Employer Contribution | Percentage of APC Contributed | Net Pension Obligation |
|------------------------|--|----------------------------------|--|---------------------------------------|
| 6/30/2007 | \$ 57,737,197 | \$ 78,310,774 | 135.6% | \$ (13,772,652) |
| 6/30/2006 | \$ 56,160,455 | \$ 73,658,083 | 131.2% | \$ 6,800,925 |
| 6/30/2005 | \$ 84,657,964 | \$ 69,291,395 | 81.8% | \$ 24,298,553 |



University of Puerto Rico

Notes to Financial Statements (continued)

12. Post-Retirement Benefits

In addition to the pension benefits described in Note 11, the University provides post-retirement health care benefits for its retired employees. Substantially all of the employees may become eligible for this benefit if they reach normal retirement age while working for the University. Health care benefits are provided through insurance companies whose premiums are paid by the retiree and by the University up to maximum of \$125 per month for each retiree. The cost of providing such benefits are recognized when paid. During the years ended June 30, 2007, the payments of health care benefits amounted to \$8,196,843.

13. Going Concern - Discretely Presented Component Unit

Since the Hospital commenced operations, it has experienced significant operating losses having an accumulated net assets deficiency of approximately \$64,013,858 at June 30, 2007. The Hospital has received advances from the University to cover its cash needs from operations. Most of these accumulated losses are mainly related to the fact that, as a former public hospital operated by the Department of Health, it provides a significant amount of services to indigent population for which the Hospital does not obtain a payment. Most of these patients are indigent persons not subscribed to the Health Reform Program are aliens without medical insurance coverage, among others. The medical services provided to these persons were supposed to be paid to the Hospital by the Puerto Rico Department of Health. However, since the beginning of the operations of the Hospital, the Department of Health has been unable to pay for such services. As shown in the accompanying financial statements, the Hospital has accumulated losses for uncollectible accounts receivable in the approximate amount of \$41,822,363.

The Hospital's management believes that all these factors had a material impact in the Hospital's results of operations during its years of operations and consequently in the accumulated deficit at June 30, 2007.

The Hospital's management with the assistance of the University of Puerto Rico's administration continues implementing a management plan toward its operational activities as well as the Hospital's ability to get cash to comply with its current obligations.

Among the matters included in such management plan are the following:

- Extension of the medical privileges in the Hospital to faculty members within the Hospital's primary and secondary market area.
- Development of new business within the Hospital's building, for example space rentals for physicians and others.
- Marketing of the Ob-Gyn and pediatrics services.
- Marketing of the ophthalmology services, including a new physician that has a specialization in cornea diagnosis and treatment.



University of Puerto Rico

Notes to Financial Statements (continued)

13. Going Concern - Discretely Presented Component Unit (continued)

- More aggressive negotiation with medical insurance companies and restructuring the billing and collection department, in order to reduce to a minimum, denied reimbursement for service provided, to increase the reimbursement rates.

Among the alternatives, the Hospital has to deal with its fiscal difficulties and has publicly discussing the possibility to sell the Hospital's facilities.

The Hospital's financial statements do not include any adjustments relating to the recoverability and classification of recorded assets amounts or the amounts and classifications of liabilities that might be necessary, should the Hospital be unable to continue as a going concern or in the event of any disposition of the Hospital's assets through a sale or by other means.

14. Functional Information

The University's operating expenses by functional classification during the years ended June 30 2007 and 2006 were as follows:

| | 2007 | | | | | | | |
|---------------------------|--------------------------|--------------------------------|-------------------------------|---------------|---------------|-----------------------|------------------|--|
| Functional classification | Salaries and benefits | Supplies and other services | Scholarship and fellowship | Utilities | Depreciation | Other Expenditures | Total | |
| Instruction | \$ 383,324,453 | \$ 18,945,647 | \$ 10,846,926 | \$ 1,126,143 | \$ - | \$ 82,508 | \$ 414,325,677 | |
| Research | 66,284,908 | 21,338,866 | 11,755,699 | 1,026,227 | - | 4,995,303 | 105,401,003 | |
| Public service | 49,857,343 | 11,488,554 | 2,153,249 | 395,646 | - | 26,200 | 63,920,992 | |
| Academic support | 79,270,040 | 17,460,444 | 4,118,524 | 123,684 | - | 36,300 | 101,008,992 | |
| Student service | 43,680,136 | 9,838,406 | 924,629 | 461 | - | 24,010 | 54,467,642 | |
| Institutional support | 120,318,861 | 41,876,263 | 507,043 | 1,762,543 | - | 184,187 | 164,648,897 | |
| Oper & Maintenance | 77,452,882 | 16,516,950 | 16,569 | 39,970,471 | - | 273,708 | 134,230,580 | |
| Student Aid | 2,161,073 | 612,771 | 119,897,505 | 344 | - | - | 122,671,693 | |
| Independent Operation | - | 462 | - | - | - | - | 462 | |
| Patient Service | 43,117,786 | 2,623,561 | 282,541 | 63,117 | - | 15,697 | 46,102,702 | |
| Auxiliary Enterprises | 4,746,225 | 5,326,439 | 70,613 | 61,645 | - | 1,268,137 | 11,473,059 | |
| Depreciation | - | - | - | - | 33,774,910 | - | 33,774,910 | |
| Other | - | - | - | - | - | 14,496,756 | 14,496,756 | |
| | \$ 870,213,707 | \$ 146,028,363 | \$ 150,573,298 | \$ 44,530,281 | \$ 33,774,910 | \$ 21,402,806 | \$ 1,266,523,365 | |



