

JUDICIARY OF GUAM
 UNAUDITED
 COMBINED BALANCE SHEET
 AS OF DECEMBER 31, 2010

Account Name	Fiduciary Expendable Trust Fund										Capital Projects Fund				
	Operations 110	Supreme 111	Supreme Compiler 112	Trust 120	Traffic 121	Public Guardian 122	Land Condemnation 123	Jury 124	Client Svc Fund 125	Total Trust	JBF Special Rev 130	JBF CIP 131	JBF GFAAG 132	JBF GLTD 133	JBF Total
ASSETS															
Cash and Equivalents	903,531	404,981		4,277,753	6,757	#####	1,427,549	481,711	320,363	7,589,981	2,564,590				2,564,590
Investments Reserve				2,396,684						2,396,684	1,000,718				1,000,718
Taxes Receivable, Net															-
Receivables, Net				8,037,898						8,037,898	220,671				220,671
Receivables from GovGuam Agencies															-
Receivables from Federal Agencies	41,471														-
Interfund Receivables, Net	4,542,644	54,004	100,699							-					-
Notes Receivable															-
Inventories (net of issues)	2,323														-
Prepayments															-
Deposits and Other Assets	17,201	20,774									10,000				10,000
Amount to be provided														#####	10,228,631
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	5,507,170	479,759	100,699	14,712,335	6,757	#####	1,427,549	481,711	320,363	18,024,563	3,795,979	-	31,351,141	#####	45,375,751
LIABILITIES AND FUND EQUITY															
Accounts Payable	421,069								249,981	249,981					-
Accrued Payroll and Other	2,956,486	238,665													-
Interfund Payables				1,917,973	1,717	38,598		339,210	6,044	2,303,542	424,249	3,199			427,448
Payable to Federal Agencies															-
Notes Payable													#####		10,228,631
Deferred Revenue				8,037,898						8,037,898	219,774				219,774
Provision for Tax Refunds															-
Deposits and other Liabilities				4,756,464	5,040	#####	1,427,549			7,226,303					-
Total Liabilities	3,377,555	238,665	-	14,712,335	6,757	#####	1,427,549	339,210	256,025	17,817,724	644,023	3,199	-	#####	10,875,853
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	1,359,927	133,270						4,995	706,527	711,522	1,925,732				1,925,732
Continuing Appropriations	769,688	107,824	100,699					137,506	642,189	779,695	1,226,224	(3,199)			1,223,025
Unreserved (Deficit)															-
Total Fund Equity	2,129,615	241,094	100,699	-	-	-	-	142,501	64,338	206,839	3,151,956	(3,199)	31,351,141	-	34,499,898
Total Liabilities & Fund Equity	5,507,170	479,759	100,699	14,712,335	6,757	#####	1,427,549	481,711	320,363	18,024,563	3,795,979	-	31,351,141	#####	45,375,751

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

Account Name	Fiduciary Expendable Trust Fund										Capital Projects Fund				
	Operations 110	Supreme 111	Supreme Compiler 112	Trust 120	Traffic 121	Public Guardian 122	Land Condemnation 123	Jury 124	Client Svc Fund 125	Total Trust	JBF Special Rev 130	JBF CIP 131	JBF GFAAG 132	JBF GLTD 133	JBF Total
Revenues															
Taxes										-					
Licenses, Fees, and Permits										-	561,658				561,658
Use of Money and Property										-					-
Federal Contributions	143,295									-					-
Others	79,600	20,291	789					840	136,332	137,172					-
Total Revenues	222,895	20,291	789	-	-	-	-	840	136,332	137,172	561,658	-	-	-	561,658
Expenditures															
Individual and Collective Rights	5,533,210	474,978	59,809					69,073	458,770	527,843	622,664				622,664
Total Expenditures	5,533,210	474,978	59,809	-	-	-	-	69,073	458,770	527,843	622,664	-	-	-	622,664
Excess of Rev over Expend.	(5,310,315)	(454,687)	(59,020)	-	-	-	-	(68,233)	(322,438)	(390,671)	(61,006)	-	-	-	(61,006)
Other Financing Sources:															
Transfers In	3,021,637	473,283	72,272					88,542	262,456	350,998					
Transfer Out	(896,553)									-					-
Total Other Fin. Sources	2,125,084	473,283	72,272	-	-	-	-	88,542	262,456	350,998	-	-	-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(3,185,231)	18,596	13,252					20,309	(59,982)	(39,673)	(61,006)	-	-	-	(61,006)
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 DEC.31,2010	2,129,615	241,094	100,699	-	-	-	-	142,501	64,338	206,839	3,151,956	-	-	-	3,151,956