



GOVERNMENT OF PUERTO RICO

Puerto Rico Fiscal Agency and Financial
Advisory Authority

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

Information as of September 30, 2019

October 31, 2019

Disclaimer

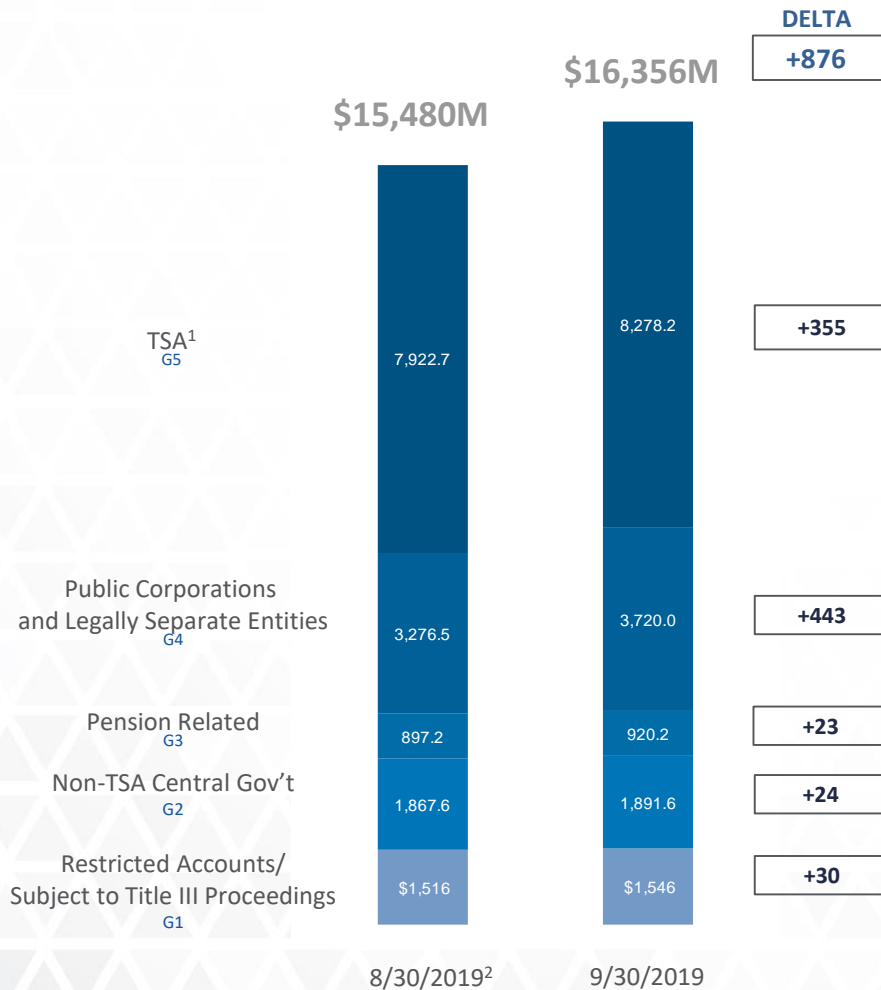
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Executive Summary

\$ in millions



Key takeaways:

1. Overall **balance** of reported accounts **increased by approximately \$876M** from August 30th to September 30th.
2. Mainly driven by:
 - a) **+\$443M** increase in Public Corporations and Legally Separate Entities
 - b) **+355M** increase in central Government's Treasury Single Account balance ("TSA¹")
 - c) **+\$24M** increase in Central Gov't Non-TSA Accounts
 - d) **+23M** increase in Pension Related Accounts
 - e) **+30M** increase in Restricted Accounts and/or subject to Title III Proceedings

