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DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



## Requirement 1(E)

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

*Information as of August 31, 2026*

# Disclaimer

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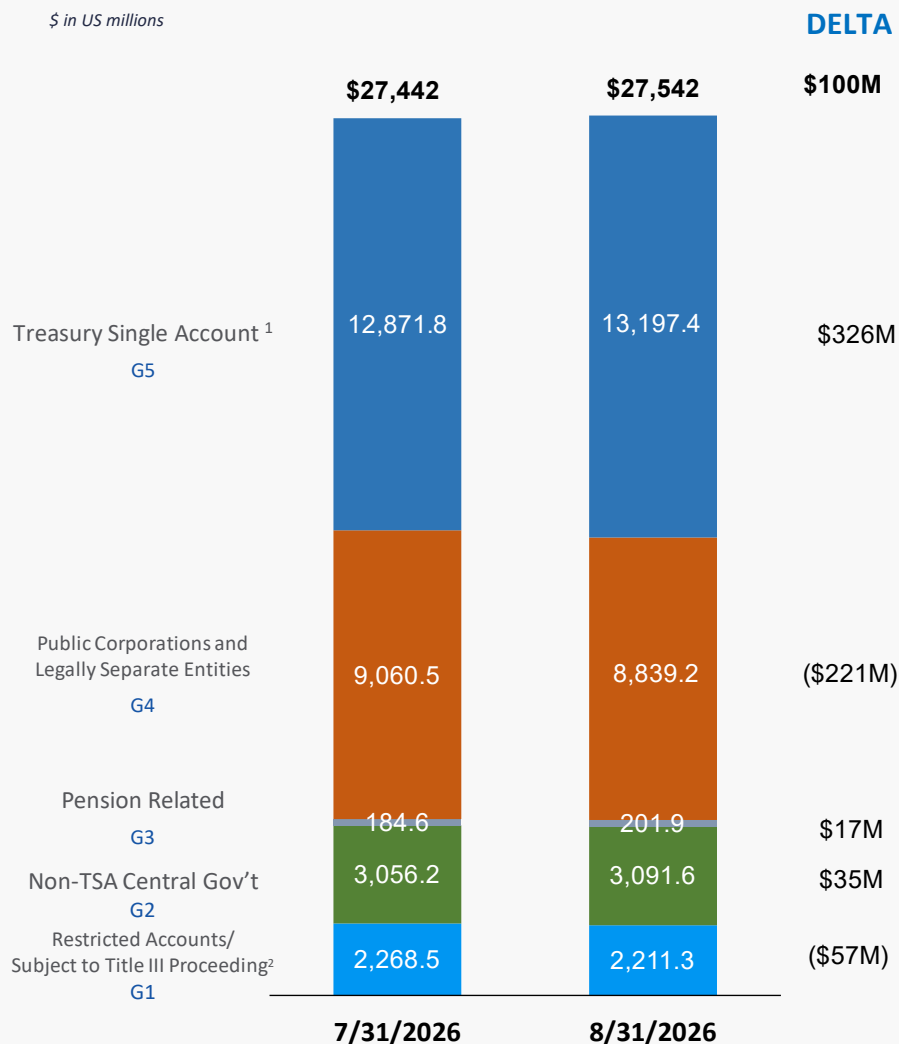
## Disclaimer (cont'd.)

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# Executive Summary

\$ in US millions



## Key takeaways:

1) Overall balance of reported accounts increased by approximately \$100M from July 31, 2026 to August 31, 2026.

2) Mainly driven by:

- a) \$326M increase in central government's Treasury Single Account balance ("TSA").
- b) \$35M increase in central government's Non-TSA accounts.
- c) \$17M increase in pension-related Accounts.
- d) -\$57M decrease in restricted accounts and/or subject to Title III proceedings – PREPA/HTA.
- e) -\$221M decrease in public corporations and legally separated entities.

## Footnotes:

1 – Includes TSA Sweep Account.

2 – This category previously included certain funds subject to restrictions in connection with Title III cases for which plans of adjustment have now been confirmed and substantially consummated.

## Executive Summary (cont'd.)

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- Hacienda identified government bank accounts and their balances to obtain a comprehensive view of the cash position of the Government. Requests were sent to governmental instrumentalities, the Office of the Commissioner of Financial Institutions (“OCIF”) and various commercial banks.
- Based on the information obtained, Hacienda prepared an inventory of bank accounts across governmental instrumentalities, including those outside the scope of the fiscal plan submitted to the Financial Oversight and Management Board for Puerto Rico (“FOMB”).
- The exercise and the inventory described in this presentation obtained information on +1,000 bank accounts. Hacienda now has centralized access to bank account information for most of the Government.
- Hacienda conducted this process in discussion with the FOMB and its advisors and has been providing periodic reports to the FOMB since July 2017.
- On October 31, 2017, AAFAF commenced publishing weekly cash flow reports for the TSA on its website and EMMA. On December 18, 2017, AAFAF commenced reporting on month-end cash balance position of the bank accounts included in this presentation to provide additional transparency.
- The information presented excludes certain funds as set forth in the “Excluded Funds” slide.

