
Requirement 1(E)



Summary of Bank Account Balances for the Government of Puerto Rico and its Instrumentalities

Information as of October 30, 2020

November 30, 2020

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Executive Summary

\$ in millions

DELTA

(100M)

\$20,168

\$20,069

TSA¹
G5

9,436.0

9,731.5

+296M

Public Corporations
and Legally Separate Entities
G4

4,047.1

3,810.0

(237M)

Pension Related
G3

430.9

447.1

+16M

Non-TSA Central Gov't
G2

4,603.5

4,391.1

(212M)

Restricted Accounts/
Subject to Title III Proceedings
G1

1,650.8

1,689.0

+38M

9/30/2020

10/30/2020

Key takeaways:

1. Overall **balance** of reported accounts **decreased by approximately (\$100M)** from Sept 30th to Oct 30th.
2. Mainly driven by:
 - a) \$296M increase in central Government's Treasury Single Account balance ("TSA¹")
 - b) \$38M increase in Restricted Accounts and/or subject to Title III Proceedings
 - c) \$16M increase in Pension Related Accounts
 - d) (\$212M) decrease in Central Gov't Non-TSA Accounts
 - e) (\$237M) decrease in Public Corporations and Legally Separate Entities

¹ Includes TSA Sweep Accounts.

* Refer to the groupings, 'G', as they summarize the current classifications presented in detail on Slide 7.

Executive Summary (cont'd.)

- AAFAF started its efforts to identify government bank accounts and their balances to obtain a comprehensive view of the cash position of the Government. Requests were sent to governmental instrumentalities, the Office of the Commissioner of Financial Institutions (“OCIF”) and various commercial banks.
- Based on the information obtained, AAFAF prepared an inventory of bank accounts across governmental instrumentalities, including those outside the scope of the fiscal plans submitted to the Financial Oversight and Management Board for Puerto Rico (“FOMB”).
- The exercise and the inventory described in this presentation, which had not been conducted by prior administrations, obtained information on +800 bank accounts. AAFAF now has centralized access to bank account information for most of the Government.
- AAFAF has conducted this process in consultation with the FOMB and its advisors, and has been providing periodic reports to the FOMB since July 2017.
- On October 31, 2017, AAFAF commenced publishing weekly cash flow reports for the TSA on its website and EMMA. On December 18, 2017, AAFAF commenced reporting on month-end cash balance position of the bank accounts included in this presentation to provide additional transparency.
- On December 18, 2017, the FOMB announced that it would conduct an independent forensic investigation of the information on Government bank accounts published by AAFAF. On February 6, 2018, the FOMB announced the retention of Duff & Phelps, LLC (“D&P”) to conduct this forensic analysis.
- D&P published an *“Independent Forensic Analysis Team” Report on Title III Bank Accounts as of June 30, 2018*, on March 12, 2019. AAFAF takes no position in this summary on the D&P Report.
- The information presented excludes certain funds as set forth in the “Excluded Funds” slide.

Excluded Funds

Agency	Description
Legislative Branch	<ul style="list-style-type: none">▪ The Puerto Rico Legislative Assembly receives monthly transfers from the General Fund to fund its operations based on budgetary appropriations.
Judicial Branch	<ul style="list-style-type: none">▪ The Puerto Rico Judicial Branch receives monthly transfers from the General Fund to fund its operations based on budgetary appropriations. The Judicial Branch also holds funds in custody related to legal proceedings.
Municipal Funds	<ul style="list-style-type: none">▪ Municipal funds include funds of Puerto Rico municipalities, the Municipal Revenue Collections Center and the Puerto Rico Municipal Finance Agency.
Government Development Bank	<ul style="list-style-type: none">▪ GDB was the subject of a Qualifying Modification which went effective on November 29, 2018. No funds either held by GDB or transferred to any entity as a result of the Qualifying Modification are accounted for herein.
Investment Accounts	<ul style="list-style-type: none">▪ Various investment accounts are included for certain instrumentalities (e.g. ERS, TRS, JRS, State Insurance Fund Corporation and Automobile Accident Compensation Administration, UPR).

