



EDWARD M. BIRN
Director (Direktot)
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**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)

March 24, 2026

The Honorable Frank F. Blas Jr.
Speaker
I Mina'trentai Ocho Na Liheslaturan Guahan
Guam Congress Building
163 Chalan Santo Papa
Hagatna, Guam 96910

Re: Monthly Cash Balance Report

Buenas yan Hafa Adai 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 January 2026.

Please note that the balances listed include General and Special Fund balances and balances in Bond Proceeds accounts. Excluded from the report are General Fund balances for Guam Department of Education, Judiciary of Guam, Guam Legislature, Office of Public Accountability and Public Defender Service Corporation which have not been reported to the Treasurer of Guam.

Should you have any further questions or concerns, please do not hesitate to contact Michael Cabral at 671-475-1144. **Si Yu'os Ma'ase!**

Senseramente,

EDWARD M. BIRN
Director

Attachments

cc: Deputy Director, DOA
Chief Financial Officer, DOA
General Accounting Supervisor, DOA
General Ledger Branch

Due: NLT 20 days after month end

Monthly Cash Balance for the month of January 2026

Account Name	Bank	Account Number	G/L Number	Bank	Jan-26		Bank
				Beginning Balance	Deposits/Transfers In	Withdrawals/Transfers Out	Ending balance
1 FY22 Edward Byrne Memorial Justice Asst	Bank of Guam	*****9700	1111177	689,882.83	17.58		689,900.41
2 FY2021 Edward Byrne JAG Award	Bank of Guam	*****4749	1111057	90,139.67	2.30		90,141.97
3 American Relief Program Non-Entitlement Units Func	Bank of Guam	*****4308	1111160	10,487,003.03	267.20		10,487,270.23
4 Autonomous Medical Ins. Premium	Bank of Guam	*****9978	1111127	5,510,881.22	5,036,839.59	9,402,771.58	1,144,949.23
5 Banking and Insurance Enforcement Fund	Bank of Guam	*****3820	1111133	56,318.36	1.43		56,319.79
6 Cannabis Fund Savings	Bank of Guam	*****8853	1111066	5,459.41	50.14		5,509.55
7 Chamorro Land Trust Operations Fund	Bank of Guam	*****3055	1111138	3,182,320.61	46,872.94		3,229,193.55
8 Chamorro Loan Guarantee Fund	Bank of Guam	*****1996	1111104	356,579.70	9.09		356,588.79
9 Child Support Trust Checking Account	Bank of Guam	*****4317	1111021	5,028,769.36	549,171.00	593,305.98	4,984,634.38
10 CLT Survey & Infrastructure	Bank of Guam	*****2027	1111154	67.23			67.23
11 Community Health Center Fund	Bank of Guam	*****7554	1111064	3,948,479.22	203,870.24		4,152,349.46
12 Compassionate Cannabis Use	Bank of Guam	*****8876	1111155	11,655.89	0.30		11,656.19
13 Contractor's License Board Fund	Bank of Guam	*****2900	1111073	1,978,708.02	17,815.68		1,996,523.70
14 Criminal Injuries Compensation Fund	Bank of Guam	*****3848	1111096	1,228,590.34	31.30		1,228,621.64
