GOVERNMENT OF GUAM DEPARTMENT OF REVENUE AND TAXATION PUBLICATION OF FINANCIAL INFORMATION BY NONPROFIT ORGANIZATIONS — 18 GCA §§ 14101–14103		
JULY 2026 FILINGS		
NO.	NONPROFIT ORGANIZATION NAME	YEAR END
1	AMERICAN LEGION MID-PACIFIC POST 1	December 31, 2020
2	AMERICAN LEGION MID-PACIFIC POST 1	December 31, 2022
3	AMERICAN LEGION MID-PACIFIC POST 1	December 31, 2023
4	AMERICAN LEGION MID-PACIFIC POST 1	December 31, 2024
5	AMERICAN LEGION MID-PACIFIC POST 1	December 31, 2025
6	ANDERSEN PTO TEACHERS ASSOCIATION	June 30, 2024
7	ANDERSEN PTO TEACHERS ASSOCIATION	June 30, 2025
8	BEREAN, INC., DBA: FAITH BOOKSTORE	December 31, 2025
9	BETHEL CHURCH ASSOCIATION	December 31, 2025
10	BROTHERHOOD OF CHRISTIAN BUSINESSMEN AND PROFESSIONALS	December 31, 2025
11	EAST-WEST PRESBYTERIAN CHURCH	December 31, 2025
12	FBI GUAM CITIZENS ACADEMY ALUMNI ASSOCIATION, INC.	December 31, 2025
13	FD CLASS OF AD7, INC.	December 31, 2025
14	GUAHAN BODYBOARDERS, INC.	December 31, 2025
15	GUAM ASSOCIATION OF REALTORS	December 31, 2025
16	GUAM FOOTBALL ASSOCIATION	December 31, 2025
17	GUAM LITTLE LEAGUE	December 31, 2025
18	MARIANAS JIU JITSU SPORT FEDERATION	December 31, 2025
19	MICRONESIA COMMUNITY DEVELOPMENT CORPORATION	December 31, 2011
20	MICRONESIA COMMUNITY DEVELOPMENT CORPORATION	December 31, 2012
21	MICRONESIA COMMUNITY DEVELOPMENT CORPORATION	December 31, 2013
22	MICRONESIA COMMUNITY DEVELOPMENT CORPORATION	December 31, 2014
23	MICRONESIA COMMUNITY DEVELOPMENT CORPORATION	December 31, 2015
24	MICRONESIA COMMUNITY DEVELOPMENT CORPORATION	December 31, 2019
25	MICRONESIA COMMUNITY DEVELOPMENT CORPORATION	December 31, 2020
26	MICRONESIA COMMUNITY DEVELOPMENT CORPORATION	December 31, 2021
27	MICRONESIA COMMUNITY DEVELOPMENT CORPORATION	December 31, 2022
28	MICRONESIA COMMUNITY DEVELOPMENT CORPORATION	December 31, 2023
29	MICRONESIA COMMUNITY DEVELOPMENT CORPORATION	December 31, 2024

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

JULY 2026 FILINGS

NO.	NONPROFIT ORGANIZATION NAME	YEAR END
30	MICRONESIA COMMUNITY DEVELOPMENT CORPORATION	December 31, 2025
31	PACIFIC WAR MUSEUM FOUNDATION	December 31, 2025
32	SAFE HAVEN, INC.	December 31, 2024
33	SAFE HAVEN, INC.	December 31, 2025
34	THE EMPLOYERS COUNCIL, INC.	June 30, 2021
35	THE EMPLOYERS COUNCIL, INC.	June 30, 2026
36	UNIVERSITY OF GUAM ENDOWMENT FOUNDATION, INC.	December 31, 2025
37	WESTCARE PACIFIC ISLANDS, INC.	June 30, 2025

American Legion Mid-Pac Post 1
Profit & Loss
January through December 2020

		Jan - Dec 20
Ordinary Income/Expense		
Income		
Canteen Sales		39,105.73
Other Income		
Amusement Machines	6,920.00	
Dividend Income	454.59	
Donations	210.25	
Membership Dues	800.00	
Miscellaneous	1,960.00	
Total Other Income		10,344.84
Total Income		49,450.57
Cost of Goods Sold		
*Cost of Goods Sold		13,893.86
Total COGS		13,893.86
Gross Profit		35,556.71
Expense		
Canteen Operations Expense		
Admin & Misc	18,168.81	
Building Maintenance & Supplies	18,702.91	
Miscellaneous Bar Expense	3,632.22	
Petty Cash	272.43	
Utilities	12,624.52	
Total Canteen Operations Expense		53,400.89
Other Expense		
Depreciation on Building	7,583.00	
Grants and Programs	200.00	
Professional Svcs & Licenses	2,353.16	
Total Other Expense		10,136.16
Payroll Expense		
Employee Net Payments	39,047.44	
Guam Tax Withholding	3,825.11	
IRS Employee Withholding	2,728.93	
IRS Legion Payments	2,728.97	
Total Payroll Expense		48,330.45
Total Expense		111,867.50
Net Ordinary Income		-76,310.79
Net Income		-76,310.79

I Chris Toran certify this document to be true, correct and complete.

Chris T

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JUL 16 2026
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7:40 PM
07/15/26
Accrual Basis

American Legion Mid-Pac Post 1
Balance Sheet
As of December 31, 2020

		Dec 31, 20
ASSETS		
Current Assets		
Checking/Savings		
Daily Cash Receipts		-19,539.46
Daily Operating Fund		16,000.00
FHB Merchant		1,169.50
FHB Operations		6,919.73
Pen Fed CD		85.36
Petty Cash		1,227.02
Total Checking/Savings		5,862.15
Total Current Assets		5,862.15
Fixed Assets		
American Legion Building		
Accumulated Depreciation	-180,130.00	
American Legion Building - Other	410,589.00	
Total American Legion Building		230,459.00
Total Fixed Assets		230,459.00
TOTAL ASSETS		**236,321.15**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
FHB Credit Card		-1,307.03
Total Credit Cards		-1,307.03
Total Current Liabilities		-1,307.03
Total Liabilities		-1,307.03
Equity		
Opening Balance Equity		550,286.62
Unrestricted Net Assets		-236,347.65
Net Income		-76,310.79
Total Equity		237,628.18
TOTAL LIABILITIES & EQUITY		**236,321.15**

I Chris Toren certify this document to be true, correct and complete.

3:45 PM

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Accrual Basis

American Legion Mid-Pac Post 1
Profit & Loss
January through December 2022

		Jan - Dec 22
Ordinary Income/Expense		
Income		
Canteen Sales		163,606.80 ✓
Other Income		
Amusement Machines	2,954.00	
Donations	2,796.00	
Membership Dues	2,242.00	
Miscellaneous	2,890.00	
Total Other Income		10,882.00 ✓
Total Income		174,488.80
Cost of Goods Sold		
*Cost of Goods Sold		52,291.29
Total COGS		52,291.29
Gross Profit		122,197.51
Expense		
Canteen Operations Expense		
Admin & Misc	15,485.54	
Building Maintenance & Supplies	2,961.85	
Miscellaneous Bar Expense	6,570.55	
Petty Cash	231.26	
Utilities	23,892.22	
Total Canteen Operations Expense		49,141.42
Other Expense		
Depreciation on Building	7,583.00	
Dues to Dept of Alaska	950.00	
Professional Svcs & Licenses	2,358.42	
Total Other Expense		10,891.42
Payroll Expense		
Employee Net Payments	63,225.43	
Guam Tax Withholding	5,353.96	
IRS Employee Withholding	5,577.98	
IRS Legion Payments	5,578.00	
Total Payroll Expense		79,735.37
Total Expense		139,768.21
Net Ordinary Income		-17,570.70
Net Income		**-17,570.70**

I Chris Toran certify this document is true correct and complete

Chris Toran

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Accrual Basis

American Legion Mid-Pac Post 1
Balance Sheet
As of December 31, 2022

		Dec 31, 22
ASSETS		
Current Assets		
Checking/Savings		
Daily Cash Receipts		-51,248.85
Daily Operating Fund		16,000.00
FHB GRANT		13,450.00
FHB Merchant		12,039.66
FHB Operations		-1,322.60
Pen Fed CD		85.36
Petty Cash		691.78
Total Checking/Savings		-10,304.65
Total Current Assets		-10,304.65
Fixed Assets		
American Legion Building		
Accumulated Depreciation	-195,296.00	
American Legion Building - Other	410,589.00	
Total American Legion Building		215,293.00
Total Fixed Assets		215,293.00
TOTAL ASSETS		204,988.35
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
FHB Credit Card		7,720.57
Total Credit Cards		7,720.57
Total Current Liabilities		7,720.57
Total Liabilities		7,720.57
Equity		
Opening Balance Equity		550,286.62
Unrestricted Net Assets		-335,448.14
Net Income		-17,570.70
Total Equity		197,267.78
TOTAL LIABILITIES & EQUITY		204,988.35

I Chris Toran certify this document to be true, correct and complete.