Bank Account Balances for the Government and its Instrumentalities

\$ in millions		<i>Balance as of</i>		<i>Notes</i>
<i>Revised Grouping</i>	<i>9/30/2020</i>	<i>10/30/2020</i>		
G5	TSA	9,371.9	9,675.4	<ul style="list-style-type: none"> Reported on a weekly basis on AAFAF's website.
G5	TSA Sweep	64.2	56.1	<ul style="list-style-type: none"> Accounts that collect income and pass through to TSA on a daily basis. Cash build is due to systems issues at Hacienda, pertaining to the SURI functions. These were resolved during the month of September, and the balances were reconciled and transferred to the TSA. Prospectively funds should flow as normal course of business and such account should not hold balances in excess of 1-2 days collections.
G3	Pension Related	430.9	447.1	<ul style="list-style-type: none"> Accounts classified as 'Other PR Treasury Custody Accounts' grouped as Pension Related, mainly comprised of two (2) bank accounts held for the deposits of repayment of employee loans issued by the Retirement Systems. \$307M on the account for employee loans repayment issued by the ERS, and \$119M account balance for employee loans repayment issued by the TRS,
G2	Central Gov't Non-TSA	4,603.5	4,391.1	<ul style="list-style-type: none"> \$2,881M Cares Act COVID-19 related Federal Funds. PR Unemployment Trust Fund at US Treasury (\$220M) as of October M/E. \$456M federal funds administered by the Public Housing Authority. \$234M lottery related funds. \$93M under Child Support Administration
G1	COFINA	20.9	20.7	<ul style="list-style-type: none"> The balance shown on the COFINA accounts as of 10/30/20 reflects operational funds post-effectiveness of the COFINA Plan.
G1	Other Restricted Title III Accounts	725.6	721.9	<ul style="list-style-type: none"> ERS related accounts (\$307M), GO Redemption Fund (\$268M), and claw back funds (\$147M).
G4	PREPA	632.0	628.2	<ul style="list-style-type: none"> Refer to the PREPA slide for breakdown of classified accounts.
G1	PRASA	809.3	841.8	<ul style="list-style-type: none"> Refer to the PRASA slide for breakdown of classified accounts.
G4	HTA	272.4	318.2	<ul style="list-style-type: none"> Refer to the HTA slide for breakdown of classified accounts.
G4	UPR	384.2	370.8	<ul style="list-style-type: none"> Refer to the UPR slide for breakdown of classified accounts.
G4	ASES	673.5	484.9	<ul style="list-style-type: none"> State and federal funds used mainly for payments of health insurance premiums and claims.
	Other Public Corps & Legally Separate Entities	2,179.4	2,112.5	<ul style="list-style-type: none"> Government entities with autonomous fiscal authority established by law. Slides 17 and 20 include an overview of the entities and balances.
TOTAL		\$20,168M	\$20,069M	

* Refer to the groupings, 'G', as they are summarized on Slide 4.

TSA, TSA Sweep and Pension Related Accounts

Grouping Subcategory	Balance as of		Notes
	9/30/2020	10/30/2020	
TSA	9,371.9	9,675.4	<ul style="list-style-type: none"> The TSA is the Government's main operational bank account in which a majority of receipts from governmental funds are deposited and from which most expenses are disbursed. It includes tax collections, charges for services, intergovernmental collections, the proceeds of prior short and long term debt issuances held in custody by the Secretary of Treasury for the benefit of Government fiduciary funds, and other receipts.
TOTAL	\$9,372M	\$9,675M	

TSA Sweep Accounts¹:

General & Agency Collections	-	-	<ul style="list-style-type: none"> Accounts used for Government receipts from all the collection posts Island wide and the web based platform, 'Colecturía Virtual' receipts in collections posts account, and for receipts of amounts collected by collection officers at the agencies mainly for charges for services and fees; swept daily to the TSA.
SUT	40.9	38.9	<ul style="list-style-type: none"> Account used for consolidated receipts of Sales and Use Tax. Balances are swept on a daily basis into accounts held by the trustee of the COFINA bonds, the General Fund and/or the Municipal Administration Fund. Unreconciled amounts are maintained in the account until reconciliation processes are confirmed in SURI for distribution.
Gen Tax	23.3	17.2	<ul style="list-style-type: none"> SURI GenTax Account. Balances are swept periodically to the TSA, numerous times each month upon completion of reconciliations for distribution.
TOTAL	\$64M	\$56M	

Pension Related:

