

DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



## **Requirement 1 (C)**

*Actual to Budget (Liquidity Plan)*

*Component Unit Reporting*

*For the month of February 2026 of Fiscal Year 2026*

## DISCLAIMER

- *The Puerto Rico Department of the Treasury (“Hacienda”), the Government of Puerto Rico (the “Government”), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda and the Government the “Parties”) make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.*
- *The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.*
- *This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.*
- *Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by The Puerto Rico Department of Treasury (“Hacienda”), the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.*
- *By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.*
- *This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of The Puerto Rico Department of Treasury (“Hacienda”) should clarification be required.*

## INTRODUCTION

- *This document presents the actual results for 15 select CUs for the month of February 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:*

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

### Footnotes:

(a) Information for the month of February 2026 reflects the period between 2/1/2026 and 2/28/2026.

## GLOSSARY

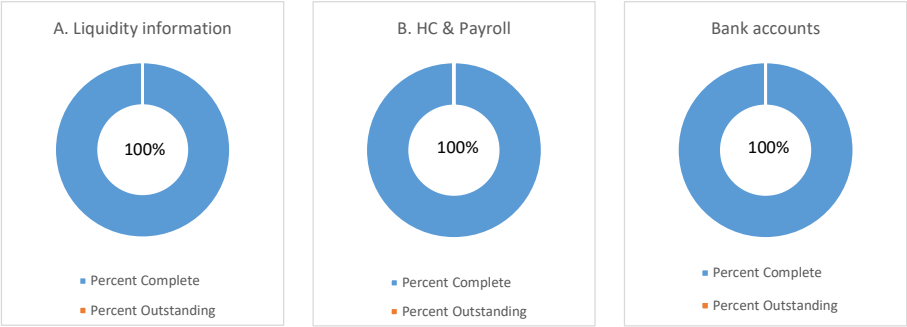
| Term                           | Definition   |
|--------------------------------|--|
| AAFAF                          | Puerto Rico Fiscal Agency and Financial Advisory Authority.  |
| ACAA                           | Automobile Accident Compensation Administration, an agency of the Commonwealth of 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**

| <b>Term</b>  | <b>Definition</b>  |
|--|--|
| <b>OGPe</b>  | 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.  |
| <b>Operating Disbursements</b>                     | Includes payroll and related costs, material and supplies, purchased services, professional services, donations, subsidies, transportation expenses, media ads, and other operating payments.  |
| <b>Operating Receipts</b>                          | Revenues collected from operations.  |
| <b>OpEx</b>  | Operating expenditures.  |
| <b>ORIL</b>  | 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.   |
| <b>PayGo</b>                                       | 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.   |
| <b>Payroll and Related Costs</b>                   | Salaries and wages paid to employees, along with taxes and employer matching payments.   |
| <b>PBA</b>   | Puerto Rico Public Buildings Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.  |
| <b>PBM</b>   | Pharmacy Benefit Manager.  |
| <b>Platino</b>                                     | Medicaid + Medicare dual-eligible populations.   |
| <b>Ports</b>                                       | Puerto Rico Ports Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.   |
| <b>PREMA</b>                                       | 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.   |
| <b>Premium Pay</b>                                 | 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).   |
| <b>PRIDCO</b>                                      | Puerto Rico Industrial Development Company, a government-owned corporation dedicated to promoting Puerto Rico as an investment destination for companies and industries worldwide.   |
| <b>PRIFA</b>                                       | Puerto Rico Infrastructure Financing Authority (PRIFA), public corporation of the Government created pursuant to Act No. 44 of June 21, 1988.  |
| <b>PRITA</b>                                       | Puerto Rico Integrated Transit Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.  |
| <b>PROMESA</b>                                     | The Puerto Rico Oversight, Management, and Economic Stability Act of 2016.   |
| <b>PRTC</b>  | Puerto Rico Government's Fund to administer the excise tax collections on the import of foreign goods.   |
| <b>PYMES</b>                                       | PYMES (by its Spanish acronym) are small and medium-sized companies, which have a limit in terms of their number of jobs and capital.  |
| <b>Room Tax Waterfall Disbursements</b>            | 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.   |
| <b>SBA</b>   | The U.S. Small Business Administration is a United States government agency that provides support to entrepreneurs and small businesses.   |
| <b>Slot Machine Waterfall Disbursements</b>        | 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). |
| <b>SIFC</b>  | Puerto Rico State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico; also see "Fondo".  |
| <b>SRF</b>   | Special Revenue Fund.  |
| <b>Title III</b>                                   | 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.  |
| <b>Tourism</b>                                     | Tourism Company of Puerto Rico, a public corporation and a component unit of the Commonwealth of Puerto Rico.  |
| <b>Transfers (To)/From Restricted Account</b>      | Funds put aside by component unit(s) to fund capital expenditures and other reserve requirements.  |
| <b>TSA</b>   | 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.  |
| <b>Unrestricted Bank Cash Balance Roll Forward</b> | 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 Component Units provided cash flow data for the month of February 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 February 2026 reflects the period between 2/1/2026 and 2/28/2026.

**COMMONWEALTH OF PUERTO RICO**

**COMPONENT UNIT REPORTING**

*Headcount*

|   | <b>Actual<br/>Feb-26</b> |
|---|--------------------------|
| <b>Headcount</b>  |                          |
| Puerto Rico Ports Authority ("Ports")   | 300                      |
| Medical Services Administration ("ASEM")  | 1,538                    |
| Puerto Rico Integrated Transit Authority ("PRITA")                                  | 637                      |
| Puerto Rico State Insurance Fund Corporation ("Fondo")                              | 1,995                    |
| Health Insurance Administration ("ASES")  | 74                       |
| Puerto Rico Public Buildings Authority ("PBA")                                      | 1,196                    |
| Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")                   | 543                      |
| Puerto Rico Industrial Development Company ("PRIDCO")                               | 47                       |
| Puerto Rico Housing Finance Authority ("HFA")                                       | 129                      |
| Tourism Company of Puerto Rico ("Tourism")  | 157                      |
| Fiscal Agency and Financial Advisory Authority ("AAFAF")                            | 94                       |
| Department of Economic Development and Commerce ("DDEC")                            | 504                      |
| Puerto Rico Convention Center District Authority ("CCDA")                           | 155                      |
| Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA") | 195                      |
| Automobile Accident Compensation Administration ("ACAA")                            | 385                      |
| <b>Total Component Unit Headcount</b>   | <b>7,949</b>             |

**COMMONWEALTH OF PUERTO RICO**

**COMPONENT UNIT REPORTING**

*Payroll and Related Cost Disbursements*

*(figures in \$000's)*

**Payroll and Related Cost Disbursements**

|   | <b>Actual<br/>Feb-26</b> | <b>Actual<br/>YTD</b> |
|---|--------------------------|-----------------------|
| Puerto Rico Ports Authority ("Ports")   | (\$1,445)                | (\$13,683)            |
| Medical Services Administration ("ASEM")  | (9,701)                  | (79,877)              |
| Puerto Rico Integrated Transit Authority ("PRITA")                                  | (2,740)                  | (22,396)              |
| Puerto Rico State Insurance Fund Corporation ("Fondo")                              | (12,238)                 | (102,329)             |
| Health Insurance Administration ("ASES")  | (473)                    | (3,602)               |
| Puerto Rico Public Buildings Authority ("PBA")                                      | (4,843)                  | (41,307)              |
| Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")                   | (2,268)                  | (20,632)              |
| Puerto Rico Industrial Development Company ("PRIDCO")                               | (344)                    | (3,699)               |
| Puerto Rico Housing Finance Authority ("HFA")                                       | (1,350)                  | (7,881)               |
| Tourism Company of Puerto Rico ("Tourism")  | (1,013)                  | (7,739)               |
| Fiscal Agency and Financial Advisory Authority ("AAFAF")                            | (758)                    | (5,856)               |
| Department of Economic Development and Commerce ("DDEC")                            | (2,761)                  | (20,041)              |
| Puerto Rico Convention Center District Authority ("CCDA")                           | (89)                     | (860)                 |
| Puerto Rico Administration for the Development of Agricultural Enterprises ("ADEA") | (1,902)                  | (15,175)              |
| Automobile Accident Compensation Administration ("ACAA")                            | (2,046)                  | (15,603)              |
| <b>Total Component Unit Payroll and Related Cost Disbursements</b>                  | <b>(\$43,972)</b>        | <b>(\$360,678)</b>    |

**EXECUTIVE SUMMARY**

*Component Units Actual Results for the Month of February 2026*

*(figures in \$000's)*

| Component Units                              | FY26 Actual<br>YTD | FY26 LP<br>YTD | YTD Variance<br>Actual vs. LP |
|--|--------------------|----------------|-------------------------------|
| <b>Puerto Rico Ports Authority ("PORTS")</b> |                    |                |                               |
| PORTS Cash Inflow                            | \$112,024          | \$84,515       | \$27,508                      |
| PORTS Cash Outflow                           | (134,030)          | (67,806)       | (66,224)                      |
| PORTS Net Cash flow                          | (\$22,006)         | \$16,709       | (\$38,715)                    |

PORTS Commentary: The net cash flow resulted in an unfavorable variance of (\$38.7M) compared to the Liquidity Plan. The variance is primarily attributable to prior year capital expenditures of (\$57.0M) related to the Aguadilla Airport project and higher than projected operating disbursements of (\$10.6M). These unfavorable variances were partially offset by favorable variances in other receipts of \$27.5M, mainly from federal CapEx funding, and total operating receipts of \$0.6M.

|   |           |           |          |
|---|-----------|-----------|----------|
| <b>Medical Services Administration ("ASEM")</b> |           |           |          |
| ASEM Cash Inflow                                | \$186,368 | \$165,031 | \$21,337 |
| ASEM Cash Outflow                               | (184,699) | (168,638) | (16,061) |
| ASEM Net Cash flow                              | \$1,669   | (\$3,607) | \$5,276  |