Chr Tor

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06/23/26

Accrual Basis

American Legion Mid-Pac Post 1
Profit & Loss
January through December 2023

	Jan - Dec 23
Ordinary Income/Expense	
Income	
Canteen Sales	175,000.74
Other Income	
Amusement Machines	2,610.00
Donations	5,906.72
Miscellaneous	2,100.00
Total Other Income	10,616.72
Total Income	185,617.46
Cost of Goods Sold	
*Cost of Goods Sold	56,761.20
Total COGS	56,761.20
Gross Profit	128,856.26
Expense	
Canteen Operations Expense	
Admin & Misc	14,105.35
Building Maintenance & Supplies	4,918.02
Miscellaneous Bar Expense	9,276.67
Petty Cash	357.85
Utilities	24,093.95
Total Canteen Operations Expense	52,751.84
Other Expense	
Depreciation on Building	7,583.00
Grants and Programs	9,605.74
Professional Svcs & Licenses	750.00
Total Other Expense	17,938.74
Payroll Expense	
Employee Net Payments	68,731.40
Guam Tax Withholding	6,995.03
IRS Employee Withholding	6,282.16
IRS Legion Payments	6,282.18
Total Payroll Expense	88,290.77
Total Expense	158,981.35
Net Ordinary Income	-30,125.09
Net Income	**-30,125.09**

I Chris Toran certify this document to be true, correct and complete.

Chris T

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Accrual Basis

American Legion Mid-Pac Post 1
Balance Sheet
As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
Daily Cash Receipts	-53,716.30
Daily Operating Fund	16,000.00
FHB GRANT	169.97
FHB Merchant	4,537.72
FHB Operations	-2,392.69
Pen Fed CD	85.36
Petty Cash	398.48
Total Checking/Savings	-34,917.46
Total Current Assets	-34,917.46
Fixed Assets	
American Legion Building	
Accumulated Depreciation	-202,879.00
American Legion Building - Other	410,589.00
Total American Legion Building	207,710.00
Total Fixed Assets	207,710.00
TOTAL ASSETS	**172,792.54**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
FHB Credit Card	5,649.85
Total Credit Cards	5,649.85
Total Current Liabilities	5,649.85
Total Liabilities	5,649.85
Equity	
Opening Balance Equity	550,286.62
Unrestricted Net Assets	-353,018.84
Net Income	-30,125.09
Total Equity	167,142.69
TOTAL LIABILITIES & EQUITY	**172,792.54**

I Chris Toran certify this document to be true, correct and complete.

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American Legion Mid-Pac Post 1
Profit & Loss
January through December 2024

		Jan - Dec 24
Ordinary Income/Expense		
Income		
Canteen Sales		186,952.93
Other Income		
Amusement Machines	3,181.00	
Donations	6,672.95	
Miscellaneous	1,250.00	
Total Other Income		11,103.95
Total Income		198,056.88
Cost of Goods Sold		
*Cost of Goods Sold		62,037.95
Total COGS		62,037.95
Gross Profit		136,018.93
Expense		
Canteen Operations Expense		
Admin & Misc	15,001.32	
Building Maintenance & Supplies	3,936.73	
Miscellaneous Bar Expense	7,260.75	
Petty Cash	104.90	
Utilities	29,831.11	
Total Canteen Operations Expense		56,134.81
Other Expense		
Depreciation on Building	7,583.00	
Professional Svcs & Licenses	750.00	
Total Other Expense		8,333.00
Payroll Expense		
Employee Net Payments	66,431.28	
Guam Tax Withholding	6,679.50	
IRS Employee Withholding	5,912.68	
IRS Legion Payments	5,912.72	
Total Payroll Expense		84,936.18
Total Expense		149,403.99
Net Ordinary Income		-13,385.06
Net Income		-13,385.06

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I, Chris Toran certify the above information to be true, correct and complete.

Chris T

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Accrual Basis

American Legion Mid-Pac Post 1
Balance Sheet
As of December 31, 2024

		Dec 31, 24
ASSETS		
Current Assets		
Checking/Savings		
Daily Cash Receipts		-69,017.90
Daily Operating Fund		16,000.00
FHB GRANT		8,256.95
FHB Merchant		16,654.22
FHB Operations		-8,338.25
Pen Fed CD		85.36
Petty Cash		186.24
Total Checking/Savings		-36,173.38
Total Current Assets		-36,173.38
Fixed Assets		
American Legion Building		
Accumulated Depreciation	-210,462.00	
American Legion Building - Other	410,589.00	
Total American Legion Building		200,127.00
Total Fixed Assets		200,127.00
TOTAL ASSETS		**163,953.62**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
FHB Credit Card		10,195.99
Total Credit Cards		10,195.99
Total Current Liabilities		10,195.99
Total Liabilities		10,195.99
Equity		
Opening Balance Equity		550,286.62
Unrestricted Net Assets		-383,143.93
Net Income		-13,385.06
Total Equity		153,757.63
TOTAL LIABILITIES & EQUITY		**163,953.62**

I, Chris Toran certify this document to be true, correct and complete.

Chris Toran 7/16/26

11:52 AM
06/24/26
Accrual Basis

American Legion Mid-Pac Post 1
Profit & Loss
January through December 2025

		Jan - Dec 25
Ordinary Income/Expense		
Income		
Canteen Sales		214,594.26
Other Income		
Amusement Machines	2,711.00	
Donations	100.00	
Membership Dues	165.00	
Miscellaneous	1,376.00	
Total Other Income		4,352.00
Total Income		218,946.26
Cost of Goods Sold		
*Cost of Goods Sold		59,004.46
Total COGS		59,004.46
Gross Profit		159,941.80
Expense		
Canteen Operations Expense		
Admin & Misc	15,010.70	
Building Maintenance & Supplies	3,749.86	
Miscellaneous Bar Expense	7,727.33	
Petty Cash	526.00	
Utilities	19,696.13	
Total Canteen Operations Expense		46,710.02
Other Expense		
Depreciation on Building	7,583.00	
Grants and Programs	300.00	
Professional Svcs & Licenses	5,855.26	
Total Other Expense		13,738.26
Payroll Expense		
Employee Net Payments	63,635.99	
Guam Tax Withholding	6,876.58	
IRS Employee Withholding	5,805.98	
IRS Legion Payments	5,805.99	
Total Payroll Expense		82,124.54
Total Expense		142,572.82
Net Ordinary Income		17,368.98
Net Income		**17,368.98**

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BPTB 10

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Accrual Basis

American Legion Mid-Pac Post 1
Balance Sheet
As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
Daily Cash Receipts	-69,336.25
Daily Operating Fund	16,000.00
FHB GRANT	5,866.29
FHB Merchant	32,038.38
FHB Operations	-4,720.94
Pen Fed CD	85.36
Petty Cash	200.92
Total Checking/Savings	-19,866.24
Total Current Assets	-19,866.24
Fixed Assets	
American Legion Building	
Accumulated Depreciation	-218,045.00
American Legion Building - Other	410,589.00
Total American Legion Building	192,544.00
Total Fixed Assets	192,544.00
TOTAL ASSETS	172,677.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
FHB Credit Card	1,551.15
Total Credit Cards	1,551.15
Total Current Liabilities	1,551.15
Total Liabilities	1,551.15
Equity	
Opening Balance Equity	550,286.62
Unrestricted Net Assets	-396,528.99
Net Income	17,368.98
Total Equity	171,126.61
TOTAL LIABILITIES & EQUITY	172,677.76

I Chris Toran, declare all statements are true correct to the best of my knowledge
[signature] 7/12/26

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Andersen PTO Teachers Association FY 2024

Annual Report (Short Year)

01/01/2024 - 06/30/2024

	Income	Expenses
One Time Fundraisers Totals	$33,949.06	-$28,258.16
Ongoing Fundraisers Totals	$1,791.00	-$782.80
Teacher Items Totals	-	-$2,068.09
Office Supplies Totals	-	-$816.54
Bank/monthly subscriptions Totals	$221.40	-$834.95
Uncategorized Transactions Totals	$1,040.00	-$1,263.12
Membership Totals	$120.00	-
Grant Totals	$500.00	-
PTO volunteer/meetings Totals	-	-$14.99
Event Support Totals	-	-$1,385.66
Student Items Totals	$426.93	-$15,158.73
Grand Totals		
	$38,048.39	**-$50,583.04**

Summary for the Period		
Starting Total		$58,947.94
Income	$38,048.39	
Expenses	-$50,583.04	-$12,534.65
Ending Total		$46,413.29

Submitted by: Chelsea Miller

7/1/24

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Dept. of Rev & Tax
BPTB 03

Andersen PTO Teachers Association FY 2024

Annual Report

07/01/2024 - 06/30/2025

	Income	Expenses
One Time Fundraisers Totals	$70,216.63	-$38,286.94
Ongoing Fundraisers Totals	$13,486.02	-$10,881.15
Membership Totals	$1,361.00	-
Student Specific Support Totals	-	-$20,191.40
Teacher Specific Support Totals	$65.00	-$3,327.32
school sponsored Event Support Totals	-	-$613.88
PTO Meeting Totals	-	-$401.67
Office Supplies Totals	-	-$2,009.59
Bank/monthly subscriptions Totals	$250.80	-$865.00
Box Tops Totals	$85.40	-
Uncategorized Transactions Totals	$2,745.00	-
Grand Totals		
	$88,209.85	**-$76,576.95**

