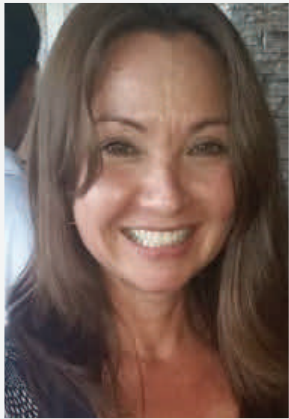




September 2016 Volume 10, Issue 03



President's Message

Hafa Adai AGA members! The big news this month is the 2016 Guam Professional Development Conference with a record turnout with over 140 registered participants!!

For those of you participating as a registrant or even a volunteer, a big thank you! After many months, the GPDC Planning Committee, led by Rodalyn Gerardo, orchestrated an impressive project and assembled a stellar group of professionals with plenty of experiences, skills, and lessons to share.

Please join us at this month's membership meeting during the GPDC at the Westin Resort Guam on September 14 at noon. Our guest speaker will be AGA National President Doug Glenn who will discuss "Maximizing Your Potential as a Leader". Doug will also speak on "Data Analytics and Visualization" during the GPDC on Tuesday afternoon. We will also present the 2016 Professor John M. Phillips Excellence in Government Accountability Award during the general membership meeting. So don't miss out!

If you want a jump start on your CGFM exam studies, the GPDC will offer a review course on Monday afternoon for Part One of the CGFM Exam: Government Environment. Remember, the CGFM is AGA's professional certification specially focused on government financial management. I encourage you to take advantage of the review course and build confidence as you tackle the CGFM exam.

The AGA Guam Chapter celebrated its 46th year on September 11, the eve of the 2016 GPDC.

Some of you are new to AGA and I invite you to learn more about how AGA can help build your skills, provide networking and leadership opportunities and overall, further your career. As members, you will qualify to attend the 2017 AGA National Professional Development Training in Boston. Just attend eight of ten chapter meetings and volunteer for a community service activity to qualify for the raffle.

Finally, if you want to serve your Guam chapter by being a part of an exceptional team as an officer, director, or committee member, just let me or any of your CEC members know. Come see what it is all about.

Have a great day!

Yuka Hechanova, President

PLATINUM AWARD

Program Year

2015-2016



AGA Guam Chapter: Monthly General Membership Meeting

AGA Guam's Upcoming Events & Reminders

General Membership Meeting

Wednesday, September 14, 2016

11:30pm—1:00pm

LOCATION

Westin Resort Guam

Somnak Ballroom

AGA Members - \$15

JAS Members and Association of Jr.

Accountants - \$10

Non-Members - \$25

September General Meeting “Maximizing Your Potential as Leaders”

<http://www.aga.guam.net/>

MONTHLY LUNCH WINNER

Congratulations to our August Lunch Raffle Winner



Noemi Tuazon.

September General Membership Meeting

The AGA Guam Chapter will be holding its September 2016 General Membership Meeting Wednesday, September 14, 2016 at the Westin Resort Guam. Our Guest Speaker is Douglas A. Glenn.



Biography:

Douglas A. Glenn is currently serving at the Department of Interior as the DCFO and Director of the Office of Financial Management. Prior to that, Glenn served as the Finance Director at NASA and the Deputy Chief Financial Officer for Financial Policy and Operations at the General Services

Administration. His career includes a mix of audit, consulting, operational, and management positions.

A native of San Diego, Calif., Glenn holds a BS in Finance from the University of Colorado at Boulder. He is a Certified Public Accountant and a former Certified Management Accountant. He has co-authored procedures listed in Office of Management Bulletin No. 07 04, Audit Requirements for Federal Financial Statements, and portions of the 123 Implementation Guide. In addition, he co-chaired A136 Committees in 2008 –2010, served as the president of the Washington DC AGA Chapter. He is our 2016–2017 AGA National President. He is leading efforts around data visualization, and has landed as well as been launched from an aircraft carrier at sea.