## Excluded Funds

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| Agency                     | Description                                                                                                                                                                                                                                                                |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Legislative Branch</b>  | <ul style="list-style-type: none"><li>▪ The Puerto Rico Legislative Assembly receives monthly transfers from the General Fund to fund its operations based on budgetary appropriations.</li></ul>                                                                          |
| <b>Judicial Branch</b>     | <ul style="list-style-type: none"><li>▪ The Puerto Rico Judicial Branch receives monthly transfers from the General Fund to fund its operations based on budgetary appropriations. The Judicial Branch also holds funds in custody related to legal proceedings.</li></ul> |
| <b>Municipal Funds</b>     | <ul style="list-style-type: none"><li>▪ Municipal funds include funds of Puerto Rico municipalities, the Municipal Revenue Collections Center and the Puerto Rico Municipal Finance Agency.</li></ul>                                                                      |
| <b>Investment Accounts</b> | <ul style="list-style-type: none"><li>▪ Various investment accounts are included for certain instrumentalities (e.g. ERS, TRS, JRS, State Insurance Fund Corporation and Automobile Accident Compensation Administration, UPR).</li></ul>                                  |

# Bank Account Balances for the Government and its Instrumentalities

| \$ in US millions |                                                 | Balance as of |           | Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------|-------------------------------------------------|---------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | Revised Grouping                                | 7/31/2026     | 8/31/2026 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| G5                | TSA                                             | 12,819.6      | 13,157.0  | <ul style="list-style-type: none"> <li>Published on a weekly and monthly basis on the PRTD website.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                 |
| G5                | TSA Sweep                                       | 52.2          | 40.4      | <ul style="list-style-type: none"> <li>TSA sweep includes the SUT sweep account which holds unreconciled SUT amounts. Accounts is regularly swept into the TSA or other accounts as described on the following slide.</li> </ul>                                                                                                                                                                                                                                                               |
| G3                | Pension Related                                 | 184.6         | 201.9     | <ul style="list-style-type: none"> <li>Accounts classified as "Other PR Treasury Custody Accounts" grouped as Pension Related, mainly comprised of three (3) bank accounts held for the deposits of repayment of employee loans issued by the Retirement Systems with a balance of \$185M.</li> </ul>                                                                                                                                                                                          |
| G2                | Central Government Non-TSA                      | 3,056.2       | 3,091.6   | <ul style="list-style-type: none"> <li>\$763M Federal funds administered by the Public Housing Administration.</li> <li>\$713M PR Unemployment Trust Fund at US Treasury.</li> <li>\$314M American Rescue Plan Act Federal Funds.</li> <li>\$115M Child Support Administration.</li> <li>\$64M Lottery related funds.</li> <li>\$27M Cares Act COVID-19 related Federal Funds.</li> <li>\$7M in Emergency Rental Assistance Program.</li> <li>More detail on page 9 of this report.</li> </ul> |
| G4                | COFINA                                          | 0.3           | 0.3       | <ul style="list-style-type: none"> <li>The balance reflects operational funds after the COFINA Plan effectiveness.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                  |
| G1                | PREPA                                           | 942.2         | 876.6     | <ul style="list-style-type: none"> <li>Refer to the PREPA slide for breakdown of classified accounts.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                               |
| G4                | PRASA                                           | 1,032.0       | 1,118.2   | <ul style="list-style-type: none"> <li>Refer to the PRASA slide for breakdown of classified accounts.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                               |
| G1                | HTA                                             | 1,326.3       | 1,334.8   | <ul style="list-style-type: none"> <li>Refer to the HTA slide for breakdown of classified accounts.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                 |
| G4                | UPR                                             | 414.3         | 394.6     | <ul style="list-style-type: none"> <li>Refer to the UPR slide for breakdown of classified accounts.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                 |
| G4                | ASES                                            | 1,245.1       | 922.3     | <ul style="list-style-type: none"> <li>Include State and Federal funds used mainly for payments of health insurance premiums and claims.</li> </ul>                                                                                                                                                                                                                                                                                                                                            |
| G4                | Other Public Corps. & Legally Separate Entities | 6,368.8       | 6,403.8   | <ul style="list-style-type: none"> <li>Government entities with autonomous fiscal authority established by law.</li> <li>Pages 16 and 19 of this report include an overview of these entities and their bank accounts balances.</li> </ul>                                                                                                                                                                                                                                                     |
| TOTAL             |                                                 | \$27,442M     | \$27,542M |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

