



GOVERNMENT OF PUERTO RICO
Department of the Treasury

Requirement 1(E)

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

Information as of July 31, 2023

Disclaimer

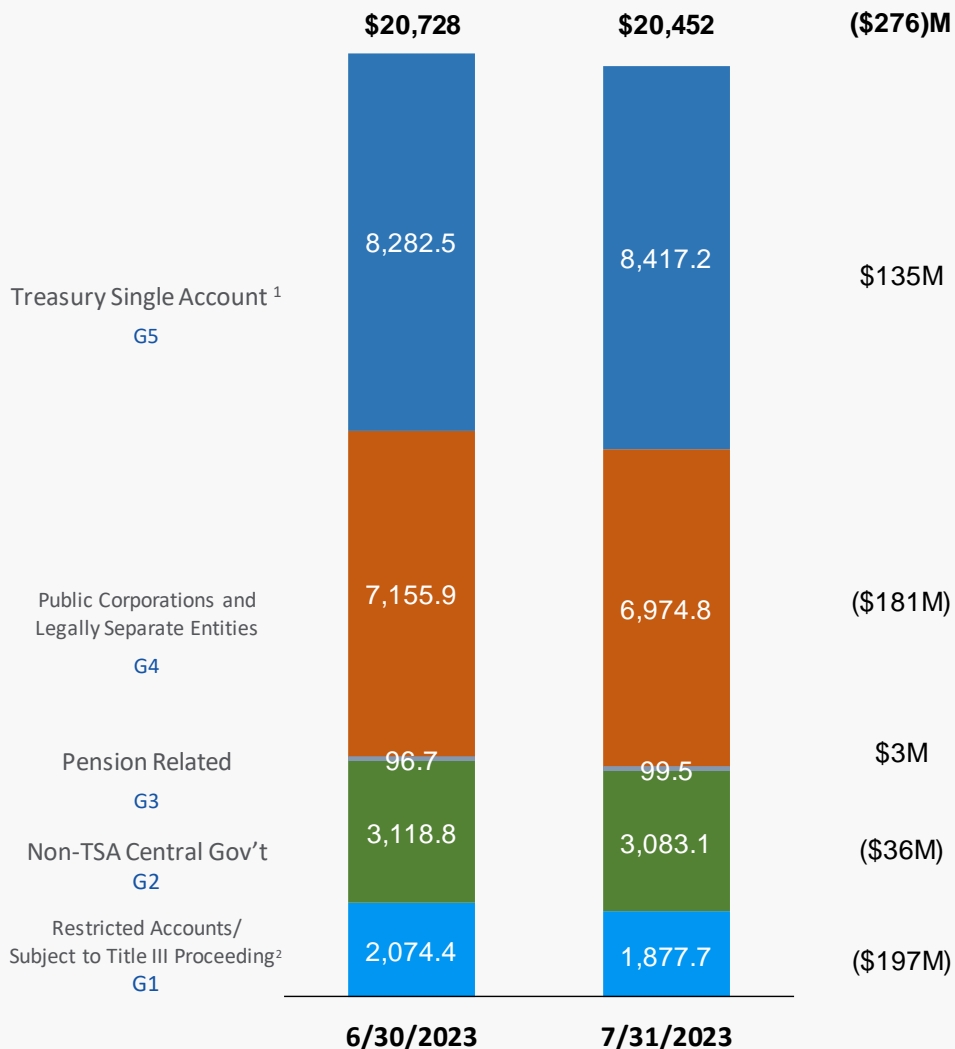
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Executive Summary

\$ in US millions



Key takeaways:

- 1) Overall balance of reported accounts increased by approximately - \$276M from June 30 to July 31, 2023.
- 2) Mainly driven by:
 - a) -\$197M decrease in restricted accounts and/or subject to Title III proceedings – PREPA/HTA.
 - b) \$135M increase in central government’s Treasury Single Account balance (“TSA”).
 - c) -\$181M decrease in public corporations and legally separated entities.
 - d) \$3M increase in pension-related accounts
 - e) -\$36M decrease in central government’s Non-TSA 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.)

