



Requirement 1 (A)

GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Treasury Single Account ("TSA") FY 2023 Cash Flow
For the month of May FY23*

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Glossary

Term	Definition
ACAA	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	- Infrastructure Financing Authority.
ASC	- Compulsory Liability Insurance, private insurance company.
ASES	- Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
CINE	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
COFINA	- Puerto Rico Sales Tax Financing Corporation.
Deferred General Fund Receipt	- Revenues pertaining to Fiscal Year 2020, such as individual and corporate income taxes, that are collected in Fiscal Year 2021 due to various executive orders and tax extensions in response to the COVID-19 pandemic.
DTPR	- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
DTPR Collection System	- This is the software system that DTPR uses for collections.
FAM	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
General Fund Collections	- All gross tax collections received and deposited into the TSA from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online), and/or SURI, as well as certain pass-through collections and others.
General Fund	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
Gross Payroll	- Gross Payroll is equal to the sum of: (i) Net Payroll from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
HTA	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Liquidity Plan (LP)	- The Liquidity Plan is the translation of the Certified Fiscal Plan ("CFP") and Certified Budget ("Budget") into a cash flow projection. The TSA Liquidity Plan encompasses all cash flow activity within the TSA. Certain cash flow activity is contemplated in the CFP and Budget, but occurs outside the TSA. Cash flow bridges from the TSA to the CFP and Budget have been included to facilitate
Liquidity Plan Reforecast (RF or "Reforecast")	- The TSA Liquidity Plan Reforecast accounts for the re-certified FY22 budget and fiscal plan which account for upward revised revenue projections, Plan related disbursements, and other budgetary changes.
NAP	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
Other Payroll	- Other Payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
Other State Collections	- Inflows related to various Health Department programs, the State Insurance Fund, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others.
PayGo	- PayGo - Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
Plan of Adjustment ("Plan")	- Plan to adjust the liabilities for the Commonwealth of Puerto Rico, the Puerto Rico Public Building Authority, and Employee Retirement System of the Government of Puerto Rico confirmed on 1/18/22 by the US District Court for the District of Puerto Rico under PROMESA.
PRASA	- Puerto Rico Aqueduct and Sewer Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PREPA	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRITA	- Puerto Rico Integrated Transport Authority, a public corporation and component unit of the Commonwealth of Puerto Rico.
PSTBA	- The PSTBA is an amount established under Act 91-2006, as amended, and the Sales Tax Revenue Bond Resolution, as amended and restated on June 10, 2009 (the "Bond Resolution"), that currently must be received by COFINA from 5.5% of the SUT before the Commonwealth can receive any of the other 5.5% SUT.
Public Corporation	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
RHUM System	- This is the software system that DTPR uses for payroll.
SIFC	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Special Revenue Receipts	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
SURI	- Sistema Unificado de Rentas Internas is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers.
Sweep Account Transfers	- Includes the Gen Tax sweep account which holds unreconciled general fund revenues that is regularly swept into the TSA.
TSA	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

Introduction

- Enclosed is the monthly Treasury Single Account ("TSA") cash flow report and supporting schedules with monthly YTD FY2023 actual results compared to the FY2023 Liquidity Plan("LP").
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Federal funds related to the Coronavirus Aid, Relief, and Economic Security ("CARES") Act have been deposited into bank accounts overseen by Hacienda, but separate from the TSA.
- Sistema Unificada de Rentas Internas ("SURI") is the new digital platform designed to integrate and streamline the administration of taxes and revenues. Collections are initially deposited into a SURI sweep account outside of the TSA. Collections must be verified and reconciled before they can be swept into the TSA. The reconciliation process is still being refined, and as a result, there have been significant delays in transferring collections from the sweep account to the TSA. The SURI sweep account balance is reported on page 5 of this report.
- Data limitations and commentary:

The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

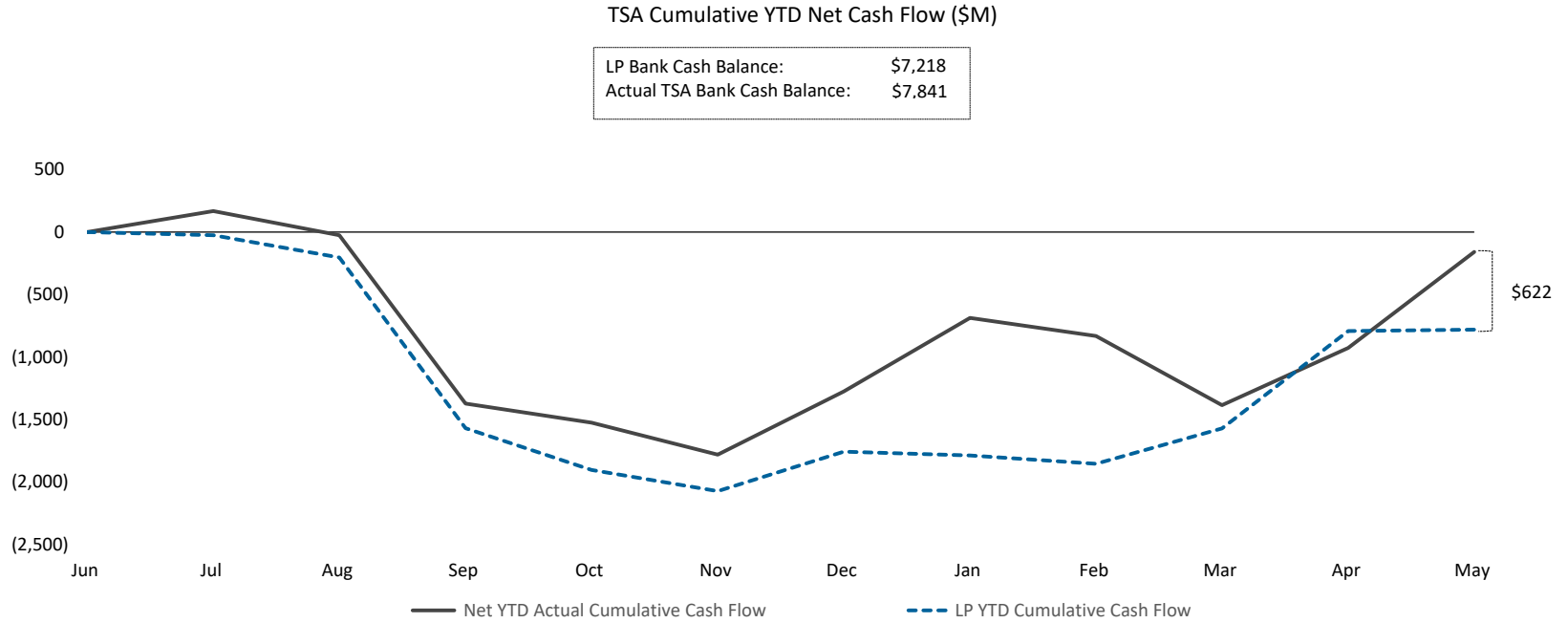
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Executive Summary - TSA Cash Flow Actual Results
(figures in Millions)

