

Re: Messages & Communications Doc. No. 38GL-26-2395 through 2398.

From Guam Legislature Clerks <clerks@guamlegislature.gov>  
Date Fri 5/29/2026 9:32 AM  
To 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Håfa Adai,

Received, and thank you.



**Kiana E. B. Wusstig**  
**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

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Thank you

**From:** 38th Committee On Rules <committeeonrules@guamlegislature.gov>  
**Sent:** Friday, May 29, 2026 9:17 AM  
**To:** Guam Legislature Clerks <clerks@guamlegislature.gov>  
**Cc:** Frank Blas Jr. <speakerblas@guamlegislature.gov>  
**Subject:** Messages & Communications Doc. No. 38GL-26-2395 through 2398.

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2395 through 2398** for processing:

✓	<b>38GL-26-2395</b>	Guam Board of Accountancy	Board Meeting Packet for May 21, 2026.
✓	<b>38GL-26-2396</b>	Guam Board of Accountancy	FY2026 Financial Statement for the month of March 2026 and April 2026.
✓	<b>38GL-26-2397</b>	A.B. Won Pat International Airport Authority	Statement of Revenues and Expenses- April 2026*
✓	<b>38GL-26-2398</b>	Guam Housing and Urban Renewal Authority	Revenue and Expense Report for the month of April 2026*

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-26-2396.**

2 messages

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

Thu, May 28, 2026 at 11:10 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-26-2396

38GL-26-2396	Guam Board of Accountancy	FY2026 Financial Statement for the month of March 2026 and April 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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 **38GL-26-2396..pdf**  
600K**38th Committee On Rules** <committeeonrules@guamlegislature.gov>

Thu, May 28, 2026 at 12:08 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

May 28, 2026

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

38GL-26-2396  
OFFICE OF THE SPEAKER  
FRANK F. BLAS JR.

MAY 28 2026

Time: 8:20 AM

Received: Mej

Dear Mr. Speaker:

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

Please note that there were no outstanding prior year obligations as of April 30, 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-26-2396  
Messages and Communications

RECEIVED  
COMMITTEE ON RULES

May 28, 2026

11:10 a.m.

*Mario 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

**GUAM BOARD OF ACCOUNTANCY**

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

(Modified Accrual Basis: updated 5/19/2026 dns)

<b>BUDGET CATEGORY</b> Description	<b>FY2023</b> Actual	<b>FY2024</b> Actual	<b>FY2025</b> Actual	<b>FY2026</b> Actual YTD 3/31/2026	<b>FY2026</b> Approved Budget <sup>(2)</sup>
<b>REVENUES SUMMARY</b>					
Exam Application Fees	237,500	270,439	293,840	146,560	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	83,175	165,000
Individual Licensing Fees	347,875	378,650	398,325	63,450	400,000
Firm Licensing Fees	4,600	5,350	6,125	0	5,000
Penalties/Miscellaneous Fees/Interest	48,487	57,173	62,817	28,742	0
<b>TOTAL REVENUES</b>	<b>780,567</b>	<b>900,833</b>	<b>935,592</b>	<b>324,657</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	153,000	322,200
Legal Services Contract	0	0	0	0	15,000
Copier Services	6,594	7,773	6,264	3,223	8,000
Education & Testing	0	0	0	0	7,500
Others (Publications, Dues, etc.)	15,240	16,530	16,300	72	16,000
Web/Database development & maintenance	0	0	0	0	38,000
<b>233 Office Space</b>	25,956	25,956	25,956	12,978	25,956
<b>240 Supplies</b>	16,089	23,726	16,869	3,791	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	6,749	20,000
Postage	56,088	68,387	23,745	44,335	40,000
Training	496	738	300	457	7,500
Notices/Compliance Investigations/Others	6,416	5,262	7,569	2,521	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>527,126</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>(202,469)</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	1,248,146	1,450,615
Consisting of:					
Cash - Bank of Guam (established FY2008)	908,258	1,132,855	1,470,874	1,251,710	
Cash - Time Certificates of Deposit	0	0	0	0	
Accounts Receivable-NASBA	70,530	23,550	26,860	27,460	
Accounts Payable	(32,167)	(9,793)	(47,119)	(31,024)	
Net Fund Balance	946,622	1,146,611	1,450,615	1,248,146	
Restricted Fund Balance	946,622	1,146,611	1,300,067	1,248,146	
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 Legislative Expense appropriation in FY2026 Budget Bill)

**GUAM BOARD OF ACCOUNTANCY**

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

(Modified Accrual Basis: updated 5/19/2026 dns)

