
Requirement 1(E)



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

Information as of January 29, 2021

March 1, 2021

Disclaimer

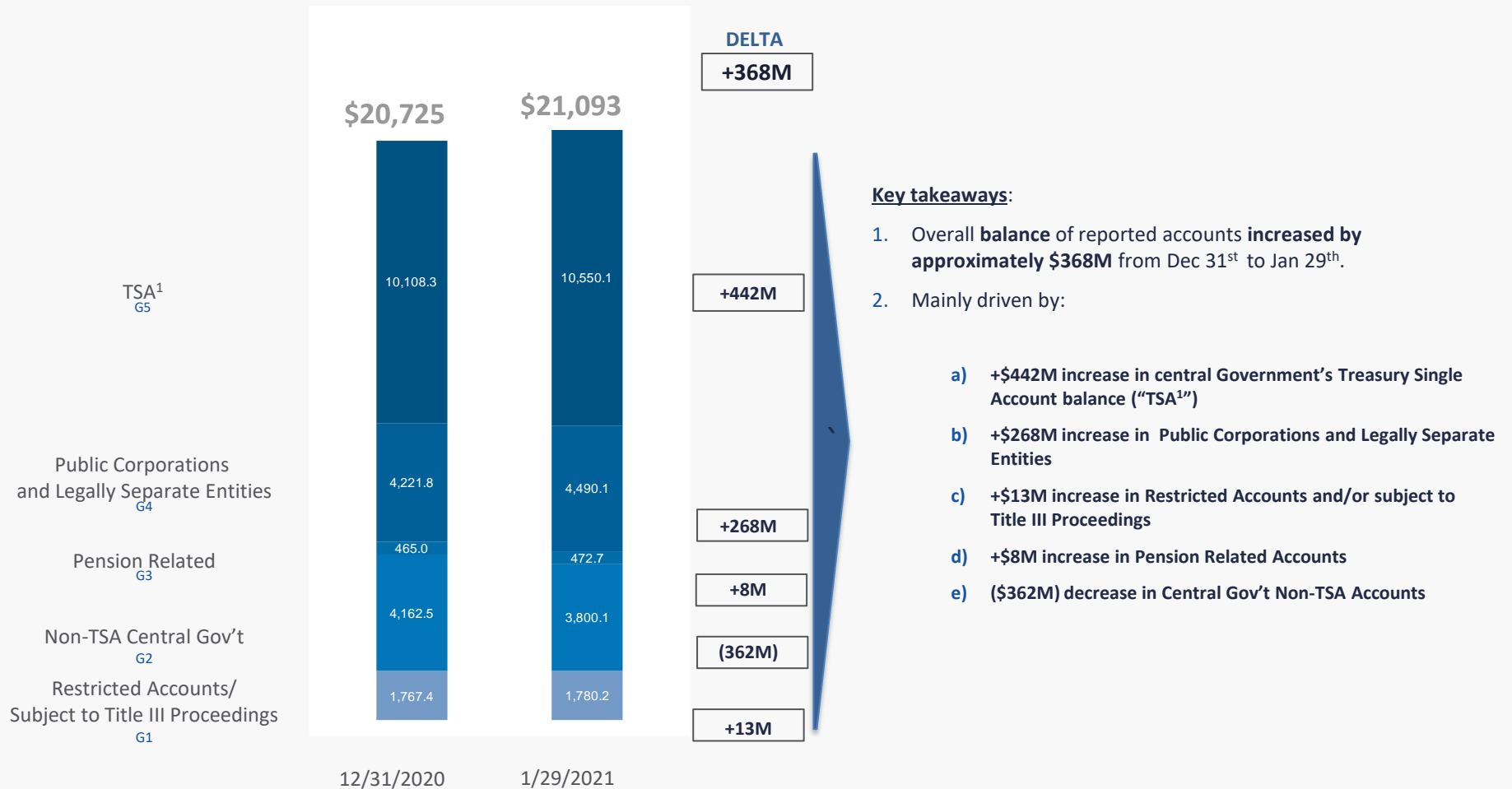
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Executive Summary