University of Puerto Rico

Notes to Financial Statements (continued)

14. Functional Information (continued)

2006

| Functional classification | Salaries and benefits | Supplies and other services | Scholarship and fellowship | Utilities | Depreciation | Other Expenditures | Total |
|---------------------------|-----------------------|-----------------------------|----------------------------|---------------|---------------|--------------------|------------------|
| Instruction | \$ 349,135,141 | \$ 17,398,624 | \$ 11,766,910 | \$ 1,242,283 | \$ - | \$ 366,534 | \$ 379,909,491 |
| Research | 65,931,577 | 20,600,117 | 9,640,336 | 1,088,837 | - | 4,150,261 | 101,411,128 |
| Public service | 46,091,816 | 10,280,808 | 2,718,761 | 392,811 | - | 113,743 | 59,597,939 |
| Academic support | 72,406,400 | 15,577,465 | 4,103,987 | 178,180 | - | 41,003 | 92,307,035 |
| Student service | 38,224,811 | 7,877,351 | 800,066 | 3,033 | - | 49,010 | 46,954,271 |
| Institutional support | 137,387,606 | 33,821,148 | 480,933 | 4,403,522 | - | 3,953,874 | 180,047,083 |
| Oper & Maintenance | 69,969,838 | 14,679,025 | 20,959 | 36,380,394 | - | 129,441 | 121,179,657 |
| Student Aid | 1,694,176 | 641,111 | 107,615,009 | 583 | - | - | 109,950,879 |
| Independent Operation | - | 58,206 | - | - | - | - | 58,206 |
| Patient Service | 44,117,250 | 2,487,040 | 221,631 | 93,088 | - | 13 | 46,919,022 |
| Auxiliary Enterprises | 4,981,184 | 5,337,565 | 76,758 | 384,118 | - | 23,695 | 10,803,320 |
| Depreciation | - | - | - | - | 29,216,968 | - | 29,216,968 |
| Other | - | - | - | - | - | 17,878,067 | 17,878,067 |
| | \$ 829,939,799 | \$ 128,758,460 | \$ 137,445,350 | \$ 44,166,848 | \$ 29,216,968 | \$ 26,705,641 | \$ 1,196,233,066 |

15. Significant New Accounting Pronouncements

In July 2004, the GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other Than Pensions*. This Statement improves the relevance and usefulness of financial reporting by (a) requiring systematic, accrual-basis measurement and recognition of OPEB cost (expense) over a period that approximates employees' years of service and (b) providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. This statement will be effective as follows:

The requirements of this Statement are effective in three phases based on a government's total annual revenues in the first fiscal year ending after June 15, 1999:

- Governments that were phase 1 governments for the purpose of implementation of Statement 34—those with annual revenues of \$100 million or more—are required to implement this Statement in financial statements for periods beginning after December 15, 2007.
- Governments that were phase 2 governments for the purpose of implementation of Statement 34—those with total annual revenues of \$10 million or more but less than \$100 million—are required to implement this Statement in financial statements for periods beginning after December 15, 2007.



University of Puerto Rico

Notes to Financial Statements (continued)

15. Significant New Accounting Pronouncements (continued)

- Governments that were phase 3 governments for the purpose of implementation of Statement 34—those with total annual revenues of less than \$10 million—are required to implement this Statement in financial statements for periods beginning after December 15, 2008.

Earlier application of this Statement is encouraged. All component units should implement the requirements of this Statement no later than the same year as their primary government.

The University is currently evaluating the impact of this statement.

