



Office of the Mayor
Municipality of Assan-Ma'ina
Frankie A. Salas, Mayor



January 15, 2026

MEMORANDUM

To: Marie Lizama, Director of Dept. of Revenue and Taxation
Honorable Speaker Frank F. Blas, Jr., 38th Guam Legislature
Honorable Lourdes A. Leon Guerrero, Governor of Guam
Benjamin J.F. Cruz, Public Auditor of Guam

CC: JoyJean Arceo, Executive Director, Mayors' Council of Guam

From: Mayor Frankie A. Salas, Municipality of Assan-Ma'ina

Subject: TRANSMITTAL OF FY 2026 1st QUARTER (NAF) REPORT

Buenas yan Hafa Adai! Submitted herewith is the Fiscal Year 2026 – 1st Quarter Report for Non-Appropriated Funds (NAF) pursuant to Public Law (P.L.) 30-68

Should you need additional information regarding this matter, please feel free to contact me at 671-472-6581.

Respectfully,

FRANKIE A. SALAS
MAYOR

cc:

Attachments

RECEIVED
JAN 15 2026 NJF
3:46PM
DEPT OF REVENUE & TAXATION
ADMIN-04



RECEIVED
Mayors' Council of Guam

2026 JAN 16 8:42

DISTRICT: ASSAN - MA'INA MAYOR'S OFFICE
 FISCAL YEAR: FY 2026
 NON-APPROPRIATED FUNDS (NAF)
 REVENUE AND EXPENDITURE SUMMARY
 (XX) 1ST QTR () 2ND QTR () 3RD QTR () 4TH QTR

REVENUE	
Donations	\$ 350.00
Facility Use	\$ 1,345.00
Fiesta Concessions	\$ -
Flea Markets/Night Markets	\$ 1,221.00
Fundraising Activities	
Liberation Activities	\$ -
Program Registration	\$ -
Grants	\$ -
Civil Weddings	\$ 50.00
OTHER: (Deposit to maintain BOG account)	\$ -
TOTAL REVENUE:	\$ 2,966.00

OPERATIONS			
220	Travel (OFF-ISLAND)		\$ -
230	Contractual Services		
233	Office Space Rental		\$ -
240	Supplies and Materials		\$ 260.55
250	Equipment		\$ -
270	Wokers Compensation		\$ -
271	Drug Testing		\$ -
280	Sub-Recipient/Sub-Grant		\$ -
290	MISCELLANEOUS		\$ 341.50
	Community Programs		\$ -
	Donation to NPOs:		\$ 200.00
	Food Items		\$ 196.95
	Fiesta Expenses		\$ -
	Humanitarian Assistance		\$ -
	Sponsorships		\$ -
	Other:		\$ 420.00
	TOTAL OPERATIONS		\$ 1,419.00

	UTILITIES		
361	Power		\$ -
362	Water		\$ -
363	Telephone		\$ -
	TOTAL UTILITIES		\$ -

CAPITAL OUTLAY			
450	Capital Outlay:		\$ -
	TOTAL CAPITAL OUTLAY		\$ -

NON-APPROPRIATED FUNDS (NAF) REPORT

1. Access to copies of all bank statements from October 01, 2025 through December 31, 2025
2. Access to Mayors' Council/Planning Council minutes of meetings to as applicable

3. NAF REPORT - FY 2026 1st Quarter

Date Received	Disbursements/Payments Made TO	Date Disbursed	Check/Receipt No.	Description of Transactions	Amount	Object Classification
10/3/2025	FUNDFORTE	10/3/2025	624	BALLOON ART SERVICE	\$ 130.00	BALLOONS ART FOR HALLOWEEN FESTIVIES
10/8/2025	JOE & FRANK'S AUTO SHOP	10/8/2025	625	SAFETY INSPECTION	\$ 211.50	FOR VEHICLE 2016 DODGE RAM 1500
10/23/2025	COST U LESS	10/23/2025	627	SUPPLIES	\$ 111.87	HALLOWEEN FESTIVIES FOR THE COMMUNITY
10/29/2025	BENSON	10/29/2025	628	MAINTENANCE SUPPLIES	\$ 119.90	FOR BUSH CUTTER
11/17/2025	HOME DEPOT	11/17/2025	629	SUPPLIES	\$ 28.78	REPLACE OFFICE DOOR BELL FOR SERVICE WINDOW
12/4/2025	MCOG	12/4/2025	631	TICKETS	\$ 420.00	MCOG CHRISTMAS PARTY COMMITTEE
12/30/2025	GWHS PTSA ASSOCIATION	12/30/2025	632	DONATION	\$ 200.00	GWHS FOOTBALL TEAM
12/31/2025	SHIRLEY'S COFFEE SHOP	12/31/2025	636	FOOD	\$ 196.95	BREAKFAST 2025 VOLUNTEER APPRECIATION