# TSA, TSA Sweep and Pension Related Accounts

\$ in US millions

| Revised<br>Grouping | Balance as of |           | Notes                                                                                                                                                                                                                                                                                                                                                              |
|---------------------|---------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | 7/31/2026     | 8/31/2026 |                                                                                                                                                                                                                                                                                                                                                                    |
| TSA                 | 12,819.6      | 13,157.0  | <ul style="list-style-type: none"> <li>The TSA is the Government's main operational bank account in which a majority of receipts from governmental funds are deposited in, and from which most expenses get disbursed.</li> <li>It includes tax collections, charges for services, intergovernmental collections and among other receipts and deposits.</li> </ul> |

|              |                  |                  |
|--------------|------------------|------------------|
| <b>TOTAL</b> | <b>\$12,820M</b> | <b>\$13,157M</b> |
|--------------|------------------|------------------|

## TSA Sweep Account

|     |      |      |                                                                                                                                                                                                                                                                      |
|-----|------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SUT | 52.2 | 40.4 | <ul style="list-style-type: none"> <li>Account used for consolidated receipts of Sales and Use Tax. Balances are swept on a daily basis into accounts held by the trustee of the COFINA bonds, the General Fund and/or the Municipal Administration Fund.</li> </ul> |
|-----|------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|              |              |              |
|--------------|--------------|--------------|
| <b>TOTAL</b> | <b>\$52M</b> | <b>\$40M</b> |
|--------------|--------------|--------------|

## Pension Related

|                      |       |       |                                                                                                                                                                                                                                                                                                       |
|----------------------|-------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employee Withholding | 184.6 | 201.9 | <ul style="list-style-type: none"> <li>Accounts classified as "Other PR Treasury Custody Accounts" grouped as Pension Related, mainly comprised of three (3) bank accounts held for the deposits of repayment of employee loans issued by the Retirement Systems with a balance of \$185M.</li> </ul> |
|----------------------|-------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|              |               |               |
|--------------|---------------|---------------|
| <b>TOTAL</b> | <b>\$185M</b> | <b>\$202M</b> |
|--------------|---------------|---------------|

## Central Government – Non-TSA

\$ in US millions

| <b>Central<br/>Government<br/>Entity</b> | <i>Balance as of</i> |                  | <b>Notes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------------------|----------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                          | <b>7/31/2026</b>     | <b>8/31/2026</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Public Housing Administration            | 743.6                | 763.4            | <ul style="list-style-type: none"> <li>PHA accounts include grants of Federal funds received to finance public housing programs and their operations.</li> </ul>                                                                                                                                                                                                                                                                                                               |
| Other Treasury Custody Accounts          | 407.8                | 410.3            | <ul style="list-style-type: none"> <li>Other Treasury Custody Accounts include balances from the Lotteries.</li> </ul>                                                                                                                                                                                                                                                                                                                                                         |
| Department of Labor and Human Resources  | 1,051.1              | 1,045.5          | <ul style="list-style-type: none"> <li>DLHR accounts include operational accounts and other funds as follow: <ul style="list-style-type: none"> <li>\$713M PR Unemployment Trust Fund at US Treasury.</li> <li>Work Opportunity Incentive Fund to finance an incentive program to promote job creation.</li> <li>Contribution Trust Fund from employers' receipts used to pay claims to employees.</li> <li>Act No. 15 special revenues for operations.</li> </ul> </li> </ul> |
| Child Support Administration             | 115.3                | 114.9            | <ul style="list-style-type: none"> <li>Custody bank account containing child support payments from non-custodial parents.</li> </ul>                                                                                                                                                                                                                                                                                                                                           |
| Puerto Rico Police                       | 46.9                 | 45.0             | <ul style="list-style-type: none"> <li>Bank account used to process Police Department payroll funded through budget appropriations.</li> </ul>                                                                                                                                                                                                                                                                                                                                 |
| Department of Housing                    | 56.8                 | 61.0             | <ul style="list-style-type: none"> <li>DOH accounts include grants of Federal funds received to finance public housing programs and their operations.</li> </ul>                                                                                                                                                                                                                                                                                                               |
| DDEC                                     | 292.3                | 289.4            | <ul style="list-style-type: none"> <li>DDEC accounts include operational accounts from General Fund appropriations and internally generated revenues, Act No. 22-2012, OGPe portal, film program, and Federal funds.</li> </ul>                                                                                                                                                                                                                                                |
| 9-1-1 Services Governing Board           | 73.1                 | 73.3             | <ul style="list-style-type: none"> <li>9-1-1 services account represents their operational account from special revenues (Act 144-1994).</li> </ul>                                                                                                                                                                                                                                                                                                                            |
| Other Non-TSA Entities                   | 269.3                | 288.8            | <ul style="list-style-type: none"> <li>Refer to description in Appendix B.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>TOTAL</b>                             | <b>\$3,056M</b>      | <b>\$3,092M</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

