



EDWARD M. BIRN
Director (Direktot)
ELIZABETH T. FISHER

Deputy Director (Sigundo Direktot)

**DEPARTMENT OF
ADMINISTRATION**
DIPATTAMENTON ATMENESTRASION
DIRECTOR'S OFFICE
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LOURDES A. LEON GUERRERO
Governor (Maga'håga)

JOSHUA F. TENORIO
Lt. Governor (Sigundo Maga'låhi)

January 18, 2024

The Honorable Therese M. Terlaje
Speaker
I Mina'trentai Siette Na Liheslaturan Guahan
Guam Congress Building
163 Chalan Santo Papa
Hagatna, Guam 96910

Re: Monthly Cash Balance Report

Buenas yan Hafa Adai Madam Speaker:

Pursuant to §4118.2 of Chapter 4 of Title 5 Guam Code Annotated, hereby submitted is the Monthly Cash Balance Report for the month of December 2023.

Should you have any further questions or concerns, please do not hesitate to contact Mary Grace Edrosa at 671-475-1283.

Si Yu'os Ma'ase.

Senseramente,

EDWARD M. BIRN
Director

Attachments

cc: Deputy Director, DOA
Deputy Financial Manager, DOA
Controller, DOA
General Accounting Supervisor, DOA
General Ledger Branch

