

JUDICIARY OF GUAM
 UNAUDITED
 COMBINED BALANCE SHEET
 AS OF JUNE 30,2011

Account Name	Fiduciary Expendable Trust Func										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	(534,597)	404,983		6,864,729	8,995	1,093,670	1,428,635	481,713	320,364	10,198,106	2,836,047				2,836,047
Investments Reserve				2,396,684						2,396,684	1,000,717				1,000,717
Taxes Receivable, Net															-
Receivables, Net				7,868,643						7,868,643	233,696				233,696
Receivables from GovGuam Agencies															-
Receivables from Federal Agencies	38,871														-
Interfund Receivables, Net	7,207,740	26,086	73,686							-					-
Notes Receivable															-
Inventories (net of issues)															-
Prepayments															-
Deposits and Other Assets	35,054	28,029									10,000				10,000
Amount to be provided														10,012,838	10,012,838
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	6,747,068	459,098	73,686	17,130,056	8,995	1,093,670	1,428,635	481,713	320,364	20,463,433	4,080,460	-	31,351,141	10,012,838	45,444,439
LIABILITIES AND FUND EQUITY															
Accounts Payable	242,391								206,782	206,782					-
Accrued Payroll and Other	3,021,028	238,665													-
Interfund Payables				3,626,495	3,582	26,735		338,259	22,294	4,017,365	1,367,022	2,016			1,369,038
Payable to Federal Agencies															-
Notes Payable													10,012,838		10,012,838
Deferred Revenue				7,868,643						7,868,643	233,696				233,696
Provision for Tax Refunds															-
Deposits and other Liabilities				5,634,918	5,413	1,066,935	1,428,635			8,135,901					-
Total Liabilities	3,263,419	238,665	-	17,130,056	8,995	1,093,670	1,428,635	338,259	229,076	20,228,691	1,600,718	2,016	-	10,012,838	11,615,572
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	5,768,462	109,427						445	342,367	342,812	1,352,604				1,352,604
Continuing Appropriations	(2,284,813)	111,006	73,686					143,009	(251,079)	(108,070)	1,127,138	1,183			1,128,321
Unreserved (Deficit)															-
Total Fund Equity	3,483,649	220,433	73,686	-	-	-	-	143,454	91,288	234,742	2,479,742	1,183	31,351,141	-	33,832,066
Total Liabilities & Fund Equity	6,747,068	459,098	73,686	17,130,056	8,995	1,093,670	1,428,635	481,713	320,364	20,463,433	4,080,460	-	31,351,141	10,012,838	45,444,439

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

Account Name	Fiduciary Expendable Trust Func										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										-	2,128,292				2,128,292
Use of Money and Property										-					-
Federal Contributions	1,467,433									-					-
Others	601,825	139,924	2,039					840	593,821	594,661		3,199			3,199
Total Revenues	2,069,258	139,924	2,039	-	-	-	-	840	593,821	594,661	2,128,292	3,199	-	-	2,131,491
Expenditures															
Individual and Collective Rights	17,809,810	1,656,496	247,074					262,912	1,426,853	1,689,765	2,861,512	2,016			2,863,528
Total Expenditures	17,809,810	1,656,496	247,074	-	-	-	-	262,912	1,426,853	1,689,765	2,861,512	2,016	-	-	2,863,528
Excess of Rev over Expend.	(15,740,552)	(1,516,572)	(245,035)	-	-	-	-	(262,072)	(833,032)	(1,095,104)	(733,220)	1,183	-	-	(732,037)
Other Financing Sources:															
Transfers In	16,738,470	1,514,507	231,274					283,334	800,000	1,083,334					
Transfer Out	(2,829,115)									-					-
Total Other Fin. Sources	13,909,355	1,514,507	231,274	-	-	-	-	283,334	800,000	1,083,334	-		-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(1,831,197)	(2,065)	(13,761)					21,262	(33,032)	(11,770)	(733,220)	1,183		-	(732,037)
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 JUNE 30,2011	3,483,649	220,433	73,686	-	-	-	-	143,454	91,288	234,742	2,479,742	1,183	-	-	2,480,925