\$ in US millions

|                                                        | <i>Balance as of</i> |                  |
|--------------------------------------------------------|----------------------|------------------|
|                                                        | <b>7/31/2026</b>     | <b>8/31/2026</b> |
| COFINA - Post-effectiveness of the Plan of Adjustment. | <b>\$0.3M</b>        | <b>\$0.3M</b>    |

- The Puerto Rico Sales Tax Financing Corporation (“COFINA”) was created pursuant to Act No. 91-2006, as amended, and prior to the commencements of its Title III proceeding. They had issued bonds payable solely from a portion of the sales and use tax imposed by the Government on qualified transactions.
- Sales and use tax collections are consolidated at an account at Banco Popular de Puerto Rico (“BPPR”).
- The United States District Court for the District of Puerto Rico confirmed the Third Amendment Title III Plan of Adjustment of the Debts of Puerto Rico Sales Tax Financing Corporation (the “COFINA Plan”) by the amended order dated February 5, 2019. The COFINA Plan became effective on February 12, 2019.
- Given the resolution of ownership of future SUT by the COFINA Plan, COFINA have bank accounts that are held by the trustee. These balances are excluded from this summary.
- The balance shown on the COFINA accounts reflects operational funds post-effectiveness of the COFINA Plan.

## Restricted Accounts / Subject to Title III Proceedings - PREPA

| \$ in US millions               |               |               |                                                                                                                                                                                                                                                           |
|---------------------------------|---------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Grouping<br>Subcategory         | Balance as of |               | Notes                                                                                                                                                                                                                                                     |
|                                 | 7/31/2026     | 8/31/2026     |                                                                                                                                                                                                                                                           |
| Operating                       | 446.8         | 434.9         | <ul style="list-style-type: none"> <li>Decrease primarily due to net decrease in LUMA's service accounts and accounts created per PREB order (\$20.8M) and Genera's service accounts (\$7.1M), offset by various net inflows \$16M.</li> </ul>            |
| FEMA                            | 329.0         | 270.9         | <ul style="list-style-type: none"> <li>Decrease primarily due to net decrease in PREPA's Working Capital Advances (WCA) account (\$43.3), Genera's WCA account (\$4.0M), and PREPA's Requests for Reimbursement (RFR) FEMA accounts (\$10.8M).</li> </ul> |
| DOE                             | 34.3          | 38.5          | <ul style="list-style-type: none"> <li>Increase primarily due to net increase in LUMA's DOE Grant account \$4.1M.</li> </ul>                                                                                                                              |
| Emergency Reserve               | 15.0          | 15.0          | <ul style="list-style-type: none"> <li>No change from prior month.</li> </ul>                                                                                                                                                                             |
| Insurance (Restricted)          | 0.2           | 0.2           | <ul style="list-style-type: none"> <li>No change from prior month.</li> </ul>                                                                                                                                                                             |
| Construction & Other Restricted | 96.5          | 96.8          | <ul style="list-style-type: none"> <li>No significant change from prior month.</li> </ul>                                                                                                                                                                 |
| US Banks Accounts               | 20.2          | 20.2          | <ul style="list-style-type: none"> <li>No change from prior month.</li> </ul>                                                                                                                                                                             |
| <b>TOTAL</b>                    | <b>\$942M</b> | <b>\$877M</b> |                                                                                                                                                                                                                                                           |