Employee Withholding	430.9	447.1	<ul style="list-style-type: none"> Accounts classified as 'Other PR Treasury Custody Accounts' grouped as Pension Related, mainly comprised of two (2) bank accounts held for the deposits of repayment of employee loans issued by the Retirement Systems. \$307M on the account for employee loans repayment issued by the ERS, and \$119M account balance for employee loans repayment issued by the TRS,
Pay-go charges	-	-	<ul style="list-style-type: none"> Pay-go charges include balances from payments made by municipalities and public corporations in connection with benefits paid to retirees. These Pay-Go related charges are being deposited in a separate account and are programmed to sweep back to the TSA account for reimbursement of pension payments pertaining to Municipalities and Public Corporations.
TOTAL	\$431M	\$447M	

¹ Includes Zero Balance Accounts which are accounts used for disbursements of vendors payments, payroll and pensions. These accounts make disbursements and are automatically replenished from the TSA account.

Central Government – Non-TSA

\$ in millions	<i>Balance as of</i>		
Central Government Entity	9/30/2020	10/30/2020	Notes
Public Housing Administration	512.8	456.2	<ul style="list-style-type: none"> ▪ PHA accounts include grants of federal funds received to finance public housing programs and their operations.
Other Treasury Custody Accounts	2,999.0	2,905.1	<ul style="list-style-type: none"> ▪ Other Treasury Custody Accounts include balances from the Lotteries and the newly opened COVID-19 related accounts.
Department of Labor and Human Resources	521.7	452.8	<ul style="list-style-type: none"> ▪ DLHR accounts include operational accounts and other funds as follows: <ul style="list-style-type: none"> – PR Unemployment Trust Fund at US Treasury (\$220M) as of October M/E. – Work Opportunity Incentive Fund to finance an incentive program to promote job creation. – Contribution Trust Fund from employers' receipts used to pay claims to employees. – Act No. 15 special revenues for operations.
Child Support Administration	85.6	92.8	<ul style="list-style-type: none"> ▪ Custody bank account containing child support payments from non-custodial parents.
Puerto Rico Police	32.0	36.7	<ul style="list-style-type: none"> ▪ Bank account used to process Police Department payroll funded through budget appropriations.
Department of Housing	23.6	22.9	<ul style="list-style-type: none"> ▪ DOH accounts include grants of federal funds received to finance public housing programs and their operations.
DDEC	73.5	63.0	<ul style="list-style-type: none"> ▪ DDEC accounts include operational accounts from General Fund appropriations and internally generated revenues, Act No. 22-2012, film program and federal funds.
9-1-1 Services	28.8	29.6	<ul style="list-style-type: none"> ▪ 9-1-1 Services account represents their operational account from special revenues (Act 144-1994).
Other Non-TSA Entities	326.6	332.0	<ul style="list-style-type: none"> ▪ Description included in Appendix B.
TOTAL	\$4,604M	\$4,391M	

COFINA

\$ in millions

	<i>Balance as of</i>	
	<i>9/30/2020</i>	<i>10/30/2020</i>
COFINA - Post-effectiveness of the Plan of Adjustment.	\$20.9M	\$20.7M

- The Puerto Rico Sales Tax Financing Corporation (“COFINA”) was created pursuant to Act No. 91-2006, as amended, and, prior to the commencements of its Title III proceeding, had issued bonds payable solely from a portion of the sales and use tax imposed by the Government on qualified transactions.
- Sales and use tax collections are consolidated at an account at Banco Popular de Puerto Rico (“BPPR”).
- The United States District Court for the District of Puerto Rico confirmed the Third Amendment Title III Plan of Adjustment of the Debts of Puerto Rico Sales Tax Financing Corporation (the “COFINA Plan”) by amended order dated February 5, 2019. The COFINA Plan became effective on February 12, 2019.
- Given the resolution of ownership of future SUT by the COFINA Plan, COFINA bank account balances held by the trustee (other than operational or other unrestricted funds) are not included in this summary.
- The balance shown on the COFINA accounts reflects operational funds post-effectiveness of the COFINA Plan.

