
Requirement 1(E)



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

Information as of April 30, 2020

June 1, 2020

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Executive Summary

\$ in millions

DELTA

+2,044

\$17,529

\$19,573

TSA¹
G5



Public Corporations
and Legally Separate Entities
G4

+95

Pension Related
G3

+30

Non-TSA Central Gov't
G2

+2,219

Restricted Accounts/
Subject to Title III Proceedings
G1

(7)

3/31/2020

4/30/2020

Key takeaways:

- Overall **balance** of reported accounts **increased by approximately \$2,044M** from March 31st to April 30th.
- Mainly driven by:
 - +\$2,219M** increase in Central Gov't Non-TSA Accounts, mainly driven by COVID-19 related Federal Funds.
 - +\$95M** increase in Public Corporations and Legally Separate Entities
 - +30M** increase in Pension Related Accounts
 - (\$7M)** decrease in Restricted Accounts and/or subject to Title III Proceedings
 - (\$293M)** decrease in central Government's Treasury Single Account balance ("TSA¹")

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>3/31/2020</i>	<i>4/30/2020</i>		
G5	TSA	8,626.8	8,394.5	<ul style="list-style-type: none"> Reported on a weekly basis on AAFAF's website.
G5	TSA Sweep	677.4	616.4	<ul style="list-style-type: none"> Accounts that collect income and completely pass through to TSA on a daily basis.
G3	Pension Related	1,090.5	1,120.7	<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 April 30, 2020, the balance on the Trust accounts was \$652 million. The Commonwealth does not claim an interest in the Trust. Also included is the repayment of employee loans issued by the retirement system (\$422M).
G2	Central Gov't Non-TSA	1,910.5	4,129.8	<ul style="list-style-type: none"> \$2,219M Cares Act COVID-19 related Federal Funds. \$661M at US Treasury pertaining to the PR Unemployment Trust Fund from the Department of Labor \$446M federal funds administered by the Public Housing Authority. \$186M lottery related funds.
G1	COFINA	21.3	21.2	<ul style="list-style-type: none"> The balance shown on the COFINA accounts as of 4/30/20 reflects operational funds post-effectiveness of the COFINA Plan.
G1	Other Restricted Title III Accounts	755.7	764.6	<ul style="list-style-type: none"> ERS related accounts (\$289M), GO Redemption Fund (\$268M), and claw back funds (\$147M).
G1	PREPA	488.6	488.8	<ul style="list-style-type: none"> Refer to the PREPA slide for breakdown of classified accounts.
G4	PRASA	850.2	834.3	<ul style="list-style-type: none"> Refer to the PRASA slide for breakdown of classified accounts.
G1	HTA	275.0	258.7	<ul style="list-style-type: none"> Refer to the HTA slide for breakdown of classified accounts.
G4	UPR	451.6	433.7	<ul style="list-style-type: none"> Refer to the UPR slide for breakdown of classified accounts.
G4	ASES	492.1	591.9	<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	1,889.0	1,918.5	<ul style="list-style-type: none"> Government entities with autonomous fiscal authority established by law. Slide 20 includes an overview of the entities and balances.
TOTAL		\$17,529M	\$19,573M	

* 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
	3/31/2020	4/30/2020	
TSA	8,626.8	8,394.5	<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	\$8,627M	\$8,395M	

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	90.2	65.2	<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	587.2	551.1	<ul style="list-style-type: none"> SURI GenTax Account. Balances are swept periodically, numerous times each month upon completion of reconciliations for distribution.
TOTAL	\$677M	\$616M	

Pension Related:

Employee Withholding & Trust	1,090.4	1,120.7	<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 April 30, 2020, the balance on the Trust accounts was \$652 million. The Commonwealth does not claim an interest in the Trust. Also included is the repayment of employee loans issued by the retirement system.
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	\$1,090M	\$1,121M	

¹ Includes Zero Balance Accounts which are accounts used for disbursements of vendors payments, payroll and pensions. These accounts make disbursements and are automatically replenished from the TSA account.

