Outlook

Messages & Communications Doc. No. 38GL-26-3096 through 3098.

From 38th Committee On Rules <committeeonrules@guamlegislature.gov>
Date Fri 10/23/2026 4:30 PM
To Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc Frank Blas Jr. <speakerblas@guamlegislature.gov>

3 attachments (15 MB)
102326COMM Doc. No. 38GL-25-3096.pdf; 102326COMM Doc. No. 38GL-25-3098.pdf; 102326COMM Doc. No. 38GL-25-3097.pdf;

Håfa Adai Clerks Office,
Please see attached, **Messages & Communications Doc. No. 38GL-26-3096 through 3098** for processing:

√	**38GL-26-3096**	Guam Memorial Hospital Authority	New Fee Package dated September 15, 2026.
√	**38GL-26-3097**	Guam Board of Accountancy	Board Meeting Packet for October 15, 2026.
√	**38GL-26-3098**	Guam Board of Accountancy	FY2026 Financial Statement for the month of September 2026.

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-26-3098.

2 messages

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov> Fri, Oct 23, 2026 at 1:12 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-26-3098

38GL-26-3098	Guam Board of Accountancy	FY2026 Financial Statement for the month of September 2026.

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.pdf
136K

38GL-26-3098.pdf
594K

38th Committee On Rules <committeeonrules@guamlegislature.gov> Fri, Oct 23, 2026 at 3:49 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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GUAM
board of accountancy

38GL-26-3098
OFFICE OF THE SPEAKER
FRANK F. BLAS JR.
OCT 23 2026
Time: 8:17am
Received:

October 22, 2026

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

Dear Mr. Speaker:

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

Please note that there were no outstanding prior year obligations as of September 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. Thank you.

Sincerely,

D. N. Sanford
Executive Director

Enclosures

38GL-26-3098
Messages and Communications
RECEIVED
COMMITTEE ON RULES
October 23, 2026
1:12 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

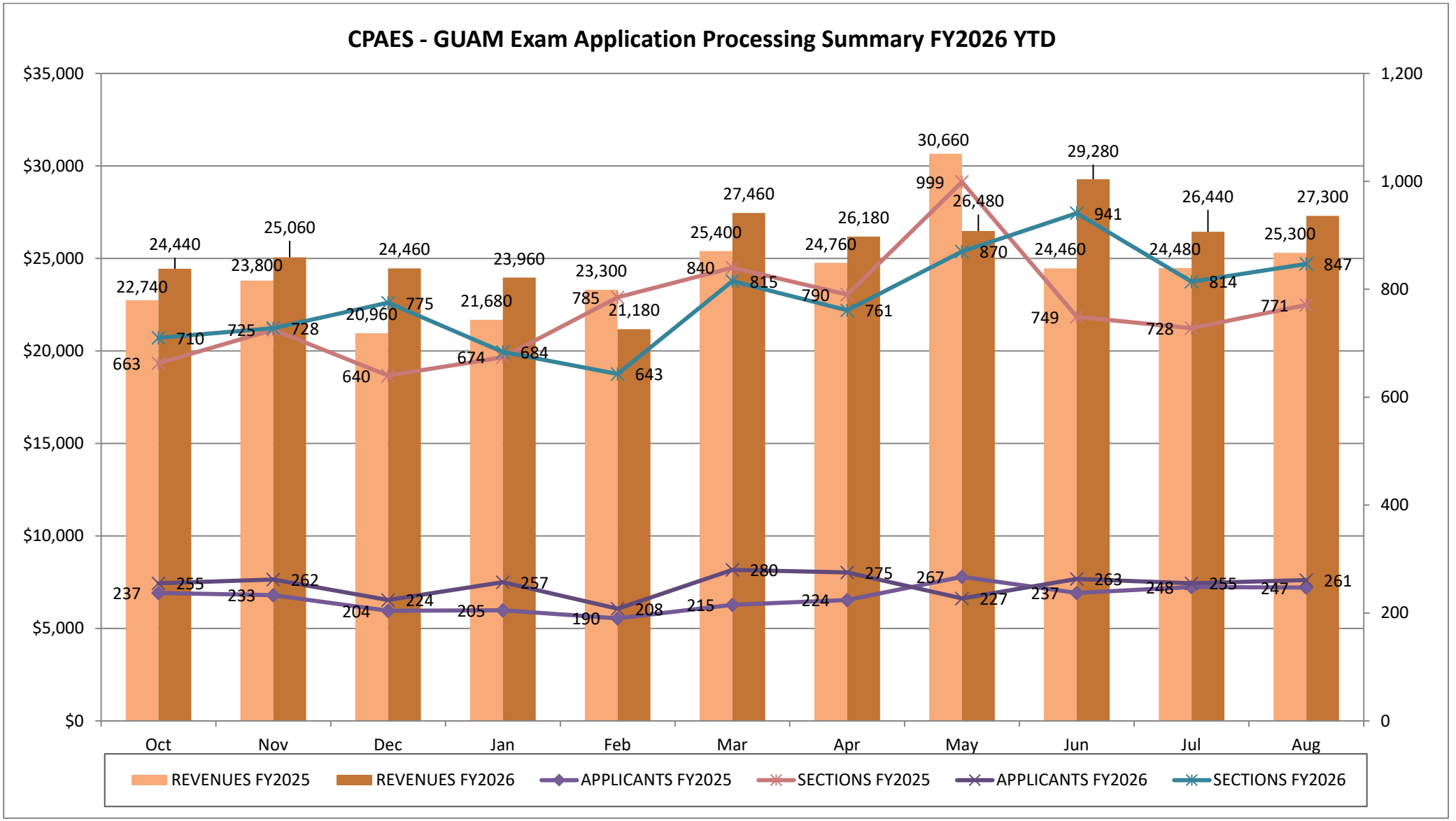
(Modified Accrual Basis: updated 10/14/2026 dns)