\$ in millions



Key takeaways:

1. Overall **balance** of reported accounts **increased by approximately \$368M** from Dec 31st to Jan 29th.
2. Mainly driven by:
 - a) +\$442M increase in central Government's Treasury Single Account balance ("TSA¹")
 - b) +\$268M increase in Public Corporations and Legally Separate Entities
 - c) +\$13M increase in Restricted Accounts and/or subject to Title III Proceedings
 - d) +\$8M increase in Pension Related Accounts
 - e) (\$362M) 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>12/31/2020</i>	<i>1/29/2021</i>		
G5	TSA	9,890.1	10,320.4	<ul style="list-style-type: none"> Reported on a weekly basis on AAFAF's website.
G5	TSA Sweep	218.1	229.7	<ul style="list-style-type: none"> Accounts that collect income and pass through to TSA on a daily basis. Such account should not hold balances in excess of 1-2 days collections.
G3	Pension Related	465.0	472.7	<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. \$320M on the account for employee loans repayment issued by the ERS, and \$123M account balance for employee loans repayment issued by the TRS.
G2	Central Gov't Non-TSA	4,162.5	3,800.0	<ul style="list-style-type: none"> \$2,0206M Cares Act COVID-19 related Federal Funds. PR Unemployment Trust Fund at US Treasury - \$293M. \$522M federal funds administered by the Public Housing Authority. \$235M lottery related funds. \$85M under Child Support Administration
G1	COFINA	20.6	20.5	<ul style="list-style-type: none"> The balance shown on the COFINA accounts as of 1/29/21 reflects operational funds post-effectiveness of the COFINA Plan.
G1	Other Restricted Title III Accounts	702.8	699.8	<ul style="list-style-type: none"> ERS related accounts of \$285M, \$268M GO Redemption Fund, and \$147M in claw back funds.
G1	PREPA	723.9	749.6	<ul style="list-style-type: none"> Refer to the PREPA slide for breakdown of classified accounts.
G4	PRASA	837.2	794.7	<ul style="list-style-type: none"> Refer to the PRASA slide for breakdown of classified accounts.
G1	HTA	320.0	310.2	<ul style="list-style-type: none"> Refer to the HTA slide for breakdown of classified accounts.
G4	UPR	331.0	322.4	<ul style="list-style-type: none"> Refer to the UPR slide for breakdown of classified accounts.
G4	ASES	312.6	519.6	<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	2,741.0	2,853.3	<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		\$20,725M	\$21,093M	

* 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
	12/31/2020	1/29/2021	
TSA	9,890.1	10,320.4	<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	\$9,890M	\$10,320M	

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	62.7	30.7	<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.
Gen Tax	155.4	199.0	<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	\$218M	\$230M	

Pension Related:

Employee Withholding	465.0	472.7	<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. \$320M on the account for employee loans repayment issued by the ERS, and \$123M 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	\$465M	\$473M	

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	12/31/2020	1/29/2021	Notes
Public Housing Administration	518.9	522.1	<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	2,432.9	2,077.2	<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	588.5	579.2	<ul style="list-style-type: none"> ▪ DLHR accounts include operational accounts and other funds as follows: <ul style="list-style-type: none"> – \$293M PR Unemployment Trust Fund at US Treasury as of January 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	86.5	85.0	<ul style="list-style-type: none"> ▪ Custody bank account containing child support payments from non-custodial parents.
Puerto Rico Police	34.8	34.4	<ul style="list-style-type: none"> ▪ Bank account used to process Police Department payroll funded through budget appropriations.
Department of Housing	20.7	19.9	<ul style="list-style-type: none"> ▪ DOH accounts include grants of federal funds received to finance public housing programs and their operations.
DDEC	76.6	97.1	<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	31.4	32.3	<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	372.2	353.1	<ul style="list-style-type: none"> ▪ Description included in Appendix B.
TOTAL	\$4,162M	\$3,800M	

