PORT OF GUAM
ATURIDAT I PUETTON GUAHAN
Jose D. Leon Guerrero Commercial Port
1026 Cabras Highway, Suite 201, Piti, Guam 96925
Telephone: 671-477-5931/35 Facsimile: 671-477-2689/4445
Website: *www.portguam.com*

Eddie Baza Calvo
Governor of Guam
Ray Tenorio
Lieutenant Governor

Speaker Benjamin J.F. Cruz

January 9, 2017

JAN 12 2017
Time: 2:34 [ ] AM [✓] PM File No. ____
Received By: Ed

GL# 34-17-034

2017 JAN 12 PM 3:00 KC

The Honorable Benjamin J.F. Cruz
Speaker
IMina 'Trentai Quatro Na Liheslaturan Guahan
155 Hesler Street
Hagatna, Guam 96910

Dear Speaker Cruz:

Hafa Adai!

Pursuant to Public Law 29-113, Chapter VII, Section 25, the attached report is for the month ending October 31, 2016 for the Port Authority of Guam. I hereby certify, to the best of my knowledge, that the enclosed Revenues and Expenses Report are accurate.

If you have any questions regarding this matter or need additional information, please feel free to call our office at 477-5931/5 extension 303 or 302.

Sincerely,

F. Pangelinan

FELIX PANGELINAN
Acting General Manager

Attachments

Cc: Senator Frank Aguon Jr.
Public Auditor
Deputy General Manager, *Operations*
Deputy General Manager, *Admin. & Finance*
Acting Financial Affairs Controller

Port of Guam, Jose D. Leon Guerrero Commercial Port is an Equal Employment Opportunity Employer.
Complaints of discrimination should be sent to the Human Resources Division.

Port Authority of Guam
Income Statement
With Budget Comparison (Unaudited)
1 Months Ending 103116