ASEM Commentary: The favorable variance of \$5.3M compared to the Liquidity Plan is mainly driven by higher than expected inflows from intragovernmental sources of \$20.2M and receipts from other sources \$1.1M above plan. This positive impact was partially offset by higher operating disbursements of (\$1.7M) and transfers to restricted bank accounts of (\$14.4M) above plan.

|   |           |           |           |
|---|-----------|-----------|-----------|
| <b>Puerto Rico Integrated Transit Authority ("PRITA")</b> |           |           |           |
| PRITA Cash Inflow   | \$137,891 | \$146,489 | (\$8,598) |
| PRITA Cash Outflow  | (120,513) | (136,727) | 16,213    |
| PRITA Net Cash flow                                       | \$17,377  | \$9,762   | \$7,615   |

PRITA Commentary: Favorable net cash flow of \$7.6M versus the Liquidity Plan was primarily due to lower than expected disbursements of \$16.2M, including a favorable variance of \$12.4M in operating expenses and \$3.8M in CapEx disbursements. Additionally, there is a favorable variance of \$13.1M in governmental appropriations and \$10.9M in FTA receipts for maintenance (CapEx). This was partially offset by lower than projected federal programs receipts for (\$36.8M).

|   |           |           |           |
|---|-----------|-----------|-----------|
| <b>Puerto Rico State Insurance Fund Corporation ("FONDO")</b> |           |           |           |
| FONDO Cash Inflow   | \$723,337 | \$621,559 | \$101,778 |
| FONDO Cash Outflow  | (359,468) | (380,335) | 20,868    |
| FONDO Net Cash flow   | \$363,870 | \$241,224 | \$122,646 |

FONDO Commentary: Favorable net cash flow of \$122.6M was primarily driven by higher than projected premium collections, which exceeded the Liquidity Plan by \$106.8M. Within operating disbursements, a favorable variance of \$50.7M in other operating disbursements was partially offset by a negative variance of (\$28.1M) in contributions to other governmental entities, reflecting amounts owed from prior years that were not included in the LP, as well as an additional (\$0.5M) for uncleared checks

|   |             |             |             |
|---|-------------|-------------|-------------|
| <b>Health Insurance Administration ("ASES")</b> |             |             |             |
| ASES Cash Inflow                                | \$3,530,684 | \$3,437,275 | \$93,409    |
| ASES Cash Outflow                               | (4,294,785) | (3,574,690) | (720,095)   |
| ASES Net Cash flow                              | (\$764,101) | (\$137,416) | (\$626,686) |

ASES Commentary: Unfavorable net cash flow variance of (\$627M) versus the Liquidity Plan is driven by higher-than-projected operating disbursements of (\$720M), which include a variance of (\$699M) in premium payments related to prior years not included in plan. There were also lower-than-projected inflows from federal matching fund receipts (\$175M) partially offset by a favorable variance of \$274M in prescription rebates.

|   |            |            |          |
|---|------------|------------|----------|
| <b>Puerto Rico Public Buildings Authority ("PBA")</b> |            |            |          |
| PBA Cash Inflow                                       | \$104,935  | \$90,095   | \$14,841 |
| PBA Cash Outflow                                      | (124,792)  | (110,665)  | (14,127) |
| PBA Net Cash flow                                     | (\$19,856) | (\$20,570) | \$714    |

PBA Commentary: Favorable net cash flow variance of \$0.7M when compared to the Liquidity Plan was driven by higher than projected operating receipts of \$10.1M, higher than projected FEMA receipts of \$3.4M, and a favorable variance in intergovernment receipts of \$1.3M. This was partially offset by higher than projected disaster-related disbursements of (\$11.6M), higher than expected operating disbursements of (\$1.7M), and an unfavorable variance of (\$0.8M) in transfers to non-operating accounts for the POA.

|  |            |           |            |
|--|------------|-----------|------------|
| <b>Cardiovascular Center of Puerto Rico and the Caribbean ("Cardio")</b> |            |           |            |
| Cardio Cash Inflow   | \$60,240   | \$66,356  | (\$6,116)  |
| Cardio Cash Outflow  | (74,443)   | (68,473)  | (5,971)    |
| Cardio Net Cash flow   | (\$14,203) | (\$2,117) | (\$12,087) |

Cardio Commentary: Unfavorable net cash flow of (\$12.1M) compared to the Liquidity Plan. The variance was mainly due to lower than projected inflows from operating receipts of (\$5.1M) and higher than projected operating disbursements of (\$2.9M), and FEMA spending of (\$4.7M).

**Puerto Rico Industrial Development Company ("PRIDCO")**

|                      |            |            |          |
|----------------------|------------|------------|----------|
| PRIDCO Cash Inflow   | \$63,166   | \$51,447   | \$11,720 |
| PRIDCO Cash Outflow  | (91,484)   | (90,163)   | (1,321)  |
| PRIDCO Net Cash flow | (\$28,318) | (\$38,717) | \$10,399 |

## PRIDCO Commentary:

The net cash flow variance of \$10.4M versus Liquidity Plan is mainly due to a \$5.7M variance in non-operating receipts higher than plan mostly from sales of properties. There was also a \$6.2M positive variance in non-operating disbursements related to CapEx and PRIDCO mortgage payments, which are below plan at this date. While there were (\$27.1M) in unused funds returned to COR3, this is offset by a \$27.7M positive variance in FEMA related disbursements.

**Puerto Rico Housing Finance Authority ("HFA")**

|                   |            |           |            |
|-------------------|------------|-----------|------------|
| HFA Cash Inflow   | \$428,462  | \$335,992 | \$92,470   |
| HFA Cash Outflow  | (461,721)  | (313,154) | (148,567)  |
| HFA Net Cash flow | (\$33,259) | \$22,838  | (\$56,097) |

## HFA Commentary:

Unfavorable net cash flow variance of (\$56.1M) versus the Liquidity Plan, driven primarily by higher than expected balance sheet disbursements of (\$117.9M), which includes (\$64.5M) in net change in deposits placed with banks primarily caused by expiring Time Deposits, disaster relief disbursements of (\$33.8M) under the CDBG program, and lower than projected balance sheet receipts of (\$30.0M). These were partially offset by higher than projected \$91.5M in disaster relief receipts under the CDBG program which includes an advance received on December for \$87.0M, higher than expected intergovernmental receipts of \$30.1M, and lower than expected operating receipts of \$3.3M.

**Tourism Company of Puerto Rico ("Tourism")**

|                       |           |           |            |
|-----------------------|-----------|-----------|------------|
| Tourism Cash Inflow   | \$142,727 | \$133,878 | \$8,849    |
| Tourism Cash Outflow  | (134,004) | (99,236)  | (34,768)   |
| Tourism Net Cash flow | \$8,723   | \$34,642  | (\$25,919) |

## Tourism Commentary:

Unfavorable net cash flow versus Liquidity Plan of (\$25.9M) was driven by higher than expected operating disbursements of (\$34.8M), which include a (\$21.0M) variance in media ads, a (\$2.3M) variance in professional services and a (\$9.8M) variance in other operating payments. Negative disbursements variance is offset by \$8.8M in total receipts above plan.

**Fiscal Agency and Financial Advisory Authority ("AAFAF")**

|                     |          |           |          |
|---------------------|----------|-----------|----------|
| AAFAF Cash Inflow   | \$33,269 | \$30,071  | \$3,198  |
| AAFAF Cash Outflow  | (19,522) | (33,932)  | 14,410   |
| AAFAF Net Cash flow | \$13,746 | (\$3,861) | \$17,608 |

## AAFAF Commentary:

Net cash flow is \$17.6M favorable versus the Liquidity Plan, primarily due to lower than projected professional service expenses of \$14.7M, payroll and related costs of \$1.5M, and all other operating disbursements of \$0.9M. There is also a positive variance in receipts of \$3.2M 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 (\$2.3M) and capital expenditures of (\$0.5M).

**Department of Economic Development and Commerce ("DDEC")**

|                    |           |           |            |
|--------------------|-----------|-----------|------------|
| DDEC Cash Inflow   | \$183,262 | \$224,431 | (\$41,169) |
| DDEC Cash Outflow  | (181,598) | (136,800) | (44,799)   |
| DDEC Net Cash flow | \$1,663   | \$87,631  | (\$85,968) |

## DDEC Commentary:

Unfavorable net cash flow variance versus Liquidity Plan of (\$86.0M) was mainly due to lower than projected intergovernmental receipts of (\$39.3M), higher than expected transfers to restricted accounts of (\$24.6M), along with higher than expected operating disbursements of (\$20.1M), an unfavorable variance in total operating receipts of (\$1.8M), and lastly higher than expected capital expenditures of (\$0.1M).

**Puerto Rico Convention Center District Authority ("CCDA")**

|                    |           |           |            |
|--------------------|-----------|-----------|------------|
| CCDA Cash Inflow   | \$109,294 | \$108,328 | \$966      |
| CCDA Cash Outflow  | (98,788)  | (76,552)  | (22,236)   |
| CCDA Net Cash flow | \$10,506  | \$31,776  | (\$21,270) |

## CCDA Commentary:

The net cash flow variance is unfavorable by (\$21.3M) when compared to the Liquidity Plan, primarily due to higher than projected operating disbursements of (\$31.5M), largely from (\$27.6M) in purchased services due to unbudgeted expenses, lower than projected operating receipts of (\$6.7M), higher than projected federally supported project expenses of (\$5.7M), and net capital expenditures of (\$0.1M). The decrease was partially offset by favorable net transfers of \$15.1M, higher than expected other receipts of \$4.3M, higher than expected intergovernmental receipts of \$2.3M, and higher than expected disaster-related receipts of \$1.0M.

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

|                    |           |           |           |
|--------------------|-----------|-----------|-----------|
| ADEA Cash Inflow   | \$126,599 | \$107,481 | \$19,118  |
| ADEA Cash Outflow  | (133,074) | (106,364) | (26,710)  |
| ADEA Net Cash flow | (\$6,475) | \$1,117   | (\$7,592) |

## ADEA Commentary:

The unfavorable net cash flow variance of (\$7.6M) compared to the Liquidity Plan was primarily driven by higher than projected operating disbursements of (\$13.3M) and net transfers to investment accounts of (\$13.4M). This unfavorable performance was partially offset by higher than projected operating receipts of \$13.6M, mainly from Coffee Market Making of \$10.9M and other receipts of \$2.7M, as well as higher General Fund appropriations of \$5.7M.

