GOVERNMENT OF GUAM
DEPARTMENT OF REVENUE AND TAXATION
PUBLICATION OF FINANCIAL INFORMATION
BY NONPROFIT ORGANIZATIONS — 18 GCA §§ 14101–14103

JUNE 2026 FILINGS

NO.	NONPROFIT ORGANIZATION NAME	YEAR END
1	AMERICAN BUREAU OF SHIPPING	December 31, 2025
2	ASSOCIATION OF TERMINAL OPERATORS, STEVEDORING & SHIPPING COMPANIES OF MICRONESIA	December 31, 2025
3	CHURCH OF CHRIST GUAM, INC.	December 31, 2025
4	DRIVE FOR CHANGE (GUAM) LTD	December 31, 2019
5	DRIVE FOR CHANGE (GUAM) LTD	December 31, 2020
6	DRIVE FOR CHANGE (GUAM) LTD	December 31, 2022
7	DRIVE FOR CHANGE (GUAM) LTD	December 31, 2023
8	DRIVE FOR CHANGE (GUAM) LTD	December 31, 2024
9	DRIVE FOR CHANGE (GUAM) LTD	December 31, 2025
10	GUAHAN NAPU, INC.	December 31, 2025
11	GUAM FISHERMEN'S COOPERATIVE ASSOCIATION	December 31, 2025
12	GUAM KAYAK AND CANOE FEDERATION	December 31, 2024
13	GUAM KAYAK AND CANOE FEDERATION	December 31, 2025
14	GUAM NATIONAL YOUTH FOOTBALL FEDERATION	December 31, 2025
15	GUAM TRIATHLON FEDERATION	December 31, 2025
16	MACY'S NORTH STAR RELIEF FUND	January 31, 2026
17	MANNA FELLOWSHIP	March 31, 2025
18	PACIFIC HISTORIC PARKS	September 30, 2025
19	PACIFIC ISLANDS DEVELOPMENT BANK	December 31, 2025
20	PEOPLE PACIFICO, INC.	December 31, 2024
21	PEOPLE PACIFICO, INC.	December 31, 2025
22	ROTARY CLUB OF GUAM SUNRISE	June 30, 2024
23	ROTARY CLUB OF GUAM SUNRISE	June 30, 2025
24	THE GUAM MUSEUM FOUNDATION, INC.	December 31, 2024
25	THE GUAM MUSEUM FOUNDATION, INC.	December 31, 2025
26	TOHGE CORPORATION	December 31, 2025
27	THE VISITOR INDUSTRY EDUCATION COUNCIL	September 30, 2022
28	THE VISITOR INDUSTRY EDUCATION COUNCIL	September 30, 2023
29	THE VISITOR INDUSTRY EDUCATION COUNCIL	September 30, 2024

JUNE 2026 FILINGS

NO.	NONPROFIT ORGANIZATION NAME	YEAR END
30	THE VISITOR INDUSTRY EDUCATION COUNCIL	September 30, 2025
31	WESTERN PACIFIC SUBSECTION OF THE HAWAII SECTION OF THE AMERICAN WATERWORKS ASSOCIATION	May 31, 2026

AMERICAN BUREA OF SHIPPING

STATEMENT OF ACTIVITIES

		12/31/2025
SUPPORT AND REVENUE:		
Program service revenues	$	728,453
Other Revenue		13,492
TOTAL SUPPORT AND REVENUE		741,945
EXPENDITURES:		
Program service expenses		513,694
Other expenses		-
TOTAL EXPENDITURES		513,694
CHANGES IN NET ASSETS		228,250
NET ASSETS AT BEGINNING OF YEAR		1,241,021
NET ASSETS AT END OF YEAR	$	1,469,271

STATEMENT OF FINANCIAL POSITION

ASSETS:		
Cash and cash equivalents	$	178,741
Fixed Assets, net of accumulated depreciation		441
Other assets		1,377,558
TOTAL ASSETS	$	1,556,739
LIABILITIES:		
Account payable and accrued expenses		36,000
Other liabilities		51,468
NET ASSETS:		
Unrestricted		1,469,271
TOTAL LIABILITIES AND NET ASSETS	$	1,556,739

This is to certify that the above Statement of Activities and Statement of Financial Position are a true and accurate account of the American Bureau of Shipping.

X Wm McKy — SENIOR PRINCIPAL SURVEYOR — 17 JUNE 2026

Signature — Title — Date

Association of Terminal Operators, Stevedoring and Shipping Companies of Micronesia
Statement of Activities
For the Twelve Month Period Ended December 31, 2025

Revenues	
Membership Dues	$ 31,100.00
Program service	26,950.00
Contributions, gifts, grants, and similar amounts received	5,000.00
Interest	8.00
Total revenues	$ 63,058.00
Expenses	
Conference and meetings	32,840.00
Administrative and general	20,430.00
Professional fees	625.00
Bank charges	360.00
Total expenses	$ 54,255.00
Total change in net assets	$ 8,803.00
Net assets at the beginning of year	186,745.00
Net assets at end of year	$ 195,548.00

Association of Terminal Operators, Stevedoring and Shipping Companies of Micronesia
Statement of Financial Position
December 31, 2025

ASSETS	
Cash & Cash Equivalents	$ 170,536.00
Accounts receivable	25,512.00
Total assets	196,048.00
LIABILITIES AND FUND BALANCE	
Accounts payable	500.00
Total liabilities	$ 500.00
Net assets (Fund Balance)	195,548.00
TOTAL LIABILITIES AND FUND BALANCE	$ 196,048.00

Certified true and correct to the best of my knowledge:

Secretary 6/26/26

Name and title of Officer Date

RECEIVED
JUN 26 2026
Dept. of Rev & Tax
BPTB 02

Statement of Financial Position

Church of Christ Guam, Inc.

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
Business Checking Option 1 (1730) - 1	5,631.60
Total for Bank Accounts	**$5,631.60**
Total for Current Assets	**$5,631.60**
Total for Assets	**$5,631.60**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Restricted funds	
Backpack giveaway	40.00
Benevolence funds	111.65
Building funds	3,729.95
Total for Restricted funds	**$3,881.60**
Total for Other Current Liabilities	**$3,881.60**
Total for Current Liabilities	**$3,881.60**
Total for Liabilities	**$3,881.60**
Equity	
Opening Balance Equity	0.00
Retained Earnings	2,000.00
Net Income	-250.00
Total for Equity	**$1,750.00**
Total for Liabilities and Equity	**$5,631.60**

Certified True and Correct

6/3/26

Accountant

Statement of Activity

Church of Christ Guam, Inc.