Current Month Actual	%	Last Year Actual	%	Budget	% Chng		Year to Date Actual	%	Last Year to Date Actual	%	% Chng	Budget	% Chng
						OPERATING REVENUES							
						CARGO THROUGHPUT REVENUES							
1,000,563	24.9%	371,244	8.7%	504,820	0.98	CT- CHASSIS	1,000,563	24.9%	371,244	8.7%	169.5%	504,820	0.98
596,919	14.9%	1,303,276	30.4%	1,136,276	(0.47)	CT-GROUND	596,919	14.9%	1,303,276	30.4%	-54.2%	1,136,276	(0.47)
102,010	2.5%	71,716	1.7%	97,747	0.04	CT-BREAKBULK	102,010	2.5%	71,716	1.7%	42.2%	97,747	0.04
557	0.0%	519	0.0%	1,142	(0.51)	CT-UNITIZED	557	0.0%	519	0.0%	7.5%	1,142	(0.51)
	0.0%				-	CT-TUNA		0.0%		0.0%	0.0%		-
52,762	1.3%	18,268	0.4%	64,989	(0.19)	CT-RO/RO	52,762	1.3%	18,268	0.4%	188.8%	64,989	(0.19)
9,295	0.2%	5,281	0.1%	4,821	0.93	CT-STUFFING/DEVAN	9,295	0.2%	5,281	0.1%	76.0%	4,821	0.93
2,272	0.1%	2,347	0.1%	2,681	(0.15)	CT-HEAVYLIFT	2,272	0.1%	2,347	0.1%	-3.2%	2,681	(0.15)
	0.0%		0.0%	129	(1.00)	CT-LONGLENGTH		0.0%		0.0%	#DIV/0!	129	(1.00)
8,930	0.2%	14,845	0.3%	15,084	(0.41)	OUT-OF-GAUGE CARGO (OOG)	8,930	0.2%	14,845	0.3%	-39.8%	15,084	(0.41)
1,773,309	44.2%	1,787,496	41.8%	1,827,689	(0.03)	CARGO THROUGHPUT REVENUES	1,773,309	44.2%	1,787,496	41.8%	-0.8%	1,827,689	(0.03)
						OTHER CARGO RELATED REVENUES							
1,942	0.0%	550	0.0%	2,859	(0.32)	LIFT ON/LIFT OFF	1,942	0.0%	550	0.0%	252.8%	2,859	(0.32)
699	0.0%		0.0%	4,946	(0.86)	PRESLUNG	699	0.0%		0.0%	0.0%	4,946	(0.86)
	0.0%		0.0%		-	EXPORT SCRAP CONTAINER		0.0%		0.0%	0.0%		-
271,723	6.8%	343,382	8.0%	311,233	(0.13)	TRANSSHIP CONTAINERS	271,723	6.8%	343,382	8.0%	-20.9%	311,233	-0.126947
6,236	0.2%	7,107	0.2%	9,899	(0.37)	OVERSTOWED CONTAINERS	6,236	0.2%	7,107	0.2%	-12.3%	9,899	(0.37)
145	0.0%	203	0.0%	304	(0.52)	SHIFTED CONTAINERS	145	0.0%	203	0.0%	-28.7%	304	(0.52)
2,084	0.1%	2,504	0.1%	3,123	(0.33)	RIGGED CONTAINERS	2,084	0.1%	2,504	0.1%	-16.8%	3,123	(0.33)
10,062	0.3%	10,518	0.2%	10,214	(0.01)	REEFER CNTR-PLUG/UNPLUG	10,062	0.3%	10,518	0.2%	-4.3%	10,214	(0.01)
267,416	6.7%	262,363	6.1%	274,964	(0.03)	DIRECT LABOR BILLED	267,416	6.7%	262,363	6.1%	1.9%	274,964	(0.03)
14,740	0.4%	10,182	0.2%	18,412	(0.20)	EQUIPMENT RENTAL	14,740	0.4%	10,182	0.2%	44.8%	18,412	(0.20)
51,158	1.3%	35,718	0.8%	38,341	0.33	PORT FEES & DOCKAGE	51,158	1.3%	35,718	0.8%	43.2%	38,341	0.33
416,713	10.4%	425,851	9.9%	425,719	(0.02)	WHARFAGE	416,713	10.4%	425,851	9.9%	-2.1%	425,719	(0.02)
57,286	1.4%	64,850	1.5%	61,839	(0.07)	FUEL SURCHARGE	57,286	1.4%	64,850	1.5%	-11.7%	61,839	(0.07)
24,233	0.6%	19,766	0.5%	18,306	0.32	MARITIME SECURITY FEE	24,233	0.6%	19,766	0.5%	22.6%	18,306	0.32
138,062	3.4%	147,932	3.5%	147,159	(0.06)	FACILITY MAINTENANCE FEE	138,062	3.4%	147,932	3.5%	-6.7%	147,159	(0.06)
530,273	13.2%	569,076	13.3%	523,057	0.01	CRANE SURCHARGE	530,273	13.2%	569,076	13.3%	-6.8%	523,057	0.01
1,792,773	44.6%	1,900,000	44.4%	1,850,375	(0.03)	OTHER CARGO RELATED REVENUES	1,792,773	44.6%	1,900,000	44.4%	-5.6%	1,850,375	(0.03)
3,566,082	88.8%	3,687,497	86.1%	3,678,064	(0.03)	OPERATING REVENUES	3,566,082	88.8%	3,687,497	86.1%	-3.3%	3,678,064	(0.03)

Doc. No. 34GL-17-0034.

Port Authority of Guam
Income Statement
With Budget Comparison (Unaudited)
1 Months Ending 103116