Due: NLT 20 days after month end

Monthly Cash Balance for the month of December 2023

Account Name	Bank	Account Number	G/L Number	Bank Beginning Balance	Dec-23 Deposits/Transfers In	Dec-23 Withdrawals/Transfers Out	Bank Ending balance
1 2018 Edward Byrne Justice Grant	Bank of Guam	*****4083	1101-10159	(0.00)			(0.00)
2 FY19 Edward Byrne Justice Assistance	Bank of Guam	*****4217	1101-10151	262,696.74	6.69		262,703.43
3 FY22 Edward Byrne Memorial Justice Asst	Bank of Guam	*****9700	1101-10127	694,673.95	17.70		694,691.65
4 FY2020 Edward Byrne JAG Award	Bank of Guam	*****4339	1101-10150	195,489.85	4.98		195,494.83
5 FY2021 Edward Byrne JAG Award	Bank of Guam	*****4749	1101-10160	679,350.70	17.31		679,368.01
6 AETNA Medical Premiums	Bank of Guam	*****4143	1100-10206	54,926.82	1.40		54,928.22
7 All Rise Act (Checkings)	Bank of Guam	*****3909	1682-10212	791,829.00		15.00	791,814.00
8 American Relief Program Non-Entitlement Units Fund	Bank of Guam	*****4308	1682-10211	14,919,593.01	380.13		14,919,973.14
9 Autonomous Medical Ins. Premium	Bank of Guam	*****9978	1505-10210	1,924,187.74	6,302,287.53	5,298,751.50	2,927,723.77
10 Banking and Insurance Enforcement Fund	Bank of Guam	*****3820	1611-10210	56,283.15	1.43		56,284.58
11 Cannabis Fund Savings	Bank of Guam	*****8853	1107-10210	4,476.18	50.11	122.44	4,403.85
12 Chamorro Land Trust Operations Fund	Bank of Guam	*****3055	1624-10210	2,072,733.16	57,956.16	244.88	2,130,444.44
13 Chamorro Loan Guarantee Fund	Bank of Guam	*****1996	1415-10210	356,356.48	9.08		356,365.56
14 Child Support Trust Checking Account	Bank of Guam	*****4317	1100-10415	5,871,705.48	668,558.84	654,058.97	5,886,205.35
15 Child Tax Credit (Checkings)	Bank of Guam	*****3670	1686-10210	24,465.00		15.00	24,450.00
16 CLT Survey & Infrastructure	Bank of Guam	*****2027	1669-10210	67.23			67.23
17 Community Health Center fund	Bank of Guam	*****7554	1105-10210	8,279,360.76	192,332.74	171,724.57	8,299,968.93
18 Compact Impact General Operations Offset	Bank of Guam	*****4066	1100-10213	2,827,734.65	72.05		2,827,806.70
19 Compact Impact General Operations Offset -FY22	Bank of Guam	*****1040	1101-10125	2,418,448.10	61.62		2,418,509.72
20 Compact Impact General Operations Offset -FY23	Bank of Guam	*****1034	1101-10124	6,793,635.99	173.09		6,793,809.08
21 Compassionate Cannabis Use	Bank of Guam	*****8876	1671-10210	11,648.52	0.30		11,648.82
22 Contractor's License Board Fund	Bank of Guam	*****2900	1213-10210	1,875,671.65	18,453.00	4,130.18	1,889,994.47
23 Coronavirus Emergency Response	Bank of Guam	*****4220	1101-10380	424,310.58	10.43	77,265.36	347,055.65
24 Criminal Injuries Compensation Fund	Bank of Guam	*****3848	1325-10210	1,227,821.13	31.28		1,227,852.41
25 CTC Permanent Trust Fund	Bank of Guam	*****5692	1686-10212	732,547.61	18.66		732,566.27
26 Customs & Quarantine	Bank of Guam	*****1536	1209-10210	548,290.57	923,651.84	245.08	1,471,697.33
27 Customs & Quarantine - DEA	Bank of Guam	*****3791	1209-10211	356.66	0.01		356.67
28 Dental Self-Insured Fund	Bank of Guam	*****4109	1502-10210	380,562.66	1,826,114.70	1,761,149.02	445,528.34
29 Disaster Unemployment Assistant	Bank of Guam	*****6310	1101-10126	323,818.49	2,476,736.07	1,270,309.52	1,530,245.04
30 DLM Building Construction Fund	Bank of Guam	*****2411	1630-10210	2,948.02	0.08		2,948.10
31 DOD/ECO	Bank of Guam	*****2121	1106-10219	1,894.98	0.05		1,895.03
32 DOJ Equitable Sharing	Bank of Guam	*****4234	1642-10210	522,334.02	13.31		522,347.33
33 Dormant Bank Accounts	Bank of Guam	*****2149	1100-10533	2,298,414.19	658,184.86	5.00	2,956,594.05
34 DPHSS Sanitary Inspection Revolving	Bank of Guam	*****2914	1638-10210	1,491,110.14	123,172.58		1,614,282.72
35 DPW Solid Waste & Commercial	BankPacfic	*****4796	1416-10274	314,913.56	34,067.18	55.25	348,925.49
36 DPW Solid Waste & Commercial	Bank of Guam	*****1857	1416-10421	61,510.90	355,501.48	187,162.22	229,850.17
37 E911 Surcharge	Bank of Guam	*****3268	1281-10210	3,463,316.03	246,157.11	503,772.43	3,205,700.71
38 Efficient Payment Trust Fund	Bank of Guam	*****2089	1321-10211	782.75	223,278.88	223,278.86	782.77
39 EIP Checking	Bank of Guam	*****5111	1100-10252	6,518,187.36		4,200.00	6,513,987.36
40 EIP3 Fund	Bank of Guam	*****4279	1100-10253	13,126,814.75	334.46		13,127,149.21
41 EITC Permanent Trust Fund	Bank of Guam	*****6103	1685-10212	1,779,245.76	45.33	20.00	1,779,271.09
42 EITC Trust Account	Bank of Guam	*****6436	1685-10210	115,546.75	2.94		115,549.69
43 Emergency Rental Asst. Program	Bank of Guam	*****4251	1681-10210	3,659.29	0.09		3,659.38
44 Emergency Rental Asst. Program 2 Fund	Bank of Guam	*****4296	1681-10211	7,746,855.73	193.01	568,437.88	7,178,610.86
45 Federal Fund Checking Account	Bank of Guam	*****4592	1100-10210	14,870,619.17	59,743,307.27	34,977,552.78	39,636,373.66
46 FY21 DOI Compact Impact	Bank of Guam	*****4311	1100-10216	2,017,945.79	51.42		2,017,997.21
47 GDOL Manpower Development Fund	Bank of Guam	*****2135	1232-10212	6,683,322.26	2,866,051.56	330,279.13	9,219,094.69