AGA Guam Chapter Officers:

Yukari B Hechanova, CPA, CGFM, CIA

President

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Treasurer

josierv@gmail.com

Artemio “Ricky” Hernandez, CGFM

Immediate Past President

artemiorh@gmail.com

Clariza Mae Roque

President-Elect

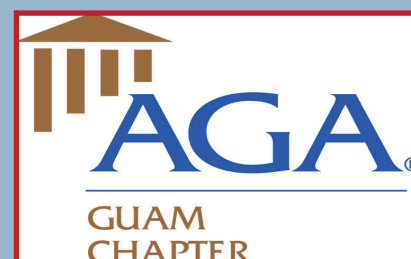
croque@guamopa.org

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AGA Guam Chapter: August General Membership Meeting

Guam Capital Improvement Projects

August General Membership Meeting Guest Speaker: Mark Calvo, Chief of Staff, Governor of Guam

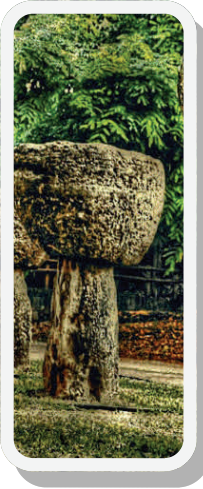
Our guest speaker, Mark Calvo- Chief of Staff of the Governor spoke on upcoming “Guam Capital Improvement Projects” Mr. Calvo discussed the Federal Highway Administration (FHWA) and Department of Defense (DoD) Funded Road Projects and Government of Guam Major Projects, Private Sector Major Projects and Hagatna Master Plan. FHWA and DOD Projects are focused on primary routed roads such as Route 1, 14, and 16. He shared the estimated project costs of the projects as follows: Nine (9) FHWA and DoD Funded Road Projects totaling \$124.73M; Seven (7) GovGuam Major Projects totaling \$685M and three (3) Private Sector Major Projects totaling \$225M.

He noted in the next 5 to 7 years, the Guam International Airport Authority (GIAA) will have upgrades worth \$167M that will include a 3rd floor for arrivals corridor, baggage handling improvements, fire station and etc. Port Authority of Guam will have upgrade worth \$68M for cargo yard, break-bulk, hotel wharf, pier-side upgrades, and etc. The total budget for Antonio “Tony” Palomo Guam and Chamorro Educational Facility is \$27M. The building construction is scheduled for completion by September 30, 2016 per contractor. The full museum opening will be by March 2017.

Mr. Calvo also shared that GovGuam appropriated \$15.75M for the Land Resources Building Public Facility that will house Department of Land Management, Chamorro Land Trust Commission, Ancestral Lands Commissions, Hagatna Restoration and Redevelopment Authority. The building will be 5 stories and 64,000 sq.ft with 21,000 sq. ft. parking space. The site location is at West O’Brien Drive, Ha-

gatna between Father Duenas Avenue and Padre’ Palomo Street (vacant lot adjacent to Julale Center)

Mr. Calvo also showed videos regarding the Hagatna Masterplan that includes establishing riverwalk, parks, amphitheater and pedestrian overpass; redesigning waterpark, Paseo and El Palacio; bringing back GovGuam agencies such as DRT, DOA; and etc. The public can provide inputs and thoughts for the final design on October 14, 2016 in Agana Shopping Center. The final masterplan will be presented to the legislature on November or December 2016. The total worth of GovGuam and Private Sector Projects is \$1.3B in the next five to ten years. The total investment for the military buildup is \$8.7B in the next 12 years.



ARTICLES

How do the presidential candidates' tax proposals compare?

By Christopher S. Rugaber, Associated Press August 17, 2016 at 7:57 AM EDT

In this unconventional campaign season, Donald Trump and Hillary Clinton have produced two conventional tax plans that mostly track their parties' long-standing views.

Trump is pushing a plan squarely in the GOP tradition of sharp tax cuts for individuals and businesses, which most analyses conclude would largely benefit wealthier Americans. That's in contrast with other issues such as international trade, where he has jettisoned decades of GOP orthodoxy and taken a more populist stance.