COFINA

\$ in millions

	<i>Balance as of</i>	
	<i>12/31/2020</i>	<i>1/31/2021</i>
COFINA - Post-effectiveness of the Plan of Adjustment.	\$20.6M	\$20.5M

- 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>12/31/2020</i>	<i>1/29/2021</i>	<i>Notes</i>
ERS Related Accounts	288.2	285.1	<ul style="list-style-type: none"> ▪ \$80M 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	\$703M	\$700M	

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>12/31/2020</i>	<i>1/29/2021</i>	<i>Notes</i>
Operating	633.8	660.9	<ul style="list-style-type: none"> ▪ Increase primarily due to positive operating cash flow
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)	35.2	32.7	<ul style="list-style-type: none"> ▪ Decrease due to transfer of funds to PREPA Operating accounts
Construction & Other Restricted	38.7	38.9	<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	\$725M	\$750M	

UPR

\$ in millions	<i>Bank Balances as of</i>		
<i>Grouping Subcategory</i>	<i>12/31/2020</i>	<i>01/31/2021</i>	<i>Notes</i>
Operational Accounts	\$172.6	\$162.9	<ul style="list-style-type: none"> ▪ Decrease of \$9.7M in operational account balances is primarily due to a decrease of \$17.7M in the securities account (Treasury Bills); partially offset by an increase of \$7.2M in the money market account. ▪ Approximately \$144.0M, or 88% of UPR operational funds are held in five (5) accounts managed by Central Administration, \$167.1M of which are restricted: <ul style="list-style-type: none"> ▪ \$80.1M market value of a securities account (internally restricted)¹, ▪ \$34.3M in hurricane insurance proceeds account (restricted), ▪ \$20.0M in concentration account (internally restricted), ▪ \$5.4M in the CARES Act account from RUM (restricted), ▪ \$4.1M in Financial Student Aid accounts from Humacao (restricted). ▪ Approximately \$18.9M 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 (\$18.8M restricted).
Component Units Accounts	\$99.5	\$100.7	<ul style="list-style-type: none"> ▪ Increase of \$1.2M in component unit account balances mainly due to a increase of \$2.1M in <i>Servicios Médicos Universitarios, Inc</i> (SMU) accounts; partially offset by a decrease of \$1.3M in <i>DUI</i> accounts. ▪ \$53.8M in 2 restricted accounts related to Retirement Systems, ▪ \$31.5M in 5 accounts at <i>SMU</i> (\$12.0M restricted), ▪ \$13.3M in 12 accounts at <i>DUI</i> (\$13.3M restricted), ▪ \$1.1M in 2 restricted accounts at <i>University of Puerto Rico Parking System Inc.</i>, ▪ \$0.7M 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	\$58.8	\$58.8	<ul style="list-style-type: none"> ▪ Three restricted US Bank accounts related to debt service obligations on UPR revenue bonds.
TOTAL	\$331.0M	\$322.4M	<ul style="list-style-type: none"> ▪ 12/31/20: \$322.4M Restricted (\$182.0M operational; \$81.5M CUs; \$58.8M bonds), or 97.4%. ▪ 01/31/21: \$322.2M Restricted (\$183.0M operational; \$80.3M CUs; \$58.8M bonds), or 99.9%.

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.

PRASA

\$ in millions	<i>Balance as of</i>		
Grouping Subcategory	12/31/2020	1/29/2021	Notes
Debt Service Accounts	98.5	58.6	<ul style="list-style-type: none"> ▪ Payment of principal and interest on senior and senior sub indebtedness due on 07/01/21. ▪ Funding for the Commonwealth Guaranteed Debt and Commonwealth Supported Obligations
Debt Service Reserve	98.6	99.5	<ul style="list-style-type: none"> ▪ Debt service required as requested by the MAT for 2008 Series A&B Bonds
Operating Reserve	168.5	171.3	<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	164.1	156.9	<ul style="list-style-type: none"> ▪ For payment of operational expenses.
Revenue Fund	6.5	5.4	<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	140.6	146.2	<ul style="list-style-type: none"> ▪ Balance to pay for capital improvement investments deposited on a fund held by the Trust
Construction Fund	74.0	70.3	<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	85.0	85.1	<ul style="list-style-type: none"> ▪ Proceeds in accounts for Disaster Recovery Efforts. Moneys includes Insurance proceeds and FEMA Public Assistance Program
Compliance Escrow	1.4	1.4	<ul style="list-style-type: none"> ▪ Established through Consent Decree and Transactional Agreements with the Department of Health.
TOTAL	\$837M	\$795M	

