

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 1 (C)

Actual to Budget (Liquidity Plan)

Component Unit Reporting

For the month of April 2026 of Fiscal Year 2026

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INTRODUCTION

- *This document presents the actual results for 15 select CUs for the month of April 2026 (a) of Fiscal Year 2026. The actual liquidity position is now a part of the Month End Component Unit 1(C) Report published by The Puerto Rico Department of the Treasury ("Hacienda").*
- *Receipts include revenues collected from operations, intergovernmental receipts (General Fund appropriations and funds transferred between public corporations and municipalities from Central Government), disaster relief receipts (federal emergency funds, insurance related to hurricanes Irma, Maria, and Fiona, together with other disasters), as well as other federal funds.*
- *Disbursements include operating payments (e.g. payroll and related costs, purchased services, professional services, transportation expenses, etc.), disaster relief disbursements (e.g. expenditures related to the damages caused from hurricanes Irma, Maria, and Fiona, together with other disasters), and capital expenditures.*
- *Content for Reporting:*

Page	Section
6	<i>Summary Reporting Compliance for Component Units</i>
7	<i>Executive Summary</i>
9	<i>Headcount and Payroll</i>
10	<i>Schedule 1 - Puerto Rico Ports Authority ("Ports")</i>
11	<i>Schedule 2 - Medical Services Administration ("ASEM")</i>
12	<i>Schedule 3 - Puerto Rico Integrated Transit Authority ("PRITA")</i>
13	<i>Schedule 4 - Puerto Rico State Insurance Fund Corporation ("Fondo")</i>
14	<i>Schedule 5 - Health Insurance Administration ("ASES")</i>
15	<i>Schedule 6 - Puerto Rico Public Buildings Authority ("PBA")</i>
16	<i>Schedule 7 - Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")</i>
17	<i>Schedule 8 - Puerto Rico Industrial Development Company ("PRIDCO")</i>
19	<i>Schedule 9 - Puerto Rico Housing Finance Authority ("HFA")</i>
21	<i>Schedule 10 - Tourism Company of Puerto Rico ("Tourism")</i>
22	<i>Schedule 11 - Fiscal Agency and Financial Advisory Authority ("AAFAF")</i>
23	<i>Schedule 12 - Department of Economic Development and Commerce ("DDEC")</i>
25	<i>Schedule 13 - Convention Center District Authority ("PRCCDA")</i>
26	<i>Schedule 14 - Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")</i>
27	<i>Schedule 15 - Automobile Accident Compensation Administration ("ACAA")</i>
28	<i>Appendix A - Bank Balances to Cash Flow bridge for the reporting month</i>

Footnotes:

(a) Information for the month of April 2026 reflects the period between 4/1/2026 and 4/30/2026.

GLOSSARY

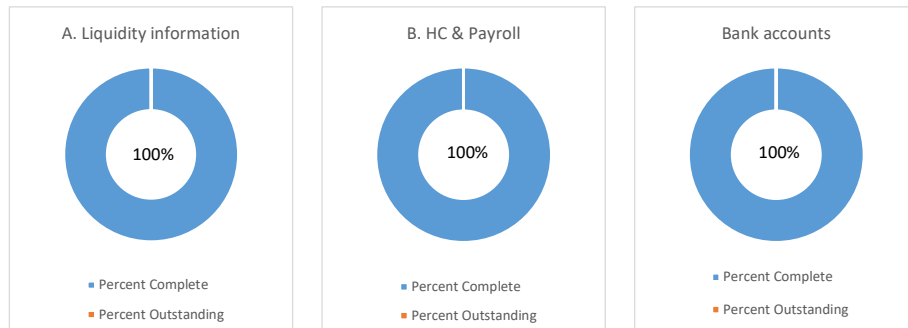
Term	Definition
AAFAF	Puerto Rico Fiscal Agency and Financial Advisory Authority.
ACAA	Automobile Accident Compensation Administration, an agency of the Commonwealth of Puerto Rico.
ADEA	Puerto Rico Administration for the Development of Agricultural Enterprises, a public corporation and a component unit of the Commonwealth of Puerto Rico.
AMA	Metropolitan Autobus Authority.
ARPA	American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan.
ASEM	Puerto Rico Medical Services Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
ASES	Puerto Rico Health Insurance Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CapEx	Capital Expenditures.
Cardio	Cardiovascular Center of Puerto Rico and the Caribbean, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CCDA	Puerto Rico Convention Center District Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CDBG	Community Development Block Grant – Disaster Recovery (CDBG – DR) is a program responsible to ensure decent affordable housing opportunities and provision of services, community assistance, and to expansion and conserve jobs.
CMS	The Centers for Medicare & Medicaid Services (CMS), is a federal agency within the United States Department of Health and Human Services (HHS) that administers the Medicare program and works in partnership with state governments to administer Medicaid, the Children’s Health Insurance Program (CHIP), and health insurance portability standards.
Component Unit (CU)	Public corporation of the Commonwealth of Puerto Rico.
COVID-19	An infectious disease caused by a newly discovered coronavirus producing symptoms ranging from mild to severe respiratory infection affecting populations worldwide, leading to widespread shutdowns of public and private sector services.
DDEC	Puerto Rico Department of Economic Development and Commerce, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Disaster-Related Disbursements	Expenditures related to the damages caused from hurricanes Irma, Maria, and Fiona, together with other disasters.
Disaster-Related Receipts	Federal emergency funds, insurance related to hurricanes Irma, Maria, and Fiona, together with other disasters.
DMO	Destination Marketing Organization.
DTPR, Hacienda	Puerto Rico Department of Treasury.
FEDE	Special Fund for Economic Development, affiliated with DDEC/PRIDCO.
FEMA	Federal Emergency Management Agency coordinates the federal government’s role in preparing for, preventing, mitigating the effects of, responding to, and recovering from all domestic disasters, whether natural or man-made, including acts of terror.
FMAP	Federal Medical Assistance Percentages (FMAP) are the percentage rates used to determine the matching funds rate allocated annually to certain medical and social service programs in the U.S.
Fondo	Puerto Rico State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
FTA	The Federal Transit Administration provides financial and technical assistance to local public transit systems, including buses, subways, light rail, commuter rail, trolleys and ferries. FTA also oversees safety measures and helps develop next-generation technology research.
FY	Fiscal year.
GDB	Government Development Bank for Puerto Rico, which serves as a bank, fiscal agent and financial advisor for the Commonwealth of Puerto Rico, and its instrumentalities
General Fund (GF)	The Commonwealth’s principal operating fund.
HFA	Puerto Rico Housing Finance Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
HHS	U.S. Department of Health and Human Services.
HUD	Department of Housing and Urban Development responsible for national policy and programs that address U.S. housing needs, improve and develop communities, and enforce fair housing laws.
Intergovernmental Receipts	General fund appropriations to and funds transferred between public corporations and municipalities.
Law 3, Law III, Ley III	As it pertains to this document, in Article 15, Act 3 of 2017, savings generated by ACAA and the SIFC, as a result of the application of the provisions of this Law, if any, will be contributed to the “Special Education Students Services and Therapies Fund,” under the custody of the Department of Education, during the term of this Law.
Liquidity Plan (LP)	Projected cash flows for each component unit, based on their respective approved FY24 Budget. As of the preparation date of this report, Liquidity Plans for FY 2024 were in the process of obtaining FOMB approval.
MCO	Managed care organization.
OCFO	Office of the CFO in the Puerto Rico Department of the Treasury (“Hacienda”).

GLOSSARY CONTINUED

Term	Definition
OGPe	Permit Management Office - in charge of issuing final determinations and permits, licenses, inspections, certifications and any other authorization or procedure that is necessary to attend to the requests of the citizens.
Operating Disbursements	Includes payroll and related costs, material and supplies, purchased services, professional services, donations, subsidies, transportation expenses, media ads, and other operating payments.
Operating Receipts	Revenues collected from operations.
OpEx	Operating expenditures.
ORIL	Office for Dairy Industry Regulation: an administrative agency attached to the Department of Agriculture. Its primary objective is achieving excellent quality of milk in sufficient quantity to meet local demand at a fair price for the consumer, while guaranteeing reasonable benefits to producers, processors and distributors.
PayGo	Puerto Rico pension system that is funded through a pay-as-you-go system pursuant to Act 106-2017. Retirement benefits expenses of covered government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
Payroll and Related Costs	Salaries and wages paid to employees, along with taxes and employer matching payments.
PBA	Puerto Rico Public Buildings Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PBM	Pharmacy Benefit Manager.
Platino	Medicaid + Medicare dual-eligible populations.
Ports	Puerto Rico Ports Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PREMA	Puerto Rico Emergency Management Agency, which is responsible for the management and coordination of the preparedness, prevention, mitigation, response and recovery before or after an incident or event that need the coordination of the state support and resources.
Premium Pay	Additional compensation payments distributed to eligible employees during the COVID-19 pandemic, which are sourced from State and Local Coronavirus Fiscal Recovery Fund of the American Rescue Plan Act of 2021 (ARPA).
PRIDCO	Puerto Rico Industrial Development Company, a government-owned corporation dedicated to promoting Puerto Rico as an investment destination for companies and industries worldwide.
PRIFA	Puerto Rico Infrastructure Financing Authority (PRIFA), public corporation of the Government created pursuant to Act No. 44 of June 21, 1988.
PRITA	Puerto Rico Integrated Transit Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PROMESA	The Puerto Rico Oversight, Management, and Economic Stability Act of 2016.
PRTC	Puerto Rico Government's Fund to administer the excise tax collections on the import of foreign goods.
PYMES	PYMES (by its Spanish acronym) are small and medium-sized companies, which have a limit in terms of their number of jobs and capital.
Room Tax Waterfall Disbursements	Act No. 272, as amended by Act No. 23 in 2008 and Act No. 98 in 2016, defines a formula for distribution of room tax collections made by the Company. This statutory formula is subject to emergency legislation and related executive orders.
SBA	The U.S. Small Business Administration is a United States government agency that provides support to entrepreneurs and small businesses.
Slot Machine Waterfall Disbursements	Pursuant to Act No. 24, the Company must distribute collections from slot machine operations to two groups: Group A (hotels) and Group B (Hacienda, the University of Puerto Rico (UPR), and the Company's General Fund). The mandatory annual amount for distribution is \$119.0M to be allocated to Group A (34%) and Group B (66%). After the \$119.0M is deducted from total slot machine collections after operating costs, any excess is distributed to Group A (60%) and Group B (40%). Within Group B, Act No. 24 allocates the total distribution amount to the following Gov't entities: Hacienda (15.15%), UPR (45.45%), and the Company's General Fund (39.40%). While there is a fixed component of the distribution equation (mandatory fund), annual distributions are largely variable and increase given higher collections in slot machine revenues (excess fund).
SIFC	Puerto Rico State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico; also see "Fondo".
SRF	Special Revenue Fund.
Title III	An in-court proceeding created by the United States Congress to allow U.S. states and territories, including Puerto Rico, to file for benefits similar to bankruptcy protection and a restructuring plan through PROMESA.
Tourism	Tourism Company of Puerto Rico, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Transfers (To)/From Restricted Account	Funds put aside by component unit(s) to fund capital expenditures and other reserve requirements.
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. A portion of the revenues collected through the TSA corresponds to the General fund. Other revenues include federal funds and special revenues conditionally assigned by law to certain agencies or public corporations that flow through the TSA.
Unrestricted Bank Cash Balance Roll Forward	A roll forward of cash on the Component Unit's unencumbered and unreserved cash balance, and can be used for any purpose.