Clinton, meanwhile, is proposing to raise taxes for the wealthiest households to pay for traditional Democratic proposals such as expanding access to higher education.

"Here, at least, they fall into very much traditional Democratic and Republican proposals," said William Gale, co-director of the Tax Policy Center, a joint project of the Brookings Institution and Urban Institute.

Taxes are emerging as the biggest difference between the two candidates, at least when it comes to economic policy. Clinton has backed off her previous support for free trade agreements, and like Trump, now opposes the Trans-Pacific Partnership, or TPP, a trade deal involving the United States and 13 Pacific Rim nations.

Trump, for his part, has proposed spending twice as much as Clinton on building and repairing airports, roads, tunnels and other infrastructure. That's a departure from recent GOP opposition to proposals by President Obama to increase spending on infrastructure.

Yet on taxes the two candidates remain far apart. Here are summaries of their proposals:

TAXES ON HIGHER INCOMES

TRUMP: He would cut the top income

tax bracket to 33 percent from its current level of 39.6 percent. Republican House Speaker Paul Ryan has made the same proposal, which the conservative Tax Foundation said would help boost after-tax income for the wealthiest 1 percent of Americans by 5.3 percent. Trump updated his tax proposal in a speech last week in Detroit, and plans to release details in the coming weeks. Tax experts haven't been able to evaluate many of his proposals as a result.

CLINTON: She has proposed several tax increases on wealthier Americans, including a 4 percent surcharge on incomes above \$5 million, effectively creating a new top bracket of 43.6 percent. And those earning more than \$1 million a year would be subject to a minimum 30 percent tax rate. She would also cap the value of many tax deductions for wealthier taxpayers. The changes would increase taxes in 2017 for the richest 1 percent by \$78,284, reducing their after-tax income by 5 percent, according to the Tax Policy Center.

TAXES ON MIDDLE INCOMES

TRUMP: Would reduce the seven tax brackets in current law to just three, at 12 percent, 25 percent and 33 percent. Using the Tax Foundation's evaluation of the House Republican plan, which includes the same brackets, the change would lift after-tax incomes for the bottom 80 percent of income earners — those earning less than about \$195,000 a year — by 0.2 percent to 0.5 percent.

CLINTON: Says she will not raise taxes on the middle class. Her current proposals would have little impact on the bottom 95 percent of taxpayers, according to the Tax Policy Center.

CORPORATE TAX RATE

TRUMP: Would cut the corporate rate from its current 35 percent to 15 percent. He would also cut taxes on "pass-through" business income from partnerships such as law firms to 15 percent. More than two-thirds of "pass-through" income flows to the richest 1 percent of taxpayers, according to the liberal Center on Budget and Policy Priorities.

CLINTON: Would not change the corporate tax rate.

'CARRIED INTEREST' LOOP-HOLE

TRUMP: Managers for private equity firms and hedge funds can classify their investment profits as "carried interest" and pay capital gains taxes on their income. That typically allows them to pay much lower tax rates than middle-income taxpayers. Trump says he would eliminate the loophole, but hedge fund and private equity managers would likely pay even lower tax rates under his proposal to cut business taxes to just 15 percent.

CLINTON: Would eliminate the loophole and tax carried interest as ordinary income.

ESTATE TAXES

TRUMP: Would eliminate the so-called "death tax" on large estates that is currently levied on estates worth more than \$5.45 million (\$10.9 million for married couples).

CLINTON: Would increase the estate tax to 45 percent from 40 percent and apply it to more estates, starting with those worth \$3.5 million (\$7 million for married couples).

CORPORATE INVERSIONS

TRUMP: Says his steep cut in the corporate tax rate would end the practice of corporate "inversions," which occur when a U.S. company acquires a foreign corporation, then relocates overseas, to avoid paying U.S. corporate taxes. The U.S. corporate tax rate of 35 percent is the highest in the developed world, though many companies use deductions and other strategies to avoid paying that amount.

