



January, 2015 Volume 10, Issue 4

**P.O. Box 1124
Hagatna, Guam 96932**

PH. (671) 475-0390

FX. (671) 472-7951

Email.

agaguamchapter@gmail.com

Websites:

www.aga.guam.net

www.facebook.com/agaguamchapter

AGA Guam Chapter Officers:

Rachel Field, PMBA

President

rachelfield87@gmail.com

Artemio "Ricky" Hernandez, CGFM

President-Elect

artemiorh@gmail.com

Cora Montellano, CGFM

Treasurer

cmontellano@gpagwa.com

Joy Bulatao, CGFM

Secretary

joy.bulatao@gmail.com

Doreen Crisostomo, Ph.D., CGFM

Immediate Past-President

doreentc@ugam.uog.edu



**PLATINUM AWARD
Program Year 2013-2014
CONGRATULATIONS!!**



**Rachel Field
AGA Guam
Chapter President**

PRESIDENT'S MESSAGE

Happy New Year, AGA Members! Here we are at the start of a new year with new chances to be better and even more awesome than last. I would like to encourage each of you to remain excited for the rest of the program year and feel free to provide input in any of the programs we have. What else would you like to see happen this year? Where can we improve? I would definitely love to hear from you and am open to suggestions. Who knows, this may spark an interest in you wanting to be part of the executive committee. I would love to see new faces be part of the team!

Thank you to everyone who came out to our Christmas party last month to celebrate the holiday season and win some awesome prizes! Proceeds from our Angel Tree went towards providing gifts to children whose parents are incarcerated. Your contributions made their Christmas extra special! Also, kudos to those who continue to help in the area of community service. Our chapter has such a huge heart for the people in our community. Earlier this month, we were able to serve food at Kusinan Kamalen Karidat. Stay tuned for more activities, especially with tax season around the corner. Please don't forget that attending our monthly meet-

ings and participating in a community service project will get you eligible for our annual PDT Raffle. There is still a chance for you to attend the PDT in Nashville, Tennessee. Don't miss out!

I wanted to echo words that were shared by our AGA National President, Bill Miller, that it "takes a village to run this organization." Ensuring that our Guam Chapter is fulfilling its mission and goals is something that I am not doing alone and I have an awesome team who is constantly working behind the scenes. Not only are we making an impact locally, but our chapter continues to contribute on a regional and national level as well. We celebrate with Taling Taitano who will be our incoming Pacific Rim Regional Vice President. Congratulations, Taling!

One aspect of this program year that I am really proud of is the restoration of our AGA Newsletter. Mr. Matthew Quinata has been an enormous support this year to bring you timely monthly newsletters that I hope are informative and fun for you all to read. If you have anything you would like to submit, please feel free to provide any articles and pictures. This newsletter is meant to be all about our members!

I hope in the midst of our busy schedules and aspirations to keep our new year's resolutions, you will still find the value in being an AGA member. You are all awesome and very important to our organization. Keep up the amazing work you are all doing!

**Rachel Field
AGA Guam
Chapter President**

Upcoming Events/ General Meeting Information

AGA Guam's Upcoming Events & Reminders

General Membership Meeting

Wednesday

January 28, 2015

11:30pm—1:00pm

Sheraton Laguna Guam Resort

AGA Members - \$14

JAS students - \$8

Non-Members - \$22

GPDC Contribution

Autism Community Together

Check Presentation on January 31,
2015, 10:00a.m.

Special Olympics Office, Tamuning

CEC Meeting

Wednesday, February 11, 2015

Venue: TBA

CONGRATULATIONS



Taling Taitano,
CPA, CGFM
who will our
incoming
Pacific Rim
Regional Vice
President.