SUMMARY - REPORTING COMPLIANCE FOR COMPONENT UNITS

- All 15 Component Units provided cash flow data for the month of April 2026 (a). Data was broken down into three sections: A. Liquidity and Cash Flow information, B. Headcount and Payroll data, and C. Bank Accounts Balances (Web Cash).



Footnotes:

(a) Information for the month of April 2026 reflects the period between 4/1/2026 and 4/30/2026.

COMMONWEALTH OF PUERTO RICO
COMPONENT UNIT REPORTING

Headcount

	Actual Apr-26
Headcount	
Puerto Rico Ports Authority ("Ports")	298
Medical Services Administration ("ASEM")	1,531
Puerto Rico Integrated Transit Authority ("PRITA")	637
Puerto Rico State Insurance Fund Corporation ("Fondo")	1,978
Health Insurance Administration ("ASES")	76
Puerto Rico Public Buildings Authority ("PBA")	1,208
Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")	543
Puerto Rico Industrial Development Company ("PRIDCO")	47
Puerto Rico Housing Finance Authority ("HFA")	132
Tourism Company of Puerto Rico ("Tourism")	155
Fiscal Agency and Financial Advisory Authority ("AAFAF")	92
Department of Economic Development and Commerce ("DDEC")	505
Puerto Rico Convention Center District Authority ("CCDA")	10
Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")	194
Automobile Accident Compensation Administration ("ACAA")	393
Total Component Unit Headcount	7,799

COMMONWEALTH OF PUERTO RICO
COMPONENT UNIT REPORTING

Payroll and Related Cost Disbursements

	Actual Apr-26	Actual YTD
<i>(figures in \$000's)</i>		
Payroll and Related Cost Disbursements		
Puerto Rico Ports Authority ("Ports")	(\$1,390)	(\$16,921)
Medical Services Administration ("ASEM")	(10,142)	(99,446)
Puerto Rico Integrated Transit Authority ("PRITA")	(2,712)	(31,160)
Puerto Rico State Insurance Fund Corporation ("Fondo")	(11,793)	(126,415)
Health Insurance Administration ("ASES")	(466)	(4,535)
Puerto Rico Public Buildings Authority ("PBA")	(4,476)	(51,283)
Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")	(2,470)	(25,415)
Puerto Rico Industrial Development Company ("PRIDCO")	(438)	(5,163)
Puerto Rico Housing Finance Authority ("HFA")	(994)	(9,815)
Tourism Company of Puerto Rico ("Tourism")	(967)	(9,574)
Fiscal Agency and Financial Advisory Authority ("AAFAF")	(847)	(7,467)
Department of Economic Development and Commerce ("DDEC")	(3,129)	(26,354)
Puerto Rico Convention Center District Authority ("CCDA")	(62)	(1,025)
Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")	(1,554)	(17,514)
Automobile Accident Compensation Administration ("ACAA")	(2,034)	(19,462)
Total Component Unit Payroll and Related Cost Disbursements	(\$43,473)	(\$451,548)

Footnotes:

1. Amounts in red are based on the latest actual results available.

EXECUTIVE SUMMARY

Component Units Actual Results for the Month of April 2026

(figures in \$000's)

Component Units	FY26 Actual YTD	FY26 LP YTD	YTD Variance Actual vs. LP
Puerto Rico Ports Authority ("PORTS")			
PORTS Cash Inflow	\$155,482	\$119,080	\$36,402
PORTS Cash Outflow	(157,911)	(85,132)	(72,779)
PORTS Net Cash flow	(\$2,429)	\$33,948	(\$36,377)

PORTS Commentary: The net cash flow resulted in an unfavorable variance of (\$36.4M) compared to the Liquidity Plan. The variance is primarily attributable to prior year capital expenditures of (\$60.8M) related to the Aguadilla Airport project and higher than projected operating disbursements of (\$12.5M). These unfavorable variances were partially offset by favorable variances in other receipts of \$39.6M, mainly from federal CapEx funding.

Medical Services Administration ("ASEM")			
ASEM Cash Inflow	\$229,195	\$202,913	\$26,282
ASEM Cash Outflow	(229,298)	(206,189)	(23,108)
ASEM Net Cash flow	(\$103)	(\$3,276)	\$3,174

ASEM Commentary: Actual cash, when compared to the Liquidity Plan, presents a \$3.2M variance. Inflows from intragovernmental sources are of \$22.2M above plan, while operating disbursements are (\$5.5M) above plan as well as transfers to restricted bank accounts for (\$16.4M). Operating and other receipts are \$4.0M above plan.

Puerto Rico Integrated Transit Authority ("PRITA")			
PRITA Cash Inflow	\$181,640	\$169,108	\$12,532
PRITA Cash Outflow	(159,708)	(163,834)	4,126
PRITA Net Cash flow	\$21,933	\$5,275	\$16,658

PRITA Commentary: Favorable net cash flow of \$16.7M versus the Liquidity Plan was primarily due to \$23.2M in governmental appropriations, \$8.2M in operating receipts and lower than expected disbursements of \$4.1M, which include \$2.8M in operating expenses and \$1.3M in CapEx disbursements. This was partially offset by lower than projected receipts from various federal programs for (\$18.9M).

Puerto Rico State Insurance Fund Corporation ("FONDO")			
FONDO Cash Inflow	\$770,582	\$677,807	\$92,775
FONDO Cash Outflow	(428,839)	(493,203)	64,364
FONDO Net Cash flow	\$341,743	\$184,603	\$157,140

FONDO Commentary: Favorable net cash flow of \$157.1M was primarily driven by higher than projected premium collections, which exceeded the Liquidity Plan by \$110.7M. Operating disbursements show a favorable variance of \$66.5M, mainly driven by \$30.3M in payroll and \$23.1M in claims-related disbursements. This was partially offset by a negative variance of (\$17.9M) in contributions to other governmental entities, reflecting amounts owed from prior years that were not included in the LP, as well as an additional (\$17.9M) for uncleared checks.

Health Insurance Administration ("ASES")			
ASES Cash Inflow	\$4,887,318	\$4,419,343	\$467,975
ASES Cash Outflow	(5,220,715)	(4,314,134)	(906,581)
ASES Net Cash flow	(\$333,397)	\$105,209	(\$438,606)

ASES Commentary: Unfavorable net cash flow variance of (\$439M) versus the Liquidity Plan is driven by higher than projected operating disbursements of (\$907M), which include a variance of (\$699M) in premium payments related to prior years not included in plan. This is partially offset by a favorable variance of \$387M in prescription rebates and \$93M in federal matching funds.

Puerto Rico Public Buildings Authority ("PBA")			
PBA Cash Inflow	\$145,736	\$109,963	\$35,773
PBA Cash Outflow	(151,766)	(135,121)	(16,644)
PBA Net Cash flow	(\$6,030)	(\$25,159)	\$19,128

PBA Commentary: Favorable net cash flow variance of \$19.1M when compared to the Liquidity Plan was driven by higher than projected FEMA receipts of \$17.5M of which \$14.9M are for Working Capital Advance (RFCFA), higher than projected operating receipts of \$9.8M, a favorable variance in intergovernment receipts of \$8.4M, and lower than projected operating disbursements of \$1.4M. This was partially offset by higher than projected disaster-related disbursements of (\$16.7M) and an unfavorable variance of (\$1.3M) in transfers to non-operating accounts for the POA.

Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")			
Cardio Cash Inflow	\$76,447	\$81,356	(\$4,909)
Cardio Cash Outflow	(92,108)	(83,894)	(8,214)
Cardio Net Cash flow	(\$15,661)	(\$2,538)	(\$13,123)

Cardio Commentary: Unfavorable net cash flow of (\$13.1M) compared to the Liquidity Plan. The variance was mainly due to lower than projected inflows from operating receipts of (\$4.6M), higher than projected operating disbursements of (\$3.6M) and FEMA spending of (\$4.7M), and higher than projected net CapEx spend of \$(0.2M).

Puerto Rico Industrial Development Company ("PRIDCO")

PRIDCO Cash Inflow	\$73,038	\$63,420	\$9,618
PRIDCO Cash Outflow	(102,972)	(\$107,317)	4,345
PRIDCO Net Cash flow	(\$29,934)	(\$43,897)	\$13,963

PRIDCO Commentary:

The net cash flow variance of \$13.9M versus Liquidity Plan is mainly due to a \$3.7M variance in total receipts higher than plan mostly from the sales of properties. There was also a \$9.7M positive variance in disbursements with \$6.4M related to CapEx and PRIDCO mortgage payments and a \$3.2M variance in operating disbursements, which are below plan at this date.

Puerto Rico Housing Finance Authority ("HFA")

HFA Cash Inflow	\$614,816	\$448,867	\$165,949
HFA Cash Outflow	(570,935)	(421,288)	(149,647)
HFA Net Cash flow	\$43,881	\$27,578	\$16,303

HFA Commentary:

Favorable net cash flow variance of \$16.3M versus the Liquidity Plan, driven primarily by higher than projected \$122.1M in disaster relief receipts under the CDBG program (An advance of \$83.4M in funds was received this month for the LIHTC program), higher than expected intergovernmental receipts of \$62.9M, and lower than expected Operating Disbursements \$5.4M. These were partially offset by higher than expected Balance Sheet disbursements of (\$116.2M), higher than projected Disaster relief disbursements of (\$38.5M) under the CDBG program, and lower than projected balance sheet receipts of (\$22.7M).

Tourism Company of Puerto Rico ("Tourism")

Tourism Cash Inflow	\$192,834	\$173,070	\$19,764
Tourism Cash Outflow	(158,759)	(129,596)	(29,163)
Tourism Net Cash flow	\$34,075	\$43,474	(\$9,399)

Tourism Commentary:

Unfavorable net cash flow versus Liquidity Plan of (\$9.4M) was driven by higher than expected operating disbursements of (\$44.0M), which include a (\$21.8M) variance in media ads, a (\$2.3M) variance in professional services and a (\$19.9M) variance in other operating payments. This negative variance is offset by \$19.8M in total receipts above plan which include \$14.7M in room taxes.

Fiscal Agency and Financial Advisory Authority ("AAFAF")

AAFAF Cash Inflow	\$41,004	\$38,264	\$2,740
AAFAF Cash Outflow	(25,205)	(41,219)	16,014
AAFAF Net Cash flow	\$15,799	(\$2,955)	\$18,754

AAFAF Commentary:

Net cash flow is \$18.8M favorable versus the Liquidity Plan, primarily due to lower than projected professional service expenses of \$16.1M, payroll and related costs of \$1.8M, and all other operating disbursements of \$1.7M. There is also a positive variance in receipts of \$2.7M above plan mainly due a \$3.7M appropriation received for the ERP project. This was partially offset by higher than expected disbursements from non-operating activities of (\$3.3M) and capital expenditures of (\$0.5M).

Department of Economic Development and Commerce ("DDEC")

DDEC Cash Inflow	\$216,594	\$287,308	(\$70,714)
DDEC Cash Outflow	(224,038)	(164,253)	(59,785)
DDEC Net Cash flow	(\$7,444)	\$123,055	(\$130,499)

DDEC Commentary:

Unfavorable net cash flow variance versus Liquidity Plan of (\$130.5M) was mainly due to lower than projected intergovernmental receipts of (\$64.7M), along with higher than projected operating disbursements of (\$34.4M), higher than expected transfers to restricted accounts of (\$20.6M), an unfavorable variance in total operating receipts of (\$6.0M), and higher than expected capital expenditures of (\$4.8M).

Puerto Rico Convention Center District Authority ("CCDA")

CCDA Cash Inflow	\$124,832	\$126,064	(\$1,232)
CCDA Cash Outflow	(111,805)	(84,218)	(27,587)
CCDA Net Cash flow	\$13,027	\$41,846	(\$28,819)

CCDA Commentary:

The net cash flow variance is unfavorable by (\$28.8M) when compared to the Liquidity Plan, primarily due to higher than projected operating disbursements of (\$33.7M), largely from (\$29.6M) in purchased services due to unbudgeted expenses, lower than projected operating receipts of (\$8.2M), higher than projected federally supported project expenses of (\$6.2M), and higher Capital Expenditures of (\$0.7M). The decrease was partially offset by favorable net transfers of \$13.0M, higher than expected other receipts of \$4.7M, higher than expected intergovernmental receipts of \$1.4M, and higher than expected disaster-related receipts of \$0.9M.

Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA")

ADEA Cash Inflow	\$151,637	\$136,457	\$15,180
ADEA Cash Outflow	(155,340)	(136,291)	(19,049)
ADEA Net Cash flow	(\$3,702)	\$166	(\$3,868)

ADEA Commentary:

The unfavorable net cash flow variance of (\$3.9M) compared to the Liquidity Plan was primarily driven by higher than projected operating disbursements of (\$4.8M) and net transfers to investment accounts of (\$13.6M). This unfavorable performance was partially offset by higher than projected operating receipts of \$12.7M, mainly from Coffee Market Making of \$11.6M and other receipts of \$2.7M, as well as higher General Fund appropriations of \$2.5M.

Automobile Accident Compensation Administration ("ACAA")

ACAA Cash Inflow	\$107,707	\$81,703	\$26,004
ACAA Cash Outflow	(90,770)	(104,725)	13,955
ACAA Net Cash flow	\$16,937	(\$23,022)	\$39,960

ACAA Commentary:

Operating net cash flow was \$40.0M favorable versus the Liquidity Plan, primarily driven by a \$14.0M favorable variance in operating disbursements, which includes \$4.4M in lower than expected payroll-related disbursements, lower claims-related disbursements of \$4.7M, and \$1.9M in contributions to other government entities. The favorable variance also includes higher than projected operating receipts of \$26.0M, primarily driven by other operating receipts of \$20.3M, which includes \$21.0M from a refund of undue administrative fees by the Dept. of the Treasury for years 2020-2025.

COMMONWEALTH OF PUERTO RICO

Schedule 1: Puerto Rico Ports Authority ("Ports") - Actual Results, Month of April 2026

Primary Business Activity: Ports is responsible for developing, improving, and administering all types of transportation facilities and air/sea services, as well as establishing and managing Apritime collective transportation systems in, from, and to Puerto Rico.

Key Takeaways:

April YTD unrestricted cash decreased by (\$2.5M), from \$170.8M to \$168.3M. The decrease is primarily driven by operating disbursements totaling (\$84.4M), consisting mainly of (\$26.6M) in PayGo obligations, (\$17.0M) in purchased services, which include a (\$5.0M) advance payment for property insurance, and (\$16.9M) in payroll and related costs. Additionally, capital expenditures of (\$60.8M) related to prior fiscal year project commitments at the Aguadilla Airport further reduced available liquidity. These outflows were partially offset by total receipts of \$155.5M, comprised mainly of \$76.0M in operating receipts and \$76.9M in other receipts, of which \$45.0M are attributable to federal CapEx funding for the Aguadilla Airport, and \$17.8M for dredging works for the Port of Las Mareas.

(figures in \$000's)

	Actual Apr-26	Actual YTD
Operating Receipts:		
Maritime	\$4,191	\$54,081
Airports	11,111	21,519
Other	7	423
Total Operating Receipts	<u>\$15,309</u>	<u>\$76,023</u>
Other Receipts:		
Federal Funds	\$1,491	\$46,456
Other Receipts / GF	20,006	30,489
Total Other Receipts	<u>\$21,496</u>	<u>\$76,945</u>
Disaster-Related Receipts:		
FEMA Receipts	\$872	\$2,514
Total Disaster-Related Receipts	<u>\$872</u>	<u>\$2,514</u>
Total Receipts	<u>\$37,677</u>	<u>\$155,482</u>
Operating Disbursements:		
Payroll and Related Costs	(\$1,390)	(\$16,921)
PayGo Charges	(2,253)	(26,641)
Materials and Supplies	(10)	(78)
Purchased Services	(325)	(16,976)
Professional Services	(2,137)	(10,052)
Facilities and Payments for Public Services	(833)	(4,095)
Transportation Expenses	(7)	(102)
Other Operating Payments	(251)	(9,498)
Total Operating Disbursements	<u>(\$7,205)</u>	<u>(\$84,367)</u>
Disaster-Related Disbursements:		
Other Federally Supported Projects	(1,226)	(12,724)
Total Disaster-Related Disbursements	<u>(\$1,226)</u>	<u>(\$12,724)</u>
Capital Expenditures	(\$2,089)	(\$60,820)
Total Disbursements	<u>(\$10,521)</u>	<u>(\$157,911)</u>
Net Cash Flow	<u>\$27,155</u>	<u>(\$2,429)</u>
Beginning Cash Balance	\$141,169	\$170,753
Net Cash Flow, Unrestricted	\$27,155	(\$2,429)
Ending Bank Cash Balance	<u><u>\$168,324</u></u>	<u><u>\$168,324</u></u>

COMMONWEALTH OF PUERTO RICO

Schedule 2: Medical Services Administration ("ASEM") - Actual Results, Month of April 2026

Primary Business Activity: ASEM plans, organizes, operates, and administers centralized health services, provided in support of the hospital and other functions, offered to member institutions and users of the medical complex, the Puerto Rico Medical Center.

