

JUDICIARY OF GUAM
 UNAUDITED
 COMBINED BALANCE SHEET
 AS OF AUG.31,2010

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	622,795	405,245		4,686,389	26,436	975,173	1,427,000	481,762	320,398	7,917,158	2,243,617				2,243,617
Investments Reserve				2,383,771						2,383,771	1,000,717				1,000,717
Taxes Receivable, Net															-
Receivables, Net				7,806,784						7,806,784	216,686				216,686
Receivables from GovGuam Agencies															-
Receivables from Federal Agencies	146,548														-
Interfund Receivables, Net	5,465,848		38,961							-	36,467				36,467
Notes Receivable															-
Inventories (net of issues)															-
Prepayments															-
Deposits and Other Assets	19,737	8,631						2,500		2,500					-
Amount to be provided														#####	10,330,905
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	6,254,928	413,876	38,961	14,876,944	26,436	975,173	1,427,000	484,262	320,398	18,110,213	3,461,020	36,467	30,512,274	#####	44,340,666
LIABILITIES AND FUND EQUITY															
Accounts Payable	450,239	84,532							332,945	332,945					-
Accrued Payroll and Other	2,304,800	205,991													-
Interfund Payables				2,152,005	22,369	24,001		553,923	10,087	2,762,385	645,037				645,037
Payable to Federal Agencies															-
Notes Payable													#####		10,330,905
Deferred Revenue				7,806,784						7,806,784	216,686				216,686
Provision for Tax Refunds															-
Deposits and other Liabilities				4,918,155	4,067	951,172	1,427,000			7,300,394					-
Total Liabilities	2,755,039	290,523	-	14,876,944	26,436	975,173	1,427,000	553,923	343,032	18,202,508	861,723	-	-	#####	11,192,628
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	1,830,037	46,375	84					6,823	133,043	139,866	1,119,836	58,423			1,178,259
Continuing Appropriations	1,669,852	76,978	38,877					(76,484)	(155,677)	(232,161)	1,479,461	(21,956)			1,457,505
Unreserved (Deficit)															-
Total Fund Equity	3,499,889	123,353	38,961	-	-	-	-	(69,661)	(22,634)	(92,295)	2,599,297	36,467	30,512,274	-	33,148,038
Total Liabilities & Fund Equity	6,254,928	413,876	38,961	14,876,944	26,436	975,173	1,427,000	484,262	320,398	18,110,213	3,461,020	36,467	30,512,274	#####	44,340,666

Combined Statement of Revenue,
Expenditures and
Changes in Fund Balance
AS OF AUG.31,2010

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										-	2,016,832				2,016,832
Use of Money and Property										-					-
Federal Contributions	1,975,927									-					-
Others	366,153	143,869	5,988					6,470	605,494	611,964		498,344			498,344
Total Revenues	2,342,080	143,869	5,988	-	-	-	-	6,470	605,494	611,964	2,016,832	498,344	-	-	2,515,176
Expenditures															
Individual and Collective Rights	19,154,190	1,928,634	303,403					362,446	1,750,115	2,112,561	2,427,573	501,276			2,928,849
Total Expenditures	19,154,190	1,928,634	303,403	-	-	-	-	362,446	1,750,115	2,112,561	2,427,573	501,276	-	-	2,928,849
Excess of Rev over Expend.	(16,812,110)	(1,784,765)	(297,415)	-	-	-	-	#####	(1,144,621)	(1,500,597)	(410,741)	(2,932)	-	-	(413,673)
Other Financing Sources:															
Transfers In	18,496,282	1,512,383	244,924					233,975	1,217,326	1,451,301					
Transfer Out	(3,208,608)									-					-
Total Other Fin. Sources	15,287,674	1,512,383	244,924	-	-		-	233,975	1,217,326	1,451,301	-		-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(1,524,436)	(272,382)	(52,491)					#####	72,705	(49,296)	(410,741)	(2,932)		-	(413,673)
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 AUG.31,2010	3,499,889	123,353	38,962	-	-		-	(69,661)	(22,634)	(92,295)	2,599,297	36,467	25,864,526	-	28,500,290