\$7,841	\$769	\$757	(\$158)	\$622
Bank Cash	May	Monthly	YTD Net	YTD Net Cash
Position	Cash Flow	Variance	Cash Flow	Flow Variance

Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of May 31, 2023

Cash Flow line item	Variance Bridge (\$M)	Comments
Liquidity Plan Projected Cash Balance 5/31/23:	\$ 7,218	
1 State Collections	1,606	1. State collections are currently higher than projected, caused by temporary timing difference between the actuals and projected. This variance is mainly driven by Special Revenue Fund Collections of \$523M and General Fund Collections of \$319M. Also, since May 31, 2023 the SURI Sweep Account balance of \$763M was included as part of State Collections.
2 Federal Fund OpEx & Payroll Net Cash Flow	749	
3 Tax Credits & Refunds	(1,112)	
4 Plan of Adjustment Related	(341)	
5 Payroll and Related Costs	(184)	
All Other	(95)	2. The Federal Fund reimbursemenst are often received with a timing difference in comparison with the disbursements, which may result in temporary variances. The positive variance is mainly driven by the operating disbursements being lower than projected by \$993M partially offset by (\$494M) of payroll and related costs.
Actual TSA Cash Balance	<u>\$ 7,841</u>	3. Tax Credits & Refunds are higher than projected mainly due to a federal fund reimbursement of \$618M related to EITC that has not been transferred to the TSA. Also, the variance includes EITC refunds that must be assumed by General Fund that were not considered in the LP.
Memo: Summary of Cash Balances		
TSA Operational Cash	\$ 4,261	4. The variance is due to a POA payment corresponding to FY22 not considered in FY23 Liquidity Plan. On January 11, 2023 the following payments were made related to POA: 1) \$12.5M for the payment to the bondholders of PFC to be paid if a qualifying modification for PFC was approved by the Court and 2) \$100M For the payment of GUC Reserve Funding and Avoidance Actions Trust to be paid in accordance with Section 1.354, 62.3, and 78.11.
TSA Reserves	3,579	
Actual TSA Cash Balance	<u>\$ 7,841</u>	5. The variance is mainly driven by the Special Bonus awarded to employees represented by SPU and AFSCME as established in the central government's debt adjustment plan. In addition, the actuals are higher than projected due to premium pay, summer bonus and Police Department overtime payment.

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YTD TSA Cash Flow Summary - Actual vs LP



YTD Actuals vs. Liquidity Plan

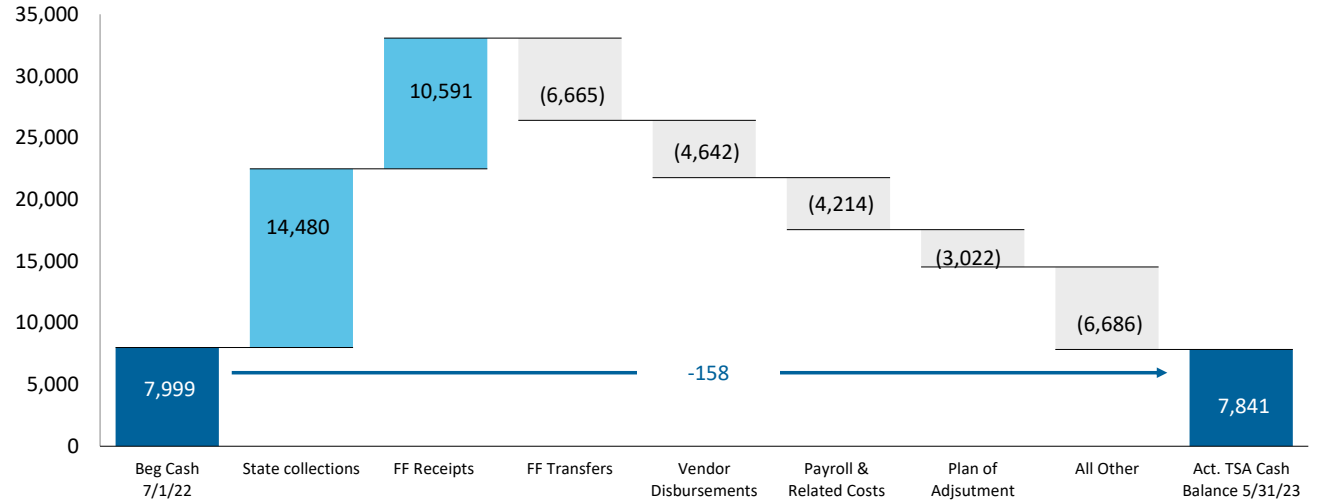
YTD net cash flow is -\$158M and cash flow variance to the Liquidity Plan is \$622M, with various offsetting variances within.

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YTD Cash Flow Summary - TSA Cash Flow Actual Results

Net Cash Flow - YTD Actuals

- 1.) The primary cash driver of FY23 is State Collections. Federal Fund inflows of \$10,591M represent 41% of YTD inflows, but are largely offset by Federal Fund disbursements, with YTD net surplus of \$749M (Refer to page 13 for additional detail).

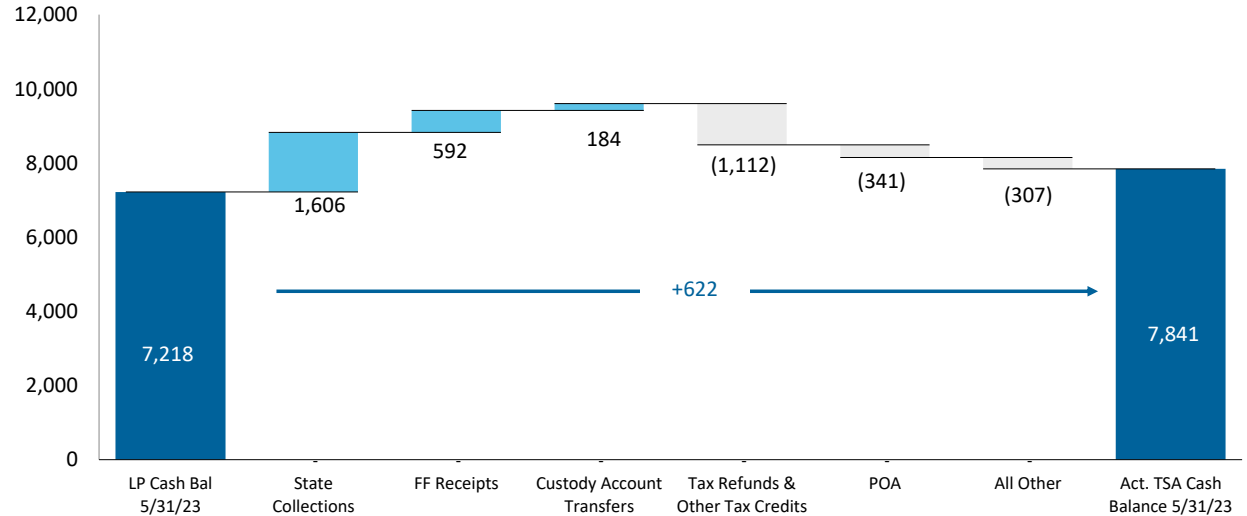
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)



Net Cash Flow YTD Variance - LP vs. Actual

- 1.) State Collections, Federal Funds Receipts, and Custody Account Transfers drive the positive YTD cash flow variance. This is offset by higher than projected Tax Refunds & Other Tax Credits and POA.