CLINTON: Would discourage inversions by making it harder for a U.S. company to classify itself as a foreign-owned to avoid U.S. taxation. She would also place an "exit tax" on companies that leave the U.S. while still keeping earnings overseas that haven't been subject to U.S. tax.

ARTICLES

CHILD CARE

TRUMP: Wants to make all child care costs tax-deductible. Would allow the deduction to apply to Social Security and Medicare taxes to benefit lower-income earners who pay little or no income tax. Current law allows parents to deduct up to \$6,000 in child care expenses.

CLINTON: Has made several proposals intended to help limit child care expenses to 10 percent of a family's income, but has made no specific mention of using the tax code to achieve that goal.

SOCIAL SECURITY

TRUMP: Would allow taxpayers to deduct child care costs from Social Security and Medicare taxes.

CLINTON: Says she will ask the wealthiest to "contribute more" to Social Security, by raising the cap on income currently subject to Social Security taxes, but has not released any details.

GASB proposal seeks uniformity in accounting for early debt extinguishment

By Ken Tysiac August 30, 2016

GASB proposed guidance Monday that is designed to promote uniformity in state and local government accounting for the early extinguishment of debt. The exposure draft, Certain Debt Extinguishment Issues, is intended for transactions when only existing resources are placed in a trust for the purpose of extinguishing debt.

GASB standards currently provide guidance for accounting and reporting when the proceeds of refunding bonds are placed in a trust for the future repayment of outstanding debt. But those standards do not apply when only existing resources (resources other than bond proceeds) are placed in a trust to be used to repay outstanding debt in the future.

The proposal is designed to provide uniform accounting and financial re-

porting guidance for debt that is "defeased in substance," regardless of the source of the resources that are placed in a trust. "In-substance defeasance" occurs when the debt remains outstanding but sufficient resources—in the form of essentially risk-free monetary assets—have been placed into an irrevocable trust to make payments on the debt when they come due.

When a debt is defeased in substance, the debt and resources placed in trust are no longer reported in the financial statements. But governments are required to disclose information in the notes to the financial statements about debt that has been defeased in substance. "Whether you borrow the money to extinguish the debt or use cash you already have, the treatment ought to be the same because the economic substance of the transaction is the same," GASB Chairman David Vautt said. "From a government's perspective, the source of the money that is being used to refund debt should not matter as long as the requirements for an in-substance defeasance are met."

In addition, GASB is proposing guidance related to prepaid insurance on debt that is extinguished and notes to the financial statements for certain defeased debt.

One proposal would require disclosure if a government is not prohibited from subsequently exchanging the essentially risk-free monetary assets in the trust with monetary assets that are not essentially risk-free. Comments will be accepted through Oct. 28, and can be emailed to director@gasb.org. —Ken Tysiac (ktysiac@aicpa.org) is a JofA editorial director.

FASB seeks uniformity in cash flow presentation

By Ken Tysiac August 27, 2016

Concerns over divergent practices for reporting on the statement of cash flows led to FASB's issuance Friday of a new standard for presenting and classifying certain cash payments and cash receipts. Accounting Standards Update No. 2016-15, Statement of Cash Flows (Topic

230): Classification of Certain Cash Receipts and Cash Payments, provides guidance for eight specific cash flow issues:

Debt prepayment or debt extinguishment costs.

Settlement of zero-coupon debt instruments or other debt instruments with coupon interest rates that are insignificant in relation to the effective interest rate of the borrowing.

Contingent consideration payments made after a business combination.

Proceeds from the settlement of insurance claims.

Proceeds from the settlement of corporate-owned life insurance policies, including bank-owned life insurance policies.

Distributions received from equity-method investees.

Beneficial interests in securitization transactions.

Separately identifiable cash flows and application of the predominance principle.

FASB issued the standard to clarify areas where GAAP has been either unclear or lacking in specific guidance.

The amendments take effect for public business entities for fiscal years beginning after Dec. 15, 2017, and interim periods within those fiscal years. For all other entities, the amendments take effect for fiscal years beginning after Dec. 15, 2018, and interim periods within fiscal years beginning after Dec. 15, 2019.