January 1-December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Gross Profit	
Expenses	
Meals	250.00
Total for Expenses	**$250.00**
Net Operating Income	**-$250.00**
Net Other Income	
Net Income	**-$250.00**

Certified True and Correct

6/2/26

ACCOUNTANT

Drive for Change (Guam) Ltd
P.O. Box 23772
Barrigada, Gu 96921
Tel: 777-2276 / 797-5172
Email: drv4change@gmail.com

Statement of Activities

2019 --

Support	YTD Actual	YTD Budget	Budget Variance	Annual Budget
Contributions				
Government Grants	0			
Special Events				
Total Support	0			
Revenue				
Admission Registration				
Return on Investments				
Other Revenues				
Total Revenues	0			
Total Support and Revenue				
Expenses				
Salaries Benefits & Taxes				
Occupancy (Rental &Utilities)				
Professional Fees				
Supplies				
Insurance				
Simulators				
Computers				
Vehicle				
Communications				
Interest				
Miscellaneous (Fuel)				

Total Expenses	0			
Excess (Deficit)				
Special Events				
Beginning Net Assets				
Ending Net Assets				

I certify true and fact of the above Statement

6/25/26

Drive for Change (Guam) Ltd
P.O. Box 23772
Barrigada, Gu 96921
Tel: 777-2276 / 797-5172
Email: drv4change@gmail.com

Statement of Activities 2020				
Support	**YTD Actual**	**YTD Budget**	**Budget Variance**	**Annual Budget**
Contributions				
Government Grants	0			
Special Events				
Total Support	0			
Revenue				
Admission Registration				
Return on Investments				
Other Revenues				
Total Revenues	0			
Total Support and Revenue				
Expenses				
Salaries Benefits & Taxes				
Occupancy (Rental &Utilities)				
Professional Fees				
Supplies				
Insurance				
Simulators				
Computers				
Vehicle				
Communications				
Interest				
Miscellaneous (Fuel)				

Total Expenses	0			
Excess (Deficit)				
Special Events				
Beginning Net Assets				
Ending Net Assets				

I certify true and correct of the above statement

Drive for Change (Guam) Ltd
P.O. Box 23772
Barrigada, GU 96921
Tel: 777-2276 / 797-5172
Email: drv4change@gmail.com

Statement of Activities
2022

Support	YTD Actual	YTD Budget	Budget Variance	Annual Budget
Contributions				
Government Grants	0			
Special Events				
Total Support	0			
Revenue				
Admission Registration				
Return on Investments				
Other Revenues				
Total Revenues	0			
Total Support and Revenue				
Expenses				
Salaries Benefits & Taxes				
Occupancy (Rental &Utilities)				
Professional Fees				
Supplies				
Insurance				
Simulators				
Computers				
Vehicle				
Communications				
Interest				
Miscellaneous (Fuel)				

Total Expenses	0			
Excess (Deficit)				
Special Events				
Beginning Net Assets				
Ending Net Assets				

I certify true and fact of the above statement.
1/25/26

Drive for Change (Guam) Ltd
P.O. Box 23772
Barrigada, GU 96921
Tel: 777-2276 / 797-5172
Email: drv4change@gmail.com

Statement of Activities

2023

Support	YTD Actual	YTD Budget	Budget Variance	Annual Budget
Contributions				
Government Grants	0			
Special Events				
Total Support	0			
Revenue				
Admission Registration				
Return on Investments				
Other Revenues				
Total Revenues	0			
Total Support and Revenue				
Expenses				
Salaries Benefits & Taxes				
Occupancy (Rental &Utilities)				
Professional Fees				
Supplies				
Insurance				
Simulators				
Computers				
Vehicle				
Communications				
Interest				
Miscellaneous (Fuel)				

Total Expenses	0			
Excess (Deficit)				
Special Events				
Beginning Net Assets				
Ending Net Assets				

I certify true and fact of the above statement

6-25-26

Drive for Change (Guam) Ltd
P.O. Box 23772
Barrigada, GU 96921
Tel: 777-2276 / 797-5172
Email: drv4change@gmail.com

Statement of Activities 2024				
Support	**YTD Actual**	**YTD Budget**	**Budget Variance**	**Annual Budget**
Contributions				
Government Grants	0			
Special Events				
Total Support	0			
Revenue				
Admission Registration				
Return on Investments				
Other Revenues				
Total Revenues	0			
Total Support and Revenue				
Expenses				
Salaries Benefits & Taxes				
Occupancy (Rental &Utilities)				
Professional Fees				
Supplies				
Insurance				
Simulators				
Computers				
Vehicle				
Communications				
Interest				
Miscellaneous (Fuel)				

Total Expenses	0			
Excess (Deficit)				
Special Events				
Beginning Net Assets				
Ending Net Assets				

I certify true and fact of the above Stmt

6-25-26

Drive for Change (Guam) Ltd
P.O. Box 23772
Barrigada, Gu 96921
Tel: 777-2276 / 797-5172
Email: drv4change@gmail.com

Statement of Activities
2025

Support	YTD Actual	YTD Budget	Budget Variance	Annual Budget
Contributions				
Government Grants	0			
Special Events				
Total Support	0			
Revenue				
Admission Registration				
Return on Investments				
Other Revenues				
Total Revenues	0			
Total Support and Revenue				
Expenses				
Salaries Benefits & Taxes				
Occupancy (Rental &Utilities)				
Professional Fees				
Supplies				
Insurance				
Simulators				
Computers				
Vehicle				
Communications				
Interest				
Miscellaneous (Fuel)				

Total Expenses	0			
Excess (Deficit)				
Special Events				
Beginning Net Assets				
Ending Net Assets				

I certify true and fact of the above Statement
6/25/20

2025 FINANCIAL STATEMENT		
INCOME		
	Membership Dues	$1,042.02
	Event Income	$6,686.49
	Donations	$1,500.00
	TOTAL INCOME	**$9,228.51**
EXPENSES		
	Bank Charges	-$60.00
	Dues & Subscriptions	-$500.00
	Event Expenses	-$10,168.47
	Supplies	-$348.10
	Taxes	-$670.00
	TOTAL EXPENSES	**-$11,746.57**
	NET	**-$2,518.06**

I, Michelle Pier, certify that this information is true and correct.

Michelle Pier

Treasurer, Guahan Napu Inc.

Guam Fishermen's Cooperative Association
Balance Sheet
As of December 31, 2025

	Dec 31, 25	Dec 31, 24	$ Change
ASSETS			
Current Assets			
Checking/Savings			
A/R A/P ACCOUNT	256.80	256.80	0.00
Bank of Guam	37,251.37	47,232.72	-9,981.35
Bank Pacific	4,871.86	4,021.53	850.33
First Hawaiian Bank	65,911.15	115,303.98	-49,392.83
Total Checking/Savings	108,291.18	166,815.03	-58,523.85
Accounts Receivable			
A/R Fishermen	29,590.76	29,590.76	0.00
Total Accounts Receivable	29,590.76	29,590.76	0.00
Other Current Assets			
A/R Employees	533.51	533.51	0.00
Child Support	16,804.27	15,304.27	1,500.00
Undeposited Funds	-482.44	-482.44	0.00
Total Other Current Assets	16,855.34	15,355.34	1,500.00
Total Current Assets	154,737.28	211,761.13	-57,023.85
Fixed Assets			
Accumulated Deprciation	-208,754.73	-206,343.76	-2,410.97
Building	60,000.00	60,000.00	0.00
Equipment	97,186.00	97,186.00	0.00
Furniture and Equipment	9,098.86	9,098.86	0.00
Generator	20,000.00	20,000.00	0.00
Store Equipment	4,417.00	4,417.00	0.00
Vehicle	37,924.00	37,924.00	0.00
Total Fixed Assets	19,871.13	22,282.10	-2,410.97
Other Assets			
Co-op 2000.	279,116.50	279,116.50	0.00
Co-op I Project/Galaide Boat	175,000.00	175,000.00	0.00
Total Other Assets	454,116.50	454,116.50	0.00
TOTAL ASSETS	628,724.91	688,159.73	-59,434.82
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
A/P Vendors & Fisherman	15,527.62	15,527.62	0.00
Accounts Payable	-14,436.49	-14,436.49	0.00
Total Accounts Payable	1,091.13	1,091.13	0.00
Other Current Liabilities			
A/P Fishermen (Suspense)	15,933.46	15,933.46	0.00
Aflac	-1,542.42	-1,542.42	0.00
Federal Withholding	350,321.60	354,610.23	-4,288.63
FICA Payable	697,723.46	698,076.84	-353.38
Payroll Liabilities	381,135.87	343,099.35	38,036.52
Total Other Current Liabilities	1,443,571.97	1,410,177.46	33,394.51
Total Current Liabilities	1,444,663.10	1,411,268.59	33,394.51
Long Term Liabilities			
GovGuam GEDA	300,000.00	300,000.00	0.00
Other Liabilities	40,000.00	40,000.00	0.00
Total Long Term Liabilities	340,000.00	340,000.00	0.00
Total Liabilities	1,784,663.10	1,751,268.59	33,394.51