Key Takeaways

April YTD cash decreased by \$103K, from \$2.4M to \$2.3M, mainly driven by (\$213.4M) in total disbursements, which includes payroll and related costs (including Christmas bonus and PayGo) of (\$121.9M), materials and supplies of (\$29.5M) and (\$27.5M) in professional services and fees. This is offset by intergovernmental receipts of \$198.5M and \$30.1M in operating receipts, mainly from physician & medical plan third party revenues. Operating cash was also reduced by (\$15.9M) in transfers to a restricted account.

<i>(figures in \$000's)</i>	Actual Apr-26	Actual YTD
Operating Receipts:		
Institutional Revenues	\$112	\$523
Institutional Revenues - Debt Repayment	-	-
Physician and Medical Plan Revenues	4,945	29,544
Total Operating Receipts	\$5,057	\$30,067
Operating Receipts - Intergovernmental:		
Institutional Revenues	\$7,817	\$81,745
Institutional Revenues - Debt Repayment	-	-
Physician and Medical Plan Revenues	582	6,685
General Fund Appropriations	8,427	110,019
Total Intergovernmental Receipts	\$16,826	\$198,449
Other Receipts:		
Other Income	\$69	\$679
Total Receipts	\$21,952	\$229,195
Operating Disbursements:		
Payroll and Related Costs	(\$10,142)	(\$98,521)
PayGo Charges	(2,208)	(22,423)
Christmas Bonus	-	(925)
Materials and Supplies	(3,038)	(29,460)
Professional Services	(2,676)	(27,486)
Purchased Services	(1,464)	(12,299)
Facilities and Payments for Public Services	(1,276)	(8,760)
Purchase of Equipment	(131)	(4,206)
Other Operating Payments	(771)	(9,283)
Total Operating Disbursements	(\$21,705)	(\$213,362)
Capital Expenditures	-	\$0
Total Disbursements, Excluding Debt	(\$21,705)	(\$213,362)
Total Net Cash Flow	\$247	\$15,834
Transfers (To)/From Restricted Account	(\$505)	(\$15,936)
Net Cash Flow, Unrestricted	(\$258)	(103)
Unrestricted Bank Cash Balance Roll-Forward:		
Beginning Cash Balance	\$2,575	\$2,420
Net Cash Flow	(258)	(103)
Ending Bank Cash Balance	\$2,317	\$2,317

COMMONWEALTH OF PUERTO RICO

Schedule 3: Puerto Rico Integrated Transit Authority ("PRITA") - Actual Results, Month of April 2026

Primary Business Activity: PRITA serves as the Commonwealth’s central transit authority and is tasked with operating its network of public transit buses and certain maritime vessels.

Key Takeaways:

April YTD cash increased by \$21.9M, from \$51.2M to \$73.1M. The increase was mainly driven by intergovernmental receipts of \$132.1M, which includes \$103.6M in General Fund appropriations. Additionally, there were FTA-related receipts of \$36.8M and operating receipts of \$12.8M. The cash increase was partially offset by total disbursements of (\$159.7M), led by payments to HMS Ferries PR (\$47.8M) included within operating payments of (\$113.8M) and capital expenditures of (\$45.8M).

<i>(figures in \$000's)</i>	Actual Apr-26	Actual YTD
Operating Receipts:		
Bus - Full Fare	\$41	\$989
Ferries - Cargo - Passenger - Other	1,887	11,811
Total Operating Receipts	\$1,929	\$12,801
Intergovernmental Receipts:		
General Fund Appropriations	\$6,467	\$103,627
Cigarette Tax	2,708	28,447
Total Intergovernmental Receipts	\$9,174	\$132,074
Other Receipts:		
FTA - Preventative Maintenance	\$863	\$36,766
Total Other Receipts	\$863	\$36,766
Total Receipts	\$11,966	\$181,640
Operating Disbursements:		
Payroll and Related Costs	(\$2,712)	(\$31,130)
PayGo Charges	(1,044)	(10,589)
Christmas Bonus	-	(30)
Materials and Supplies	(71)	(5,757)
Purchased Services	(4,139)	(53,848)
Professional Services	(1,312)	(8,603)
Facilities and Payments for Public Services	(20)	(399)
Transportation Expenses	(5)	(33)
Other Operating Payments	(299)	(3,474)
Total Operating Disbursements	(\$9,601)	(\$113,861)
Capital Expenditures	(\$5,888)	(\$45,846)
Total Disbursements	(\$15,489)	(\$159,708)
Net Cash Flow	(\$3,523)	\$21,933
Transfers (To)/From Restricted Account	\$0	-
Net Cash Flow, Unrestricted	(\$3,523)	\$21,933
Unrestricted Bank Cash Balance Roll-Forward:		
Beginning Cash Balance	\$76,615	\$51,160
Net Cash Flow	(3,523)	21,933
Ending Bank Cash Balance	\$73,092	\$73,092

COMMONWEALTH OF PUERTO RICO

Schedule 4: State Insurance Fund Corporation ("Fondo") - Actual Results, Month of April 2026

Primary Business Activity: Fondo provides workers’ compensation and disability insurance to public and private employees. Fondo is the only authorized workers’ compensation insurance company on the Island. Both public and private companies must obtain this security for their workforces by law.

Key Takeaways:

April YTD cash increased by \$341.7M, from \$756.3M to \$1,098.0M. This growth was primarily driven by total operating receipts of \$788.5M, exclusively from insurance premium collections. These receipts tend to peak during the months of July/August and January/February, which are typically when members’ premiums are due. Other revenue sources may fluctuate depending on private construction activity. Fondo, which offers unlimited medical services to its insured members, sees demand influenced by population size and a relatively fixed cost of services. Regarding disbursements, total spending reached (\$428.8M), largely due to (\$126.4M) in payroll and related costs, (\$89.8M) in PayGo charges, and (\$64.3M) in contributions to other government entities.

<i>(figures in \$000's)</i>	Actual Apr-26	Actual YTD
Operating Receipts:		
Premium Collections	\$25,899	\$788,458
Total Operating Receipts	\$25,899	\$788,458
Total Receipts	\$25,899	\$788,458
Operating Disbursements:		
Payroll and Related Costs	(\$11,793)	(\$126,415)
PayGo Charges	(\$8,725)	(\$89,838)
Contributions to other Government Entities	(\$600)	(\$64,291)
Materials and Supplies	(\$1,616)	(\$16,318)
Transportation Expenses	(\$53)	(\$874)
Media Ads and Guidelines	(\$14)	(\$501)
Claims-Related Disbursements	(\$5,513)	(\$51,093)
Purchase of Equipment	\$0	(\$400)
Purchased Services	(\$3,591)	(\$47,848)
Facilities and Payments for Public Services	(\$485)	(\$6,183)
Professional Services	(\$982)	(\$7,224)
Insurance Premiums Reimbursements	(\$97)	(\$2,207)
Other Operating Disbursements	(\$1,202)	(\$13,526)
Total Operating Disbursements	(\$34,671)	(\$426,717)
Capital Expenditures	(\$351)	(\$2,122)
Total Disbursements	(\$35,023)	(\$428,839)
Net Cash Flow	(\$9,124)	\$359,619
Unrestricted Bank Cash Balance Roll-Forward:		
Beginning Cash Balance	\$1,114,018	\$756,344
Net Cash Flow	(9,124)	\$359,619
(+/-) Checks Net Effect Issued vs. Cleared (a)	(\$6,808)	(\$17,876)
Ending Bank Cash Balance	\$1,098,087	\$1,098,087

Footnotes:

(a) FONDO reports book cash. This line item represents reconciliation to bank cash for cash flow purposes.

COMMONWEALTH OF PUERTO RICO

Schedule 5: Health Insurance Administration ("ASES") - Actual Results, Month of April 2026

Primary Business Activity: ASES implements, administers, and negotiates the Medicaid Health Insurance System in Puerto Rico through contracts with third party insurance underwriters to provide quality medical and hospital care to the Puerto Rico Medicaid and Platino (Medicaid + Medicare dual-eligible) populations.

Key Takeaways:

April YTD cash decreased by (\$336M), from \$1,476M to \$1,143M. The decrease was mainly driven by operating disbursements of (\$5,221M), which include premium disbursements of (\$4,885M). This was partially offset by operating receipts of \$4,093M, which include \$3,524M from federal matching funds, and intergovernmental receipts of \$774M, from which \$695M are General Fund appropriations.

<i>(figures in \$000's)</i>	Actual Apr-26	Actual YTD
Operating Receipts:		
Federal Matching Funds and Administration Reimbursement	\$348,379	\$3,523,712
Prescription Drug Rebates (a)	120,406	569,811
Total Operating Receipts	\$468,784	\$4,093,523
Intergovernmental Receipts:		
General Fund Appropriations	\$69,516	\$695,169
Other Commonwealth Appropriations	-	-
Municipalities (CRIM)	7,848	78,572
Total Intergovernmental Receipts	\$77,365	\$773,741
Other Receipts:		
Employer Contributions	\$1,605	\$20,055
Total Other Receipts	\$1,605	\$20,055
Total Receipts	\$547,754	\$4,887,318
Operating Disbursements:		
MCO Premiums	(\$433,026)	(\$4,642,572)
Dual Eligible - Platino Program Premiums	(34,248)	(242,652)
PBM Administrator and HIV Program	(27,023)	(289,681)
Payroll and Related Costs	(466)	(4,486)
PayGo Charges	(28)	(287)
Christmas Bonus	-	(48)
Other Operating Payments	(193)	(40,987)
Total Operating Disbursements	(\$494,984)	(\$5,220,715)
Total Disbursements, Excluding Debt and CapEx	(\$494,984)	(\$5,220,715)
Net Cash Flow	\$52,770	(\$333,397)
Unrestricted Bank Cash Balance Roll-Forward:		
Beginning Cash Balance	\$1,089,858	\$1,476,025
Net Cash Flow	52,770	(333,397)
Ending Bank Cash Balance	\$1,142,628	\$1,142,628

Footnotes:

(a) Prescription drug rebates include payments to ABARCA, a third party ASES subcontractor for its management of the rebate program with pharmaceutical companies.