Bank Account Balances	**07/01/2024**	**06/30/2025**
Bank Account	$46,413.29	$57,796.19
Cash	-	$250.00
	-	
Totals		**$58,046.19**

Summary for the Period		
Starting Total		$46,413.29
Income	$88,209.85	
Expenses	-$76,576.95	
Ending Total		$58,046.19

Submitted by:
Name: Chelsea N. Miller

Date: 7/1/24

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Dept. of Rev & Tax
BPTB 03

Andersen PTO Teachers Association FY

Annual Report

07/01/2024 - 06/30/2025

	Income	Expenses
5th Grade Dance	$90.00	$616.92
Art To Remember	$4,156.82	$515.47
Boys Dance	$1,885.00	$992.56
Color Wars Shirts	$4,902.00	$7,642.88
Dolphin Days	$12,930.00	$1,800.50
Donations from parents	$221.99	-
Fall Book Fair (October)	$12,532.75	$7,398.56
Girls Dance	$3,770.00	$1,677.14
Holiday shop	$12,082.00	$6,884.47
Kindness Club Shirts	$2,749.00	$2,763.68
MOMC concessions	-	$60.13
Penny Wars	$2,757.33	-
Purple Up MOMC Shirts	$286.44	$332.50
Spring Book Fair (March)	$11,096.30	$6,832.28
Yardsale	$10.00	-
Yearbook	$747.00	$769.85
Agendas	-	$2,030.50
Birthday Bundle	$954.00	$166.23
Popcorn Fundraiser	$1,490.00	$570.95
Snack Bar	$731.39	$731.39
Spirit Wear	$10,310.63	$7,382.08
PTO Membership	$1,361.00	-
AES Reads	-	$4,088.67
Reading Battle Event Food/Books	-	$287.12
Club Support	-	$3,631.50
Field Day (Spring)	-	$1,298.40
Goal Getters	-	$736.48
MOMC Appreciation	-	$632.63
PBIS	-	$272.19
Prek End of Year Celebration	-	$12.06
Student Appreciation	-	$483.03
5th Grade Graduation	-	$418.56
Teacher Request (classroom support)	-	$8,330.76
Teacher Appreciation	-	$3,071.97
Principal Credit	-	$230.35
Teacher Conference Lunch	$65.00	$25.00
Culture Night	-	$85.28
Learnabration	-	$80.00
Literacy Night	-	$148.65
STEAM Night	-	$299.95
PTO Meetings	-	$319.69
Volunteer Appreciation	-	$81.98
Office Supplies	-	$2,009.59
Bank Fees	-	$60.00
Dividend	$0.80	-

Petty Cash	$250.00	-
Subscriptions	-	$180.00
Taxes	-	$625.00
Box Tops	$85.40	-
Uncategorized Deposits	$2,745.00	-
Grand Totals		
	$88,209.85	**-$76,576.95**

Bank Account Balances	**07/01/2024**	**06/30/2025**
Bank Account	$46,413.29	$57,796.19
Cash	-	$250.00
	-	**$58,046.19**

Totals

Summary for the Period		
Starting Total		$46,413.29
Income	$88,209.85	
Expenses	-$76,576.95	
Ending Total		$58,046.19

Submitted by: Chelsea Miller

Cm 7/1/24

BEREAN, INC., dba: Faith Bookstore
Year Ended December 31, 2025

Statement of Financial Position

Assets:		
Cash	$	209,552
Accounts receivable, net	$	36,739
Inventory	$	150,603
Property and equipment, net	$	30,368
Total Assets	$	427,262
Liabilities and Net A		
Liabilities:		
Accounts Payable	$	116,780
Net Assets:		
Unrestricted net assets	$	310,482
Total Liabilities and Net Assets	$	427,262

Statement of Activities

Revenues:			
Sales	$579,470		
Cost of goods sold	287,064		
Gross profit		$	292,406
Other revenue			
Total Revenues		$	292,406
Expenses:			
Program services		$	281,310
Management and g(		$	8,212
Total Expenses		$	289,522
Change in Net Asset		$	2,884
Net assets at beginning of year		$	307,370
Prior Period Adjustn		$	228
Net assets at end of year		$	310,482

22 July 2026

Bethel Church Association

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Statement of Activities
Year Ended December 31, 2025

I. Support and Revenue :

a. Offering	$10,795.35
b. Tithes	5,899.75
c. First Fruit	1,932.79
d. Anniversary	620.00
Total Support and Revenue	$19,247.89

II. Expenditures :

a. Ministry	$1,000.00
b. Entertainment	1,193.96
c. Supplies and Materials	704.60
d. Rent	3,000.00
e. Compensation	7,585.84
f. Other Expenses	1,965.00
Total Expenditures	$15,449.40

III. Net asset at the end of year 2025 $3,798.49

Prepared by [signature] 07-11-26
Anris Arthur Date

I certified that this statement is true and correct

Anris Arthur 7/16/26

BROTHERHOOD OF CHRISTIAN BUSINESSMEN AND PROFESSIONALS (BCBP) GUAM CHAPTER

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2025

	12/31/2025	12/31/2024	Variance Fav/(Unfav)
ASSETS			
CURRENT ASSETS			
CASH IN BANK	$ 6,409.09	$ 8,190.55	-$1,781.46
CASH ON HAND	$ 639.00	$ -	$ 639.00
TOTAL CURRENT ASSETS	$ 7,048.09	$ 8,190.55	-$1,142.46
TOTAL ASSETS	**$ 7,048.09**	**$ 8,190.55**	-$ 1,142.46
LIABILITIES AND EQUITY			
EQUITY			
FUND BALANCES	$ 7,048.09	$ 8,190.55	-$1,142.46
TOTAL EQUITY	$ 7,048.09	$ 8,190.55	-$1,142.46
TOTAL LIABILITIES AND EQUITY	**$ 7,048.09**	**$ 8,190.55**	-$1,142.46

I certify that the above Statement of Financial Position is true and correct.

Certified by:

Corazon Montellano
BCBP Guam Chapter Treasurer

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BROTHERHOOD OF CHRISTIAN BUSINESSMEN AND PROFESSIONALS (BCBP) GUAM CHAPTER
STATEMENT OF ACTIVITIES

		Dec-25	YTD
INCOME			
	OUTREACH TITHES	$ 803.00	$ 13,440.01
	BREAKFAST DUES		7,690.00
	CLP #8 DINNER DUES		-
	BCBP ANNIVERSARY DINNER DUES		5,608.00
	BCBP CHRISTMAS PARTY DUES	2,340.00	2,340.00
	RAFFLE TICKETS SOLD	336.00	1,311.00
	DONATIONS		1,750.00
	CLEAN THE CLOSET DRIVE		356.00
	LORD'S DAY DUES	-	840.00
TOTAL INCOME		$ 3,479.00	$ 33,335.01
EXPENSES			
	BREAKFAST EXPENSES		$ 11,351.80
	LORD'S DAY EXPENSES		1,639.63
	FORMATION, LEADERSHIP DEV TRAINING & STRAT PLANNING		1,304.97
	CLP 8		2,978.75
	LENTEN RECOLLECTION		332.00
	BCMR		-
	BCBP ANNIVERSARY DINNER		8,176.38
	BCBP CHRISTMAS PARTY	2,809.93	2,845.87
	CARE DONATION		910.00
	OTHER DONATION		490.00
	BCBP FEEDING PROGRAM	351.96	351.96
	ADVENT	259.90	259.90
	STEWARD LEADERS TRAINING	2,063.40	2,063.40
	GENERAL EXPENSES		1,706.81
	BANK CHARGES	6.00	66.00
TOTAL EXPENSES		$ 5,491.19	$ 34,477.47
NET INCOME (LOSS)		-$ 2,012.19	-$ 1,142.46
			- 0.00

This is to certify that the above Statement of Activities is true and correct

Ceritified by:

Corazon R Montellano
BCBP Guam Chapter Treasurer

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EAST-WEST PRESBYTERIAN CHURCH
2025 FINANCIAL REPORT

Revenue	
Contributions	114,792.86
Other	3.25
Total Revenue	114,796.11
Expenses	139,475.84
Excess/(Deficit) for the year	- 24,679.73
Cash	31,067.02
Other Assets	16,950.00
Net Assets	48,017.02
Fund Balance at beginning of the year	55,747.00
Excess/(Deficit) for the year	- 24,679.73
Fund Balance at end of the year	31,067.27
Other Assets	16,950.00
Net Assets or fund balances at end of year	48,017.27

I certify that this financial report fairly and accurately represent the financial position and activies as of December 31, 2025.