Guam Fishermen's Cooperative Association
Balance Sheet
As of December 31, 2025

	Dec 31, 25	Dec 31, 24	$ Change
Equity			
Award Authorization	423,228.00	423,228.00	0.00
Opening Balance Equity	302,214.98	302,214.98	0.00
Retained Earnings	-505,786.86	-505,786.86	0.00
Unrestricted Net Assets	-1,282,764.98	-1,254,384.30	-28,380.68
Net Income	-92,829.33	-28,380.68	-64,448.65
Total Equity	-1,155,938.19	-1,063,108.86	-92,829.33
TOTAL LIABILITIES & EQUITY	**628,724.91**	**688,159.73**	**-59,434.82**

I, JOHN G. TAITANO, CERTIFY THAT THIS IS TRUE TO THE BEST OF MY KNOWLEDGE.

John G. Taitano

JOHN G. TAITANO
PRESIDENT

3:18 PM
06/27/26
Accrual Basis

Guam Fishermen's Cooperative Association
Profit & Loss
January through December 2025

	Jan - Dec 25	Jan - Dec 24	$ Change
Ordinary Income/Expense			
Income			
FISH SALES	587,474.22	398,993.05	188,481.17
FUEL SALES	65,850.00	50,652.12	15,197.88
Interest Income	0.33	445.51	-445.18
Total Income	653,324.55	450,090.68	203,233.87
Cost of Goods Sold			
Cost of Goods Sold.	0.00	3,581.26	-3,581.26
FISH	289,999.66	145,345.34	144,654.32
Fuel	277,174.75	342,000.00	-64,825.25
PRODUCE	0.00	125.00	-125.00
Total COGS	567,174.41	491,051.60	76,122.81
Gross Profit	86,150.14	-40,960.92	127,111.06
Expense			
Advertising	256.00	576.00	-320.00
Bank Charges	11,240.92	25,592.24	-14,351.32
Depreciation	2,410.97	7,302.00	-4,891.03
Events	0.00	399.51	-399.51
expense			
Fuel	0.00	0.00	0.00
expense - Other	0.00	0.00	0.00
Total expense	0.00	0.00	0.00
Insurance	7,321.62	3,300.00	4,021.62
Licenses	0.00	859.34	-859.34
Miscellaneous Expense	0.00	0.00	0.00
Office Expense	273.84	789.04	-515.20
Office Suplies & Postage	1,039.75	4,603.42	-3,563.67
Operations			
Books, Subscriptions, Reference	0.00	228.00	-228.00
Postage, Mailing Service	302.00	294.00	8.00
Supplies	99.90	599.40	-499.50
Telephone, Telecommunications	6,998.54	6,819.32	179.22
Total Operations	7,400.44	7,940.72	-540.28
Payroll Expenses	168,994.22	137,764.00	31,230.22
Payroll Expenses-Fica	12,928.04	8,541.37	4,386.67
Professional Fees	0.00	1,550.00	-1,550.00
Repairs & Maintenance	1,259.56	45,468.67	-44,209.11
Store Supplies	12,173.97	15,709.41	-3,535.44
Trash	2,797.30	4,250.00	-1,452.70
Travel and Meetings	1,334.99	0.00	1,334.99
Utilities	24,587.85	25,159.92	-572.07
Total Expense	254,019.47	289,805.64	-35,786.17
Net Ordinary Income	-167,869.33	-330,766.56	162,897.23
Other Income/Expense			
Other Income			
GRANTS	75,040.00	400,000.00	-324,960.00
Total Other Income	75,040.00	400,000.00	-324,960.00
Other Expense			
Theft	0.00	97,614.12	-97,614.12
Total Other Expense	0.00	97,614.12	-97,614.12
Net Other Income	75,040.00	302,385.88	-227,345.88
Net Income	-92,829.33	-28,380.68	-64,448.65

I, JOHN G. TAITANO, CERTIFY THAT THIS IS TRUE TO THE BEST OF MY KNOWLEDGE.

JOHN G. TAITANO, PRESIDENT

Guam Kayak and Canoe Federation

Income Statement
January to December 2024

Beginning Balance 01/01/2024	$20,412.30
Revenue from Activities	$35,308.72
Expenses from Activities.	$19,846.89
Grant Received	$1,250.00
Awards:	
National Team - Solomon Islands 2023	($5,500.00)
Haggan Outrigger Canoe Club	($2,910.00)
GKCF Membership Dues	$1,000.00
Canoe Repair	($1,518.93)
Misc Expense	($700.00)
A/P John Aguon WS2024	$150.00
GKCF Subscription/Dues	($636.00)
Ending Balance 12/31/2024	$27,009.20

Restrictions:
2023 Canoe repairs $2098.00
2025 National Team Palau $2,289.72
Famagu'on Galaide $3,762.00

Prepared by: Berncie Lizama, GKCF Treasurer

FOR GKCF
TANO TAITANO
Tano 6.8.26

Guam Kayak & Canoe Federation
Year End Recap For 2025

Balance 01 JAN 2025	$ 27,009.20
2025 Credits	$ 112,305.13
2025 Expenses	$ 99,973.11
Balance 31 DEC 2025	**$ 39,341.22**

Revenue	Programs/ Activites / Fundraisers/Dues	**$ 112,305.13**
Expenses	Admin/ Govt Fees	$ 1,271.58
	Equipment & Repairs	$ 6,008.30
	Kareran Galaide HS League	$ 12,617.91
	National Team - Palau	$ 9,253.80
	GNOC Raffel	$ 23,224.00
	IVF, Membership Dues, Subscriptions, Fees	$ 2,344.66
	Famaguon Galaide	$ 4,880.00
	Varua Va A	$ 40,372.86
		$ 99,973.11
Reserved	Varua Va'a 2nd order	$ 17,301.88
	Varua Va'a Shipping 1	$ 8,701.51
	Famaguon Galaide 2024-25	$ 3,762.00
	Famaguon Galaide 2026 expenses	$ 4,310.00
		$ 34,075.39
General Funds Available		**$ 5,265.83**

Prepared by: Tano Taitano - GKCF Treasurer

0211V3

Tano 6.8.2026

GUAM NATIONAL YOUTH FOOTBALL FEDERATION (GNYFF)
STATEMENT OF INCOME AND EXPENDITURES FOR YEAR 2023

ENDING BALANCE (2024) $27,574.69

INCOME (2025)

Donation	$2,575.00
Team Contributions	$57,562.50
Total	**$60,137.50**

Total Revenue	**$87,712.19**

Total Expenditures (2025)

Bank fees (Jan – Dec 2025)	$12.00
Charitable Contributions	$759.60
Donations	$0.00
Admin. Expense	$2,012.75
League Equipment (Assets)	$15,093.30
Operational Fees (MSOA, SOS, Field Liners & Materials, Canopies, Rubbishman	$55,407.90
GEDA	$1500.00
SHIPPING FEE (TRIPLE B FORWARDERS)	$1995.83
Total	**$76,781.38**

TOTAL NET	**$10,930.81**

I leilani taijeron, Secretary of the GNYFF do hereby state this financial statement is true to the best of my ability.