TSA YTD Top Cash Flow Variances (\$M)



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TSA Cash Flow Actual Results as of May 31, 2023

	FY23 Actual (a)		Variance May	FY23 Actual (a)		Variance YTD vs LP	
	May	May		YTD	YTD		
<i>(figures in Millions)</i>							
State Collections							
1	General fund collections (b)	\$1,001	\$1,044	(\$43)	\$11,947	\$11,628	\$319
2	Other fund revenues & Pass-throughs (c)	8	11	(2)	344	156	188
3	Special Revenue receipts	38	45	(7)	443	468	(25)
4	All Other state collections (d)	83	49	35	983	622	361
5	Sweep Account Transfers	763	-	763	763	-	763
6	Subtotal - State collections (e)	\$1,894	\$1,149	\$745	\$14,480	\$12,874	\$1,606
Federal Fund Receipts							
7	Medicaid	1,176	628	548	3,523	2,411	1,111
8	Nutrition Assistance Program	245	213	32	2,799	2,338	461
9	All Other Federal Programs	375	362	13	4,269	3,677	592
10	Other	-	-	-	-	-	-
11	Subtotal - Federal Fund receipts	\$1,796	\$1,203	\$593	\$10,591	\$8,426	\$2,165
Balance Sheet Related							
12	Paygo charge	46	35	12	507	382	125
13	Other	-	-	-	-	-	-
14	Subtotal - Other Inflows	\$46	\$35	\$12	\$507	\$382	\$125
Plan of Adjustment Related							
15	Intragovernmental Transfers (f)	-	-	-	130	-	130
16	Other	-	-	-	-	-	-
17	Subtotal - Plan Inflows	-	-	-	\$130	-	\$130
18	Total Inflows	\$3,736	\$2,387	\$1,349	\$25,708	\$21,682	\$4,026
Payroll and Related Costs (g)							
19	General fund	(236)	(297)	61	(2,927)	(2,744)	(184)
20	Federal fund	(153)	(85)	(68)	(1,226)	(732)	(494)
21	Other State fund	(5)	(18)	13	(61)	(154)	93
22	Subtotal - Payroll and Related Costs	(\$394)	(\$400)	\$5	(\$4,214)	(\$3,629)	(\$585)
Operating Disbursements (h)							
23	General fund	(175)	(138)	(37)	(1,536)	(1,405)	(131)
24	Federal fund	(200)	(277)	77	(1,951)	(2,945)	993
25	Other State fund	(109)	(63)	(46)	(1,155)	(839)	(316)
26	Subtotal - Vendor Disbursements	(\$484)	(\$479)	(\$5)	(\$4,642)	(\$5,189)	\$547
State-funded Budgetary Transfers							
27	General Fund	(173)	(203)	30	(2,395)	(2,254)	(140)
28	Other State Fund	(27)	(10)	(16)	(206)	(154)	(52)
29	Subtotal - Appropriations - All Funds	(\$200)	(\$214)	\$14	(\$2,600)	(\$2,408)	(\$192)
Federal Fund Transfers							
30	Medicaid	(1,166)	(628)	(538)	(3,556)	(2,411)	(1,145)
31	Nutrition Assistance Program	(241)	(213)	(29)	(2,816)	(2,338)	(478)
32	All other federal fund transfers	(38)	-	(38)	(293)	-	(293)
33	Subtotal - Federal Fund Transfers	(\$1,445)	(\$841)	(\$604)	(\$6,665)	(\$4,749)	(\$1,915)
Other Disbursements - All Funds							
34	Retirement Contributions	(214)	(213)	(2)	(2,408)	(2,341)	(67)
35	Tax Refunds & other tax credits (i)	(154)	(89)	(65)	(2,111)	(999)	(1,112)
36	Title III Costs	(11)	(11)	(0)	(127)	(116)	(12)
37	State Cost Share	-	-	-	-	-	-
38	Milestone Transfers	-	-	-	-	(104)	104
39	Custody Account Transfers	-	(23)	23	(62)	(246)	184
40	Other items paid from FY22 Surplus	-	-	-	-	-	-
41	Cash Reserve	-	-	-	-	-	-
42	All Other	-	-	-	(14)	-	(14)
43	Subtotal - Other Disbursements - All Funds	(\$379)	(\$335)	(\$44)	(\$4,722)	(\$3,806)	(\$917)
Plan of Adjustment Related							
44	Disbursements to Paying Agent	(64)	(107)	43	(3,022)	(2,681)	(341)
45	Direct Disbursements	-	-	-	-	-	-
46	Subtotal - Plan Disbursements	(\$64)	(\$107)	\$43	(\$3,022)	(\$2,681)	(\$341)
47	Total Outflows	(\$2,967)	(\$2,375)	(\$592)	(\$25,866)	(\$22,463)	(\$3,403)
48	Net Operating Cash Flow	\$769	\$12	\$757	(\$158)	(\$781)	\$622
49	Bank Cash Position, Beginning	7,071	7,206	(135)	7,999	7,999	-
50	Bank Cash Position, Ending	\$7,841	\$7,218	\$622	\$7,841	\$7,218	\$622
Memo: Summary of Accounts							
	Operational	\$4,261					
	Reserves (j)	3,579					
	Total Bank Cash Position	\$7,841					

Note: Refer to page 10 for footnote reference descriptions.

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FY23 TSA Cash Flow Actual Results - Footnotes

Footnotes:

- (a) Represents FY2023 actual results through May 31, 2023.
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, this line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The transition from the Hacienda Colecturia collections system to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. This resulted in timing-related unreconciled gross collections which will be retroactively allocated to each revenue concept as appropriate once this information becomes available.
- (c) These revenues are collected by DTPR and immediately appropriated.
- (d) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date this report the TSA has received \$175.28M in interest income in FY23 from earnings on the TSA cash balance.
- (e) As of May 31, 2023, the SURI Sweep Account Balance of \$763M was included as part of General Fund Collections.
- (f) Transfer of Government cash balances previously held outside of the TSA into a segregated TSA Plan account. These funds are being accumulated pursuant to the Plan for disbursement on, or after, the Plan effective date.
- (g) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (h) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (i) Includes Federally Funded Employee Retention Credits.
- (j) Funds are held in a separate bank account outside of the TSA Operational Cash. Some of these funds are not restricted, as defined by the Governmental Accounting Standard Board (GASB), but have been segregated by the Government for the service to the debt and the Disaster Relief Fund, among other purposes.