- 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 +800 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
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 because 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 US millions		<i>Balance as of</i>		<i>Notes</i>
<i>Revised Grouping</i>	<i>6/30/2023</i>	<i>7/31/2023</i>		
G5	TSA	7,076.3	6,681.7	<ul style="list-style-type: none"> Reported on a weekly basis on PRTD's website.
G5	TSA Sweep	1,206.2	1,735.6	<ul style="list-style-type: none"> 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.
G3	Pension Related	96.7	99.5	<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. \$79M in accounts for employee loans repayment issued by the ERS and TRS.
G2	Central Government Non-TSA	3,118.8	3,083.1	<ul style="list-style-type: none"> \$877M American Rescue Plan Act Federal Funds. \$801M Federal funds administered by the Public Housing Administration. \$464M in PR Unemployment Trust Fund at US Treasury. \$181M Cares Act COVID-19 related Federal Funds. \$69M lottery related funds. \$95M under Child Support Administration. \$54M in Emergency Rental Assistance Program. More detail on page 9 of this report.
G4	COFINA	3.6	3.5	<ul style="list-style-type: none"> The balance reflects operational funds after the COFINA Plan effectiveness.
G1	PREPA	1,721.6	1,547.2	<ul style="list-style-type: none"> Refer to the PREPA slide for breakdown of classified accounts.
G4	PRASA	1,181.0	1,027.5	<ul style="list-style-type: none"> Refer to the PRASA slide for breakdown of classified accounts.
G1	HTA	352.9	330.5	<ul style="list-style-type: none"> Refer to the HTA slide for breakdown of classified accounts.
G4	UPR	407.6	385.0	<ul style="list-style-type: none"> Refer to the UPR slide for breakdown of classified accounts.
G4	ASES	1,309.3	1,059.8	<ul style="list-style-type: none"> Include State and Federal funds used mainly for payments of health insurance premiums and claims.
G4	Other Public Corps. & Legally Separate Entities	4,254.5	4,499.0	<ul style="list-style-type: none"> Government entities with autonomous fiscal authority established by law. Pages 16 and 19 of this report include an overview of these entities and their bank accounts balances.
TOTAL		\$20,728M	\$20,452M	

TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

Balance as of

Revised Grouping	6/30/2023	7/31/2023	Notes
TSA	7,076.3	6,681.7	<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 and among other receipts and deposits.
TOTAL	\$7,076M	\$6,682M	

TSA Sweep Accounts

SUT	8.9	26.3	<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	1,197.3	1,709.3	<ul style="list-style-type: none"> • SURI GenTax Account. Balances are swept periodically to the TSA each month upon completion of reconciliations for distribution.
TOTAL	\$1,206M	\$1,736M	

Pension Related

Employee Withholding	96.7	99.5	<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. • \$79M in accounts for employee loans repayment issued by the ERS and TRS.
TOTAL	\$97M	\$99M	

Central Government – Non-TSA

\$ in US millions

Central Government Entity	<i>Balance as of</i>		Notes
	6/30/2023	7/31/2023	
Public Housing Administration	802.4	801.1	<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	1,129.6	1,132.3	<ul style="list-style-type: none"> • Other Treasury Custody Accounts include balances from the Lotteries.
Department of Labor and Human Resources	613.3	635.0	<ul style="list-style-type: none"> • DLHR accounts include operational accounts and other funds as follow: <ul style="list-style-type: none"> - \$464M PR Unemployment Trust Fund at US Treasury. - 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	97.2	95.4	<ul style="list-style-type: none"> • Custody bank account containing child support payments from non-custodial parents.
Puerto Rico Police	42.2	32.1	<ul style="list-style-type: none"> • Bank account used to process Police Department payroll funded through budget appropriations.
Department of Housing	29.9	29.1	<ul style="list-style-type: none"> • DOH accounts include grants of Federal funds received to finance public housing programs and their operations.
DDEC	131.2	146.6	<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 Governing Board	57.4	57.7	<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	215.7	153.8	<ul style="list-style-type: none"> • Refer to description in Appendix B.
TOTAL	\$3,119M	\$3,083M	

COFINA

\$ in US millions

Balance as of

	6/30/2023	7/31/2023
COFINA - Post-effectiveness of the Plan of Adjustment.	\$3.6M	\$3.5M

