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## Requirement 1(E)



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

*Information as of February 28, 2022*

**March 31, 2022**

# Disclaimer

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- This presentation was prepared and is being published by the Puerto Rico Fiscal Agency and Financial Advisory Authority (“AAFAF”) as part of the ongoing evaluation of financial matters of the Government of Puerto Rico, including certain of its public corporations and its instrumentalities (the “Government”). The information contained herein provides the cash balances of Government accounts as of the dates indicated but is not intended to provide an analysis of the source of these funds or their adequacy to satisfy the Government’s liquidity needs. Government creditors and other third parties should not rely on this information to make any investment decision regarding securities issued by the Government or any instrumentality thereof.
- This Summary Does Not Account for all Changes in Account Balance that may have Occurred as a Result of the March 15, 2022 Effective Date of the Modified Eighth Amended Plan of Adjustment for the Commonwealth of Puerto Rico, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, and the Puerto Rico Public Building Authority. Such changes will be reflected in future Summaries of Bank Accounts.
- The account balances included herein are based on information AAFAF obtained from governmental instrumentalities and financial institutions as of the dates indicated as part of an ongoing review of the bank accounts and balances of the Government and its instrumentalities. AAFAF has not validated all the information received and, as a result, cannot and does not assume any responsibility for the accuracy of such information. As additional information becomes available and the validation process is completed, there could be material changes to the information contained herein.
- The account balances included herein are provided to show the cash position as of specific dates, and this presentation does not purport to provide, nor take into consideration, any changes since such dates. Such balances are expected to change, potentially materially, on a day-to-day basis based on, among other things, the financial needs of the Government and its instrumentalities, as well as judicial determinations regarding such funds.
- The information contained herein regarding the restricted or unrestricted nature of any cash balance is preliminary and subject to further analysis.
- The account balances included herein have not been confirmed through an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization.
- This document does not constitute an audit of compliance with any Federal law, rule, or regulation.

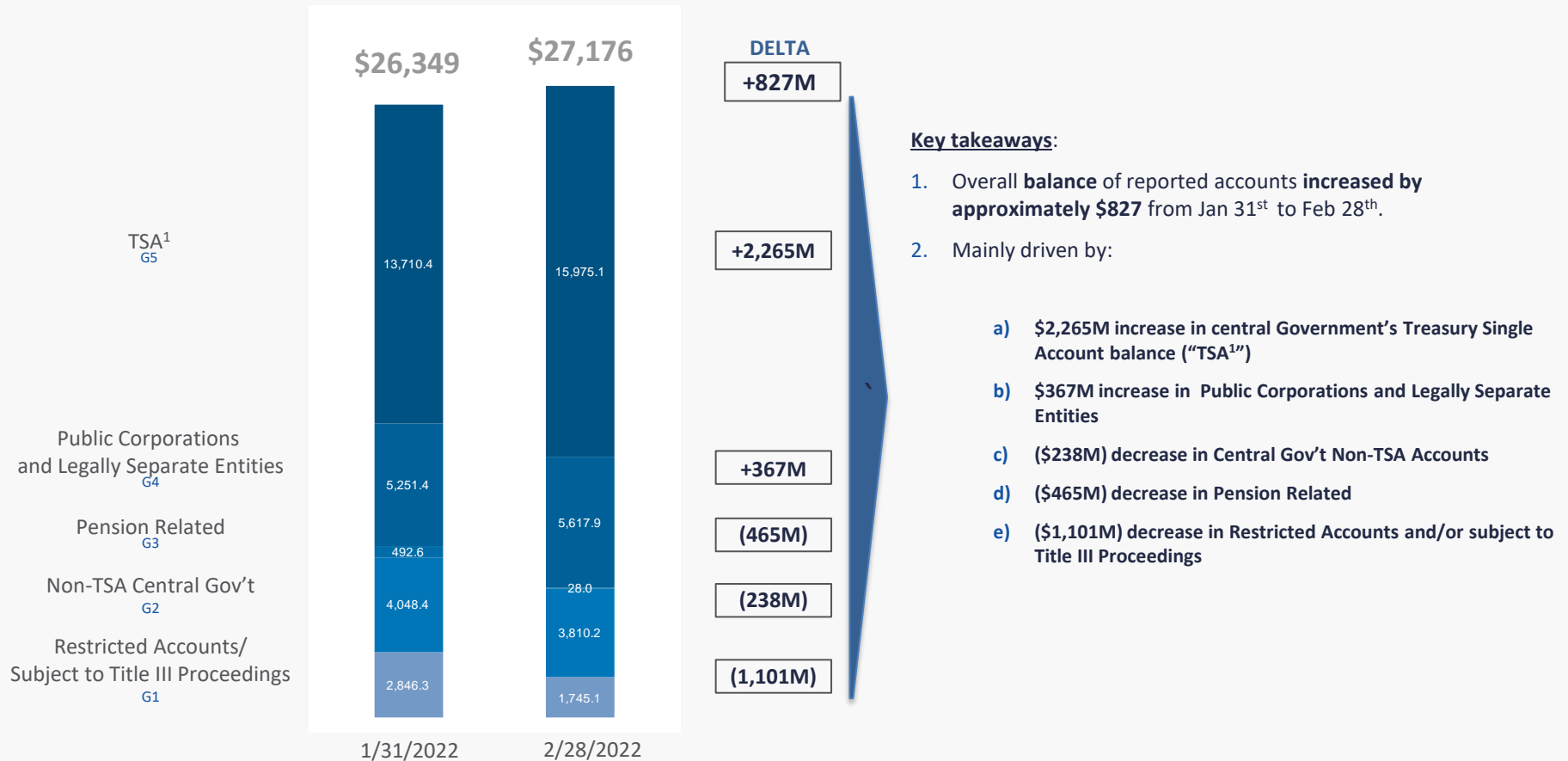
## Disclaimer (cont'd.)