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General Fund Collections Summary

Key Takeaways / Notes

Accumulated collections into TSA sweep accounts are generally transferred to the TSA with a 7-10 day lag. The SURI Sweep Account Balance of \$763M was included as part of other general fund collections. Typically, the Other General Fund revenue line in the table to the right includes cash receipts that have not yet been allocated to specific concepts of -\$58M. The schedule on this page will be updated as information becomes available.

Act 154 variance is an effect of the ammendment that allows foreign corporations election out of the Act 154 excise tax of 4%.

General Fund Collections Year to Date: Actual vs. Forecast (\$M)

	Actual (a) YTD FY23	LP YTD FY23	Var \$ YTD FY23	Var % YTD FY23
General Fund Collections				
Corporations	\$2,511	\$1,951	\$559	29%
Individuals	\$3,512	3,068	444	14%
Partnerships	353	355	(2)	-1%
Act 154	730	1,302	(572)	-44%
Non Residents Withholdings	608	361	246	68%
Current Year Collections	601	341	260	76%
Current Year NRW for FEDE (Act 73-2008) (b)	7	21	(13)	-65%
Motor Vehicles	597	446	151	34%
Rum Tax (c)	179	189	(10)	-5%
Alcoholic Beverages	260	250	10	4%
Cigarettes (d)	134	129	5	4%
HTA	420	491	(71)	-15%
Gasoline Taxes	107	170	(62)	-37%
Gas Oil and Diesel Taxes	5	21	(16)	-78%
Vehicle License Fees (\$15 portion)	11	29	(19)	-63%
Vehicle License Fees (\$25 portion)	25	100	(75)	-75%
Petroleum Tax	206	164	42	26%
Other	66	8	58	730%
CRUDITA	129	200	(72)	-36%
Other General Fund	803	627	176	28%
Total	\$10,234	\$9,371	\$863	9%
SUT Collections (e)	2,476	2,256	219	10%
Total General Fund Collections	\$ 12,710	\$ 11,628	\$ 1,082	9%

Footnotes:

- (a) General Fund gross cash receipts by concept are approximated using net General Fund revenues adjusted for recurring monthly gross-ups and other adjustments.
- (b) Relates to income tax reserves that are subsequently passed through to PRIDCO.
- (c) Positive variance relates to timing of cash transfers to the TSA.
- (d) Includes some cigarette tax collections that are subsequently passed through to HTA, PRMBA and other.
- (e) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.

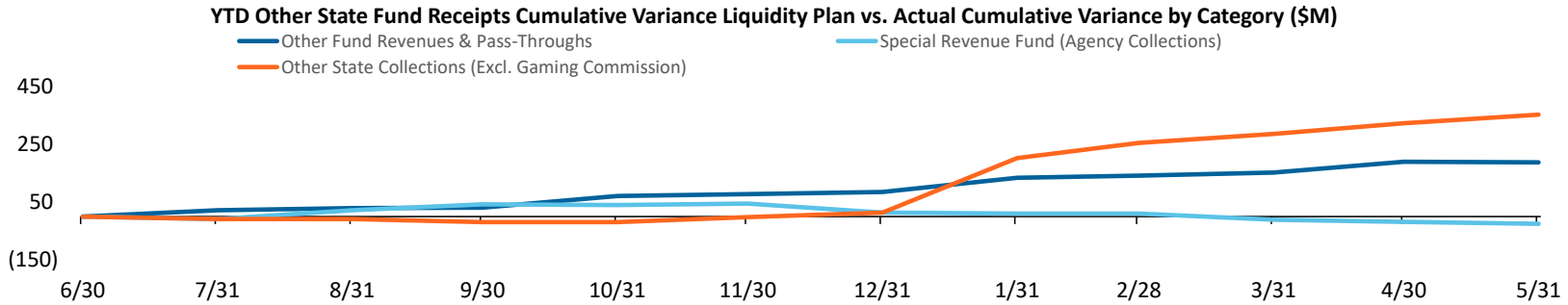
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Other State Fund Collections Summary

Key Takeaways / Notes

- 1.) Other State Fund Collections are higher than projected in the Liquidity Plan. The variance in Special Revenue Fund is mainly driven by timing differences. Other state collections variance is mainly driven by net funds received by taxes collected from U.S. Customs and Border Protections (CBP) by \$154M. The variance is also driven by the effect of the raise in the interest rate due to changes in market conditions.

Other State Fund Collections Year to Date: Actual vs. Forecast (\$M)

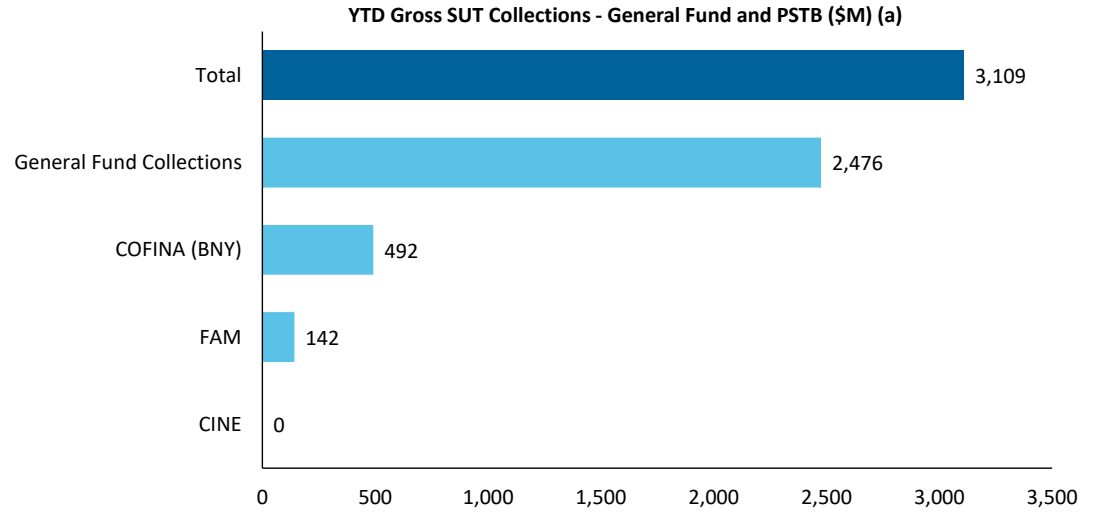
	Actual YTD FY23	LP YTD FY23	Var \$ YTD FY23	Var % YTD FY23
Other State Fund Collections				
Other Fund Revenues & Pass-Throughs	\$344	\$156	\$188	120%
Electronic Lottery	\$168	39	129	329%
Cigarettes (PRITA)	-	9	(9)	-100%
ASC Pass Through	\$24	37	(12)	-33%
ACCA Pass Through	\$70	72	(1)	-2%
Other	\$81	-	81	NA
Special Revenue Fund (Agency Collections)	443	468	(25)	-5%
Department of Education	1	35	(34)	-97%
Department of Health	73	64	9	13%
Department of State	25	25	(0)	0%
All Other	344	344	0	0%
Other State Collections	983	622	361	58%
Bayamón University Hospital	5	3	2	81%
Adults University Hospital (UDH)	37	46	(9)	-19%
Pediatric University Hospital	21	18	3	19%
Commissioner of the Financial Institution	37	85	(48)	-57%
Department of Housing	19	24	(5)	-20%
Gaming Commission	209	202	8	4%
All Other	655	245	409	167%
Total	\$1,770	\$1,247	\$523	42%



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Sales and Use Tax Collections Summary

Key Takeaways / Notes

- 1.) The proceeds from the Puerto Rico 10.5% SUT rate are allocated as follows: Of the 10.5%, 5.5% is deposited into a COFINA BNY Mellon account until the PSTBA cap is reached, and 4.5% is deposited into the General Fund. The remaining 0.5% is remitted to FAM.



