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# DEPARTMENT OF THE **TREASURY**



## **Requirement 1(E)**

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

*Information as of February 29, 2024*

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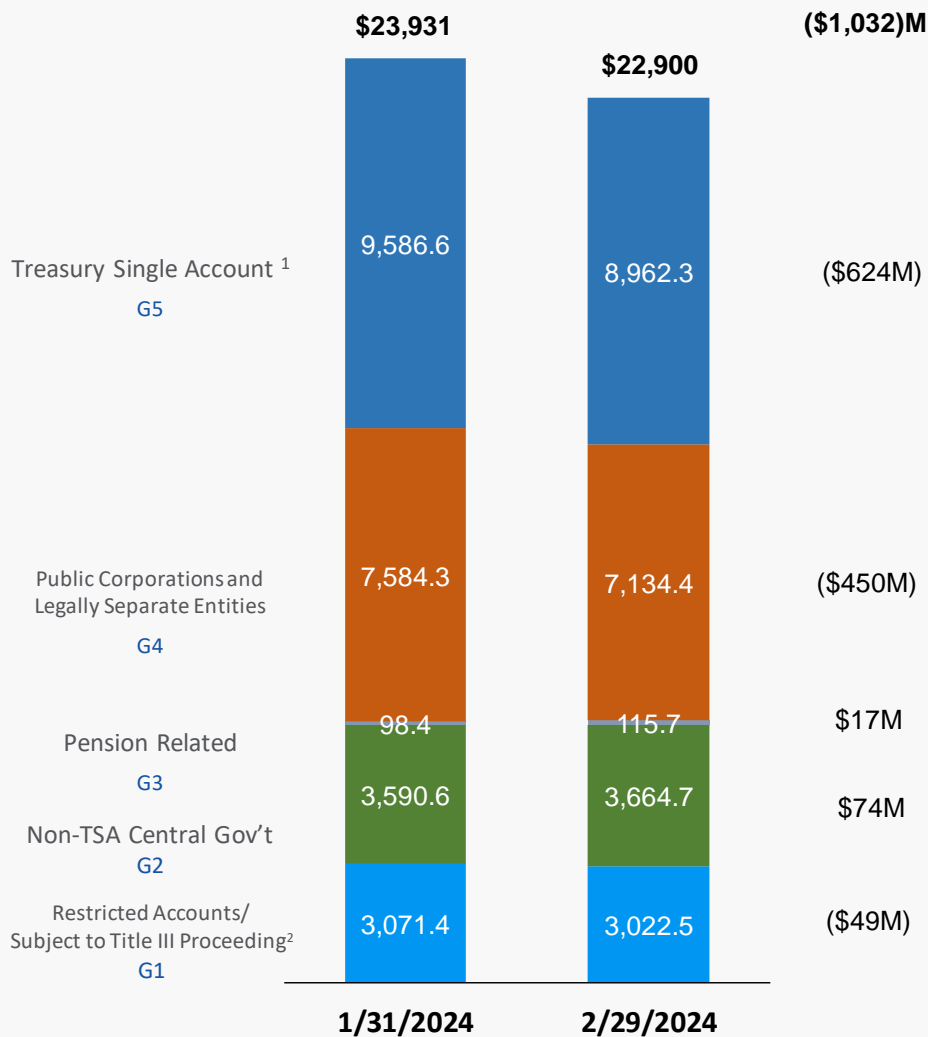
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# Executive Summary

\$ in US millions

DELTA



## Key takeaways:

- 1) Overall balance of reported accounts decreased by approximately -\$1,032M from January 31 to February 29, 2024.
- 2) Mainly driven by:
  - a) -\$624M decrease in central government's Treasury Single Account balance ("TSA").
  - b) -\$450M decrease in public corporations and legally separated entities.
  - c) -\$49M decrease in restricted accounts and/or subject to Title III proceedings – PREPA/HTA.
  - d) \$74M increase in central government's Non-TSA accounts.
  - e) \$17M increase in pension-related accounts

## Footnotes:

1 – Includes TSA Sweep Account.