Due: NLT 20 days after month end

Monthly Cash Balance for the month of December 2023

Account Name	Bank	Account Number	G/L Number	Bank	Dec-23		Bank
				Beginning Balance	Deposits/Transfers In	Withdrawals/Transfers Out	Ending balance
48 General Fund Checking Account	Bank of Guam	*****4399	1100-10413	32,934,607.79	160,348,734.29	165,616,410.55	27,666,931.53
49 General Operations Offset FY19	Bank of Guam	*****4157	1100-10214	1,635,561.89	41.67		1,635,603.56
50 General Operations Offset FY20	Bank of Guam	*****4160	1100-10215	2,833,587.38	72.20		2,833,659.58
51 GMHA Healthcare Trust and Development Fund	Bank of Guam	*****3973	1656-10210	2,566,099.07	96,913.82	1,564.69	2,661,448.20
52 Government Of Guam EITC	Federated Govt	*****0000	1685-10211	10,528,650.99	43,183.06		10,571,834.05
53 Government Of Guam StoneCastle's (FICA)	Federated Govt	*****2500	1100-10426	296,439,152.97	1,232,211.75		297,671,364.72
54 GovGuam Solid Waste Fund	Bank of Guam	*****4265	1100-10112	15,547,976.25	2,054,419.55	1,209,707.98	16,392,687.82
55 GovGuam Sys Bond Reimbursement Fund	Bank of Guam	*****2899	1100-10713	533,876.28	13.60		533,889.88
56 GPD Confiscated Monies	Bank of Guam	*****2104	1100-10545	640,498.62	16.32		640,514.94
57 Guam Academy Charter School Fund	Bank of Guam	*****2885	1639-10210	1,307.30	0.03		1,307.33
58 Guam Cancer Trust Fund	Bank of Guam	*****2928	1641-10210	30.03			30.03
59 Guam EIP Fund	Bank of Guam	*****4191	1100-10251	11,533,029.30	293.85		11,533,323.15
60 Guam Environmental Health Trust Fund	Bank of Guam	*****3925	1600-10210	1,276,199.26	30.42	84,506.51	1,191,723.17
61 Guam Environmental Trust Fund	Bank of Guam	*****2931	1245-10210	777,429.37	19.81		777,449.18
62 Guam Ethics Fund	Bank of Guam	*****3879	1614-10210	183,735.81	2,724.73		186,460.54
63 Guam Invasive Species Inspection Fee Fund	Bank of Guam	*****3990	1662-10210	771,474.58	19.66		771,494.24
64 Guam Plant Inspection & Permit Fun	Bank of Guam	*****2945	1608-10210	309,752.83	8,268.97	5,175.89	312,845.91
65 Guam Preservation Trust Fund	Bank of Guam	*****1965	1326-10211	304,123.95	38,833.41	7,293.00	335,664.36
66 Guam Prugraman Salappe	Bank of Guam	*****6264	1682-10213	600,710.56	300.00	1,300.00	599,710.56
67 Health Professional Licensing Revolving Fund	Bank of Guam	*****3911	1241-10210	0.30			0.30
68 Healthy Futures Fund	Bank of Guam	*****2197	1602-10211	1,315,867.94	991,424.36	1,235,221.92	1,072,070.38
69 Homeowners Assistance Fund	Bank of Guam	*****8056	1687-10210	971,272.61	23.56	147,477.65	823,818.52
70 Hotel Occupancy Tax Fund	Bank of Guam	*****2382	1658-10210	714.40	0.02		714.42
71 Income Tax Refund Checking Account	Bank of Guam	*****1567	1100-10416	17,951,900.95	242,491.96	1,757,181.80	16,437,211.11
72 Indirect Cost Fund	Bank of Guam	*****2777	1632-10210	42.71			42.71
73 Land Acquisition Fund	Bank of Guam	*****3405	1351-10210	181.47			181.47
74 Limited Gaming Fund	Bank of Guam	*****3419	1655-10210	139.81			139.81
75 Medical Prescription Self Insurance	Bank of Guam	*****9984	1503-10210	6,193,727.76	7,012,397.65	8,607,225.05	4,598,900.36
76 Mental Health Perm Injunction	Bank of Guam	*****2030	1255-10210	163.59			163.59
77 OAG Revolving Fund	Bank of Guam	*****4248	1648-10210	645,130.75	595.42		645,726.17
78 Office of Vital Statistics Revolving Fund	Bank of Guam	*****3939	1650-10210	39,149.01	1.00		39,150.01
79 OPIOID Recovery Trust Fund	Bank of Guam	*****1924	1689-10210	3,320,329.50	84.60		3,320,414.10
80 Pandemic Unemployment	Bank of Guam	*****5352	1679-10210	338,934.36	7,823.34		346,757.70
81 Payroll Checking Account	Bank of Guam	*****1576	1100-10417	(132.80)	13,643,784.42	13,643,766.42	(114.80)
82 PEALS	Bank of Guam	*****2092	1215-10210	36,580.91	0.92	1,838.00	34,743.83
83 Police Patrol Vehicle and Equipment Revolving Fund	Bank of Guam	*****4004	1663-10210	0.90			0.90
84 Public Assistance Checking Account	Bank of Guam	*****1585	1100-10419	141,704.93	250,000.00	196,636.21	195,068.72
85 Public Recreation Services Fund	Bank of Guam	*****2962	1620-10210	206,345.35	2,512.29		208,857.64
86 Public School Library	Bank of Guam	*****2243	1604-10210	979,146.33	80,442.47		1,059,588.80
87 Rainy Day Fund	Bank of Guam	*****4504	1288-10210	560,178.98	14.27		560,193.25
88 Real Property Tax	Bank of Guam	*****1812	1205-10414	2,936,409.97	887,174.37	137,781.68	3,685,802.66
89 Recycling Revolving Fund	Bank of Guam	*****2868	1619-10210	7,548,029.76	192.32		7,548,222.08
90 Reserve for Contingencies	Bank of Guam	*****1903	1100-10422	424,312.12	10.81		424,322.93
91 Rte 2 Culvert and Slide Repair	Bank of Guam	*****3146	1101-10170	1,104.05	0.03		1,104.08
92 Safe Streets Fund	Bank of Guam	*****2976	1217-10210	93,248.58	2.38		93,250.96
93 Settlement Acct for CrCard	Bank of Guam	*****1891	1100-10412	626,927.56	24,442,158.86	25,040,716.68	28,369.74
94 Solid Waste Operations Fund (Escrow Account)	Bank of Guam	*****2058	1416-10211	298,650.83	7.61		298,658.44