Central Government – Non-TSA

Central Government Entity	Balance as of		Notes
	3/31/2020	4/30/2020	
Public Housing Administration	479.5	446.0	<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	23.3	2,264.0	<ul style="list-style-type: none"> Other Treasury Custody Accounts include balances from the Lotteries and the newly opened COVID-19 related accounts.
Department of Labor and Human Resources	850.5	897.8	<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 (\$661M) 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	59.7	62.8	<ul style="list-style-type: none"> Custody bank account containing child support payments from non-custodial parents.
Puerto Rico Police	12.7	16.8	<ul style="list-style-type: none"> Bank account used to process Police Department payroll funded through budget appropriations.
Department of Housing	14.6	15.3	<ul style="list-style-type: none"> DOH accounts include grants of federal funds received to finance public housing programs and their operations.
DDEC	92.4	40.3	<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	24.6	25.6	<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	353.2	359.4	<ul style="list-style-type: none"> Description included in Appendix B.
TOTAL	\$1,911M	\$4,130M	

COFINA

\$ in millions

	<i>Balance as of</i>	
	<i>3/31/2020</i>	<i>4/30/2020</i>
COFINA - Post-effectiveness of the Plan of Adjustment.	\$21.3M	\$21.2M

- 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 Grouping Subcategory	Balance as of		Notes
	3/31/2020	4/30/2020	
ERS Related Accounts	341.0	349.9	<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	146.6	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	\$756M	\$766M	

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 Grouping Subcategory	Balance as of		Notes
	3/31/2020	4/30/2020	
Operating	401.7	408.5	<ul style="list-style-type: none"> Minor increase primarily due to transfers in from the Insurance and FEMA accounts
Segregated	-	-	<ul style="list-style-type: none"> No significant change from prior month
FEMA	2.0	0.0	<ul style="list-style-type: none"> Decrease due to transfer from FEMA account to Operating Account
Insurance (Restricted)	30.7	26.0	<ul style="list-style-type: none"> Decrease due to transfer from Insurance account to Operating Account
Construction & Other Restricted	36.4	36.5	<ul style="list-style-type: none"> No significant change from prior month
US Bank Accounts	17.8	17.8	<ul style="list-style-type: none"> No significant change from prior month
TOTAL	\$489M	\$489M	

UPR

Grouping Subcategory	Bank Balances as of		Notes
	03/31/2020	04/30/2020	
Operational Accounts	\$346.6	\$321.1	<ul style="list-style-type: none"> Decrease of \$25.6M in operational account balances is primarily due to a \$20.0M decrease in the Money Market account and \$6.1M decrease in the Financial Student Loans Direct Loans (Mayaguez), partially offset by a \$3.4M increase in the concentration account. Approximately \$310.4M, or 97% of UPR operational funds are held in five (5) accounts managed by Central Administration, \$160.5M of which are restricted: <ul style="list-style-type: none"> \$162.3M market value of a securities account (\$76.3M internally restricted)¹, \$75.7M in a money market account (\$45.7M restricted), \$34.3M in hurricane insurance proceeds account (restricted), \$33.9M in concentration account (unrestricted). \$4.3M in financial student loans/direct loans account from Mayaguez (restricted). Approximately \$10.6M is in forty eight (48) active Banco Popular and UBS bank accounts managed by UPR, or its units, which typically contain deposits of federal student aid (\$10.6M restricted).
Component Units Accounts	\$38.9	\$75.6	<ul style="list-style-type: none"> Increase of \$36.7M in component unit account balances mainly due to increases of \$26.1M in Retirement System accounts and \$10.0M in <i>Servicios Médicos Universitarios, Inc. ("SMU")</i>. \$29.1M in 2 restricted accounts related to Retirement Systems, \$27.6M in 5 accounts at <i>SMU</i> (\$8.0M restricted), \$16.0M in 12 accounts at <i>DUI</i> (\$15.6M restricted), \$1.6M in 2 restricted accounts at <i>University of Puerto Rico Parking System Inc.</i>, \$1.1M in 1 account at <i>CICIM</i>, \$0.3M in 2 accounts at <i>Materials Characterization Center, Inc.</i> (\$0.1M restricted).
Bond Sinking Fund Accounts	\$66.1	\$66.1	<ul style="list-style-type: none"> Three restricted US Bank accounts related to debt service obligations on UPR revenue bonds.
TOTAL	\$451.6M	\$462.8M	<ul style="list-style-type: none"> 03/31/20: \$272.4M Restricted (\$178.5M operational; \$27.8M CUs; \$66.1M bonds), or 60.3%. 04/30/20: \$262.4M Restricted (\$171.1M operational; \$54.3M CUs; \$66.1M bonds), or 63.0%.

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 in three trades, each \$50M - with maturities of only 30, 60 and 90 days, most of which has been earmarked for Capital Expenditure projects.

²Consist of cash advances received from Commonwealth grants for tutorial and training services to public employees for which the University has not yet rendered those services.