Current Month Actual	%	Last Year Actual	%	Budget	% Chng		Year to Date Actual	%	Last Year to Date Actual	%	% Chng	Budget	% Chng
						INDIRECT COSTS							
						General & Administrative Expen							
(1,482,426)	-36.9%	(1,469,542)	-34.3%	(1,655,777)	(0.10)	Salaries & Wages	(1,482,426)	-36.9%	(1,469,542)	-34.3%	0.9%	(1,655,777)	(0.10)
(105,941)	-2.6%	(110,899)	-2.6%	(118,759)	(0.11)	Insured Benefits	(105,941)	-2.6%	(110,899)	-2.6%	-4.5%	(118,759)	(0.11)
(369,178)	-9.2%	(395,425)	-9.2%	(442,571)	(0.17)	Retirement Benefits	(369,178)	-9.2%	(395,425)	-9.2%	-6.6%	(442,571)	(0.17)
(123,307)	-3.1%	(112,106)	-2.6%	(2,708)	44.53	Other Benefits	(123,307)	-3.1%	(112,106)	-2.6%	10.0%	(2,708)	44.53
	0.0%	(203)	0.0%	(7,500)	(1.00)	Other Personnel Costs		0.0%	(203)	0.0%	0.0%	(7,500)	(1.00)
(5,697)	-0.1%	(4,822)	-0.1%	(10,971)	(0.48)	Communications	(5,697)	-0.1%	(4,822)	-0.1%	18.1%	(10,971)	(0.48)
	0.0%		0.0%		-	Leases/Rentals		0.0%		0.0%	0.0%		-
(104,347)	-2.6%	(157,033)	-3.7%	(157,333)	(0.34)	Utilities	(104,347)	-2.6%	(157,033)	-3.7%	-33.6%	(157,333)	(0.34)
(202,961)	-5.1%	(100,182)	-2.3%	(257,303)	(0.21)	General Insurance	(202,961)	-5.1%	(100,182)	-2.3%	102.6%	(257,303)	(0.21)
	0.0%		0.0%	(47,084)	(1.00)	Repairs & Maintenance		0.0%		0.0%	0.0%	(47,084)	(1.00)
(30,166)	-0.8%	(56,445)	-1.3%	(66,906)	(0.55)	Repairs & Maintenance	(30,166)	-0.8%	(56,445)	-1.3%	-46.6%	(66,906)	(0.55)
	0.0%		0.0%		-	Repairs & Maintenance-Subic Cr		0.0%		0.0%	0.0%		-
(5,986)	-0.1%	(2,925)	-0.1%	(38,056)	(0.84)	Repairs & Maintenance-Pola 14	(5,986)	-0.1%	(2,925)	-0.1%	104.7%	(38,056)	(0.84)
(5,712)	-0.1%	(3,810)	-0.1%	(38,056)	(0.85)	Repairs & Maintenance-Pola 16	(5,712)	-0.1%	(3,810)	-0.1%	49.9%	(38,056)	(0.85)
(4,634)	-0.1%	(3,102)	-0.1%	(38,056)	(0.88)	Repairs & Maintenance-Pola 17	(4,634)	-0.1%	(3,102)	-0.1%	49.4%	(38,056)	(0.88)
(463,995)	-11.6%	(497,211)	-11.6%	(473,697)	(0.02)	Depreciation & Amortization	(463,995)	-11.6%	(497,211)	-11.6%	-6.7%	(473,697)	(0.02)
(767)	0.0%	(622)	0.0%	(7,251)	(0.89)	Damage, Shortage, Writedown &	(767)	0.0%	(622)	0.0%	0.0%	(7,251)	(0.89)
(35,905)	-0.9%	(23,330)	-0.5%	(136,926)	(0.74)	Supplies	(35,905)	-0.9%	(23,330)	-0.5%	53.9%	(136,926)	(0.74)
(2,445)	-0.1%	(2,987)	-0.1%	(70,252)	(0.97)	Miscellaneous	(2,445)	-0.1%	(2,987)	-0.1%	-18.2%	(70,252)	(0.97)
	0.0%		0.0%		-	Advertising		0.0%		0.0%	0.0%		-
(66,981)	-1.7%	(139,973)	-3.3%	(90,322)	(0.26)	Agency& Management Fees	(66,981)	-1.7%	(139,973)	-3.3%	-52.1%	(90,322)	(0.26)
(99,915)	-2.5%	(218,446)	-5.1%	(182,354)	(0.45)	Professional Services	(99,915)	-2.5%	(218,446)	-5.1%	-54.3%	(182,354)	(0.45)
	0.0%		0.0%	(5,000)	(1.00)	Contractual Services		0.0%		0.0%	0.0%	(5,000)	(1.00)
(6,627)	-0.2%	(6,525)	-0.2%	(26,907)	(0.75)	Other Contractual Services	(6,627)	-0.2%	(6,525)	-0.2%	1.6%	(26,907)	(0.75)
(14,244)	-0.4%	(8,855)	-0.2%	(13,542)	-0.3%	Other Expenses	(14,244)	-0.4%	(8,855)	-0.2%	60.9%	(13,542)	0.05
	0.0%		0.0%		0.0%	Earthquake Expense		0.0%		0.0%	0.0%		-
	0.0%	(273)	0.0%		0.0%	Typhoon Expense		0.0%	(273)	0.0%	-100.0%		-
	0.0%		0.0%		0.0%	Earthquake Expense		0.0%		0.0%	0.0%		-
(3,131,235)	-78.0%	(3,314,717)	-77.4%	(3,887,331)	(0.19)	General & Administrative Expen	(3,131,235)	-78.0%	(3,314,717)	-77.4%	-5.5%	(3,887,331)	(0.19)