\$ in US millions

## Bank Balances as of

| Grouping<br>Subcategory       | 7/31/2026     | 8/31/2026     | Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------|---------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Operational Accounts          | \$290.4       | \$308.8       | <ul style="list-style-type: none"> <li>▪ Increase of \$18.4M in operational account balances is primarily due to a increase in the FEMA cash advances account.</li> <li>▪ Approximately \$263M, or 85% of UPR operational funds are held in five (5) accounts: <ul style="list-style-type: none"> <li>▪ \$90.4M in the money market account,</li> <li>▪ \$89.7M market value of securities account 1,</li> <li>▪ \$37.8M in the FEMA cash advances account, (restricted),</li> <li>▪ \$29.2M in the hurricane insurance proceeds account (restricted).</li> <li>▪ \$16M in the Huracan Maria FEMA 4339 account (restricted).</li> </ul> </li> <li>▪ Approximately \$38.8M is in sixty five(65) active Banco Popular and UBS bank accounts managed by UPR, or its units, which typically contain deposits of federal student aid (mostly unrestricted).</li> </ul> |
| Component Units<br>Accounts   | \$84.6        | \$46.5        | <ul style="list-style-type: none"> <li>▪ Decrease of \$38.1M in component unit account balances is primarily due to a decrease of \$33.3 in restricted accounts at Desarrollos Universitarios, Inc.</li> <li>▪ \$16.0 in 12 restricted accounts at Desarrollos Universitarios, Inc (DUI),</li> <li>▪ \$9M in 2 restricted accounts related to Retirement Systems,</li> <li>▪ \$13.5M in 6 accounts at Servicios Médicos Universitarios, Inc (SMU),</li> <li>▪ \$4.7M in 1 restricted account at Research Center for Molecular Sciences,</li> <li>▪ \$2.8M in 1 restricted account at University of Puerto Rico Parking System Inc., and</li> <li>▪ \$0.4M in 2 accounts at Materials Characterization Center, Inc.</li> </ul>                                                                                                                                     |
| Bond Sinking Fund<br>Accounts | \$39.4        | \$39.4        | <ul style="list-style-type: none"> <li>▪ Three restricted US Bank accounts related to debt service obligations on UPR revenue bonds.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>TOTAL</b>                  | <b>\$414M</b> | <b>\$395M</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

*In general, the unrestricted account balances in operational accounts are used as working capital for payments of the ordinary obligations of the University, which are not subsidized by other sources.*

### Footnotes:

1 - UPR purchased T-Bills with monies from the BPPR money market account with maturities of less than 90 days, most of which has been earmarked for Capital Expenditure projects.

| \$ in US millions               |                      |                  |                                                                                                                                                                                                                                                              |
|---------------------------------|----------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Grouping<br/>Subcategory</b> | <i>Balance as of</i> |                  | <b>Notes</b>                                                                                                                                                                                                                                                 |
|                                 | <b>7/31/2026</b>     | <b>8/31/2026</b> |                                                                                                                                                                                                                                                              |
| Debt Service Accounts           | 23.8                 | 43.6             | <ul style="list-style-type: none"> <li>• Payment of principal and interest on senior and senior sub indebtedness due on January 1st and July 1st of each year.</li> </ul>                                                                                    |
| Debt Service Reserve            | -                    | -                | <ul style="list-style-type: none"> <li>• Debt service required as requested by the MAT for 2008 Bonds.</li> </ul>                                                                                                                                            |
| Operating Reserve               | 283.5                | 284.1            | <ul style="list-style-type: none"> <li>• To cover for the operating reserve fund for current expenses as required per the MAT. Include the balance in the Rate Stabilization Fund Account. Equivalent to three months of Operating Expense Funds.</li> </ul> |
| Current Expense Fund            | 183.4                | 170.2            | <ul style="list-style-type: none"> <li>• Cash and cash equivalents for payment of operating expenses.</li> </ul>                                                                                                                                             |
| Revenue Fund                    | 4.7                  | 7.4              | <ul style="list-style-type: none"> <li>• To fund trust reserves with amounts held in deposit following the MAT priority schedule (Sr. Debt Service, Sr. Sub Debt Service, Current Expense Fund, Operating Reserve and Capital Improvement Fund).</li> </ul>  |
| Capital Improvement             | 32.2                 | 33.2             | <ul style="list-style-type: none"> <li>• Balance to pay for capital improvement investments deposited on a fund held by the Trust.</li> </ul>                                                                                                                |
| Construction Fund               | 228.5                | 242.6            | <ul style="list-style-type: none"> <li>• To pay cost of improvements, payment of the costs of issuance of bonds, and interests during construction.</li> </ul>                                                                                               |
| Disaster Recovery               | 268.7                | 329.8            | <ul style="list-style-type: none"> <li>• Proceeds in accounts for Disaster Recovery Efforts. Include insurance proceeds and FEMA Public Assistance Program.</li> </ul>                                                                                       |
| Compliance Escrow               | 7.1                  | 7.2              | <ul style="list-style-type: none"> <li>• Established through Consent Decree and Transactional Agreements with the Department of Health.</li> </ul>                                                                                                           |
| <b>TOTAL</b>                    | <b>\$1,032M</b>      | <b>\$1,118M</b>  |                                                                                                                                                                                                                                                              |