- 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. 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>6/30/2023</i>	<i>7/31/2023</i>	
Grouping Subcategory			
Operating	1,197.7	1,243.4	<ul style="list-style-type: none"> • Increase due to approximately \$230 million of transfers from the FEMA Accounts offsetting negative operating cash flow for the month
Segregated	0.0	0.0	<ul style="list-style-type: none"> • No significant change from prior month
FEMA	447.9	225.5	<ul style="list-style-type: none"> • Decrease due to approximately \$230 million of transfers to the PREPA Operating Accounts and T&D Federally Funded Capital Account
Insurance (Restricted)	29.1	31.6	<ul style="list-style-type: none"> • No significant change from prior month.
Construction & Other Restricted	29.7	29.7	<ul style="list-style-type: none"> • No significant change from prior month.
US Banks Accounts	17.2	17.2	<ul style="list-style-type: none"> • No significant change from prior month.
TOTAL	\$1,722M	\$1,547M	

\$ in US millions

Bank Balances as of

Grouping Subcategory	6/30/2023	7/31/2023	Notes
Operational Accounts	\$317.0	\$294.8	<ul style="list-style-type: none"> ▪ Decrease of (\$22.2M) in operational account balances is primarily due to decreases of (\$22.9M) in the hurricane insurance proceeds account. ▪ Approximately \$265.6M, or 90% of UPR operational funds are held in five (5) accounts, \$195.0M of which are restricted: <ul style="list-style-type: none"> ▪ \$154.9M market value of securities account (\$100.3M internally restricted)¹, ▪ \$77.8M in the FEMA account, (\$76.9M restricted), ▪ \$15.0M in the CARES Act Rio Piedras account (unrestricted), and ▪ \$10.2M in capital improvement revolving fund (restricted). ▪ \$7.7M in hurricane insurance proceeds account (restricted), ▪ Approximately \$29.5M is in sixty-one (61) active Banco Popular and UBS bank accounts managed by UPR and its units, which typically contain deposits of federal student aids (mostly unrestricted).
Component Units Accounts	\$45.6	\$41.0	<ul style="list-style-type: none"> ▪ Decrease of (\$4.6M) in component unit account balances is primarily due to a decrease of (\$3.9M) in the Desarrollos Universitarios, Inc (DUI) debt service accounts. ▪ \$8.0M in 2 restricted accounts related to Retirement Systems, ▪ \$15.5M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU) (\$11.3M restricted), ▪ \$13.2M in 12 restricted accounts at Desarrollos Universitarios, Inc (DUI) (\$13.1M Debt Service), ▪ \$2.2M in 1 restricted account at Research Center for Molecular Sciences ▪ \$1.6M in 1 restricted account at University of Puerto Rico Parking System Inc., ▪ \$0.5M in 2 accounts at <i>Materials Characterization Center, Inc.</i> (\$0.1M restricted).
Bond Sinking Fund Accounts	\$45.1	\$49.2	<ul style="list-style-type: none"> ▪ Two restricted US Bank accounts related to debt service obligations on UPR revenue bonds.
TOTAL	\$408M	\$385M	<ul style="list-style-type: none"> ▪ 06/30/23: \$284.8M Restricted (\$200.0M operational; \$39.7M CUs; \$45.1M bonds), or 69.9%. ▪ 07/31/23: \$283.8M Restricted (\$200.4M operational; \$34.2M CUs; \$49.2M bonds), or 73.7%.

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

\$ in US millions			
Grouping Subcategory	<i>Balance as of</i>		Notes
	6/30/2023	7/31/2023	
Debt Service Accounts	167.9	24.5	<ul style="list-style-type: none"> • Payment of principal and interest on senior and senior sub indebtedness due on January 1st and July 1st of each year.
Debt Service Reserve	94.1	95.2	<ul style="list-style-type: none"> • Debt service required as requested by the MAT for 2008 Bonds.
Operating Reserve	236.2	237.6	<ul style="list-style-type: none"> • 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.
Current Expense Fund	225.3	220.5	<ul style="list-style-type: none"> • Cash and cash equivalents for payment of operating expenses.
Revenue Fund	10.0	13.4	<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 and Capital Improvement Fund).
Capital Improvement	21.1	23.9	<ul style="list-style-type: none"> • Balance to pay for capital improvement investments deposited on a fund held by the Trust.
Construction Fund	137.1	127.3	<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	286.0	281.8	<ul style="list-style-type: none"> • Proceeds in accounts for Disaster Recovery Efforts. Moneys includes Insurance proceeds and FEMA Public Assistance Program.
Compliance Escrow	3.3	3.3	<ul style="list-style-type: none"> • Established through Consent Decree and Transactional Agreements with the Department of Health.
TOTAL	\$1,181M	\$1,028M	