2 – This category previously included certain funds subject to restrictions in connection with Title III cases for which plans of adjustment have now been confirmed and substantially consummated.

## Executive Summary (cont'd.)

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- Hacienda identified 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, Hacienda prepared an inventory of bank accounts across governmental instrumentalities, including those outside the scope of the fiscal plan submitted to the Financial Oversight and Management Board for Puerto Rico (“FOMB”).
- The exercise and the inventory described in this presentation obtained information on +1,000 bank accounts. Hacienda now has centralized access to bank account information for most of the Government.
- Hacienda conducted this process in discussion with the FOMB and its advisors and has been providing periodic reports to the FOMB since July 2017.
- On October 31, 2017, AAFAP commenced publishing weekly cash flow reports for the TSA on its website and EMMA. On December 18, 2017, AAFAP commenced reporting on month-end cash balance position of the bank accounts included in this presentation to provide additional transparency.
- The information presented excludes certain funds as set forth in the “Excluded Funds” slide.

## Excluded Funds

Agency	Description
<b>Legislative Branch</b>	<ul style="list-style-type: none"><li>▪ The Puerto Rico Legislative Assembly receives monthly transfers from the General Fund to fund its operations based on budgetary appropriations.</li></ul>
<b>Judicial Branch</b>	<ul style="list-style-type: none"><li>▪ 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.</li></ul>
<b>Municipal Funds</b>	<ul style="list-style-type: none"><li>▪ Municipal funds include funds of Puerto Rico municipalities, the Municipal Revenue Collections Center and the Puerto Rico Municipal Finance Agency.</li></ul>
<b>Government Development Bank</b>	<ul style="list-style-type: none"><li>▪ 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 because of the Qualifying Modification are accounted for herein.</li></ul>
<b>Investment Accounts</b>	<ul style="list-style-type: none"><li>▪ Various investment accounts are included for certain instrumentalities (e.g. ERS, TRS, JRS, State Insurance Fund Corporation and Automobile Accident Compensation Administration, UPR).</li></ul>

# Bank Account Balances for the Government and its Instrumentalities

\$ in US millions		<i>Balance as of</i>		<i>Notes</i>
<i>Revised Grouping</i>	<i>1/31/2024</i>	<i>2/29/2024</i>		
<b>G5</b>	TSA	9,560.6	8,897.2	<ul style="list-style-type: none"> <li>Reported on a weekly basis on PRTD's website.</li> </ul>
<b>G5</b>	TSA Sweep	26.0	65.1	<ul style="list-style-type: none"> <li>TSA sweep includes the SUT sweep account which holds unreconciled SUT amounts. Accounts is regularly swept into the TSA or other accounts as described on the following slide.</li> </ul>
<b>G3</b>	Pension Related	98.4	115.7	<ul style="list-style-type: none"> <li>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.</li> <li>\$99M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
<b>G2</b>	Central Government Non-TSA	3,590.6	3,664.7	<ul style="list-style-type: none"> <li>\$777M Federal funds administered by the Public Housing Administration.</li> <li>\$647M American Rescue Plan Act Federal Funds.</li> <li>\$459M in PR Unemployment Trust Fund at US Treasury.</li> <li>\$176M Cares Act COVID-19 related Federal Funds.</li> <li>\$163M Lottery related funds.</li> <li>\$100M under Child Support Administration.</li> <li>\$34M in Emergency Rental Assistance Program.</li> <li>More detail on page 9 of this report.</li> </ul>
<b>G4</b>	COFINA	3.2	2.5	<ul style="list-style-type: none"> <li>The balance reflects operational funds after the COFINA Plan effectiveness.</li> </ul>
<b>G1</b>	PREPA	1,540.1	1,488.3	<ul style="list-style-type: none"> <li>Refer to the PREPA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	PRASA	1,254.7	1,190.8	<ul style="list-style-type: none"> <li>Refer to the PRASA slide for breakdown of classified accounts.</li> </ul>
<b>G1</b>	HTA	1,531.3	1,534.2	<ul style="list-style-type: none"> <li>Refer to the HTA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	UPR	428.9	457.8	<ul style="list-style-type: none"> <li>Refer to the UPR slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	ASES	987.8	624.8	<ul style="list-style-type: none"> <li>Include State and Federal funds used mainly for payments of health insurance premiums and claims.</li> </ul>
<b>G4</b>	Other Public Corps. & Legally Separate Entities	4,909.6	4,858.5	<ul style="list-style-type: none"> <li>Government entities with autonomous fiscal authority established by law.</li> <li>Pages 16 and 19 of this report include an overview of these entities and their bank accounts balances.</li> </ul>
<b>TOTAL</b>		<b>\$23,931M</b>	<b>\$22,900M</b>	

# TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

*Balance as of*

<b>Revised Grouping</b>	<b>1/31/2024</b>	<b>2/29/2024</b>	<b>Notes</b>
TSA	9,560.6	8,897.2	<ul style="list-style-type: none"> <li>• 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.</li> <li>• It includes tax collections, charges for services, intergovernmental collections and among other receipts and deposits.</li> </ul>
<b>TOTAL</b>	<b>\$9,561M</b>	<b>\$8,897M</b>	

## TSA Sweep Account

SUT	26.0	65.1	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
<b>TOTAL</b>	<b>\$26M</b>	<b>\$65M</b>	

## Pension Related

Employee Withholding	98.4	115.7	<ul style="list-style-type: none"> <li>• 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.</li> <li>• \$99M in accounts for employee loans repayment issued by the ERS and TRS.</li> </ul>
<b>TOTAL</b>	<b>\$98M</b>	<b>\$116M</b>	



# Central Government – Non-TSA

\$ in US millions

<b>Central Government Entity</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>1/31/2024</b>	<b>2/29/2024</b>	
Public Housing Administration	781.1	777.3	<ul style="list-style-type: none"> <li>• PHA accounts include grants of Federal funds received to finance public housing programs and their operations.</li> </ul>
Other Treasury Custody Accounts	816.7	873.1	<ul style="list-style-type: none"> <li>• Other Treasury Custody Accounts include balances from the Lotteries.</li> </ul>
Department of Labor and Human Resources	629.5	623.3	<ul style="list-style-type: none"> <li>• DLHR accounts include operational accounts and other funds as follow:               <ul style="list-style-type: none"> <li>- \$459M PR Unemployment Trust Fund at US Treasury.</li> <li>- Work Opportunity Incentive Fund to finance an incentive program to promote job creation.</li> <li>- Contribution Trust Fund from employers' receipts used to pay claims to employees.</li> <li>- Act No. 15 special revenues for operations.</li> </ul> </li> </ul>
Child Support Administration	93.2	99.6	<ul style="list-style-type: none"> <li>• Custody bank account containing child support payments from non-custodial parents.</li> </ul>
Puerto Rico Police	28.6	29.3	<ul style="list-style-type: none"> <li>• Bank account used to process Police Department payroll funded through budget appropriations.</li> </ul>
Department of Housing	37.0	37.7	<ul style="list-style-type: none"> <li>• DOH accounts include grants of Federal funds received to finance public housing programs and their operations.</li> </ul>
DDEC	240.5	251.0	<ul style="list-style-type: none"> <li>• DDEC accounts include operational accounts from General Fund appropriations and internally generated revenues, Act No. 22-2012, film program and Federal funds.</li> </ul>
9-1-1 Services Governing Board	64.2	65.4	<ul style="list-style-type: none"> <li>• 9-1-1 Services account represents their operational account from special revenues (Act 144-1994).</li> </ul>
Other Non-TSA Entities	899.7	908.2	<ul style="list-style-type: none"> <li>• Refer to description in Appendix B.</li> </ul>
<b>TOTAL</b>	<b>\$3,591M</b>	<b>\$3,665M</b>	