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of May 31, 2023 there is \$99M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

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Federal Funds Net Cash Flow Summary

Key Takeaways / Notes

- Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (deficit) due to timing differences. These funds are held in a separate account outside of TSA. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account. The positive variance is a result of lower than projected operating disbursements of \$993M, partially offset by (\$494M) of payroll and related costs. The FY23 Liquidity Plan projected the Federal Funds inflows and outflows to be the same, resulting in a zero net cash flow balances.

Monthly FF Net Surplus (Deficit)

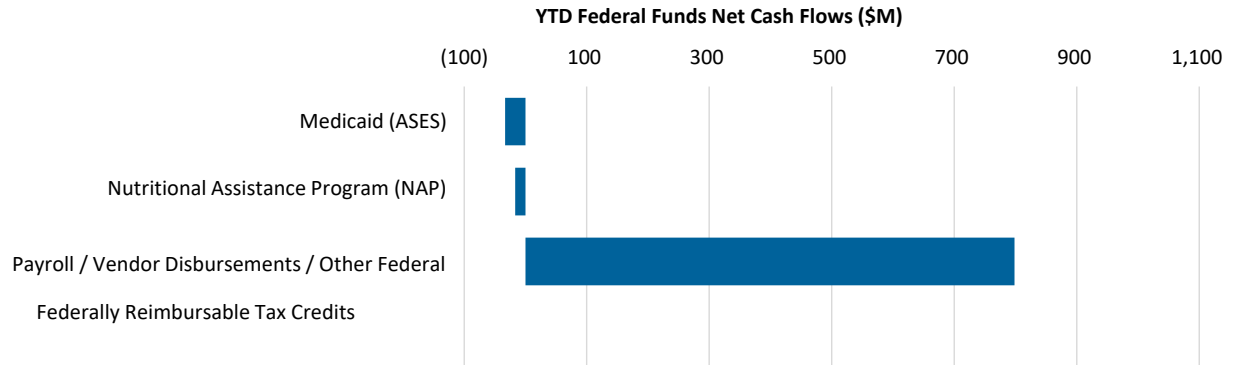
Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / OpEx / Other Federal Programs, incl. COVID	
Federally Reimbursable Tax Credits	
Total (a)	

FF Inflows	FF Outflows	Net Cash		Variance
		Flow	LP Net Cash Flow	
\$ 1,176	\$ (1,166)	\$ 10	\$ -	\$ 10
\$245	(241)	3	-	3
\$375	(391)	(16)	-	(16)
-	-	-	-	-
\$1,796	\$ (1,799)	\$ (3)	\$ -	\$ (3)

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / OpEx / Other Federal Programs, incl. COVID	
Federally Reimbursable Tax Credits	
Total (a)	

FF Inflows	FF Outflows	Net Cash		Variance
		Flow	LP Net Cash Flow	
\$ 3,523	\$ (3,556)	\$ (33)	\$ -	\$ (33)
2,799	(2,816)	(17)	-	(17)
4,269	(3,471)	798	-	798
-	-	-	-	-
\$ 10,591	\$ (9,842)	\$ 749	\$ -	\$ 749



Footnotes

- Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

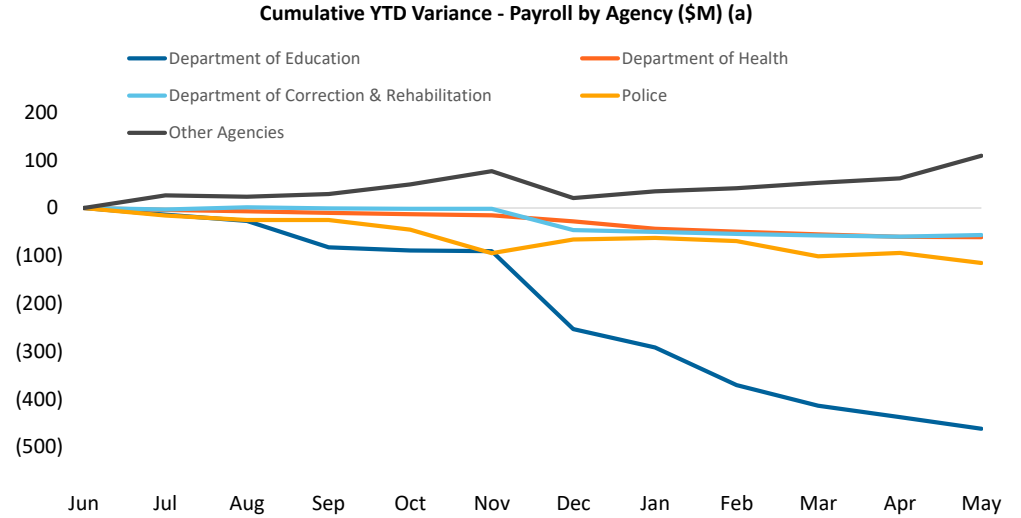
Puerto Rico Department of Treasury | Hacienda

Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- 1.) Negative YTD payroll variance is primarily driven by special bonus related to the POA, not considered in LP FY23. In addition, the actuals are higher than projected due to premium pay, summer bonus and Police Department overtime payment.

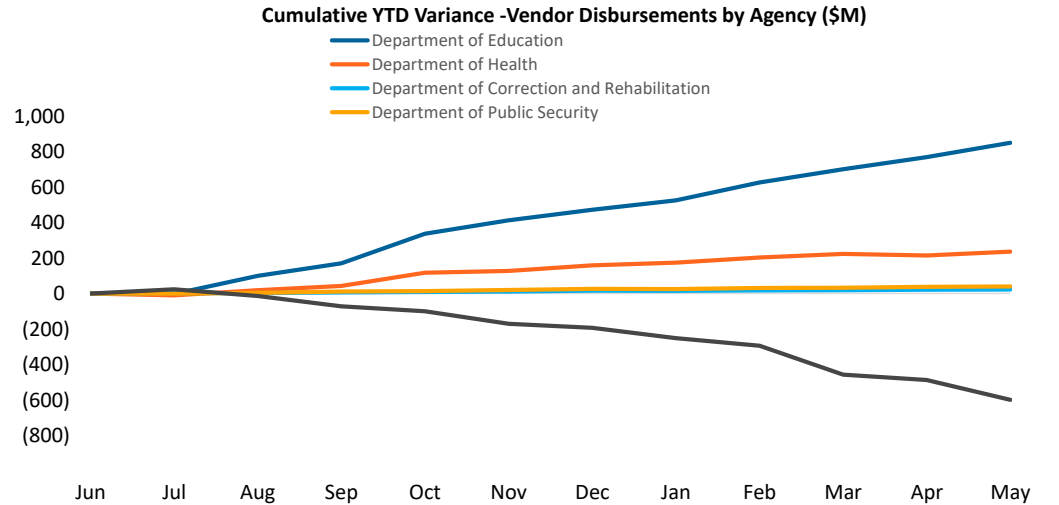
Gross Payroll (\$M) (a) Agency	YTD Variance
Department of Education	(462)
Department of Health	(61)
Department of Correction & Rehabilitation	(56)
Police	(115)
All Other Agencies (b)	109
Total YTD Variance	\$ (585)



