

Re: Messages & Communications Doc. No. 38GL-26-2808 through 2813.

From: Guam Legislature Clerks <clerks@guamlegislature.gov>
 Date: Tue 9/1/2026 11:30 AM
 To: 38th Committee On Rules <committeeonrules@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 <committeeonrules@guamlegislature.gov>

Sent: Tuesday, September 1, 2026 11:19 AM

To: Guam Legislature Clerks <clerks@guamlegislature.gov>

Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>

Subject: Messages & Communications Doc. No. 38GL-26-2808 through 2813.

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2808 through 2813** for processing:

✓	38GL-26-2808	Department of Land Management	FY2026 Monthly Revenue Collection Report for July 2026*
✓	38GL-26-2809	Guam Board of Accountancy	Board Meeting Packet for August 20, 2026.
✓	38GL-26-2810	Guam Board of Accountancy	FY2026 Financial Statement for the month of July 2026.
✓	38GL-26-2811	Guam Election Commission	FY2026 2nd and 3rd Quarter Staffing Pattern*
✓	38GL-26-2812	Department of Education	Guam Education Board Regular Board Meeting Packet for August 24, 2026*
✓	38GL-26-2813	Office of Public Accountability - Guam	OPA Report No. 26-09 August 2026, Guam Department of Education Procurement of Air Conditioning Units Investigative Audit for October 1, 2019 to March 31, 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

38th Guam Legislature

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Messages and Communications 38GL-26-2810.

2 messages

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

Mon, Aug 31, 2026 at 11:39 AM

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-26-2810

38GL-26-2810	Guam Board of Accountancy	FY2026 Financial Statement for the month of July 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 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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2 attachments **GBA_Financial_FY2026M10.pdf**
148K **38GL-26-2810.pdf**
605K**38th Committee On Rules** <committeeonrules@guamlegislature.gov>

Mon, Aug 31, 2026 at 2:57 PM

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

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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[Quoted text hidden]



August 27, 2026

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

38GL-26-2810
OFFICE OF THE SPEAKER
FRANK F. BLAS JR.

AUG 28 2026

Time: 9:45am
Received: *Jerich Salinas*

Dear Mr. Speaker:

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

Please note that there were no outstanding prior year obligations as of July 31, 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. Thank you.

Sincerely,

D. N. Sanford
Executive Director

Enclosures



38GL-26-2810
Messages and Communications

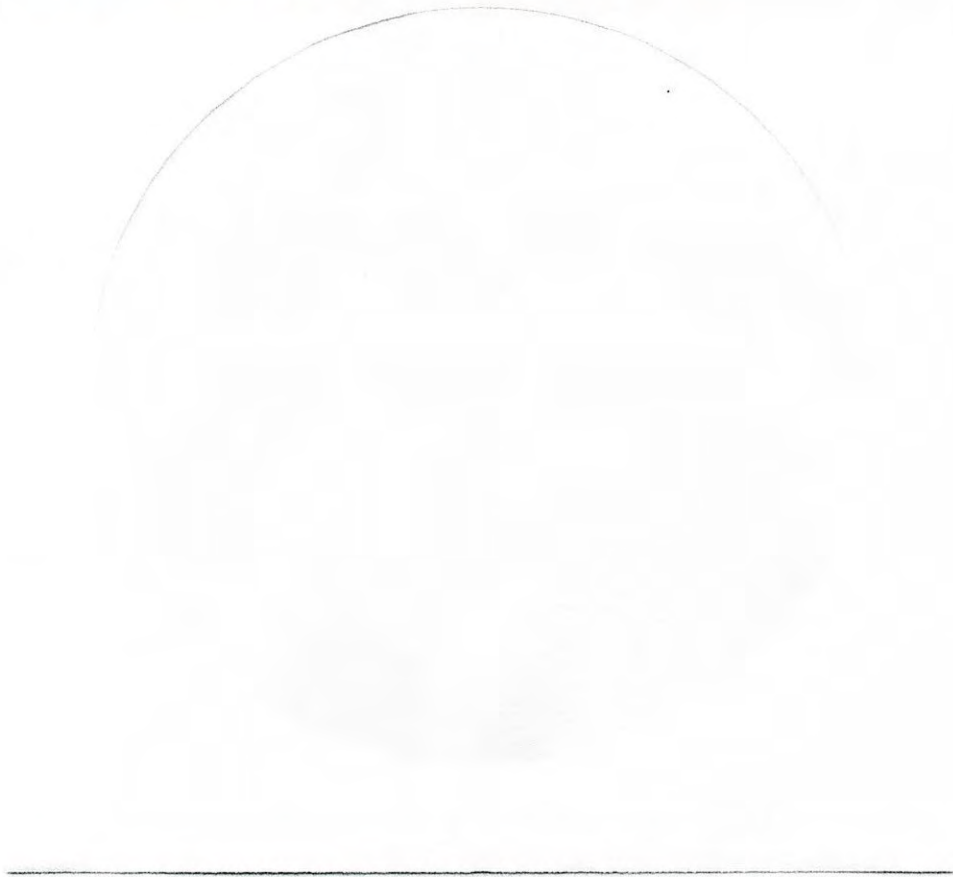
RECEIVED
COMMITTEE ON RULES
August 31, 2026