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# Executive Summary

\$ in millions



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## Executive Summary (cont'd.)

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- 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
<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 as a result 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 millions		<i>Balance as of</i>		<i>Notes</i>
<i>Revised Grouping</i>	<i>1/31/2022</i>	<i>2/28/2022</i>		
<b>G5</b>	TSA	12,774.5	14,434.9	<ul style="list-style-type: none"> <li>Reported on a weekly basis on AAFAF's website.</li> </ul>
<b>G5</b>	TSA Sweep	935.9	1,540.2	<ul style="list-style-type: none"> <li>TSA sweep includes the Gen Tax sweep account which holds unreconciled general fund revenues and the SUT sweep account which holds unreconciled SUT amounts. Both accounts are regularly swept into the TSA or other accounts as described on the following slide.</li> </ul>
<b>G3</b>	Pension Related	492.6	28.0	<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>\$15M on the account for employee loans repayment issued by the ERS</li> </ul>
<b>G2</b>	Central Gov't Non-TSA	4,048.4	3,810.2	<ul style="list-style-type: none"> <li>\$1,368M American Rescue Plan Act Federal Funds.</li> <li>\$475M Cares Act COVID-19 related Federal Funds.</li> <li>\$558M Federal funds administered by the Public Housing Authority.</li> <li>\$295M in Emergency Rental Assistance Program.</li> <li>PR Unemployment Trust Fund at US Treasury of \$268M.</li> <li>\$222M lottery related funds.</li> <li>\$86M under Child Support Administration</li> <li>(more detail on Slide 9)</li> </ul>
<b>G1</b>	COFINA	21.4	21.4	<ul style="list-style-type: none"> <li>The balance shown on the COFINA accounts as of <b>2/28/22</b> reflects operational funds post-effectiveness of the COFINA Plan.</li> </ul>
<b>G1</b>	Other Restricted Title III Accounts	1,267.4	159.2	<ul style="list-style-type: none"> <li>ERS related accounts of \$159M.</li> </ul>
<b>G1</b>	PREPA	1,310.5	1,299.6	<ul style="list-style-type: none"> <li>Refer to the PREPA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	PRASA	891.3	902.1	<ul style="list-style-type: none"> <li>Refer to the PRASA slide for breakdown of classified accounts.</li> </ul>
<b>G1</b>	HTA	247.0	264.9	<ul style="list-style-type: none"> <li>Refer to the HTA slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	UPR	368.6	368.2	<ul style="list-style-type: none"> <li>Refer to the UPR slide for breakdown of classified accounts.</li> </ul>
<b>G4</b>	ASES	253.8	798.2	<ul style="list-style-type: none"> <li>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	3,737.6	3,549.4	<ul style="list-style-type: none"> <li>Government entities with autonomous fiscal authority established by law.</li> <li>Slides 17 and 20 include an overview of the entities and balances.</li> </ul>
<b>TOTAL</b>		<b>\$26,349M</b>	<b>\$27,176M</b>	

