

Re: Messages & Communications Doc. No. 38GL-26-2408 through 2415.

From Guam Legislature Clerks <clerks@guamlegislature.gov>
Date Thu 6/4/2026 8:46 AM
To 38th Committee On Rules <committeonrules@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

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Thank you

From: 38th Committee On Rules <committeonrules@guamlegislature.gov>
Sent: Thursday, June 4, 2026 8:33 AM
To: Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>
Subject: Messages & Communications Doc. No. 38GL-26-2408 through 2415.

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2408 through 2415** for processing:

✓	38GL-26-2408	Department of Administration	Reconciliation of Receivables and Payables with Component Units*
✓	38GL-26-2409	Department of Education	Guam Department of Education (GDOE) Public Schools Variance Report from May 1, 2026 to May 31, 2026*
✓	38GL-26-2410	Guam Police Department	FY2026 2nd Quarter Overtime Report ending March 21, 2026.
✓	38GL-26-2411	Department of Education	Prior Years Obligations to pay Guam Daily Post in the total amount of \$336.00*
✓	38GL-26-2412	CHamoru Land Trust Commission	Board Meeting Packet for May 28, 2026*
✓	38GL-26-2413	Public Defender Service Corporation - Government of Guam	FY2026 2nd Quarter Staffing Pattern*
✓	38GL-26-2414	University of Guam	Unaudited Financial Reports for the month of April 2026*
✓	38GL-26-2415	Guam Economic Development Authority	FY2026 1st and 2nd Quarter Travel Report*

Please retrieve Doc. No. 38GL-26-2410 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

38th Guam Legislature

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Messages and Communications 38GL-26-2408*

2 messages

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

Tue, Jun 2, 2026 at 2:24 PM

To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Håfa Adai,

Please see attached M&C Doc. No. 38GL-26-2408

38GL-26-2408	Department of Administration	Reconciliation of Receivables and Payables with Component Units*
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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 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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----- Forwarded message -----

From: **Lolasita A. Perez** <lolasita.perez@doa.guam.gov>

Date: Mon, Jun 1, 2026 at 4:30 PM

Subject: MEMORANDUM RE: Reconciliation of Receivables and Payables with Component Units

To: jbenavente@gpagwa.com <jbenavente@gpagwa.com>, mcbordallo@guamwaterworks.org <mcbordallo@guamwaterworks.org>, Joleen Aguon <joleen.aguon@gmha.guam.gov>, john.quinata@guamairport.net <john.quinata@guamairport.net>, Rory Respicio <rjrespicio@portguam.com>, virginia.tudela@guamcc.edu <virginia.tudela@guamcc.edu>, abe@triton.uog.edu <abe@triton.uog.edu>, efnapoli@ghura.org <efnapoli@ghura.org>, Tina Garcia <cgarcia@investguam.com>, gencarnacion@pbsguam.org <gencarnacion@pbsguam.org>, atpreservation@guam.net <atpreservation@guam.net>, regine.lee@visitguam.org <regine.lee@visitguam.org>, Dr. Judith T. Won Pat (Superintendent) <jtwonpat@gdoe.net>, mdgudmalin@guamcourts.gov <mdgudmalin@guamcourts.gov>, speakerblas@guamlegislature.gov <speakerblas@guamlegislature.gov>, sphattori@guampdsc.org <sphattori@guampdsc.org>

Cc: Edward M. Birn <Edward.Birn@doa.guam.gov>

Buenas yan Hafa adai!

On behalf of Director Birn, please find the attached memorandum in reference to the above subject matter. Thank you.

Best Regards,***Lola Perez***

Administrative Officer


Department of Administration


Director's Office

Tel: 671.475.1250

Email: lolasita.perez@doa.guam.gov**Please consider the environment before printing this e-mail.**

2 attachments

 **MEMO- Reconciliation of Receivables and Payables with Component Units.pdf**
249K

 **38GL-26-2408.pdf**
1136K

38th Committee On Rules <committeeonrules@guamlegislature.gov>
To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Tue, Jun 2, 2026 at 4:02 PM

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

38th Guam Legislature

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

MEMORANDUM RE: Reconciliation of Receivables and Payables with Component Units

3 messages

Lolasita A. Perez <lolasita.perez@doa.guam.gov>

Mon, Jun 1, 2026 at 4:30 PM

To: "jbenavente@gpagwa.com" <jbenavente@gpagwa.com>, "mcbordallo@guamwaterworks.org" <mcbordallo@guamwaterworks.org>, Joleen Aguon <joleen.aguon@gmha.guam.gov>, "john.quinata@guamairport.net" <john.quinata@guamairport.net>, Rory Respicio <rjrespicio@portguam.com>, "virginia.tudela@guamcc.edu" <virginia.tudela@guamcc.edu>, "abe@triton.uog.edu" <abe@triton.uog.edu>, "efnapoli@ghura.org" <efnapoli@ghura.org>, Tina Garcia <cgarcia@investguam.com>, "gencarnacion@pbsguam.org" <gencarnacion@pbsguam.org>, "atpreservation@guam.net" <atpreservation@guam.net>, "regine.lee@visitguam.org" <regine.lee@visitguam.org>, "Dr. Judith T. Won Pat (Superintendent)" <jtwp@doe.net>, "mdgudmalin@guamcourts.gov" <mdgudmalin@guamcourts.gov>, "speakerblas@guamlegislature.gov" <speakerblas@guamlegislature.gov>, "sphattori@guampdsc.org" <sphattori@guampdsc.org>

Cc: "Edward M. Birn" <Edward.Birn@doa.guam.gov>

Buenas yan Hafa adai!