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 of¹</i>		<i>Notes</i>	
<i>Revised Grouping</i>	<i>8/30/2019²</i>	<i>9/30/2019</i>			
G5	TSA	7,807.2	8,133.7	<ul style="list-style-type: none"> ▪ Reported on a weekly basis on AAFAF's website. ▪ Accounts that collect income and completely pass through to TSA on a daily basis. ▪ On January 17, 2019, the Commonwealth, as grantor, and the Retirement Board for the Government of Puerto Rico, as administrator, created a trust pursuant to Act 106-2017 to hold temporarily in said trust individual employee contributions to be credited to their defined contribution retirement accounts. As of September 30, 2019, the balance on the Trust accounts was \$541.3 million. The Commonwealth does not claim an interest in the Trust. ▪ Also included is the repayment of employee loans issued by the retirement system (\$350.9M). ▪ \$693M at US Treasury pertaining to the PR Unemployment Trust Fund from the Department of Labor ▪ \$554M federal funds administered by the Public Housing Authority. ▪ \$186M lottery related funds. ▪ 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, and funds previously held by the trustee were distributed pursuant to the COFINA Plan. Given the resolution of ownership of future SUT by the COFINA Plan, AAFAF does not intend to include COFINA bank account balances at the trustee (other than operational or other unrestricted funds) in this summary going forward. ▪ The balance shown on the COFINA accounts as of 9/30/19 reflects operational funds post-effectiveness of the COFINA Plan. ▪ ERS related accounts (\$362M), GO Redemption Fund (\$268M), and claw back funds (\$147M). ▪ Refer to the PREPA slide for breakdown of classified accounts. ▪ Refer to the PRASA slide for breakdown of classified accounts. ▪ Refer to the HTA slide for breakdown of classified accounts. ▪ Refer to the UPR slide for breakdown of classified accounts. ▪ State and federal funds used mainly for payments of health insurance premiums and claims. ▪ Government entities with autonomous fiscal authority established by law. ▪ Slide 20 includes an overview of the entities and balances. 	
G5	TSA Sweep	115.5	144.4		
G3	Pension Related	897.2	920.2		
G2	Central Gov't Non-TSA	1,867.6	1,891.6		
G1	COFINA	21.8	21.3		
G1	Other Restricted Title III Accounts	778.5	776.3		
G4	PREPA	363.3	379.7		
G1	PRASA	722.3	742.5		
	HTA	352.1	368.0		
G4	UPR	425.2	432.5		
G4	ASES	349.9	781.9		
G4	Other Public Corps & Legally Separate Entities	1,779.1	1,763.1		
TOTAL		\$15,480M	\$16,356M		

¹ Except for accounts with an aggregate balance of \$52M (25 accounts), which have not been updated as of the indicated dates.

* 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
	8/30/2019	9/30/2019	
TSA	7,807.2	8,133.7	<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, 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	\$7,807M	\$8,134M	

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	86.6	97.8	<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	28.9	46.6	<ul style="list-style-type: none"> SURI GenTax Account. Balances are swept periodically, numerous times each month upon completion of reconciliations for distribution.
TOTAL	\$116M	\$144M	

Pension Related:

Employee Withholding & Trust	897.2	920.2	<ul style="list-style-type: none"> On January 17, 2019, the Commonwealth, as grantor, and the Retirement Board for the Government of Puerto Rico, as administrator, created a trust pursuant to Act 106-2017 to hold temporarily in said trust individual employee contributions to be credited to their defined contribution retirement accounts. As of September 30, 2019, the balance on the Trust accounts was \$541 million. The Commonwealth does not claim an interest in the Trust. Also included is the repayment of employee loans issued by the retirement system (\$342.5M).
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	\$897M	\$920M	

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			
Central Government Entity	Balance as of¹		Notes
	8/30/2019²	9/30/2019	
Public Housing Administration	513.6	553.5	<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	24.9	26.1	<ul style="list-style-type: none"> Other Treasury Custody Accounts include balances from the Lotteries.
Department of Labor and Human Resources	860.0	857.6	<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 (\$693M) 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	55.8	54.3	<ul style="list-style-type: none"> Custody bank account containing child support payments from non-custodial parents.
Puerto Rico Police	33.1	36.8	<ul style="list-style-type: none"> Bank account used to process Police Department payroll funded through budget appropriations.
Department of Housing	7.5	6.8	<ul style="list-style-type: none"> DOH accounts include grants of federal funds received to finance public housing programs and their operations.
DDEC	20.7	22.9	<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	22.6	22.1	<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	329.5	311	<ul style="list-style-type: none"> Description included in Appendix B.
TOTAL	\$1,868M	\$1,892M	

¹ Except for accounts with an aggregate balance of \$30M, which have not been updated as of the indicated dates.

COFINA

\$ in millions

	<i>8/30/2019</i>	<i>9/30/2019</i>
COFINA - Post-effectiveness of the Plan of Adjustment.	\$21.8M	\$21.3

- 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 amendment 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, AAFAF does not intend to include COFINA bank account balances held by the trustee (other than operational or other unrestricted funds) and 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

Grouping Subcategory	Balance as of ¹		Notes
	8/30/2019	9/30/2019	
ERS Related Accounts	363.8	361.9	<ul style="list-style-type: none"> ▪ \$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	146.1	146.1	<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	\$778M	\$777M	

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.