15 CTC Permanent Trust Fund	Bank of Guam	*****5692	1111175	7,635,466.36	194.54		7,635,660.90
16 Customs & Quarantine	Bank of Guam	*****1536	1111071	7,192,713.67	563,524.14	140.00	7,756,097.81
17 Dental Self-Insured Fund	Bank of Guam	*****4109	1111125	910,220.27	861,589.23	864,868.48	906,941.02
18 Disaster Unemployment Assistant	Bank of Guam	*****6310	1111171	66,304.28			66,304.28
19 DLM Building Construction Fund	Bank of Guam	*****2411	1111139	3,049.96	0.08		3,050.04
20 DOJ Equitable Sharing	Bank of Guam	*****4234	1111145	522,761.27	13.32		522,774.59
21 Dormant Bank Accounts	Bank of Guam	*****2149	1111033	3,753,513.32	95.64		3,753,608.96
22 DPHSS Sanitary Inspection Revolving	Bank of Guam	*****2914	1111142	2,121,890.63	89,806.38		2,211,697.01
23 E911 Surcharge	Bank of Guam	*****3268	1111090	1,502,314.05	159,470.96		1,661,785.01
24 Efficient Payment Trust Fund	Bank of Guam	*****2089	1111095	783.25	2,781,055.35	2,781,055.33	783.27
25 EIP Checking	Bank of Guam	*****5111	1111015	0.00			0.00
26 EIP3 Fund	Bank of Guam	*****4279	1111016	990.14	0.03		990.17
27 EITC Permanent Trust Fund	Bank of Guam	*****6103	1111166	136,607.60	3.48		136,611.08
28 EITC Trust Account	Bank of Guam	*****6436	1111164	115,619.12	2.95		115,622.07
29 Emergency Rental Asst. Program	Bank of Guam	*****4251	1111157	3,661.53	0.09		3,661.62
30 Emergency Rental Asst. Program 2 Fund	Bank of Guam	*****4296	1111158	4,321,707.98	110.11		4,321,818.09
31 Federal Fund Checking Account	Bank of Guam	*****4592	1111008	15,448,953.62	26,660,235.42	19,448,032.83	22,661,156.21
32 GDOL Manpower Development Fund	Bank of Guam	*****2135	1111077	6,492,063.10	1,425,153.57	89,751.29	7,827,465.38
33 General Fund Checking Account	Bank of Guam	*****4399	1111020	14,989,998.48	142,914,511.86	139,020,961.73	18,883,548.61
34 GMHA Healthcare Trust and Development Fund	Bank of Guam	*****3973	1111150	1,572,753.46	78,260.05		1,651,013.51
35 Government Of Guam EITC	Federated Govt	*****0000	1111165	11,542,825.76	33,901.88		11,576,727.64
36 Government Of Guam StoneCastle's (FICA)	Federated Govt	*****2500	1111028	284,915,321.77	840,524.90	1,470,483.11	284,285,363.56
37 GPD Confiscated Monies	Bank of Guam	*****2104	1111034	684,721.54	17.45		684,738.99
38 Guam Academy Charter School Fund	Bank of Guam	*****2885	1111143	3,809.24	0.10		3,809.34
39 Guam EIP Fund	Bank of Guam	*****4191	1111014	990.15	0.03		990.18
40 Guam Environmental Health Trust Fund	Bank of Guam	*****3925	1111128	1,196,651.16	30.49		1,196,681.65
41 Guam Environmental Trust Fund	Bank of Guam	*****2931	1111079	841,200.17	21.43		841,221.60
42 Guam Ethics Fund	Bank of Guam	*****3879	1111134	238,060.64	6.07		238,066.71