Restricted Accounts / Subject to Title III Proceedings - HTA

Grouping Subcategory	Balance as of		Notes
	12/31/2020	1/29/2021	
Operational	26.3	8.0	<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 decrease of (-\$18.3M) is primarily due to the net effect of operating expenses other than payroll (-\$34.8M) and transfers from/to other accounts (-\$19.1M) during the month offsetting operating and intra-government receipts (+\$30.9M).
Payroll	3.9	2.2	<ul style="list-style-type: none"> Related to payroll and payroll taxes. The decrease of (-\$1.7M) is due to net effect of payroll and payroll taxes payments (-\$4.5M) for the month of December offsetting transfers from the Operational Account (+\$2.8M).
Federal Funds	2.9	10.2	<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 (+\$7.3M) approx. is primarily due to net effect of FHWA and FTA inflows (+\$21.7M) and transfers from/to other accounts (+\$20.5M) offsetting federal capex spending (-\$34.9M) during the month.
Reserve	201.8	197.7	<ul style="list-style-type: none"> Consists of restricted/reserved funds for operational and construction contracts. The decrease of (-\$4.1) is primarily due to bank transfers made during the month. Of this balance \$56.3M represents operational cash reserved corresponding to “Commonwealth Transfer for Reserve” receipts.
BNY Accounts (Debt Issuance)	87.6	87.8	<ul style="list-style-type: none"> Consists of restricted/reserved funds for debt issuance.
TOTAL	\$323M	\$306M	

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			
<i>Grouping Subcategory</i>	<i>Balance as of</i>		<i>Notes</i>
	<i>12/31/2020</i>	<i>1/29/2021</i>	
Premium Payments Account	10.2	11.1	<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	302.4	508.5	<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. 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	\$313M	\$520M	

Other Public Corporations and Legally Separate Entities

PC or Legally Separate Entity	Balance as of		Notes
	12/31/2020	1/29/2021	
State Insurance Fund Corporation	379.9	434.5	<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	172.7	183.8	<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	146.4	146.5	<ul style="list-style-type: none"> \$109 million in Tourism-held accounts as debt service reserves.
Agricultural Enterprises Development Administration	106.6	116.2	<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	416.6	414.7	<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	111.7	94.5	<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	1,407.1	1,463.1	<ul style="list-style-type: none"> Description included in Appendix C.
TOTAL	\$2,741M	\$2,853M	

Appendix A: Reconciliations and Revisions of Reported Balances to Date

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

(12/31/2020 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 12/30/20 Balances	9,890	218	465	4,066	21	703	724	837	320	331	312	2,531	20,418
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances	-	-	-	-	-	-	-	-	-	-	-	23 ⁽¹⁾	23
Incorporated Accounts	-	-	-	96 ⁽²⁾	-	-	-	-	-	-	-	187 ⁽³⁾	247
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated 12/30/20 Balances	9,890	218	465	4,162	21	703	724	837	320	331	312	2,741	20,725

¹ Revised balances for the Infrastructure Financing Authority, as individual submission reports on balances did not arrive in time for the previous cash disclosure.

² Pertains to 6 recently opened and reported accounts belonging to the Public Housing Administration with combined balances of \$60M, and recently incorporated accounts under Department of Labor for \$36M.

³ \$175M pertaining to recently incorporated balances for the Housing Financing Authority, at Banco Popular Trust Division; \$12M in revisions to account balances for the Tourism Company.

