

Guam Preservation Trust
Balance Sheet
 As of February 28, 2026

	Feb 28, 26
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash - Trust Account	28,792.64
1010 · Cash-checking #0601-012085	711,826.59
Total Checking/Savings	740,619.23
Accounts Receivable	
1201 · Due from General Fund	1,163,249.04
1205 · Allowance for doubtful account	-1,163,249.04
Total Accounts Receivable	0.00
Other Current Assets	
1030 · Investments - Merrill Lynch	649,667.37
1062 · Investments-RBC X095	1,420,505.84
1083 · Investments-Charles Schwab	2,073,060.04
1500 · Prepaid Expenses	7,624.19
Total Other Current Assets	4,150,857.44
Total Current Assets	4,891,476.67
Fixed Assets	
1700 · Fixed Asset	181,206.97
1701 · Land Asset	10,703,906.93
1702 · Non Depreciable Res. Properties	366,927.08
1705 · Accumulated Depreciation	-102,754.68
1802 · Lease Asset - Equipment	10,045.00
Total Fixed Assets	11,159,331.30
Other Assets	
EY09 · Acc Amortization-Leased Eqmmt	-5,022.25
Total Other Assets	-5,022.25
TOTAL ASSETS	16,045,785.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	14,735.18
2200 · Accrued Expense	3,848.17
2300 · Trust-grant funds received	8,000.00
EY02 · Accrued Vacation Payable	50,971.73
EY04 · Current Lease Liability-due 1yr	2,537.00
Total Other Current Liabilities	80,092.08
Total Current Liabilities	80,092.08
Long Term Liabilities	
2002 · Lease Liability	3,065.00
Total Long Term Liabilities	3,065.00
Total Liabilities	83,157.08
Equity	
3050 · Retained Earnings	15,539,593.35
Net Income	423,035.29
Total Equity	15,962,628.64
TOTAL LIABILITIES & EQUITY	16,045,785.72