Due: NLT 20 days after month end

Monthly Cash Balance for the month of January 2026

Account Name	Bank	Account Number	G/L Number	Jan-26			Bank
				Beginning Balance	Deposits/Transfers In	Withdrawals/Transfers Out	
43 Guam Invasive Species Inspection Fee Fund	Bank of Guam	*****3990	1111152	2,370,976.04	60.41		2,371,036.45
44 Guam Plant Inspection & Permit Fund	Bank of Guam	*****2945	1111132	514,679.17	8,018.72		522,697.89
45 Guam Preservation Trust Fund	Bank of Guam	*****1965	1111097	1,009,757.21	86,512.51		1,096,269.72
46 Health Professional Licensing Revolving Fund	Bank of Guam	*****3911	1111078	0.30			0.30
47 Healthy Futures Fund	Bank of Guam	*****2197	1111129	5,263,422.53	2,046,443.80		7,309,866.33
48 Homeowners Assistance Fund	Bank of Guam	*****8056	1111169	275,987.90	7.03		275,994.93
49 Hotel Occupancy Tax Fund	Bank of Guam	*****2382	1111151	714.90	0.02		714.92
50 Income Tax Refund Checking Account	Bank of Guam	*****1567	1111022	37,550,400.96	2,793,215.43	1,860,711.33	38,482,905.06
51 Indirect Cost Fund	Bank of Guam	*****2777	1111140	142.71			142.71
52 Limited Gaming Fund	Bank of Guam	*****3419	1111149	139.81			139.81
53 GovGuam Medical Self Funded Insurance	Bank of Guam	*****9984	1111126	8,924,631.44	18,247,990.66	14,022,721.09	13,149,901.01
54 OAG Revolving Fund	Bank of Guam	*****4248	1111147	932,343.54	23.76		932,367.30
55 Office of Vital Statistics Revolving Fund	Bank of Guam	*****3939	1111148	39,173.60	1.00		39,174.60
56 OPIOID Recovery Trust Fund	Bank of Guam	*****1924	1111170	4,671,130.04	119.02		4,671,249.06
57 Pandemic Unemployment	Bank of Guam	*****5352	1111156	447,781.92	1,960.00		449,741.92
58 Payroll Checking Account	Bank of Guam	*****1576	1111023	(86.30)	13,556,633.98	13,556,601.68	(54.00)
59 PEALS	Bank of Guam	*****2092	1111074	34,764.80	0.89		34,765.69
60 Police Patrol Vehicle and Equipment Revolving Fund	Bank of Guam	*****4004	1111153	0.90			0.90
61 Public Assistance Checking Account	Bank of Guam	*****1585	1111024	1,219,340.43		351,626.34	867,714.09
62 Public Recreation Services Fund	Bank of Guam	*****2962	1111137	263,054.08	6.70		263,060.78
63 Public School Library	Bank of Guam	*****2243	1111130	3,275,180.94	110,887.32	5,747.50	3,380,320.76
64 Rainy Day Fund	Bank of Guam	*****4504	1111091	560,529.93	14.28		560,544.21
65 Real Property Tax	Bank of Guam	*****1812	1111067	2,045,664.32	218,401.29	488.66	2,263,576.95
66 Recycling Revolving Fund	Bank of Guam	*****2868	1111136	10,597,585.99	270.01		10,597,856.00
67 Safe Streets Fund	Bank of Guam	*****2976	1111075	146,511.39	1,670.75		148,182.14
68 Settlement Acct for CrCard	Bank of Guam	*****1891	1111019	2,899,213.38	8,047,122.60	10,771,080.30	175,255.68
69 Special Asset Forfeiture	Bank of Guam	*****1951	1111131	559,668.20	14.26		559,682.46
70 State Agency for Surplus Property	Bank of Guam	*****2152	1111094	35,194.31	0.90		35,195.21
71 State Criminal Assistance Program FY20	Bank of Guam	*****4188	1111060	55,134.76	0.88	32,130.00	23,005.64
72 TDOA Highway Fund	Bank of Guam	*****1809	1111070	6,996,662.85	117,762.76		7,114,425.61
73 TDOA Tax Settlement	Bank of Guam	*****1797	1111006	150,611.63	3.84		150,615.47
74 Unclaimed Estate Funds CV0185-95	Bank of Guam	*****3726	1111004	150,813.70	3.84		150,817.54
75 Underground Storage Tank Mgmt Fund	Bank of Guam	*****2959	1111141	469,121.64	2,261.97		471,383.61
76 Withholding Tax Account	Bank of Guam	*****1843	1111025	-	1,056,022.92	1,056,022.92	-
77 Withholding Tax Account	First Hawaiian Bank	*****5382	1111030	1,757,010.82	246,452.36	125,197.88	1,878,265.30
78 Withholding Tax Account	BankPacific	*****2945	1111031	449,680.92	13,341.80	10.00	463,012.72
79 ANZ Liquidation Unclaimed Deposits	Bank of Guam	*****2189	1111172	588,463.08	14.99		588,478.07
80 General Fund Incoming ACH	Bank of Guam	*****1064	1111182	5,369,057.26	576,619.07	5,000,010.00	945,666.33

Department Of Administration
Division Of Accounts
FY26 Bond Fund Balance
For the month of January

