

Re: Messages & Communications Doc. No. 38GL-26-1801 through 1806.

From Guam Legislature Clerks <clerks@guamlegislature.gov>  
Date Mon 1/26/2026 12:32 PM  
To 38th Committee On Rules <committeeonrules@guamlegislature.gov>  
Cc Rennae Vanessa C. Meno <rennae.meno@guamlegislature.gov>

Håfa Adai,

Received, and thank you.



**Elijah Untalan**  
**Clerks Office**

**I Mina'trentai Ocho na Liheslaturan Guåhan**  
Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910  
Voice: (671) 472-3465/3460 Fax: (671) 472-3524  
[guamlegislature.gov](http://guamlegislature.gov)

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Thank you

**From:** 38th Committee On Rules <committeeonrules@guamlegislature.gov>  
**Sent:** Monday, January 26, 2026 11:22 AM  
**To:** Guam Legislature Clerks <clerks@guamlegislature.gov>  
**Cc:** Frank Blas Jr. <speakerblas@guamlegislature.gov>  
**Subject:** Messages & Communications Doc. No. 38GL-26-1801 through 1806.

Håfa Adai Clerk's Office,  
Please see attached, **Messages & Communications Doc. No. 38GL-26-1801 through 1806** for processing:

✓	38GL-26-1801	A.B. Won Pat International Airport Authority	FY2026 1st Quarter Travel Report*
✓	38GL-26-1802	A.B. Won Pat International Airport Authority	Sole Source Procurement/Emergency Procurement- December 2025*
✓	38GL-26-1803	Guam Board of Accountancy	FY2026 Financial Statement for the month of December 2025.
✓	38GL-26-1804	Guam Board of Accountancy	Board Meeting Packet for January 15, 2026.
✓	38GL-26-1805	Guam Solid Waste Authority	Board Meeting Packet for January 22, 2026*
✓	38GL-26-1806	Guam Waterworks Authority	This is a Transmittal to I Liheslaturan Guåhan of Proposed Rules and Regulations pursuant to the Administrative Adjudication Law for the finalized Fats, Oils and Grease (FOG) Control Program*

Kindly reply to this email



*Si Yu'os ma'åse',*  
**Marie Crisostomo**  
Committee on Rules Assistant  
**COMMITTEE ON RULES**  
Vice Speaker V. Anthony Ada, Chairperson  
*I Mina'trentai Ocho Na Liheslaturan Guåhan*  
*38<sup>th</sup> Guam Legislature*

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**Messages and Communications 38GL-26-1803.**

2 messages

**Speaker Frank Blas Jr.** <speakerblas@guamlegislature.gov>

Fri, Jan 23, 2026 at 1:38 PM

To: 38th Committee On Rules &lt;committeeonrules@guamlegislature.gov&gt;, Sabrina Salas Matanane &lt;office.senatorbri@guamlegislature.gov&gt;

*Håfa Adai,*

Please see attached M&amp;C Doc. No. 38GL-26-1803

38GL-26-1803	Guam Board of Accountancy	FY2026 Financial Statement for the month of December 2025.
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*Si Yu'os Ma'åse'**Bernice Rivera*

Administrative Assistant


**Office of Speaker Frank F. Blas, Jr.**I Mina'trentai Ocho na Liheslaturan Guåhan 38<sup>th</sup> Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)

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**2 attachments** **FinancialDecember.pdf**  
107K **38GL-26-1803.pdf**  
580K**38th Committee On Rules** <committeeonrules@guamlegislature.gov>

Fri, Jan 23, 2026 at 4:04 PM

To: "Speaker Frank Blas Jr." &lt;speakerblas@guamlegislature.gov&gt;

*Håfa Adai,*

Received, and thank you

*Si Yu'os ma'åse',***Marie Crisostomo**

Committee on Rules Assistant

**COMMITTEE ON RULES**

Vice Speaker V. Anthony Ada, Chairperson

*I Mina'trentai Ocho Na Liheslaturan Guåhan**38<sup>th</sup> Guam Legislature*

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# GUAM

board of accountancy

January 23, 2026

Honorable Frank Blas Jr, Speaker  
38<sup>th</sup> Guam Legislature  
Guam Congress Building  
163 Chalan Santo Papa  
Hagatña, GU 96910

38GL-26-1803

OFFICE OF THE SPEAKER  
FRANK F. BLAS JR.

JAN 23 2026

Time: 10:40 AM

Received: MDJ

Dear Mr. Speaker:

In compliance with Public Law 31-233, Chapter XIII, Section 6, enclosed are the DECEMBER FY2026 Financial Statements for the Guam Board of Accountancy (the Board).