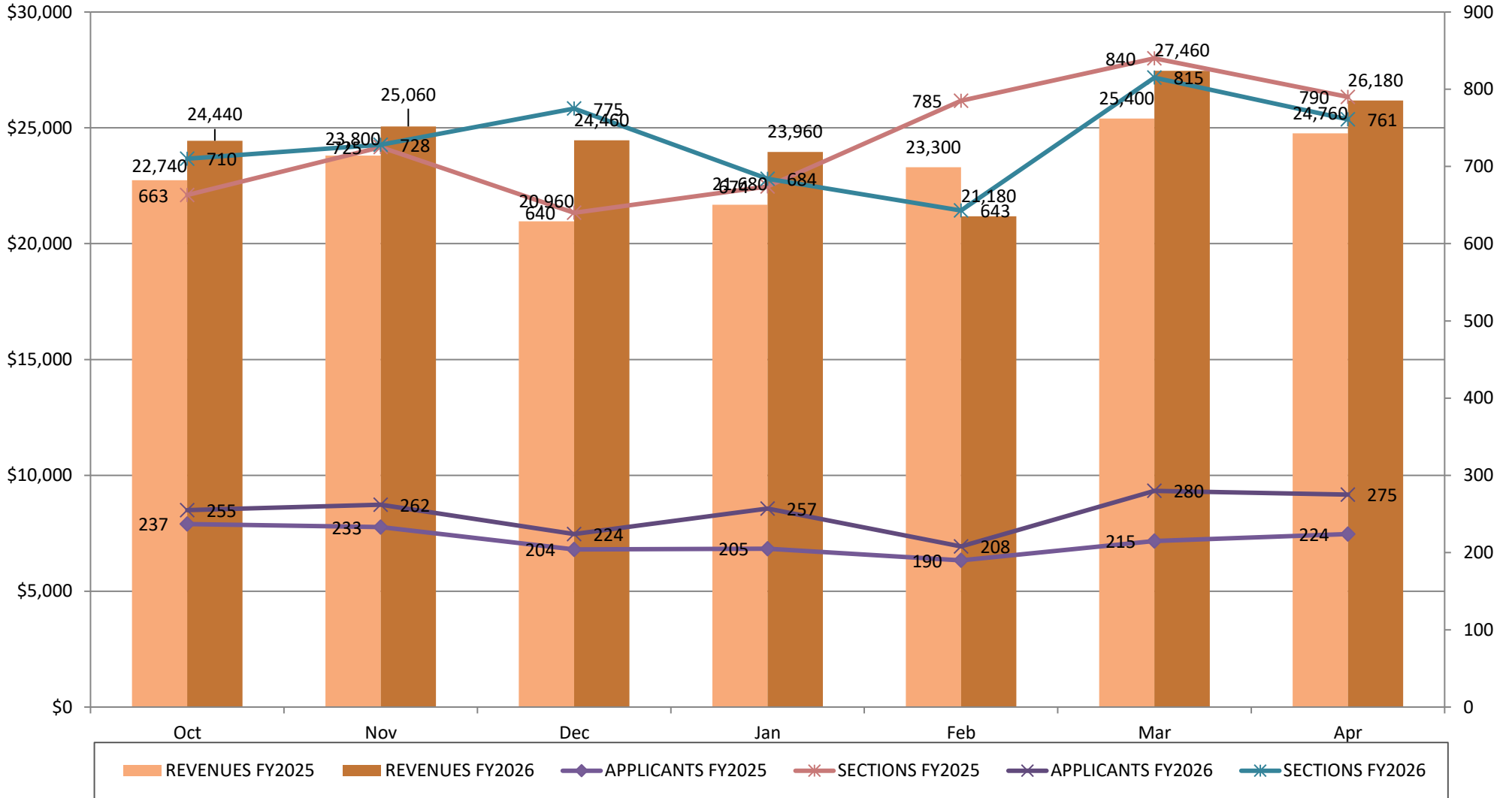
<b>BUDGET CATEGORY</b> Description	<b>FY2023</b> Actual	<b>FY2024</b> Actual	<b>FY2025</b> Actual	<b>FY2026</b> Actual YTD 4/30/2026	<b>FY2026</b> Approved Budget <sup>(2)</sup>
<b>REVENUES SUMMARY</b>					
Exam Application Fees	237,500	270,439	293,840	172,740	300,000
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Firm Licensing Fees	4,600	5,350	6,125	225	5,000
Penalties/Miscellaneous Fees/Interest	48,487	57,173	62,817	31,849	0
<b>TOTAL REVENUES</b>	<b>780,567</b>	<b>900,833</b>	<b>935,592</b>	<b>397,169</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	178,500	322,200
Legal Services Contract	0	0	0	0	15,000
Copier Services	6,594	7,773	6,264	4,659	8,000
Education & Testing	0	0	0	0	7,500
Others (Publications, Dues, etc.)	15,240	16,530	16,300	72	16,000
Web/Database development & maintenance	0	0	0	0	38,000
<b>233 Office Space</b>	25,956	25,956	25,956	17,304	25,956
<b>240 Supplies</b>	16,089	23,726	16,869	12,620	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	7,916	20,000
Postage	56,088	68,387	23,745	49,754	40,000
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Notices/Compliance Investigations/Others	6,416	5,262	7,569	2,969	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>574,410</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>(177,241)</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	1,273,374	1,450,615
Consisting of:					
Cash - Bank of Guam (established FY2008)	908,258	1,132,855	1,470,874	1,253,717	
Cash - Time Certificates of Deposit	0	0	0	0	
Accounts Receivable-NASBA	70,530	23,550	26,860	26,180	
Accounts Payable	(32,167)	(9,793)	(47,119)	(6,524)	
Net Fund Balance	946,622	1,146,611	1,450,615	1,273,374	
Restricted Fund Balance	946,622	1,146,611	1,300,067	1,250,690	
Unrestricted Fund Balance	0	0	150,547	22,684	

**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 Legislative Expense appropriation 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.