
Requirement 1(E)



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

Information as of September 30, 2020

November 2, 2020

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Executive Summary

\$ in millions

DELTA

+63M

\$20,105 \$20,168

TSA¹
G5

9,113.0

9,436.0

+323M

Public Corporations
and Legally Separate Entities
G4

4,009.3

4,046.4

+37M

Pension Related
G3

427.4

430.9

+3M

Non-TSA Central Gov't
G2

4,968.7

4,603.5

(365M)

Restricted Accounts/
Subject to Title III Proceedings
G1

1,586.6

1,650.8

+64M

8/31/2020

9/30/2020

Key takeaways:

1. Overall **balance** of reported accounts **increased by approximately \$363M** from Aug 31st to Sept 30th.
2. Mainly driven by:
 - a) \$323M increase in central Government's Treasury Single Account balance ("TSA¹")
 - b) \$64M increase in Restricted Accounts and/or subject to Title III Proceedings
 - c) \$37M increase in Public Corporations and Legally Separate Entities
 - d) \$3M increase in Pension Related Accounts
 - e) (\$365M) decrease in Central Gov't Non-TSA Accounts

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>8/31/2020</i>	<i>9/30/2020</i>		
G5	TSA	7,456.9	9,371.9	<ul style="list-style-type: none"> Reported on a weekly basis on AAFAF's website.
G5	TSA Sweep	1,656.1	64.2	<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	427.4	430.9	<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. \$303M on the account for employee loans repayment issued by the ERS, and \$117M account balance for employee loans repayment issued by the TRS,
G2	Central Gov't Non-TSA	4,968.7	4,603.5	<ul style="list-style-type: none"> \$2,975M Cares Act COVID-19 related Federal Funds. PR Unemployment Trust Fund at US Treasury (\$262M) as of September M/E. \$513M federal funds administered by the Public Housing Authority. \$231M lottery related funds.
G1	COFINA	21.4	20.9	<ul style="list-style-type: none"> The balance shown on the COFINA accounts as of 9/30/20 reflects operational funds post-effectiveness of the COFINA Plan.
G1	Other Restricted Title III Accounts	730.6	725.6	<ul style="list-style-type: none"> ERS related accounts (\$311M), GO Redemption Fund (\$268M), and claw back funds (\$147M).
G1	PREPA	616.6	632.0	<ul style="list-style-type: none"> Refer to the PREPA slide for breakdown of classified accounts.
G4	PRASA	783.8	809.3	<ul style="list-style-type: none"> Refer to the PRASA slide for breakdown of classified accounts.
G1	HTA	218.0	272.4	<ul style="list-style-type: none"> Refer to the HTA slide for breakdown of classified accounts.
G4	UPR	321.0	384.2	<ul style="list-style-type: none"> Refer to the UPR slide for breakdown of classified accounts.
G4	ASES	737.8	673.5	<ul style="list-style-type: none"> State and federal funds used mainly for payments of health insurance premiums and claims.
G4	Other Public Corps & Legally Separate Entities	2,166.8	2,179.4	<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		\$20,105M	\$20,168M	

* 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
	8/31/2020	9/30/2020	
TSA	7,456.9	9,371.9	<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	\$7,457M	\$9,372M	

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	39.9	40.9	<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	1,616.3	23.3	<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	\$1,656M	\$64M	

Pension Related:

Employee Withholding	427.4	430.9	<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. \$303M on the account for employee loans repayment issued by the ERS, and \$117M 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	\$427M	\$431M	

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

Central Government Entity	Balance as of		Notes
	8/31/2020	9/30/2020	
Public Housing Administration	542.8	512.8	<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	3,231.2	2,999.0	<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	662.8	521.7	<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 (\$262M) as of September 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	90.2	85.6	<ul style="list-style-type: none"> Custody bank account containing child support payments from non-custodial parents.
Puerto Rico Police	29.6	32.0	<ul style="list-style-type: none"> Bank account used to process Police Department payroll funded through budget appropriations.
Department of Housing	24.3	23.6	<ul style="list-style-type: none"> DOH accounts include grants of federal funds received to finance public housing programs and their operations.
DDEC	39.5	73.5	<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	28.0	28.8	<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	320.4	326.6	<ul style="list-style-type: none"> Description included in Appendix B.
TOTAL	\$4,969M	\$4,604M	