COMMONWEALTH OF PUERTO RICO

Schedule 6: Puerto Rico Public Buildings Authority ("PBA") - Actual Results, Month of April 2026

Primary Business Activity: PBA constructs, purchases, or leases office, school, health, correctional, social welfare, and other facilities for lease to certain Commonwealth departments, component units, and instrumentalities.

Key Takeaways:

April YTD net cash flow decreased by (\$6.0M), from \$143.0M to \$137.0M. The decrease was driven by (\$129.1M) in operating disbursements, which include (\$51.3M) in payroll and related costs and (\$25.2M) in purchased services, (\$19.1M) in disaster-related disbursements, and (\$3.6M) in transfers to a non-operating account for the POA. This was partially offset by \$107.7M from intergovernmental receipts, \$20.7M from FEMA receipts, of which \$14.9M are Working Capital Advance (RFCA), and \$3.9M are allocated for repairs to the Department of Treasury building, and \$17.4M from operating receipts.

<i>(figures in \$000's)</i>	Actual Apr-26	Actual YTD
Operating Receipts:		
Rent - Direct Invoices	\$97	\$10,990
Other Operating Income	482	6,403
Total Operating Receipts	\$579	\$17,393
Intergovernmental Receipts:		
Government Entity Rent Paid Through DTPR	\$12,493	\$107,200
Other Intergovernmental Receipts	-	483
Total Intergovernmental Receipts	\$12,493	\$107,684
Disaster-Related Receipts:		
FEMA Receipts	\$130	\$20,658
Total Disaster-Related Receipts	\$130	\$20,658
Total Receipts	\$13,203	\$145,736
Operating Disbursements:		
Payroll and Related Costs	(\$4,476)	(\$51,283)
PayGo Charges	(4,064)	(18,580)
Facilities and Payments for Public Services	(1,303)	(14,084)
Professional Services	(66)	(1,187)
Purchased Services	(1,961)	(25,199)
Other Operating Expenditures	(290)	(18,777)
Total Operating Disbursements	(\$12,160)	(\$129,110)
Disaster-Related Disbursements:		
FEMA Supported Projects	(\$48)	(\$11,007)
Other Federally Supported Projects	(198)	(1,709)
Insurance Supported Projects	(34)	(6,365)
Total Disaster-Related Disbursements	(\$280)	(\$19,081)
Capital Expenditures	\$0	\$0
Total Disbursements	(\$12,440)	(\$148,191)
Net Cash Flow	\$762	(\$2,455)
Unrestricted Bank Cash Balance Roll-Forward:		
Beginning Cash Balance	\$136,367	\$143,060
Non-operating Account Transfer(s)	(99)	(3,575)
Net Cash Flow, Unrestricted	762	(2,455)
Ending Bank Cash Balance	\$137,030	\$137,030

COMMONWEALTH OF PUERTO RICO

Schedule 7: Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio") - Actual Results, Month of April 2026

Primary Business Activity: Cardio is a general acute care hospital providing specialized treatment to patients suffering from cardiovascular diseases.

Key Takeaways:

April YTD unrestricted cash decreased by (\$15.7M), from \$28.9M to \$13.2M. The decrease was driven by materials and supplies of (\$27.6M), payroll and related costs of (\$25.4M), purchased and professional services of (\$22.2M), and (\$11.6M) in all other operating disbursements. The decrease was partially offset by \$76.4M in total receipts, which includes \$67.2M in patient collections.

(figures in \$000's)

	<u>Actual Apr-26</u>	<u>Actual YTD</u>
Operating Receipts:		
Patient Collections	\$7,042	\$67,197
Rental Receipts	\$86	\$1,099
Other Income	\$296	\$3,291
Total Operating Receipts	<u>\$7,425</u>	<u>\$71,587</u>
Intergovernmental Receipts:		
GF Appropriations	\$0	\$3,689
Total Other Receipts	<u>\$0</u>	<u>\$3,689</u>
Disaster-Related Receipts:		
FEMA Receipts	\$0	\$1,170
Total Disaster-Related Receipts	<u>\$0</u>	<u>\$1,170</u>
Total Receipts	<u>\$7,425</u>	<u>\$76,447</u>
Operating Disbursements:		
Payroll and Related Costs	(\$2,470)	(\$25,415)
PayGo Charges	(328)	(1,658)
Purchased Services	(1,112)	(12,620)
Professional Services	(916)	(9,607)
Materials and Supplies	(2,915)	(27,564)
Payments For Facilities and Public Services	(486)	(5,123)
Equipment Purchases	(1)	(330)
Other Operating Payments	(29)	(293)
Total Operating Disbursements	<u>(\$8,257)</u>	<u>(\$82,610)</u>
Capital Expenditures	(\$151)	(\$4,175)
Disaster-Related Disbursements:		
FEMA-Supported Projects	(\$920)	(\$5,323)
Total Disaster-Related Disbursements	<u>(\$920)</u>	<u>(\$5,323)</u>
Total Disbursements	<u>(\$9,329)</u>	<u>(\$92,108)</u>
Total Net Cash Flow	<u>(\$1,905)</u>	<u>(\$15,661)</u>
Transfers (To)/From Restricted Account	<u>\$0</u>	<u>\$0</u>
Net Cash Flow, Unrestricted	<u>(\$1,905)</u>	<u>(\$15,661)</u>
Unrestricted Bank Cash Balance Roll-Forward:		
Beginning Cash Balance	\$15,144	\$28,901
Net Cash Flow	(1,905)	(15,661)
Ending Bank Cash Balance	<u><u>\$13,239</u></u>	<u><u>\$13,239</u></u>

COMMONWEALTH OF PUERTO RICO

Schedule 8: Puerto Rico Industrial Development Company ("PRIDCO") - Actual Results, Month of April 2026

Primary Business Activity: PRIDCO is engaged in the development and promotion of industry within Puerto Rico. It accomplishes its mission through a variety of incentives to attract businesses to expand operations within Puerto Rico, but primarily through the offering of commercial lease spaces and industrial facilities on favorable terms to qualifying enterprises.

Key Takeaways:

April YTD unrestricted cash decreased by (\$2.2M), from \$30.1M to \$27.9M, mainly driven by operating disbursements of (\$38.5M), payments to bondholders of (\$11.9M) and other restricted movement for (\$5.5M). This decrease is partially offset by \$49.6M in operating receipts, mainly from rental receipts of \$49.6M, and \$4.7M in other income.

<i>(figures in \$000's)</i>	Actual Apr-26	Actual YTD
Operating Receipts:		
Rental Receipts - Trustee	\$3,510	\$34,544
Rental Receipts - Non-Trustee	1,293	12,795
Rental Receipts - PRIDCO	438	2,257
Asset Sales	-	7,087
Total Operating Receipts	\$5,240	\$56,683
Other Receipts:		
Other Income	\$135	\$4,452
Bond and Income Deposits	33	208
Total Other Receipts	\$168	\$4,660
Disaster-Related Receipts:		
FEMA Receipts	-	\$242
Total Disaster Related Receipts	-	\$242
Total Receipts	\$5,408	\$61,585
Operating Disbursements:		
Payroll and Related Costs	(\$438)	(\$5,163)
PayGo Charges	(\$7)	(\$10,616)
Purchased Services	(566)	(4,487)
Insurance Expense	-	(29)
Facilities and Payments for Public Services	-	(1,424)
Professional Services	(848)	(11,100)
Media and Advertisements	-	(1)
Transportation Expenses	-	-
Other Operating Disbursements	(8)	(4,437)
DDEC Management Fee	(121)	(1,192)
Total Operating Disbursements	(\$1,987)	(\$38,451)
Disaster-Related Disbursements:		
FEMA Supported Projects	(\$1,022)	(\$13,702)
Other Federally Supported Projects	\$0	(\$27,148)
Total Disaster Related Disbursements	(\$1,022)	(\$40,850)
Non-Operating Disbursements:		
CapEx Reserve Fund	\$0	\$0
PRIDCO Mortgage Payments	-	(55)
Bondholder Payments	-	(11,875)
PayGo Liability Payment Plan	-	(322)
Total Non-Operating Disbursements	\$0	(\$12,252)
Total Disbursements	(\$3,009)	(\$91,553)
Transfers In/(Out), Unrestricted	-	-
Transfers In/(Out), Restricted	(\$75)	(\$41)
Operating Net Cash Flow, Total	\$2,324	(30,010)

Operating Bank Cash Balance Roll-Forward:		
Operating Beginning Bank Cash Balance	\$94,202	\$125,288
Operating Net Cash Flow, Total	2,324	(30,010)
Operating Ending Bank Cash Balance, Total	\$96,526	\$95,278
Asset Sales, (Restricted)	-	7,087
Bond and Income Inflows/(Outflows), Net (Restricted)	33	208
FEMA, Net (Restricted)	(1,022)	(40,608)
Other restricted	(519)	5,501
Operating Net Cash Flow, Unrestricted	\$3,832	(2,197)
Unrestricted Bank Cash Balance Roll-Forward:		
Operating Beginning Bank Cash Balance, Unrestricted	\$24,120	\$30,149
Operating Net Cash Flow, Unrestricted	3,832	(2,197)
Operating Ending Bank Cash Balance, Unrestricted (a)	\$27,951	\$27,951

Footnotes:

(a) Operating ending bank cash balance (unrestricted) excludes inflows/(outflows) related to sale of properties, bonds, FEMA, and other restricted accounts transactions. These funds are earmarked as non-operating reserves.