¹ Except for accounts with an aggregate balance of \$20.3M, which have not been updated as of the indicated dates.

Restricted Accounts / Subject to Title III Proceedings - PREPA

Grouping Subcategory	Balance as of		Notes
	8/30/2019	9/30/2019	
Operating	259.3	275.3	<ul style="list-style-type: none"> Month-over-month increase due to positive operating cash flow in September and timing of certain large disbursement made in August (e.g., payment of annual insurance premiums)
Segregated	0.0	0.0	<ul style="list-style-type: none"> No significant change from prior month
FEMA	2.0	2.0	<ul style="list-style-type: none"> No significant change from prior month
Insurance (Restricted)	51.1	51.1	<ul style="list-style-type: none"> No significant change from prior month
Construction & Other Restricted	35.0	35.1	<ul style="list-style-type: none"> No significant change from prior month
US Bank Accounts	16.2	16.2	<ul style="list-style-type: none"> No significant change from prior month

TOTAL	\$364M	\$380M
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UPR

Grouping Subcategory	Balance as of		Notes
	8/30/2019	9/30/2019	
Operational Accounts ¹	335.5	340.0	<ul style="list-style-type: none"> Increase of \$4.5M in operational account balances is primarily due to increases in an unrestricted concentration account along with increases in Pell grant and student loan accounts with a partial offsetting decrease in an investment money market account. Approximately \$316.2M, or 93.0% of UPR operational funds are held in five (5) accounts managed by Central Administration, \$174.1M of which are restricted: <ul style="list-style-type: none"> \$160.8M market value of a securities account (\$90M internally restricted)¹, \$108.3M in a money market account (\$15.5M² restricted), \$34.1M in hurricane insurance proceeds account (restricted), \$9.3M in concentration account (unrestricted), \$3.0M in UBS Pell grant account at Recinto de Mayaguez at BPPR (restricted). Approximately \$23.8M is in thirty nine (39) active Banco Popular bank accounts managed by UPR, or it's units, which typically contain deposits of federal student aid (\$10.4M restricted).³
Component Units Accounts	36.9	35.8	<ul style="list-style-type: none"> Decrease of \$1.1M in component unit account balances mainly due to decreases in an operational account at SMU. <ul style="list-style-type: none"> \$14.6M in 12 accounts at <i>DUI</i> (\$13.2M restricted), \$14.9M in 4 accounts at <i>Servicios Médicos Universitarios, Inc. ("SMU")</i> (\$7.0M restricted), \$2.4M in 2 restricted accounts at <i>University of Puerto Rico Parking System Inc.</i>, \$3.5M in 2 restricted accounts related to Retirement Systems, \$0.4M in 2 accounts at <i>Materials Characterization Center, Inc.</i> (\$0.1M restricted).
Bond Sinking Fund Accounts	52.9	56.7	<ul style="list-style-type: none"> Increase of \$3.7M is primarily a remittance sent to the US Bank in accordance to a Standstill Agreement entered into by UPR, through AAFAF, and US Bank. Three restricted US Bank accounts related to debt service obligations on UPR revenue bonds.
TOTAL	\$425M⁴	\$433M⁴	<ul style="list-style-type: none"> 8/31/19: \$229.7M Restricted (\$150.1M operational; \$26.7M CUs; \$52.9M bonds), or 54.0%. 9/30/19: \$250.2M Restricted (\$167.0M operational; \$26.5M CUs; \$56.7M bonds), or 57.8%.

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. For example, accounts payable, budget deficits (including those related to UPR's Retirement System), and needs resulting from spend/reimbursement timing and uninsured portions for 2017 hurricane damages.

¹ UPR purchased T-Bills with monies from the BPPR money market account in three trades, each \$50M - with maturities of only 30, 60 and 90 days, most of which has been earmarked for Capital Expenditure projects.

² Building and Facilities (Molecular Sciences/Plant Nursery): \$7.8M; Endowment Fund: \$6.2M; Perkins Federal Program: \$1.0M; Donations: \$0.5M.

³ Overall balance also includes restricted funds totaling \$0.4M in an account at Banco Santander.