Early adoption is permitted, including adoption in an interim period. If an entity early adopts the standard in an interim period, any adjustments are required to be reflected as of the beginning of the fiscal year that includes the interim period. An entity that elects early adoption is required to adopt all of the amendments in the same period.

—Ken Tysiac (ktysiac@aicpa.org) is a JofA editorial director. <http://www.journalofaccountancy.com/>

AGA Guam Chapter: CGFM News



The Mark of Excellence in Federal, State and Local Government

CGFM is a professional certification recognizing the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels.

Interested in attaining the CGFM Certification?

If you are interested in becoming a CGFM, your AGA Guam Chapter offers CGFM Scholarships by providing reimbursements for your registration and test fees when you pass the CGFM examination within one (1) year.

The Chapter also offers and provides CGFM review materials to its members by borrowing the Chapter's study guides. The Guam Chapter may sponsor a CGFM preparation course on Guam and also promote study groups to assist its members.

Questions? Please Contact: **Jose (JoJo) Guevara, III** CGFM for more information.

Maintaining CGFM Certification

To retain the CGFM certification, all CGFMs must adhere to the AGA's Code of Ethics. In addition, to continue using the CGFM designation after their name, CGFMs must be in an active status.

Active Status

To maintain the CGFM certification in an active status, CGFMs are required to:

- Pay the CGFM renewal Fee by the due date every year.
- Complete at least 80 hours of Continuing Professional Education (CPE) every two years in government financial management topics or related technical subjects (within the designated two-year cycle).
- Maintain and, if requested by AGA, provide detailed information on CPE hours completed.

By submitting their annual renewal payment, CGFMs affirm that they have and will continue to abide by AGA's Code of Ethics and that they have fulfilled the minimum CPE Require-

CGFM INCENTIVE

Public Law 33-18

Provides a pay incentive to employees of Government of Guam Line Agencies, the Office of Public Accountability, the University of Guam and the Guam Department of Education who have obtained Public Accountant, Government Financial Management, Fraud Examiner and Internal Auditor Certifications, pursuant to recognized national standards, to preserve the Government of Guam's ability to recruit and retain such professionals.

- The Association of Government Accountants (AGA) is the organization that establishes the criteria for the Certified Government Financial Manager (CGFM) exam and the ethical standards that CGFMs must adhere to

All government of Guam line agencies, the Office of Public Accountability, the University of Guam, and the Guam, Department of Education employees who have obtained a nationally-recognized certification as a Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), Certified Fraud Examiner (CFE), or Certified Internal Auditor (CIA), shall be entitled to received a one-time

certification pay differential. A Guam licenced CPA shall be eligible to receive an additional 15% increase. The CGFM, CFE, and CIA which are nationally recognized but not required to be Guam licensed shall be eligible to receive an additional 10% increase.

CGFM Study Group

AGA Guam Chapter will be doing a CGFM Study Group on Governmental Environment. This will be part of the Guam Professional Development Conference on **September 12, 13 and 14**. Presenters for the Study Group will be Yuka Hechanova, Rodalyn Gerardo, Maripaz Perez, Ricky Hernandez and Jojo Guevara.

Study Group

AGA Guam Chapter: CGFM News



Meet Your Fellow CGFM



Mrs. Yukari B. Hechanova is the Deputy Public Auditor at the Office of Public Accountability (OPA). She has worked for the Government of Guam for 15 years with 10 years at the OPA handling various government of Guam agency audits, procurement appeals, and OPA administration. Yuka spent five years at the Guam Waterworks Authority as Controller and Internal Auditor.

Certification demonstrates a commitment to the profession. For Yuka, the CGFM designation means competence and integrity as a government auditor, accountant, and manager. "Although there are other national certifications accountants can pursue, for those of us focusing our careers in government, the CGFM designation makes the most sense."

Certification also improves career opportunities and advancement. Yuka had the privilege of being promoted while at the OPA and believed her career at GWA was also enhanced by her certification. "It helps to be able to include national certifications like the CGFM as part of your qualifications when applying for jobs or promotions." According to Yuka, the CGFM certification will open many doors to career advancements but also advances a professional's technical level because of the rigorous testing requirements. She encourages others to earn their CGFM certification.