**Automobile Accident Compensation Administration ("ACAA")**

|                    |            |            |         |
|--------------------|------------|------------|---------|
| ACAA Cash Inflow   | \$64,523   | \$65,264   | (\$741) |
| ACAA Cash Outflow  | (80,899)   | (89,532)   | 8,633   |
| ACAA Net Cash flow | (\$16,376) | (\$24,268) | \$7,892 |

## ACAA Commentary:

Operating net cash flow was \$7.9M favorable versus the Liquidity Plan, primarily driven by a \$8.6M favorable variance in operating disbursements, which includes \$3.6M in lower than expected payroll-related disbursements. This was partially offset by lower than expected total receipts of (\$0.7M).

**COMMONWEALTH OF PUERTO RICO**

*Schedule 1: Puerto Rico Ports Authority ("Ports") - Actual Results, Month of February 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 maritime collective transportation systems in, from, and to Puerto Rico.

**Key Takeaways:**

February YTD unrestricted cash decreased by (\$22.0M), from \$170.8M to \$148.8M. The decrease is primarily driven by operating disbursements totaling (\$70.9M), consisting of (\$21.9M) in PayGo obligations, (\$15.7M) in purchased services, which include a (\$5.0M) advance payment for property insurance, and (\$13.7M) in payroll and related costs. Additionally, capital expenditures of (\$57.0M) related to prior fiscal year project commitments at the Aguadilla Airport further reduced available liquidity. These outflows were partially offset by total receipts of \$112.0M, comprised mainly of \$55.6M in operating receipts and \$54.8M in other receipts, of which \$45.0M are attributable to federal CapEx funding for the Aguadilla Airport.

| <i>(figures in \$000's)</i>                 | <b>Actual<br/>Feb-26</b>       | <b>Actual<br/>YTD</b>          |
|---|--------------------------------|--------------------------------|
| <b>Operating Receipts:</b>                  |                                |                                |
| Maritime                                    | \$4,686                        | \$45,925                       |
| Airports                                    | 1,184                          | 9,260                          |
| Other                                       | 78                             | 392                            |
| Total Operating Receipts                    | <u>\$5,949</u>                 | <u>\$55,577</u>                |
| <b>Other Receipts:</b>                      |                                |                                |
| Federal Funds                               | \$230                          | \$44,938                       |
| Other Receipts / GF                         | 691                            | 9,867                          |
| Total Other Receipts                        | <u>\$921</u>                   | <u>\$54,805</u>                |
| <b>Disaster-Related Receipts:</b>           |                                |                                |
| FEMA Receipts                               | \$623                          | \$1,642                        |
| Total Disaster-Related Receipts             | <u>\$623</u>                   | <u>\$1,642</u>                 |
| <b>Total Receipts</b>                       | <b><u>\$7,492</u></b>          | <b><u>\$112,024</u></b>        |
| <b>Operating Disbursements:</b>             |                                |                                |
| Payroll and Related Costs                   | (\$1,445)                      | (\$13,683)                     |
| PayGo Charges                               | (4,452)                        | (21,911)                       |
| Materials and Supplies                      | (4)                            | (68)                           |
| Purchased Services                          | (1,404)                        | (15,761)                       |
| Professional Services                       | (178)                          | (7,571)                        |
| Facilities and Payments for Public Services | (1,376)                        | (2,964)                        |
| Transportation Expenses                     | (2)                            | (89)                           |
| Other Operating Payments                    | (332)                          | (8,876)                        |
| Total Operating Disbursements               | <u>(\$9,192)</u>               | <u>(\$70,928)</u>              |
| <b>Disaster-Related Disbursements:</b>      |                                |                                |
| Other Federally Supported Projects          | (\$378)                        | (\$6,057)                      |
| Total Disaster-Related Disbursements        | <u>(\$378)</u>                 | <u>(\$6,057)</u>               |
| Capital Expenditures                        | (\$692)                        | (\$57,045)                     |
| <b>Total Disbursements</b>                  | <b><u>(\$10,262)</u></b>       | <b><u>(\$134,030)</u></b>      |
| <b>Net Cash Flow</b>                        | <b><u>(\$2,770)</u></b>        | <b><u>(\$22,006)</u></b>       |
| Beginning Cash Balance                      | \$151,517                      | \$170,753                      |
| Net Cash Flow, Unrestricted                 | (\$2,770)                      | (\$22,006)                     |
| <b>Ending Bank Cash Balance</b>             | <b><u><u>\$148,747</u></u></b> | <b><u><u>\$148,747</u></u></b> |

**COMMONWEALTH OF PUERTO RICO**

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

February YTD cash increased by \$1.7M, from \$2.4M to \$4.1M, mainly driven by intergovernmental receipts of \$163.4M and \$22.4M in operating receipts, mainly from Physician & Medical Plan third party revenues. This is offset by (\$170.8M) in total disbursements, which includes payroll and related costs (including Christmas bonus and PayGo) of (\$97.9M), materials and supplies of (\$23.3M) and (\$21.9M) in professional services and fees. Operating cash was also reduced by (\$13.9M) in transfers to a restricted account.

*(figures in \$000's)*

|   | <b>Actual<br/>Feb-26</b> | <b>Actual<br/>YTD</b> |
|---|--------------------------|-----------------------|
| <b>Operating Receipts:</b>                          |                          |                       |
| Institutional Revenues                              | \$28                     | \$363                 |
| Institutional Revenues - Debt Repayment             | -                        | -                     |
| Physician and Medical Plan Revenues                 | 2,573                    | 22,032                |
| <b>Total Operating Receipts</b>                     | <b>\$2,601</b>           | <b>\$22,395</b>       |
| <b>Operating Receipts - Intergovernmental:</b>      |                          |                       |
| Institutional Revenues                              | \$8,394                  | \$65,991              |
| Institutional Revenues - Debt Repayment             | -                        | -                     |
| Physician and Medical Plan Revenues                 | 682                      | 5,590                 |
| General Fund Appropriations                         | 8,433                    | 91,853                |
| <b>Total Intergovernmental Receipts</b>             | <b>\$17,508</b>          | <b>\$163,434</b>      |
| <b>Other Receipts:</b>                              |                          |                       |
| Other Income  | \$71                     | \$539                 |
| <b>Total Receipts</b>                               | <b>\$20,180</b>          | <b>\$186,368</b>      |
| <b>Operating Disbursements:</b>                     |                          |                       |
| Payroll and Related Costs                           | (\$9,701)                | (\$78,953)            |
| PayGo Charges                                       | (2,394)                  | (18,004)              |
| Christmas Bonus                                     | -                        | (925)                 |
| Materials and Supplies                              | (2,700)                  | (23,328)              |
| Professional Services                               | (1,393)                  | (21,887)              |
| Purchased Services                                  | (1,081)                  | (9,740)               |
| Facilities and Payments for Public Services         | (42)                     | (6,800)               |
| Purchase of Equipment                               | (4)                      | (4,055)               |
| Other Operating Payments                            | (468)                    | (7,122)               |
| <b>Total Operating Disbursements</b>                | <b>(\$17,784)</b>        | <b>(\$170,813)</b>    |
| Capital Expenditures                                | -                        | \$0                   |
| <b>Total Disbursements, Excluding Debt</b>          | <b>(\$17,784)</b>        | <b>(\$170,813)</b>    |
| <b>Total Net Cash Flow</b>                          | <b>\$2,397</b>           | <b>\$15,555</b>       |
| Transfers (To)/From Restricted Account              | (\$1,515)                | (\$13,886)            |
| <b>Net Cash Flow, Unrestricted</b>                  | <b>\$881</b>             | <b>\$1,669</b>        |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b> |                          |                       |
| Beginning Cash Balance                              | \$3,207                  | \$2,420               |
| Net Cash Flow                                       | 881                      | 1,669                 |
| <b>Ending Bank Cash Balance</b>                     | <b>\$4,088</b>           | <b>\$4,088</b>        |

**COMMONWEALTH OF PUERTO RICO**

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

February YTD cash increased by \$17.4M, from \$51.2M to \$68.5M. The increase was mainly driven by intergovernmental receipts of \$112.0M, which includes \$89.0M in General Fund appropriations. Additionally, there were FTA-related receipts of \$17.8M and operating receipts of \$8.1M. The cash increase was partially offset by total disbursements of (\$120.5M), led by payments to HMS Ferries PR (\$39.6M) included within operating payments of (\$87.5M) and capital expenditures of (\$33.0M).