Prepared for by Leilani S. Taijeron, Interim Treasurer

GUAM TRIATHLON FEDERATION

Statement of Financial Position (Unaudited)

Assets		12/31/2025
Cash	$	29,447
Other assets		648
Total assets	$	30,095
Liabilities and Net Assets		
Liabilities		948
Net assets		29,147
Total liabilities and net assets	$	30,095

Statement of Activities (Unaudited)
For 12 months ended

Revenues		12/31/2025
Registration & membership fees, net	$	6,660
Sponsorship		11,184
Miscellaneous		107
Total revenues		17,950
Expenses		
Event & membership items		9,579
Administrative costs		19,897
Total expenses		29,476
Change in net assets		(11,526)
Net assets at beginning of period		40,673
Ending net assets	$	29,147

/s/ Yuka Hechanova, GTF Treasurer

I HEREBY CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT

YHechanova

YUKA HECHANOVA
GTF TREASURER

Macy's North Star Relief Fund

	1/31/2026
Statements of Financial Position	
Assets	
Cash	1,716,148
Total Assets	1,716,148
Net Assets	
Without donor restrictions	1,716,148
Total net assets	1,716,148

Statements of Activities	
Revenue and other support without donor restrictions	
Contributions and grants	774,988
In-kind contributions	132,268
Total Revenue and other support without donor restrictions	907,256
Expenses	
Donated services	89,000
In-kind registration and professional fees	43,268
Grants to domestic individuals	179,562
Other expenses - administrative	1,953
Total Expenses	313,783
Change in net assets without donor restrictions	593,473
Net assets, beginning of year	1,122,675
Net assets, end of year	1,716,148

CERTIFICATION

I, Tony Pastura, certify that:

1. I have reviewed this Financial Report of the Macy's North Star Relief Fund;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; and
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition and results of operations of the Macy's North Star Relief Fund as of, and for, the periods presented in this report.

Tony Pastura

Treasurer

March 25, 2026

1st PUBLIC HEARING NOTICE

The Mangilao Municipal Planning Council will hold 1st Public Hearing on Wednesday, April 22, 2026 at 5:30PM at the Mangilao Senior Citizens Center.

Application No. 2025-54, the Applicant, TRI Inc., represented by W.B. Flores & Associates, is requesting a Zone Variance for Setback, to bring into compliance, five (5) lots with various front, rear, and side yard setbacks, on Lots 4, 5, 8, 9 and Lot 14NEW-3, Tract 18209, in the Municipality of Mangilao, in an "R1" (One Dwelling) zone. Case Planner: Frank Taitano

In compliance with the American Disabilities Act, individuals requiring special accommodations may contact the Mangilao Mayor's Office at 671-734-2163 or email mangilao96913@gmail.com. Live stream on Mangilao Mayor's Office Facebook Page.

2nd PUBLIC HEARING NOTICE

The Mangilao Municipal Planning Council will hold 2nd Public Hearing on Wednesday, April 22, 2026 at 6:00PM at the Mangilao Senior Citizens Center.

Application No. 2025-54, the Applicant, TRI Inc., represented by W.B. Flores & Associates, is requesting a Zone Variance for Setback, to bring Into compliance, five (5) lots with various front, rear, and side yard setbacks, on Lots 4, 5, 8, 9 and Lot 14NEW-3, Tract 18209, in the Municipality of Mangilao, in an "R1" (One Dwelling) zone. Case Planner: Frank Taitano

In compliance with the American Disabilities Act, individuals requiring special accommodations may contact the Mangilao Mayor's Office at 671-734-2163 or email mangilao96913@gmail.com. Live stream on Mangilao Mayor's Office Facebook Page.

MANGILAO MUNICIPAL PLANNING COUNCIL
PUBLIC NOTICE ANNOUNCEMENT

The Mangilao Municipal Planning Council will hold a Regular Meeting on Wednesday, April 22, 2026 at 6:30PM at the Mangilao Senior Citizens Center. Live stream on Mangilao Mayor's Office Facebook Page.
Live stream on Mangilao Mayor's Office Facebook Page.

I. CALL TO ORDER
II. ROLL CALL
III. READING AND APPROVAL OF MINUTES
IV. CHAIRMAN'S REPORT
V. PRESENTATION OF ZONE CHANGE APPLICATION FOR:
i. Application No. 2025-54, the Applicant, TRI Inc., represented by W.B. Flores & Associates, is requesting a Zone Variance for Setback, to bring into compliance, five (5) lots with various front, rear, and side yard setbacks, on Lots 4, 5, 8, 9 and Lot 14NEW-3, Tract 18209, in the Municipality of Mangilao, in an "R1" (One Dwelling) zone.
ii. Application No. 2026-26 for a zone change from "R-1" (One-Family) Dwelling to "R-2" (Multiple Family Dwelling zone in order to put into zoning compliance an existing residential Duplex for family and rentals for the community.
VI. OPEN DISCUSSION AND MOTION TO ENTERTAIN REQUEST:
i. Application No. 2025-54, the Applicant, TRI Inc., represented by W.B. Flores & Associates, is requesting a Zone Variance for Setback, to bring into compliance, five (5) lots with various front, rear, and side yard setbacks, on Lots 4, 5, 8, 9 and Lot 14NEW-3, Tract 18209, in the Municipality of Mangilao, in an "R1" (One Dwelling) zone.
ii. Application No. 2026-26 for a zone change from "R-1" (One-Family) Dwelling to "R-2" (Multiple Family Dwelling zone in order to put into zoning compliance an existing residential Duplex for family and rentals for the community.
iii. Street Name Change: Prosper Lane.
iii. Open for public comments and concerns.
VII. OLD BUSINESS
a. Bill Muna Baseball Field and Gymnasium
VIII. OPEN FLOOR
IX. ADJOURNMENT

In compliance with the American Disabilities Act, individuals requiring special accommodations may contact the Mangilao Mayor's Office at 671-734-2163 or email mangilao96913@gmail.com.
This ad is paid for by MMPC & Applicant.

CAMACHO CALVO LAW GROUP LLC
DONALD V. CALVO
dcalvo@camachocalvo.law
356 E. Marine Corps Drive, Suite 201
Hagåtña, Guam 96910
Telephone No. 671.472.6813
Facsimile No. 671.477.4375
Attorneys for Administrator
TAMIO S. CLARK

IN THE SUPERIOR COURT OF GUAM
IN THE MATTER OF THE ESTATE OF MIE HOMANN,
Deceased.
PROBATE CASE NO. PR0201-25
NOTICE TO CREDITORS

NOTICE IS HEREBY GIVEN by DONALD V. CALVO, Attorneys for the Administrator of the Estate of MIE HOMANN, deceased, to the creditors of, and all persons having claims against said Estate or against said Decedent, that within sixty (60) calendar days after the date of the first publication of this notice, they either file them with necessary vouchers in the Office of Clerk of the Superior Court of Guam, or exhibit them with the necessary vouchers to said Administrator or his attorneys of record, Camacho Calvo Law Group LLC, 356 E. Marine Corps Drive, Suite 201, Hagåtña, Guam 96910, the same being the place for the transaction of the business of said Estate.

DATED: Hagåtña, GU, April 7, 2026.

