

**The Guam Law Library**  
(A Non-Profit Educational Corporation)

Statement of Financial Position  
December 31, 2022

<b>ASSETS</b>	
Cash and equivalents	\$775,696
Accounts Receivable	72,112
Property and equipment, net	<u>142,390</u>
	<u>\$990,198</u>
 <b>LIABILITIES AND NET ASSETS</b>	
Liabilities:	
Accrued Expense	\$3,783
Net Assets:	
Net assets, Restricted	163,740
Net asset, Unrestricted	<u>822,675</u>
	<u>986,415</u>
	<u>\$990,198</u>

Statement of Revenues, Expenditures and Changes in Net Assets  
Year Ended December 31, 2022

Revenues	\$411,073
Expenditures	<u>329,800</u>
Excess of Revenues over Expenditures	81,273
Net Assets, December 31, 2021	<u>905,142</u>
Net Assets, December 31, 2022	<u>\$986,415</u>

Certified True and Correct: Geraldine A. Cepeda, Exec. Director & Librarian