Becoming a CGFM "is a great way to demonstrate your commitment to professionalism and competency." When asked about her experience taking the CGFM exam, she replied: "It was a pleasant experi-

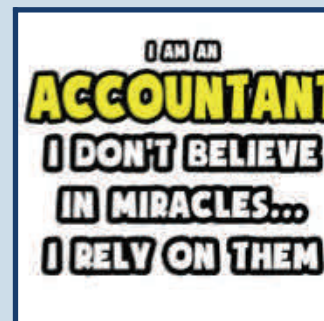
ence to sign up for the exams and you schedule the exam to your availability. I was also allowed leave with pay to take the exams. I sat for the six day review course in 2007 and passed the three part test the following week. I highly recommend the review course because it lets you focus on passing the exam."

Additionally, Yuka wanted to let our AGA Guam Chapter members know about the chapter's CGFM scholarship. "Our Guam chapter provides a CGFM scholarship that members can take advantage of. It reimburses for the exam costs plus provides for a "well done" award. So there really is no excuse to not take the exam once you are committed to it!" The recent passage of Public Law 33-18 now provides a 10% certification pay differential for CGFMs who work in certain government of Guam agencies. The AGA Guam Chapter sincerely appreciates Senator Dennis Rodriguez for introducing this bill!

Congratulations AGA Guam Chapter

Our AGA Guam Chapter received several awards during our National's Professional Development Conference in Anaheim, California. Congratulations to our Guam Chapter in receiving the following awards:

1. Chapter Recognition Award– Platinum Chapter
2. Chapter CGFM Award
3. Community Service Award
4. Chapter Newsletter Award.



AGA Guam Chapter: TRAINING OPPORTUNITIES



The AGA Guam Chapter, in association with the Guam Society of Certified Public Accountants is hosting the biennial Guam Professional

Development Conference (GPDC) from September 12 to 14 at the Westin Resort Guam. You can earn up to 24 CPEs at this training event. Some of the courses include Ethics, Leadership, Cyber Security, and Trends in Government Financial Management.

Congratulations to our GPDC Scholarships Recipients:

Noeme Jereza

Josie Villanueva

Shannon Bartonico

Noemi Tuazon

Esperanza Carlos

Floregine Dela Cruz

Paulita Beltran

Alternates:

Yuka Hechanova

Christian Rivera

Edlyn Dalisay

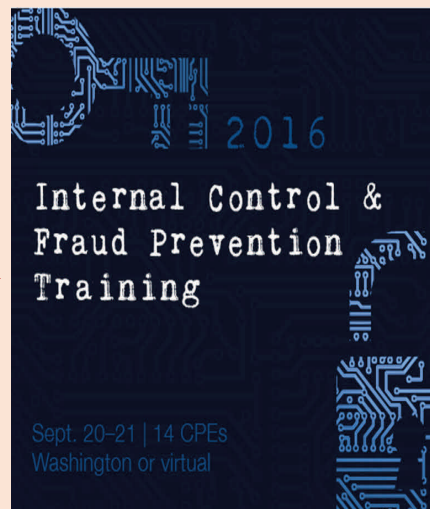
Euglenn Diaz

Welcome to the
**ACCOUNTING
DEPARTMENT**

Where EVERYBODY counts!

For more information on trainings being offered, please visit :

<https://www.agacgfm.org/Training-and-Events/Event-Calendar/national-events.aspx>



CGFM Intensive Review Course

October 13 – 14, 2016

Alexandria, Va.

AGA Guam Chapter: Community Service / Blast from the Past



Coastal Clean Up

When: September 17, 2016

Time: 6:30 a.m Registration at the Stage Area

7:00 a.m Clean up begins

Where: Adelup Shore

Shirts are a first come, first serve basis

You will received: 1) Free admission to Fish Eye Marine Park; 2) \$5,00 discounted admission to Underwater World; 3) \$5.00 dis-

counted lunch at Seagrill.