CAMACHO CALVO LAW GROUP LLC
/s/ DONALD V. CALVO
Attorneys for Administrator
TAMIO S. CLARK

BROOKS CONCEPCION LAW, P.C.
247 Martyr Street, Ste. 101
Hagåtña, Guam 96910
(671) 472-6848 • (671) 477-5790
Attorneys for Petitioner

IN THE SUPERIOR COURT OF GUAM
IN THE MATTER OF THE ESTATE OF: SANDRA ISEKE OKADA,
Deceased.
PROBATE CASE NO. PR0020-26
NOTICE TO CREDITORS

Notice is hereby given by the undersigned, Albert Okada, Administrator of the Estate of Sandra Iseke Okada, deceased, to the creditors of, and all persons having claims against the said estate or against said deceased, that within sixty (60) calendar days after the first publication of this notice, they either file them with necessary vouchers in the office of the Clerk of the Superior Court, Guam, or exhibit them with the necessary vouchers to Albert Okada, Administrator, at the law offices of BROOKS CONCEPCION LAW, P.C., at 247 Martyr Street, Ste. 101, Hagåtña, Guam, the same being the place for the transaction of the said estate.

Dated: 4/1/26

By: /s/ Albert Okada
Administrator for the Estate of
Sandra Iseke Okada

BROOKS CONCEPCION LAW, P.C.
247 Martyr Street, Ste. 101
Hagåtña, Guam 96910
(671) 472-6848 • (671) 477-5790
Attorneys for Petitioner

IN THE SUPERIOR COURT OF GUAM
IN THE MATTER OF THE ESTATE OF: ZELMA BLANCHE SUMMERS,
Deceased.
PROBATE CASE NO. PR0029-26
NOTICE TO CREDITORS

Notice is hereby given by the undersigned, Terrence M. Brooks, Administrator of the Estate of Zelma Blanche Summers, deceased, to the creditors of, and all persons having claims against the said estate or against said deceased, that within sixty (60) calendar days after the first publication of this notice, they either file them with necessary vouchers in the office of the Clerk of the Superior Court, Guam, or exhibit them with the necessary vouchers to Terrence M. Brooks, Administrator, at the law offices of BROOKS CONCEPCION LAW, P.C., at 247 Martyr Street, Ste. 101, Hagåtña, Guam, the same being the place for the transaction of the said estate.

Dated: 4/1/26

By: /s/ Terrence M. Brooks
Administrator for the Estate of
Zelma Blanche Summers

BROOKS CONCEPCION LAW, P.C.
247 Martyr Street, Ste. 101
Hagåtña, Guam 96910
(671) 472-6848 • (671) 477-5790
Attorneys for Petitioner

IN THE SUPERIOR COURT OF GUAM
IN THE MATTER OF THE ESTATE OF: CONRADO S. TIONGSON,
Deceased.
PROBATE CASE NO. PR0010-26
NOTICE TO CREDITORS

Notice is hereby given by the undersigned, Terrence M. Brooks, Administrator of the Estate of Conrado S. Tiongson, deceased, to the creditors of, and all persons having claims against the said estate or against said deceased, that within sixty (60) calendar days after the first publication of this notice, they either file them with necessary vouchers in the office of the Clerk of the Superior Court, Guam, or exhibit them with the necessary vouchers to Terrence M. Brooks, Administrator, at the law offices of BROOKS CONCEPCION LAW, P.C., at 247 Martyr Street, Ste. 101, Hagåtña, Guam, the same being the place for the transaction of the said estate.

Dated: 4/1/26

By: /s/ Terrence M. Brooks
Administrator for the
Estate of Conrado S. Tiongson

Manna Fellowship (Non-Profit Organization)

For Statement of Activities
Year Ended March 31, 2025

Revenue:	Donations received	$15,794.81	
	Total revenue:		$ 15,794.81
Expenditure:	Charitable expense		$ 3,548.97
	Supplies		$ 734.85
	Mission support		$ 8,505.96
	Insurance		$ 2,277.00
	Property tax		$ 154.08
	Building Maintenance		$ 3,090.00
	Total expenditures:		$ 18,310.86
	Net Income/Loss		$ (2,516.05)
Change in net assets:			$ (2,516.05)
	Net assets at beginning of the year		$ 6,887.71
	Net asset at the end of the year		$ 4,371.66
	Statement of Financial Position		
Assets	Cash in bank		$ 4,371.66
Liabilities			$ -
Total liabilities and net assets:			$ 4,371.66

Certified to be True and Correct
Seong You Byun/ Treasurer/ Manager

Pacific Historic Parks - Guam
Balance Sheet

	9/30/2025
Assets	
Current Assets	
Cash	
Cash on Hand - Guam	800
Checking Account - Guam 9080	445,433
	446,233
Other Asset	
Security Deposit - Guam	480
Inventory - Guam	48,324
Fixture & Equipment - Guam	43,547
Publications- Intangibles	3,136
Accumulated Depreciation	(46,160)
	49,327
Total Assets	**495,560**
Liabilities	
Short-Term Liabilities	
Account Payable	2,696
Account Payable - Other	62,131
Subtotal	64,827
Accrued Vacation	21,179
Accrued Wages	0
Payroll Tax	0
Employee Liability	21,179
Due to HI account	4,870,012
Net Assets	(4,460,458)
Total Liabilities	**495,560**

This is to certify that the above Balance Sheets are a true and accurate account of Pacific Historic Parks - Guam.

Aileen Wong	Pres. and CEO	6/22/26
Name & Signature	**Title**	**Date**

	Current Period Actual
Operating (Sales) Revenue	
Sales	
Museum Store	85,346.80
Wholesale	
Wholesale	299.20
Total Wholesale	299.20
Total Sales	85,646.00
Cost of Goods Sold	
Museum Store	
Cost of Goods Sold - Bookstore	(41,102.69)
Total Museum Store	(41,102.69)
Mail Order	
Postage Used	0.00
Total Mail Order	0.00
Virtual Reality	
COGS - Virtual Reality	0.00
Total Virtual Reality	0.00
Total Cost of Goods Sold	(41,102.69)
Total Operating (Sales) Revenue	44,543.31
Other Income	
Credit Card Fee Income	421.70
Total Other Income	421.70
Gross Profit	44,965.01
Other Revenue	
Development Revenue	
Donations	
Other Temporarily Restricted	4,147.72
Other Temporarily Restricted - Grants (Private)	0.00
Other Temporarily Restricted - Grants (Gov't)	0.00
Donation - Round Ups	0.00
Donation Box	0.00
In Kind Donations	0.00
Total Donations	4,147.72

	Current Period Actual
Total Development Revenue	4,147.72
Other Revenue	
Miscellaneous Income	
Program Income	15,429.02
Total Miscellaneous Income	15,429.02
Total Other Revenue	15,429.02
Total Other Revenue	19,576.74
Total Revenue	64,541.75
Operating Expenditures	
Personnel Expenses	
Salaries and Wages	
Salaries and Wages	397,849.75
Reserve - Aid Salaries	(160,928.05)
Total Salaries and Wages	236,921.70
Benefits and Taxes	
Payroll Taxes	30,166.77
Reserve - Tax and Benefits	(35,086.00)
Employee Benefits	60,749.50
Total Benefits and Taxes	55,830.27
Total Personnel Expenses	292,751.97
Operating Expenses	
Accounting Fees	2,431.58
Promotions Expense	1,223.43
Automobile Expense	383.97
Bank Service Charges/Admin Charge	194.24
Credit Card Charges/Transaction Fee	2,749.59
Internet Access	2,194.77
Depreciation Expense	642.50
Dues and Subscriptions	14,424.55
Computer Repair/Maint	250.00
Freight & Postage Expense	276.80
Merchandising Expense	81.25