COFINA

\$ in millions

	<i>Balance as of</i>	
	<i>8/31/2020</i>	<i>9/30/2020</i>
COFINA - Post-effectiveness of the Plan of Adjustment.	\$21.6M	\$20.9M

- 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>8/31/2020</i>	<i>9/30/2020</i>	<i>Notes</i>
ERS Related Accounts	315.9	310.9	<ul style="list-style-type: none"> ▪ \$106M distributed across 12 operational accounts for the ERS. ▪ \$110M relating to proceeds from sale of investments. ▪ \$94M 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	\$731M	\$726M	

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>8/31/2020</i>	<i>9/30/2020</i>	<i>Notes</i>
Operating	493.8	518.2	<ul style="list-style-type: none"> ▪ Change due to positive operating cash flow and transfer from Insurance account
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)	69.1	60.2	<ul style="list-style-type: none"> ▪ Decrease due to transfer of funds to PREPA Operating
Construction & Other Restricted	36.5	36.5	<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	\$617M	\$632M	

\$ 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 (SMU)</i> 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	8/31/2020	9/30/2020	Notes
Debt Service Accounts	49.5	70.4	<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	157.2	160.0	<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. Numbers include the balance in the Rate Stabilization Fund Account.
Current Expense Fund	180.0	185.7	<ul style="list-style-type: none"> ▪ For payment of operational expenses.
Revenue Fund	8.7	3.8	<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	121.7	127.5	<ul style="list-style-type: none"> ▪ Balance to pay for capital improvement investments deposited on a fund held by the Trust
Construction Fund	76.0	74.9	<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	90.8	87.1	<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	\$784M	\$809M	

Restricted Accounts / Subject to Title III Proceedings - HTA

\$ in millions	<i>Balance as of</i>		
<i>Grouping Subcategory</i>	<i>8/31/2020</i>	<i>9/30/2020</i>	<i>Notes</i>
Operational	13.5	8.3	<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 decrease of (-\$5.2M) is primarily due to the net effect of operating and intra-government receipts (+\$17.0M) and transfers from/to other accounts (+\$0.1M) offsetting operating expenses other than payroll (-\$22.3M) during the month.
Payroll	1.3	1.6	<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 (+\$4.1M) offsetting payroll and payroll taxes payments (-\$3.8M) for the month of September.
Federal Funds	-	-	<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 decrease of (-\$0.05M) approx. is primarily due to net effect of federal capex spending (-\$26.2M) offsetting FHWA and FTA inflows (+\$14.8M) and transfers from/to other accounts (+\$11.3M) during the month.
Reserve	117.4	174.9	<ul style="list-style-type: none"> Consists of restricted/reserved funds for operational and construction contracts. The increase of (+\$57.5) is primarily due to the transfer received of Abriendo Caminos III funds during the month.
BNY Accounts (Debt Issuance)	87.5	87.5	<ul style="list-style-type: none"> Consists of restricted/reserved funds for debt issuance.
TOTAL	\$220M	\$272M	

¹The 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
	8/31/2020	9/30/2020	
Premium Payments Account	163.1	14.6	<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	574.6	658.8	<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	\$738M	\$673M	

Other Public Corporations and Legally Separate Entities

\$ in millions	<i>Balance as of</i>		
PC or Legally Separate Entity	8/31/2020	9/30/2020	Notes
State Insurance Fund Corporation	396.8	431.5	<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	141.6	150.8	<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	145.3	142.4	<ul style="list-style-type: none"> \$94M in debt service reserve accounts, and the remainder are funds in operational accounts.
Agricultural Enterprises Development Administration	105.4	115.4	<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	86.7	88.4	<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	148.4	116.0	<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	1,142.5	1,134.9	<ul style="list-style-type: none"> Description included in Appendix C.
TOTAL	\$2,167M	\$2,179M	

Appendix A: Reconciliations and Revisions of Reported Balances to Date

Summary of updated balances to the previously reported balances on prior monthly disclosure: August 31st balances.