John S. Rhee
President

7/11/2026
Date

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FBI GUAM CITIZENS ACADEMY ALUMNI ASSOCIATION INC

Statement of Financial Position

As of Dec 31, 2025

	TOTAL
Assets	
Current Assets	
Bank Accounts	
1000 Checking Account	13,479.47
1011 PayPal	0.00
Total for Bank Accounts	**$13,479.47**
Accounts Receivable	
1200 Accounts Receivable (A/R)	11,216.65
1201 Accounts Receivable (A/R) - PayPal	0.00
Total for Accounts Receivable	**$11,216.65**
Other Current Assets	
1020 Payments to deposit	200.00
1400 Inventory Asset	
1400.1 Inventory-Aloha Polo Shirts	1,585.00
Total for 1400 Inventory Asset	**$1,585.00**
1500 Prepaid expenses	0.00
Total for Other Current Assets	**$1,785.00**
Total for Current Assets	**$26,481.12**
Total for Assets	**$26,481.12**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	107.16
Total for Accounts Payable	**$107.16**
Other Current Liabilities	
2010 Deferred Revenue	0.00
Total for Other Current Liabilities	**$0.00**
Total for Current Liabilities	**$107.16**
Total for Liabilities	**$107.16**
Equity	
3010 Retained Earnings	19,825.83
Net Revenue	6,548.13
Total for Equity	**$26,373.96**
Total for Liabilities and Equity	**$26,481.12**

FBI GUAM CITIZENS ACADEMY ALUMNI ASSOCIATION INC

Statement of Activity

January 1-December 31, 2025

	TOTAL
Revenue	
41 Membership Dues & Fees	
4105 Membership Dues & Fees - Dues	8,900.00
Total for 41 Membership Dues & Fees	**$8,900.00**
Total for Revenue	**$8,900.00**
Gross Profit	**$8,900.00**
Expenditures	
7020 Contract & professional fees	
7021 Accounting fees	425.00
Total for 7020 Contract & professional fees	**$425.00**
7050 Office expenses	
7051 Bad Debt	200.00
7052 Bank fees & service charges	66.86
7055 Memberships & subscriptions	590.00
7056 Merchant account fees	-2.99
7059 Shipping & postage	273.00
Total for 7050 Office expenses	**$1,126.87**
Ask My Accountant	-200.00
Total for Expenditures	**$1,351.87**
Net Operating Revenue	**$7,548.13**
Other Expenditures	
7071 Outreach Expenses	1,000.00
Total for Other Expenditures	**$1,000.00**
Net Other Revenue	**-$1,000.00**
Net Revenue	**$6,548.13**

I certify that the financial statement is true and correct to best of my knowledge

7/2/26
Josephine G. Villanueva

FD Class of AD7 Inc.
Statement of Activities
For year Ended 12-31-2025

Revenues	Contributios and oth	$ 1,500.00
Expenses	Program Services	$ -
Net Change in Income		$ 1,500.00
Expenses		$ -
Net Change in Assets		$ 1,500.00
Net Assets		
beginning of year		$ 5,565.11
End of Year		$ 7,065.11
Liabilities and Net Assets		$ -
Total Liabilities		$ -
Net Assets		$ 7,065.11
Unrestriced (Operating)		$ 7,065.11
Total Net Asstes		$ 7,065.11

Guahan Bodyboarders, Inc.
Profit and Loss
January 1 - December 31 2025

Income	
Membership/Registration	5,017
Total Income	5,017
Expenses	
Depreciation Expense	14,015
Advertising	4,183
Automobile Expense	48
Contractual Services	52,387
Dues & Subscription	310
Insurance	773
License & Permits	2,434
Printing & Reproduction	
Rent	2,517
Staff & Program Expense	54,057
Supplies - Program Supplies	22,505
Office Expense	3,918
Tax Preparation	950
Travel & Lodging	10,445
Utilities	1,046
Total Expenses	169,589
Net Income	-164,572

Approved by:

Christopher B. Santos, President — Date: 7/14/26

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Guahan Bodyboarders, Inc.
Balance Sheet
as of December 31 2025

ASSETS:			
	Current Assets:		
	FHB Grant Account		114
	FHB General Account		884
	TOTAL Current Assets		997
	Fixed Assets		
	Camera Equipments		25,642.26
	2025 Furnitures/Equipments		8,887
	Less: Accumulated Depreciation		
	2024 Depreciation	(5,128)	
	2025 Depreciation	(14,015)	
	Total Accumulated Depreciation		(19,143)
	TOTAL FIXED ASSETS		15,386
TOTAL ASSETS:			**16,384**
LIABILITIES:			
	Total Liabilities:		10,698
EQUITY:			
	2024 Retained Earnings		170,275
	2025 Retained Earnings		(164,589)
TOTAL LIABILITIES & EQUITY:			***16,384***

Approved by:

Christopher B. Santos, President

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Statement of Activity

GUAM ASSOCIATION OF REALTORS

January-December, 2025

	Total
Revenue	
40100 GAR Dues & Fees	
40101 GAR Member Dues	332,710.00
40102 MLS Member Dues	489,315.00
40103 Member Transfer Fee	5,175.00
40104 Affiliate Member Dues	
40105 Primary Member	1,050.00
40106 Additional Member	100.00
Total for 40104 Affiliate Member Dues	**$1,150.00**
40107 MLS New Application Fee	
40108 MLS Participant App - PB/PA	4,800.00
40109 MLS Subscriber App - RE/APP	27,600.00
Total for 40107 MLS New Application Fee	**$32,400.00**
40110 New Applicant Initial Fee	
40111 New Member App. & Proc. Fee	20,800.00
40112 New Office Fee	6,300.00
Total for 40110 New Applicant Initial Fee	**$27,100.00**
40117 Reinstatement Fees	350.00
Total for 40100 GAR Dues & Fees	**$888,200.00**
40113 Non-Member Assessment & Charges	0.00
50100 GREAT Income	$0.00
50101 CE Class	16,112.83
50104 Pre-Licensing Course	3,175.00
Total for 50100 GREAT Income	**$19,287.83**
60200 Other Income	0.00
60300 Assistant Service Fee	
60301 Assisant - MLS & SUPRA Key	1,825.00
60302 Assistant - MLS	300.00
60303 Assistant - SUPRA Key	150.00
Total for 60300 Assistant Service Fee	**$2,275.00**
60400 Electronic Lockbox and Keys Revenues	0.00
60500 SUPRA Invoy Lockboxes	129.00

Statement of Activity

GUAM ASSOCIATION OF REALTORS

January-December, 2025

	Total
70500 Events & Meetings	
70502 GAR Inaugural/LTI	10,536.85
70503 Membership Meeting	5,690.33
70504 Other Events/Meetings	4,755.74
Total for 70500 Events & Meetings	**$20,982.92**
70550 GRYPN Committee Revenues	1,046.22
70660 Sponsorship Revenue	7,575.00
70700 Rental Revenue	30,000.00
Sales	0.00
Total for Revenue	**$969,495.97**
Gross Profit	**$969,495.97**
Expenditures	
80010 Payroll Expenses	
80011 Salaries & Wages	90,664.88
80013 Fica Expense - IRS	5,722.50
80014 Medicare Expense - IRS	1,338.33
80015 Health Insurance Expense	19,290.00
80017 Paid Time Off	882.53
Total for 80010 Payroll Expenses	**$117,898.24**
80020 Employee Relations	
80023 Employee Meals	671.78
Total for 80020 Employee Relations	**$671.78**
80025 Contractual/Outside Labor	72,000.00
80026 Guam Realtor Property Research	120,000.00
80100 Travel Expense	
80101 Airfare	20,277.29
80102 Lodging	13,079.27
80104 Meals Expense	1,265.63
80105 Other Travel Expense, Reimbursements	62.10
Total for 80100 Travel Expense	**$34,684.29**
80200 Utilities Expense	
80201 Power	4,674.22
80202 Garbage Collection	966.53
80203 Water	2,448.20
Total for 80200 Utilities Expense	**$8,088.95**

Statement of Activity

GUAM ASSOCIATION OF REALTORS

January-December, 2025

	Total
80210 Communication Expense	
80211 Telephone & Internet Expense	5,358.89
Total for 80210 Communication Expense	**$5,358.89**
80220 Repair & Maintenance Expense	
80221 General Repairs & Maintence	4,240.21
80222 HVAC	75.00
Total for 80220 Repair & Maintenance Expense	**$4,315.21**
80300 Insurance Expense	
80302 General Liability Insurance	8,388.08
80303 Property Insurance	5,289.12
80304 Workers Compensation	1,124.80
Total for 80300 Insurance Expense	**$14,802.00**
80350 Professional Service Expense	
80352 Legal Expenses	6,282.29
80353 Accounting Expense	13,350.00
80355 Tax Consultant Expense	250.00
80356 Computer & Network IT Support	8,854.33
80357 Professional Service Expense - Others	533.00
Total for 80350 Professional Service Expense	**$29,269.62**
80370 Advertising Expense (Marketing & Media)	
80371 Print Marketing	298.00
80372 Digital Marketing	-3,021.00
80373 Website Services	11,585.04
80374 Promotional Materials/Items	3,456.01
Total for 80370 Advertising Expense (Marketing & Media)	**$12,318.05**
80400 NAR Dues & Subscription	
80401 MLS Monthly Fees	97,040.36
80402 ZIP Forms	10,595.51
80403 NAR Dues	86,379.75
80404 Supra Dues	130,403.17
Total for 80400 NAR Dues & Subscription	**$324,418.79**
80450 Other Dues & Subscription	
80451 Google - Email Hosting	460.00
80452 Adobe PDF	617.45
80453 MSOffice, Boardable & Others	4,322.20
80454 Zoom Subscription	710.16