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## TSA, TSA Sweep and Pension Related Accounts

Grouping Subcategory	Balance as of		Notes
	1/31/2022	2/28/2022	
TSA	12,774.5	14,439.9	<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 amongst other receipts and deposits.</li> </ul>
<b>TOTAL</b>	<b>\$12,775M</b>	<b>\$14,440M</b>	

### TSA Sweep Accounts<sup>1</sup>:

General & Agency Collections	-	-	<ul style="list-style-type: none"> <li>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.</li> </ul>
SUT	24.9	24.9	<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>
Gen Tax	911.0	1,515.2	<ul style="list-style-type: none"> <li>SURI GenTax Account. Balances are swept periodically to the TSA, numerous times each month upon completion of reconciliations for distribution. SUT account transfers to the TSA account have been delayed since January of calendar 2022 due to ongoing processes improvement implementation strategies being carried-out, and should resume shortly.</li> </ul>
<b>TOTAL</b>	<b>\$936M</b>	<b>\$1,540M</b>	

### Pension Related:

Employee Withholding	492.6	27.9	<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>\$355M on the account for employee loans repayment issued by the ERS, and \$1264M account balance for employee loans repayment issued by the TRS.</li> </ul>
Pay-go charges	-	-	<ul style="list-style-type: none"> <li>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.</li> </ul>
<b>TOTAL</b>	<b>\$493M</b>	<b>\$28M</b>	

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# Central Government – Non-TSA

Central Government Entity	Balance as of		Notes
	1/31/2022	2/28/2022	
Public Housing Administration	537.6	558.3	<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	2,321.2	2,304.8	<ul style="list-style-type: none"> <li>Other Treasury Custody Accounts include balances from the Lotteries and the newly opened COVID-19 related accounts.</li> </ul>
Department of Labor and Human Resources	559.9	373.8	<ul style="list-style-type: none"> <li>DLHR accounts include operational accounts and other funds as follows:               <ul style="list-style-type: none"> <li>– \$268M PR Unemployment Trust Fund at US Treasury as of <b>Feb M/E</b>.</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	85.7	86.1	<ul style="list-style-type: none"> <li>Custody bank account containing child support payments from non-custodial parents.</li> </ul>
Puerto Rico Police	31.7	28.4	<ul style="list-style-type: none"> <li>Bank account used to process Police Department payroll funded through budget appropriations.</li> </ul>
Department of Housing	17.2	26.9	<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	105.7	97.1	<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	49.8	50.9	<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	339.5	283.9	<ul style="list-style-type: none"> <li>Description included in Appendix B.</li> </ul>
<b>TOTAL</b>	<b>\$4,048M</b>	<b>\$3,810M</b>	

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# COFINA

\$ in millions

	<i>Balance as of</i>	
	<i>1/31/2022</i>	<i>2/28/2022</i>
COFINA - Post-effectiveness of the Plan of Adjustment.	<b>\$21.4M</b>	<b>\$21.4M</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, 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>Grouping Subcategory</i>	<i>Balance as of</i>		<i>Notes</i>
	<i>1/31/2022</i>	<i>2/28/2022</i>	
ERS Related Accounts	438.3	159.3	<ul style="list-style-type: none"> <li>▪ \$140M at BNY Mellon</li> <li>▪ \$19M distributed across 11 operational accounts for the ERS.</li> </ul>
GO Redemption Funds	682.5	-	<ul style="list-style-type: none"> <li>▪ Revenues from the 1.03% property tax collected since fiscal year 2017 and deposited in the Public Debt Redemption Fund.</li> </ul>
Claw back	146.6	-	<ul style="list-style-type: none"> <li>▪ \$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.</li> </ul>
<b>TOTAL</b>	<b>\$1,267M</b>	<b>\$159M</b>	