Please note that there were no outstanding prior year obligations as of December 31, 2025 and that the Board receives no funds from the US Federal Government or the Government of Guam. All Board funds are derived directly from CPA application, examination, and licensing fees.

As a result of the pandemic, other Asian residents were approved to sit for the CPA exam in Japan, Korea and now the Philippines, essentially obviating the Guam Computer Test Center (GCTC) as a revenue source for the Board. As of November 2025, the University of Guam (UOG) has contracted directly with Prometric LLC, assuming full operational responsibility for the existing GCTC, thus ensuring that our local resident CPA candidates are able to test on Guam. Please note that the Board continues contributing the majority of its excess funds to the Guam Accountancy Endowment Fund, in support of the UOG Visiting Professor program and the Master of Accounting program, and intends to continue doing so annually, to its fullest ability.

If you need additional information, please contact us at your earliest convenience by calling 647-0813 or emailing your request to: [execdir@guamboa.org](mailto:execdir@guamboa.org). Thank you.

Sincerely,



D. N. Sanford  
Executive Director

Enclosures



**38GL-26-1803**  
Messages and Communications

**RECEIVED**  
COMMITTEE ON RULES  
January 23, 2026

1:38 p.m.

*Marie Crisostomo*

tel.671.647.0813 • fax.671.647.0816  
email.admin@guamboa.org • www.guamboa.org  
335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913

GBOA financial



**GUAM BOARD OF ACCOUNTANCY**

**FY2026 Revenue, Expense and Fund Balance Summary w/History and FY2026 Budget**

(Modified Accrual Basis: updated 1/14/2026 dns)