January General Meeting Guest Speaker



Joseph P. Bradley
Senior Vice
President/Chief
Economist and
Business Conti-
nuity Officer,
Bank of Guam

January 2015 General Meeting

Our January General Meeting will be held at Sheraton Laguana Guam Resort in Tamuning on Wednesday, January 28, 2015. Our Guest Speaker is **Joseph P. Bradley**, Senior VP/Chief Economist and Business Continuity Officer with the Bank of Guam. Mr. Bradley is an economist by profession and has worked with the Bank of Guam since 1992. He worked as the Chief Economist for the government of Guam and served for 10 years as a Board Director of the Pacific Islands Development Bank. He has taught numerous courses at the University of Guam and has provided consulting services for more than 25 years. He received his BA in 1977 from the University of Nebraska at Omaha in Business Admin and his Masters a year later in Economics. He is also a Certified Corporate Trust Specialist.

Pictures from the AGA
Christmas Party at Sheraton
Beach Resort Hotel
December 17, 2014.



Congratulations to our monthly
lunch winner above.

Articles:

Senators Unveil Bill to Regulate Tax Preparers

Two Democrats on the Senate Finance Committee have introduced legislation to regulate paid tax preparers in response to the federal court decision that found the Internal Revenue Service had exceeded its statutory authority in regulating preparers.

Senate Finance Committee ranking member Ron Wyden, D-Ore., and Senator Ben Cardin, D-Md., unveiled legislation Thursday that provides the Treasury Department and the IRS explicit authority to regulate paid tax return preparers. Wyden chaired the committee until control of the Senate changed after last November's elections.

With nearly half of all Americans turning to others to prepare their tax filings each year, the bill would require preparers to demonstrate competency in preparing tax returns, claims for refunds and related documents.

"It's bad enough that taxpayers have to navigate their way through an overly complex tax code, but worse that many also unknowingly rely on fraudulent or incompetent tax preparers to help with their returns," Wyden said in a statement. "This bill helps protect hard working taxpayers by ensuring that tax preparers are held to clear and enforceable standards."

The legislation was introduced in response to the decision in the case of *Loving v. IRS*. Judge James E. Boasberg of the U.S. District Court for the District of Columbia ruled in 2013 that the IRS had exceeded its statutory authority in imposing mandatory testing and continuing education of independent tax preparers as part of its Registered Tax Return Preparer regime. A federal appeals court upheld the decision last year. In response, the IRS has introduced a voluntary program for continuing education and testing of preparers known as the Annual Filing Season program.

The legislation introduced by Wyden and Cardin aims to give the IRS the statutory authority that the courts said it lacked. The IRS had argued that it had

the authority under an 1884 law that was originally intended to apply to federal regulation of compensation claims for dead horses killed during the Civil War, but the judges disagreed. The court decision invalidated the IRS's RTRP program, which aimed to regulate unenrolled preparers who are not already regulated under the Treasury's Circular 230 rules. Those rules still apply to tax practitioners such as CPAs, Enrolled Agents and attorneys who are authorized to represent clients before the IRS.

"Our tax code is complicated," said Cardin. "To protect taxpayers from incompetent or unscrupulous preparers, the IRS needs adequate tools to ensure that preparers are qualified and held accountable. I'm pleased to join in support of this legislation, which restores meaningful and much-needed standards and oversight in the paid preparer industry."

Washington, D.C. (January 8, 2015)

By Michael Cohn
www.accountingtoday.com

Obama Proposes Tax Increases on Wealthy to Aid Middle Class

President Barack Obama is proposing new taxes on the wealthiest Americans that would limit their profits from investments and make it harder for them to pass assets to heirs.

Obama, who will promote the plan during his Jan. 20 State of the Union Address, will use much of the proceeds—\$320 billion over 10 years—to expand tax credits for higher education and child care and create a new break for two-earner couples. The White House released details of the plan Saturday.

"What you're seeing here is really dedicated middle-class tax relief to really get at that problem of middle-class wage stagnation," said Harry Stein, director of fiscal policy at the Center for American Progress, a Washington group aligned with Democrats.