⁴ Confirming whether there are other legally separate entities, under the UPR structure that could have additional bank accounts. For example, totals do not include approximately \$51M in restricted endowment funds held in a separate bank account at BNY Mellon. Will continue to update disclosure as information is available and validated.

PRASA

Grouping Subcategory	Balance as of		Notes
	8/30/2019	9/30/2019	
Debt Service Accounts	44.8	64.8	<ul style="list-style-type: none"> Payment of principal and interest on senior and senior sub indebtedness due on 01/01/20. Funding for the Commonwealth Guaranteed Debt and Commonwealth Supported Obligations
Debt Service Reserve	96.2	96.3	<ul style="list-style-type: none"> Debt service required as requested by the MAT for 2008 Series A&B Bonds
Operating Reserve	110.1	112.9	<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.
Current Expense Fund	195.0	188.9	<ul style="list-style-type: none"> For payment of operational expenses.
Revenue Fund	14.9	7.9	<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. June increase is related of government payments received.
Capital Improvement	56.0	65.0	<ul style="list-style-type: none"> Balance to pay for capital improvement investments deposited on a fund held by the Trust
Construction Fund	47.1	46.2	<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	159.4	159.1	<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	\$725M	\$742M	

Restricted Accounts / Subject to Title III Proceedings - HTA

\$ in millions	<i>Balance as of</i>		
<i>Grouping Subcategory</i>	<i>8/30/2019</i>	<i>9/30/2019</i>	<i>Notes</i>
Operational	5.7	12.0	<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 increase (+\$6.3M) is primarily due to the net effect of operating and intra-government receipts (+\$16.4M) and transfers from/to other accounts (+\$26.0M) offsetting operating expenses other than payroll (-\$16.2M) during the month.
Payroll	5.4	3.0	<ul style="list-style-type: none"> Related to payroll and payroll taxes. The decrease (-\$2.4M) is due to net effect of payroll and payroll taxes payments for the month of September (-\$6.8M) offsetting transfers from the Operational Account (+\$4.4M).
Federal Funds	0.6	3.0	<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 (+\$2.4M) is primarily due to net effect of FHWA and FTA inflows (+\$34.2M) offsetting federal capex spending (-\$8.9M) and transfers to other accounts (-22.9M) during the month.
Reserve	256.4	254.6	<ul style="list-style-type: none"> Consists of restricted/reserved funds for operational and construction contracts. The decrease (-\$1.8) is primarily due to net effect of transfers to other accounts during the month.
BNY Accounts (Debt Issuance)	84.0	84.2	<ul style="list-style-type: none"> Consists of restricted/reserved funds for debt issuance.
TOTAL	\$352M	\$356M	

ASES

\$ in millions		<i>Balance as of</i>		<i>Notes</i>
<i>Grouping Subcategory</i>	<i>8/30/2019</i>	<i>9/30/2019</i>		
Premium Payments Account	213.8	608.1	<ul style="list-style-type: none"> ASES has been receiving a monthly GF appropriation and in September received three months of Federal Fund reimbursements which together are driving the temporary build in cash. 	
Control Account	133.9	172.5	<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. The monthly reduction is a timing variance related to receipt of offsetting federal funds related to the federal Bipartisan Budget Agreement, incremental to the approved FY18 federal funds budget, and the related discontinuation of Commonwealth funds transfers to ASES. 	
Rebates and Operational Accounts	2.1	1.2	<ul style="list-style-type: none"> The Operational account receives monies from appropriations of approximately \$4M per month 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	\$350M	\$782M		

Other Public Corporations and Legally Separate Entities

PC or Legally Separate Entity	Balance as of ¹		Notes
	8/30/2019	9/30/2019	
State Insurance Fund Corporation	336.4	330.6	<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	137.7	137.1	<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	138.5	143.9	<ul style="list-style-type: none"> \$79M in debt service reserve accounts, \$0.5M related to room tax revenues and the remainder are funds in operational accounts.
Agricultural Enterprises Development Administration	84.7	81.9	<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	57.9	45.5	<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	169.9	157.7	<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 ²	854.1	866.4	<ul style="list-style-type: none"> Description included in Appendix C.
TOTAL	\$1,779M	\$1,763M	

¹ Except for accounts with an aggregate balance of \$1.2M which have not been updated as of the indicated dates.