## Restricted Accounts / Subject to Title III Proceedings - HTA

| \$ in US millions               |                      |                  |                                                                                                                                                                                                                                                                                                          |
|---------------------------------|----------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Grouping<br/>Subcategory</b> | <i>Balance as of</i> |                  | <b>Notes</b>                                                                                                                                                                                                                                                                                             |
|                                 | <b>7/31/2026</b>     | <b>8/31/2026</b> |                                                                                                                                                                                                                                                                                                          |
| Operational                     | 1.3                  | 2.1              | <ul style="list-style-type: none"> <li>Includes both <b>construction and operational funds</b>, serving as the main account for receiving funds transfers. Funds deposited here are routinely transferred to other HTA accounts to meet various operational and project-related expenditures.</li> </ul> |
| CAPEX Reserve                   | 986.8                | 990.2            | <ul style="list-style-type: none"> <li>Consisted of restricted/reserve funds for capex projects.</li> </ul>                                                                                                                                                                                              |
| Payroll                         | 2.3                  | 2.2              | <ul style="list-style-type: none"> <li>Related to payroll and payroll taxes. The change is primarily due to net effect of payroll and payroll taxes payments offsetting transfers from the Operational Account.</li> </ul>                                                                               |
| Federal Funds                   | 10.1                 | 16.4             | <ul style="list-style-type: none"> <li>HTA receives federal funds from the Federal Highway Administration ("FHWA") and the Federal Transit Administration ("FTA") and uses those funds to spend on FHWA and FTA earmarked infrastructure projects.</li> </ul>                                            |
| Reserve                         | 257.4                | 256.0            | <ul style="list-style-type: none"> <li>Consists of restricted/reserved funds for operational and construction contracts. The change is mainly due to the transfer of funds for CAPEX purpose.</li> </ul>                                                                                                 |
| P3 Escrows Accounts             | 68.2                 | 67.7             | <ul style="list-style-type: none"> <li>Consists of restricted funds for each P3 to cover unpaid tolls.</li> </ul>                                                                                                                                                                                        |
| <b>TOTAL</b>                    | <b>\$1,326M</b>      | <b>\$1,335M</b>  |                                                                                                                                                                                                                                                                                                          |

# ASES

\$ in US millions

| <b>Grouping<br/>Subcategory</b>  | <i>Balance as of</i> |                  | <b>Notes</b>                                                                                                                                                                                                                                                                                                                       |
|----------------------------------|----------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                  | <b>7/31/2026</b>     | <b>8/31/2026</b> |                                                                                                                                                                                                                                                                                                                                    |
| Premium Payments Accounts        | 548.6                | 216.5            | <ul style="list-style-type: none"> <li>The Premium Payments Account receives monies from Federal reimbursement and General Fund appropriations funding sources, which are used to make MCO premium payments. There is a high degree of variability from month to month depending on the timing of inflows and outflows.</li> </ul> |
| Rebates and Operational Accounts | 696.5                | 705.9            | <ul style="list-style-type: none"> <li>The Operational account receives monies from General Fund appropriations and Federal Funds for administrative reimbursements. There is a high degree of variability from month to month depending on the timing of Federal Funds receipts.</li> </ul>                                       |
| <b>TOTAL</b>                     | <b>\$1,245M</b>      | <b>\$922M</b>    |                                                                                                                                                                                                                                                                                                                                    |

## Other Public Corporations and Legally Separate Entities

| \$ in US millions                                   | Balance as of   |                 | Notes                                                                                                                                                                                                                                                                                                           |
|-----------------------------------------------------|-----------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     | 7/31/2026       | 8/31/2026       |                                                                                                                                                                                                                                                                                                                 |
| PC or Legally Separate Entity                       |                 |                 |                                                                                                                                                                                                                                                                                                                 |
| State Insurance Fund Corporation                    | 2,212.8         | 2,297.8         | <ul style="list-style-type: none"> <li>Almost all of the balances include unrestricted operational accounts for premium collections and concentration purposes. The remaining balance consists of reserve and operational pass-through accounts.</li> </ul>                                                     |
| Automobile Accident Compensation Administration     | 344.3           | 339.5           | <ul style="list-style-type: none"> <li>The majority of these funds represent investment reserves for the purposes of meeting future benefit payments, a standard operating procedure of insurance providers. The remaining amounts are mostly used for operational expenses.</li> </ul>                         |
| Tourism Company                                     | 296.2           | 302.3           | <ul style="list-style-type: none"> <li>Include operational accounts at the Tourism Company.</li> </ul>                                                                                                                                                                                                          |
| Agricultural Enterprises Development Administration | 72.2            | 69.8            | <ul style="list-style-type: none"> <li>The majority of the balances include operational accounts including sweep and deposit accounts. The remaining balances consist of restricted/reserve accounts.</li> </ul>                                                                                                |
| Housing Financing Authority                         | 558.6           | 541.4           | <ul style="list-style-type: none"> <li>A portion of the balances are comprised of restricted accounts including debt service, escrow, and Federal funds. The remaining accounts are unrestricted operational accounts.</li> </ul>                                                                               |
| Industrial Development Company                      | 101.4           | 106.7           | <ul style="list-style-type: none"> <li>Most of these funds are deposited for specific uses including, but not limited to, incentive payments established by law, capital expenditures, and other operational reserves. Remaining funds are mostly used for PRIDCO and RUMS of PR operating expenses.</li> </ul> |
| Other Public Corporations                           | 2,783.4         | 2,746.2         | <ul style="list-style-type: none"> <li>Refer to description in Appendix C.</li> </ul>                                                                                                                                                                                                                           |
| <b>TOTAL</b>                                        | <b>\$6,369M</b> | <b>\$6,404M</b> |                                                                                                                                                                                                                                                                                                                 |