Obama's tax plan faces opposition in the Republican-controlled Congress, where lawmakers want to cut tax rates and curtail targeted breaks. The two parties agree more on business tax changes, though an accord on that isn't close.

"Slapping American small businesses, savers and investors with more tax hikes

only negates the benefits of the tax policies that have been successful in helping to expand the economy, promote savings, and create jobs," Republican Orrin Hatch, the chairman of the Senate Finance Committee, said in a statement Saturday. "The president needs to stop listening to his liberal allies who want to raise taxes at all costs and start working with Congress to fix our broken tax code."

Two-Year Agenda

The president's address is intended to lay out an agenda for his final two years in office and help the Democratic Party retain the White House in the 2016 election with a legacy of policies that appeal to middle- and lower-income voters, who continued to lose ground as the economy rebounded from the recession.

He would increase the top tax rate on capital gains and dividends to 28 percent from 23.8 percent. The rate was 15 percent when Obama took office in 2009, meaning that he's proposing to almost double it over his two terms in office.

He would also impose capital-gains taxes on asset transfers at death, ending what the White House calls "the largest capital gains loophole." Under current law, assets held until death aren't subject to those levies, creating an incentive for wealthy people to hold onto them. Heirs only have to pay capital-gains taxes when they sell and only on the value above what the assets were worth at death.

Speech Preview

Obama has been previewing his proposals over the past 10 days in speeches around the country. In addition to the tax plan, he said he will push Congress for legislation allowing workers to earn seven days of paid sick leave per year and make community college free for millions of students, at a cost of \$60 billion over 10 years.

Obama, who has consistently advocated for tax increases on the wealthy and tax cuts for middle-income families, is offering more of both in the tax plan released Saturday. He is layering new proposals on top of others that Congress has ignored or rejected.

Articles: continued...

‘Outdated Code’

Spokesmen for House Speaker John Boehner and Senate Majority Leader Mitch McConnell both criticized the plan.

“Republicans believe we should simplify America’s outdated tax code,” said Don Stewart, deputy chief of staff for McConnell. “Tax reform should create jobs for families, not the IRS.”

The administration’s proposal on capital gains at death would exempt the first \$200,000 in capital gains per couple plus \$500,000 for a home, along with all personal property except for valuable art and collectibles. The rest would be treated for income-tax purposes as if it had been sold.

The plan would also delay taxes on “inherited small, family-owned and operated businesses” until the business is sold and let any closely held businesses spread the taxes over 15 years.

According to the White House, 99 percent of the tax burden from the capital-gains proposals would be paid by the top 1 percent of households, and more than 80 percent would be paid by the top 0.1 percent.

People with significant amounts of unrealized gains include founders of successful businesses and others who inherited businesses decades ago.

More Owed

Even with the limits, the changes would create new tax burdens for some families that are exempt from the estate tax under laws Obama signed, which limited the tax to couples worth more than \$10.86 million.

As a simplified example, consider a couple who died with \$5 million in assets, including \$2.5 million in stock with a basis of \$500,000. Under current law, they could pass that to their children with no taxes. Under Obama’s plan, they could owe about \$500,000.

The White House dubbed the break the “trust fund loophole,” though it is used by people without trust funds.

“That’s an extremely powerful planning tool,” Stein said. “And you can still access income from unrealized capital

gains” with loans.

Obama is also renewing and expanding an earlier proposal for a fee on the liabilities of about 100 financial institutions with assets exceeding \$50 billion.

Expanded Breaks

This year’s version is a seven-basis-point fee on their total liabilities and would raise an estimated \$110 billion over a decade. The new version of the tax has a lower rate, a broader base and would raise about twice as much money as before.

It would apply not just to bank holding companies and the narrower set of financial institutions included in last year’s plan. Instead, it would now affect asset managers and insurance companies, said a senior administration official, who spoke on condition of anonymity to describe the plans before the speech.

Obama would use the proceeds from the tax increases to expand breaks for lower-income and middle-income families.