(8/31/2020 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 8/31/20 Balances	7,554	1,656	427	5,421	21	731	617	784	218	321	738	2,167	20,654
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances	(97)	-	-	(452)	-	-	-	-	-	-	-	-	-
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated 8/31/20 Balances	7,457	1,656	427	4,969	21	731	617	784	218	321	738	2,167	20,105

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>8/31/2020</u>	<u>9/30/2020</u>	<u>9/30/2020</u>
Electronic Lottery	\$ 121,742	\$ 123,662	\$ 1,920
Traditional Lottery	104,007	107,443	3,436
PR Government Investment Trust	33,950	33,953	3
Office of the Comptroller	10,406	10,659	253
Office of Government Ethics	8,732	8,890	157
Telecommunication's Regulatory Board	7,002	6,056	(946)
Department of Correction and Rehabilitation	3,991	5,750	1,759
Institute of Statistics	4,704	4,744	40
Institute of Forensic Sciences	4,392	4,393	1
Puerto Rico National Guard	4,285	3,842	(443)
Department of Education	6,761	3,838	(2,923)
Families and Children Administration	373	3,798	3,425
Office of Socioeconomic Development	1,790	1,933	142
Other	1,986	1,912	(74)
Department of the Family	1,790	1,710	(79)
Office of the Special Independent Prosecutor	1,269	1,316	47
Administration for Socioeconomic Development of the Family	772	815	43
Environmental Quality Board	1,376	676	(701)
Puerto Rico Education Council	496	495	(0)
Commonwealth Election Commission	298	414	115.6
Department of Consumer Affairs	233	184	(49)
Ponce	63	63	-
Office of the Governor	10	10	0.0
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	3	2	(1.5)
Department of Natural Resources	0	0	(0)
Total	\$ 320,431	\$ 326,557	\$ 6,125

Appendix C: Other Public Corporations and Legally Separate Entities

\$ in '000s

Entity Name	Balance as of		
	8/31/2020	9/30/2020	DELTA 9/30/2020
COR3	\$ 116,141	\$ 117,879	\$ 1,738
Fondo Equiparacion	119,060	108,523	(10,538)
Medical Services Administration	98,787	96,249	(2,538)
Ports Authority	49,575	90,763	41,188
Economic Development Bank	88,508	88,139	(369)
Public Buildings Authority	103,977	87,735	(16,242)
Infrastructure Financing Authority	89,763	86,367	(3,397)
Fiscal Agency and Financial Advisory Authority	74,944	73,868	(1,076)
Financial Oversight Board	66,051	65,974	(76)
Energy Commission	35,315	34,824	(491)
Puerto Rico and the Caribbean Cardiovascular Center Corporation	35,359	34,695	(664)
Integrated Transport Authority	30,833	30,715	(118)
Teacher's Retirement System	29,040	22,800	(6,240)
Land Authority	22,316	22,079	(237)
Land Administration	20,261	20,720	459
PR Science, Technology and Research Trust	21,510	19,458	(2,052)
Comprehensive Cancer Center	19,609	17,716	(1,893)
Convention Center District Authority	17,520	15,177	(2,344)
Puerto Rico Trade and Export Company	14,131	14,294	163
Public Private Partnership Authority	15,249	13,223	(2,026)
Martin Peña Canal ENLACE Project Corporation	12,619	12,966	347
Solid Waste Authority	11,376	11,376	(0)
Institute of Puerto Rican Culture	11,268	10,556	(712)
National Guard Institutional Trust	6,751	7,038	288
Farm Insurance Corporation	6,240	6,516	276
Musical Arts and Stagecraft Corporation	5,917	5,719	(199)
Conservatory of Music	5,043	5,081	38
Fine Arts Center Corporation	4,239	4,248	9
Public Broadcasting Corporation	4,070	3,501	(570)
Other	2,560	2,317	(243)
Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	1,883	1,685	(198)
Company for the Integral Development of Cantera's Peninsula	1,051	1,180	129
School of Plastic Arts	786	788	2
Center for Research, Education and Medical Services for Diabetes	478	463	(14)
Culebra Conservation and Development Authority	298	295	(3)
	<u>\$ 1,142,528</u>	<u>\$ 1,134,926</u>	<u>\$ (7,602)</u>