PRASA

\$ in millions	<i>Balance as of</i>		
Grouping Subcategory	3/31/2020	4/30/2020	Notes
Debt Service Accounts	97.3	117.3	<ul style="list-style-type: none"> ▪ Payment of principal and interest on senior and senior sub indebtedness due on 07/01/20. ▪ Funding for the Commonwealth Guaranteed Debt and Commonwealth Supported Obligations
Debt Service Reserve	97.6	97.6	<ul style="list-style-type: none"> ▪ Debt service as required by the MAT for 2008 Series A&B Bonds
Operating Reserve	143.3	146.1	<ul style="list-style-type: none"> ▪ To cover the operating reserve fund for current expenses as required per the MAT. Increase considers deposits made by PRASA following requirements under the MAT. Numbers include the balance in the Rate Stabilization Fund Account.
Current Expense Fund	216.5	185.9	<ul style="list-style-type: none"> ▪ For payment of operational expenses.
Revenue Fund	3.8	3.3	<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	115.6	114.7	<ul style="list-style-type: none"> ▪ Balance to pay for capital improvement investments deposited on a fund held by the Trust
Construction Fund	68.8	69.3	<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	105.7	98.9	<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	\$850M	\$834M	

Restricted Accounts / Subject to Title III Proceedings - HTA

\$ in millions	<i>Balance as of</i>		
<i>Grouping Subcategory</i>	<i>3/31/2020</i>	<i>4/30/2020</i>	<i>Notes</i>
Operational	7.2	4.7	<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 (-\$2.5M) is primarily due to the net effect of operating expenses other than payroll (-\$30.5M) offsetting operating and intra-government receipts (+\$15.0M) and transfers from/to other accounts (+\$13.0M) during the month.
Payroll	2.1	2.7	<ul style="list-style-type: none"> Related to payroll and payroll taxes. The increase (+\$0.6M) is due to net effect of transfers from the Operational Account (+\$4.8M) for the month of April offsetting payroll and payroll taxes payments (-\$4.2M).
Federal Funds	0.2	3.6	<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 (+\$3.4M) approx. is primarily due to net effect of FHWA and FTA inflows (+\$8.6M) and transfers from/to other accounts (+0.7M) offsetting federal capex spending (-\$5.9M) during the month.
Reserve	185.1	162.1	<ul style="list-style-type: none"> Consists of restricted/reserved funds for operational and construction contracts. The decrease (-\$23.0) is primarily due to net effect of transfers from/to other accounts during the month.
BNY Accounts (Debt Issuance)	86.1	86.3	<ul style="list-style-type: none"> Consists of restricted/reserved funds for debt issuance.
TOTAL	\$281M	\$259M	

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>Balance as of</i>		<i>Notes</i>
<i>Grouping Subcategory</i>	<i>3/31/2020</i>	<i>4/30/2020</i>		
Premium Payments Account	182.8	282.8	<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. Increase in cash balance over the prior month was due to federal matching monies for premiums of \$339M partially offset by MCO premiums payments of (\$239M). No General Fund appropriations have been received since Nov-19 due to increased federal funding and adequate cash on-hand to cover immediate and near-term expenses. 	
Control Account	309.2	309.2	<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. 	
Rebates and Operational Accounts	-	-	<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	\$492M	\$592M		

Other Public Corporations and Legally Separate Entities

PC or Legally Separate Entity	Balance as of		Notes
	3/31/2020	4/30/2020	
State Insurance Fund Corporation	340.9	314.2	<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	139.4	145.7	<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	163.6	159.2	<ul style="list-style-type: none"> \$94M in debt service reserve accounts, and the remainder are funds in operational accounts.
Agricultural Enterprises Development Administration	88.6	99.6	<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	69.4	71.9	<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	117.9	123.4	<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	969.2	1,004.5	<ul style="list-style-type: none"> Description included in Appendix C.
TOTAL	\$1,889M	\$1,918M	

Appendix A: Reconciliations and Revisions of Reported Balances to Date

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

(3/31/2020 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 3/31/20 Balances	8,627	677	1,090	1,907	21	756	489	850	275	452	492	1,958	17,594
Account Reclassifications	-	-	-	-	-	-	-	-	-	-	-	-	-
Revisions to Balances	-	-	-	-	-	-	-	-	-	-	-	(69) ⁽²⁾	-
Incorporated Accounts	-	-	-	4 ⁽¹⁾	-	-	-	-	-	-	-	-	-
Removed Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated 3/31/20 Balances	8,627	677	1,090	1,911	21	756	489	850	275	452	492	1,889	17,529

1) Accounts pertaining to PHA in the amount of \$4M were incorporated to the inventory, and such balances have been updated.