Restricted Accounts Subject to Title III Proceedings

\$ in millions	<i>Balance as of</i>		
<i>Grouping Subcategory</i>	<i>9/30/2020</i>	<i>10/30/2020</i>	<i>Notes</i>
ERS Related Accounts	310.9	307.2	<ul style="list-style-type: none"> ▪ \$102M distributed across 12 operational accounts for the ERS. ▪ \$111M relating to proceeds from sale of investments. ▪ \$95M corresponding to a Post-petition Segregated Account created as part of a stipulation entered into as part of the Title III proceedings.
GO Redemption Funds	268.1	268.1	<ul style="list-style-type: none"> ▪ Revenues from the 1.03% property tax collected since fiscal year 2017 and deposited in the Public Debt Redemption Fund, the use of which is currently restricted to the payment of general obligation debt.
Claw back	146.6	146.6	<ul style="list-style-type: none"> ▪ \$147M corresponding to revenues retained (or “clawed-back”) by the Government in fiscal year 2016 pursuant to Executive Order 2015-46 for the payment of General Obligation debt.
TOTAL	\$726M	\$722M	

The aforementioned funds are held in segregated accounts and most of them are subject to various claims under the Title III proceedings. The ultimate use of the funds may be subject to court determination.

Restricted Accounts / Subject to Title III Proceedings - PREPA

\$ in millions	<i>Balance as of</i>		
<i>Grouping Subcategory</i>	<i>9/30/2020</i>	<i>10/30/2020</i>	<i>Notes</i>
Operating	518.2	510.7	<ul style="list-style-type: none"> ▪ Change due to negative operating cash flow primarily due to timing
Segregated	-	-	<ul style="list-style-type: none"> ▪ No significant change from prior month
FEMA	-	-	<ul style="list-style-type: none"> ▪ No significant change from prior month
Insurance (Restricted)	60.2	63.8	<ul style="list-style-type: none"> ▪ Increase due to receipt of funds
Construction & Other Restricted	36.5	36.6	<ul style="list-style-type: none"> ▪ No significant change from prior month
US Bank Accounts	17.2	17.2	<ul style="list-style-type: none"> ▪ No significant change from prior month
TOTAL	\$632M	\$628	

\$ in millions	<i>Bank Balances as of</i>		
<i>Grouping Subcategory</i>	<i>08/31/2020</i>	<i>09/30/2020</i>	<i>Notes</i>
Operational Accounts	\$235.4	\$236.4	<ul style="list-style-type: none"> ▪ Increase of \$1.0M in operational account balances is primarily due to a \$8.5M increase in the concentration account and \$10.8M increase in Financial Student Aid accounts (Arecibo, Aguadilla & Humacao), mostly offset by \$20.0M decrease in the money market account ▪ Approximately \$213.0M, or 88% of UPR operational funds are held in five (5) accounts managed by Central Administration, \$163.4M of which are restricted: <ul style="list-style-type: none"> ▪ \$110.3M market value of a securities account (\$76.3M internally restricted)¹, ▪ \$20.5M in a money market account (\$47.6M restricted), ▪ \$34.3M in hurricane insurance proceeds account (restricted)², ▪ \$22.7M in concentration account (unrestricted), ▪ \$5.3M in Financial Student Aid accounts from Arecibo (restricted). ▪ Approximately \$23.5M is in fifty nine (59) active Banco Popular and UBS bank accounts managed by UPR, or its units, which typically contain deposits of federal student aid (\$23.4M restricted).
Component Units Accounts	\$103.6	\$105.2	<ul style="list-style-type: none"> ▪ Increase of \$1.7M in component unit account balances mainly due to increases of \$4.8M in <i>Servicios Médicos Universitarios, Inc</i> (SMU) accounts. ▪ \$60.1M in 2 restricted accounts related to Retirement Systems, ▪ \$30.0M in 5 accounts at <i>SMU</i> (\$11.8M restricted), ▪ \$13.2M in 12 accounts at <i>DUI</i> (\$13.1M restricted), ▪ \$1.2M in 2 restricted accounts at <i>University of Puerto Rico Parking System Inc.</i>, ▪ \$0.4M in 1 restricted account at <i>Research Center for Molecular Sciences</i>, ▪ \$0.2M in 2 accounts at <i>Materials Characterization Center, Inc.</i> (\$0.2M restricted).
Bond Sinking Fund Accounts	\$42.6	\$42.6	<ul style="list-style-type: none"> ▪ Three restricted US Bank accounts related to debt service obligations on UPR revenue bonds.
TOTAL	\$381.6M	\$384.2M	<ul style="list-style-type: none"> • 08/31/20: \$304.3M Restricted (\$172.4M operational; \$89.3M CUs; \$42.6M bonds), or 79.8%. • 09/30/20: \$315.8M Restricted (\$186.8M operational; \$86.4M CUs; \$42.6M bonds), or 82.2%.