In 2007, when Obama started running for president, the middle 20 percent of households had an effective federal tax rate of 14.4 percent and the top 1 percent paid 27.4 percent, according to the Tax Policy Center. By 2014, the middle-class rate had declined to 13.7 percent—it was lower during the recession—while the wealthiest were paying 33.4 percent.

Child Care

The newest part of that plan is a \$500 tax credit for married couples when both spouses work, an attempt to combat the reluctance of lower-earning spouses to work because their income is taxed at marginal rates for the combined couple.

The full tax credit would be available for couples with incomes up to \$120,000 and those earning up to \$210,000 would get a partial credit.

Obama would also triple the maximum tax credit for child care to up to \$3,000 for children under 5. The government would effectively pay half of the first \$6,000 of child care per child for some families. The maximum credit could be claimed by families making as much as \$120,000.

Neither the second-earner credit nor the child-care credit would be refundable, the official said, meaning that they would

only benefit families with income-tax liability.

As part of those changes, Obama would repeal flexible spending accounts for child care, which let people set aside up to \$5,000 a year before taxes. Because those function like deductions, the accounts are more valuable to families with higher incomes and marginal rates.

Retirement Plans

Obama would also consolidate several education tax breaks into a single tax credit worth up to \$2,500. Part-time students would be eligible for a partial credit.

He is also proposing to end taxation of some student loan debt forgiven under income-based repayment plans. To help pay for that, Obama would repeal the deductibility of student loan interest for new borrowers.

The plan announced Saturday also continues two past Obama ideas on retirement policy. He wants to require companies to automatically enroll workers in individual retirement accounts. And he wants to limit contributions to tax-advantaged retirement accounts for people who have about \$3.4 million in them.

Some of those ideas—the bank fee, consolidating education credits and breaks for two-income households—have had bipartisan support, with differences on the details.

Even so, most of them are unlikely to advance in a Republican-controlled Congress.

Push Comes to Shove

Representative Paul Ryan of Wisconsin, who is chairman of the House Ways and Means Committee, told reporters Jan. 15 that Republicans wouldn’t be able to undertake the “full-throttle tax reform” they wanted to pursue because of Obama’s opposition to cutting marginal tax rates for individuals.

Senator John Thune, a South Dakota Republican, said Republicans were interested in making the biggest tax code changes since 1986 and are looking to Obama to work with them.

[continued on Page 5](#)

CGFM Information



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.

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 Requirements

Questions?

Please see the AGA Guam Chapter's Chairperson, **Jose (JoJo) Guevara, III** CGFM for more information. Jojo's email address is jojo_guevara@hotmail.com

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Obama Proposes Tax Increases on Wealthy to Aid Middle Class

"So far what we've seen is the White House and the president have expressed interest rhetorically in the issue of tax reform," he said at the party's retreat Jan. 15 in Hershey, Pennsylvania. "But when push comes to shove, really engaging the Congress—we've not seen that."

Following his State of the Union speech, Obama plans to promote the initiatives in two Republican-dominated states, Idaho and Kansas. He'll speak at Boise State University on Jan. 21 and at the University of Kansas in Lawrence the next day.

Washington, D.C. (January 18, 2015)

Laughter is the Best Medicine

A patient was at her doctor's office after undergoing a complete physical exam. The doctor said, "I have some very grave news for you. You only have six months to live." The patient asked, "Oh doctor, what should I do?" The doctor replied, "Marry an accountant." "Will that make me live longer?" asked the patient. "No," said the doctor, "but it will SEEM longer."

An accountant is having a hard time sleeping and goes to see his doctor. "Doctor, I just can't get to sleep at night." "Have you tried counting sheep?" "That's the problem - I make a mistake and then spend three hours trying to find it."

Training: National AGA Training Events/Opportunities

2015 National Leadership Training

February 11-12 | Washington, DC | 14 CPE Hours | Ronald Reagan Building and International Trade Center

When: February 11-12, 2015 | Where: Ronald Reagan Building, Washington DC

Welcome to AGA's NLT!