In September 2006, the GASB issued Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*. This Statement establishes criteria that governments will use to ascertain whether certain transactions should be regarded as a sale or a collateralized borrowing. Such transactions are likely to comprise the sale of delinquent taxes, certain mortgages, student loans, or future revenues such as those arising from tobacco settlement agreements.

In addition to clarifying guidance on accounting for sales and pledges of receivables and future revenues, the Statement:

- Requires enhanced disclosures pertaining to future revenues that have been pledged or sold,
- Provides guidance on sales of receivables and future revenues within the same financial reporting entity,
- Provides guidance on recognizing other assets and liabilities arising from the sale of specific receivables or future revenues.

The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2006.

In November 2006, the GASB recently issued Statement No. 49, *Pollution Remediation Obligations*. The Statement identifies the circumstances under which a governmental entity would be required to report a liability related to pollution remediation. According to the Statement, a government would have to estimate its expected outlays for pollution remediation if it knows a site is polluted and any of the following recognition triggers occur:

- Pollution poses an imminent danger to the public or environment and a government has little or no discretion to avoid fixing the problem,
- A government has violated a pollution prevention-related permit or license,



University of Puerto Rico

Notes to Financial Statements (continued)

15. Significant New Accounting Pronouncements (continued)

- A regulator has identified (or evidence indicates a regulator will do so) a government as responsible (or potentially responsible) for cleaning up pollution, or for paying all or some of the cost of the clean up,
- A government is named in a lawsuit (or evidence indicates that it will be) to compel it to address the pollution,
- A government begins to clean up pollution or conducts related remediation activities (or the government legally obligates itself to do so).

Liabilities and expenses would be estimated using an "expected cash flows" measurement technique, which will be employed for the first time by governments. Statement 49 also would require governments to disclose information about their pollution remediation obligations associated with clean-up efforts in the notes to the financial statements.

Statement 49 will be effective for financial statements for periods beginning after December 15, 2007.

In May 2007, the GASB recently issued Statement No. 50, *Pension Disclosures*, which more closely aligns current pension disclosure requirements for governments with those that governments are beginning to implement for retiree health insurance and other post-employment benefits.

Specifically, Statement 50 amends GASB Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 27, *Accounting for Pensions by State and Local Governmental Employers*, by requiring:

- Disclosure in the notes to the financial statements of pension plans and certain employer governments of the current funded status of the plan—in other words, the degree to which the actuarial accrued liabilities for benefits are covered by assets that have been set aside to pay the benefits—as of the most recent actuarial valuation date.
- Governments that use the aggregate actuarial cost method to disclose the funded status and present a multi-year schedule of funding progress using the entry age actuarial cost method as a surrogate; these governments previously were not required to provide this information.
- Disclosure by governments participating in multi-employer cost-sharing pension plans of how the contractually required contribution rate is determined.

The provisions of Statement 50 generally are effective for periods beginning after June 15, 2007, with early implementation encouraged. The requirements relating to governments using the aggregate actuarial cost method are effective for financial statements and required supplementary information that contains information from actuarial valuations as of June 15, 2007, or later.



University of Puerto Rico

Notes to Financial Statements (continued)

15. Significant New Accounting Pronouncements (continued)

In June 2007, the GASB recently issued Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, to provide guidance regarding how to identify, account for, and report intangible assets.

The new standard characterizes an intangible asset as an asset that lacks physical substance, is nonfinancial in nature, and has an initial useful life extending beyond a single reporting period. Examples of intangible assets include easements, computer software, water rights, timber rights, patents, and trademarks.

Statement 51 requires that intangible assets be classified as capital assets (except for those explicitly excluded from the scope of the new standard, such as capital leases). Relevant authoritative guidance for capital assets should be applied to these intangible assets.

Statement 51 provides additional guidance that specifically addresses the unique nature of intangible assets, including:

- Requiring that an intangible asset be recognized in the statement of net assets only if it is considered identifiable
- Establishing a specified-conditions approach to recognizing intangible assets that are internally generated (for example, patents and copyrights)
- Providing guidance on recognizing internally generated computer software
- Establishing specific guidance for the amortization of intangible assets.

The requirements Statement 51 are effective for financial statements for periods beginning after June 15, 2009. The GASB made significant changes to the transition provisions, based on constituent response to the proposed version of the standards, to make it easier for governments to implement.