*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>1/31/2022</i>	<i>2/28/2022</i>	<i>Notes</i>
Operating	1,125.7	1,073.9	<ul style="list-style-type: none"> <li>▪ Decrease due to negative operating cash flow primarily due to lower customer collections and higher relative energy purchases and employee disbursements</li> </ul>
Segregated	-	-	<ul style="list-style-type: none"> <li>▪ No significant change from prior month</li> </ul>
FEMA	85.8	126.2	<ul style="list-style-type: none"> <li>▪ Increase due to FEMA proceeds related to Hurricane Maria</li> </ul>
Insurance (Restricted)	42.7	42.7	<ul style="list-style-type: none"> <li>▪ No significant change from prior month</li> </ul>
Construction & Other Restricted	39.1	39.7	<ul style="list-style-type: none"> <li>▪ No significant change from prior month</li> </ul>
US Bank Accounts	17.2	17.2	<ul style="list-style-type: none"> <li>▪ No significant change from prior month</li> </ul>
<b>TOTAL</b>	<b>\$1,311M</b>	<b>\$1,300M</b>	

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# UPR

Grouping Subcategory	Bank Balances as of		Notes
	01/31/2022	02/28/2022	
Operational Accounts	\$209.9	\$212.9	<ul style="list-style-type: none"> <li>Increase of \$2.9M in operational account balances is primarily due to an increase of \$7.5M in the concentration account.</li> <li>Approximately \$183.8M, or 88% of UPR operational funds are held in five (5) accounts managed by Central Administration, \$177.5M of which are restricted:               <ul style="list-style-type: none"> <li>\$75.0M market value of a securities account (\$68.7M internally restricted)<sup>1</sup>,</li> <li>\$43.4M in concentration account (\$55.2M internally restricted),</li> <li>\$34.3M in hurricane insurance proceeds account (restricted),</li> <li>\$18.0M in money market account, (\$6.1M internally restricted),</li> <li>\$13.2M in capital projects fund (restricted)</li> </ul> </li> <li>Approximately \$29.0M is in sixty (60) active Banco Popular and UBS bank accounts managed by UPR, or its units, which typically contain deposits of federal student aid (all restricted).</li> </ul>
Component Units Accounts	\$99.0	\$92.1	<ul style="list-style-type: none"> <li>Decrease of \$6.8M in component unit account balances is primarily due to a decrease of \$5.9M in the Retirement Systems accounts.</li> <li>\$44.3M in 2 restricted accounts related to Retirement Systems,</li> <li>\$31.5M in 6 accounts at <i>Servicios Médicos Universitarios, Inc</i> (SMU) (\$12.0M restricted),</li> <li>\$14.6M in 12 restricted accounts at <i>DUI</i> (\$14.5M <i>DUI</i> Debt Service),</li> <li>\$0.9M in 2 restricted accounts at <i>University of Puerto Rico Parking System Inc.</i>,</li> <li>\$0.7M in 1 restricted account at <i>Research Center for Molecular Sciences</i>,</li> <li>\$0.2M in 2 accounts at <i>Materials Characterization Center, Inc.</i> (\$0.1M restricted).</li> </ul>
Bond Sinking Fund Accounts	\$59.7	\$63.2	<ul style="list-style-type: none"> <li>Three restricted US Bank accounts related to debt service obligations on UPR revenue bonds.</li> </ul>
<b>TOTAL</b>	<b>\$368.6M</b>	<b>\$368.2M</b>	<ul style="list-style-type: none"> <li>01/31/22: \$350.0M Restricted (\$212.1M operational; \$78.2M CUs; \$59.7M bonds), or 95.0%.</li> <li>02/28/22: \$342.8M Restricted (\$206.4M operational; \$73.2M CUs; \$63.2M bonds), or 93.1%.</li> </ul>

