

JUDICIARY OF GUAM
- UNAUDITED
COMBINED BALANCE SHEET
AS OF JUNE 30, 2009

Account Name	Fiduciary Expendable Trust Fund										Capital Projects Fund				
	Operations 110	Supreme 111	Supreme Comptroller 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	2,374,620	406,456		3,842,660	26,969	949,886	5,033,081	483,942	321,847	10,658,385	3,557,303				3,557,303
Investments Reserve				2,359,263						2,359,263	1,000,718				1,000,718
Taxes Receivable, Net															
Receivables, Net				8,925,949						8,925,949	210,967	35,388			246,355
Receivables from GovGuam Agencies															
Receivables from Federal Agencies	183,491														
Interfund Receivables, Net	4,661,469	486,114													
Notes Receivable															
Inventories (net of issues)															
Prepayments															
Deposits and Other Assets	35,813	21,379													
Amount to be provided															
Furniture & Equipment													9,450,640	9,450,640	
Building												3,674,143		3,674,143	
CIP												19,330,919		19,330,919	
Land															
Total Assets	7,255,393	913,949	-	15,127,872	26,969	949,886	5,033,081	483,942	321,847	21,943,597	4,768,988	35,388	25,864,526	9,450,640	40,119,542
LIABILITIES AND FUND EQUITY															
Accounts Payable	342,019		4,206												
Accrued Payroll and Other	1,962,544	169,904													
Interfund Payables				1,518,852				499,449	405,974	2,424,275	842,323				842,323
Payable to Federal Agencies															
Notes Payable															
Deferred Revenue				8,925,861						8,925,861	210,967		9,450,640	9,450,640	
Provision for Tax Refunds															210,967
Deposits and other Liabilities				4,683,159	26,969	949,886	5,033,081			10,693,095					
Total Liabilities	2,304,563	169,904	4,206	15,127,872	26,969	949,886	5,033,081	499,449	405,974	22,043,231	1,053,290	-	-	9,450,640	10,503,930
FUND EQUITY															
Contributed Capital															
Government of Guam															
Federal Government															
Fund Balances															
Reserved for:															
Debt Service															
Investments in General Fixed Assets													25,864,526		25,864,526
Related Assets															
Encumbrances	1,167,077	77,613	395					2,914	187,044	189,958	962,137	862,363			1,824,500
Continuing Appropriations	3,783,753	666,432	(4,601)					(18,421)	(271,171)	(289,592)	2,753,561	(826,975)			1,926,586
Unreserved (Deficit)															
Total Fund Equity	4,950,830	744,045	(4,206)	-	-	-	-	(15,507)	(84,127)	(99,634)	3,715,698	35,388	25,864,526	-	29,615,612
Total Liabilities & Fund Equity	7,255,393	913,949	-	15,127,872	26,969	949,886	5,033,081	483,942	321,847	21,943,597	4,768,988	35,388	25,864,526	9,450,640	40,119,542

Combined Statement of Revenue,
Expenditures and
Changes in Fund Balance
AS OF JUNE 30,2009

Account Name	Fiduciary Expendable Trust Fund										Capital Projects Fund				
	Operations 110	Supreme 111	Supreme Comptroller 112	Trust 120	Traffic 121	Guardian- ship 122	Land Condemnation 123	Jury 124	Court Appointed 125	Total Trust 126	JBF Special Rev 130	JBF CIP 131	JBF GFAAG 132	JBF GLTD 133	JBF Total
Revenues															
Taxes															
Licenses, Fees, and Permits										-					
Use of Money and Property										-					
Federal Contributions	413,761									-	1,698,543				1,698,543
Others	16,354,410	157,149	4,406						472,352	472,352					-
Total Revenues	16,768,171	157,149	4,406	-	-	-	-	-	472,352	472,352	1,698,543	2,801,053	-	-	4,499,596
Expenditures															
Individual and Collective Rights	14,098,978	1,320,841	244,544					284,416	1,118,532	1,402,948	1,382,190	2,765,665			4,147,855
Total Expenditures	14,098,978	1,320,841	244,544	-	-	-	-	284,416	1,118,532	1,402,948	1,382,190	2,765,665	-	-	4,147,855
Excess of Rev over Expend.	2,669,193	(1,163,692)	(240,138)	-	-	-	-	(284,416)	(646,180)	(930,596)	316,353	35,388	-	-	351,741
Other Financing Sources:															
Transfers In		1,559,302	140,436					140,436	659,232	799,668					
Transfer Out	(2,499,406)														
Total Other Fin. Sources	(2,499,406)	1,559,302	140,436	-	-	-	-	140,436	659,232	799,668					
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	169,787	395,610	(99,702)					(143,980)	13,052	(130,928)	316,353	35,388			351,741
Fund balance at beginning of year								128,473	(97,179)	31,294	3,399,345		25,864,526		29,263,871
Fund balance-Continuing Approp	4,781,043	348,435	95,496												
FUND EQUITY AS OF SEPT.30,2008	4,950,830	744,045	(4,206)	-	-	-	-	(15,507)	(84,127)	(99,634)	3,715,698	35,388	25,864,526	-	29,615,612