11:39 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

4BOA Financial - July FY 2020



GUAM BOARD OF ACCOUNTANCY
FY2026 Revenue, Expense and Fund Balance Summary w/History and FY2026 Budget
(Modified Accrual Basis: updated 8/19/2026 dns)

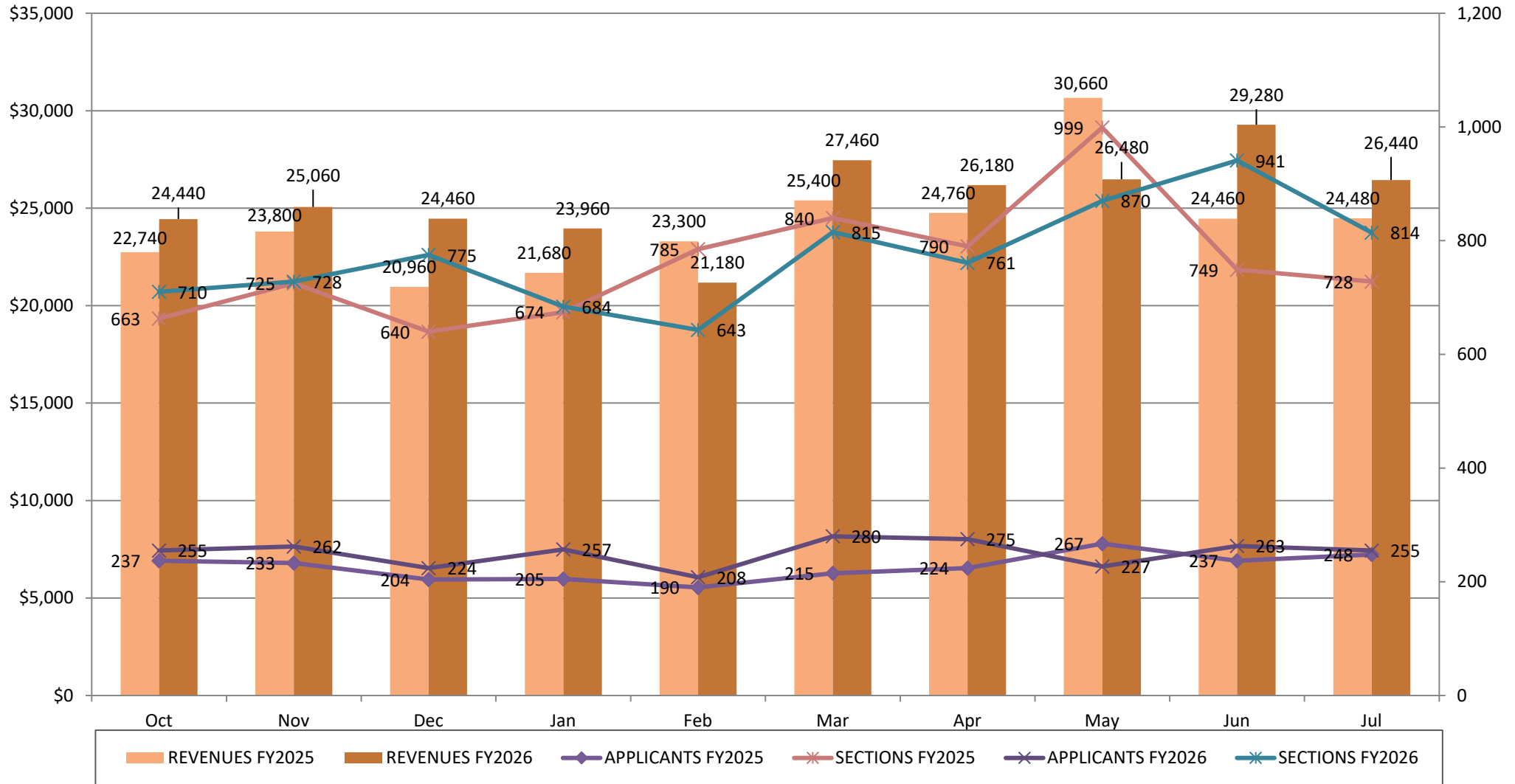
BUDGET CATEGORY Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Actual YTD 7/31/2026	FY2026 Approved Budget ⁽²⁾
REVENUES SUMMARY					
Exam Application Fees	237,500	270,439	293,840	254,940	300,000
Guam Computer Test Center Administration Fees	23,730	30,870	14,210	2,730	15,000
Certification Fees	118,375	158,350	160,275	131,625	165,000
Individual Licensing Fees	347,875	378,650	398,325	374,775	400,000
Firm Licensing Fees	4,600	5,350	6,125	4,450	5,000
Penalties/Miscellaneous Fees/Interest	48,487	57,173	62,817	46,398	0
TOTAL REVENUES	780,567	900,833	935,592	814,918	885,000
220 Travel	0	0	0	0	0
230 Contractual					
Administrative Services Contract	308,305	307,752	313,185	255,000	322,200
Legal Services Contract	0	0	0	0	15,000
Copier Services	6,594	7,773	6,264	6,858	8,000
Education & Testing	0	0	0	0	7,500
Others (Publications, NASBA Dues, etc.)	15,240	16,530	16,300	16,372	16,000
Web/Database development & maintenance	0	0	0	0	38,000