## Appendix A: Reconciliations and Revisions of Reported Balances to Date

### Summary of updated balances to previously reported on prior month

(7/31/2026 updated balances, reported in the previous cash disclosure)

| \$ in US Millions           | TSA    | TSA Sweep | Pension related | Central Gov. Non TSA | COFINA | PREPA | PRASA | HTA   | UPR | ASES  | Other Public Corp's. | Total  |
|-----------------------------|--------|-----------|-----------------|----------------------|--------|-------|-------|-------|-----|-------|----------------------|--------|
| Reported 7/31/2026 Balances | 12,820 | 52        | 185             | 3,056                | 0      | 942   | 1,032 | 1,326 | 414 | 1,245 | 6,369                | 27,442 |
| Account Reclassifications   | -      | -         | -               | -                    | -      | -     | -     | -     | -   | -     | -                    | -      |
| Revisions to Balances       | -      | -         | -               | -                    | -      | -     | -     | -     | -   | -     | -                    | -      |
| Incorporated Accounts       | -      | -         | -               | -                    | -      | -     | -     | -     | -   | -     | -                    | -      |
| Removed Accounts            | -      | -         | -               | -                    | -      | -     | -     | -     | -   | -     | -                    | -      |
| Restated 7/31/2026 Balances | 12,820 | 52        | 185             | 3,056                | 0      | 942   | 1,032 | 1,326 | 414 | 1,245 | 6,369                | 27,442 |

## Appendix B: Central Government – Non TSA

| \$ in '000s | <u>Entity Name</u>                                                        | <i>Balance as of</i> |                   |                  |
|-------------|---------------------------------------------------------------------------|----------------------|-------------------|------------------|
|             |                                                                           | <u>7/31/2026</u>     | <u>8/31/2026</u>  | <u>DELTA</u>     |
|             | Hacienda                                                                  | 100,042              | 102,720           | 2,678            |
|             | Electronic Lottery                                                        | 49,244               | 63,983            | 14,738           |
|             | Inspector General                                                         | 40,109               | 40,732            | 623              |
|             | Environmental Quality Board                                               | 21,665               | 21,548            | (117)            |
|             | Office of the Comptroller                                                 | 16,462               | 16,449            | (13)             |
|             | National Guard Institutional Trust                                        | 7,337                | 7,526             | 189              |
|             | Institute of Statistics                                                   | 6,180                | 6,287             | 108              |
|             | Office of Government Ethics                                               | 5,124                | 5,207             | 83               |
|             | Telecommunication's Regulatory Board                                      | 5,071                | 4,587             | (484)            |
|             | Office of the Special Independent Prosecutor                              | 3,692                | 3,670             | (21)             |
|             | Department of Education                                                   | 3,354                | 3,095             | (260)            |
|             | Institute of Forensic Sciences                                            | 2,848                | 2,854             | 6                |
|             | Commonwealth Election Commission                                          | 2,311                | 2,317             | 5                |
|             | Department of Correction and Rehabilitation                               | 2,158                | 4,138             | 1,980            |
|             | Puerto Rico National Guard                                                | 1,611                | 1,624             | 13               |
|             | Federal Affairs Administration                                            | 982                  | 857               | (124)            |
|             | Office of Socioeconomic Development                                       | 676                  | 657               | (19)             |
|             | Department of the Family                                                  | 193                  | 172               | (21)             |
|             | Energy Board                                                              | 61                   | 61                | -                |
|             | Families and Children Administration                                      | 49                   | 204               | 155              |
|             | Autoridad Del Puerto de Ponce                                             | 38                   | 56                | 18               |
|             | Department of Consumer Affairs                                            | 35                   | 35                | 0                |
|             | Administration for Socioeconomic Development of the Family                | 13                   | 12                | (1)              |
|             | Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico | 1                    | 1                 | (0)              |
|             | Other                                                                     | -                    | -                 | -                |
|             |                                                                           | <u>\$ 269,257</u>    | <u>\$ 288,790</u> | <u>\$ 19,533</u> |