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# PRASA

\$ in millions	<b>Balance as of</b>		
<b>Grouping Subcategory</b>	<b>1/31/2022</b>	<b>2/28/2022</b>	<b>Notes</b>
Debt Service Accounts	52.0	66.7	<ul style="list-style-type: none"> <li>Payment of principal and interest on senior and senior sub indebtedness due on due on January 1<sup>st</sup> and July 1<sup>st</sup> of each year.</li> </ul>
Debt Service Reserve	101.4	101.4	<ul style="list-style-type: none"> <li>Debt service required as requested by the MAT for 2008 Bonds</li> </ul>
Operating Reserve	187.4	187.4	<ul style="list-style-type: none"> <li>To cover 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	195.5	198.0	<ul style="list-style-type: none"> <li>For payment of operational expenses.</li> </ul>
Revenue Fund	9.4	8.1	<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	117.4	112.0	<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	153.5	156.5	<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	73.9	71.2	<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	0.8	0.8	<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>\$891M</b>	<b>\$902M</b>	

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

\$ in millions <b>Grouping Subcategory</b>	<b>Balance as of</b>		<b>Notes</b>
	<b>1/31/2022</b>	<b>2/28/2022</b>	
Operational	15.8	23.6	<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 (+\$7.8M) is primarily due to the net effect of operating and intra-government receipts (+\$26.6M) and transfers from the Operational Account (+\$1.9M) offsetting operating expenses other than payroll (-\$20.2M) during the month.</li> </ul>
Payroll	2.1	3.1	<ul style="list-style-type: none"> <li>Related to payroll and payroll taxes. The increase of (+\$1.0M) is primarily due to net effect of transfers from the Operational Account (+\$7.3M) offsetting payroll and payroll taxes payments (-\$6.3M) for the month of February.</li> </ul>
Federal Funds	4.0	1.3	<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 decrease of (-\$2.7M) approx. is primarily due to net effect of federal capex spending (-\$10.6M) and transfers from/to other accounts (+\$7.5M) offsetting FHWA and FTA inflows (+\$15.4M) during the month.</li> </ul>
Reserve	147.9	146.1	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for operational and construction contracts. The decrease of (-\$1.8M) is primarily due to bank transfers made during the month. Of this balance \$85.2M represents operational cash reserved corresponding to “Commonwealth Transfer for Reserve” receipts.</li> </ul>
BNY Accounts (Debt Issuance)	77.3	90.7	<ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for debt issuance.</li> </ul>
<b>TOTAL</b>	<b>\$247M</b>	<b>\$265M</b>	

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# ASES

\$ in millions <b>Grouping Subcategory</b>	<b>Balance as of</b>		<b>Notes</b>
	<b>1/31/2022</b>	<b>2/28/2022</b>	
Premium Payments Account	33.8	88.1	<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 premiums payments.</li> </ul>
Control Account	219.9	710.1	<ul style="list-style-type: none"> <li>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.</li> </ul>
Rebates and Operational Accounts	-	-	<ul style="list-style-type: none"> <li>The Operational account receives monies from General Fund appropriations when received by ASES and additional \$4M to \$5M from Federal administrative reimbursements.</li> <li>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.</li> </ul>
<b>TOTAL</b>	<b>\$254M</b>	<b>\$798M</b>	



## Other Public Corporations and Legally Separate Entities

PC or Legally Separate Entity	Balance as of		Notes
	1/31/2022	2/28/2022	
State Insurance Fund Corporation	573.6	574.5	<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	186.5	201.6	<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	232.9	87.6	<ul style="list-style-type: none"> <li>Operational accounts at Tourism Co.</li> </ul>
Agricultural Enterprises Development Administration	92.1	107.4	<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	519.7	514.4	<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. ARPA fund in the amount of \$76M were received from the Central Government during December.</li> </ul>
Industrial Development Company	82.0	83.0	<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	2,050.7	1,980.8	<ul style="list-style-type: none"> <li>Description included in Appendix C.</li> </ul>
<b>TOTAL</b>	<b>\$3,738M</b>	<b>\$3,549M</b>	

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

Summary of updated balances to the previously reported balances on prior monthly disclosure: January 31<sup>st</sup> balances.