In general, the unrestricted account balances in operational accounts are used as working capital for payments of the ordinary obligations of the University, which are not subsidized by other sources.

¹UPR purchased T-Bills with monies from the BPPR money market account with maturities of less than 90 days, most of which has been earmarked for Capital Expenditure projects.

²Consist of cash advances received from Commonwealth grants for tutorial and training services to public employees for which the University has not yet rendered those services.

PRASA

\$ in millions	<i>Balance as of</i>		
Grouping Subcategory	9/30/2020	10/30/2020	Notes
Debt Service Accounts	70.4	91.2	<ul style="list-style-type: none"> ▪ Payment of principal and interest on senior and senior sub indebtedness due on 01/01/21. ▪ Funding for the Commonwealth Guaranteed Debt and Commonwealth Supported Obligations
Debt Service Reserve	98.6	98.6	<ul style="list-style-type: none"> ▪ Debt service required as requested by the MAT for 2008 Series A&B Bonds
Operating Reserve	160.0	162.8	<ul style="list-style-type: none"> ▪ To cover the operating reserve fund for current expenses as required per the MAT. Increase considers deposits made by PRASA following requirements under the MAT. Include the balance in the Rate Stabilization Fund Account.
Current Expense Fund	185.7	188.8	<ul style="list-style-type: none"> ▪ For payment of operational expenses.
Revenue Fund	3.8	7.2	<ul style="list-style-type: none"> ▪ To fund trust reserves with amounts held in deposit following the MAT priority schedule (Sr Debt Service, Sr Sub Debt Service, Current Expense Fund, Operating Reserve, Capital Improvement Fund and the Commonwealth Payment Fund).
Capital Improvement	127.5	129.7	<ul style="list-style-type: none"> ▪ Balance to pay for capital improvement investments deposited on a fund held by the Trust
Construction Fund	74.9	76.1	<ul style="list-style-type: none"> ▪ To pay cost of improvements, payment of the costs of issuance of bonds, and interests during construction.
Disaster Recovery	87.1	86.1	<ul style="list-style-type: none"> ▪ Proceeds in accounts for Disaster Recovery Efforts. Moneys includes Insurance proceeds and FEMA Public Assistance Program
Compliance Escrow	1.3	1.3	<ul style="list-style-type: none"> ▪ Established through Consent Decree and Transactional Agreements with the Department of Health.
TOTAL	\$809M	\$842M	

Restricted Accounts / Subject to Title III Proceedings - HTA

\$ in millions	<i>Balance as of</i>		
<i>Grouping Subcategory</i>	<i>9/30/2020</i>	<i>10/30/2020</i>	<i>Notes</i>
Operational	8.3	63.0	<ul style="list-style-type: none"> Includes construction and operational accounts. This bank account is the main deposit account for HTA. Funds from this account are commonly transferred to other HTA bank accounts to cover operational expenses, including payroll accounts for payroll, payroll taxes, and discounts. The increase of (+\$54.7M) is primarily due to the net effect of operating and intra-government receipts (+\$91.3M) offsetting operating expenses other than payroll (-\$33.3M) and transfers from/to other accounts (-\$1.5M) during the month.
Payroll	1.6	1.9	<ul style="list-style-type: none"> Related to payroll and payroll taxes. The increase of (+\$0.3M) is due to net effect of transfers from the Operational Account (+\$3.8M) offsetting payroll and payroll taxes payments (-\$3.5M) for the month of October.
Federal Funds	0.05	0.4	<ul style="list-style-type: none"> HTA receives federal funds from the Federal Highway Administration ("FHWA") and the Federal Transit Administration ("FTA") and uses those funds to spend on FHWA and FTA earmarked infrastructure projects. The increase of (+\$0.4M) approx. is primarily due to net effect of FHWA and FTA inflows (+\$20.4M) and transfers from/to other accounts (+\$7.4M) offsetting federal capex spending (-\$27.4M) during the month.
Reserve	174.9	165.2	<ul style="list-style-type: none"> Consists of restricted/reserved funds for operational and construction contracts. The decrease of (-\$9.7) is primarily due to net effect of transfers from/to other accounts during the month.
BNY Accounts (Debt Issuance)	87.5	87.6	<ul style="list-style-type: none"> Consists of restricted/reserved funds for debt issuance.
TOTAL	\$272M	\$318M	

⁴The breakdown of account balances by accounts grouping per this slide provides balances per the last day of the Cash Flows Report Period, March 27. Cash Balances per Bank as provided in slide 7 are per bank statement balance.

