

JUDICIARY OF GUAM
 UNAUDITED
 COMBINED BALANCE SHEET
 AS OF APRIL 30,2010

Account Name	Fiduciary Expendable Trust Fund										Capital Projects Fund				
	Operations 110	Supreme 111	Supreme Compiler 112	Trust 120	Traffic 121	Guardian- ship 122	Land Condemnation 123	Jury 124	Court Appointed 125	Total Trust	JBF Special Rev 130	JBF CIP 131	JBF GFAAG 132	JBF GLTD 133	JBF Total
ASSETS															
Cash and Equivalents	1,617,164	404,857		4,792,977	21,816	961,017	1,426,421	481,561	320,264	8,004,056	2,583,747				2,583,747
Investments Reserve				1,903,167						1,903,167	1,000,717				1,000,717
Taxes Receivable, Net															-
Receivables, Net				8,273,383						8,273,383	192,171	492,790			684,961
Receivables from GovGuam Agencies															-
Receivables from Federal Agencies	144,607														-
Interfund Receivables, Net	5,159,280		50,458							-	39,666				39,666
Notes Receivable															-
Inventories (net of issues)															-
Prepayments															-
Deposits and Other Assets	9,746	25,448													-
Amount to be provided														#####	10,505,660
Furniture & Equipment												7,123,779			7,123,779
Building												20,529,031			20,529,031
CIP															-
Land												2,859,464			2,859,464
Total Assets	6,930,797	430,305	50,458	14,969,527	21,816	961,017	1,426,421	481,561	320,264	18,180,606	3,776,635	532,456	30,512,274	#####	45,327,025
LIABILITIES AND FUND EQUITY															
Accounts Payable	566,525														-
Accrued Payroll and Other	2,528,712	245,393													-
Interfund Payables				1,566,818	17,988	42,299		528,141	81,817	2,237,063	932,983				932,983
Payable to Federal Agencies															-
Notes Payable														#####	10,505,660
Deferred Revenue				8,273,383						8,273,383	192,338				192,338
Provision for Tax Refunds															-
Deposits and other Liabilities				5,129,326	3,828	918,718	1,426,421			7,478,293					-
Total Liabilities	3,095,237	245,393	-	14,969,527	21,816	961,017	1,426,421	528,141	81,817	17,988,739	1,125,321	-	-	#####	11,630,981
FUND EQUITY															
Contributed Capital															
Government of Guam															
Federal Government															
Fund Balances															
Reserved for:															
Debt Service															
Investments in General Fixed Assets													30,512,274		30,512,274
Related Assets															
Encumbrances	3,118,973	102,834	624					4,215	364,682	368,897	334,772	61,622			396,394
Continuing Appropriations	716,587	82,078	49,834					(50,795)	(126,235)	(177,030)	2,316,542	470,834			2,787,376
Unreserved (Deficit)															-
Total Fund Equity	3,835,560	184,912	50,458	-	-	-	-	(46,580)	238,447	191,867	2,651,314	532,456	30,512,274	-	33,696,044
Total Liabilities & Fund Equity	6,930,797	430,305	50,458	14,969,527	21,816	961,017	1,426,421	481,561	320,264	18,180,606	3,776,635	532,456	30,512,274	#####	45,327,025

Combined Statement of Revenue,
Expenditures and
Changes in Fund Balance
AS OF APRIL 30,2010

Account Name	Fiduciary Expendable Trust Fund										Capital Projects Fund				
	Operations 110	Supreme 111	Supreme Compiler 112	Trust 120	Traffic 121	Guardian- ship 122	Land Condemnation 123	Jury 124	Court Appointed 125	Total Trust	JBF Special Rev 130	JBF CIP 131	JBF GFAAG 132	JBF GLTD 133	JBF Total
Revenues															
Taxes										-					
Licenses, Fees, and Permits										-	1,220,247				1,220,247
Use of Money and Property										-					-
Federal Contributions	950,754									-					-
Others	227,966	124,266	2,733					30	400,317	400,347		991,134			991,134
Total Revenues	1,178,720	124,266	2,733	-	-	-	-	30	400,317	400,347	1,220,247	991,134	-	-	2,211,381
Expenditures															
Individual and Collective Rights	11,968,200	1,254,317	188,015					237,142	890,531	1,127,673	1,578,971	498,077			2,077,048
Total Expenditures	11,968,200	1,254,317	188,015	-	-	-	-	237,142	890,531	1,127,673	1,578,971	498,077	-	-	2,077,048
Excess of Rev over Expend.	(10,789,480)	(1,130,051)	(185,282)	-	-	-	-	#####	(490,214)	(727,326)	(358,724)	493,057	-	-	134,333
Other Financing Sources:															
Transfers In	11,626,422	919,228	144,287					138,192	824,000	962,192					
Transfer Out	(2,025,707)									-					-
Total Other Fin. Sources	9,600,715	919,228	144,287	-	-	-	-	138,192	824,000	962,192	-	-	-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(1,188,765)	(210,823)	(40,995)					(98,920)	333,786	234,866	(358,724)	493,057		-	134,333
Fund balance at beginning of year								52,340	(95,339)	(42,999)	3,010,038	39,399	25,864,526		28,913,963
Fund balance-Continuing Approp	5,024,325	395,735	91,453							-					
FUND EQUITY AS OF APRIL 30,2010	3,835,560	184,912	50,458	-	-	-	-	(46,580)	238,447	191,867	2,651,314	532,456	25,864,526	-	29,048,296