	Amount Current	Amount Last Month End	Amount Last Year End	Change This Month	Change This Year
Total Assets					
Current Assets					
Cash on Hand					
Petty Cash Fund	2,000.00	2,000.00	2,000.00		
Cashier Change Fund	100.00	100.00	100.00		
Cash on Hand	2,100.00	2,100.00	2,100.00		
Incentive Award Fund					
First Hawaiian Bank-Incentive					
Incentive Award Fund					
Cash in Bank					
First Hawaiian Bank					
Bank of Guam	6,857,927.35	7,317,313.90	7,317,313.90	459,386.55-	459,386.55-
Bank of Hawaii					
Citizen Security Bank	2,134,141.13	1,795,226.35	1,795,226.35	338,914.78	338,914.78
Cash in Bank	8,992,068.48	9,112,540.25	9,112,540.25	120,471.77-	120,471.77-
Short Term Investments					
Bank of Guam	23,934,907.92	26,657,751.34	26,657,751.34	2,722,843.42-	2,722,843.42-
Citizen's Security Bank					
First Hawaiian Bank					
BankPacific					
Citibank					
Bank of Hawaii					
Oceanic Bank					
Gov Guam Employees Fed CU					
Short Term Investments	23,934,907.92	26,657,751.34	26,657,751.34	2,722,843.42-	2,722,843.42-
Account Receivable-Trade (Net)					
Accounts Receivable-Trade	5,867,387.26	5,009,767.39	5,009,767.39	857,619.87	857,619.87
Allow for Uncollectible Acct.	841,947.69-	841,947.69-	841,947.69-		
A/R-Clearing Account					
Account Receivable-Trade (Net)	5,025,439.57	4,167,819.70	4,167,819.70	857,619.87	857,619.87
Accounts Receivable-Other					
Accounts Receivable-DOA					
Accounts Receivable-Employee	5,752.30	5,902.30	5,902.30	150.00-	150.00-
Accounts Receivable-FEMA Reimb					
Accounts Receivable-Geda/Casam					
Accounts Receivable-Other	111,150.00	600,890.89	600,890.89	489,740.89-	489,740.89-
Accounts Receivable-Ins Procee					
Accounts Receivable-Other	116,902.30	606,793.19	606,793.19	489,890.89-	489,890.89-
Marina Receivables					
Accounts Receivable-Agat Marin	13,962.30	14,758.30	14,758.30	796.00-	796.00-
Accounts Receivable-GDP Marina	1,975.62	1,968.25	1,968.25	7.37	7.37
Accounts Receivable-Harbor of	5,354.41	4,835.45	4,835.45	518.96	518.96

	Amount Current	Amount Last Month End	Amount Last Year End	Change This Month	Change This Year
Marina Receivables	21,292.33	21,562.00	21,562.00	269.67-	269.67-
Interest Receivables					
Bank of Guam					
Bank Of Hawaii					
BankPacific					
Citibank					
Citizens Security Bank					
First Hawaiian Bank					
GovGuam Emp.Fed.Credit Union					
Oceanic Bank					
Other					
Interest Receivables					
Prepaid Expenses					
Prepaid Insurance	2,249,681.30	16,666.67	16,666.67	2,233,014.63	2,233,014.63
Prepaid Expenses	1,192,898.39	45,647.92	45,647.92	1,147,250.47	1,147,250.47
Prepaid Expenses	3,442,579.69	62,314.59	62,314.59	3,380,265.10	3,380,265.10
Deffered Expenses					
Deferred Geda Addendum L/Lease					
Credit Note Reimbursement					
Deffered Expenses					
Current Assets	41,535,290.29	40,630,881.07	40,630,881.07	904,409.22	904,409.22
Non Current Assets					
Long Term Receivable					
Long Term Receivable-DOA	2,258,190.48	2,258,190.48	2,258,190.48		
Long Term Receivable-Geda	1,490,449.90	1,490,449.90	1,490,449.90		
Allow for Uncollectible LT A/R	3,748,640.38-	3,748,640.38-	3,748,640.38-		
Long Term Receivable					
Inventory-Computer	95,054.00	95,054.00	95,054.00		
Gas, Oil and Diesel Inventory	163.33	172.40	172.40	9.07-	9.07-
Supplies Inventory	270,631.63	259,650.56	259,650.56	10,981.07	10,981.07
Contra-Asset Inventory Adj.	1,210.77-	1,210.77-	1,210.77-		
Allowance for Obsolesence	70,781.97-	70,781.97-	70,781.97-		
Inventory for Survey					
Inventory	293,856.22	282,884.22	282,884.22	10,972.00	10,972.00
Work In Progress					
Const Work in Progr-Local	9,070,053.17	9,070,053.17	9,070,053.17		
Const Work in Progr-Federal	5,868,616.17	5,868,616.17	5,868,616.17		
Const Work in Progr-FMF	11,880.00			11,880.00	11,880.00
Work In Progress	14,950,549.34	14,938,669.34	14,938,669.34	11,880.00	11,880.00
Non Current Assets	15,244,405.56	15,221,553.56	15,221,553.56	22,852.00	22,852.00