Account Name	Bank	Account Number	G/L Number	Fund	Account Establishment Date	Fund Description	Bank Beginning Balance	Deposits/ Transfers-In	Withdrawals/ Transfers-Out	Bank Ending Balance
Guam Fisherman's Cooperative Association	Bank of Guam	50 00 9500 3 02	125110411	251	3/4/2014	INFRAS IMPRVMT BOND '97 - CPF	642,466.39	151,886.96	(1,886.96)	792,466.39
Hotel Occupancy Tax Bond - Revenue Fund	Bank of Guam	71 00 8000 3 02	120610410	206	5/16/2011	TOURIST ATTRACTION	-	2,527,362.82	-	2,527,362.82
Section 30 - Revenue Fund	Bank of Guam	71 01 0071 3 02	135511115	355	9/13/2002	DEBT SERVICE FUND - WATER SYSTEM REVENUE BONDS	3,296,573.53	57,556.68	-	3,354,130.21
Hotel Occupancy Tax Bond Series 2011A - Construction Fund	Bank of Guam	71 01 8000 3 02	125110410	251	5/16/2011	INFRAS IMPRVMT BOND '97 - CPF	4,150,116.90	16,475.49	-	4,166,592.39
Health Security Trust Fund Series B	Bank of Guam	71 02 3000 3 02	131110212	311	9/23/2003	HEALTH SECURITY TRUST FUND	25,299.82	74.27	-	25,374.09
Section 30 - Surplus Fund	Bank of Guam	71 03 0071 3 02	135511114	355	9/3/2002	WATER SYSTEM REVENUE BOND DEBT SERVICE	404,232.72	15,415.52	-	419,648.24
Section 30 - Bond Fund	Bank of Guam	71 03 7001 3 02	136310704	363	4/09/2013	LANDFILL LOAN FUND	4,038,199.41	11,945.11	-	4,050,144.52
Business Privilege Tax Bonds - Revenue Fund	Bank of Guam	71 03 9000 3 02	110010716	100	7/19/2012	GENERAL FUND	-	18,547,006.05	(18,530,366.05)	16,640.00
Department of Rev & Taxation Youth Tobacco Education & Prevention	Bank of Guam	71 04 3000 3 02	127610212	276	12/20/2002	YOUTH TOBACCO EDU/PREVENTION FUND	6,153.33	18.06	-	6,171.39
Hotel Occupancy Tax Bond - Bond Fund	Bank of Guam	71 04 8000 3 02	135410412	354	5/16/2011	DEBT SERVICE FUND - 97 INFRAS IMPRVMT BOND	801,208.15	1,646.77	-	802,854.92
Business Privilege Tax Bonds - Bond Fund	Bank of Guam	71 04 9000 3 02	110010717	100	7/19/2012	GENERAL FUND	7,765,370.49	3,391,941.85	(30,758.78)	11,126,553.56
Health and Human Service Fund SerB	Bank of Guam	71 06 3000 3 02	127010213	270	12/20/2002	HEALTH AND HUMAN SERVICES FUND	40,499.42	118.89	-	40,618.31
Hotel Occupancy Tax Bond - Surplus Fund	Bank of Guam	71 07 8000 3 02	120610420	206	7/6/2011	TOURIST ATTRACTION	12,321,241.80	43,468.87	(2,143,926.33)	10,220,784.34
Hotel Occupancy Tax Bond - Reserve Fund	Bank of Guam	71 09 8000 3 02	135410418	354	1/11/2018	DEBT SERVICE FUND - 97 INFRAS IMPRVMT BOND	5,886,500.00	17,288.96	(17,288.96)	5,886,500.00
Business Privilege Tax Bonds - Expense Fund	Bank of Guam	71 09 9000 3 02	129010210	290	2/21/2023	DEBT SERVICE FUND - BPT	70,831.67	7,149.57	(2,942.81)	75,038.43
GEDCA Tobacco Settlement Asset - Backed Bonds Ser2007 Custodial	Bank of Guam	71 13 3000 3 02	127010215	270	3/18/2009	HEALTH AND HUMAN SERVICES FUND	363,769.11	1,067.92	-	364,837.03
Limited Obligation Section 30 Series 2016 Bond - Reserve Fund	Bank of Guam	71 80 0000 3 02	110010738	100	8/29/2016	GENERAL FUND	16,317,822.90	47,926.29	(47,926.29)	16,317,822.90
Limited Obligation Section 30 Series 2016 Bond - Project Account	Bank of Guam	71 80 0003 3 02	110010740	100	8/29/2016	GENERAL FUND	28,871.86	84.80	(84.80)	28,871.86
General Obligation Bonds Series 2019 - Bond Fund	Bank of Guam	71 82 0002 3 02	136410260	364	8/9/2019	DEBT SERVICE FUND-2019 G.O. Bond (New Cell)	744,640.14	1,464.12	-	746,104.26
Hotel Occupancy Tax Bonds Series 2021A - Bond Payment	US Bank	270906000	135410421	354	4/27/2021	DEBT SERVICE FUND - 97 INFRAS IMPRVMT BOND	1,434.33	3.97	-	1,438.30
BPT Bonds Series 2012B1 and 2012B2 - Payment	US Bank	162527000	110010729	100	7/27/2012	GENERAL FUND	3,294,825.33	3,205.11	(3,298,030.44)	-
BPT Bonds Series 2012B1 and 2012B2 - Sinking Fund	US Bank	162527001	110010730	100	8/22/2012	GENERAL FUND	12,042.92	60.64	(12,103.56)	-
BPT Refunding Bonds Series 2021F - Payment	US Bank	272919000	110010732	100	12/16/2014	GENERAL FUND	5,409,212.85	4,770.18	(5,409,200.00)	4,783.03
BPT Refunding Bonds Series 2021E - Payment	US Bank	236875000	110010733	100	10/9/2015	GENERAL FUND	4,674.18	12.95	-	4,687.13
Limited Obligation Section 30 Bond Series 2016 Bond - Payment	US Bank	254753000	110010742	100	10/6/2016	GENERAL FUND	13,085.66	36.26	-	13,121.92
BPT Bonds Series 2015D - Payment Account	US Bank	276052000	110010737	100	7/12/2016	GENERAL FUND	507.90	1.41	-	509.31