# COFINA

\$ in US millions

	<i>Balance as of</i>	
	<b>1/31/2024</b>	<b>2/29/2024</b>
COFINA - Post-effectiveness of the Plan of Adjustment.	<b>\$3.2M</b>	<b>\$2.5M</b>

- 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. They 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 the 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 have bank accounts that are held by the trustee. These balances are excluded from 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 - PREPA

<i>\$ in US millions</i>	<i>Balance as of</i>		<i>Notes</i>
	<i>1/31/2024</i>	<i>2/29/2024</i>	
<b>Grouping Subcategory</b>			
Operating	1,173.2	1,114.1	<ul style="list-style-type: none"> <li>• Decrease due to negative cash flow, partially offset by transfers from the FEMA reimbursement account.</li> </ul>
FEMA	282.1	289.0	<ul style="list-style-type: none"> <li>• Increase due to receipt of FEMA proceeds, partially offset by transfers to various PREPA and T&amp;D operating accounts.</li> </ul>
Insurance (Restricted)	34.2	34.4	<ul style="list-style-type: none"> <li>• No significant change from prior month.</li> </ul>
Construction & Other Restricted	30.4	30.6	<ul style="list-style-type: none"> <li>• No significant change from prior month.</li> </ul>
US Banks Accounts	20.2	20.2	<ul style="list-style-type: none"> <li>• No significant change from prior month.</li> </ul>
<b>TOTAL</b>	<b>\$1,540M</b>	<b>\$1,488M</b>	

\$ in US millions

**Bank Balances as of**

<b>Grouping Subcategory</b>	<b>1/31/2024</b>	<b>2/29/2024</b>	<b>Notes</b>
Operational Accounts	\$324.0	\$344.0	<ul style="list-style-type: none"> <li>▪ Increase of \$20.0M in operational account balances is primarily due to an increase of \$24.0M in the concentration account.</li> <li>▪ Approximately \$291.4M, or 85% of UPR operational funds are held in five (5) accounts, \$186.5M of which are restricted:               <ul style="list-style-type: none"> <li>▪ \$86.0M in the money market account (\$27.2M internally restricted),</li> <li>▪ \$80.7M in the FEMA account, (\$77.7M restricted),</li> <li>▪ \$61.2M market value of securities account (\$50.4M internally restricted)<sup>1</sup>,</li> <li>▪ \$32.3M in the concentration account, and</li> <li>▪ \$31.3M in the hurricane insurance proceeds account (restricted).</li> </ul> </li> <li>▪ Approximately \$68.8M is in sixty (61) active Banco Popular and UBS bank accounts managed by UPR, or its units, which typically contain deposits of federal student aid (mostly unrestricted).</li> </ul>
Component Units Accounts	\$39.9	\$44.9	<ul style="list-style-type: none"> <li>▪ Increase of \$5.1M in component unit account balances is primarily due to an increase of \$4.7M related to Retirement System.</li> <li>▪ The ending balance is comprised of:               <ul style="list-style-type: none"> <li>▪ \$15.8M in 12 restricted accounts at Desarrollos Universitarios, Inc (DUI) (\$15.8M Debt Service),</li> <li>▪ \$14.2M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU) (\$8.5M restricted),</li> <li>▪ \$9.5M in 2 restricted accounts related to Retirement Systems,</li> <li>▪ \$3.1M in 1 restricted account at Research Center for Molecular Sciences,</li> <li>▪ \$1.8M in 1 restricted account at University of Puerto Rico Parking System Inc., and</li> <li>▪ \$0.5M in 2 accounts at Materials Characterization Center, Inc. (\$0.1M restricted).</li> </ul> </li> </ul>
Bond Sinking Fund Accounts	\$65.0	\$68.8	<ul style="list-style-type: none"> <li>▪ Two restricted US Bank accounts related to debt service obligations on UPR revenue bonds.</li> </ul>
<b>TOTAL</b>	<b>\$429M</b>	<b>\$458M</b>	<ul style="list-style-type: none"> <li>▪ 01/31/24: \$314.9M Restricted (\$216.3M operational; \$33.5M CUs; \$65.0M bonds), or 73.4%.</li> <li>▪ 02/29/24: \$316.2M Restricted (\$211.6M operational; \$35.7M CUs; \$68.8M bonds), or 69.1%.</li> </ul>