(1/31/2022 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 1/31/22 Balances	12,775	936	493	4,048	21	1,267	1,311	891	247	368	254	3,760	26,371
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances	-	-	-	-	-	-	-	-	-	-	-	(22)	-
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated 1/31/22 Balances	12,775	936	493	4,048	21	1,267	1,311	891	247	368	254	3,738	26,349

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# Appendix B: Central Government – Non TSA

\$ in '000s

<u>Entity Name</u>	<i>Balance as of</i>		<i>DELTA</i>
	<u>1/31/2022</u>	<u>2/28/2022</u>	<u>2/28/2022</u>
Electronic Lottery	\$ 158,665	\$ 160,295	\$ 1,631
Traditional Lottery	68,114	61,840	(6,275)
Office of the Comptroller	12,881	13,701	820
Environmental Quality Board	7,474	7,582	108
Office of Government Ethics	7,418	7,526	108
Other	5,887	6,048	162
Inspector General	8,360	5,308	(3,052)
Department of Correction and Rehabilitation	3,308	3,742	434
Department of Education	15,722	3,391	(12,331)
Telecommunication's Regulatory Board	3,691	2,957	(735)
Institute of Forensic Sciences	2,904	2,853	(51)
Institute of Statistics	5,991	2,259	(3,732)
Office of the Special Independent Prosecutor	34	1,935	1,901
Office of Socioeconomic Development	1,574	1,558	(15)
Puerto Rico National Guard	1,691	1,455	(236)
Department of the Family	873	878	5
Commonwealth Election Commission	102	285	183
Administration for Socioeconomic Development of the Family	131	122	(9)
Ponce	581	95	(486)
Families and Children Administration	91	57	(33)
Department of Consumer Affairs	9	9	(0)
Department of Natural Resources	3	3	(0)
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	2	2	(0)
PR Government Investment Trust	33,996	-	(33,996)
Puerto Rico Education Council	-	-	-
Office of the Governor	-	-	-
Energy Board	-	-	-
<b>Total</b>	<b>\$ 339,501</b>	<b>\$ 283,902</b>	<b>\$ (55,599)</b>

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

\$ in '000s

Balance as of

DELTA

<u>Entity Name</u>	<u>1/31/2022</u>	<u>2/28/2022</u>	<u>2/28/2022</u>
Infrastructure Financing Authority	\$ 409,447	\$ 412,183	\$ 2,736
Fiscal Agency and Financial Advisory Authority	372,364	354,289	(18,076)
Ports Authority	127,529	126,003	(1,527)
Economic Development Bank	99,895	108,094	8,199
Public Buildings Authority	143,800	103,321	(40,479)
Fondo Equiparacion	97,968	100,396	2,428
COR3	94,583	97,184	2,601
Medical Services Administration	95,787	92,761	(3,026)
Financial Oversight Board	90,665	91,497	831
Convention Center District Authority	61,688	61,451	(237)
Land Administration	57,562	59,007	1,445
Comprehensive Cancer Center	56,505	54,667	(1,838)
Teacher's Retirement System	64,134	46,586	(17,548)
Land Authority	33,691	34,385	694
Puerto Rico and the Caribbean Cardiovascular Center Corporation	35,611	33,700	(1,912)
Public Private Partnership Authority	1,473	30,301	28,828
Integrated Transport Authority	23,763	18,269	(5,494)
Other	16,385	17,066	681
PR Science, Technology and Research Trust	17,232	16,732	(500)
Energy Commission	46,122	16,304	(29,818)
Department of Economic Development and Commerce	13,133	15,564	2,431
National Guard Institutional Trust	13,174	13,665	491
Institute of Puerto Rican Culture	13,086	13,462	376
Public Broadcasting Corporation	11,194	10,059	(1,135)
Martín Peña Canal ENLACE Project Corporation	10,084	9,861	(223)
Farm Insurance Corporation	9,322	9,176	(147)
Fine Arts Center Corporation	8,051	8,061	10
Musical Arts and Stagecraft Corporation	7,839	7,693	(145)
Conservatory of Music	7,364	7,492	128
Solid Waste Authority	4,833	4,833	(0)
School of Plastic Arts	2,107	2,717	610
Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	2,515	2,241	(274)
Company for the Integral Development of Cantera's Peninsula	1,204	1,251	46
Culebra Conservation and Development Authority	413	421	8
Center for Research, Education and Medical Services for Diabetes	161	153	(7)
Puerto Rico Trade and Export Company	-	-	-
	<u>\$ 2,050,686</u>	<u>\$ 1,980,843</u>	<u>\$ (69,843)</u>

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