	Amount Current	Amount Last Month End	Amount Last Year End	Change This Month	Change This Year
Property, Plant & Equipment					
Land					
Land-Cabras	3,563,000.00	3,563,000.00	3,563,000.00		
Land	3,563,000.00	3,563,000.00	3,563,000.00		
Buildings					
Buildings-Original	15,732,648.10	15,732,648.10	15,732,648.10		
Buildings-Substation Shelters					
Buildings-Wharf Improvements	116,462,740.68	116,462,740.68	116,462,740.68		
Buildings	132,195,388.78	132,195,388.78	132,195,388.78		
Accumulated Depreciation-Build					
AccDeprec-Buildings-Original	15,173,323.79-	15,170,923.44-	15,170,923.44-	2,400.35-	2,400.35-
AccDeprec-Buildings-Sub Shelte					
AccDeprec-Buildings-Wharf Impr	26,896,922.09-	26,633,966.98-	26,633,966.98-	262,955.11-	262,955.11-
Accumulated Depreciation-Build	42,070,245.88-	41,804,890.42-	41,804,890.42-	265,355.46-	265,355.46-
Furnishings & Equipment					
Air Tools					
Communications Equip	508,918.08	508,918.08	508,918.08		
Computer Equip	1,502,280.92	1,502,280.92	1,502,280.92		
Crane Equip	16,851,672.56	14,863,876.56	14,863,876.56	1,987,796.00	1,987,796.00
Furnishings & Office Equip	1,000,246.26	998,133.04	998,133.04	2,113.22	2,113.22
Forklift Equip	961,184.00	982,678.00	982,678.00	21,494.00-	21,494.00-
Gantry 3 Relocation Cost					
Generator Sets	1,257,055.25	1,257,055.25	1,257,055.25		
Hand Tools	12,466.87	12,466.87	12,466.87		
Load & Unload Equip	2,852.00	2,852.00	2,852.00		
Mowing Equip	6,999.00	6,999.00	6,999.00		
Other Equip	1,685,129.84	1,685,129.84	1,685,129.84		
Power Tools	17,772.56	16,502.61	16,502.61	1,269.95	1,269.95
Safety Equip					
Shop Equip	337,118.65	334,218.65	334,218.65	2,900.00	2,900.00
Tractors	1,431,688.97	1,431,688.97	1,431,688.97		
Vehicles & Motor Equip	1,863,130.87	1,863,130.87	1,863,130.87		
Furnishings & Equipment	27,438,515.83	25,465,930.66	25,465,930.66	1,972,585.17	1,972,585.17
Accumulated Depreciation-Furni					
AccDeprec-Air Tools					
AccDeprec-Communications Eqt.	421,406.46-	415,450.97-	415,450.97-	5,955.49-	5,955.49-
AccDeprec-Computer Equip	830,442.15-	817,375.18-	817,375.18-	13,066.97-	13,066.97-
AccDeprec-Crane Equip	5,135,566.83-	5,028,140.94-	5,028,140.94-	107,425.89-	107,425.89-
AccDeprec-Furnishings & Office	404,000.90-	392,095.32-	392,095.32-	11,905.58-	11,905.58-
AccDeprec-Forklift Equip	809,413.97-	823,238.01-	823,238.01-	13,824.04	13,824.04
AccAmort-Gantry 3 Relocation C					
AccDeprec-Generator Sets	208,897.24-	201,913.61-	201,913.61-	6,983.63-	6,983.63-
AccDeprec-Hand Tools	8,812.48-	8,750.01-	8,750.01-	62.47-	62.47-
AccDeprec-Load & Unload Equip	190.16-	166.39-	166.39-	23.77-	23.77-
AccDeprec-Mowing Equip	2,449.65-	2,333.00-	2,333.00-	116.65-	116.65-
AccDeprec-Other Equip	953,862.40-	938,439.39-	938,439.39-	15,423.01-	15,423.01-

