

**JUDICIARY OF GUAM
UNAUDITED
COMBINED BALANCE SHEET
AS OF APRIL 30,2011**

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	1,525,877	404,900		6,076,772	8,432	1,086,951	1,428,635	481,612	320,297	9,402,699	3,194,822				3,194,822
Investments Reserve				2,396,684						2,396,684	1,000,717				1,000,717
Taxes Receivable, Net															-
Receivables, Net				8,312,517						8,312,517	208,571				208,571
Receivables from GovGuam Agencies															-
Receivables from Federal Agencies	41,472														-
Interfund Receivables, Net	8,022,858		40,184							-					-
Notes Receivable															-
Inventories (net of issues)															-
Prepayments															-
Deposits and Other Assets	24,974	34,886									10,000				10,000
Amount to be provided														10,009,639	10,009,639
Furniture & Equipment												1,445,823			1,445,823
Building												27,045,854			27,045,854
CIP															-
Land												2,859,464			2,859,464
Total Assets	9,615,181	439,786	40,184	16,785,973	8,432	1,086,951	1,428,635	481,612	320,297	20,111,900	4,414,110	-	31,351,141	10,009,639	45,774,890
LIABILITIES AND FUND EQUITY															
Accounts Payable	1,239,220	267,838							391,135	391,135					-
Accrued Payroll and Other	2,718,949	238,665													-
Interfund Payables				3,933,369	3,386	34,636		421,186	84,918	4,477,495	1,209,046	3,199			1,212,245
Payable to Federal Agencies															-
Notes Payable													10,009,639		10,009,639
Deferred Revenue				8,312,517						8,312,517	208,571				208,571
Provision for Tax Refunds															-
Deposits and other Liabilities				4,540,087	5,046	1,052,315	1,428,635			7,026,083					-
Total Liabilities	3,958,169	506,503	-	16,785,973	8,432	1,086,951	1,428,635	421,186	476,053	20,207,230	1,417,617	3,199	-	10,009,639	11,430,455
FUND EQUITY															
Contributed Capital															
Government of Guam															
Federal Government															
Fund Balances															
Reserved for:															
Debt Service															
Investments in General Fixed Assets													31,351,141		31,351,141
Related Assets															
Encumbrances	2,972,831	139,242	3,345					3,449	436,123	439,572	2,092,480				2,092,480
Continuing Appropriations	2,684,181	(205,959)	36,839					56,977	(591,879)	(534,902)	904,013	(3,199)			900,814
Unreserved (Deficit)															-
Total Fund Equity	5,657,012	(66,717)	40,184	-	-	-	-	60,426	(155,756)	(95,330)	2,996,493	-	31,351,141	-	34,344,435
Total Liabilities & Fund Equity	9,615,181	439,786	40,184	16,785,973	8,432	1,086,951	1,428,635	481,612	320,297	20,111,900	4,414,110	-	31,351,141	10,009,639	45,774,890

Combined Statement of Revenue,
Expenditures and
Changes in Fund Balance
AS OF APRIL 30,2011

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										-	1,499,601				1,499,601
Use of Money and Property										-					-
Federal Contributions	1,279,008									-					-
Others	219,835	128,066	1,796					840	431,304	432,144					-
Total Revenues	1,498,843	128,066	1,796	-	-	-	-	840	431,304	432,144	1,499,601	-	-	-	1,499,601
Expenditures															
Individual and Collective Rights	13,088,862	1,269,191	179,148					221,981	1,111,380	1,333,361	1,716,070				1,716,070
Total Expenditures	13,088,862	1,269,191	179,148	-	-	-	-	221,981	1,111,380	1,333,361	1,716,070	-	-	-	1,716,070
Excess of Rev over Expend.	(11,590,019)	(1,141,125)	(177,352)	-	-	-	-	#####	(680,076)	(901,217)	(216,469)	-	-	-	(216,469)
Other Financing Sources:															
Transfers In	13,473,559	851,910	130,089					159,375	400,000	559,375					-
Transfer Out	(1,541,374)									-					-
Total Other Fin. Sources	11,932,185	851,910	130,089	-	-	-	-	159,375	400,000	559,375	-	-	-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	342,166	(289,215)	(47,263)					(61,766)	(280,076)	(341,842)	(216,469)	-	-	-	(216,469)
Fund balance at beginning of year								122,192	124,320	246,512	3,212,962				3,212,962
Fund balance-Continuing Approp	5,314,846	222,498	87,447							-					-
FUND EQUITY AS OF APRIL 30,2011	5,657,012	(66,717)	40,184	-	-	-	-	60,426	(155,756)	(95,330)	2,996,493	-	-	-	2,996,493