Appendix B: Central Government – Non TSA

\$ in '000s

<u>Entity Name</u>	<i>Balance as of</i>		<i>DELTA</i>
	<u>12/31/2020</u>	<u>1/29/2021</u>	<u>1/29/2021</u>
Traditional Lottery	\$ 126,231	\$ 133,810	\$ 7,579
Electronic Lottery	130,920	102,104	(28,816)
PR Government Investment Trust	33,961	33,964	2
Department of Education	27,702	26,718	(984)
Office of the Comptroller	10,327	10,907	581
Office of Government Ethics	9,151	9,307	157
Department of Correction and Rehabilitation	3,924	7,447	3,523
Institute of Forensic Sciences	6,465	6,471	5
Institute of Statistics	4,923	5,036	113
Telecommunication's Regulatory Board	4,295	4,576	281
Other	3,342	3,282	(60)
Puerto Rico National Guard	2,748	2,107	(640)
Office of the Special Independent Prosecutor	1,352	1,439	87
Office of Socioeconomic Development	1,229	1,172	(57)
Commonwealth Election Commission	1,160	1,037	(122)
Department of the Family	1,069	975	(94)
Administration for Socioeconomic Development of the Family	793	782	(11)
Families and Children Administration	907	676	(231)
Environmental Quality Board	1,006	575	(431)
Puerto Rico Education Council	495	495	(0.2)
Department of Consumer Affairs	158	158	(0)
Ponce	63	63	-
Department of Natural Resources	11	11	(0.0)
Office of the Governor	10	10	0.0
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	1	1	(0)
Total	\$ 372,243	\$ 353,125	\$ (19,118)

Appendix C: Other Public Corporations and Legally Separate Entities

\$ in '000s

<u>Entity Name</u>	<i>Balance as of</i>		DELTA
	<u>12/31/2020</u>	<u>1/29/2021</u>	<u>1/29/2021</u>
Infrastructure Financing Authority	\$ 423,543	\$ 438,706	\$ 15,163
COR3	100,666	103,292	2,625
Public Buildings Authority	112,849	102,927	(9,922)
Medical Services Administration	93,954	92,175	(1,779)
Economic Development Bank	88,229	90,758	2,529
Fondo Equiparacion	30,086	83,924	53,838
Ports Authority	82,636	81,790	(846)
Fiscal Agency and Financial Advisory Authority	76,969	78,917	1,949
Financial Oversight Board	69,106	70,987	1,880
Energy Commission	42,603	42,324	(280)
Puerto Rico and the Caribbean Cardiovascular Center Corporation	36,227	34,576	(1,651)
Integrated Transport Authority	24,614	25,980	1,366
Land Administration	22,798	22,567	(231)
Land Authority	20,920	21,539	619
PR Science, Technology and Research Trust	21,994	21,202	(792)
Public Private Partnership Authority	13,507	19,397	5,891
Comprehensive Cancer Center	20,141	17,330	(2,811)
Puerto Rico Trade and Export Company	14,584	14,886	302
Convention Center District Authority	14,579	13,841	(738)
Teacher's Retirement System	14,402	12,784	(1,617)
Public Broadcasting Corporation	13,444	11,911	(1,533)
Martín Peña Canal ENLACE Project Corporation	13,550	11,760	(1,791)
Institute of Puerto Rican Culture	11,066	9,551	(1,515)
Farm Insurance Corporation	6,159	5,935	(224)
Musical Arts and Stagecraft Corporation	5,822	5,870	48
Conservatory of Music	5,159	5,230	70
National Guard Institutional Trust	4,980	5,170	190
Solid Waste Authority	9,913	5,131	(4,783)
Fine Arts Center Corporation	4,096	4,050	(46)
Other	3,738	3,647	(90)
Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	2,167	2,375	208
Company for the Integral Development of Cantera's Peninsula	1,009	1,023	14
School of Plastic Arts	824	869	45
Center for Research, Education and Medical Services for Diabetes	453	389	(63)
Culebra Conservation and Development Authority	297	307	10
	<u>\$ 1,407,084</u>	<u>\$ 1,463,120</u>	<u>\$ 56,035</u>