BUDGET CATEGORY Description	FY2023 Actual	FY2024 Actual	FY2025 Actual	Estimated FY2026 Actual YTD 9/30/2026	FY2026 Approved Budget [2]
REVENUES SUMMARY					
Exam Application Fees	237,500	270,439	293,840	309,440	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	158,225	165,000
Individual Licensing Fees	347,875	378,650	398,325	407,475	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	63,752	0
TOTAL REVENUES	**780,567**	**900,833**	**935,592**	**946,072**	**885,000**
220 Travel	0	0	0	0	0
230 Contractual					
Administrative Services Contract	308,305	307,752	313,185	320,546	322,200
Legal Services Contract	0	0	0	0	15,000
Copier Services	6,594	7,773	6,264	8,331	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	25,956	25,956
240 Supplies	16,089	23,726	16,869	27,827	22,000
250 Small Equipment	1,031	436	1,267	0	10,000
290 Miscellaneous					
Bank Charges	16,354	19,283	20,133	21,880	20,000
Postage	56,088	68,387	23,745	70,056	40,000
Training	496	738	300	617	7,500
Notices/Compliance Investigations/Others	6,416	5,262	7,569	6,465	10,000
UOG Endowment Contribution	400,000	225,000	200,000	500,000	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**	**998,051**	**885,000**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**(72,001)**	**199,989**	**304,004**	**(51,978)**	**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**	**1,398,637**	**1,450,615**
Consisting of:					
Cash - Bank of Guam (established FY2008)	**908,258**	**1,132,855**	**1,470,874**	**1,397,697**	
Cash - Time Certificates of Deposit	**0**	**0**	**0**	**0**	
Accounts Receivable-NASBA	**70,530**	**23,550**	**26,860**	**27,200**	
Accounts Payable	**(32,167)**	**(9,793)**	**(47,119)**	**(26,261)**	
Net Fund Balance	**946,622**	**1,146,611**	**1,450,615**	**1,398,637**	
Restricted Fund Balance	**946,622**	**1,146,611**	**1,300,067**	**1,250,690**	
Unrestricted Fund Balance	**0**	**0**	**150,547**	**147,947**	

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)



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.