Required Supplementary Information



**University of Puerto Rico
Schedule of Funding Progress**

Employees Retirement Plan

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) - Entry Age (b) | Excess of Assets over AAL (b - a) | Funded Ratio (a / b) | Covered Payroll (c) | Excess as a Percentage of Covered (b - a) / c) |
|---|--|--|--|-------------------------------------|------------------------------------|---|
| 6/30/2005 | \$ 820,501,000 | \$ 1,848,175,710 | \$ 1,027,674,710 | 44% | \$ 460,956,060 | 222.90% |
| 6/30/2006 | \$ 869,211,000 | \$ 1,930,131,983 | \$ 1,060,920,983 | 45% | \$ 484,886,628 | 218.80% |
| 6/30/2007 | \$ 933,197,000 | \$ 2,068,102,695 | \$ 1,114,905,695 | 45% | \$ 513,486,180 | 217.10% |

Other Financial Information



University of Puerto Rico
Schedules of Changes in Sinking Fund Reserve

| | 2007 | | |
|--|----------------------------|----------------------------|----------------------|
| | Bond Service Account | Bond Reserve Account | Total |
| Additions: | | | |
| Transfer from Reserve Account | \$ 9,562,744 | \$ 16,589,826 | \$ 26,152,570 |
| Transfer from unrestricted current funds | 30,331,662 | - | 30,331,662 |
| Net increase in fair market value of investments | 1,481,868 | 734,124 | 2,215,992 |
| Interest Earned on Investments | 258,731 | 1,508,142 | 1,766,873 |
| Total receipts | 41,635,005 | 18,832,092 | 60,467,097 |
| Deductions: | | | |
| Payments of bond interest | 14,760,000 | 1,385,961 | 16,145,961 |
| Payments of bond principal | 25,230,881 | - | 25,230,881 |
| Transfer to Reserve Account | 1,642,113 | 1,861,855 | 3,503,968 |
| Total disbursements | 41,632,994 | 3,247,816 | 44,880,810 |
| Net increase/(decrease) for the year | 2,011 | 15,584,276 | 15,586,287 |
| Balances at beginning of year | (1,154) | 39,213,113 | 39,211,959 |
| Balance at end of year | \$ 857 | \$ 54,797,389 | \$ 54,798,246 |

| | 2006 | | |
|--|----------------------------|----------------------------|----------------------|
| | Bond Service Account | Bond Reserve Account | Total |
| Additions: | | | |
| Transfer from Reserve Account | \$ 1,422,983 | \$ - | \$ 1,422,983 |
| Transfer from unrestricted current funds | 36,280,868 | - | 36,280,868 |
| Net increase in fair market value of investments | 22,995 | 577,364 | 600,359 |
| Interest Earned on Investments | 336,180 | 902,954 | 1,239,134 |
| Total receipts | 38,063,026 | 1,480,318 | 39,543,344 |
| Deductions: | | | |
| Payments of bond interest | 19,864,180 | - | 19,864,180 |
| Payments of bond principal | 18,200,000 | - | 18,200,000 |
| Transfer to Reserve Account | - | 1,422,983 | 1,422,983 |
| Total disbursements | 38,064,180 | 1,422,983 | 39,487,163 |
| Net increase/(decrease) for the year | (1,154) | 57,335 | 56,181 |
| Balances at beginning of year | - | 39,155,778 | 39,155,778 |
| Balance at end of year | \$ (1,154) | \$ 39,213,113 | \$ 39,211,959 |

Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of the Financial Statements
Performed in Accordance with *Government Auditing Standards*

Board of Trustees
University of Puerto Rico

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component units of the University of Puerto Rico (the University), a component unit of the Commonwealth of Puerto Rico, as of and for the years ended June 30, 2007 and 2006, which collectively comprise the University's financial statements, as listed in the table of contents. These financial statements are the responsibility of the University's management. Our responsibility is to express opinions on these financial statements based on our audits. We did not audit the financial statements of Servicios Médicos Universitarios, Inc. (the Hospital) and Desarrollos Universitarios, Inc. (the Company), which represent 100% of the aggregate discretely presented component units, as of and for the years ended June 30, 2007 and 2006, and March 31, 2007 and 2006, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us. The Hospital's report included an explanatory paragraph stating that it has experienced recurring losses since it commenced operations and has a net capital deficiency that raise substantial doubt about its ability to continue as a going concern. Our opinion, insofar as it relates to amounts included for the Hospital and the Company, is solely based on the reports of the other auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the University's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

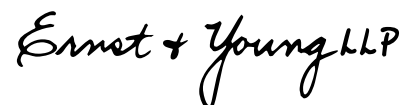
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Trustees, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



April 29, 2008

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affixed to
original of
this report.