***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.***

**Footnotes:**

1 - UPR 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.

# PRASA

Grouping Subcategory	Balance as of		Notes
	1/31/2024	2/29/2024	
Debt Service Accounts	152.3	92.3	<ul style="list-style-type: none"> <li>• Payment of principal and interest on senior and senior sub indebtedness due on January 1st and July 1st of each year.</li> </ul>
Debt Service Reserve	97.4	97.6	<ul style="list-style-type: none"> <li>• Debt service required as requested by the MAT for 2008 Bonds.</li> </ul>
Operating Reserve	246.8	248.3	<ul style="list-style-type: none"> <li>• To cover for the operating reserve fund for current expenses as required per the MAT. Include the balance in the Rate Stabilization Fund Account. Equivalent to three months of Operating Expense Funds.</li> </ul>
Current Expense Fund	238.5	244.2	<ul style="list-style-type: none"> <li>• Cash and cash equivalents for payment of operating expenses.</li> </ul>
Revenue Fund	5.7	10.3	<ul style="list-style-type: none"> <li>• 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 and Capital Improvement Fund).</li> </ul>
Capital Improvement	2.8	2.8	<ul style="list-style-type: none"> <li>• Balance to pay for capital improvement investments deposited on a fund held by the Trust.</li> </ul>
Construction Fund	244.0	247.8	<ul style="list-style-type: none"> <li>• To pay cost of improvements, payment of the costs of issuance of bonds, and interests during construction.</li> </ul>
Disaster Recovery	263.8	244.1	<ul style="list-style-type: none"> <li>• Proceeds in accounts for Disaster Recovery Efforts. Moneys includes Insurance proceeds and FEMA Public Assistance Program.</li> </ul>
Compliance Escrow	3.3	3.3	<ul style="list-style-type: none"> <li>• Established through Consent Decree and Transactional Agreements with the Department of Health.</li> </ul>
<b>TOTAL</b>	<b>\$1,255M</b>	<b>\$1,191M</b>	

## Restricted Accounts / Subject to Title III Proceedings - HTA

\$ in US millions	<i>Balance as of</i>		<i>Notes</i>
	<i>1/31/2024</i>	<i>2/29/2024</i>	
<b>Grouping Subcategory</b>			
Operational	1,199.0	1,208.6	<ul style="list-style-type: none"> <li>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 \$9.6M is primarily due to the operating transfer of \$11.5M received from the Department of Transportation.</li> </ul>
Toll-highway	8.3	1.3	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for Toll-highway segment expenses.</li> </ul>
Payroll	3.0	10.5	<ul style="list-style-type: none"> <li>Related to payroll and payroll taxes. The increase of \$7.5M is primarily due to net effect of payroll and payroll taxes payments offsetting transfers from the Operational Account during the month of February.</li> </ul>
Federal Funds	26.6	27.6	<ul style="list-style-type: none"> <li>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 \$1.0M is primarily due to net effect of FHWA and FTA outflows and transfers to other accounts offsetting federal funds.</li> </ul>
Reserve	294.4	286.2	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for operational and construction contracts. The decrease of (\$8.2M) is mainly due to the use of funds to cover the Employee Classification and Remuneration Plan as approved by the Financial Oversight Management Board (FOMB).</li> </ul>
<b>TOTAL</b>	<b>\$1,531M</b>	<b>\$1,534M</b>	