	Current Period Actual
Interest & Penalty Expense	895.37
Insurance Expense	3,145.32
Lease - Rent	4,560.00
Licenses, Fees, & Registrations	149.74
Over/Short	(0.04)
Outside Services	12,366.01
Staff Expense	969.21
Employee Expense Reimbursement	0.00
Public Relations	0.00
Publications Expense	0.00
Obsolete Inventory Adjustment	0.00
Damaged Inventory Expense	1.65
Inventory Item Adjustments	300.18
Supplies	1,220.55
Telephone Expenses	5,205.42
Staff Travel	2,990.37
Payroll Services	8,493.47
Recruiting	0.00
Repair and Maintenance	209.00
PHP Special Event	25.53
Program Development	500.00
Entertainment	217.76
Equipment/Fixtures Expense	1,333.70
Printing Expense	6,102.00
Program Expenses	8,601.42
Grant Expense	19,478.39
Total Operating Expenses	101,617.73
Total Operating Expenditures	394,369.70
Operating Income or Loss	(329,827.95)
Direct Aid to NPS and DLNR	
General Aid	
Annual Events/Special Programs	113.26

	Current Period Actual
Brochures	1,491.25
Interpretation	1,471.25
Education Program Support	208,305.06
Mission Support	0.00
Junior Ranger Program	56.05
Ranger Programs	929.90
General Aid Budget	0.00
Total General Aid	212,366.77
Total Direct Aid to NPS and DLNR	212,366.77
Operating Income or Loss After Direct Aid to NPS and DLNR	(542,194.72)
Net Revenue	(542,194.72)

This is to certify that the above Balance Sheets are a true and accurate account of Pacific Historic Parks - Guam.

[signature]	Pres. and CEO	6/22/26
Name & Signature	**Title**	**Date**

PACIFIC ISLANDS DEVELOPMENT BANK

Statements of Condition

December 31, 2025 and 2024

ASSETS

	2025	(As Restated) 2024
Current assets:		
Cash and cash equivalents	$ 1,894,992	$ 3,027,933
Receivables	18,143,610	17,004,614
Net investment in sale-type sublease	27,535	-
Prepaid expenses and other	26,841	20,621
Total current assets	20,092,978	20,053,168
Other Assets	870,150	1,049,866
Total Assets	20,963,128	21,103,034

LIABILITIES AND STOCKHOLDERS' EQUITY

	2025	2024
Current Liabilities:		
Total current liabilities	$ 418,464	$ 367,088
Long-term debt, net of current portion	2,093,109	2,451,540
Total Liabilities	2,511,573	2,818,628
Stockholders' equity:		
Total stockholders' equity	18,451,555	18,284,406
	$ 20,963,128	$ 21,103,034

This is to certify that the above Statements of Condition are a true and accurate account of Pacific Islands Development Bank.

Jennifer B. Reynoso	Chief Financial Officer	June 2, 2026
Signature	Title	Date

PACIFIC ISLANDS DEVELOPMENT BANK

Statements of Operations
Years Ended December 31, 2025 and 2024

	2025	(As Restated) 2024
Interest income:		
Loan interest income	$ 1,240,764	$ 1,171,857
Interest and dividends	4,120	4,423
Total interest income	1,244,884	1,176,280
Interest expense	(77,048)	(70,181)
Net interest income	1,167,836	1,106,099
Provision for credit losses:		
Provision for loan losses	(100,000)	(175,000)
Recovery (provision) for unfunded loan commitments	13,544	(26,640)
Provision for credit losses, net	(86,456)	(201,640)
Net interest income after provision	1,081,380	904,459
Operating expenses:		
Salaries and benefits	366,009	352,494
Conference and travel	235,195	184,826
Operating lease expense	115,455	136,848
Depreciation	64,672	27,457
Professional fees	63,742	82,394
Office common area fees	39,102	40,018
Insurance	35,785	62,570
Utilities	15,412	19,359
Donation	15,385	10,822
Board meetings	12,095	9,392
Repairs and maintenance	11,465	8,682
Communications	9,849	9,261
Office supplies	8,092	8,283
Business development and marketing	8,923	6,779
Automobile	2,370	1,981
Miscellaneous	42,703	50,300
Total operating expenses	1,046,254	1,011,466
Earnings (loss) from operations	35,126	(107,007)
Other income	82,023	35,159
Net earnings (loss)	$ 117,149	$ (71,848)

This is to certify that the above Statements of Operations is a true and accurate account of Pacific Islands Development Bank.

Jennifer B. Reynoso	Chief Financial Officer	June 2, 2026
Signature	Title	Date

Annual Information Return for Tax Exemption

Fiscal Year ending 12-31-2024

People Pacifico, Inc

EIN: 66- 1027042

Income		Value $
11/26/2024	Veterans Grant: Kalaimoku Group	$ 3,700.00
12/31/2024	Balance Forward	$ 220.00
		$ 3,920.00

Expenses		Value $
1/2024-12/2024	Bank Fee Subscription @$20.00 per month	$ 240.00
8/20/2024	IRS application : 1023 Ez Application Fee	$ 275.00
12/4/2024	Turnkey: Marketing and Website Fee	$ 1,527.60
11/26/2024	Wire transfer Fee: Bank of Guam	$ 5.00
12/16/2024	Coordination Services Payment	$ 700.00
12/16/2024	Grant: Veteran Participant Payment	$ 1,100.00
		$ 3,847.60

Total Income	$ 3,920.00
Total Expenses	$ 3,847.60
Net Income	$ 72.40

Total Assets	
Asset: Computer Laptop	$ 250.00

Total Liabilities	$ -
None	

/s/ [signature]

Sarah M T Nelson

Board Vice Chair

<u>Annual Information Return for Tax Exemption</u>

Fiscal Year ending 12-31-2025

People Pacifico, Inc

EIN: 66- 1027042

Income	
	$ 0.00

Expenses	
	$ 0.00

Total Income	$	0.00
Total Expenses	$	0.00
Net Income	$	0.00

Total Assets		
Asset: Computer Laptop	$	250.00

Total Liabilities	$	-
None		

/s/ Sarah M T N[illegible]

Board Vice Chair[illegible]

RCG Sunrise
Profit & Loss
July 2023 through June 2024

1149

		Jul '23 - Jun 24
Income		
Program Income		
5K	10,858.49	
District 2750 Donation	1,183.04	
Membership Dues	3,432.82	
Misc	700.00	
Sister Club Donation	1,429.79	
Total Program Income		17,604.14
Total Income		17,604.14
Expense		
Avenue of Service		
Club	235.00	
Community	3,146.91	
International	1,900.00	
Youth	300.00	
Total Avenue of Service		5,581.91
Business Expenses		
District Dues	1,650.00	
RI Club Dues	1,382.06	
Total Business Expenses		3,032.06
Operations		
Bank Fees	20.00	
Total Operations		20.00
Total Expense		8,633.97
Net Income		**8,970.17**

I CERTIFY TO THE BEST OF MY KNOWLEDGE THAT THE PROFIT & LOSS FINANCIAL STATEMENT IS TRUE AND CORRECT.