Restricted Accounts / Subject to Title III Proceedings - HTA

Grouping Subcategory	Balance as of		Notes
	6/30/2023	7/31/2023	
Operational	16.0	5.1	<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 (\$10.9M) is primarily due to the net effect of operating expenses other than payroll (\$30.3M) and transfers from the Operational Account (\$17.7M) offsetting operating and intra-government receipts of \$37.1M during the month.
Toll-highway	11.0	16.4	<ul style="list-style-type: none"> Consists of restricted/reserved funds for Toll-highway segment expenses.
Payroll	1.4	0.7	<ul style="list-style-type: none"> Related to payroll and payroll taxes. The decrease of (\$0.7M) is primarily due to net effect of payroll and payroll taxes payments (\$6.7M) offsetting transfers from the Operational Account totaling \$6.0M for the month of July.
Federal Funds	6.9	7.9	<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 \$1.0M approx. is primarily due to net effect of FHWA and FTA inflows of \$8.7M, offsetting federal capex spending of (\$7.3M) and transfers from/to other accounts of (\$0.4M) during the month.
Reserve	224.6	231.3	<ul style="list-style-type: none"> Consists of restricted/reserved funds for operational and construction contracts. The increase of \$6.7M is primarily due to bank transfers made during the month. Of this balance, \$58.1M represents operational cash reserved corresponding to “Commonwealth Transfer for Reserve” receipts.
BNY Accounts (Debt Issuance)	93.0	69.1	<ul style="list-style-type: none"> Consists of restricted/reserved funds for debt issuance. The decrease of (\$23.9M) is primarily due to the net effect of debt service payments of (\$30.9M), and funds returned to PRHTA accounts of (\$4.7M), offsetting tolls transfers from escrow accounts totaling (\$11.6M) during the month.
TOTAL	\$353M	\$331M	

ASES

\$ in US millions

Grouping Subcategory	<i>Balance as of</i>		Notes
	6/30/2023	7/31/2023	
Premium Payments Account	1,104.6	814.1	<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. There is a high degree of variability from month to month depending on the timing of inflows and outflows.
Rebates and Operational Accounts	204.6	245.7	<ul style="list-style-type: none"> 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.
TOTAL	\$1,309M	\$1,060M	

Other Public Corporations and Legally Separate Entities

\$ in US millions	<i>Balance as of</i>		<i>Notes</i>
	<i>6/30/2023</i>	<i>7/31/2023</i>	
PC or Legally Separate Entity			
State Insurance Fund Corporation	827.4	942.1	<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	217.8	213.4	<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	198.7	205.6	<ul style="list-style-type: none"> • Operational accounts at Tourism Company.
Agricultural Enterprises Development Administration	86.8	88.5	<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	451.5	448.4	<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	135.9	136.8	<ul style="list-style-type: none"> • 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.
Other Public Corporations	2,336.4	2,464.2	<ul style="list-style-type: none"> • Refer to description in Appendix C.
TOTAL	\$4,254M	\$4,499M	

Appendix A: Reconciliations and Revisions of Reported Balances to Date

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

(6/30/2023 updated balances, reported in the previous cash disclosure, \$ in US millions)

<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
Reported 5/31/23 Balances	7,076	1,206	97	3,119	4	1,722	1,181	353	408	1,309	4,256	20,730
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances	-	-	-	(1)	-	-	(0)	-	-	-	(1)	(2)
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Restated 5/31/23 Balances	7,076	1,206	97	3,119	4	1,722	1,181	353	408	1,309	4,254	20,728

