

Re: Messages & Communications Doc. No. 38GL-26-2096 through 2105.

From 38th Committee On Rules <committeeonrules@guamlegislature.gov>  
Date Mon 3/30/2026 11:21 AM  
To Guam Legislature Clerks <clerks@guamlegislature.gov>

Håfa Adai Clerks Office,

Please see attached, Messages & Communications Doc. No. 38GL-26-2096 through 2098; 2102 and 2103 for processing:

38GL-26-2096	Department of Administration	Guam Legislature Budget/Actual Expenditures Report as of February 28, 2026*
38GL-26-2097	Office of the Governor of Guam	Prior Year Obligations to pay Judith T. Won Pat in the total amount of \$1,236.55*
38GL-26-2098	Department of Public Health and Social Services	Guam Board of Social Work Board Meeting Packet for March 25, 2026*
38GL-26-2102	University of Guam	Unaudited Financial Reports for the month of February 2026*
38GL-26-2103	Guam Board of Accountancy	FY2026 Financial Statement for the month of February 2026.

Please retrieve Doc. No. 38GL-26-2096 through 2098; 2102 and 2103 from link below:

[Messages & Communications Physical Scanned Copy - Google Drive](#)

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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On Mon, Mar 30, 2026 at 11:07 AM Guam Legislature Clerks <[clerks@guamlegislature.gov](mailto:clerks@guamlegislature.gov)> wrote:

Håfa Adai,

We are unable to process the Messages and Communications.

38GL-26-2096	Department of Administration	Guam Legislature Budget/Actual Expenditures Report as of February 28, 2026*
38GL-26-2097	Office of the Governor of Guam	Prior Year Obligations to pay Judith T. Won Pat in the total amount of \$1,236.55*
38GL-26-2098	Department of Public Health and Social Services	Guam Board of Social Work Board Meeting Packet for March 25, 2026*
38GL-26-2102	University of Guam	Unaudited Financial Reports for the month of February 2026*
38GL-26-2103	Guam Board of Accountancy	FY2026 Financial Statement for the month of February 2026.

please contact our office (671) 472-3465. Thank you.



**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](mailto:committeeonrules@guamlegislature.gov)>  
**Sent:** Friday, March 27, 2026 4:22 PM  
**To:** Guam Legislature Clerks <[clerks@guamlegislature.gov](mailto:clerks@guamlegislature.gov)>  
**Cc:** Frank Blas Jr. <[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)>  
**Subject:** Messages & Communications Doc. No. 38GL-26-2096 through 2105.

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2096 through 2105** for processing:

✓	38GL-26-2096	Department of Administration	Guam Legislature Budget/Actual Expenditures Report as of February 28, 2026*
✓	38GL-26-2097	Office of the Governor of Guam	Prior Year Obligations to pay Judith T. Won Pat in the total amount of \$1,236.55*
✓	38GL-26-2098	Department of Public Health and Social Services	Guam Board of Social Work Board Meeting Packet for March 25, 2026*
✓	38GL-26-2099	Guam Environmental Protection Agency	Board Meeting Packet for March 19, 2026.
✓	38GL-26-2100	Guam Preservation Trust	Financial Statement for February 28, 2026*
✓	38GL-26-2101	Department of Military Affairs	Reporting Requirements for Unclassified Hires for the period covering October 01, 2025 to March 31, 2026*
✓	38GL-26-2102	University of Guam	Unaudited Financial Reports for the month of February 2026*
✓	38GL-26-2103	Guam Board of Accountancy	FY2026 Financial Statement for the month of February 2026.
✓	38GL-26-2104	Guam Board of Accountancy	Board Meeting Packet for March 19, 2026.
✓	38GL-26-2105	Guam Board of Accountancy	Quarterly Board Attendance Report 2nd Quarter FY2026.

Please retrieve Doc. No. 38GL-26-2099 from link below:

[Messages & Communications Physical Scanned Copy - Google Drive](#)

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-26-2103.**

2 messages

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

Fri, Mar 27, 2026 at 10:12 AM

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-26-2103

38GL-26-2103	Guam Board of Accountancy	FY2026 Financial Statement for the month of February 2026.
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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** **GBA\_FINANCIAL.pdf**  
111K **38GL-26-2103.pdf**  
591K**38th Committee On Rules** <committeeonrules@guamlegislature.gov>

Fri, Mar 27, 2026 at 10:23 AM

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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[Quoted text hidden]



March 26, 2026

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

OFFICE OF THE SPEAKER  
FRANK F. BLAS JR.

MAR 27 2026  
Time: 8:31am  
Received: [Signature]  
**38GL-26-2103**

Dear Mr. Speaker:

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

Please note that there were no outstanding prior year obligations as of February 28, 2026 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-26-2103**  
Messages and Communications

**RECEIVED**  
COMMITTEE ON RULES  
March 27, 2026

10:12 a.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

GBA Financial



**GUAM BOARD OF ACCOUNTANCY**

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

(Modified Accrual Basis: updated 3/18/2026 dns)