	Amount Current	Amount Last Month End	Amount Last Year End	Change This Month	Change This Year
AccDeprec-Power Tools	6,978.22-	6,802.78-	6,802.78-	175.44-	175.44-
AccDeprec-Safety Equip					
AccDeprec-Shop Equip	161,148.35-	159,010.01-	159,010.01-	2,138.34-	2,138.34-
AccDeprec-Tractors	1,096,444.70-	1,088,176.19-	1,088,176.19-	8,268.51-	8,268.51-
AccDeprec-Vehicles & Motor Equ	666,864.61-	647,440.55-	647,440.55-	19,424.06-	19,424.06-
Accumulated Depreciation-Furni	10,706,478.12-	10,529,332.35-	10,529,332.35-	177,145.77-	177,145.77-
Capital Leases					
Capital Leases					
Capital Leases					
Accumulated Amortization-Capit					
AccAmort-Capital Leases					
Accumulated Amortization-Capit					
Pension-Deferred Outflows Res					
Pension-Deferred Outflow Res	4,451,753.43	4,451,753.43	4,451,753.43		
Pension-Deferred Outflows Res	4,451,753.43	4,451,753.43	4,451,753.43		
Property, Plant & Equipment	114,871,934.04	113,341,850.10	113,341,850.10	1,530,083.94	1,530,083.94
Total Assets	171,651,629.89	169,194,284.73	169,194,284.73	2,457,345.16	2,457,345.16
Total Liabilities & Capital					
Current Liabilities					
Accounts Payable					
Accounts Payable Custom					
Accounts Payable GSA					
Accounts Payable Others	292,616.31	246,464.12	246,464.12	46,152.19	46,152.19
Accounts Payable Trade	4,136,835.21	1,689,813.65	1,689,813.65	2,447,021.56	2,447,021.56
Received Not Vouchered	6,372.88			6,372.88	6,372.88
Accounts Payable	4,435,824.40	1,936,277.77	1,936,277.77	2,499,546.63	2,499,546.63
Current Loan Payable					
Current ANZ (USDA) Loan Payabl	195,390.59	212,348.85	212,348.85	16,958.26-	16,958.26-
CU ANZ (USDA) 12M Loan Payable	581,547.93	633,883.34	633,883.34	52,335.41-	52,335.41-
CU BOG 10M SLE Loan Payable	420,461.42	477,350.14	477,350.14	56,888.72-	56,888.72-
CU BOG 2M USDA Direct Loan	244,888.43	266,750.74	266,750.74	21,862.31-	21,862.31-
Current Loan Payable	1,442,288.37	1,590,333.07	1,590,333.07	148,044.70-	148,044.70-
Due to Public Utilities					
Due to GPA					
Due to GTA					
Due to GWA					
Due to Public Utilities					
Accrued Interest Payable					