LIZA PROVIDO

Liza Provido TREASURER
6/11/24

RCG Sunrise
Profit & Loss
July 2024 through June 2025

			Jul '24 - Jun 25
Income			
Program Income			
5K		7,504.49	
Fines		152.33	
Fundraiser		3,222.00	
Membership Dues		4,610.00	
Misc		630.00	
Sister Club Donation		2,333.00	
Total Program Income			18,451.82
Total Income			18,451.82
Expense			
Avenue of Service			
Community			
5K	3,892.69		
Community - Other	5,115.41		
Total Community		9,008.10	
Total Avenue of Service			9,008.10
Business Expenses			
District Dues		1,485.00	
RI Club Dues		1,327.05	
Total Business Expenses			2,812.05
Total Expense			11,820.15
Net Income			6,631.67

I CERTIFY TO THE BEST OF MY KNOWLEDGE THAT THE PROFIT & LOSS FINANCIAL STATEMENT IS TRUE AND CORRECT.

LIZA PROVIDO

[signature] TREASURER

6/11/24

The Guam Museum Foundation Inc.
Profit & Loss
January through December 2024

		Jan - Dec 24
Ordinary Income/Expense		
Income		
Direct Public Support		
Corporate Contributions		11,500.00
Individ, Business Contributions		10,200.00
Total Direct Public Support		21,700.00
Sales		15,403.71
Total Income		37,103.71
Gross Profit		37,103.71
Expense		
Bank Service Fee		
Merchant Fees		599.40
Total Bank Service Fee		599.40
Contract Services		
Outside Contract Services		
Catering Services	3,750.00	
Cleaning	500.00	
Outside Contract Services - Ot...	8,319.00	
Total Outside Contract Services		12,569.00
Total Contract Services		12,569.00
Facilities and Equipment		
Rent, Parking, Utilities		595.00
Total Facilities and Equipment		595.00
Marketing Expense		17,880.00
Operations		
Supplies		519.62
Total Operations		519.62
Total Expense		32,163.02
Net Ordinary Income		4,940.69
Net Income		**4,940.69**

THIS CERTIFIES ORGANIZATION'S FINANCIAL REPORT IS ACCURATE AND TRUE:

Lyoung 6/1/2026

ADMINISTRATIVE SUPPORT

4:46 PM

02/10/26

Accrual Basis

The Guam Museum Foundation Inc.
Profit & Loss
January through December 2025

	Jan - Dec 25
Ordinary Income/Expense	
Income	
Direct Public Support	
Corporate Contributions	43,512.06
Individ, Business Contributions	35,039.07
Total Direct Public Support	78,551.13
Grant	25,000.00
Total Income	103,551.13
Gross Profit	103,551.13
Expense	
Bank Service Fee	
Merchant Fees	74.90
Paypal fees	1,048.15
Bank Service Fee - Other	55.00
Total Bank Service Fee	1,178.05
Business Expenses	
Business Registration Fees	100.00
Total Business Expenses	100.00
Contract Services	
Accounting Fees	1,325.00
Outside Contract Services	
Artist's Fee	13,470.00
Catering Services	4,500.00
Cleaning	2,250.00
Honorarium	60.00
Outside Contract Services - Other	51,083.35
Total Outside Contract Services	71,363.35
Total Contract Services	72,688.35
Facilities and Equipment	
Repairs & Maintenance	480.00
Total Facilities and Equipment	480.00
Marketing Expense	9,000.00
Operations	
Postage, Mailing Service	280.49
Telephone, Telecommunications	738.49
Total Operations	1,018.98
Total Expense	84,465.38
Net Ordinary Income	19,085.75
Net Income	**19,085.75**

THIS CERTIFIES THAT THE ORGANIZATION'S REPORT IS ACCURATE AND TRUE:

[illegible] 4/1/26

TOHGE CORPORATION

Statement of Activity

January 1, 2024-December 31, 2025

	2024	2025	TOTAL
Revenue			
40000 Grants	619,598.54	268,048.31	887,646.85
40005 Other Revenue Source - Individuals	4,250.00	31,150.80	35,400.80
40007 Fundraisers, events, sales	3,710.22	1,550.00	5,260.22
40009 Interest income		2.00	2.00
40010 Miscellaneous	9,678.00	30,213.00	39,891.00
Services	0.00		0.00
Total for Revenue	**637,236.76**	**330,964.11**	**$968,200.87**
Gross Profit	**637,236.76**	**330,964.11**	**$968,200.87**
Expenditures			
60000 Salaries & Wages	116,280.00	135,567.50	251,847.50
60001 Employee Benefits	912.99		912.99
60002 Fica/Medicare Expense	8,538.29	12,029.94	20,568.23
60003 Health Insurance Expense	256.40		256.40
60004 Contractors	0.00		$0.00
60029 Stipend - Safe Ride Home	13,437.44	21,585.00	35,022.44
60030 Stipend	58,985.35	87,438.04	146,423.39
60033 Honorarium	2,365.00	2,390.00	4,755.00
Total for 60004 Contractors	**74,787.79**	**111,413.04**	**$186,200.83**
60005 Rent & Lease	25,257.96	39,776.04	65,034.00
60006 Utilities	0.00		$0.00
60042 Power	138.73	150.00	288.73
60043 Water	205.51	0.00	205.51
60044 Trash Collection	675.00		675.00
Total for 60006 Utilities	**1,019.24**	**150.00**	**$1,169.24**
60007 Repairs & Maintenance	2,171.73	5,285.37	7,457.10
60008 Communication Expenses	2,292.92		$2,292.92
60045 Telephone Expense	90.50	5,503.33	5,593.83
60046 Mobile Expense	3,309.87	643.80	3,953.67
60047 Internet Expense	519.59	561.94	1,081.53
60048 Postage & Courier Expense	65.83	11.60	77.43
Total for 60008 Communication Expenses	**6,278.71**	**6,720.67**	**$12,999.38**
60009 Legal & Professional Services	11,985.00	14,275.00	26,260.00
60010 Nourishment Expense	10,417.85	18,563.86	28,981.71
60011 Advertising & Marketing	425.00	3,630.65	4,055.65
60012 Car & Truck, Fuel, Expenses	18,887.96	34,306.63	53,194.59
60013 Office Supplies & Software	16,394.70	23,854.13	40,248.83
60014 Taxes & Licenses	3,256.73	627.00	3,883.73
60015 Equipment Expense	1,208.63	10,069.92	11,278.55
60016 Travel & Meetings	3,338.00		$3,338.00
60049 Airfare	459.50	2,211.39	2,670.89
60050 Meals & Incidentals	5,231.78	1,012.00	6,243.78
60051 Lodging Expense	5,661.02		5,661.02
60052 Travel Mileage - Overseas	-358.49		-358.49