## Appendix C: Other Public Corporations and Legally Separate Entities

| \$ in '000s | Entity Name                                                                                     | Balance as of       |                     |                    |
|-------------|-------------------------------------------------------------------------------------------------|---------------------|---------------------|--------------------|
|             |                                                                                                 | 7/31/2026           | 8/31/2026           | DELTA              |
|             | Infrastructure Financing Authority                                                              | 580,050             | 578,168             | (1,882.3)          |
|             | Ports Authority                                                                                 | 319,598             | 305,920             | (13,677.8)         |
|             | Fiscal Agency and Financial Advisory Authority                                                  | 219,446             | 207,416             | (12,029.8)         |
|             | Government Employee and Judiciary Retirement System Administration                              | 216,873             | 214,940             | (1,933.3)          |
|             | Public Buildings Authority                                                                      | 213,707             | 201,556             | (12,151.1)         |
|             | COR3                                                                                            | 147,835             | 152,363             | 4,528.2            |
|             | Land Authority                                                                                  | 145,127             | 145,644             | 516.7              |
|             | Fondo Equiparacion                                                                              | 131,712             | 146,641             | 14,929.3           |
|             | Financial Oversight Board                                                                       | 115,249             | 117,823             | 2,574.7            |
|             | Public Private Partnership Authority                                                            | 100,396             | 93,309              | (7,086.0)          |
|             | Land Administration                                                                             | 80,720              | 80,804              | 83.5               |
|             | Medical Services Administration                                                                 | 74,113              | 76,287              | 2,173.3            |
|             | Convention Center District Authority                                                            | 66,622              | 65,231              | (1,390.9)          |
|             | Energy Commission                                                                               | 61,022              | 62,092              | 1,070.1            |
|             | Integrated Transport Authority                                                                  | 59,587              | 57,202              | (2,384.9)          |
|             | Department of Economic Development and Commerce                                                 | 55,321              | 53,084              | (2,236.9)          |
|             | Puerto Rico and the Caribbean Cardiovascular Center Corporation                                 | 31,839              | 32,721              | 881.4              |
|             | National Guard Institutional Trust                                                              | 19,619              | 19,261              | (358.6)            |
|             | Economic Development Bank                                                                       | 19,212              | 14,823              | (4,389.0)          |
|             | Farm Insurance Corporation                                                                      | 18,110              | 18,599              | 488.8              |
|             | Comprehensive Cancer Center                                                                     | 14,917              | 13,105              | (1,811.8)          |
|             | Fine Arts Center Corporation                                                                    | 13,675              | 13,209              | (466.0)            |
|             | Institute of Puerto Rican Culture                                                               | 12,679              | 13,141              | 462.2              |
|             | PR Science, Technology and Research Trust                                                       | 10,077              | 8,327               | (1,750.8)          |
|             | GO Redemption Fund                                                                              | 9,652               | 9,675               | 22.8               |
|             | Martín Peña Canal ENLACE Project Corporation                                                    | 8,735               | 8,505               | (230.5)            |
|             | Conservatory of Music                                                                           | 7,732               | 7,885               | 153.1              |
|             | Musical Arts and Stagecraft Corporation                                                         | 6,142               | 6,081               | (60.5)             |
|             | School of Plastic Arts                                                                          | 5,965               | 5,596               | (369.8)            |
|             | Children's Trust                                                                                | 3,521               | 3,089               | (432.8)            |
|             | Center for Research, Education and Medical Services for Diabetes                                | 3,489               | 3,481               | (7.9)              |
|             | Teacher's Retirement System                                                                     | 3,259               | 3,266               | 7.2                |
|             | Authority for the Redevelopment of the land and facilities of the Roosevelt Roads Naval Station | 2,407               | 2,116               | (290.5)            |
|             | Company for the Integral Development of Cantera's Peninsula                                     | 1,566               | 1,531               | (34.5)             |
|             | Puerto Rico Tourism Development Fund                                                            | 1,209               | 1,212               | 2.8                |
|             | Culebra Conservation and Development Authority                                                  | 748                 | 764                 | 16.8               |
|             | Public Broadcasting Corporation                                                                 | 618                 | 529                 | (89.4)             |
|             | Other                                                                                           | 847                 | 850                 | 3.1                |
|             |                                                                                                 | <b>\$ 2,783,397</b> | <b>\$ 2,746,246</b> | <b>\$ (37,151)</b> |