2) Adjustments and revisions were made to an account pertaining to the Economic Development Bank, as it was included in the EDC Trust and also such balances were included in a separate account; these funds were actually transferred from the Trust to such operational account.

Appendix B: Central Government – Non TSA

\$ in '000s

<u>Agency Name</u>	<i>Balance as of</i>		<i>DELTA</i>
	<u>3/31/2020</u>	<u>4/30/2020</u>	<u>4/30/2020</u>
Electronic Lottery	\$ 146,782	\$ 146,609	\$ (174)
Traditional Lottery	82,171	82,087	(84)
Department of Education	37,281	42,697	5,416
PR Government Investment Trust	33,931	33,937	7
Office of the Comptroller	8,674	10,097	1,423
Office of Government Ethics	8,314	8,788	474
Telecommunication's Regulatory Board	8,476	7,248	(1,229)
Institute of Forensic Sciences	7,443	6,380	(1,063)
Institute of Statistics	4,444	4,523	79
Puerto Rico National Guard	5,362	4,465	(897)
Department of Correction and Rehabilitation	2,957	3,383	427
Office of Socioeconomic Development	1,930	1,913	(17)
Other	-	1,829	1,829
Environmental Quality Board	1,258	1,258	(0)
Administration for Socioeconomic Development of the Family	892	841	(51)
Department of the Family	783	711	(72)
FEI	577	697	120
Department of Consumer Affairs	722	685	(36)
Puerto Rico Education Council	564	564	(0)
Commonwealth Election Commission	259	316	56.9
Families and Children Administration	308	236	(72)
Ponce Port Authority	63	63	-
Department of Natural Resources	21	18	(3.5)
Puerto Rico Government Employees	12	12	-
Office of the Governor	10	10	0
Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	4	4	(0)
Total	\$ 353,237	\$ 359,371	\$ 6,134

Appendix C: Other Public Corporations and Legally Separate Entities

\$ in '000s

<u>Agency Name</u>	<i>Balance as of</i>		DELTA
	<u>3/31/2020</u>	<u>4/30/2020</u>	<u>4/30/2020</u>
Public Buildings Authority	\$ 99,234	\$ 98,837	\$ (398)
FONDO EQUIPARACION	85,266	97,335	12,068
Infrastructure Financing Authority	97,733	96,932	(801)
COR3	97,954	93,569	(4,386)
Economic Development Bank	88,868	93,482	4,615
Fiscal Agency and Financial Advisory Authority	62,595	68,385	5,790
Medical Services Administration	57,847	67,539	9,692
Financial Oversight Board	62,116	66,186	4,070
Ports Authority	51,892	54,402	2,510
Puerto Rico and the Caribbean Cardiovascular Center Corporation	21,538	29,965	8,427
Energy Commission	28,966	28,687	(279)
PUERTO RICO SCIENCE TECHNOLOGY AND	22,100	21,692	(408)
Land Administration	18,724	19,150	426
Convention Center District Authority	19,438	18,207	(1,231)
Comprehensive Cancer Center	18,572	16,810	(1,762)
Land Authority	16,410	15,773	(637)
Public Private Partnership Authority	15,727	14,877	(850)
Puerto Rico Trade and Export Company	14,703	14,539	(165)
Martín Peña Canal ENLACE Project Corporation	10,390	11,384	994
Teacher's Retirement System	12,087	11,327	(760)
Solid Waste Authority	11,218	11,233	16
Integrated Transport Authority	10,934	8,874	(2,060)
Farm Insurance Corporation	7,218	7,820	602
National Guard Institutional Trust	6,319	6,266.8	(52.5)
Musical Arts and Stagecraft Corporation	5,547	5,724.5	177.6
Public Broadcasting Corporation	4,953	4,834	(120)
Conservatory of Music	4,854	4,613	(241)
Fine Arts Center Corporation	4,411	4,421	10
Institute of Puerto Rican Culture	3,985	3,898	(87)
Other	2,359	2,653	294
Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station	2,057	2,050	(7)
School of Plastic Arts	1,328	1,272	(56)
Company for the Integral Development of Cantera's Peninsula	1,084	1,057	(28)
Center for Research, Education and Medical Services for Diabetes	535	508	(27)
Culebra Conservation and Development Authority	234	245.1	10.8
	<u>\$ 969,196</u>	<u>\$ 1,004,546</u>	<u>\$ 35,350</u>