| <i>(figures in \$000's)</i>                         | <b>Actual<br/>Feb-26</b> | <b>Actual<br/>YTD</b> |
|---|--------------------------|-----------------------|
| <b>Operating Receipts:</b>                          |                          |                       |
| Bus - Full Fare                                     | \$91                     | \$759                 |
| Ferries - Cargo - Passenger - Other                 | 1,710                    | 7,323                 |
| <b>Total Operating Receipts</b>                     | <b>\$1,800</b>           | <b>\$8,082</b>        |
| <b>Intergovernmental Receipts:</b>                  |                          |                       |
| General Fund Appropriations                         | \$3,121                  | \$89,011              |
| Cigarette Tax                                       | 2,708                    | 23,032                |
| <b>Total Intergovernmental Receipts</b>             | <b>\$5,828</b>           | <b>\$112,042</b>      |
| <b>Other Receipts:</b>                              |                          |                       |
| FTA - Preventative Maintenance                      | \$1,390                  | \$17,766              |
| FTA - Operations                                    | -                        | -                     |
| <b>Total Other Receipts</b>                         | <b>\$1,390</b>           | <b>\$17,766</b>       |
| <b>Total Receipts</b>                               | <b>\$9,018</b>           | <b>\$137,891</b>      |
| <b>Operating Disbursements:</b>                     |                          |                       |
| Payroll and Related Costs                           | (\$2,740)                | (\$22,365)            |
| PayGo Charges                                       | (1,054)                  | (8,511)               |
| Christmas Bonus                                     | -                        | (30)                  |
| Materials and Supplies                              | (740)                    | (4,148)               |
| Purchased Services                                  | (4,131)                  | (44,066)              |
| Professional Services                               | (1,391)                  | (6,477)               |
| Facilities and Payments for Public Services         | (56)                     | (352)                 |
| Transportation Expenses                             | (2)                      | (22)                  |
| Other Operating Payments                            | (449)                    | (1,534)               |
| <b>Total Operating Disbursements</b>                | <b>(\$10,562)</b>        | <b>(\$87,505)</b>     |
| Capital Expenditures                                | (\$767)                  | (\$33,008)            |
| <b>Total Disbursements</b>                          | <b>(\$11,329)</b>        | <b>(\$120,513)</b>    |
| <b>Net Cash Flow</b>                                | <b>(\$2,311)</b>         | <b>\$17,377</b>       |
| Transfers (To)/From Restricted Account              | -                        | -                     |
| <b>Net Cash Flow, Unrestricted</b>                  | <b>(\$2,311)</b>         | <b>\$17,377</b>       |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b> |                          |                       |
| Beginning Cash Balance                              | \$70,848                 | \$51,160              |
| Net Cash Flow                                       | (2,311)                  | 17,377                |
| <b>Ending Bank Cash Balance</b>                     | <b>\$68,537</b>          | <b>\$68,537</b>       |

**COMMONWEALTH OF PUERTO RICO**

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

February YTD cash increased by \$363.9M, from \$756.3M to \$1,120.2M. This growth was primarily driven by total operating receipts of \$728.3M, 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 (\$359.5M), largely due to (\$102.3M) in payroll and related costs, (\$72.1M) in PayGo charges, and (\$63.7M) in contributions to other government entities.

*(figures in \$000's)*

|   | <b>Actual<br/>Feb-26</b>  | <b>Actual<br/>YTD</b>     |
|---|---------------------------|---------------------------|
| <b>Operating Receipts:</b>                          |                           |                           |
| Premium Collections                                 | \$50,755                  | \$728,333                 |
| Total Operating Receipts                            | <u>\$50,755</u>           | <u>\$728,333</u>          |
| <b>Total Receipts</b>                               | <b>\$50,755</b>           | <b>\$728,333</b>          |
| <b>Operating Disbursements:</b>                     |                           |                           |
| Payroll and Related Costs                           | (\$12,238)                | (\$102,329)               |
| PayGo Charges                                       | (\$8,968)                 | (\$72,144)                |
| Contributions to other Government Entities          | \$0                       | (\$63,691)                |
| Materials and Supplies                              | (\$1,253)                 | (\$13,772)                |
| Transportation Expenses                             | (\$66)                    | (\$726)                   |
| Media Ads and Guidelines                            | (\$89)                    | (\$464)                   |
| Claims-Related Disbursements                        | (\$4,999)                 | (\$39,586)                |
| Purchase of Equipment                               | (\$51)                    | (\$400)                   |
| Purchased Services                                  | (\$5,619)                 | (\$40,541)                |
| Facilities and Payments for Public Services         | (\$600)                   | (\$5,075)                 |
| Professional Services                               | (\$486)                   | (\$5,715)                 |
| Insurance Premiums Reimbursements                   | (\$68)                    | (\$2,054)                 |
| Other Operating Disbursements                       | (\$1,927)                 | (\$11,214)                |
| Total Operating Disbursements                       | <u>(\$36,363)</u>         | <u>(\$357,712)</u>        |
| Capital Expenditures                                | (\$72)                    | (\$1,756)                 |
| <b>Total Disbursements</b>                          | <b>(\$36,435)</b>         | <b>(\$359,468)</b>        |
| <b>Net Cash Flow</b>                                | <b>\$14,321</b>           | <b>\$368,866</b>          |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b> |                           |                           |
| Beginning Cash Balance                              | \$1,111,366               | \$756,344                 |
| Net Cash Flow                                       | \$14,321                  | \$368,866                 |
| (+/-) Checks Net Effect Issued vs. Cleared (a)      | (\$5,473)                 | (\$4,996)                 |
| <b>Ending Bank Cash Balance</b>                     | <b><u>\$1,120,213</u></b> | <b><u>\$1,120,213</u></b> |

**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 February 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:**

February YTD cash decreased by (\$764M), from \$1,476M to \$712M. The decrease was mainly driven by operating disbursements of (\$4,295M), which include premium disbursements of (\$4,006M). This was partially offset by operating receipts of \$2,894M, which include \$2,468M from federal matching funds, and intergovernmental receipts of \$619M, from which \$556M are General Fund appropriations.

| <i>(figures in \$000's)</i>                             | <b>Actual<br/>Feb-26</b> | <b>Actual<br/>YTD</b> |
|---|--------------------------|-----------------------|
| <b>Operating Receipts:</b>                              |                          |                       |
| Federal Matching Funds and Administration Reimbursement | \$37,364                 | \$2,468,062           |
| Prescription Drug Rebates (a)                           | 14,707                   | 426,765               |
| <b>Total Operating Receipts</b>                         | <b>\$52,071</b>          | <b>\$2,894,826</b>    |
| <b>Intergovernmental Receipts:</b>                      |                          |                       |
| General Fund Appropriations                             | \$69,517                 | \$556,136             |
| Other Commonwealth Appropriations                       | -                        | -                     |
| Municipalities (CRIM)                                   | 7,859                    | 62,867                |
| <b>Total Intergovernmental Receipts</b>                 | <b>\$77,376</b>          | <b>\$619,003</b>      |
| <b>Other Receipts:</b>                                  |                          |                       |
| Employer Contributions                                  | \$1,358                  | \$16,854              |
| <b>Total Other Receipts</b>                             | <b>\$1,358</b>           | <b>\$16,854</b>       |
| <b>Total Receipts</b>                                   | <b>\$130,806</b>         | <b>\$3,530,684</b>    |
| <b>Operating Disbursements:</b>                         |                          |                       |
| MCO Premiums  | (\$386,268)              | (\$3,822,737)         |
| Dual Eligible - Platino Program Premiums                | (23,083)                 | (183,420)             |
| PBM Administrator and HIV Program                       | (29,296)                 | (245,283)             |
| Payroll and Related Costs                               | (473)                    | (3,553)               |
| Other Operating Payments                                | (1,822)                  | (39,514)              |
| <b>Total Operating Disbursements</b>                    | <b>(\$440,970)</b>       | <b>(\$4,294,785)</b>  |
| <b>Total Disbursements, Excluding Debt and CapEx</b>    | <b>(\$440,970)</b>       | <b>(\$4,294,785)</b>  |
| <b>Net Cash Flow</b>                                    | <b>(\$310,164)</b>       | <b>(\$764,101)</b>    |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b>     |                          |                       |
| Beginning Cash Balance                                  | \$1,022,088              | \$1,476,025           |
| Net Cash Flow   | (310,164)                | (764,101)             |
| <b>Ending Bank Cash Balance</b>                         | <b>\$711,924</b>         | <b>\$711,924</b>      |

**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 February 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:**

February YTD net cash flow decreased by (\$19.9M), from \$143.1M to \$123.2M. The decrease was driven by (\$106.4M) in operating disbursements, which includes (\$41.3M) in payroll and related costs and (\$20.6M) in purchased services, (\$15.3M) in disaster-related disbursements, and (\$3.0M) in transfers to a non-operating account for the POA. This was partially offset by \$83.0M from intergovernmental receipts, \$16.3M from operating receipts, and \$5.6M from FEMA receipts, of which \$3.9M are allocated for repairs to the Department of Treasury building.

*(figures in \$000's)*

|   | <b>Actual<br/>Feb-26</b> | <b>Actual<br/>YTD</b> |
|---|--------------------------|-----------------------|
| <b>Operating Receipts:</b>                          |                          |                       |
| Rent - Direct Invoices                              | \$97                     | \$10,814              |
| Other Operating Income                              | 426                      | 5,510                 |
| <b>Total Operating Receipts</b>                     | <b>\$523</b>             | <b>\$16,324</b>       |
| <b>Intergovernmental Receipts:</b>                  |                          |                       |
| Government Entity Rent Paid Through DTPR            | \$19,458                 | \$82,552              |
| Other Intergovernmental Receipts                    | -                        | 483                   |
| <b>Total Intergovernmental Receipts</b>             | <b>\$19,458</b>          | <b>\$83,035</b>       |
| <b>Disaster-Related Receipts:</b>                   |                          |                       |
| FEMA Receipts                                       | \$467                    | \$5,577               |
| <b>Total Disaster-Related Receipts</b>              | <b>\$467</b>             | <b>\$5,577</b>        |
| <b>Total Receipts</b>                               | <b>\$20,448</b>          | <b>\$104,935</b>      |
| <b>Operating Disbursements:</b>                     |                          |                       |
| Payroll and Related Costs                           | (\$4,843)                | (\$41,307)            |
| PayGo Charges                                       | (4,048)                  | (14,371)              |
| Facilities and Payments for Public Services         | (3,917)                  | (11,355)              |
| Professional Services                               | (22)                     | (1,108)               |
| Purchased Services                                  | (3,767)                  | (20,639)              |
| Other Operating Expenditures                        | (559)                    | (17,640)              |
| <b>Total Operating Disbursements</b>                | <b>(\$17,156)</b>        | <b>(\$106,419)</b>    |
| <b>Disaster-Related Disbursements:</b>              |                          |                       |
| FEMA Supported Projects                             | (\$819)                  | (\$9,174)             |
| Other Federally Supported Projects                  | (29)                     | (1,511)               |
| Insurance Supported Projects                        | (945)                    | (4,643)               |
| <b>Total Disaster-Related Disbursements</b>         | <b>(\$1,793)</b>         | <b>(\$15,328)</b>     |
| Capital Expenditures                                | \$0                      | \$0                   |
| <b>Total Disbursements</b>                          | <b>(\$18,949)</b>        | <b>(\$121,748)</b>    |
| <b>Net Cash Flow</b>                                | <b>\$1,499</b>           | <b>(\$16,813)</b>     |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b> |                          |                       |
| Beginning Cash Balance                              | \$121,217                | \$143,060             |
| Non-operating Account Transfer(s)                   | 488                      | (3,044)               |
| Net Cash Flow, Unrestricted                         | 1,499                    | (16,813)              |
| <b>Ending Bank Cash Balance</b>                     | <b>\$123,204</b>         | <b>\$123,204</b>      |

**COMMONWEALTH OF PUERTO RICO**

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

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

**Key Takeaways:**

February YTD unrestricted cash decreased by (\$14.2M), from \$28.9M to \$14.7M. The decrease was driven by materials and supplies of (\$22.6M), payroll and related costs of (\$20.6M), purchased and professional services of (\$18.2M), and (\$7.7M) in all other operating disbursements. The decrease was partially offset by \$60M in total receipts, which includes \$53.3M in patient collections.