TOHGE CORPORATION

Statement of Activity

January 1, 2024-December 31, 2025

	2024	2025	TOTAL
60053 Travel Mileage - Local	50.00	30.00	80.00
Total for 60016 Travel & Meetings	**14,381.81**	**3,253.39**	**$17,635.20**
60017 Printing & Copying	3,310.91	11,585.00	14,895.91
60018 Office Tools & Equipment	24,319.80	3,857.93	28,177.73
60019 Licenses, Dues & Subscriptions	2,901.02	1,852.66	4,753.68
60020 Insurance Expense	0.00		$0.00
60021 Insurance - General Liability	3,131.58		3,131.58
60022 Insurance - Others	5,923.52	4,746.69	10,670.21
Total for 60020 Insurance Expense	**9,055.10**	**4,746.69**	**$13,801.79**
60023 Bank Charges & Fees	104.16		104.16
60025 Other Business Expenses	8,510.03	1,116.52	9,626.55
60027 Depreciation Expense	6,644.68	6,643.68	13,288.36
60028 Ask My Accountant	0.00	0.00	0.00
60032 Fundraising Expense	1,350.00	5,349.89	6,699.89
60034 Peer Support Expense	3,405.92	8,334.98	11,740.90
60035 Medication Expense	243.60	40.00	283.60
60036 Training Expense	6,445.96	44,169.23	50,615.19
60037 Emergency Housing Expense	3,813.26	15,868.24	19,681.50
60038 Tax Penalty	25.03		25.03
60039 Donation & Contribution Expense	450.00	730.98	1,180.98
60040 Gift & Incentives	11,369.36	5,447.13	16,816.49
60041 Financial Assistance	2,210.02	9,049.95	11,259.97
Total for Expenditures	**396,619.64**	**538,316.02**	**$934,935.66**
Net Operating Revenue	**240,617.12**	**-207,351.91**	**$33,265.21**
Other Revenue			
Wage Subsidy/Partnership Income	1,220.40	404.80	1,625.20
Total for Other Revenue	**1,220.40**	**404.80**	**$1,625.20**
Net Other Revenue	**1,220.40**	**404.80**	**$1,625.20**
Net Revenue	**241,837.52**	**-206,947.11**	**$34,890.41**

Certified to be True & Correct to the Best of my Knowledge:

Brian Hahn

Brian H. Hahn
Executive Director/Acting Treasurer

The Visitor Industry Education Council
dba Tourism Education Council
200 San Vitores Road APT 202, Tumon, Guam 96913

BALANCE SHEET

September 30, 2022

ASSETS	
Cash in Bank	-
Other receivable	149.70
TOTAL ASSETS	**149.70**
LIABILITIES	
Accrued professional fees	4,895.72
TOTAL LIABILITIES	4,895.72
Net Assets	(4,746.02)
TOTAL LIABILITIES AND NET ASSETS	**149.70**

INCOME STATEMENT

TOTAL REVENUES	-
EXPENSES	
Advertising expense	144.00
Bank service charges	106.01
Merchant fees	44.95
Professional fees	2,258.37
TOTAL EXPENSES	**2,553.33**
Change in Net Assets	(2,553.33)
Net Assets at beginning of year	**(2,192.69)**
Net assets at end of year	**(4,746.02)**

This is to certify that the above balance sheet and income statemei are true and accurate.

Heidi Ballendorf	Executive Director	06/11/2024
Name & Signature	Title	Date

Heidi Ballendorf Exe. Director

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The Visitor Industry Education Council
dba Tourism Education Council
200 San Vitores Road APT 202, Tumon, Guam 96913

BALANCE SHEET

September 30, 2023

ASSETS	
Cash in Bank	14,736.99
TOTAL ASSETS	**14,736.99**
LIABILITIES	
Accrued professional fees	4,895.72
TOTAL LIABILITIES	4,895.72
Net Assets	9,841.27
TOTAL LIABILITIES AND NET ASSETS	**14,736.99**

INCOME STATEMENT

TOTAL REVENUES	**50,174.65**
EXPENSES	
Program service expense	10,470.00
Project expense	1,270.76
Advertising expense	1,575.00
Meals	491.80
Merchant fees	19.80
Supplies	2,210.00
Stipend	19,550.00
TOTAL EXPENSES	**35,587.36**
Change in Net Assets	14,587.29
Net Assets at beginning of year	**(4,746.02)**
Net assets at end of year	**9,841.27**

This is to certify that the above balance sheet and income statemei are true and accurate.

Heidi Ballendorf	Executive Director	06/11/2024
Name & Signature	Title	Date
Heidi Ballendorf	Executive Dir.	

The Visitor Industry Education Council
dba Tourism Education Council
200 San Vitores Road APT 202, Tumon, Guam 96913

BALANCE SHEET

September 30, 2024

ASSETS	
Cash in Bank	844.56
TOTAL ASSETS	**844.56**
LIABILITIES	
Accrued professional fees	4,895.72
TOTAL LIABILITIES	4,895.72
Net Assets	(4,051.16)
TOTAL LIABILITIES AND NET ASSETS	**844.56**

INCOME STATEMENT

REVENUES:	
Donations	8,835.00
Fundraising	7,277.00
TOTAL REVENUES	**16,112.00**
EXPENSES	
Program service expense	12,898.01
Fundraising expense	1,461.25
Advertising expense	3,750.32
License and permits	45.00
Merchant fees	24.85
Supplies	75.00
Professional services	3,050.00
Stipend	8,700.00
TOTAL EXPENSES	**30,004.43**
Change in Net Assets	(13,892.43)
Net Assets at beginning of year	**9,841.27**
Net assets at end of year	**(4,051.16)**

This is to certify that the above balance sheet and income statement are true and accurate.

Heidi Ballendorf	Executive Director	06/11/2026
Name & Signature	Title	Date
Heidi Ballendorf	Executive Director	

The Visitor Industry Education Council
dba Tourism Education Council
200 San Vitores Road APT 202, Tumon, Guam 96913

BALANCE SHEET

September 30, 2025

ASSETS	
Cash in Bank	905.98
TOTAL ASSETS	**905.98**
LIABILITIES	
Accrued professional fees	4,895.72
TOTAL LIABILITIES	4,895.72
Net Assets	(3,989.74)
TOTAL LIABILITIES AND NET ASSETS	**905.98**

INCOME STATEMENT

REVENUES:	
Donations	19,500.00
Fundraising	5,625.00
TOTAL REVENUES	**25,125.00**
EXPENSES	
Program service expense	5,295.35
Fundraising expense	2,248.00
Advertising expense	350.00
Bank service charge	215.00
Meals and entertainment	675.23
Supplies	275.00
Professional services	1,005.00
Stipend	15,000.00
TOTAL EXPENSES	**25,063.58**
Change in Net Assets	61.42
Net Assets at beginning of year	**(4,051.16)**
Net assets at end of year	**(3,989.74)**

This is to certify that the above balance sheet and income statement are true and accurate.

Heidi M Ballendorf Heidi Ballendorf	Executive Director	May 2, 2026
Name & Signature	Title	Date

WESTERN PACIFIC SUBSECTION
OF THE HAWAII SECTION
OF THE AMERICAN WATER WORKS ASSOCIATION
STATEMENT OF ACTIVITIES
JUNE 01, 2025 TO MAY 31, 2026

INCOME		
2025 Guam Conference	$	28,588.00
EXPENSES		
2025 Conference	$	32,373.40
Donation - UOG School of Engineering	$	1,000.00
Joint Holiday Mixer	$	968.56
Palau Workshop	$	11,403.61
Operating Expenses		
Bank Online Charges	$	71.88
Bank Service Charges	$	15.00
Post Office Box renewal	$	330.00
Total Expenses	$	46,162.45
NET INCOME (LOSS)	$	(17,574.45)

WESTERN PACIFIC SUBSECTION
OF THE HAWAII SECTION
OF THE AMERICAN WATER WORKS ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS OF MAY 31, 2024

ASSETS	
Current Assets	
Cash in Bank	20,741.37
TOTAL ASSETS	38,315.82
LIABILITIES AND EQUITY	
Equity	
Opening Balance Equity	38,315.82
Net Income (LOSS)	17,574.45
Total Equity	20,741.37
TOTAL EQUITY LIABILITIES & EQUITY	20,741.37

I HEREBY CERTIFY THAT THE ABOVE STATEMENT
ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

6/25/2026

JULIANA D. MENDOZA