Statement of Activity

GUAM ASSOCIATION OF REALTORS

January-December, 2025

	Total
80455 Accounting Software - QB Online Advance	1,736.86
80470 Postage, Courier & Mailchimp Expenses	415.85
80471 Professional Membership Dues	598.00
Total for 80450 Other Dues & Subscription	**$8,860.52**
80510 Office Supplies Expense	$0.00
80520 Computer Hardware & Software Below $100	470.10
80530 Office Supplies (Paper,Etc)	3,871.79
80535 Pantry/Cleaning Supplies Expense	492.50
80540 Printing & Photocopying	1,026.36
80550 Copier Lease Expense	2,677.25
Total for 80510 Office Supplies Expense	**$8,538.00**
80561 Rental Expense	$0.00
80562 Storage Rental	2,338.88
80563 Facility Rental	1,742.00
80564 Bus Transport	1,200.00
Total for 80561 Rental Expense	**$5,280.88**
80600 Community Outreach	$0.00
80601 Charitable Organizations	900.00
80603 Sponsorship Expense	1,509.00
80604 Realtor Relief Fund	1,445.00
Total for 80600 Community Outreach	**$3,854.00**
80700 Events & Meeting Expense	$0.00
80701 Brokers Forum	1,179.40
80703 GAR Inaugural	13,785.48
80705 Leadership Training	8,054.20
80706 Membership Meeting	24,301.54
80708 Other Events/Meetings	3,187.70
80709 GRYPN Committee	396.00
Total for 80700 Events & Meeting Expense	**$50,904.32**
80750 Fundraising Expense	1,668.16
80800 Representation Expense	260.34
80810 Bank Charges / Finance Charges - CC	1,154.27
80820 Interest Expense - Credit Card	27.15
80839 Taxes & Licenses	
80842 Taxes Payment - Others	1,249.69
Total for 80839 Taxes & Licenses	**$1,249.69**

Statement of Activity

GUAM ASSOCIATION OF REALTORS

January-December, 2025

	Total
80845 Ask my Accountant	0.00
80850 Bad Debt Expense	4,559.95
80900 G.R.E.A.T Expense	
80901 CE Class Instructor Fee	2,240.00
80902 Pre-Licensing Course Instructor Fee	4,350.00
Total for 80900 G.R.E.A.T Expense	**$6,590.00**
Total for Expenditures	**$836,773.10**
Net Operating Revenue	**$132,722.87**
Other Revenue	
70800 Investment Income	4,181.70
70850 Mutual Fund Gain/(Loss)	1,624.21
70860 Bank Interest Income	1,291.72
70861 Late Fee Income	6,826.00
70862 Convenience Fee Income	883.03
Total for Other Revenue	**$14,806.66**
Other Expenditures	
80821 Interest Expense - Mortgage	40,017.98
80870 Depreciation Expense	35,858.30
Total for Other Expenditures	**$75,876.28**
Net Other Revenue	**-$61,069.62**
Net Revenue	**$71,653.25**

CERTIFICATION

I certify that the accompanying financial statements are true and correct to the best of my knowledge and belief.

Sheri D. Fejeran

Sheri D. Fejeran, CEO
Guam Association of Realtor
Date: 7-13-26

Accrual Basis Monday, May 04, 2026 07:28 AM GMT+10:00

Statement of Financial Position

GUAM ASSOCIATION OF REALTORS

As of Dec 31, 2025

	Total
Assets	
Current Assets	
Bank Accounts	
10001 Petty Cash Fund	0.00
10011 Bank of Guam	$0.00
10012 BOG-Operations #1797	119,090.58
10013 BOG - RESERVE #1768	78,240.10
10014 BOG - RPAC #1780	39,394.01
10015 BOG - GRANTS #1774	6,254.60
Total for 10011 Bank of Guam	**$242,979.29**
10023 Merchant Credit Card Machine	0.00
Total for Bank Accounts	**$242,979.29**
Accounts Receivable	
12000 Accounts Receivables - Membership	$2,500.00
12006 Accounts Receivable (A/R)	0.00
Total for 12000 Accounts Receivables - Membership	**$2,500.00**
12010 Accounts Receivable - Others	0.00
12028 Return Checks	0.00
12029 Electronic Lockbox and Keys	0.00
Total for Accounts Receivable	**$2,500.00**
Other Current Assets	
10022 Paypal Payments	5.00
13000 Investment - Mutual Fund-RJ_XXXHY174	59,792.19
13055 Prepaid Expense	33,841.25
13058 Security Deposit	0.00
13070 Advances - Others	0.00
14000 Inventory - Merchandise	0.00
NAR E-Commerce	0.00
Undeposited Funds	0.00
Total for Other Current Assets	**$93,638.44**
Total for Current Assets	**$339,117.73**

Statement of Financial Position

GUAM ASSOCIATION OF REALTORS

As of Dec 31, 2025

	Total
Fixed Assets	
15000 Fixed Asset	
16000 Land	306,484.31
16100 Building	$715,130.07
16110 Accumulated Depreciation - Building	-71,512.95
Total for 16100 Building	**$643,617.12**
16200 Building Improvements	$80,956.60
16210 Accumulated Depreciation - Building Improvements	-7,992.35
Total for 16200 Building Improvements	**$72,964.25**
17000 Furniture & Fixtures	$26,777.22
17110 Accumulated Depreciation - Furnitues & Fixtures	-23,826.66
Total for 17000 Furniture & Fixtures	**$2,950.56**
17200 Office Equipment	$7,711.51
17210 Accumulated Depreciation - Office Equipment	-7,711.51
Total for 17200 Office Equipment	**$0.00**
17300 Computer & Software	$8,059.25
17310 Accumulated Depreciation - Computer & Software	-2,860.99
Total for 17300 Computer & Software	**$5,198.26**
Total for 15000 Fixed Asset	**$1,031,214.50**
Total for Fixed Assets	**$1,031,214.50**
Total for Assets	**$1,370,332.23**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable - Trade	0.00
Total for Accounts Payable	**$0.00**
Credit Cards	
20020 Credit Cards Payable	$0.00
20023 Credit Card Payable - GAR_Amex_#2006	0.00
20024 Credit Card - SF_Visa #6830	0.00
Total for 20020 Credit Cards Payable	**$0.00**
371628935092006 American Express GAR	9,116.85

Statement of Financial Position

GUAM ASSOCIATION OF REALTORS
As of Dec 31, 2025

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	Total
Total for Credit Cards	**$9,116.85**
Other Current Liabilities	
20030 GAR RPAC Fund	
20031 GAR RPAC Fund-Receipts	202,378.72
20032 GAR RPAC Fund- Disbursements	-162,984.71
Total for 20030 GAR RPAC Fund	**$39,394.01**
20040 Deferred Revenue - Membership Fees	28,857.02
20045 Tenant Security Deposits	2,500.00
20051 Accrued Payroll	1,370.90
20052 Fica Payable	2,111.92
20053 Medicare Payable	493.92
20054 Witholding Tax Payable	1,961.55
20057 Accrual Paid Time Off	882.53
20061 Other Payable	250.45
20065 Accrued Expenses	13,347.08
Total for Other Current Liabilities	**$91,169.38**
Total for Current Liabilities	**$100,286.23**
Long-term Liabilities	
20070 Mortgage Payable	727,471.15
Total for Long-term Liabilities	**$727,471.15**
Total for Liabilities	**$827,757.38**
Equity	
30010 Unrestricted Net Assets	431,527.59
30011 Temporary Restricted Net Assets	39,394.01
30012 Retained Earnings	0.00
Net Income	71,653.25
Total for Equity	**$542,574.85**
Total for Liabilities and Equity	**$1,370,332.23**

CERTIFICATION

I certify that the accompanying financial statements are true and correct to the best of my knowledge and belief.

Sheri D. Fejeran

Sheri D. Fejeran, CEO
Guam Association of Realtor
Date: 7-13-26

Accrual Basis Monday, May 04, 2026 07:27 AM GMT+10:00

GUAM FOOTBALL ASSOCIATION
(A Nonprofit Organization)
Statement of Financial Position (audited)
December 31, 2025

ASSETS

Current assets:		
Cash and cash equivalents	$	173,648
Restricted cash		1,902,986
Inventory		16,757
Receivables		317,381
Other assets		108,831
Total current assets		2,519,603
Property and equipment, net		5,953,011
Total Assets	$	8,472,614
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable		158,707
Accrued expenses		84,534
Other liabilities		4,024
Total current liabilities and total liabilities		247,265
Net assets:		
Without donor restriction		5,915,973
With donor restriction		2,309,376
Total net assets		8,225,349
Total Liabilities and Net Assets	$	8,472,614

Statement of Activities (audited)
December 31, 2025

Revenues and support:		
Grants and donations	$	6,098,984
In-kind contributions		108,246
Leagues		541,996
Dues		1,300
Other income		245,094
Total revenues and support		6,995,620
Expenses:		
Program and league		2,697,492
General and administrative		636,108
Total expenses		3,333,600
Change in net assets		3,662,020
Net assets at beginning of year		4,563,329
Net assets at end of year	$	8,225,349

This is to certify that the above Statement of Financial Position and Statement of Activities present an accurate, complete, and fair view, in all material respects, of the financial position and activities of the Guam Football Association.