COMMONWEALTH OF PUERTO RICO

Schedule 9: Puerto Rico Housing Finance Authority ("HFA") - Actual Results, Month of April 2026

Primary Business Activity: HFA promotes the development of low-income housing and provides financing, subsidies, and incentives to help those who qualify to acquire or lease a home.

Key Takeaways:

April YTD cash decreased by (\$43.9M) from \$294.7M to \$338.6M. The increase was driven by disaster relief receipts of \$330.3M under the CDBG program, federal fund receipts of \$143.0M, mainly due to \$134.5M in HUD receipts, \$69.9M in Commonwealth appropriations, \$42.5M in balance sheet receipts, and operating receipts of \$29.1M. The decrease was partially offset by federal fund disbursements of (\$403.2M), mainly due to (\$260.7M) of CDBG appropriations, (\$133.4M) in balance sheet disbursements, which include (\$57.6M) in purchase of investments, operating disbursements of (\$24.0M), and (\$10.4M) in debt-related disbursements.

<i>(figures in \$000's)</i>	Actual Apr-26	Actual YTD
Operating Receipts:		
Interest income on investment and investment contracts	\$792	\$7,370
Interest income on loans	799	7,186
Interest income on deposits placed with banks	560	5,123
Mortgage loans insurance premiums	100	1,678
Commitment, guarantee, service, and administrative fees	69	5,170
Other income	151	2,623
Total Operating Receipts	\$2,471	\$29,150
Intergovernmental Receipts:		
Commonwealth appropriations	\$659	\$69,876
Total Intergovernmental Receipts	\$659	\$69,876
Disaster Relief Receipts:		
CDBG	\$89,029	\$330,320
Total Disaster Relief Receipts	\$89,029	\$330,320
Federal Fund Receipts:		
HOME	\$213	\$8,542
HUD	14,427	134,469
Total Federal Fund Receipts	\$14,640	\$143,011
Total Operational Receipts	\$106,799	\$572,357
Balance Sheet Receipts:		
Principal collected on mortgage and construction loans	\$7,357	\$32,022
Proceeds from redemptions of investments	10,437	10,437
Total Balance Sheet Receipts	\$17,794	\$42,459
Total Receipts	\$124,593	\$614,816
Operating Disbursements:		
Payroll and Related Costs	(\$994)	(\$9,815)
PayGo Charges	(14)	(155)
Purchased Services	(107)	(856)
Donations, Subsidies and Distributions	(336)	(5,859)
Professional Services	(337)	(6,542)
Other Operating Expenses	(96)	(831)
Total Operating Disbursements	(\$1,884)	(\$24,058)

COMMONWEALTH OF PUERTO RICO CONTINUED

Schedule 9: Puerto Rico Housing Finance Authority ("HFA") - Actual Results, Month of April 2026

(figures in \$000's)

	<u>Actual Apr-26</u>	<u>Actual YTD</u>
Federal Fund Disbursements:		
Federal Fund Appropriation	(\$14,640)	(142,472)
CDBG Appropriation	(\$9,252)	(260,692)
Total Federal Fund Disbursements	<u>(\$23,892)</u>	<u>(403,164)</u>
Balance Sheet Disbursements:		
Purchase of investments	-	(57,551)
Cash paid for mortgage and construction loans originated	(6,207)	(39,484)
Net change in deposits placed with banks	(10,565)	(36,325)
Total Balance Sheet Disbursements	<u>(\$16,772)</u>	<u>(\$133,360)</u>
Debt-Related Disbursements:		
Principal	(\$853)	(\$8,532)
Interest	(199)	(1,821)
Total Debt-Related Disbursements	<u>(\$1,052)</u>	<u>(\$10,353)</u>
Total Disbursements	<u>(\$43,600)</u>	<u>(\$570,935)</u>
Net Operational Cash Flow	<u>\$1,246</u>	<u>\$75,507</u>
Net Total Cash Flow	<u>\$80,993</u>	<u>\$43,881</u>
Unrestricted Bank Cash Balance Roll-Forward:		
Beginning Cash Balance	\$257,562	\$294,674
Net Operational Cash Flow	\$80,993	\$43,881
Ending Bank Cash Balance	<u><u>\$338,555</u></u>	<u><u>\$338,555</u></u>

Footnotes:

Figures for beginning and ending cash balance pertain only to the direct operating accounts for HFA, and exclude investment, third-party, escrows and balances in trusts.

COMMONWEALTH OF PUERTO RICO

Schedule 10: Tourism Company of Puerto Rico ("Tourism") - Actual Results, Month of April 2026

Primary Business Activity: Tourism’s purpose is to promote the tourism industry of Puerto Rico.

Key Takeaways:

April YTD cash increased by \$34.1M, from \$235.1M to \$269.1M. The increase is driven by \$188.7M in operating receipts, which include \$135.8M in room taxes and \$52.8M in slot machines, and miscellaneous receipts of \$4.2M. The increase was partially offset by operating disbursements of (\$140.6M), which include (\$45.4M) in appropriations to non-governmental entities (Destination Marketing Organization - DMO) and (\$27.1M) in media ads and guidelines. The increase was also offset by the transfer of (\$18.2M) in room taxes sent to Hacienda.

<i>(figures in \$000's)</i>	Actual Apr-26	Actual YTD
Operating Receipts:		
Slot Machines	\$5,678	\$52,842
Room Taxes	19,917	135,826
Total Operating Receipts	<u>\$25,595</u>	<u>\$188,667</u>
Intergovernmental Receipts:		
General Fund Appropriations	\$0	\$0
Total Intergovernmental Receipts	<u>\$0</u>	<u>\$0</u>
Other Receipts:		
Miscellaneous Receipts	\$355	\$4,166
Total Other Receipts	<u>\$355</u>	<u>\$4,166</u>
Total Receipts	<u>\$25,949</u>	<u>\$192,834</u>
Operating Disbursements:		
Payroll and Related Costs	(\$967)	(\$9,574)
PayGo Charges	(517)	(5,424)
Appropriations to Non-Governmental Entities (DMO)	(675)	(45,350)
Donations, Subsidies and Distributions	(5,583)	(11,842)
Purchased Services	(658)	(6,127)
Professional Services	(221)	(5,873)
Media Ads and Guidelines	(1,183)	(27,097)
Facilities and Payments for Public Services	(43)	(716)
Materials and Supplies	(10)	(123)
Purchase of Equipment	(18)	(294)
Transportation Expenses	(76)	(612)
Other Operating Expenses	(5,046)	(27,527)
Total Operating Disbursements	<u>(\$14,998)</u>	<u>(\$140,558)</u>
Total Disbursements	<u>(\$14,998)</u>	<u>(\$140,558)</u>
Total Net Cash Flow	\$10,952	\$52,276
Transfers (To)/From Restricted Account	\$0	(\$18,201)
Net Cash Flow, Unrestricted	\$10,952	\$34,075
Unrestricted Bank Cash Balance Roll-Forward:		
Beginning Cash Balance	\$258,178	\$235,055
Net Cash Flow	10,952	34,075
Ending Bank Cash Balance	<u><u>\$269,130</u></u>	<u><u>\$269,130</u></u>

COMMONWEALTH OF PUERTO RICO

Schedule 11: Fiscal Agency and Financial Advisory Authority ("AAFAF") - Actual Results, Month of April 2026

Primary Business Activity: AAFAF acts as fiscal agent, financial advisor, and reporting agent for the Government of Puerto Rico and certain related entities. It was established pursuant to the Puerto Rico Emergency Moratorium and Financial Rehabilitation Act.

Key Takeaways:

April YTD cash increased by \$15.8M, from \$166.0M to \$181.8M. This increase was driven by total receipts of \$41.0M, including \$35.0M in intergovernmental receipts. This was partially offset by total operating disbursements of (\$21.4M), primarily composed of professional services costs of (\$10.0M), payroll and related costs of (\$7.5M), and purchased services of (\$2.2M). Additionally, there were net disbursements from non-operating activities of (\$3.3M) and capital expenditures of (\$0.5M).