ASES

\$ in millions			
Grouping Subcategory	Balance as of		Notes
	9/30/2020	10/30/2020	
Premium Payments Account	14.6	19.8	<ul style="list-style-type: none"> The Premium Payments Account receives monies from federal reimbursement and General Fund appropriations funding sources, which are used to make MCO premiums payments.
Control Account	658.8	465.0	<ul style="list-style-type: none"> The Control Account receives monies from the Rebates and Operational accounts, and makes disbursements for MCO premiums, and general overhead and payroll expenses. Increase in Control Account pertains to a catch-up in receipts from Federal reimbursement funding sources from Q4 - FY20. While premiums payments are relatively constant month to month, there are often timing delays in receipt of federal reimbursement monies, which can cause large swings in cash balances.
Rebates and Operational Accounts	-	-	<ul style="list-style-type: none"> The Operational account receives monies from General Fund appropriations when received by ASES and additional \$4M to \$5M from federal administrative reimbursements. Each day cash is swept into the control accounts, which brings balance to zero in Operational Account. The Rebate Account operates the same way in that monies are swept from it to Control Account.
TOTAL	\$673M	\$485M	

Other Public Corporations and Legally Separate Entities

\$ in millions	<i>Balance as of</i>		
<i>PC or Legally Separate Entity</i>	<i>9/30/2020</i>	<i>10/30/2020</i>	<i>Notes</i>
State Insurance Fund Corporation	431.5	419.7	<ul style="list-style-type: none"> Almost all of the balances include unrestricted operational accounts for premium collections and concentration purposes. The remaining balance consists of reserve and operational pass-through accounts.
Automobile Accident Compensation Administration	150.8	157.9	<ul style="list-style-type: none"> The majority of these funds represent investment reserves for the purposes of meeting future benefit payments, a standard operating procedure of insurance providers. The remaining amounts are mostly used for operational expenses.
Tourism Company	142.4	136.6	<ul style="list-style-type: none"> \$94M in debt service reserve accounts, and the remainder are funds in operational accounts.
Agricultural Enterprises Development Administration	115.4	114.2	<ul style="list-style-type: none"> The majority of the balances include operational accounts including sweep and deposit accounts. The remaining balances consist of restricted/reserve accounts.
Housing Financing Authority	88.4	87.6	<ul style="list-style-type: none"> A portion of the balances are composed of restricted accounts including debt service, escrow, and federal funds. The remaining accounts are unrestricted operational accounts.
Industrial Development Company	116.0	114.2	<ul style="list-style-type: none"> Most of these funds are deposited for specific uses including, but not limited to, debt service reserves, incentive payments established by law, and capital expenditures. Remaining funds are mostly used for PRIDCO and Rums of PR operating expenses.
Other Public Corporations	1,134.9	1,082.7	<ul style="list-style-type: none"> Description included in Appendix C.
TOTAL	\$2,179M	\$2,113M	

Appendix A: Reconciliations and Revisions of Reported Balances to Date

Summary of updated balances to the previously reported balances on prior monthly disclosure: September 30th balances.

(9/30/2020 updated balances, reported in the previous cash disclosure, \$ in millions)

\$ in M	TSA	TSA Sweep	Pension related	Central Government - Non TSA	COFINA	Other Restricted Title III Accounts	PREPA	PRASA	HTA	UPR	ASES	Other Public Corp's.	Total
Reported 9/30/20 Balances	9,371.9	64.2	430.9	4,603.5	20.9	725.6	632.0	809.3	272.4	384.2	673.5	2,180.2	20,168
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances	-	-	-	-	-	-	-	-	-	-	-	-	-
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated 9/30/20 Balances	9,371.9	64.2	430.9	4,603.5	20.9	725.6	632.0	809.3	272.4	384.2	673.5	2,180.2	20,168

- 1) Revisions to balances pertain to the update to the US Unemployment Trust Fund at the US Treasury as these were kept as placeholder since April M/E for these were unavailable via the US Treasury web site
- 2) TSA balances as of August M/E has been revised and updated, by the amount of (\$97M).