Valentino San Gil, President 7/30/26
Date

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Guam Football Association
Statement of Functional Expenses
For the Year ended December 31, 2025

	Program and League	Management and General	Total
Depreciation	200,461	45,371	245,832
Referee and match commissioner expenses	157,030	-	157,030
Other	57,073	27,273	84,346
Marketing and communication	128,256	123	128,379
Salaries and benefits	-	105,520	105,520
Infrastructure and maintenance	59,222	-	59,222
Insurance	-	52,998	52,998
Travel and accommodations	172,934	17,962	190,896
Equipment and supplies	37,460	3,872	41,332
Professional fees and outside services	19,751	7,954	27,705
Courses and clinics	31,040	-	31,040
Social responsibility	7,330	-	7,330
Cost of goods sold	3,055	-	3,055
Coaches and players remuneration	4,955	-	4,955
Bad debt expense	-	15	15
Tickets	-	-	-
AFC expenses:			
Travel and accommodations	165,686	-	165,686
Salaries and benefits	176,616	91,709	268,325
Professional fees and outside services	-	12,000	12,000
Equipment and supplies	19,611	-	19,611
Other	-	48	48
FIFA expenses:			
Salaries and benefits	679,624	209,615	889,239
Travel and accommodations	318,445	-	318,445
Infrastructure and maintenance	111,537	-	111,537
Coaches remuneration	167,162	-	167,162
Equipment and supplies	105,960	-	105,960
Professional fees and outside services	-	64,450	64,450
Courses and clinics	2,955	-	2,955
Marketing and communication	10,533	-	10,533
Other	43,983	198	44,181
Referee expense	16,813	-	16,813
	2,697,492	639,108	3,336,600

GUAM LITTLE LEAGUE

Statement of Financial Position as of December 31, 2025		
ASSETS		
Cash in Bank	$	52,832
TOTAL ASSETS	**$**	**52,832**
EQUITY		
Unrestricted Net Assets	$	52,832
TOTAL EQUITY	**$**	**52,832**

Statement of Activities as of December 31, 2025		
Revenues		
League Income	$	44,349
Total Revenues	$	44,349
Expenses		
Tournament Expense		33,210
Operating Expense		14,595
Total Expenses		47,805
Change in Net Income	$	(3,456)
Net Position, Beginning of the Year		56,288
Net Position, Ending of the Year	**$**	**52,832**

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I certify that the Statement of Financial Position as of December 31, 2025 is true and correct.

Treasurer Vanessa Valencia
[signature] 7/24/2026

[signature] 7/27/2026

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Profit and Loss

Marianas Jiu Jitsu Sport Federation

January 1, 2025-December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Sponsorship	529,700.00
Tournament Registrations	179,501.22
Total for Income	**$709,201.22**
Gross Profit	**$709,201.22**
Expenses	
Advertising and Marketing	$7,503.96
Bank Fee & Charges	$1,589.07
Contract Labor	$186,010.17
Event Expense	$88,893.90
Gas	$3,734.08
Legal & Accounting Fees	$4,183.75
Meals	$22,666.01
Postage & Shipping	$4,463.00
Repairs & Maintenance	$2,025.37
Software & Apps	$935.48
Supplies	$13,108.66
Taxes & Licenses	$661.65
Airfare and travel meals	$149,323.70
Hotel	$59,812.67
Utilities	$513.58
Uncategorized Expenses	$16,862.41
Research	$100,864.02
Total for Expenses	**$663,151.48**
Net Income	**$46,049.74**

Bank Information

First Hawaiian Bank

400 Route 8 Suite 101 Maite MONGMONG-TOTO-MAITE 96910 GU

Marianas Sport Jiu Jitsu Federation

acct#: 03-012123

Routing #: 121405238

I, Carlo Dela Cruz, certify the above is true and correct to the best of my knowledge

7/9/2026

MICRONESIA COMMUNITY DEVELOPMENT CORPORATION
P.O. BOX 27658 BARRIGADA, GUAM 96921
December 31, 2011

STATEMENT OF FINANCIAL POSITION

Assets		
Cash	$	248,331
Fixed assets, net		69,130
Land held for resale		1,564,027
Total Assets		**1,881,488**
Liabilities		
Accounts payable and accrued liabilities		331,503
Other liabilities		893,422
Total Liabilities		1,224,925
Net Assets		656,563
Total Liabilities and Net Assets	**$**	**1,881,488**

STATEMENT OF ACTIVITIES

Revenues	$	225,690
Expenses		
General and administrative		153,832
Total Expenses		153,832
Change in net assets		71,858
Net assets at beginning of year		584,705
Net assets at end of year	**$**	**656,563**

CERTIFIED AND TRUE BY: CARLOS CAMACHO/PRESIDENT

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MICRONESIA COMMUNITY DEVELOPMENT CORPORATION
P.O. BOX 27658 BARRIGADA, GUAM 96921
December 31, 2012

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STATEMENT OF FINANCIAL POSITION

Assets		
Cash	$	68,059
Accounts receivable, net		750,000
Fixed assets, net		59,184
Land held for resale		10,487,895
Total Assets		**11,365,138**
Liabilities		
Accounts payable and accrued liabilities		513,284
Deferred revenue		893,422
Notes payable		9,500,000
Total Liabilities		10,906,706
Net Assets		458,432
Total Liabilities and Net Assets	**$**	**11,365,138**

STATEMENT OF ACTIVITIES

Revenues	$	3,520
Expenses		
General and administrative		201,651
Total Expenses		201,651
Change in net assets		(198,131)
Net assets at beginning of year		656,563
Net assets at end of year	**$**	**458,432**

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MICRONESIA COMMUNITY DEVELOPMENT CORPORATION
P.O. BOX 27658 BARRIGADA, GUAM 96921
December 31, 2013

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STATEMENT OF FINANCIAL POSITION

Assets		
Fixed assets, net	$	39,731
Land held for resale		1,737,895
Total Assets		1,777,626
Liabilities		
Accounts payable and accrued liabilities		542,682
Deferred revenue		893,422
Total Liabilities		1,436,104
Net Assets		341,522
Total Liabilities and Net Assets	$	1,777,626

STATEMENT OF ACTIVITIES

Revenues	$	15,158
Expenses		
General and administrative		132,068
Total Expenses		132,068
Change in net assets		(116,910)
Net assets at beginning of year		458,432
Net assets at end of year	$	341,522

CERTIFIED AND TRUE BY: CARLOS CAMACHO/PRESIDENT

MICRONESIA COMMUNITY DEVELOPMENT CORPORATION
P.O. BOX 27658 BARRIGADA, GUAM 96921
December 31, 2014

STATEMENT OF FINANCIAL POSITION

Assets		
Fixed assets, net	$	20,278
Land held for resale		1,737,895
Total Assets		**1,758,173**
Liabilities		
Accounts payable and accrued liabilities		580,653
Deferred revenue		893,422
Total Liabilities		1,474,075
Net Assets		284,098
Total Liabilities and Net Assets	**$**	**1,758,173**

STATEMENT OF ACTIVITIES

Revenues	$	26,682
Expenses		
General and administrative		84,106
Total Expenses		84,106
Change in net assets		(57,424)
Net assets at beginning of year		341,522
Net assets at end of year	**$**	**284,098**

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MICRONESIA COMMUNITY DEVELOPMENT CORPORATION
P.O. BOX 27658 BARRIGADA, GUAM 96921
December 31, 2015

STATEMENT OF FINANCIAL POSITION

Assets		
Cash	$	6,362
Fixed assets, net		2,147
Land held for resale		1,737,894
Total Assets		**1,746,403**
Liabilities		
Accounts payable and accrued liabilities		603,854
Deferred revenue		893,422
Other liabilities		48,486
Total Liabilities		1,545,762
Net Assets		200,641
Total Liabilities and Net Assets	**$**	**1,746,403**

STATEMENT OF ACTIVITIES

Revenues	$	46,927
Expenses		
General and adminstrative		130,384
Total Expenses		130,384
Change in net assets		(83,457)
Net assets at beginning of year		284,098
Net assets at end of year	**$**	**200,641**

CERTIFIED AND TRUE BY: CARLOS CAMACHO/PRESIDENT

MICRONESIA COMMUNITY DEVELOPMENT CORPORATION
P.O. BOX 27658 BARRIGADA, GUAM 96921
December 31, 2019

STATEMENT OF FINANCIAL POSITION

Assets		
Cash	$	660
Fixed assets, net		2,284
Land held for resale		851,900
Total Assets		**854,844**
Liabilities		
Accounts payable and accrued liabilities		60,677
Deferred revenue		375,900
Other liabilities		11,166
Total Liabilities		447,743
Net Assets		407,101
Total Liabilities and Net Assets	**$**	**854,844**