Appendix B: Central Government – Non TSA

\$ in '000s

<u>Entity Name</u>	<i>Balance as of</i>		
	<u>6/30/2023</u>	<u>7/31/2023</u>	<u>DELTA</u>
Electronic Lottery	111,360	47,703	(63,657)
Traditional Lottery	24,463	20,838	(3,625)
Inspector General	14,501	15,272	771
Environmental Quality Board	13,196	12,864	(333)
Office of the Comptroller	10,218	10,831	614
Institute of Forensic Sciences	8,504	10,729	2,225
Commonwealth Election Commission	6,469	6,152	(318)
Families and Children Administration	4,628	33	(4,595)
Office of Government Ethics	4,137	4,204	67
Institute of Statistics	3,567	3,705	138
Telecommunication's Regulatory Board	3,374	3,739	366
Department of Correction and Rehabilitation	2,997	7,097	4,100
Office of the Special Independent Prosecutor	2,650	2,672	22
Federal Affairs Administration	1,303	1,530	228
Puerto Rico National Guard	906	3,262	2,356
Office of Socioeconomic Development	887	875	(12)
Department of the Family	822	442	(380)
Ponce	609	609	-
Department of Education	524	771	248
Administration for Socioeconomic Development of the Family	75	70	(5)
Energy Board	61	61	-
Department of Consumer Affairs	14	14	(0)
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	5	5	(0)
Hacienda	0	0	(0)
Other	428	364	(64)
	<u>\$ 215,697</u>	<u>\$ 153,841</u>	<u>\$ (61,856)</u>

Appendix C: Other Public Corporations and Legally Separate Entities

<i>\$ in '000s</i>	<i>Balance as of</i>		
<u>Entity Name</u>	<u>6/30/2023</u>	<u>7/31/2023</u>	<u>DELTA</u>
Infrastructure Financing Authority	501,518	512,583	11,065.5
Public Buildings Authority	268,754	277,820	9,066.2
Ports Authority	253,849	255,389	1,539.2
Fiscal Agency and Financial Advisory Authority	205,902	204,557	(1,344.7)
Government Employee and Judiciary Retirement System Administration	171,183	172,093	910.4
Department of Economic Development and Commerce	109,914	111,031	1,117.2
Medical Services Administration	100,850	100,577	(272.9)
Financial Oversight Board	75,609	71,416	(4,192.4)
Land Administration	70,605	80,622	10,016.4
Puerto Rico and the Caribbean Cardiovascular Center Corporation	59,316	58,405	(910.8)
Convention Center District Authority	58,943	59,199	255.9
Land Authority	54,837	57,522	2,684.8
COR3	52,131	56,279	4,147.9
Public Private Partnership Authority	51,279	46,782	(4,497.2)
Integrated Transport Authority	37,302	71,600	34,297.4
Institute of Puerto Rican Culture	29,714	30,507	793.7
Economic Development Bank	29,355	28,731	(623.8)
Energy Commission	25,511	34,141	8,630.1
Fondo Equiparacion	17,146	72,731	55,584.6
Comprehensive Cancer Center	17,074	16,724	(349.7)
Fine Arts Center Corporation	16,094	16,253	159.2
National Guard Institutional Trust	15,119	15,437	318.8
Farm Insurance Corporation	13,185	16,326	3,140.9
PR Science, Technology and Research Trust	12,850	10,459	(2,391.7)
Puerto Rico Tourism Development Fund	11,351	11,391	40.2
Children's Trust	10,726	10,764	37.9
Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	10,202	9,919	(283.5)
Public Broadcasting Corporation	8,338	7,566	(771.9)
GO Redemption Fund	8,073	8,103	29.4
Musical Arts and Stagecraft Corporation	7,687	7,627	(60.2)
Conservatory of Music	6,614	6,484	(130.1)
School of Plastic Arts	3,681	3,618	(63.1)
Teacher's Retirement System	2,995	3,087	92.6
Center for Research, Education and Medical Services for Diabetes	2,910	2,930	19.9
Company for the Integral Development of Cantera's Peninsula	1,631	1,687	55.8
Martín Peña Canal ENLACE Project Corporation	1,046	920	(126.0)
Culebra Conservation and Development Authority	692	712	19.8
Other	12,418	12,166	(252.0)
	\$ 2,336,403	\$ 2,464,156	\$ 127,754