Due: NLT 20 days after month end

Monthly Cash Balance for the month of December 2023

Account Name	Bank	Account Number	G/L Number	Bank	Dec-23		Bank
				Beginning Balance	Deposits/Transfers In	Withdrawals/Transfers Out	Ending balance
95 Special Asset Forfeiture	Bank of Guam	*****1951	1605-10210	559,478.28	14.25		559,492.53
96 State Agency for Surplus Property	Bank of Guam	*****2152	1314-10212	19,567.55	0.50	64.00	19,504.05
97 State Criminal Alien Assistance Program FY'19 (SCAAP)	Bank of Guam	*****4097	1101-10187	297.69	0.01		297.70
98 State Criminal Assistance Program FY20	Bank of Guam	*****4188	1101-10188	55,100.30	1.40		55,101.70
99 Supplemental Appropriation Revenue Fund	Bank of Guam	*****3024	1645-10210	246.41	0.01		246.42
100 TDOA Highway Fund	Bank of Guam	*****1809	1208-10210	2,272,423.50	279,716.58	119,759.73	2,432,380.35
101 TDOA Tax Settlement	Bank of Guam	*****1797	1100-10203	150,517.29	3.84		150,521.13
102 Transition Committee	Bank of Guam	*****4049	1100-10202	2,494.03	0.06		2,494.09
103 Unclaimed Estate Funds CV0185-95	Bank of Guam	*****3726	1100-10135	150,719.28	3.84		150,723.12
104 Underground Storage Tank Mgmt Fund	Bank of Guam	*****2959	1636-10210	296,314.18	26,257.91		322,572.09
105 Withholding Tax Account	Bank of Guam	*****1843	1100-10420	0.00	3,642,466.82	3,642,466.82	0.00
106 Withholding Tax Account	Bank of Hawaii	*****1204	1100-10431	46,926.16	255,718.92		302,645.08
107 Withholding Tax Account	First Hawaiian Bank	*****5382	1100-10441	218,092.20	364,755.53	196.05	582,651.68
108 Withholding Tax Account	BankPacific	*****2945	1100-10470	115,650.75	112,192.83	10.00	227,833.58

Department Of Administration
Division Of Accounts
FY24 Bond Fund Balance
For the month of December