(figures in \$000's)

|   | <u>Actual<br/>Feb-26</u>      | <u>Actual<br/>YTD</u>         |
|---|-------------------------------|-------------------------------|
| <b>Operating Receipts:</b>                          |                               |                               |
| Patient Collections                                 | \$6,962                       | \$53,338                      |
| Rental Receipts                                     | \$94                          | \$952                         |
| Other Income  | \$84                          | \$2,779                       |
| Total Operating Receipts                            | <u>\$7,140</u>                | <u>\$57,069</u>               |
| <b>Intergovernmental Receipts:</b>                  |                               |                               |
| GF Appropriations                                   | \$0                           | \$2,001                       |
| Total Other Receipts                                | <u>\$0</u>                    | <u>\$2,001</u>                |
| <b>Disaster-Related Receipts:</b>                   |                               |                               |
| FEMA Receipts                                       | \$0                           | \$1,170                       |
| Total Disaster-Related Receipts                     | <u>\$0</u>                    | <u>\$1,170</u>                |
| <b>Total Receipts</b>                               | <u><b>\$7,140</b></u>         | <u><b>\$60,240</b></u>        |
| <b>Operating Disbursements:</b>                     |                               |                               |
| Payroll and Related Costs                           | (\$2,268)                     | (\$20,632)                    |
| PayGo Charges                                       | (341)                         | (1,330)                       |
| Purchased Services                                  | (1,380)                       | (10,043)                      |
| Professional Services                               | (987)                         | (8,203)                       |
| Materials and Supplies                              | (2,896)                       | (22,609)                      |
| Payments For Facilities and Public Services         | (583)                         | (4,018)                       |
| Equipment Purchases                                 | -                             | (325)                         |
| Other Operating Payments                            | (106)                         | (286)                         |
| Total Operating Disbursements                       | <u>(\$8,562)</u>              | <u>(\$67,446)</u>             |
| Capital Expenditures                                | (\$338)                       | (\$1,724)                     |
| <b>Disaster-Related Disbursements:</b>              |                               |                               |
| FEMA-Supported Projects                             | (\$1,894)                     | (\$5,273)                     |
| Total Disaster-Related Disbursements                | <u>(\$1,894)</u>              | <u>(\$5,273)</u>              |
| <b>Total Disbursements</b>                          | <u><b>(\$10,793)</b></u>      | <u><b>(\$74,443)</b></u>      |
| <b>Total Net Cash Flow</b>                          | <u><b>(\$3,653)</b></u>       | <u><b>(\$14,203)</b></u>      |
| Transfers (To)/From Restricted Account              | <u>\$0</u>                    | <u>\$0</u>                    |
| <b>Net Cash Flow, Unrestricted</b>                  | <u><b>(\$3,653)</b></u>       | <u><b>(\$14,203)</b></u>      |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b> |                               |                               |
| Beginning Cash Balance                              | \$18,351                      | \$28,901                      |
| Net Cash Flow                                       | (3,653)                       | (14,203)                      |
| <b>Ending Bank Cash Balance</b>                     | <u><u><b>\$14,698</b></u></u> | <u><u><b>\$14,698</b></u></u> |

**COMMONWEALTH OF PUERTO RICO**

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

February YTD unrestricted cash decreased by (\$4.9M), from \$30.1M to \$25.2M, mainly driven by operating disbursements of (\$31.1M), FEMA funds returned to COR3 for (\$27.1M), and payments to bondholders of (\$11.9M). This decrease is partially offset by \$47.2M in operating receipts, mainly from \$40.7M in rental receipts, \$12.9M from asset sales and transfers in, and \$4.3M in other income.

| <i>(figures in \$000's)</i>                 | <b>Actual<br/>Feb-26</b> | <b>Actual<br/>YTD</b> |
|---|--------------------------|-----------------------|
| <b>Operating Receipts:</b>                  |                          |                       |
| Rental Receipts - Trustee                   | \$3,375                  | \$29,058              |
| Rental Receipts - Non-Trustee               | 1,232                    | 10,128                |
| Rental Receipts - PRIDCO                    | 219                      | 1,510                 |
| Asset Sales                                 | 1,057                    | 6,537                 |
| Total Operating Receipts                    | <u>\$5,883</u>           | <u>\$47,233</u>       |
| <b>Other Receipts:</b>                      |                          |                       |
| Other Income                                | \$153                    | \$4,092               |
| Bond and Income Deposits                    | \$19                     | \$174                 |
| Total Other Receipts                        | <u>\$172</u>             | <u>\$4,267</u>        |
| <b>Disaster-Related Receipts:</b>           |                          |                       |
| FEMA Receipts                               | \$0                      | \$213                 |
| Total Disaster Related Receipts             | <u>\$0</u>               | <u>\$213</u>          |
| <b>Total Receipts</b>                       | <b>\$6,055</b>           | <b>\$51,713</b>       |
| <b>Operating Disbursements:</b>             |                          |                       |
| Payroll and Related Costs                   | (\$344)                  | (\$3,699)             |
| PayGo Charges                               | (1,248)                  | (9,443)               |
| Purchased Services                          | (1,561)                  | (3,162)               |
| Insurance Expense                           | -                        | (29)                  |
| Facilities and Payments for Public Services | -                        | (1,104)               |
| Professional Services                       | (552)                    | (8,967)               |
| Media and Advertisements                    | -                        | (1)                   |
| Transportation Expenses                     | -                        | -                     |
| Other Operating Disbursements               | (388)                    | (3,957)               |
| DDEC Management Fee                         | -                        | (775)                 |
| Total Operating Disbursements               | <u>(\$4,093)</u>         | <u>(\$31,139)</u>     |
| <b>Disaster-Related Disbursements:</b>      |                          |                       |
| FEMA Supported Projects                     | (\$2,442)                | (\$9,485)             |
| Other Federally Supported Projects          | -                        | (27,148)              |
| Total Disaster Related Disbursements        | <u>(\$2,442)</u>         | <u>(\$36,633)</u>     |
| <b>Non-Operating Disbursements:</b>         |                          |                       |
| CapEx Reserve Fund                          | \$0                      | \$0                   |
| PRIDCO Mortgage Payments                    | -                        | (55)                  |
| Bondholder Payments                         | (3,496)                  | (11,875)              |
| PayGo Liability Payment Plan                | -                        | (322)                 |
| Total Non-Operating Disbursements           | <u>(\$3,496)</u>         | <u>(\$12,252)</u>     |
| <b>Total Disbursements</b>                  | <b>(\$10,032)</b>        | <b>(\$80,023)</b>     |
| Transfers In/(Out), Unrestricted            | -                        | -                     |
| Transfers In/(Out), Restricted              | \$506                    | (\$8)                 |
| <b>Operating Net Cash Flow, Total</b>       | <b>(3,471)</b>           | <b>(28,318)</b>       |

|   |                 |                 |
|---|-----------------|-----------------|
| <b>Operating Bank Cash Balance Roll-Forward:</b>            |                 |                 |
| Operating Beginning Bank Cash Balance                       | \$100,441       | \$125,288       |
| Operating Net Cash Flow, Total                              | (3,471)         | (28,318)        |
| <b>Operating Ending Bank Cash Balance, Total</b>            | <b>\$96,970</b> | <b>\$96,970</b> |
| Asset Sales, (Restricted)                                   | 1,057           | 6,537           |
| Bond and Income Inflows/(Outflows), Net (Restricted)        | 19              | 174             |
| FEMA, Net (Restricted)                                      | (2,442)         | (36,420)        |
| Other restricted  | (4,918)         | 6,323           |
| <b>Operating Net Cash Flow, Unrestricted</b>                | <b>\$2,813</b>  | <b>(4,932)</b>  |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b>         |                 |                 |
| Operating Beginning Bank Cash Balance, Unrestricted         | \$22,403        | \$30,149        |
| Operating Net Cash Flow, Unrestricted                       | 2,813           | (4,932)         |
| <b>Operating Ending Bank Cash Balance, Unrestricted (a)</b> | <b>\$25,216</b> | <b>\$25,216</b> |

**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 February 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:**

February YTD cash decreased by (\$33.3M) from \$294.7M to \$261.4M. The decrease was driven by federal fund disbursements of (\$323.0M), mainly due to (\$211.7M) of CDBG appropriations, (\$110.7M) in balance sheet disbursements, which includes (\$57.4M) in purchase of investments, operating disbursements of (\$19.8M), and (\$8.3M) in debt-related disbursements. The decrease was partially offset by an increase in disaster relief receipts of \$237.4M under the CDBG program, federal fund receipts of \$111.8M, mainly due to \$104.9M in HUD receipts, \$35.4M in Commonwealth appropriations, \$23.3M in operating receipts, and balance sheet receipts of \$20.6M.