STATEMENT OF ACTIVITIES

Revenues	$	131,809
Expenses		
General and adminstrative		119,630
Total Expenses		119,630
Change in net assets		12,179
Net assets at beginning of year		394,922
Net assets at end of year	**$**	**407,101**

CERTIFIED AND TRUE BY: CARLOS CAMACHO/PRESIDENT

MICRONESIA COMMUNITY DEVELOPMENT CORPORATION
P.O. BOX 27658 BARRIGADA, GUAM 96921
December 31, 2020

STATEMENT OF FINANCIAL POSITION

Assets		
Cash	$	7,989
Fixed assets, net		1,339
Land held for resale		851,900
Total Assets		**861,228**
Liabilities		
Accounts payable and accrued liabilities		64,677
Deferred revenue		375,900
Other liabilities		45,315
Total Liabilities		485,892
Net Assets		375,336
Total Liabilities and Net Assets	**$**	**861,228**

STATEMENT OF ACTIVITIES

Revenues	$	58,601
Expenses		
General and adminstrative		90,366
Total Expenses		90,366
Change in net assets		(31,765)
Net assets at beginning of year		407,101
Net assets at end of year	**$**	**375,336**

CERTIFIED AND TRUE BY: CARLOS CAMACHO/PRESIDENT

MICRONESIA COMMUNITY DEVELOPMENT CORPORATION
P.O. BOX 27658 BARRIGADA, GUAM 96921
December 31, 2021

STATEMENT OF FINANCIAL POSITION

Assets		
Cash	$	3,014
Fixed assets, net		394
Land held for resale		851,900
Total Assets		**855,308**
Liabilities		
Accounts payable and accrued liabilities		64,677
Deferred revenue		375,900
Other liabilities		37,437
Total Liabilities		478,014
Net Assets		377,294
Total Liabilities and Net Assets	**$**	**855,308**

STATEMENT OF ACTIVITIES

Revenues	$	66,909
Expenses		
General and adminstrative		64,951
Total Expenses		64,951
Change in net assets		1,958
Net assets at beginning of year		375,336
Net assets at end of year	**$**	**377,294**

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MICRONESIA COMMUNITY DEVELOPMENT CORPORATION
P.O. BOX 27658 BARRIGADA, GUAM 96921
December 31, 2022

STATEMENT OF FINANCIAL POSITION

Assets		
Cash	$	5,689
Land held for resale		851,900
Total Assets	**$**	**857,589**
Liabilities		
Accounts payable and accrued liabilities		64,677
Deferred revenue		375,900
Other liabilities		43,474
Total Liabilities		484,051
Net Assets		373,538
Total Liabilities and Net Assets	**$**	**857,589**

STATEMENT OF ACTIVITIES

Revenues	$	70,428
Expenses		
General and adminstrative		74,184
Total Expenses		74,184
Change in net assets		(3,756)
Net assets at beginning of year		377,294
Net assets at end of year	**$**	**373,538**

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MICRONESIA COMMUNITY DEVELOPMENT CORPORATION
P.O. BOX 27658 BARRIGADA, GUAM 96921
December 31, 2023

STATEMENT OF FINANCIAL POSITION

Assets		
Cash	$	3,001
Land held for resale		851,900
Total Assets		**854,901**
Liabilities		
Accounts payable and accrued liabilities		64,677
Deferred revenue		375,900
Other liabilities		64,127
Total Liabilities		504,704
Net Assets		350,197
Total Liabilities and Net Assets	**$**	**854,901**

STATEMENT OF ACTIVITIES

Revenues	$	77,452
Expenses		
General and adminstrative		100,793
Total Expenses		100,793
Change in net assets		(23,341)
Net assets at beginning of year		373,538
Net assets at end of year	**$**	**350,197**

CERTIFIED AND TRUE BY: CARLOS CAMACHO/PRESIDENT

MICRONESIA COMMUNITY DEVELOPMENT CORPORATION
P.O. BOX 27658 BARRIGADA, GUAM 96921
December 31, 2024

STATEMENT OF FINANCIAL POSITION

Assets		
Cash	$	145,897
Fixed assets, net		8,789
Land held for resale		851,900
Total Assets		**1,006,586**
Liabilities		
Accounts payable and accrued liabilities		160,974
Deferred revenue		375,900
Total Liabilities		536,874
Net Assets		469,712
Total Liabilities and Net Assets	**$**	**1,006,586**

STATEMENT OF ACTIVITIES

Revenues	$	81,471
Expenses		
General and adminstrative		77,939
Total Expenses		77,939
Change in net assets		3,532
Net assets at beginning of year		466,180
Net assets at end of year	**$**	**469,712**

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MICRONESIA COMMUNITY DEVELOPMENT CORPORATION
P.O. BOX 27658 BARRIGADA, GUAM 96921
December 31, 2025

BALANCE SHEET

Assets		
Cash	$	4,974
Fixed assets, net		8,789
Land held for resale		851,900
Total Assets		**865,663**
Liabilities		
Accounts payable and accrued liabilities		186,300
Deferred revenue		375,900
Total Liabilities		562,200
Net Assets		303,463
Total Liabilities and Net Assets	**$**	**865,663**

STATEMENT OF ACTIVITIES

Revenues	$	76,633
Expenses		
General and adminstrative		242,882
Total Expenses		242,882
Change in net assets		(166,249)
Net assets at beginning of year		469,712
Net assets at end of year	**$**	**303,463**

CERTIFIED AND TRUE BY: CARLOS CAMACHO/PRESIDENT

Pacific War Museum Foundation
Profit & Loss Statement
January 01, 2025 thru December 31, 2025

Revenues:

Gross Income from:		
Pacific War Museum Foundation		
Bingo Income	$18,169,864.00	
Total Revenue		$18,169,864.00
Cost of Sales		
Cost of Bingo payout	$14,749,312.00	
Gross Profit		$ 3,420,552.00

Expense:

Payroll	$385,075.00
Gross Receipt Tax	$136,822.00
Printing and Publication	$ 9,300.00
Security	$ 10,306.00
Utilities	$102,805.00
Repairs & Maintenance	$ 15,831.00
Rental Expense	$606,956.00
Equipment Rental	$ 3,528.00
POS System	$ 1,878.00
Office and Cleaning Supplies	$ 5,275.00
Trash	$ 38,794.00
Fire Alarm Certification	$ 8,074.00
Bullet Camera Installation	$ 1,890.00
1099 Misc.	$225,000.00
Bingo Supplies	$813,290.00
	$2,364,824.00
Permit Fees	$ 25.00
Total Expense	$2,364,849.00
Net Income	$1,055,703.00

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I hereby certify that the above information is true and correct to the best of my knowledge.

David C. Santos

DS Bookkeeping
and
Administrative Services
(671) 989-2154

(671) 687-7330

Pacific War Museum Foundation
Profit & Loss Statement
January 01, ~~2026~~ 2025 thru December 31, ~~2026~~ 2025

Revenues:

Gross Income from:		
Pacific War Museum Foundation		
Construction Income	$18,169,864.00	
Total Revenue		$18,169,864.00
Cost of Sales		
Cost of goods sold	$14,749,312.00	
Gross Profit		$ 3,420,552.00

Expense:

Payroll	$385,075.00
Gross Receipt Tax	$136,822.00
Printing and Publication	$ 9,300.00
Security	$ 10,306.00
Utilities	$102,805.00
Repairs & Maintenance	$ 15,831.00
Rental Expense	$606,956.00
Equipment Rental	$ 3,528.00
POS System	$ 1,878.00
Office and Cleaning Supplies	$ 5,275.00
Trash	$ 38,794.00
Fire Alarm Certification	$ 8,074.00
Bullet Camera Installation	$ 1,890.00
1099 Misc.	$225,000.00
Bingo Supplies	$813,290.00
	$2,364,824.00
Permit Fees	$ 25.00
Total Expense	$2,364,849.00
Net Income	$1,055,703.00

I certify that this financial statement is true to the best of my knowledge
Mila G. Garbar 7/14/2026

Statement of Financial Position

Safe Haven, Inc.

As of December 31, 2024

	TOTAL
Assets	
Current Assets	
Bank Accounts	
1010 Coast360 Checking - 0200	9,024.62
1020 Coast360 Savings - 0100	1,005.66
1030 PayPal Bank - Primary	0.00
Total for Bank Accounts	**$10,030.28**
Total for Current Assets	**$10,030.28**
Fixed Assets	
1510 Leasehold Improvements	$90,500.00
1510.1 Accumulated Amortization - Lease Improvements	-13,575.00
Total for 1510 Leasehold Improvements	**$76,925.00**
Total for Fixed Assets	**$76,925.00**
Total for Assets	**$86,955.28**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Credit Cards	
2100 Chase Credit Card - 6004	3,949.97
Total for Credit Cards	**$3,949.97**
Total for Current Liabilities	**$3,949.97**
Total for Liabilities	**$3,949.97**
Equity	
3000 Opening Balance Equity	79,236.23
3001 Retained Earnings	
Net Income	3,769.08
Total for Equity	**$83,005.31**
Total for Liabilities and Equity	**$86,955.28**

Ramona [signature] 7/1/2026

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Statement of Activity

Safe Haven, Inc.