On behalf of Director Birn, please find the attached memorandum in reference to the above subject matter. Thank you.

Best Regards,

Lola Perez

Administrative Officer

Department of Administration

Director's Office

Tel: 671.475.1250

Email: lolasita.perez@doa.guam.gov

Doc Type: 38GL-26-2408
OFFICE OF THE SPEAKER
FRANK F. BLAS, JR.

June 1, 2026

Time: 4:30 PM

Received:



Please consider the environment before printing this e-mail.

MEMO- Reconciliation of Receivables and Payables with Component Units.pdf
249K

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

Tue, Jun 2, 2026 at 10:10 AM

To: "Lolasita A. Perez" <lolasita.perez@doa.guam.gov>

Cc: "jbenavente@gpagwa.com" <jbenavente@gpagwa.com>, "mcbordallo@guamwaterworks.org" <mcbordallo@guamwaterworks.org>, Joleen Aguon <joleen.aguon@gmha.guam.gov>, "john.quinata@guamairport.net" <john.quinata@guamairport.net>, Rory Respicio <rjrespicio@portguam.com>, "virginia.tudela@guamcc.edu" <virginia.tudela@guamcc.edu>, "abe@triton.uog.edu" <abe@triton.uog.edu>, "efnapoli@ghura.org" <efnapoli@ghura.org>, Tina Garcia <cgarcia@investguam.com>, "gencarnacion@pbsguam.org" <gencarnacion@pbsguam.org>, "atpreservation@guam.net" <atpreservation@guam.net>, "regine.lee@visitguam.org" <regine.lee@visitguam.org>, "Dr. Judith T. Won Pat (Superintendent)" <jtwp@doe.net>, "mdgudmalin@guamcourts.gov" <mdgudmalin@guamcourts.gov>, "sphattori@guampdsc.org" <sphattori@guampdsc.org>, "Edward M. Birn" <Edward.Birn@doa.guam.gov>

Håfa Adai,

Confirming receipt of your email.

Judy Shockley
Office Administrator



Office of Speaker Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guahan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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[Quoted text hidden]

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>
To: "senators@guamlegislature.gov" <senators@guamlegislature.gov>
Bcc: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Tue, Jun 2, 2026 at 10:16 AM

Håfa Adai,

Please find the attached memorandum from the Department of Administration regarding the reconciliation of receivables and payables with component units.

Best regards,

Judy Shockley
Office Administrator



Office of Speaker Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guahan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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[Quoted text hidden]



MEMO- Reconciliation of Receivables and Payables with Component Units.pdf

249K



EDWARD M. BIRN
Director (Direktot)
RENA K. BORJA
Deputy Director (Sigundo Direktot)

**DEPARTMENT OF
ADMINISTRATION**
DIPATTAMENTON ATMENESTRASION
DIRECTOR'S OFFICE
(Ufisinan Direktot)
Telephone (Telifon): (671) 475-1101/1250



LOURDES A. LEON GUERRERO
Governor (Mago'håga)
JOSHUA F. TENORIO
Lt. Governor (Sigundo Mago'låhi)

MEMORANDUM

Date: June 1, 2026

To: General Manager, Guam Power Authority
General Manager, Guam Waterworks Authority
Chief Executive Officer, Guam Memorial Hospital
Executive Manager, Guam International Airport Authority
General Manager, Port Authority of Guam
President, Guam Community College
President, University of Guam
Executive Director, Guam Housing & Urban Renewal Authority
Administrator, Guam Economic Development Authority
General Manager, Guam Educational Telecommunications Corp. (PBS)
Interim Chief Program Officer, Guam Preservation Trust
President, Guam Visitors Bureau

Superintendent, Guam Department of Education
Chief Justice, Judiciary of Guam
Speaker, Guam Legislature
Executive Director, Public Defender Service Corp

From: Director of Administration

Subject: Reconciliation of Receivables and Payables with Component Units

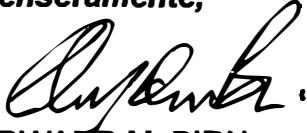
Buenas yan Hafa adai!

In Ernst & Young Management Letter, the auditors made an observation that GASB14, the Financial Reporting Entity, requires that financial statements include proper recognition and reconciliation of inter-entity receivables and payables to ensure accurate reporting of amounts due from and to component units.

Accordingly, your agency is requested to complete appropriate line on the attached schedule and return it to Department of Administration by June 19, 2026.

DOA will contact your agency if there is a difference between your records and those at DOA.

Senseramente,



EDWARD M. BIRN
Director

Attachments: Balances with Department of Administration



38GL-26-2408
Messages and Communications

RECEIVED
COMMITTEE ON RULES
June 2, 2026
2:24 p.m.

Marie Crisostomo

Government of Guam
Year ended September 30, 2025
Balances with Department of Administration

<u>AGENCY</u>	<u>GENERAL FUND</u>		<u>SPECIAL FUND</u>		
	Due From	To	Due From	To	1.Indicate which Special Fund
\$					
Guam Power Authority					
Guam Waterworks Authority					
Guam Memorial Hospital					
Guam International Airport Authority					
Port Authority of Guam					
Guam Community College					
University of Guam					
Guam Housing & Urban Renewal Authority					
Guam Housing Corporation					
Guam Economic Development Authority					
Guam Educational Telecommunications					
Guam Preservation Trust					
Guam Visitors Bureau					
Guam Department of Education					
Judiciary of Guam					
Guam Legislature					
Public Defenders Corp.					