| <i>(figures in \$000's)</i>                             | <b>Actual<br/>Feb-26</b> | <b>Actual<br/>YTD</b> |
|---|--------------------------|-----------------------|
| <b>Operating Receipts:</b>                              |                          |                       |
| Interest income on investment and investment contracts  | \$764                    | \$6,014               |
| Interest income on loans                                | 688                      | 5,593                 |
| Interest income on deposits placed with banks           | 474                      | 4,058                 |
| Mortgage loans insurance premiums                       | 105                      | 1,471                 |
| Commitment, guarantee, service, and administrative fees | 653                      | 3,999                 |
| Other income  | 201                      | 2,191                 |
| <b>Total Operating Receipts</b>                         | <b>\$2,885</b>           | <b>\$23,326</b>       |
| <b>Intergovernmental Receipts:</b>                      |                          |                       |
| Commonwealth appropriations                             | \$659                    | \$35,380              |
| <b>Total Intergovernmental Receipts</b>                 | <b>\$659</b>             | <b>\$35,380</b>       |
| <b>Disaster Relief Receipts:</b>                        |                          |                       |
| CDBG  | \$15,492                 | \$237,434             |
| <b>Total Disaster Relief Receipts</b>                   | <b>\$15,492</b>          | <b>\$237,434</b>      |
| <b>Federal Fund Receipts:</b>                           |                          |                       |
| HOME  | \$1,210                  | \$6,831               |
| HUD   | 11,541                   | 104,924               |
| <b>Total Federal Fund Receipts</b>                      | <b>\$12,751</b>          | <b>\$111,755</b>      |
| <b>Total Operational Receipts</b>                       | <b>\$31,787</b>          | <b>\$407,895</b>      |
| <b>Balance Sheet Receipts:</b>                          |                          |                       |
| Principal collected on mortgage and construction loans  | \$2,104                  | \$20,567              |
| <b>Total Balance Sheet Receipts</b>                     | <b>\$2,104</b>           | <b>\$20,567</b>       |
| <b>Total Receipts</b>                                   | <b>\$33,891</b>          | <b>\$428,462</b>      |
| <b>Operating Disbursements:</b>                         |                          |                       |
| Payroll and Related Costs                               | (\$1,350)                | (\$7,881)             |
| PayGo Charges   | (14)                     | (127)                 |
| Purchased Services                                      | (65)                     | (639)                 |
| Donations, Subsidies and Distributions                  | (626)                    | (4,888)               |
| Professional Services                                   | (196)                    | (5,586)               |
| Other Operating Expenses                                | (118)                    | (687)                 |
| <b>Total Operating Disbursements</b>                    | <b>(\$2,369)</b>         | <b>(\$19,808)</b>     |

**COMMONWEALTH OF PUERTO RICO CONTINUED**

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

*(figures in \$000's)*

|  | <u>Actual<br/>Feb-26</u>       | <u>Actual<br/>YTD</u>          |
|--|--------------------------------|--------------------------------|
| <b>Federal Fund Disbursements:</b>                       |                                |                                |
| Federal Fund Appropriation                               | (\$12,751)                     | (\$111,216)                    |
| CDBG Appropriation                                       | (37,249)                       | (211,756)                      |
| Total Federal Fund Disbursements                         | <u>(\$50,000)</u>              | <u>(322,972)</u>               |
| <b>Balance Sheet Disbursements:</b>                      |                                |                                |
| Purchase of investments                                  | (\$2)                          | (\$57,451)                     |
| Cash paid for mortgage and construction loans originated | (4,440)                        | (27,045)                       |
| Net change in deposits placed with banks                 | (402)                          | (26,171)                       |
| Total Balance Sheet Disbursements                        | <u>(\$4,844)</u>               | <u>(\$110,667)</u>             |
| <b>Debt-Related Disbursements:</b>                       |                                |                                |
| Principal  | (\$850)                        | (\$6,828)                      |
| Interest   | (256)                          | (1,446)                        |
| Total Debt-Related Disbursements                         | <u>(\$1,106)</u>               | <u>(\$8,274)</u>               |
| <b>Total Disbursements</b>                               | <b><u>(\$58,319)</u></b>       | <b><u>(\$461,721)</u></b>      |
| <b>Net Operational Cash Flow</b>                         | <b><u>\$1,175</u></b>          | <b><u>\$39,437</u></b>         |
| <b>Net Total Cash Flow</b>                               | <b><u>(\$24,428)</u></b>       | <b><u>(\$33,259)</u></b>       |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b>      |                                |                                |
| Beginning Cash Balance                                   | \$285,843                      | \$294,674                      |
| Net Operational Cash Flow                                | (\$24,428)                     | (\$33,259)                     |
| <b>Ending Bank Cash Balance</b>                          | <b><u><u>\$261,415</u></u></b> | <b><u><u>\$261,415</u></u></b> |

**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 February 2026

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

**Key Takeaways:**

February YTD cash increased by \$8.7M, from \$235.1M to \$243.8M. The increase is driven by \$139.3M in operating receipts, which includes \$98.1M in room taxes and \$41.2M in slot machines, and miscellaneous receipts of \$3.4M. The increase was partially offset by operating disbursements of (\$115.8M), which includes (\$39.3M) in appropriations to non-governmental entities (Destination Marketing Organization - DMO) and (\$25.6M) in media ads and guidelines. The increase was also offset by the transfer of (\$18.2M) in room taxes transferred to Hacienda.

| <i>(figures in \$000's)</i>                         | <b>Actual<br/>Feb-26</b> | <b>Actual<br/>YTD</b>     |
|---|--------------------------|---------------------------|
| <b>Operating Receipts:</b>                          |                          |                           |
| Slot Machines                                       | \$6,025                  | \$41,179                  |
| Room Taxes  | 18,109                   | 98,116                    |
| Total Operating Receipts                            | <u>\$24,134</u>          | <u>\$139,295</u>          |
| <b>Intergovernmental Receipts:</b>                  |                          |                           |
| General Fund Appropriations                         | \$0                      | \$0                       |
| Total Intergovernmental Receipts                    | <u>\$0</u>               | <u>\$0</u>                |
| <b>Other Receipts:</b>                              |                          |                           |
| Miscellaneous Receipts                              | \$315                    | \$3,432                   |
| Total Other Receipts                                | <u>\$315</u>             | <u>\$3,432</u>            |
| <b>Total Receipts</b>                               | <b><u>\$24,448</u></b>   | <b><u>\$142,727</u></b>   |
| <b>Operating Disbursements:</b>                     |                          |                           |
| Payroll and Related Costs                           | (\$1,013)                | (\$7,739)                 |
| PayGo Charges                                       | (516)                    | (4,391)                   |
| Appropriations to Non-Governmental Entities (DMO)   | (4,667)                  | (39,333)                  |
| Donations, Subsidies and Distributions              | (3)                      | (6,259)                   |
| Purchased Services                                  | (668)                    | (4,945)                   |
| Professional Services                               | (258)                    | (5,376)                   |
| Media Ads and Guidelines                            | (2,475)                  | (25,572)                  |
| Facilities and Payments for Public Services         | (87)                     | (533)                     |
| Materials and Supplies                              | (24)                     | (102)                     |
| Purchase of Equipment                               | -                        | (276)                     |
| Transportation Expenses                             | (41)                     | (483)                     |
| Other Operating Expenses                            | (7,537)                  | (20,795)                  |
| Total Operating Disbursements                       | <u>(\$17,289)</u>        | <u>(\$115,803)</u>        |
| <b>Total Disbursements</b>                          | <b><u>(\$17,289)</u></b> | <b><u>(\$115,803)</u></b> |
| <b>Total Net Cash Flow</b>                          | <b>\$7,159</b>           | <b>\$26,924</b>           |
| Transfers (To)/From Restricted Account              | \$0                      | (\$18,201)                |
| <b>Net Cash Flow, Unrestricted</b>                  | <b>\$7,159</b>           | <b>\$8,723</b>            |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b> |                          |                           |
| Beginning Cash Balance                              | \$236,619                | \$235,055                 |
| Net Cash Flow                                       | 7,159                    | 8,723                     |
| <b>Ending Bank Cash Balance</b>                     | <b><u>\$243,778</u></b>  | <b><u>\$243,778</u></b>   |

**COMMONWEALTH OF PUERTO RICO**

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

February YTD cash increased by \$13.7M, from \$166.0M to \$179.7M. This increase was driven by total receipts of \$33.2M, including \$28.1M in intergovernmental receipts. This was partially offset by total operating disbursements of (\$16.7M), primarily composed of professional services costs of (\$8.0M), payroll and related costs of (\$5.8M), and purchased services of (\$1.9M). Additionally, there were net disbursements from non-operating activities of (\$2.3M) and capital expenditures of (\$0.5M).