Key Takeaways / Notes : Vendor Disbursements

- 1.) Positive overall variance is due to lower than projected spending by the Department of Education and Department of Health, primarily of federal funds.

Vendor Disbursements (\$M) Agency	YTD Variance
Department of Education	849
Department of Health	236
Department of Correction and Rehabilitation	22
Department of Public Security	39
All Other Agencies (b)	(599)
Total YTD Variance	\$ 547



Footnotes

(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.

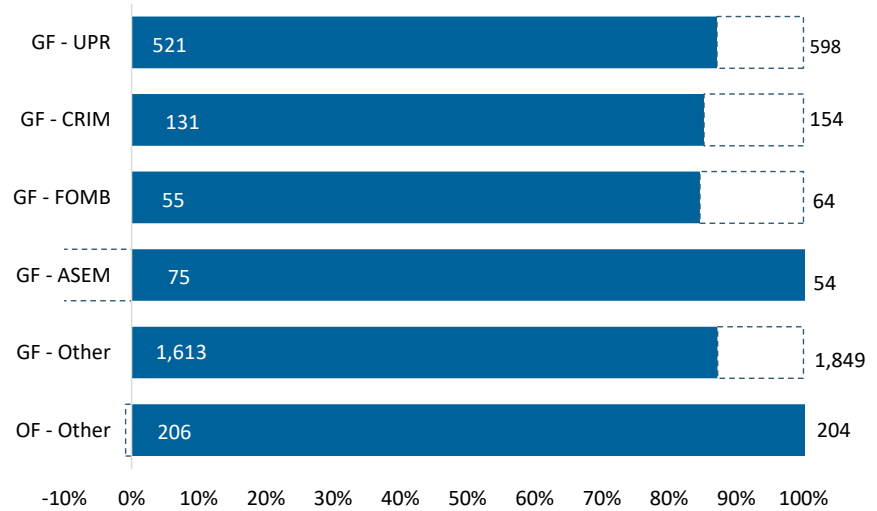
(b) Includes the positive variance from budgeted amounts not disbursed in H1.

Puerto Rico Department of Treasury | Hacienda
State Funded Budgetary Transfers Summary

Key Takeaways / Notes

- 1.) General Fund appropriations are generally executed throughout the year on a consistent basis in the first week of a given month. The amount transferred each month is usually the sum of the receiving entity's budgeted amount for FY23 divided into twelve, subject to a 2.5% holdback through the first nine months of the fiscal year, to be disbursed during the fourth quarter following reconciliation of General Fund revenues to Fiscal Plan projections and subsequent approval and authorization for release by the Oversight Board and the Director of OMB. Other General Fund transfers and Other Fund transfers require the recognition of certain revenues within DTPR accounting records prior to sending funds to a receiving entity.

YTD FY2023 Budgeted Appropriations Executed (\$M)



Remaining Appropriation Budget (\$M)

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 521	\$ 598	\$ 77
GF - CRIM	131	154	23
GF - FOMB	55	64	10
GF - ASEM	75	54	(21)
GF - Other	1,613	1,849	236
OF - Other	206	204	(2)
Total	\$ 2,600	\$ 2,923	\$ 323

YTD Appropriation Variance (\$M)

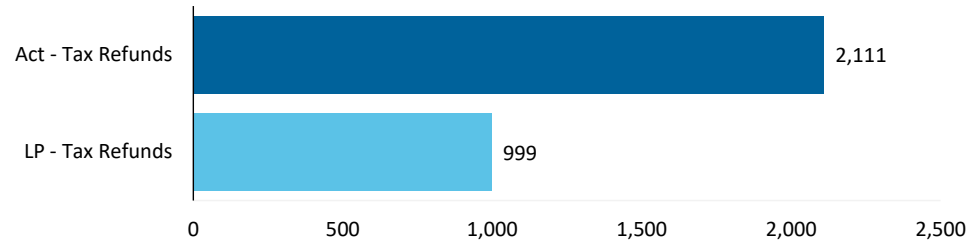
Entity Name	Liquidity Plan		
	Actual YTD	YTD	Variance
GF - UPR	\$ 521	\$ 552	\$ 31
GF - CRIM	131	142	11
GF - FOMB	55	60	5
GF - ASEM	75	50	(25)
GF - Other	1,613	1,624	11
OF - Other	206	180	(25)
Total	\$ 2,600	\$ 2,608	\$ 8

Puerto Rico Department of Treasury | Hacienda
Tax Refunds / PayGo and Pensions Summary

Key Takeaways / Notes : Tax Refunds

- 1.) Tax refunds include EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Refunds are - \$1,112M higher than projected YTD, mainly due to a federal fund reimbursement of \$618M related to EITC that has not been transferred to the TSA. Also, the variance includes EITC refunds that must be assumed by General Fund that were not considered in the Liquidity Plan.

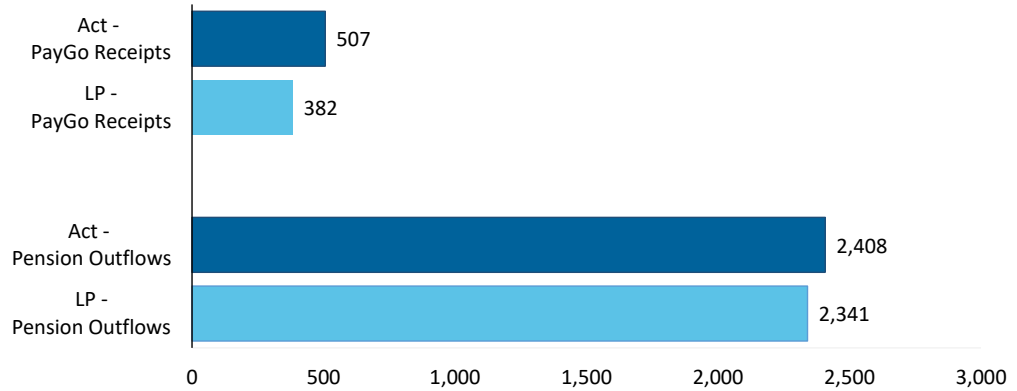
YTD Tax Refunds Disbursed (\$M)



Key Takeaways / Notes : Pension PayGo

- 1.) YTD PayGo Receipts are over projected. Further details on the status of PayGo can be found in the monthly PayGo Report on Hacienda website in Public Finance section.