233 Office Space	25,956	25,956	25,956	21,630	25,956
240 Supplies	16,089	23,726	16,869	25,128	22,000
250 Small Equipment	1,031	436	1,267	0	10,000
290 Miscellaneous					
Bank Charges	16,354	19,283	20,133	16,230	20,000
Postage	56,088	68,387	23,745	65,277	40,000
Training	496	738	300	617	7,500
Notices/Compliance Investigations/Others	6,416	5,262	7,569	4,819	10,000
UOG Endowment Contribution	400,000	225,000	200,000	300,000	342,844
363 Telephone Services	0	0	0	0	0
450 Capitalized Equipment	0	0	0	0	0
TOTAL EXPENDITURES	852,569	700,843	631,588	711,931	885,000
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(72,001)	199,989	304,004	102,987	0
FUND BALANCE:					
Beginning	1,018,623	946,622	1,146,611	1,450,615	1,450,615
Ending	946,622	1,146,611	1,450,615	1,553,602	1,450,615
Consisting of:					
Cash - Bank of Guam (established FY2008)	908,258	1,132,855	1,470,874	1,543,922	
Cash - Time Certificates of Deposit	0	0	0	0	
Accounts Receivable-NASBA	70,530	23,550	26,860	26,440	
Accounts Payable	(32,167)	(9,793)	(47,119)	(16,761)	
Net Fund Balance	946,622	1,146,611	1,450,615	1,553,602	
Restricted Fund Balance	946,622	1,146,611	1,300,067	1,250,690	
Unrestricted Fund Balance	0	0	150,547	302,912	

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.