TOTAL EXPENDITURE **\$ 1,419.00**

NON-APPROPRIATED FUNDS (NAF) REPORT

1. Access to copies of all bank statements from October 01, 2025 through December 31, 2025
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3. NAF REPORT - FY 2026 1st Quarter

Date Received	Disbursements/Payments Made FROM	Date Deposited	Check/Cash/Receipt No.	Description	Amount	Object Classification
10/2/2025	TOHGE COPORATION	10/2/2025	#10696	RENTAL SPACE	\$ 40.00	FEE SPACE USE FOR MEETING
10/2/2025	MPC	10/2/2025	CASH / #1148	MPC FUNDRAISING	\$ 375.00	SEPTEMBER FEE FOR COMMUNITY CENTER USE
10/3/2025	IBEW	10/3/2025	#11121	RENTAL SPACE	\$ 600.00	FEE FOR COMMUNITY CENTER USE
10/27/2025	MPC	10/27/2025	CASH / #1325	MPC FUNDRAISING	\$ 351.00	OCTOBER FEE FOR COMMUNITY CENTER USE
10/28/2025	GUAM UKUDU POWER LLC	10/28/2025	#2254	DONATION	\$ 200.00	DONATION
10/28/2025	MCOG	10/28/2025	2145	OFFICIATING	\$ 50.00	CIVIL WEDDING FEE - AUGUST 2025
10/28/2025	BROTHERHOOD OF VETERAN'S	10/28/2025	CASH / #0616	DONATION	\$ 150.00	DONATION FOR HALLOWEEN FESTIVITIES
11/21/2025	MARIE MAFNAS	11/21/2025	CASH / #1725	RENTAL SPACE	\$ 225.00	FEE FOR COMMUNITY CENTER USE
11/21/2025	TOHGE COPORATION	11/21/2025	CASH / #1726	RENTAL SPACE	\$ 40.00	FEE SPACE USE FOR MEETING
11/24/2025	MPC	11/24/2025	CASH / #2463	MPC FUNDRAISING	\$ 303.00	NOVEMBER FEE FOR COMMUNITY CENTER USE
12/9/2025	TOHGE COPORATION	12/9/2025	CASH / #1707	RENTAL SPACE	\$ 40.00	FEE SPACE USE FOR MEETING
12/9/2025	PATRICIA PERRY	12/9/2025	CASH / #1708	RENTAL SPACE	\$ 400.00	FEE FOR COMMUNITY CENTER USE
12/29/2025	MPC	12/29/2025	CASH / #0133	MPC FUNDRAISING	\$ 192.00	DECEMBER FEE FOR COMMUNITY CENTER USE

TOTAL REVENUE \$ 2,966.00



Jerrilyn Topasna <jrtopasna.asanmaina@gmail.com>

FY 2026 NAF 1ST QUARTER REPORT

2 messages

Jerrilyn Topasna <jrtopasna.asanmaina@gmail.com>

Thu, Jan 15, 2026 at 5:43 PM

To: Governor's Office <jessica.cruz@guam.gov>, Honorable Speaker <speakerblas@guamlegislature.gov>, Benjamin Cruz <bjcruz@guamopa.com>

Hafa Adai,

The attached file for FY 2026 (NAF) 1st Quarter Report for your perusal. Should you have any queries, please do not hesitate to contact our office at our numbers below. Thank you.

Please acknowledge receipt of this email.

Respectfully,
Jerrilyn R. Topasna
Administrative Assistant
Assan-Ma'ina Mayor's Office
jrtopasna.asanmaina@gmail.com

Tel: 671-472-6581/671-479-2726

 **1st Quarter NAF Report 2026.pdf**
796K

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

Fri, Jan 16, 2026 at 8:47 AM

To: Jerrilyn Topasna <jrtopasna.asanmaina@gmail.com>

Cc: Governor's Office <jessica.cruz@guam.gov>, Benjamin Cruz <bjcruz@guamopa.com>

Hafa Adai,

Confirming receipt of your email.

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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Jerrilyn Topasna <jrtopasna.asanmaina@gmail.com>

FY 2026 NAF 1ST QUARTER REPORT

Mariella Cruz <mcruz@guamopa.com>

Fri, Jan 30, 2026 at 11:03 AM

To: Jerrilyn Topasna <jrtopasna.asanmaina@gmail.com>

Håfa Adai Jerrilyn,

This is to confirm receipt of your email and its attachment. The original email submission to the Public Auditor on January 15, 2026 is also noted.

Thank you!

Best regards,



Mariella G. Cruz
Accountability Auditor II

Office of Public Accountability - Guam

238 Archbishop Flores St., DNA Building, Suite 401, Hagåtña, Guam 96910
+1 671 475 0390 (ext. 216) | mcruz@guamopa.com



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