

Guam Preservation Trust
Balance Sheet
As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash - Trust Account	28,673.39
1010 · Cash-checking #0601-012085	452,591.19
Total Checking/Savings	481,264.58
Accounts Receivable	
1201 · Due from General Fund	1,252,498.98
1205 · Allowance for doubtful account	-1,252,498.98
Total Accounts Receivable	0.00
Other Current Assets	
1030 · Investments - Merrill Lynch	632,646.42
1062 · Investments-RBC X095	1,383,271.05
1083 · Investments-Charles Schwab	1,977,409.61
1310 · Advances	2,000.00
1500 · Prepaid Expenses	2,441.33
Total Other Current Assets	3,997,768.41
Total Current Assets	4,479,032.99
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	-101,952.47
1802 · Lease Asset - Equipment	10,045.00
Total Fixed Assets	11,160,133.51
Other Assets	
EY09 · Acc Amortization-Leased Eqpmnt	-5,022.25
Total Other Assets	-5,022.25
TOTAL ASSETS	15,634,144.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	11,455.92
2200 · Accrued Expense	12,019.72
2300 · Trust-grant funds received	8,000.00
EY02 · Accrued Vacation Payable	51,600.20
EY04 · Current Lease Liability-due 1yr	2,537.00
Total Other Current Liabilities	85,612.84
Total Current Liabilities	85,612.84
Long Term Liabilities	
2002 · Lease Liability	3,065.00
Total Long Term Liabilities	3,065.00
Total Liabilities	88,677.84
Equity	
3050 · Retained Earnings	16,462,327.79
Net Income	-916,861.38
Total Equity	15,545,466.41
TOTAL LIABILITIES & EQUITY	15,634,144.25