



NORTHERN GUAM
SOIL & WATER
CONSERVATION DISTRICT

in partnership with



MEMORANDUM

To: Dr. Anita Borja Enriquez, President, University of Guam

Fr: Christopher A. Rosario, Chairperson, Northern Guam

Date: July 29, 2026

RE: NGSWCD – FY2026 3rd Quarter Revenue & Expenditure Report

Håfa Ådai President Enriquez,

Pursuant to PL 36-107, Chapter II, Part III Section 7, the Northern Guam Soil & Water Conservation District provides its FY2026, 3rd Quarter Revenue and Expenditure Report.

Board Of Directors

Chair
Christopher A. Rosario

Vice Chair
Norma Castillon

Secretary
William “Bill” McDonald

Treasurer
Frank Santos, Jr.

Sergeant-At-Arms
Joseph C. Santos

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REVENUES	TOTAL
UNIVERSITY OF GUAM ACH Payment ID: 1980032933	\$59,526.50
ACCOUNT INTERESTS	\$21.33
TOTAL	\$59,547.83

EXPENDITURES	TOTAL
Board Stipends	\$100.00
Public Notices	\$720.00
Personnel Salary	\$48,193.60
FICA	\$3,686.86
NACD Membership Fees	\$1,776.00
Bank Fees	\$60.00
Internal Transfer: Checking > Savings	\$100.00
Miscellaneous	
TOTAL	\$54,636.46

Best Regards,

Christopher A. Rosario
Chairman of NGSWCD

INTERIM UNAUDITED



NORTHERN GUAM SOIL & WATER CONSERVATION DISTRICT

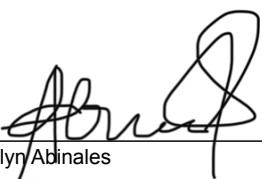
Statement of Revenue, Expenses, and Changes in Net Position
For the Quarter Ending June 30, 2026 (FY2026)

			Accrual Basis
Operating Revenue			
GovGuam Appropriations			119,716
Total Operating Revenue			\$ 119,716
Operating Expenses			
Salary			\$48,193.60
Travel			\$0.00
Benefits			\$3,686.86
Advertising			\$720.00
Board Stipends			\$100.00
Operational Supplies			\$0.00
Training			\$0.00
Outreach			\$0.00
Contractual			\$0.00
Misc.			\$1,936.00
Total Operating Expenses	\$ -		54,636
Change in Net Position	\$ -		65,080
Net Position			
Net Position - Beginning			
Net Position - Ending	\$ -		\$ 65,080

Note:

This specific sheet only accounts for GovGuam Appropriations for FY2026. Please see our formal letter for our breakdown of costs.

Prepared By:


Jenelyn Abinales
District Manager

Approved By:


Christopher A. Rosario
Chairman