	Amount Current	Amount Last Month End	Amount Last Year End	Change This Month	Change This Year
Accrued Interest Payable					
Accrued Interest Payable					
Deferred Revenues					
Deferred Revenues-DOD Moderniz					
Deferred Income - GEDA	61,769.01-	61,769.01-	61,769.01-		
Deferred Revenues -Leases	105,718.75	293,747.18	293,747.18	188,028.43-	188,028.43-
Deferred Revenues Marinas		7,307.90	7,307.90	7,307.90-	7,307.90-
Deferred Revenues		330,347.72	330,347.72	330,347.72-	330,347.72-
Deferred Revenues	43,949.74	569,633.79	569,633.79	525,684.05-	525,684.05-
Accrued Expenses					
Accrued Payroll	804,724.07	665,854.05	665,854.05	138,870.02	138,870.02
Accrued Vacation Pay-Current	1,165,075.18	1,136,453.01	1,136,453.01	28,622.17	28,622.17
Accrued Vacation Pay					
Accrued Earthquake Cost					
Accrued Cola/Supplemental					
Accrued Typhoon Cost					
Accrued Medicare Tax					
Accrued Federal Grant					
Employee Insurance Payables	2,856.20	1,623.08	1,623.08	1,233.12	1,233.12
Employee Deductions Payable	305,286.46	266,555.16	266,555.16	38,731.30	38,731.30
Withholding Tax Payable					
Credit Union					
Accrued Miscellaneous Deductio					
Accrued Death & Disability Ins					
Retirement Contributions					
Deferred Compensation Plan Pay					
Accrued Expenses	2,277,941.91	2,070,485.30	2,070,485.30	207,456.61	207,456.61
Security Deposits					
Security Deposits -Space Leas	85,572.20	85,572.20	85,572.20		
Security Deposits - Marinas	28,772.36	28,497.36	28,497.36	275.00	275.00
Security Deposits	114,344.56	114,069.56	114,069.56	275.00	275.00
Capital Lease Obligations- Cur					
Captl Lease Obligations-Curren					
Capital Lease Obligations- Cur					
Other Current Liabilities					
Reserve Shortage/Property Dama					
Lease Payable - GEDA					
Other Current Liabilities					
Current Liabilities	8,314,348.98	6,280,799.49	6,280,799.49	2,033,549.49	2,033,549.49
Non Current Liabilities					
Long Term Accrued Expenses					
Unfunded Retirement Contributi	42,317,421.00	42,317,421.00	42,317,421.00		

	Amount Current	Amount Last Month End	Amount Last Year End	Change This Month	Change This Year
Accrued Vacation Pay-Long Term	401,957.81	401,957.81	401,957.81		
Accrued Sick Lve(DC)-Long Term	1,649,857.20	1,649,857.20	1,649,857.20		
Long Term Accrued Expenses	44,369,236.01	44,369,236.01	44,369,236.01		
Pension-Deferred Inflow of Res					
Pension-Deferred Inflow of Res	4,565,083.00	4,565,083.00	4,565,083.00		
Pension-Deferred Inflow of Res	4,565,083.00	4,565,083.00	4,565,083.00		
Capital Lease Obligations					
Capital Lease Obligations					
Capital Lease Obligations					
Long Term Loan Payables					
LT-ANZ (USDA) Loan Payable 3.5	2,261,544.06	2,261,544.06	2,261,544.06		
LT-ANZ (USDA) Loan Payable 12M	9,292,102.18	9,292,102.18	9,292,102.18		
LT-BOG $LE Loan Payable 10M	5,255,444.07	5,255,444.07	5,255,444.07		
LT-BOG $2M USDA Direct Loan	1,434,001.05	1,434,001.05	1,434,001.05		
Long Term Loan Payables	18,243,091.36	18,243,091.36	18,243,091.36		
Non Current Liabilities	67,177,410.37	67,177,410.37	67,177,410.37		
Capital Contributions & Equity					
Contributions-Local Government					
Contributions-Land	3,563,000.00	3,563,000.00	3,563,000.00		
Contributions-Property & Equip	483,688.19	483,688.19	483,688.19		
Contributions-General Fund	13,413,670.45	13,413,670.45	13,413,670.45		
Contributions-G.E.P.A.	100,000.00	100,000.00	100,000.00		
Contributions-PAG (Portion of	7,000.00	7,000.00	7,000.00		
Contributions-Local Government	17,567,358.64	17,567,358.64	17,567,358.64		
Contributions-Federal Governme					
Contributions-U.S. Govt Rehab	10,321,126.26	10,321,126.26	10,321,126.26		
Contributions-Economic Develop	1,492,676.57	1,492,676.57	1,492,676.57		
Contributions-U.S. Department	6,508,875.60	6,508,875.60	6,508,875.60		
Contributions-U.S. Govt-Fema	53,763.30	53,763.30	53,763.30		
Contributions-Federal Governme	18,376,441.73	18,376,441.73	18,376,441.73		
Accumulated Earnings					
Accumulated Earnings	20,085,451.75-	20,085,451.75-	20,085,451.75-		
Accumulated Earnings (Deficit)	79,877,721.25	79,877,721.25	79,877,721.25		
Accumulated Earnings	59,792,269.50	59,792,269.50	59,792,269.50		
Net Earnings (Loss)	423,800.67	5.00	5.00	423,795.67	423,795.67
Capital Contributions & Equity	96,159,870.54	95,736,074.87	95,736,074.87	423,795.67	423,795.67
Total Liabilities & Capital	171,651,629.89	169,194,284.73	169,194,284.73	2,457,345.16	2,457,345.16