January 1-December 31, 2024

	TOTAL
Income	
4200 Event Income	
4221 Gala Income	51,276.77
Total for 4200 Event Income	**$51,276.77**
4215 Donation Income (deleted)	0.00
4220 Donation Revenue	21,498.26
Total for Income	**$72,775.03**
Gross Profit	**$72,775.03**
Expenses	
6020 Program Materials & Supplies	25,858.74
6520 Office Supplies & Software	1,287.37
6521 Other Business Expenses	82.00
6540 Rent & Lease	678.00
6550 Utilities	10,219.39
6555 Car & Truck Expense	188.51
6560 Bank Charges & Fees	$0.00
6561 Bank Fee	125.76
6562 PayPal Fees	121.54
Total for 6560 Bank Charges & Fees	**$247.30**
7001 Missionary Support Expense	16,699.80
7005 Postage & Courier	13.60
7015 Meals & Entertainment	211.24
7026 Amortization Expense	13,575.00
Total for Expenses	**$69,060.95**
Net Operating Income	**$3,714.08**
Other Income	
4400 Interest Income	55.00
Total for Other Income	**$55.00**
Net Other Income	**$55.00**
Net Income	**$3,769.08**

CERTIFICATION

I certify that the accompanying financial statements are true and correct to the best of my knowledge and belief.

Ramona McManus

Ramona McManus
President
Safe Haven, Inc.

Date: 7/1/2026

Statement of Financial Position

Safe Haven, Inc.

As of December 31, 2025

	TOTAL
Assets	
Current Assets	
Bank Accounts	
1000 Cash on Hand	0.00
1010 Coast360 Checking - 0200	29,175.70
1020 Coast360 Savings - 0100	27.26
1030 PayPal Bank - Primary	0.00
Total for Bank Accounts	**$29,202.96**
Other Current Assets	
1040 Undeposited Funds	0.00
Total for Other Current Assets	**$0.00**
Total for Current Assets	**$29,202.96**
Fixed Assets	
1510 Leasehold Improvements	$96,608.58
1510.1 Accumulated Amortization - Lease Improvements	-32,356.14
Total for 1510 Leasehold Improvements	**$64,252.44**
1610 Equipment & Tools	$9,531.98
1610.1 Accumulated Depreciation - Equipment & Tools	-2,515.63
Total for 1610 Equipment & Tools	**$7,016.35**
Total for Fixed Assets	**$71,268.79**
Total for Assets	**$100,471.75**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Credit Cards	
2100 Chase Credit Card - 6004	6,646.99
Total for Credit Cards	**$6,646.99**
Other Current Liabilities	
2350 Pass-Through Donations Payable	0.00
Total for Other Current Liabilities	**$0.00**
Total for Current Liabilities	**$6,646.99**
Total for Liabilities	**$6,646.99**
Equity	
3000 Opening Balance Equity	62,500.54
3001 Retained Earnings	3,769.08
Net Income	27,555.14
Total for Equity	**$93,824.76**
Total for Liabilities and Equity	**$100,471.75**

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CERTIFICATION

I certify that the accompanying financial statements are true and correct to the best of my knowledge and belief.

Ramona McManus
Ramona McManus
President
Safe Haven, Inc.

Date: 1 July 2026

Statement of Activity

Safe Haven, Inc.

January 1-December 31, 2025

	TOTAL
Income	
4050 In-Kind Contributions	13,636.98
4200 Event Income	
4221 Gala Income	61,564.64
Total for 4200 Event Income	**$61,564.64**
4215 Donation Income (deleted)	0.00
4216 Sponsorship Income	8,800.00
4220 Donation Revenue	37,734.39
Total for Income	**$121,736.01**
Gross Profit	**$121,736.01**
Expenses	
6020 Program Materials & Supplies	7,436.27
6520 Office Supplies & Software	12,510.29
6521 Other Business Expenses	477.84
6525 Dues & Subscription	2,142.22
6530 Insurance	510.00
6550 Utilities	17,213.01
6555 Car & Truck Expense	4,437.22
6558 Repairs & Maintenance	5,963.01
6560 Bank Charges & Fees	$0.00
6561 Bank Fee	40.00
6562 PayPal Fees	684.79
Total for 6560 Bank Charges & Fees	**$724.79**
6580 Taxes & Licenses	2,140.01
7000 Advertising & Marketing	416.00
7001 Missionary Support Expense	16,250.00
7002 Training & Outreach Expense	2,088.13
7015 Meals & Entertainment	1,153.10
7020 Travel	0.00
7025 Depreciation Expense	2,515.63
7026 Amortization Expense	18,781.14
Uncategorized Expense	0.00
Total for Expenses	**$94,758.66**
Net Operating Income	**$26,977.35**
Other Income	
4223 Other Income	601.10
4400 Interest Income	96.69
Total for Other Income	**$697.79**
Other Expenses	
7021 Sponsorship/Donation Expense	120.00
Total for Other Expenses	**$120.00**
Net Other Income	**$577.79**
Net Income	**$27,555.14**

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CERTIFICATION

I certify that the accompanying financial statements are true and correct to the best of my knowledge and belief.

Ramona McManus

Ramona McManus, President, Safe Haven, Inc

Date: July 2026

The Employers Council Inc.

Financial Statement Summary

Contact Catherine Gayle, Executive Director, 671-488-2222

		Fiscal year ending 6/30/21
Revenue	Membership	87,857
	Total Revenue	87,857
Expenses	Program & Services	70,710
	Management & General	25,496
	Total Expense	96,206
Net Income	*Revenue - Expense*	*(8,349)*
Assets	Cash in Bank	62,982
	Other Assets	11,867
	Total Assets	74,669
Liabilities	Accounts Payable	(154)
	Unsecured Note	12,700
	Total Liabilities	12,927
Net Assets	*Assets - Liabilities*	*61,742*

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7/30/26

I certify that this financial statement is true and correct

The Employers Council
545 Chalan San Antonio, Ste. 313, Tamuning, Guam 96913
T: +1.671-649-6616 | tecinc@teleguam.net

The Employers Council Inc.

Financial Statement Summary

Contact Catherine Gayle, Executive Director, 671-488-2222

		Fiscal year ending 6/30/26
Revenue	Membership	110,592
	Total Revenue	110,592
Expenses	Program & Services	70,943
	Management & General	20,773
	Total Expense	112,309
Net Income	*Revenue - Expense*	*18,876*
Assets	Cash in Bank	91,447
	Total Assets	91,447
Liabilities	Accounts Payable	535
	Total Liabilities	535
Net Assets	*Assets - Liabilities*	*90,912*

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7/30/20
I certify that the financial statement is true and correct

The Employers Council
545 Chalan San Antonio, Ste. 313, Tamuning, Guam 96913
T: +1.671-649-6616 | tecinc@teleguam.net

UNIVERSITY OF GUAM ENDOWMENT FOUNDATION, INC.

STATEMENT OF ACTIVITIES		**12/31/25**
SUPPORT AND REVENUE	$	2,170,658
INVESTMENT INCOME		2,359,877
EXPENDITURES		2,313,177
CHANGES IN NET ASSETS	$	2,217,358
NET ASSETS AT BEGINNING OF YEAR		26,750,803
UNREALIZED GAINS/(LOSSES)		977,301
PY ADJUSTMENTS		450
NET ASSETS AT END OF YEAR	$	29,945,912

STATEMENT OF FINANCIAL POSITION

ASSETS:		
CASH AND CASH EQUIVALENTS	$	586,864
PLEDGES AND OTHER RECEIVABLES		(10,690,590)
INVESTMENTS		24,455,332
LAND & EQUIPMENT, NET OF A/D		2,040,164
OTHER ASSETS		15,100,273
TOTAL ASSETS	$	31,492,043
LIABILITIES:		
ACCOUNTS PAYABLE & ACCRUED EXPENSES	$	(348,705)
OTHER CURRENT LIABILITIES	$	1,894,837
TOTAL LIABILITIES	$	1,546,132
NET ASSETS:		
UNRESTRICTED	$	3,194,659
RESTRICTED	$	26,751,253
TOTAL NET ASSETS AND LIABILITIES	$	31,492,043

This is to certify that the above Statement of Activities and Statement of Financial Position are a true and accurate account of the University of Guam Endowment Foundation.

X

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WESTCARE PACIFIC ISLANDS, INC.

Statement of Financial Activities and Financial Position (Summary)

For the Fiscal Year Ended June 30, 2025

Revenue:

Contributions and grants $5,097,322

Program Service Revenue $0

Expenses:

Salaries, other compensation, employee benefits $2,273,802

Other expenses $3,064,214

Total expenses $5,338,016

Revenue less expenses .... -$240,694

Net Assets or Fund Balances:

Total assets $1,317,076

Total liabilities $1,730,408

I hereby certify that the foregoing Statement of Financial Activities and Financial Position is true and correct and is derived from the organization's Form 990 for the fiscal year ended June 30, 2025.

Kenneth Ortbals

Kenneth Ortbals
Chief Executive Officer
WestCare Foundation

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