(figures in \$000's)

	<u>Actual Apr-26</u>	<u>Actual YTD</u>
Operating Receipts:		
Interest income and agency fees (MOUs)	\$98	\$1,491
Fiscal Agency Fees	0	444
Total Operating Receipts	<u>\$98</u>	<u>\$1,935</u>
Intergovernmental Receipts:		
Appropriations - Budget	\$3,044	\$31,604
Appropriations - Title III & Restructuring	389	3,353
Total Intergovernmental Receipts	<u>\$3,433</u>	<u>\$34,957</u>
Other Receipts:		
Other Receipts	\$395	\$4,112
Total Other Receipts	<u>\$395</u>	<u>\$4,112</u>
Total Receipts	<u>\$3,925</u>	<u>\$41,004</u>
Operating Disbursements:		
Payroll and Related Costs	(\$847)	(\$7,467)
PayGo Charges	(33)	(311)
Materials and Supplies	(4)	(34)
Purchased Services	(223)	(2,172)
Professional Services - Budget	(1,435)	(9,972)
Professional Services - Title III	-	(601)
Facilities and Payments for Public Services	(48)	(584)
Equipment Purchases	-	(161)
Transportation Expenses	(0)	(8)
Other Operating Expenses	(7)	(104)
Total Operating Disbursements	<u>(\$2,597)</u>	<u>(\$21,414)</u>
Capital Expenditures	-	(484)
Total Disbursements	<u>(\$2,597)</u>	<u>(\$21,898)</u>
Net Cash Flow	<u>\$1,328</u>	<u>\$19,106</u>
Budget Reserve	-	-
Unrestricted Bank Cash Balance Roll-Forward:		
Beginning Cash Balance	\$180,850	\$165,982
Net Cash Flow	1,328	19,106
Non-operating activities	(397)	(3,307)
Ending Bank Cash Balance	<u><u>\$181,781</u></u>	<u><u>\$181,781</u></u>

COMMONWEALTH OF PUERTO RICO

Schedule 12: Department of Economic Development and Commerce ("DDEC") - Actual Results, Month of April 2026

Primary Business Activity: DDEC serves as the umbrella agency for key economic development entities in Puerto Rico. It leads efforts to drive competitiveness through structural reforms, promoting private sector investment, and job growth in critical sectors.

Key Takeaways:

April YTD unrestricted cash increased by \$44.3M, from \$150.3M to \$194.6M. The increase is driven by intergovernmental receipts of \$153.9M, which includes \$55.8M in pass-through receipts from WIOA, \$29.3M in General Fund appropriations, and \$28.4M in Act 60 Incentives. Additionally, there were operating receipts of \$62.6M. This increase was partially offset by operating disbursements of (\$202.7M), which includes incentive payments of (\$93.7M) related to Act 60 and WIOA expenses of (\$42.7). Additionally, there are transfers to restricted accounts for (\$20.6M).

<i>(figures in \$000's)</i>	Actual Apr-26	Actual YTD
Operating Receipts:		
Rental Receipts	\$1,261	\$11,980
Bond Deposit	-	5
OGPe\Exemption Applications Receipts	2,125	20,631
Management Fee	100	396
Industrial Tax Exemption	882	22,702
WIOA Receipts	-	68
Other Receipts	20	6,845
Total Operating Receipts	\$4,389	\$62,626
Intergovernmental Receipts:		
General Fund	\$2,564	\$29,274
Federal Grants	471	8,902
RUMS Incentives	1,259	11,319
Act 60 Incentives	-	28,414
Pass-through	-	3,285
Pass-through (WIOA)	8,960	55,820
Prior Year(s) Incentives	-	16,913
Total Intergovernmental Receipts	\$13,255	\$153,926
Disaster-Related Receipts:		
FEMA	\$42	\$42
Total Disaster-Related Receipts	\$42	\$42
Total Receipts	\$17,686	\$216,594
Operating Disbursements:		
Payroll and Related Costs	(\$3,129)	(\$26,354)
PayGo Charges	(120)	(3,023)
Incentive Payments	(4,892)	(93,718)
Facilities and Payments for Public Services	(523)	(2,655)
Insurance Expense	-	(2,151)
Purchased Services	(133)	(5,163)
Donations, Subsidies and Distributions	(10)	(2,085)
Professional Services	(721)	(11,679)
Materials and Supplies	-	(57)
Media Ads and Guidelines	(10)	(282)
Equipment Purchases	(119)	(120)
Appropriations to Non-Governmental Entities	-	-
RUMS Expenses	(1,373)	(6,064)
WIOA Expenses	(8,933)	(42,672)
Other Operating Expenses	(2,711)	(6,713)
Total Operating Disbursements	(\$22,682)	(\$202,744)
Capital Expenditures	(180)	(738)
Transfer to/from Restricted Accounts	(72)	(20,556)
Total Disbursements	(\$22,935)	(\$224,038)
Operating Net Cash Flow, Total	(\$5,249)	(\$7,444)

COMMONWEALTH OF PUERTO RICO

Schedule 12: Department of Economic Development and Commerce ("DDEC") - Actual Results, Month of April 2026

Operating Bank Cash Balance Roll-Forward:		
Beginning Cash Balance	\$332,355	\$334,551
Net Cash Flow	(5,249)	(7,444)
Operating Ending Bank Cash Balance, Total	<u><u>\$327,107</u></u>	<u><u>\$327,107</u></u>
RUMS, Net (Restricted)	(114)	5,254
Federal Grants (Restricted)	471	8,902
Incentive Payments (Restricted)	(4,892)	(93,718)
Donations, Subsidies and Distributions (Restricted)	(10)	(2,085)
Bond and Income Deposits (Restricted)	-	5
Act 60 Incentives (Restricted)	-	28,414
WIOA Payments and Others	(2,486)	1,446
Operating Net Cash Flow, Unrestricted	\$1,782	\$44,339
Unrestricted Bank Cash Balance Roll-Forward:		
Operating Beginning Bank Cash Balance, Unrestricted	\$ 192,871	\$ 150,314
Operating Net Cash Flow, Unrestricted	1,782	44,339
Operating Ending Bank Cash Balance, Unrestricted	<u><u>\$194,652</u></u>	<u><u>\$194,652</u></u>

Footnotes:

The beginning unrestricted bank cash balance for the month for April was adjusted due to additional transactions from March 2026 of \$0.8M that were provided by agency after the posting date.

COMMONWEALTH OF PUERTO RICO

Schedule 13: Puerto Rico Convention Center District Authority ("CCDA") - Actual Results, Month of April 2026

Primary Business Activity: CCDA develops, manages, and oversees the Puerto Rico Convention Center, the Coliseo de Puerto Rico José Miguel Agrelot, Bahía Urbana, and other adjacent hospitality, commercial, and residential developments.

Key Takeaways:

April YTD cash increased by \$13.0M, from \$43.6M to \$56.6M. The increase was driven by operating receipts of \$106.1M, mainly due to PR Coliseum Receipts of \$83.0M, other receipts of \$6.7M, which includes sale of land for \$5.7M, disaster-related receipts of \$4.9M from ARPA funds, and \$7.0M in intergovernmental receipts. The increase was partially offset by (\$87.8M) in operating disbursements, mainly due to (\$71.6M) in purchased services, net transfers to non-operating accounts of (\$15.5M), (\$6.5M) in disaster-related disbursements and (\$1.9M) in net capital expenditures.

(figures in \$000's)

	<u>Actual Apr-26</u>	<u>Actual YTD</u>
Operating Receipts:		
Rent Income	\$517	\$3,871
PR Coliseum	3,514	82,963
PR Convention Center	<u>2,124</u>	<u>19,270</u>
Total Operating Receipts	\$6,155	\$106,104
Intergovernmental Receipts:		
Tax Increment Financing (Law 157-2014)	<u>\$4,681</u>	<u>\$7,046</u>
Total Intergovernmental Receipts	\$4,681	\$7,046
Disaster-Related Receipts:		
FEMA Receipts	-	\$147
Other Federal Programs	-	4,794
Total Disaster-Related Receipts	<u>\$0</u>	<u>\$4,940</u>
Other Receipts:		
Other Receipts	<u>\$114</u>	<u>\$6,742</u>
Total Other Receipts	\$114	\$6,742
Total Receipts	<u>\$10,949</u>	<u>\$124,832</u>
Operating Disbursements:		
Payroll and Related Costs	(\$62)	(1,025)
Materials and Supplies	-	(5)
Purchased Services	(3,298)	(71,617)
Professional Services	(313)	(912)
Facilities and Payments for Public Services	(273)	(7,200)
Transportation Expenses	-	(63)
Media Ads and Guidelines	(30)	(37)
Other Operating Expenses	<u>(24)</u>	<u>(6,977)</u>
Operating Disbursements	(\$3,999)	(\$87,836)
Disaster-Related Disbursements:		
FEMA-supported projects	\$ -	\$ -
Other Federally supported projects	<u>(286)</u>	<u>(6,510)</u>
Total Disaster-Related Disbursements	(\$286)	(\$6,510)
Capital Expenditures	<u>(\$799)</u>	<u>(\$1,946)</u>
Total Operating Disbursements	<u>(\$5,084)</u>	<u>(\$96,293)</u>
Non-operating Cash Flow (Transfer In) (a)	6,263	115,586
Non-operating Cash Flow (Transfer Out) (a)	<u>(6,480)</u>	<u>(131,099)</u>
Total Non-operating Disbursements	<u>(\$217)</u>	<u>(\$15,512)</u>
Net Cash Flow	\$5,649	\$13,027
Unrestricted Bank Cash Balance Roll-Forward:		
Beginning Cash Balance	\$50,988	\$43,610
Net Cash Flow	5,649	13,027
Ending Bank Cash Balance	<u><u>\$56,637</u></u>	<u><u>\$56,637</u></u>

COMMONWEALTH OF PUERTO RICO

Schedule 14: Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA") - Actual Results, Month of April 2026

Primary Business Activity: ADEA provides services to the agricultural sector, with the goal of supporting its economic development. Services include: rural infrastructure development, providing incentives and subsidies to the industry, agricultural product market making, and other related services.

Key Takeaways:

April YTD cash decreased by \$3.7M, from \$22.8M to \$19.1M. The decrease was driven by (\$141.1M) in operating disbursements, which include (\$24.7M) in contributions to non-governmental entities, (\$17.5M) in payroll and related costs, and (\$98.9M) in other operating disbursements, which includes disbursements related to Coffee, Seeds and Cafeteria Receipts. Cash outflows were offset by operating receipts of \$88.2M, which includes \$71.4M in coffee market making receipts and \$16.8M in other receipts, and intergovernmental receipts from the General Fund of \$63.4M.

