

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

Statement of Financial Position  
December 31, 2025

ASSETS

Cash and equivalents	\$923,646
Time certificate of deposit	100,000
Accounts Receivable	68,160
Property and equipment, net	<u>156,528</u>
	<u>\$1,248,334</u>

LIABILITIES AND NET ASSETS

Liabilities:	
Accrued Expense	\$4,224
Net Assets:	
Net assets, Restricted	240,000
Net asset, Unrestricted	<u>1,004,110</u>
	<u>1,244,110</u>
	<u>\$1,248,334</u>

Statement of Revenues, Expenditures and Changes in Net Assets  
Year Ended December 31, 2025

Revenues	\$403,140
Expenditures	<u>324,616</u>
Excess of Revenues over Expenditures	78,524
Net Assets, December 31, 2024	<u>1,165,586</u>
Net Assets, December 31, 2025	<u>\$1,244,110</u>

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