

JUDICIARY OF GUAM
 UNAUDITED
 COMBINED BALANCE SHEET
 AS OF MAY 31,2011

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	(187,540)	404,899		6,494,390	8,867	1,117,975	1,428,635	481,612	320,297	9,851,776	2,817,232				2,817,232
Investments Reserve				2,396,684						2,396,684	1,000,717				1,000,717
Taxes Receivable, Net															-
Receivables, Net				8,051,358						8,051,358	212,733				212,733
Receivables from GovGuam Agencies															-
Receivables from Federal Agencies	38,871														-
Interfund Receivables, Net	8,818,995		10,431							-					-
Notes Receivable															-
Inventories (net of issues)															-
Prepayments															-
Deposits and Other Assets	20,344	15,783									10,000				10,000
Amount to be provided														#####	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	8,690,670	420,682	10,431	16,942,432	8,867	1,117,975	1,428,635	481,612	320,297	20,299,818	4,040,682	-	31,351,141	#####	45,404,661
LIABILITIES AND FUND EQUITY															
Accounts Payable	452,088	443,405							322,240	322,240					-
Accrued Payroll and Other	2,796,965	238,665													-
Interfund Payables				4,342,738	3,786	61,771		441,822	195,258	5,045,375	1,302,060	2,016			1,304,076
Payable to Federal Agencies															-
Notes Payable													#####		10,012,838
Deferred Revenue				8,051,358						8,051,358	212,733				212,733
Provision for Tax Refunds															-
Deposits and other Liabilities				4,548,336	5,081	1,056,204	1,428,635			7,038,256					-
Total Liabilities	3,249,053	682,070	-	16,942,432	8,867	1,117,975	1,428,635	441,822	517,498	20,457,229	1,514,793	2,016	-	#####	11,529,647
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	6,738,601	98,012						2,651	399,521	402,172	1,406,812				1,406,812
Continuing Appropriations	(1,296,984)	(359,400)						37,139	(596,722)	(559,583)	1,119,077	1,449			1,120,526
Unreserved (Deficit)															-
Total Fund Equity	5,441,617	(261,388)	10,431	-	-	-	-	39,790	(197,201)	(157,411)	2,525,889	1,449	31,351,141	-	34,693,043
Total Liabilities & Fund Equity	8,690,670	420,682	10,431	16,942,432	8,867	1,117,975	1,428,635	481,612	320,297	20,299,818	4,040,682	-	31,351,141	#####	45,404,661

Combined Statement of Revenue,
Expenditures and
Changes in Fund Balance
AS OF MAY 31,2011

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										-	1,776,709	3,199			1,779,908
Use of Money and Property										-					-
Federal Contributions	1,393,259									-					-
Others	584,687	132,186	1,877					840	505,854	506,694					-
Total Revenues	1,977,946	132,186	1,877	-	-	-	-	840	505,854	506,694	1,776,709	3,199	-	-	1,779,908
Expenditures															
Individual and Collective Rights	14,904,997	1,467,982	208,982					242,617	1,227,375	1,469,992	2,463,782	2,016			2,465,798
Total Expenditures	14,904,997	1,467,982	208,982	-	-	-	-	242,617	1,227,375	1,469,992	2,463,782	2,016	-	-	2,465,798
Excess of Rev over Expend.	(12,927,051)	(1,335,796)	(207,105)	-	-	-	-	#####	(721,521)	(963,298)	(687,073)	1,183	-	-	(685,890)
Other Financing Sources:															
Transfers In	14,595,196	851,910	130,089					159,375	400,000	559,375					-
Transfer Out	(1,541,374)									-					-
Total Other Fin. Sources	13,053,822	851,910	130,089	-	-	-	-	159,375	400,000	559,375	-	-	-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	126,771	(483,886)	(77,016)					(82,402)	(321,521)	(403,923)	(687,073)	1,183		-	(685,890)
Fund balance at beginning of year								122,192	124,320	246,512	3,212,962	266			3,213,228
Fund balance-Continuing Approp	5,314,846	222,498	87,447							-					
FUND EQUITY AS OF MAY 31,2011	5,441,617	(261,388)	10,431	-	-	-	-	39,790	(197,201)	(157,411)	2,525,889	1,449	-	-	2,527,338