YTD Pension PayGo and Outflows (\$M)

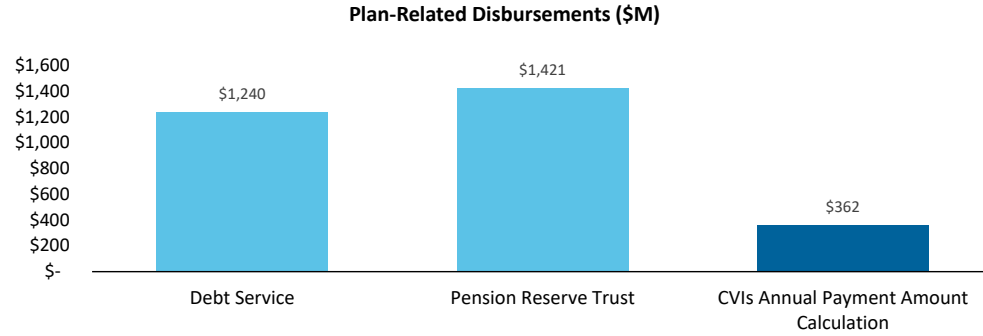


Puerto Rico Department of Treasury | Hacienda
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Intragovernmental Transfers

- 1.) A total of \$2.7B has been transferred out of the TSA for Plan-related payments.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Debt Service	\$ 1,240
Pension Reserve Trust	1,421
CVIs Annual Payment Amount Calculation	362
Total	\$ 3,022



Puerto Rico Department of Treasury | Hacienda

Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 194,624	\$ 40,578	\$ 235,202
081	Department of Education	154,729	10,023	164,753
045	Department of Public Security	51,867	75	51,942
049	Department of Transportation and Public Works	46,852	494	47,345
271	Office of Information Technology and Communications	28,166	64	28,230
123	Families and Children Administration	26,231	-	26,231
050	Department of Natural and Environmental Resources	25,446	382	25,827
025	Hacienda (entidad interna - fines de contabilidad)	18,470	13	18,483
329	Socio-Economic Development Office	11,782	4,887	16,669
127	Administration for Socioeconomic Development of the Family	13,272	144	13,416
031	General Services Administration	12,623	15	12,638
137	Department of Correction and Rehabilitation	10,459	32	10,491
095	Mental Health and Addiction Services Administration	9,771	441	10,211
067	Department of Labor and Human Resources	8,975	28	9,003
078	Department of Housing	8,490	6	8,497
024	Department of the Treasury	8,441	0	8,441
014	Environmental Quality Board	8,043	329	8,372
043	Puerto Rico National Guard	7,746	2	7,748
122	Department of the Family	7,472	44	7,516
241	Administration for Integral Development of Childhood	6,727	-	6,727
055	Department of Agriculture	6,589	0	6,590
311	Gaming Commission	4,932	253	5,186
120	Veterans Advocate Office	4,590	2	4,592
038	Department of Justice	4,478	4	4,482
126	Vocational Rehabilitation Administration	4,129	0	4,129
010	General Court of Justice	3,905	5	3,909
028	Commonwealth Election Commission	3,244	-	3,244
087	Department of Sports and Recreation	2,907	84	2,991
021	Emergency Management and Disaster Administration Agency	2,320	65	2,385
124	Child Support Administration	2,054	75	2,129
133	Natural Resources Administration	1,879	149	2,029
152	Elderly and Retired People Advocate Office	654	1,181	1,835
018	Planning Board	1,815	0	1,815
189	Institute of Forensic Sciences	1,174	-	1,174
105	Industrial Commission	1,072	2	1,073
016	Office of Management and Budget	860	2	862
096	Women's Advocate Office	659	0	659
026	Special Appropriations for the Central Government Retiree	625	-	625

Puerto Rico Department of Treasury | Hacienda

Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
023	Department of State	397	-	397
220	Correctional Health	387	-	387
022	Office of the Commissioner of Insurance	328	-	328
155	State Historic Preservation Office	321	4	325
298	Public Service Regulatory Board	260	0	260
015	Office of the Governor	187	3	190
062	Cooperative Development Commission	119	-	119
030	Office of Administration and Transformation of HR in the Gov	103	-	103
075	Office of the Financial Institutions Commissioner	89	-	89
266	Office of Public Security Affairs	87	-	87
069	Department of Consumer Affairs	78	6	84
279	Public Service Appeals Commission	60	-	60
060	Citizen's Advocate Office (Ombudsman)	60	0	60
153	Advocacy for Persons with Disabilities of the Commonwealth	55	-	55
243	PNP Central Committee	54	-	54
281	Office of the Electoral Comptroller	27	-	27
139	Parole Board	21	-	21
068	Labor Relations Board	16	-	16
244	PIP Central Committee	9	-	9
065	Public Services Commission	9	-	9
226	Joint Special Counsel on Legislative Donations	6	-	6
034	Investigation, Prosecution and Appeals Commission	5	0	5
037	Civil Rights Commission	5	-	5
040	Puerto Rico Police	3	-	3
089	Horse Racing Industry and Sport Administration	3	-	3
291	#N/A	1	-	1
	Other	2	-	2
Total		\$ 710,763	\$ 59,392	770,155

Footnotes:

- (a) *Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete and therefore the table above may not represent all Central Government AP. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.*
- (b) *On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.*