# ASES

\$ in US millions

<b>Grouping Subcategory</b>	<i>Balance as of</i>		<b>Notes</b>
	<b>1/31/2024</b>	<b>2/29/2024</b>	
Premium Payments Accounts	437.5	71.6	<ul style="list-style-type: none"> <li>The Premium Payments Account receives monies from Federal reimbursement and General Fund appropriations funding sources, which are used to make MCO premium payments. There is a high degree of variability from month to month depending on the timing of inflows and outflows.</li> </ul>
Rebates and Operational Accounts	550.4	553.2	<ul style="list-style-type: none"> <li>The Operational account receives monies from General Fund appropriations and Federal Funds for administrative reimbursements. There is a high degree of variability from month to month depending on the timing of Federal Funds receipts.</li> </ul>
<b>TOTAL</b>	<b>\$988M</b>	<b>\$625M</b>	

## Other Public Corporations and Legally Separate Entities

\$ in US millions	<i>Balance as of</i>		<i>Notes</i>
	<i>1/31/2024</i>	<i>2/29/2024</i>	
<b>PC or Legally Separate Entity</b>			
State Insurance Fund Corporation	1,399.2	1,410.9	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
Automobile Accident Compensation Administration	224.5	227.7	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
Tourism Company	182.3	182.5	<ul style="list-style-type: none"> <li>• Operational accounts at the Tourism Company.</li> </ul>
Agricultural Enterprises Development Administration	93.9	94.4	<ul style="list-style-type: none"> <li>• The majority of the balances include operational accounts including sweep and deposit accounts. The remaining balances consist of restricted/reserve accounts.</li> </ul>
Housing Financing Authority	387.6	390.9	<ul style="list-style-type: none"> <li>• A portion of the balances are composed of restricted accounts including debt service, escrow, and Federal funds. The remaining accounts are unrestricted operational accounts.</li> </ul>
Industrial Development Company	113.6	113.9	<ul style="list-style-type: none"> <li>• Most of these funds are deposited for specific uses including, but not limited to, incentive payments established by law, capital expenditures, and other operational reserves. Remaining funds are mostly used for PRIDCO and Rums of PR operating expenses.</li> </ul>
Other Public Corporations	2,508.5	2,438.1	<ul style="list-style-type: none"> <li>• Refer to description in Appendix C.</li> </ul>
<b>TOTAL</b>	<b>\$4,910M</b>	<b>\$4,859M</b>	



## Appendix A: Reconciliations and Revisions of Reported Balances to Date

### Summary of updated balances to previously reported on prior month

(1/31/2024 updated balances, reported in the previous cash disclosure)

<i>\$ in US Millions</i>	TSA	TSA Sweep	Pension related	Central Gov. Non TSA	COFINA	PREPA	PRASA	HTA	UPR	ASES	Other Public Corp's.	Total
<b>Reported 12/31/23 Balances</b>	9,561	26	98	3,590	3	1,540	1,255	1,531	429	988	4,910	<b>23,931</b>
<b>Account Reclassifications</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revisions to Balances</b>	-	-	-	0	-	-	-	-	-	-	(0)	<b>(0)</b>
<b>Incorporated Accounts</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Removed Accounts</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated 12/31/23 Balances</b>	9,561	26	98	3,591	3	1,540	1,255	1,531	429	988	4,910	<b>23,931</b>