(figures in \$000's)

|   | <u>Actual<br/>Feb-26</u> | <u>Actual<br/>YTD</u>    |
|---|--------------------------|--------------------------|
| <b>Operating Receipts:</b>                          |                          |                          |
| Interest income and agency fees (MOUs)              | \$205                    | \$1,366                  |
| Fiscal Agency Fees                                  | 1                        | 444                      |
| Total Operating Receipts                            | <u>\$206</u>             | <u>\$1,810</u>           |
| <b>Intergovernmental Receipts:</b>                  |                          |                          |
| Appropriations - Budget                             | \$3,040                  | \$25,517                 |
| Appropriations - Title III & Restructuring          | 389                      | 2,575                    |
| Total Intergovernmental Receipts                    | <u>\$3,429</u>           | <u>\$28,092</u>          |
| <b>Other Receipts:</b>                              |                          |                          |
| Other Receipts                                      | <u>\$387</u>             | <u>\$3,367</u>           |
| Total Other Receipts                                | <u>\$387</u>             | <u>\$3,367</u>           |
| <b>Total Receipts</b>                               | <b><u>\$4,021</u></b>    | <b><u>\$33,269</u></b>   |
| <b>Operating Disbursements:</b>                     |                          |                          |
| Payroll and Related Costs                           | (\$758)                  | (\$5,856)                |
| PayGo Charges                                       | (30)                     | (245)                    |
| Materials and Supplies                              | (1)                      | (29)                     |
| Purchased Services                                  | (351)                    | (1,855)                  |
| Professional Services - Budget                      | (653)                    | (7,450)                  |
| Professional Services - Title III                   | (118)                    | (568)                    |
| Facilities and Payments for Public Services         | (48)                     | (488)                    |
| Equipment Purchases                                 | -                        | (161)                    |
| Transportation Expenses                             | (0)                      | (7)                      |
| Other Operating Expenses                            | (9)                      | (91)                     |
| Total Operating Disbursements                       | <u>(\$1,969)</u>         | <u>(\$16,751)</u>        |
| Capital Expenditures                                | -                        | (484)                    |
| <b>Total Disbursements</b>                          | <b><u>(\$1,969)</u></b>  | <b><u>(\$17,235)</u></b> |
| <b>Net Cash Flow</b>                                | <b><u>\$2,052</u></b>    | <b><u>\$16,034</u></b>   |
| Budget Reserve                                      | -                        | -                        |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b> |                          |                          |
| Beginning Cash Balance                              | \$178,084                | \$165,982                |
| Net Cash Flow                                       | 2,052                    | 16,034                   |
| Non-operating activities                            | (408)                    | (2,287)                  |
| <b>Ending Bank Cash Balance</b>                     | <b><u>\$179,728</u></b>  | <b><u>\$179,728</u></b>  |

**COMMONWEALTH OF PUERTO RICO**

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

February YTD unrestricted cash increased by \$48.1M, from \$150.3M to \$198.4M. The increase is driven by intergovernmental receipts of \$129.7M, which includes \$37.0M in Pass-through from WIOA, \$28.4M in Act 60 Incentives, and \$25.6M in General Fund appropriations. Additionally, there were operating receipts of \$53.6M. This increase was partially offset by operating disbursements of (\$161.0M), which includes incentive payments of (\$82.7M) related to Act 60, and transfers to restricted accounts for (\$20.5M).

| <i>(figures in \$000's)</i>                 | <b>Actual<br/>Feb-26</b> | <b>Actual<br/>YTD</b> |
|---|--------------------------|-----------------------|
| <b>Operating Receipts:</b>                  |                          |                       |
| Rental Receipts                             | \$1,322                  | \$9,408               |
| Bond Deposit                                | -                        | 5                     |
| OGPe\Exemption Applications Receipts        | 2,307                    | 16,122                |
| Industrial Tax Exemption                    | -                        | 21,182                |
| WIOA Receipts                               | 96                       | 6,808                 |
| Other Receipts                              | -                        | 68                    |
| <b>Total Operating Receipts</b>             | <b>\$3,725</b>           | <b>\$53,592</b>       |
| <b>Intergovernmental Receipts:</b>          |                          |                       |
| General Fund                                | \$1,064                  | \$25,645              |
| Federal Grants                              | 2,426                    | 7,615                 |
| RUMS Incentives                             | 1,748                    | 9,515                 |
| Act. 60                                     | 1,398                    | 28,404                |
| Pass-through                                | 29                       | 4,537                 |
| Pass-through (WIOA)                         | 7,793                    | 37,040                |
| <b>Total Intergovernmental Receipts</b>     | <b>\$14,458</b>          | <b>\$129,669</b>      |
| <b>Total Receipts</b>                       | <b>\$18,183</b>          | <b>\$183,262</b>      |
| <b>Operating Disbursements:</b>             |                          |                       |
| Payroll and Related Costs                   | (\$2,761)                | (\$20,041)            |
| PayGo Charges                               | (841)                    | (2,783)               |
| Incentive Payments                          | (9,452)                  | (82,729)              |
| Facilities and Payments for Public Services | (205)                    | (2,077)               |
| Purchased Services                          | (963)                    | (4,634)               |
| Donations, Subsidies and Distributions      | -                        | (2,075)               |
| Professional Services                       | (838)                    | (9,984)               |
| Materials and Supplies                      | (8)                      | (52)                  |
| RUMS Expenses                               | (2,203)                  | (4,999)               |
| WIOA Expenses                               | (360)                    | (5,488)               |
| Other Operating Expenses                    | (9,194)                  | (25,824)              |
| <b>Total Operating Disbursements</b>        | <b>(\$27,088)</b>        | <b>(\$160,960)</b>    |
| Capital Expenditures                        | (\$133)                  | (\$133)               |
| Transfer to/from Restricted Accounts        | \$229                    | (\$20,505)            |
| <b>Total Disbursements</b>                  | <b>(\$26,992)</b>        | <b>(\$181,598)</b>    |
| <b>Operating Net Cash Flow, Total</b>       | <b>(\$8,809)</b>         | <b>\$1,663</b>        |

**COMMONWEALTH OF PUERTO RICO**

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

|   |                         |                         |
|---|-------------------------|-------------------------|
| <b>Operating Bank Cash Balance Roll-Forward:</b>        |                         |                         |
| Beginning Cash Balance                                  | \$345,023               | \$334,551               |
| Net Cash Flow   | (8,809)                 | 1,663                   |
| <b>Operating Ending Bank Cash Balance, Total</b>        | <b><u>\$336,214</u></b> | <b><u>\$336,214</u></b> |
| RUMS, Net (Restricted)                                  | (456)                   | 4,516                   |
| Federal Grants (Restricted)                             | 2,426                   | 7,615                   |
| Incentive Payments (Restricted)                         | (9,452)                 | (82,729)                |
| Donations, Subsidies and Distributions (Restricted)     | -                       | (2,075)                 |
| Bond and Income Deposits (Restricted)                   | -                       | 5                       |
| Act 60 Incentives (Restricted)                          | 1,398                   | 28,404                  |
| WIOA Payments and Others                                | (11,816)                | (2,162)                 |
| <b>Operating Net Cash Flow, Unrestricted</b>            | <b>\$9,091</b>          | <b>\$48,090</b>         |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b>     |                         |                         |
| Operating Beginning Bank Cash Balance, Unrestricted     | \$ 189,313              | \$ 150,314              |
| Operating Net Cash Flow, Unrestricted                   | 9,091                   | 48,090                  |
| <b>Operating Ending Bank Cash Balance, Unrestricted</b> | <b><u>\$198,403</u></b> | <b><u>\$198,403</u></b> |

**Footnotes:**

The beginning unrestricted bank cash balance for the month for February was adjusted due to additional transactions from January 2026 of \$2.2M 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 February 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:**

February YTD cash increased by \$10.5M, from \$43.6M to \$54.1M. The increase was driven by operating receipts of \$95.7M, mainly due to PR Coliseum Receipts of \$77.5M, other receipts of \$6.3M, which includes sale of land for \$5.7M, disaster-related receipts of \$4.9M from ARPA funds, and \$2.4M in intergovernmental receipts. The increase was partially offset by (\$78.0M) in operating disbursements, mainly due to (\$63.3M) in purchased services, net transfers to non-operating accounts of (\$13.4M), (\$6.1M) in disaster-related disbursements and (\$1.3M) in net capital expenditures.

(figures in \$000's)

|   | <u>Actual<br/>Feb-26</u>      | <u>Actual<br/>YTD</u>         |
|---|-------------------------------|-------------------------------|
| <b>Operating Receipts:</b>                          |                               |                               |
| Rent Income   | \$602                         | \$3,199                       |
| PR Coliseum   | 2,313                         | 77,452                        |
| PR Convention Center                                | 1,795                         | 15,019                        |
| Total Operating Receipts                            | <u>\$4,711</u>                | <u>\$95,670</u>               |
| <b>Intergovernmental Receipts:</b>                  |                               |                               |
| Tax Increment Financing (Law 157-2014)              | \$0                           | \$2,366                       |
| Total Intergovernmental Receipts                    | <u>\$0</u>                    | <u>\$2,366</u>                |
| <b>Disaster-Related Receipts:</b>                   |                               |                               |
| FEMA Receipts                                       | -                             | \$147                         |
| Other Federal Programs                              | 107                           | 4,794                         |
| Total Disaster-Related Receipts                     | <u>\$107</u>                  | <u>\$4,940</u>                |
| <b>Other Receipts:</b>                              |                               |                               |
| Other Receipts                                      | \$69                          | \$6,318                       |
| Total Other Receipts                                | <u>\$69</u>                   | <u>\$6,318</u>                |
| <b>Total Receipts</b>                               | <b><u>\$4,887</u></b>         | <b><u>\$109,294</u></b>       |
| <b>Operating Disbursements:</b>                     |                               |                               |
| Payroll and Related Costs                           | (\$89)                        | (\$860)                       |
| Materials and Supplies                              | -                             | (4)                           |
| Purchased Services                                  | (3,539)                       | (63,319)                      |
| Professional Services                               | (33)                          | (571)                         |
| Facilities and Payments for Public Services         | (834)                         | (6,317)                       |
| Transportation Expenses                             | -                             | (63)                          |
| Media Ads and Guidelines                            | -                             | (7)                           |
| Other Operating Expenses                            | (46)                          | (6,836)                       |
| Operating Disbursements                             | <u>(\$4,542)</u>              | <u>(\$77,976)</u>             |
| <b>Disaster-Related Disbursements:</b>              |                               |                               |
| FEMA-supported projects                             | \$ -                          | \$ -                          |
| Other Federally supported projects                  | (203)                         | (6,078)                       |
| Total Disaster-Related Disbursements                | <u>(\$203)</u>                | <u>(\$6,078)</u>              |
| Capital Expenditures                                | \$292                         | (\$1,283)                     |
| <b>Total Operating Disbursements</b>                | <b><u>(\$4,452)</u></b>       | <b><u>(\$85,337)</u></b>      |
| Non-operating Cash Flow (Transfer In) (a)           | 4,608                         | 107,916                       |
| Non-operating Cash Flow (Transfer Out) (a)          | (4,590)                       | (121,366)                     |
| <b>Total Non-operating Disbursements</b>            | <b><u>\$19</u></b>            | <b><u>(\$13,451)</u></b>      |
| <b>Net Cash Flow</b>                                | <b><u>\$453</u></b>           | <b><u>\$10,506</u></b>        |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b> |                               |                               |
| Beginning Cash Balance                              | \$53,663                      | \$43,610                      |
| Net Cash Flow                                       | 453                           | 10,506                        |
| <b>Ending Bank Cash Balance</b>                     | <b><u><u>\$54,116</u></u></b> | <b><u><u>\$54,116</u></u></b> |