Estimated

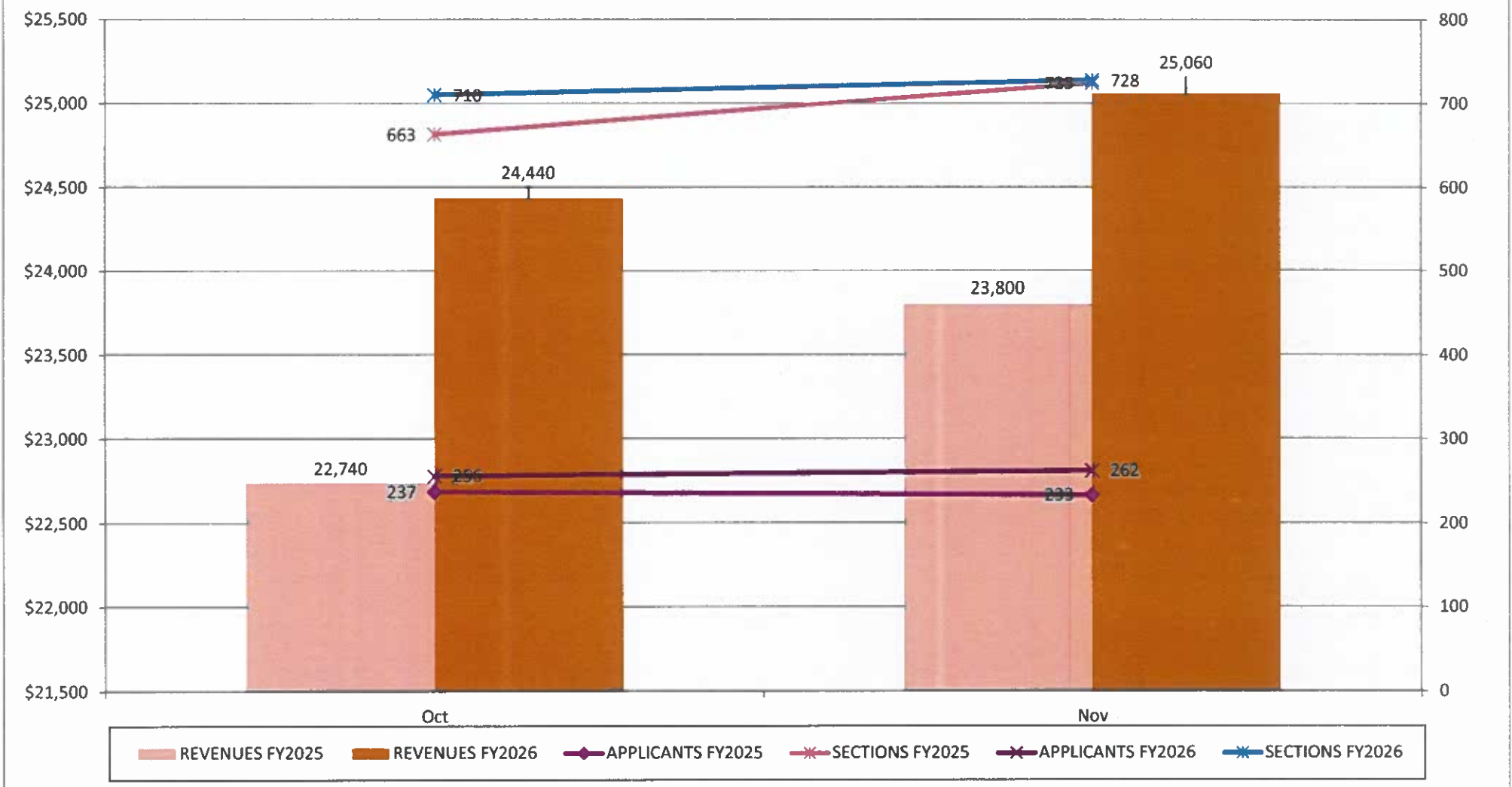
BUDGET CATEGORY Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Actual YTD 12/31/2025	FY2026 Approved Budget <sup>(2)</sup>
<b>REVENUES SUMMARY</b>					
Exam Application Fees	237,500	270,439	293,840	72,100	300,000
Guam Computer Test Center Administration Fees	23,730	30,870	14,210	2,730	15,000
Certification Fees	118,375	158,350	160,275	43,525	165,000
Individual Licensing Fees	347,875	378,650	398,325	22,025	400,000
Firm Licensing Fees	4,600	5,350	6,125	0	5,000
Penalties/Miscellaneous Fees/Interest	48,487	57,173	62,817	17,510	0
<b>TOTAL REVENUES</b>	<b>780,567</b>	<b>900,833</b>	<b>935,592</b>	<b>157,890</b>	<b>885,000</b>
<b>220 Travel</b>	0	0	0	0	0
<b>230 Contractual</b>					
Administrative Services Contract	308,305	307,752	313,185	76,500	322,200
Legal Services Contract	0	0	0	0	15,000
Copier Services	6,594	7,773	6,264	2,032	8,000
Education & Testing	0	0	0	0	7,500
Others (Publications, Dues, etc.)	15,240	16,530	16,300	0	16,000
Web/Database development & maintenance	0	0	0	0	38,000
<b>233 Office Space</b>	25,956	25,956	25,956	6,489	25,956
<b>240 Supplies</b>	16,089	23,726	16,869	679	22,000
<b>250 Small Equipment</b>	1,031	436	1,267	0	10,000
<b>290 Miscellaneous</b>					
Bank Charges	16,354	19,283	20,133	3,201	20,000
Postage	56,088	68,387	23,745	20,285	40,000
Training	496	738	300	297	7,500
Notices/Compliance Investigations/Others	6,416	5,262	7,569	946	10,000
UOG Endowment Contribution	400,000	225,000	200,000	0	342,844
<b>363 Telephone Services</b>	0	0	0	0	0
<b>450 Capitalized Equipment</b>	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>852,569</b>	<b>700,843</b>	<b>631,588</b>	<b>110,430</b>	<b>885,000</b>
<b>NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(72,001)</b>	<b>199,989</b>	<b>304,004</b>	<b>47,460</b>	<b>0</b>
<b>FUND BALANCE:</b>					
Beginning	1,018,623	946,622	1,146,611	1,450,615	1,450,615
Ending	946,622	1,146,611	1,450,615	1,498,075	1,450,615
Consisting of:					
Cash - Bank of Guam (established FY2008)	908,258	1,132,855	1,470,874	1,503,599	
Cash - Time Certificates of Deposit	0	0	0	0	
Accounts Receivable-NASBA	70,530	23,550	26,860	22,600	
Accounts Payable	(32,167)	(9,793)	(47,119)	(28,124)	
Net Fund Balance	946,622	1,146,611	1,450,615	1,498,075	
Restricted Fund Balance	946,622	1,146,611	1,300,067	1,250,690	
Unrestricted Fund Balance	0	0	150,547	247,386	

**NOTES:**

(1) During FY2026 the Board paid \$30,708 of prior year obligations, shown as FY2025 expenditures. There are no outstanding prior year encumbrances as of 10/31/2025.

(2) Revenue/Expense Budget approved by Board (\$669,600 Expense appropriation by Legislature in FY2026 Budget Bill)

### CPAES - GUAM Exam Application Processing Summary FY2026 YTD



NOTE: Due to the new exam charging scenario change in September 2023, APPLICANTS are First Time exam applicants paying for an evaluation of eligibility to sit for the exam. SECTIONS are the actual total sections paid for. REVENUES are the total actual revenues for the period net of refunds.