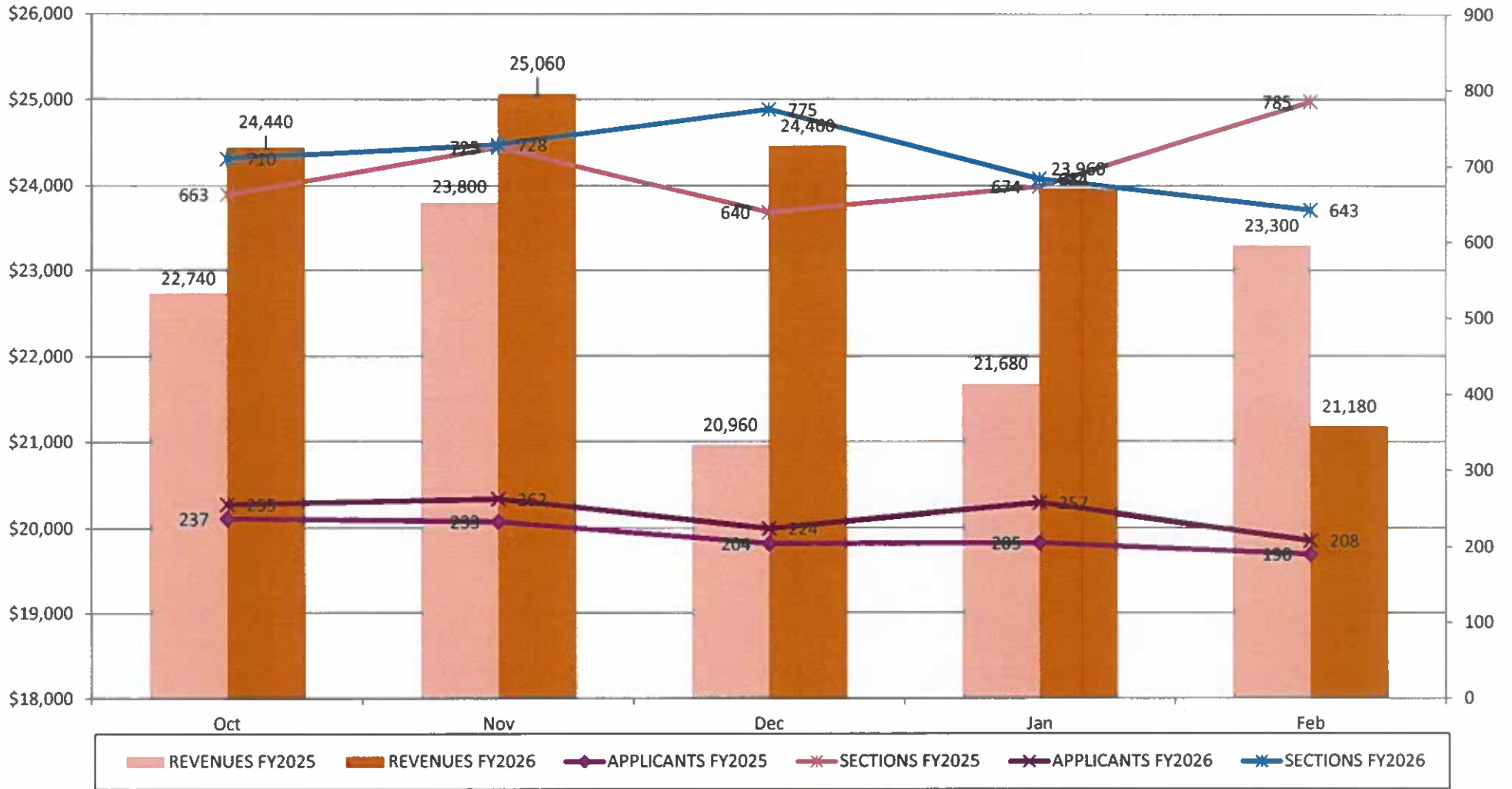
BUDGET CATEGORY Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Actual YTD 2/28/2026	FY2026 Approved Budget <sup>(2)</sup>
<b>REVENUES SUMMARY</b>					
Exam Application Fees	237,500	270,439	293,840	119,100	300,000
Guam Computer Test Center Administration Fees	23,730	30,870	14,210	2,730	15,000
Certification Fees	118,375	158,350	160,275	70,850	165,000
Individual Licensing Fees	347,875	378,650	398,325	49,150	400,000
Firm Licensing Fees	4,600	5,350	6,125	0	5,000
Penalties/Miscellaneous Fees/Interest	48,487	57,173	62,817	26,662	0
<b>TOTAL REVENUES</b>	<b>780,567</b>	<b>900,833</b>	<b>935,592</b>	<b>268,492</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	127,500	322,200
Legal Services Contract	0	0	0	0	15,000
Copier Services	6,594	7,773	6,264	2,551	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	10,815	25,956
<b>240 Supplies</b>	16,089	23,726	16,869	1,786	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	5,667	20,000
Postage	56,088	68,387	23,745	26,960	40,000
Training	496	738	300	457	7,500
Notices/Compliance Investigations/Others	6,416	5,262	7,569	1,842	10,000
UOG Endowment Contribution	400,000	225,000	200,000	300,000	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>477,578</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>(209,086)</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	1,241,529	1,450,615
Consisting of:					
Cash - Bank of Guam (established FY2008)	908,258	1,132,855	1,470,874	1,256,062	
Cash - Time Certificates of Deposit	0	0	0	0	
Accounts Receivable-NASBA	70,530	23,550	26,860	21,180	
Accounts Payable	(32,167)	(9,793)	(47,119)	(35,714)	
Net Fund Balance	946,622	1,146,611	1,450,615	1,241,529	
Restricted Fund Balance	946,622	1,146,611	1,300,067	1,241,529	
Unrestricted Fund Balance	0	0	150,547	0	

**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.