

JUDICIARY OF GUAM
 UNAUDITED
 COMBINED BALANCE SHEET
 AS OF MARCH 31, 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	139,783	404,943		3,197,460	20,857	1,049,708	5,026,783	482,117	320,633	10,097,558	3,944,599				3,944,599
Investments Reserve				2,359,263						2,359,263	1,000,717				1,000,717
Taxes Receivable, Net															
Receivables, Net				8,824,920						8,824,920	176,670	36,187			212,857
Receivables from GovGuam Agencies															
Receivables from Federal Agencies	184,766														
Interfund Receivables, Net	4,334,554	228,543	6,380												
Notes Receivable															
Inventories (net of issues)	3,565														
Prepayments															
Deposits and Other Assets	17,790	10,559													
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															
												2,859,464		2,859,464	
Total Assets	4,680,458	644,045	6,380	14,381,643	20,857	1,049,708	5,026,783	482,117	320,633	21,281,741	5,121,986	36,187	25,864,526	9,450,640	40,473,339
LIABILITIES AND FUND EQUITY															
Accounts Payable	72,611														
Accrued Payroll and Other	1,964,606	169,904													
Interfund Payables				920,334				500,243	250,709	1,671,286	1,018,947				1,018,947
Payable to Federal Agencies															
Notes Payable															
Deferred Revenue				8,824,831						8,824,831	176,670		9,450,640	9,450,640	
Provision for Tax Refunds															176,670
Deposits and other Liabilities				4,636,478	20,857	1,049,708	5,026,783			10,733,826					
Total Liabilities	2,037,217	169,904	-	14,381,643	20,857	1,049,708	5,026,783	500,243	250,709	21,229,943	1,195,617	-	-	9,450,640	10,646,257
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	870,472	107,486	919												
Continuing Appropriations	1,772,769	366,655	5,461					2,542 (20,668)	429,876 (359,952)	432,418 (380,620)	1,114,678 2,811,691	362,622 (326,435)			1,477,300 2,485,256
Unreserved (Deficit)															
Total Fund Equity	2,643,241	474,141	6,380	-	-	-	-	(18,126)	69,924	51,798	3,926,369	36,187	25,864,526	-	29,827,082
Total Liabilities & Fund Equity	4,680,458	644,045	6,380	14,381,643	20,857	1,049,708	5,026,783	482,117	320,633	21,281,741	5,121,986	36,187	25,864,526	9,450,640	40,473,339

Combined Statement of Revenue,
Expenditures and
Changes in Fund Balance
AS OF MARCH 31,2009

Account Name	Fiduciary Expendable Trust Fund										Capital Projects Fund				
	Operations 110	Supreme 111	Supreme Complier 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										-					
Use of Money and Property										-					
Federal Contributions	788,167									-	1,117,103				1,117,103
Others	7,019,799	108,497	3,533							-					-
Total Revenues	7,807,966	108,497	3,533	-	-	-	-	-	289,171	289,171	1,117,103	2,801,053	-	-	3,918,156
Expenditures															
Individual and Collective Rights	8,709,080	789,188	157,794					211,744	422,068	633,812	590,079	2,764,866			3,354,945
Total Expenditures	8,709,080	789,188	157,794	-	-	-	-	211,744	422,068	633,812	590,079	2,764,866	-	-	3,354,945
Excess of Rev over Expend.	(901,114)	(680,691)	(154,261)	-	-	-	-	(211,744)	(132,897)	(344,641)	527,024	36,187	-	-	563,211
Other Financing Sources:															
Transfers In		806,397	65,145					65,145	300,000	365,145					
Transfer Out	(1,236,688)									-					-
Total Other Fin. Sources	(1,236,688)	806,397	65,145	-	-	-	-	65,145	300,000	365,145	-	-	-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(2,137,802)	125,706	(89,116)					(146,599)	167,103	20,504	527,024	36,187	-	-	563,211
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	2,643,241	474,141	6,380	-	-	-	-	(18,126)	69,924	51,798	3,926,369	36,187	25,864,526	-	29,827,082