Volunteers should bring their own water bottles to fill at the site. If you don't have one, plastic cups will be available.

AGA Guam Chapter is participating as a Site Leader for the Coastal Clean Up. In past clean ups, AGA participated as a volunteering organization. Volunteers assisting as part of the Site coordination will get a T-Shirt. **For more information, please contact Frances Danieli at francesdanieli@gmail.com**

BLAST FROM THE PAST



Happy Anniversary & Congratulations!!
To our members who joined AGA in the
Month of September

John M. Phillips, CPA, 46 Years

Lee H. Vensel, Deloitte, 17 Years

Yukari B. Hechanova, OPA, 15 Years

Deborah Hartzler, Deloitte, 12 Years

Joy V. Bulatao, GDOE, 7 Years

Debbie M. Ngata, Ernst & Young, 7 Years

Anna Rizza B. Savares, Deloitte, 7 Years

Alfred Delos Reyes, Deloitte, 6 Years

Josephine C. Mendiola, Deloitte, 6 Years

Pamela T. Pineda, Deloitte, 6 Years

Alma M. To, Deloitte, 6 Years

Adelia R. San Nicolas, Accountant, 5 Years



AGA Guam Chapter: Thank you to our 5K Run/Walk Sponsors

15TH ANNUAL 5K SPONSORS

Platinum Sponsors



Gold Sponsors



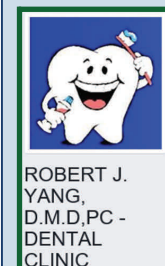
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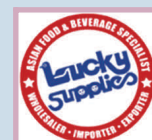
**Dan S.
Fitzger-**



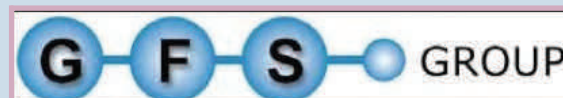
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Friends Sponsors



**Randy
Wiegand**



AGA Guam Chapter: About Us...

Our Mission

Advancing Government Accountability

Our Goals

To serve professionals in the government financial management community by:

- providing quality education
- fostering professional development certification; and
- supporting standards and research to advance government accountability

Who We Are

The AGA Guam Chapter serves professionals in the government financial management community by providing quality education, fostering professional development and certification, and supporting the standards and research to advance government accountability.

Chapter Executive Committee Members

Programs /Technical Meetings

Director: **Vincent Duenas**, MPA
email: vincentd@guamwaterworks.org

Education

Chair: **Rodalyn May A. Gerardo**, CGFM, CIA, CPA, CGAP
rgerardo@guamopa.org

Professional Certification

Chair: **Jose Guevara III**, CGFM;
jojo_guevara@hotmail.com

Newsletter

Editor: **Matthew Quinata**
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Communications/Website

Webmaster: **Artemio Hernandez**, CGFM
artemiorh@gmail.com

Membership & Chapter Development

Chair: **Debbie Ngata**
debbie.ngata@gu.ey.com

Early Careers

Chair: **Christian S. Rivera**
crivera@guamopa.com

Student Representative

Von Alcoran, JAS President
email: vonalcoran@hotmail.com

Accountability

Chair: **Maripaz N. Perez**, CGFM, CGAP
mnperez@gpagwa.com

Community Service

Chair: **Frances Danieli**, CGFM
danieli6@guam.net

Chapter Recognition Program

Chair: **Taling Taitano**, CPA, CGFM
tmtaitano@gmail.com

Awards

Chair: **Vincent Duenas**, MPA
email: vincentd@guamwaterworks.org

Scholarship

Chair: **Pamela Aguigui**
Email: paguigui@gpagwa.com

Research/Standards

Chair: **Christopher Wolseley**, CA
cwolseley@deloitte.com

By-Laws and Procedures:

Chair: **Llewelyn Terlaje**, CGAP;
email: lterlaje@guamopa.org

Historian:

Jerrick Hernandez
email: jhernandez@guamopa.org