Account Name	Bank	Account Number	G/L Number	Fund	Fund Description	Bank Beginning Balance	Deposits/ Transfers-In	Withdrawals/ Transfers-Out	Bank Ending Balance
Guam Fisherman's Cooperative Association	Bank of Guam	****9500	125110411	251	INFRAST IMPRVMT BOND '97 - CPF	261,515.08	1,072.60	(140,563.31)	122,024.37
Hotel Occupancy Tax Bond - Revenue Fund	Bank of Guam	****8000	120610410	206	TOURIST ATTRACTION	1,508,951.07	1,470,302.20	(1,508,951.07)	1,470,302.20
Section 30 - Revenue Fund	Bank of Guam	****0071	135511115	355	WATER SYSTEM REVENUE BOND DEBT SERVICE	1,574,607.75	73,319.50	-	1,647,927.25
Hotel Occupancy Tax Bond Series 2011A - Construction Fund	Bank of Guam	****8000	125110410	251	INFRAST IMPRVMT BOND '97 - CPF	5,908,011.18	27,712.20	-	5,935,723.38
Health Security Trust Fund Series B	Bank of Guam	****3000	131110212	311	HEALTH SECURITY TRUST FUND	23,072.26	94.89	-	23,167.15
Section 30 - Surplus Fund	Bank of Guam	****0071	135511114	355	WATER SYSTEM REVENUE BOND DEBT SERVICE	33,474,031.40	176,236.09	(33,500,000.00)	150,267.49
Section 30 - Bond Fund	Bank of Guam	****7001	136310704	363	LANDFILL LOAN FUND	5,050,611.79	61,149.21	-	5,111,761.00
Business Privilege Tax Bonds - Revenue Fund	Bank of Guam	****9000	110010716	100	GENERAL FUND	-	11,082,262.77	(11,082,262.77)	-
Department of Rev & Taxation Youth Tobacco Education & Prevention	Bank of Guam	****3000	127610212	276	YOUTH TOBACCO EDU/PREVENTION FUND	5,611.54	23.08	-	5,634.62
Hotel Occupancy Tax Bond - Bond Fund	Bank of Guam	****8000	135410412	354	DSF - 97 INFRAS IMPRVMT BOND	289,824.27	246,459.54	-	536,283.81
Business Privilege Tax Bonds - Bond Fund	Bank of Guam	****9000	110010717	100	GENERAL FUND	24,881,209.10	4,470,702.01	(8,772,893.73)	20,579,017.38
Health and Human Service Fund SerB	Bank of Guam	****3000	127010213	270	HEALTH AND HUMAN SERVICES FUND	36,933.59	151.90	-	37,085.49
Hotel Occupancy Tax Bond - Surplus Fund	Bank of Guam	****8000	120610420	206	TOURIST ATTRACTION	2,850,732.68	1,285,696.97	(1,953,797.00)	2,182,632.65
Hotel Occupancy Tax Bond - Reserve Fund	Bank of Guam	****8000	135410418	354	DSF - 97 INFRAS IMPRVMT BOND	5,886,500.00	24,143.37	(24,143.37)	5,886,500.00
Business Privilege Tax Bonds - Expense Fund	Bank of Guam	****9000	129010210	290	BPT DEBT SERVICE FUND	23,952.71	7,455.10	(4,277.74)	27,130.07
GEDCA Tobacco Settlement Asset - Backed Bonds Ser2007 Custodial	Bank of Guam	****3000	127010215	270	HEALTH AND HUMAN SERVICES FUND	331,740.47	1,364.39	-	333,104.86
Limited Obligation Section 30 Series 2016 Bond - Reserve Fund	Bank of Guam	****0000	110010738	100	GENERAL FUND	16,317,822.90	66,927.24	(66,927.24)	16,317,822.90
Limited Obligation Section 30 Series 2016 Bond - Project Account	Bank of Guam	****0003	110010740	100	GENERAL FUND	28,871.86	118.42	(118.42)	28,871.86
General Obligation Bonds Series 2019 - Construction Fund	Bank of Guam	****0001	125810210	258	CPF-G.O. Bond 2019 (New Cell)	281,668.67	1,155.26	-	282,823.93
General Obligation Bonds Series 2019 - Bond Fund	Bank of Guam	****0002	136410260	364	DSF-2019 G.O. Bond (New Cell)	341,849.86	259,433.30	-	601,283.16
Hotel Occupancy Tax Bonds Series 2021A - Bond Payment	US Bank	****6000	135410421	354	DSF - 97 INFRAS IMPRVMT BOND	1,172.85	4.49	-	1,177.34
BPT Bonds Series 2012B1 and 2012B2 - Payment	US Bank	****7000	110010729	100	GENERAL FUND	770.98	3,254,870.28	(3,025,000.00)	230,641.26
BPT Bonds Series 2012B1 and 2012B2 - Sinking Fund	US Bank	****7001	110010730	100	GENERAL FUND	4,440.72	3,025,017.58	-	3,029,458.30
BPT Refunding Bonds Series 2021F - Payment	US Bank	****9000	110010732	100	GENERAL FUND	4,865.73	5,404,334.27	-	5,409,200.00
BPT Refunding Bonds Series 2021E - Payment	US Bank	****5000	110010733	100	GENERAL FUND	0.96	3,827.19	-	3,828.15
Limited Obligation Section 30 Bond Series 2016 Bond - Payment	US Bank	****3000	110010742	100	GENERAL FUND	14,754,000.00	5,853.71	(14,754,000.00)	5,853.71
General Obligation Bonds Series 2019A - Payment Account	US Bank	****5000	136410261	364	DSF-2019 G.O. Bond (New Cell)	-	-	-	-
BPT Bonds Series 2015D - Payment Account	US Bank	****2000	110017037	100	GENERAL FUND	27.52	18,967.72	-	18,995.24