Appendix B: Central Government – Non TSA

\$ in '000s

<u>Entity Name</u>	<i>Balance as of</i>		<i>DELTA</i>
	<u>9/30/2020</u>	<u>10/30/2020</u>	<u>10/30/2020</u>
Electronic Lottery	\$ 123,662	\$ 120,667	\$ (2,995)
Traditional Lottery	107,443	113,397	5,954
PR Government Investment Trust	33,953	33,955	2
Office of the Comptroller	10,659	10,776	117
Office of Government Ethics	8,890	9,011	121
Department of Education	3,838	7,354	3,516
Department of Correction and Rehabilitation	5,750	5,871	121
Telecommunication's Regulatory Board	6,056	5,731	(325)
Institute of Statistics	4,744	4,821	77
Institute of Forensic Sciences	4,393	4,324	(69)
Puerto Rico National Guard	3,842	3,610	(232)
Families and Children Administration	3,798	2,831	(967)
Other	1,912	2,779	867
Office of Socioeconomic Development	1,933	1,637	(295)
Department of the Family	1,710	1,453	(258)
Office of the Special Independent Prosecutor	1,316	1,355	38
Administration for Socioeconomic Development of the Family	815	824	10
Puerto Rico Education Council	495	495	(0)
Environmental Quality Board	676	495	(181)
Commonwealth Election Commission	414	322	(91.1)
Department of Consumer Affairs	184	161	(23)
Ponce	63	63	-
Department of Natural Resources	0	11	11.3
Office of the Governor	10	10	0.0
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	2	2	(0)
Total	\$ 326,557	\$ 331,956	\$ 5,399

Appendix C: Other Public Corporations and Legally Separate Entities

\$ in '000s

Entity Name	Balance as of		DELTA
	1/0/1900	1/0/1900	1/0/1900
COR3	\$ 117,879	\$ 116,428	\$ (1,451)
Public Buildings Authority	87,735	100,564	12,829
Infrastructure Financing Authority	86,367	99,756	13,389
Medical Services Administration	96,249	94,026	(2,223)
Economic Development Bank	88,139	88,091	(47)
Ports Authority	91,526	86,523	(5,003)
Fiscal Agency and Financial Advisory Authority	73,868	75,960	2,092
Financial Oversight Board	65,974	67,683	1,708
Fondo Equiparacion	108,523	57,515	(51,007)
Puerto Rico and the Caribbean Cardiovascular Center Corporation	34,695	35,991	1,296
Energy Commission	34,824	33,222	(1,602)
Land Authority	22,079	21,346	(733)
Land Administration	20,720	21,224	504
PR Science, Technology and Research Trust	19,458	19,704	246
Teacher's Retirement System	22,800	19,171	(3,629)
Integrated Transport Authority	30,715	19,158	(11,557)
Public Private Partnership Authority	13,223	15,552	2,329
Comprehensive Cancer Center	17,716	13,788	(3,929)
Puerto Rico Trade and Export Company	14,294	13,596	(698)
Convention Center District Authority	15,177	13,131	(2,045)
Martín Peña Canal ENLACE Project Corporation	12,966	12,549	(417)
Solid Waste Authority	11,376	11,405	29
Institute of Puerto Rican Culture	10,556	10,058	(498)
Farm Insurance Corporation	6,516	6,338	(177)
Musical Arts and Stagecraft Corporation	5,719	5,674	(45)
National Guard Institutional Trust	7,038	5,534	(1,504)
Conservatory of Music	5,081	5,113	32
Fine Arts Center Corporation	4,248	4,253	5
Public Broadcasting Corporation	3,501	3,279	(221)
Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	1,685	2,087	402
Other	2,317	1,235	(1,081)
Company for the Integral Development of Cantera's Peninsula	1,180	1,189	10
School of Plastic Arts	788	796	8
Center for Research, Education and Medical Services for Diabetes	463	466	3
Culebra Conservation and Development Authority	295	291	(3)
	<u>\$ 1,135,689</u>	<u>\$ 1,082,697</u>	<u>\$ (52,992)</u>