**COMMONWEALTH OF PUERTO RICO**

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

February YTD cash decreased by \$6.5M, from \$22.8M to \$16.3M. The decrease was driven by (\$119.8M) in operating disbursements, which include (\$21.2M) in contributions to non-governmental entities, (\$15.2M) in payroll and related costs, and (\$65.9M) in other operating disbursements, which includes disbursements elated to Coffee, Seeds and Cafeteria Receipts. Cash outflows were offset by operating receipts of \$75.2M, which includes \$58.8M in coffee market making receipts and \$11.1M in other receipts, and intergovernmental receipts from the General Fund of \$51.5M.

| <i>(figures in \$000's)</i>                             | <b>Actual<br/>Feb-26</b> | <b>Actual<br/>YTD</b>     |
|---|--------------------------|---------------------------|
| <b>Operating Receipts:</b>                              |                          |                           |
| Coffee Market Making                                    | \$8,178                  | \$58,778                  |
| School Cafeterias                                       | 0                        | 2                         |
| Production and Distribution of Seeds                    | 64                       | 3,448                     |
| WIC and OPPEA Inflows                                   | 1,774                    | 1,778                     |
| Other Receipts  | 87                       | 11,228                    |
| Total Operating Receipts                                | <u>\$10,103</u>          | <u>\$75,234</u>           |
| <b>Intergovernmental Receipts:</b>                      |                          |                           |
| GF Appropriations                                       | \$11,051                 | \$51,365                  |
| Total Intergovernmental Receipts                        | <u>\$11,051</u>          | <u>\$51,365</u>           |
| <b>Total Receipts</b>                                   | <b><u>\$21,154</u></b>   | <b><u>\$126,599</u></b>   |
| <b>Operating Disbursements:</b>                         |                          |                           |
| Payroll and Related Costs                               | (\$1,902)                | (\$15,175)                |
| PayGo Charges   | (921)                    | (7,669)                   |
| Contributions to Non-Government Entities                | (\$2,858)                | (\$21,211)                |
| Other Vendors   | (102)                    | (4,495)                   |
| Other Operating Expenses                                | (5,933)                  | (65,853)                  |
| Corp for Rural Development/Infrastructure Disbursements | (603)                    | (3,611)                   |
| WIC and OPPEA   | -                        | (1,623)                   |
| Total Operating Disbursements                           | <u>(\$12,319)</u>        | <u>(\$119,637)</u>        |
| <b>Total Operating Disbursements</b>                    | <b><u>(\$12,319)</u></b> | <b><u>(\$119,637)</u></b> |
| <b>Net Cash Flow</b>                                    | <b>\$8,835</b>           | <b>\$6,962</b>            |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b>     |                          |                           |
| Beginning Cash Balance                                  | \$10,511                 | \$22,757                  |
| Net Transfers (To)/From Non-Operational Accounts        | (3,064)                  | (13,437)                  |
| Net Cash Flow, Unrestricted                             | 8,835                    | 6,962                     |
| <b>Ending Bank Cash Balance</b>                         | <b><u>\$16,283</u></b>   | <b><u>\$16,283</u></b>    |

**COMMONWEALTH OF PUERTO RICO**

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

February YTD cash has decreased by (\$16.4M), from \$42.7M to \$26.3M. The decrease was driven by transfers to investment account of (\$30.0M) and operating disbursements of (\$50.9M), which includes (\$20.9M) of claims-related disbursements and (\$15.6M) of payroll and related costs. The decrease was partially offset by \$64.5M in operating receipts, mainly driven by \$61.8M in premium collections.

(figures in \$000's)

|   | <b>Actual<br/>Feb-26</b> | <b>Actual<br/>YTD</b> |
|---|--------------------------|-----------------------|
| <b>Operating Receipts:</b>                          |                          |                       |
| Premium Collections                                 | \$0                      | \$61,787              |
| Recoveries  | 231                      | 1,849                 |
| Other Receipts                                      | 56                       | 887                   |
| Total Operating Receipts                            | 287                      | 64,523                |
| <b>Total Receipts</b>                               | <b>\$287</b>             | <b>\$64,523</b>       |
| <b>Operating Disbursements:</b>                     |                          |                       |
| Payroll and Related Costs                           | (\$2,046)                | (\$15,603)            |
| PayGo Charges                                       | -                        | (7,407)               |
| Claims-Related Disbursements                        | (3,372)                  | (20,905)              |
| Contributions to other Gov't Entities               | -                        | (300)                 |
| Material and Supplies                               | (9)                      | (154)                 |
| Transportation Expenses                             | (0)                      | (4)                   |
| Media Ads and Guidelines                            | (99)                     | (270)                 |
| Purchase of Equipment                               | -                        | (520)                 |
| Purchased Services                                  | (182)                    | (3,463)               |
| Facilities and Payments for Public Services         | (59)                     | (710)                 |
| Professional Services                               | (117)                    | (1,294)               |
| Other Operating Expenses                            | (113)                    | (268)                 |
| Total Operating Disbursements                       | (\$5,999)                | (\$50,899)            |
| Capital Expenditures                                | -                        | -                     |
| Transfers to Investment Account                     | -                        | (30,000)              |
| <b>Total Disbursements</b>                          | <b>(\$5,999)</b>         | <b>(80,899)</b>       |
| <b>Net Cash Flow</b>                                | <b>(\$5,712)</b>         | <b>(\$16,376)</b>     |
| <b>Unrestricted Bank Cash Balance Roll-Forward:</b> |                          |                       |
| Beginning Cash Balance                              | \$32,059                 | \$42,722              |
| Net Cash Flow, Unrestricted                         | (5,712)                  | (16,376)              |
| <b>Ending Bank Cash Balance</b>                     | <b>\$26,346</b>          | <b>\$26,346</b>       |

**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 February 2026

Millions of US Dollars

| Agency ID | COMPONENT UNIT  | Bank Balances<br>2/28/2026 <sup>(a)</sup> | Cash Flow Balance<br>2/28/2026 <sup>(b)</sup> | Variance | Variance due to:     |                             | Comments   |
|-----------|---|---|---|----------|----------------------|-----------------------------|--|
|           |   |   |   |          | Other <sup>(c)</sup> | Non-operational<br>Accounts |  |
| 168       | PUERTO RICO PORTS AUTHORITY ("PORTS")                             | 311.3                                     | 148.7   | 162.6    | 15.4                 | 147.1                       | CU actual cash balance excludes \$147.1M 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")                          | 82.3                                      | 4.1   | 78.2     | 0.7                  | 77.5                        | CU actual cash balance does not consider \$77.5M 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")                | 68.5                                      | 68.5  | (0.0)    | (0.0)                | -                           | Variance is due to timing differences of book/bank balances.   |
| 70        | STATE INSURANCE FUND CORPORATION ("FONDO")                        | 1,983.2                                   | 1,120.2                                       | 863.0    | (1.4)                | 864.3                       | 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")                          | 712.1                                     | 711.9   | 0.1      | 0.1                  | -                           | Variance is due to timing differences of book/bank balances.   |
| 162       | PUERTO RICO PUBLIC BUILDINGS AUTHORITY ("PBA")                    | 232.0                                     | 123.2   | 108.8    | -                    | 108.8                       | 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") | 35.2                                      | 14.7  | 20.5     | 6.8                  | 13.7                        | 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")             | 109.4                                     | 25.2  | 84.2     | (0.3)                | 84.5                        | 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")                                 | 540.5                                     | 261.4   | 279.1    | (12.3)               | 291.5                       | 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")                           | 270.1                                     | 243.8   | 26.3     | 0.0                  | 26.3                        | Funds in non-operational accounts consist of \$25.9M 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")          | 204.2                                     | 179.7   | 24.5     | 2.9                  | 21.6                        | Non-operational accounts include \$0.5M from custody funds related to participants of the Reform 2000 plan, \$11.0M in GDB-related accounts, \$9.4M from the Coronavirus relief funds for PRIFA Project Improvements to Education Institutions, and \$0.7M in federal pass-through funds sourced from the American Rescue Plan Act (ARPA 2021).  |
| 119       | DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE ("DDEC")          | 337.2                                     | 198.4   | 138.8    | (6.0)                | 144.9                       | Restricted cash: \$104.4M regarding Laws 20 and 60, \$0.1M earmarked for the Film Industry Program, \$21.1M set aside for the 21st Century Program, \$2.1M related to RUMS, \$6.6M for COVID-related reserve, \$1.5M regarding Ponce Ports Authority, \$1.8M for customers' bails, \$0.1M for the Life Science Program, and \$7.1M of ARPA and other federal funds. Remaining variance is due to timing differences in book/bank balances. |
| 303       | CONVENTION CENTER DISTRICT AUTHORITY ("CCDA")                     | 69.2                                      | 54.1  | 15.1     | 1.5                  | 13.6                        | 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")      | 61.8                                      | 16.3  | 45.5     | 14.6                 | 30.9                        | Accounts not reported in CU cash balances: \$12.1M in pass-through accounts, \$18.2M related to milk subsidies not part of ADEA, and \$0.5M of projects funded by federal funds. Remaining variance is due to timing differences in book/bank balances.  |
| 79        | AUTOMOBILE ACCIDENT COMPENSATION ADMINISTRATION ("ACAA")          | 315.5                                     | 26.3  | 289.2    | 0.2                  | 289.0                       | 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 2/28/2026 reported to the OCFO.

(b) Ending cash balance reported by each Component Unit (CU) in their cash flow reports as of 2/28/2026.

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