This is the event for developing and training government financial professionals to excel as leaders in today's competitive market. Don't miss this opportunity to share best practices, to find solutions to shared challenges, to network with your peers, and to learn from the top financial management leaders and industry experts. This training offers 14 hours of CPE.

Who Should Attend:

- Chief Financial Officers
- Senior-Level Managers and Executives
- CEOs and Presidents
- Accountants, Auditors
- CGFMs, CPAs

Innovate. Transform. Achieve.

2015 Professional Development Training

July 12-15, 2015 | 24 CPE Hours

PDT 2015

When: July 12-15 | Nashville, TN

Offering up to 24 CPE hours, PDT brings together the top officials in federal, state and local government, as well as from academia and the private sector, for three-and-a-half days of valuable training and networking.

3 Reasons Why You Should Attend:

1. Earn up to 24 CPE Hours

Enhance your lifelong learning and gain the knowledge and understanding to better improve your job effectiveness. The presentations are facilitated by both industry experts and colleagues who have faced similar challenges. In doing so you can earn up to 24.5 CPE hours.

2. Stay On The Cutting Edge

PDT 2015 program includes top-notch speakers from federal, state, local, academia and private sector bringing you key findings and educational experiences to augment your job knowledge and skills. The exhibit hall allows

you to familiarize yourself with the latest equipments, technologies, products and services in the profession.

3. Network and Connect

The most unquantifiable yet beneficial aspect of any training event is networking. AGA's PDT is the place to connect with a variety of government financial experts and industry colleagues from around the nation facing the same or similar issues that you could exchange and share "Aha!" ideas and moments with to bring back to your organization.

Over 95 percent of our surveyed attendees said that they would recommend the AGA PDT to their colleagues to attend!

AGA Web Conferences

WEB
Conferences: CPE Simplified

Looking for a way to stretch your training budget? AGA Web Conferences make earning CPE hours easy and affordable for both groups and individuals. Web conferences feature experts on a variety of government financial management and performance topics. Each event includes time for participants to ask questions and receive answers from the presenters. These live training events are held on Wednesdays from 2-3:50 p.m. ET.

Upcoming Web Conferences 2015

Jan. 28

Strengthening Grants Management

Feb. 4

Potholes on the Path to Performance Management

Feb. 18

Fraud Prevention

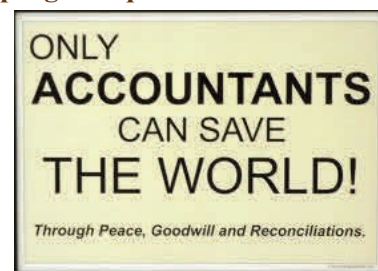
Mar. 4

Government Financial Management

Mar. 18

Internal Controls

Contact webconferences@agacgfm.org with registration and program questions.



Community Service Events

January 2015 Community Service Event: *Kusinan Kamalin Karidat Soup Kitchen*

The Soup Kitchen provides hot meals for Guam's homeless and needy by serving meals for dinner every night. Each individual is then given a small bag of canned goods and a drink as the leave.

Our Guam Chapter assisted on **January 18th and 22nd**. We will be planning to volunteer again later this year. Please see Francis Danieli, Community Service Chair for more information.



January 18, 2014 Thank you to Ricky, Jason, and Falina for volunteering. AGA was able to assist the Toves family from Agat in serving the homeless.

January 22, 2014 Thank you to Rachel, Michelle, and Falina for volunteering a few hours to feed the homeless. AGA provided tinaktak, cookies, and iced tea.