Puerto Rico Department of Treasury | Hacienda

Schedule B: Central Government - Live Web Portal AP Aging (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	\$ 15,653	\$ 19,466	\$ 11,955	\$ 188,128	\$ 235,202
081	Department of Education	32,573	45,167	31,799	55,213	164,753
045	Department of Public Security	17,580	4,298	610	29,455	51,942
049	Department of Transportation and Public Works	7,276	8,630	7,225	24,214	47,345
271	Office of Information Technology and Communications	608	570	19	27,033	28,230
123	Families and Children Administration	1,628	1,401	1,212	21,989	26,231
050	Department of Natural and Environmental Resources	2,769	4,370	873	17,815	25,827
025	Hacienda (entidad interna - fines de contabilidad)	3,505	311	699	13,967	18,483
329	Socio-Economic Development Office	6,239	18	15	10,396	16,669
127	Administration for Socioeconomic Development of the Family	1,523	721	268	10,904	13,416
031	General Services Administration	752	2,628	2,114	7,143	12,638
137	Department of Correction and Rehabilitation	673	3,270	2,889	3,659	10,491
095	Mental Health and Addiction Services Administration	1,904	1,355	756	6,196	10,211
067	Department of Labor and Human Resources	1,011	1,192	1,028	5,772	9,003
078	Department of Housing	262	534	483	7,218	8,497
024	Department of the Treasury	6,388	1,536	88	429	8,441
014	Environmental Quality Board	571	299	585	6,917	8,372
043	Puerto Rico National Guard	816	1,101	971	4,860	7,748
122	Department of the Family	471	1,149	1,007	4,890	7,516
241	Administration for Integral Development of Childhood	1,429	1,754	491	3,054	6,727
055	Department of Agriculture	2,253	119	1,485	2,732	6,590
311	Gaming Commission	81	1,865	172	3,068	5,186
120	Veterans Advocate Office	173	193	152	4,074	4,592
038	Department of Justice	549	159	344	3,429	4,482
126	Vocational Rehabilitation Administration	672	1,107	616	1,733	4,129
010	General Court of Justice	73	56	78	3,702	3,909
028	Commonwealth Election Commission	148	237	54	2,805	3,244
087	Department of Sports and Recreation	1,206	945	420	419	2,991
021	Emergency Management and Disaster Administration Agency	-	-	-	2,385	2,385
124	Child Support Administration	568	234	285	1,042	2,129
133	Natural Resources Administration	-	-	-	2,029	2,029
152	Elderly and Retired People Advocate Office	1,482	95	55	203	1,835
018	Planning Board	315	236	585	679	1,815
189	Institute of Forensic Sciences	-	-	-	1,174	1,174
105	Industrial Commission	103	112	86	773	1,073
016	Office of Management and Budget	107	456	51	248	862
096	Women's Advocate Office	123	99	10	428	659
026	Special Appropriations for the Central Government Retirement	3	2	2	618	625
023	Department of State	148	156	9	84	397
220	Correctional Health	-	-	-	387	387
022	Office of the Commissioner of Insurance	4	103	14	206	328
155	State Historic Preservation Office	57	34	69	166	325
298	Public Service Regulatory Board	96	59	17	88	260
015	Office of the Governor	99	49	19	23	190
062	Cooperative Development Commission	0	21	-	97	119
030	Office of Administration and Transformation of HR in the Gov	75	13	4	10	103
075	Office of the Financial Institutions Commissioner	63	18	6	2	89
266	Office of Public Security Affairs	2	38	20	27	87
069	Department of Consumer Affairs	22	34	5	22	84
279	Public Service Appeals Commission	33	26	-	1	60
060	Citizen's Advocate Office (Ombudsman)	13	2	3	42	60
153	Advocacy for Persons with Disabilities of the Commonwealth	-	21	4	30	55
243	PNP Central Committee	-	-	-	54	54
281	Office of the Electoral Comptroller	21	3	-	3	27
139	Parole Board	0	-	2	19	21
068	Labor Relations Board	15	1	-	-	16

Puerto Rico Department of Treasury | Hacienda

Schedule B: Central Government - Live Web Portal AP Aging (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
244	PIP Central Committee	-	-	-	9	9
065	Public Services Commission	0	-	2	6	9
226	Joint Special Counsel on Legislative Donations	0	-	-	6	6
034	Investigation, Prosecution and Appeals Commission	0	5	0	0	5
037	Civil Rights Commission	4	1	-	0	5
040	Puerto Rico Police	-	1	-	2	3
089	Horse Racing Industry and Sport Administration	-	-	-	3	3
291	#N/A	-	-	-	1	1
	Other	0	-	0	1	2
Total		\$ 112,142	\$ 106,270	\$ 69,658	\$ 482,085	\$ 770,155

Footnotes:

- (a) *Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete and therefore the table above may not represent all Central Government AP. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.*
- (b) *On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.*

Puerto Rico Department of Treasury | Hacienda
Schedule C: Central Government - Live Web Portal AP
Intragovernmental Only (a) (b)

(figures in \$000s)
Continues and Continued...

Invoicer	ID - Central Government Agency																	Other															
	71 - Department of Health	81 - Department of Education	45 - Department of Public Security	49 - Department of Transportation and Public Works	271 - Office of Information Technology and Communicati	50 - Department of Natural and Environmental Resource	25 - Hacienda (entidad interna - fines de contabilidad)	329 - Socio-Economic Development Office	127 - Administration for Socioeconomic Development of	31 - General Services Administration	137 - Department of Correction and Rehabilitation	95 - Mental Health and Addiction Services Administrator	67 - Department of Labor and Human Resources	78 - Department of Housing	14 - Environmental Quality Board	43 - Puerto Rico National Guard	122 - Department of the Family		311 - Gaming Commission	120 - Veterans Advocate Office	38 - Department of Justice	10 - General Court of Justice	87 - Department of Sports and Recreation	21 - Emergency Management and Disaster Administr...	124 - Child Support Administration	133 - Natural Resources Administration	152 - Elderly and Retired People Advocate Office	105 - Industrial Commission	16 - Office of Management and Budget	155 - State Historic Preservation Office	15 - Office of the Governor	69 - Department of Consumer Affairs	
	59,392	40,578	10,023	75	494	64	382	13	4,887	144	15	32	441	28	6	329	2	44	253	2	4	5	84	65	75	149	1,181	2	2	4	3	6	1,576
Medical Services Administration	24,812	24,806	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PREPA	5,332	4,092	834	-	407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instituto Socio Economico Comu	4,887	-	-	-	-	-	-	-	4,887	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,210	3,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	1,332	536	377	-	-	-	333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Puerto Rico	1,270	1,107	26	-	-	-	48	-	-	4	-	60	0	-	-	-	-	-	-	-	-	-	76	-	-	-	-	-	-	-	-	-	84
Municipio De San Juan	1,124	17	318	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23	-	-	-	-	-	23	
Municipio De Orocovis	864	-	864	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	789	-	-	-	-	789	
Municipio De Coamo	788	341	447	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	784	490	294	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	762	751	9	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Bayamon	712	10	702	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	708	319	389	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Financing Authority	637	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayanilla	599	318	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Baja	533	19	223	-	-	-	-	13	-	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	216
Municipio De Aguada	487	-	487	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deppto Desarrollo Economico Y C	475	-	-	71	87	64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Caguas	445	-	445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	437	-	437	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Canovanas	432	406	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Isabela	429	328	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guanica	422	366	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of the Treasury	407	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural Enterprises Development Administrat...	400	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Camuy	389	-	389	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Santa Isabel	367	367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	353	148	205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Anasco	323	-	323	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Maunabo	313	190	123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Agasco	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Guaynabo	288	34	222	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
Teacher Retirement System	286	181	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
Municipio De Yauco	275	-	275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	262	-	262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cardiovascular Center Corporation of Puerto Rico...	236	236	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	209	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Trujillo Alto	204	204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110
General Services Administration	201	150	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cidra	199	-	138	-	-	-	-	-	-	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	188	163	-	4	-	-	0	-	-	-	0	12	-	0	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
Municipio De Catano	169	-	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Luquillo	159	159	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
US Postal Service	155	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75
Municipio De Juncos	141	-	141	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Villalba	129	64	65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Administration	126	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Barceloneta	116	116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,284	147	890	-	-	-	1	-	-	24	14	19	0	28	5	6	-	35	-	-	0	7	65	-	1	40							