Appendix A: Reconciliations and Revisions of Reported Balances to Date

Detail of Updated Balances vs. September 30th disclosure
(8/30/2019 balances reported on September, \$ in millions)

<i>\$ in M</i>	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 8/30 Balances	7,807	116	897	1,868	22	779	363	722	352	428	350	1,779	15,482-
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances	-	-	-	-	-	-	-	-	-	(2)	-	-	-
Incorporated Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated 8/30 Balances	7,807	116	897	1,868	22	779	363	722	352	426	350	1,779	15,480

Appendix B: Central Government – Non TSA

\$ in '000s

<u>Agency Name</u>	<i>Balance as of</i>		<i>DELTA</i>
	<u>8/30/2019</u>	<u>9/30/2019</u>	<u>9/30/2019</u>
Traditional Lottery	\$ 48,144	\$ 64,237	\$ 16,093
Electronic Lottery	149,832	121,789	(28,042)
Department of Education	41,420	37,405	(4,015)
PR Government Investment Trust	33,882	33,889	7
Telecommunication's Regulatory Board	15,048	15,071	23
Institute of Forensic Sciences	9,933	8,730	(1,204)
Office of the Comptroller	7,892	8,070	178
Office of Government Ethics	7,273	7,395	122
Institute of Statistics	3,076	3,183	108
Department of Correction and Rehabilitation	4,656	2,527	(2,129)
OCAM - OGP	3,397	-	(3,397)
Environmental Quality Board	0	1,967	1,967
Puerto Rico Education Council	711	595	(116)
Department of the Family	865	1,044	178
Department of Consumer Affairs	479	411	(69)
Families and Children Administration	445	315	(130)
Office of Socioeconomic Development	361	2,544	2,183
Commonwealth Election Commission	275	240	(35)
Administration for Socioeconomic Development of the Family	1,775	1,855	80
Ponce Port	-	-	-
Department of Natural Resources	4	23	19.4
Puerto Rico National Guard	0	80	79
Department of Justice	-	-	-
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	-	-	-
Total	\$ 329,468	\$ 311,371	\$ (18,097)

Appendix C: Other Public Corporations and Legally Separate Entities

\$ in '000s

<u>Agency Name</u>	<i>Balance as of</i>		<i>DELTA</i>
	<u>8/30/2019</u>	<u>9/30/2019</u>	<u>9/30/2019</u>
Economic Development Bank	\$ 88,210	\$ 87,491	\$ (719)
Public Buildings Authority	80,393	74,902	(5,491)
Infrastructure Financing Authority	139,934	157,055	17,121
Fiscal Agency and Financial Advisory Authority	62,442	46,004	(16,438)
Medical Services Administration	44,154	46,715	2,561
Financial Oversight Board	44,387	46,069	1,683
Ports Authority	37,346	33,096	(4,250)
Comprehensive Cancer Center	26,671	25,201	(1,471)
COR3	95,588	111,324	15,736
Public Private Partnership Authority	28,894	28,242	(652.4)
Other	18,516	22,351	3,834
Convention Center District Authority	15,428	13,352	(2,076)
Land Authority	16,446	16,175	(270)
Integrated Transport Authority	10,038	10,838	800
Puerto Rico Trade and Export Company	14,052	13,582	(470)
Land Administration	15,249	15,541	293
Energy Commission	21,285	21,226	(59)
Solid Waste Authority	11,389	11,308	(81)
Puerto Rico and the Caribbean Cardiovascular Center Corporation	12,121	13,962	1,840
Teacher's Retirement System	21,803	20,399	(1,404)
National Guard Institutional Trust	8,460	8,611	151
Farm Insurance Corporation	5,696	6,011	315
Musical Arts and Stagecraft Corporation	5,406	5,393	(13)
Fine Arts Center Corporation	4,150	4,379	228
Institute of Puerto Rican Culture	6,719	7,097	378
Public Broadcasting Corporation	2,576	2,664	88
Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	2,243	1,917	(326)
Conservatory of Music	5,802	6,125	324
School of Plastic Arts	1,310	1,212	(98)
Center for Research, Education and Medical Services for Diabetes	694	665	(29)
Company for the Integral Development of Cantera's Peninsula	1,100	1,175	75
Bosque Modelo de PR	0	0	(0)
Culebra Conservation and Development Authority	142	154	12
Martin Peña Canal ENLACE Project Corporation	5,492	6,167	675
	<u>\$ 854,135</u>	<u>\$ 866,403</u>	<u>\$ 12,267</u>