Sugar Plum Tree (Angel Tree) Raffle Fundraiser

I would like to thank all the AGA members who participated, contributed, and supported the Christmas Charity Raffle. We are awesome, because according to Mrs. Tedtaotao, AGA exceeded their expectations. We truly touched the hearts of the children's Grandmother and Mother. AGA was able to raise \$425.00 for Elijah and his siblings. Although Elijah did not get the Star Scream Jet Plane, he did receive a plane that was similar. He and his siblings also received Holiday attire. Through AGA, other individuals were able to donate school clothes and toys to the children. -Frances



DOING THE
MOST GOOD

Salvation Army Bell Ringing Campaign



December 16, 2014 -Island Fresh Grocery Store
Thank you to **GHURA** and the **Leon Guerrero family** (above) for spreading Christmas cheer.

December 20, 2014, Saturday GPO – Cold Stone
Thank you to Yuka, Jason, and Randy for spreading Christmas cheer.

Treasurer's Report— October and November 2014

ASSOCIATION OF GOVERNMENT ACCOUNTANTS GUAM CHAPTER P.O. Box 1124 Hagatna Guam 96932 Statement of Financial Position As of October 31,2014 (Unaudited)			
Assets			
Cash in bank & Cash on Hand		\$	58,339
Accounts Receivable		\$	7,050
Office Equipment		\$	449
Deposit		\$	-
Total assets		\$	65,838
Liabilities			
Accounts payable		\$	490
Total liabilities		\$	490
Net assets			
Earmarked		\$	23,420
Unrestricted		\$	41,928
Total Net Assets		\$	65,348
Total Liabilities and Net Assets		\$	65,838
Statement of Activities Four Months Ended October 31, 2014 (Unaudited)			
Revenues		\$	63,482
Expenses		\$	39,828
Increase (decrease) in net assets		\$	23,654
Net assets at beginning of period		\$	41,694
Ending Net Assets		\$	65,348

ASSOCIATION OF GOVERNMENT ACCOUNTANTS GUAM CHAPTER P.O. Box 1124 Hagatna Guam 96932 Statement of Financial Position As of November 30,2014 (Unaudited)			
Assets			
Cash in bank & Cash on Hand		\$	57,377
Accounts Receivable		\$	7,050
Office Equipment		\$	449
Deposit		\$	-
Total assets		\$	64,876
Liabilities			
Accounts payable		\$	-
Total liabilities		\$	-
Net assets			
Earmarked		\$	22,430
Unrestricted		\$	42,446
Total Net Assets		\$	64,876
Total Liabilities and Net Assets		\$	64,876
Statement of Activities Five Months Ended November, 2014 (Unaudited)			
Revenues		\$	63,980
Expenses		\$	40,798
Increase (decrease) in net assets		\$	23,182
Net assets at beginning of period		\$	41,694
Ending Net Assets		\$	64,876

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**13th Annual
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MODERN KONSTRAK

Marcia Briones

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 & Communications

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

Education & RVP Pacific Rim

Chair: **Rodalyn May A. Gerardo**, CGFM, CIA, CPA, CGAP
rgerardo@guamopa.org
Co-Chair: **Yukari Hechanova**, CGFM, CPA, CIA
yuka@guamwaterworks.org

CGFM

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

Newsletter

Editor: **Matthew Quinata**
mattquinata@gmail.com

Website

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

Membership

Chair: **Randy Wiegand**, CPA

Early Careers

Chair: **Jason V. Katigbak**, CPA, CIA, CFE, CGMA
jason.katigbak@gmail.com

Co-Chair: **Zeny Asuncion-Nace**, CGFM, CPA, CFE
znace@uguam.uog.edu

Student Representative

Shannon Bartonico, JAS President
email: shannonbartonico@gmail.com

Accountability

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

Co-Chair: **Josie Villanueva**
josiegv@gmail.com

Community Service

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

Co-Chair: **Mark Palarca**

Awards

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

Scholarship

Chair: **Cora Montellano**, CGFM
cmontellano@gpagwa.com

Research/Standards

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

By-Laws and Procedures:

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

Auditor:

Randy Weigand

Historian:

Jerrick Hernandez
email: jhernandez@guamopa.org