(figures in \$000's)

	Actual Apr-26	Actual YTD
Operating Receipts:		
Coffee Market Making	\$7,966	\$71,365
School Cafeterias	0	2
Production and Distribution of Seeds	62	3,574
WIC and OPPEA Inflows	-	1,778
Other Receipts	160	11,498
Total Operating Receipts	<u>\$8,188</u>	<u>\$88,217</u>
Intergovernmental Receipts:		
GF Appropriations	\$912	\$63,420
Total Intergovernmental Receipts	<u>\$912</u>	<u>\$63,420</u>
Total Receipts	\$9,100	\$151,637
Operating Disbursements:		
Payroll and Related Costs	(\$1,554)	(\$17,514)
PayGo Charges	(912)	(9,423)
Contributions to Non-Government Entities	(\$158)	(\$24,679)
Other Vendors	(258)	(5,123)
Other Operating Expenses	(3,224)	(77,951)
Corp for Rural Development/Infrastructure Disbursements	(466)	(4,786)
WIC and OPPEA	-	(1,623)
Total Operating Disbursements	<u>(\$6,572)</u>	<u>(\$141,099)</u>
Capital Expenditures	(\$92)	(\$686)
Total Disbursements	(\$6,664)	(\$141,785)
Net Cash Flow	\$2,436	\$9,852
Unrestricted Bank Cash Balance Roll-Forward:		
Beginning Cash Balance	\$16,673	\$22,757
Net Transfers (To)/From Non-Operational Accounts	(54)	(13,555)
Net Cash Flow, Unrestricted	2,436	9,852
Ending Bank Cash Balance	<u>\$19,055</u>	<u>\$19,055</u>

COMMONWEALTH OF PUERTO RICO

Schedule 15: Puerto Rico Automobile Accident Compensation Administration ("ACAA") - Actual Results, Month of April 2026

Primary Business Activity: ACAA administers insurance for health services and compensation to benefit victims of car accidents and their dependents. ACAA pays for medical-hospital services offered by third party providers and compensates victims and dependents of deceased victims who were involved in an accident.

Key Takeaways:

April YTD cash increased by \$16.9M, rising from \$42.7M to \$59.6M. This increase was primarily driven by \$107.7M in total operating receipts, which includes \$83.4M in premium collections and a \$21M refund from the Dept. of the Treasury related to undue administrative fees charged from 2020 to 2025. The growth in cash was partially offset by operating disbursements of (\$60.8M), including (\$24.3M) in claims-related payments and (\$19.5M) in payroll and related costs. Additionally, (\$30.0M) was transferred to the investment account.

(figures in \$000's)

	Actual Apr-26	Actual YTD
Operating Receipts:		
Premium Collections	\$8,994	\$83,389
Recoveries	242	2,370
Other Receipts	20,953	21,948
Total Operating Receipts	30,189	107,707
Total Receipts	\$30,189	\$107,707
Operating Disbursements:		
Payroll and Related Costs	(\$2,034)	(\$19,462)
PayGo Charges	-	(8,457)
Claims-Related Disbursements	(2,066)	(24,301)
Contributions to other Gov't Entities	(3)	(304)
Material and Supplies	(8)	(191)
Transportation Expenses	(6)	(10)
Media Ads and Guidelines	-	(488)
Purchase of Equipment	(96)	(671)
Purchased Services	(66)	(4,083)
Facilities and Payments for Public Services	(135)	(937)
Professional Services	(152)	(1,586)
Other Operating Expenses	(5)	(281)
Total Operating Disbursements	(\$4,572)	(\$60,770)
Capital Expenditures	-	-
Transfers to Investment Account	-	(30,000)
Total Disbursements	(\$4,572)	(90,770)
Net Cash Flow	\$25,617	\$16,937
Unrestricted Bank Cash Balance Roll-Forward:		
Beginning Cash Balance	\$34,042	\$42,722
Net Cash Flow, Unrestricted	25,617	16,937
Ending Bank Cash Balance	\$59,659	\$59,659

APPENDIX A: RECONCILIATION BETWEEN HACIENDA/OCFO BANK REPORTED BALANCES AND THE FIGURES IN THIS REPORT

- All Component Units provided cash flow data for the Month of April 2026

Millions of US Dollars

Agency ID	COMPONENT UNIT	Bank Balances 4/30/2026 ^(a)	Cash Flow Balance 4/30/2026 ^(b)	Variance	Variance due to:		Comments
					Other ^(c)	Non-operational Accounts	
168	PUERTO RICO PORTS AUTHORITY ("PORTS")	338.4	168.3	170.0	24.8	145.3	CU actual cash balance excludes \$145.3M of non-operational funds reserved for CapEx for federally funded projects. Remaining variance is due to timing differences of book/bank balances.
90	MEDICAL SERVICES ADMINISTRATION ("ASEM")	79.2	2.3	76.9	0.4	76.5	CU actual cash balance does not consider \$76.5M in non-operating funds such as CapEx, malpractice insurance reserve, and disaster-related funds. Remaining variance is due to timing differences of book/bank balances.
285	PUERTO RICO INTEGRATED TRANSIT AUTHORITY ("PRITA")	71.5	73.1	(1.6)	(1.6)	-	Variance is due to timing differences of book/bank balances.
70	STATE INSURANCE FUND CORPORATION ("FONDO")	2,166.6	1,098.1	1,068.5	5.5	1,063.1	Non-operational funds pertain to \$1,061M in investment accounts, COVID-related reserve account established by Act 56-2020, and self insurance for Hospital Professional Liability. Remaining variance is due to timing differences in book/bank balances.
187	HEALTH INSURANCE ADMINISTRATION ("ASES")	1,142.7	1,142.6	0.0	0.0	-	Variance is due to timing differences of book/bank balances.
162	PUERTO RICO PUBLIC BUILDINGS AUTHORITY ("PBA")	238.4	137.0	101.4	-	101.4	Non-operational accounts at PBA are held in reserve for tax escrow and other restricted purposes.
188	CARDIOVASCULAR CENTER OF PUERTO RICO AND THE CARIBBEAN ("Cardio")	33.5	13.2	20.2	(10.3)	30.6	Non-operational funds are reserved for CapEx and investment accounts. Remaining variance is due to timing differences of book/bank balances.
166	PUERTO RICO INDUSTRIAL DEVELOPMENT COMPANY ("PRIDCO")	108.0	28.0	80.1	0.0	80.1	Non-operational accounts include funds from sale of assets, security deposits, disaster-related proceeds, and others. Remaining variance is due to timing differences in book/bank balances.
235	HOUSING FINANCE AUTHORITY ("HFA")	616.0	338.6	277.5	(13.4)	290.8	Non-operational accounts include accounts at Banco Popular Trust Division and Economic Development Bank. Remaining balance is due to timing differences in book/bank balances.
180	PUERTO RICO TOURISM COMPANY ("TOURISM")	300.6	269.1	31.4	0.1	31.4	Funds in non-operational accounts consist of \$31.0M in Tourism subsidiary accounts not considered as operating cash and \$0.4M in ARPA funds. Remaining variance is due to timing differences in book/bank balances.
295	FISCAL AGENCY AND FINANCIAL ADVISORY AUTHORITY ("AAFAP")	206.1	181.8	24.3	2.7	21.6	Non-operational accounts include \$1.0M from custody funds related to participants of the Reform 2000 plan, \$11.7M in GDB-related accounts, \$8.2M from the Coronavirus relief funds for PRIFA Project Improvements to Education Institutions, and \$0.6M in federal pass-through funds sourced from the American Rescue Plan Act (ARPA 2021).
119	DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE ("DDEC")	328.5	194.7	133.9	4.2	129.6	Restricted cash: \$91.5M regarding Laws 20 and 60, \$0.1M earmarked for the Film Industry Program, \$17.9M set aside for the 21st Century Program, \$2.1M related to RUMS, \$6.2M for COVID-related reserve, \$2.0M regarding Ponce Ports Authority, \$1.8M for customers' bails, \$0.0M for the Life Science Program, and \$8.0M of ARPA and other federal funds. Remaining variance is due to timing differences in book/bank balances.
303	CONVENTION CENTER DISTRICT AUTHORITY ("CCDA")	76.4	56.6	19.7	5.3	14.4	Non-operational accounts include funds from ticket sales that do not belong to CCDA. Remaining variance is due to timing differences in book/bank balances.
277	PUERTO RICO AGRICULTURAL DEVELOPMENT ADMINISTRATION ("ADEA")	61.5	19.1	42.4	14.7	27.8	Accounts not reported in CU cash balances: \$12.3 in pass-through accounts, \$15.0 related to milk subsidies not part of ADEA, and \$0.5 of projects funded by federal funds. Remaining variance is due to timing differences in book/bank balances.
79	AUTOMOBILE ACCIDENT COMPENSATION ADMINISTRATION ("ACAA")	346.2	59.7	286.5	(2.2)	288.7	Non-operational accounts consist of investment accounts managed by a third party to maintain ACAA's claims liability reserve. Remaining variance is due to timing differences of book/bank balances.

Footnotes:

(a) Bank balances as of 4/30/2026 reported to the OCFO.

(b) Ending cash balance reported by each Component Unit (CU) in their cash flow reports as of 4/30/2026.

(c) Include variance due to timing differences between books and bank balances. Material timing differences may be present.

(d) Amounts in red are based on the latest actual results available.