## Appendix B: Central Government – Non TSA

*\$ in '000s*

*Balance as of*

<u>Entity Name</u>	<u>1/31/2024</u>	<u>2/29/2024</u>	<u>DELTA</u>
Hacienda	663,786	663,787	1
Electronic Lottery	114,042	120,995	6,953
Traditional Lottery	39,830	41,694	1,863
Inspector General	19,438	20,149	711
Environmental Quality Board	12,116	11,484	(633)
Office of the Comptroller	11,616	11,896	280
Commonwealth Election Commission	6,718	6,686	(33)
Institute of Forensic Sciences	6,560	5,577	(983)
Telecommunication's Regulatory Board	5,219	5,204	(14)
Office of Government Ethics	4,311	4,252	(59)
Institute of Statistics	4,193	4,251	57
Department of Correction and Rehabilitation	2,806	3,146	339
Office of the Special Independent Prosecutor	2,767	2,792	24
Federal Affairs Administration	1,013	958	(55)
Puerto Rico National Guard	987	937	(50)
Department of the Family	919	887	(32)
Office of Socioeconomic Development	791	763	(29)
Department of Education	714	1,214	500
Ponce	599	-	(599)
Administration for Socioeconomic Development of the Family	157	122	(34)
Energy Board	61	61	-
Department of Consumer Affairs	35	35	(0)
Families and Children Administration	33	52	19
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	4	4	(0)
Other	1,025	1,223	198
	<u>\$ 899,742</u>	<u>\$ 908,168</u>	<u>\$ 8,426</u>

## Appendix C: Other Public Corporations and Legally Separate Entities

<i>\$ in '000s</i>	<u>Entity Name</u>	<i>Balance as of</i>		
		<u>1/31/2024</u>	<u>2/29/2024</u>	<u>DELTA</u>
	Infrastructure Financing Authority	519,880	518,365	(1,515.0)
	Ports Authority	268,196	338,857	70,661.3
	Fiscal Agency and Financial Advisory Authority	261,507	182,104	(79,403.3)
	Public Buildings Authority	203,124	195,897	(7,227.5)
	Government Employee and Judiciary Retirement System Administration	186,896	186,227	(669.0)
	COR3	120,087	46,801	(73,285.9)
	Land Authority	99,459	99,991	532.1
	Medical Services Administration	98,567	97,241	(1,325.3)
	Department of Economic Development and Commerce	79,518	71,696	(7,822.2)
	Public Private Partnership Authority	67,214	69,506	2,291.7
	Integrated Transport Authority	64,076	58,235	(5,840.4)
	Financial Oversight Board	61,298	64,330	3,032.0
	Fondo Equiparacion	60,216	101,941	41,724.8
	Puerto Rico and the Caribbean Cardiovascular Center Corporation	54,558	53,886	(672.1)
	Convention Center District Authority	53,483	48,846	(4,637.1)
	Land Administration	46,360	46,176	(183.7)
	Energy Commission	40,466	40,084	(381.9)
	Institute of Puerto Rican Culture	25,396	25,874	478.7
	Comprehensive Cancer Center	22,670	20,815	(1,854.6)
	Economic Development Bank	20,007	21,036	1,029.1
	Martín Peña Canal ENLACE Project Corporation	19,131	14,935	(4,195.8)
	Farm Insurance Corporation	17,792	17,613	(178.5)
	Fine Arts Center Corporation	17,438	16,478	(959.4)
	National Guard Institutional Trust	16,820	16,926	105.4
	Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	15,642	16,944	1,302.8
	PR Science, Technology and Research Trust	13,491	11,603	(1,888.7)
	Children's Trust	11,064	11,083	19.4
	GO Redemption Fund	8,298	8,327	28.8
	Musical Arts and Stagecraft Corporation	7,709	7,120	(588.9)
	Conservatory of Music	7,134	7,539	405.5
	Public Broadcasting Corporation	4,543	4,040	(503.2)
	School of Plastic Arts	3,488	4,255	766.1
	Teacher's Retirement System	3,060	3,070	10.8
	Center for Research, Education and Medical Services for Diabetes	3,021	3,890	869.4
	Company for the Integral Development of Cantera's Peninsula	1,650	1,654	3.8
	Puerto Rico Tourism Development Fund	1,112	1,116	3.8
	Culebra Conservation and Development Authority	711	742	30.4
	Other	3,386	2,865	(520.7)
		<b>\$ 2,508,465</b>	<b>\$ 2,438,107</b>	<b>\$ (70,357)</b>