

JUDICIARY OF GUAM
 UNAUDITED
 COMBINED BALANCE SHEET
 AS OF MARCH 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	(571,495)	404,857		5,522,897	7,753	1,084,103	1,428,097	481,561	320,263	8,844,674	2,903,066				2,903,066
Investments Reserve				2,396,684						2,396,684	1,000,717				1,000,717
Taxes Receivable, Net															
Receivables, Net				8,293,545						8,293,545	209,331				209,331
Receivables from GovGuam Agencies															
Receivables from Federal Agencies	41,471														
Interfund Receivables, Net	6,935,694		66,593												
Notes Receivable									19,282	19,282					
Inventories (net of issues)															
Prepayments															
Deposits and Other Assets	13,473	62,523													
Amount to be provided								5,000		5,000	10,000				10,000
Furniture & Equipment														10,009,639	10,009,639
Building												1,445,823			1,445,823
CIP												27,045,854			27,045,854
Land															
												2,859,464			2,859,464
Total Assets	6,419,143	467,380	66,593	16,213,126	7,753	1,084,103	1,428,097	486,561	339,545	19,559,185	4,123,114	-	31,351,141	10,009,639	45,483,894
LIABILITIES AND FUND EQUITY															
Accounts Payable	932,606	143,693							412,825	412,825					
Accrued Payroll and Other	2,629,697	238,665													
Interfund Payables				3,414,639	2,857	31,430		384,805		3,833,731	911,445	3,199			914,644
Payable to Federal Agencies															
Notes Payable															
Deferred Revenue				8,293,545						8,293,545	209,332			10,009,639	10,009,639
Provision for Tax Refunds															209,332
Deposits and other Liabilities				4,504,942	4,896	1,052,673	1,428,097			6,990,608					
Total Liabilities	3,562,303	382,358	-	16,213,126	7,753	1,084,103	1,428,097	384,805	412,825	19,530,709	1,120,777	3,199	-	10,009,639	11,133,615
FUND EQUITY															
Contributed Capital															
Government of Guam															
Federal Government															
Fund Balances															
Reserved for:															
Debt Service															
Investments in General Fixed Assets															
Related Assets															
Encumbrances	3,034,890	165,918	3,268											31,351,141	31,351,141
Continuing Appropriations	(178,050)	(80,896)	63,325					8,069	510,051	518,120	2,184,573				2,184,573
								93,687	(583,331)	(489,644)	817,763	(3,199)			814,564
Unreserved (Deficit)															
Total Fund Equity	2,856,840	85,022	66,593	-	-	-	-	101,756	(73,280)	28,476	3,002,337	-	31,351,141	-	34,350,278
Total Liabilities & Fund Equity	6,419,143	467,380	66,593	16,213,126	7,753	1,084,103	1,428,097	486,561	339,545	19,559,185	4,123,114	-	31,351,141	10,009,639	45,483,894

Combined Statement of Revenue,
Expenditures and
Changes in Fund Balance
AS OF MARCH 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															
Use of Money and Property															
Federal Contributions	753,911														1,197,178
Others	192,647	80,891	1,714					840	318,957	319,797					-
Total Revenues	946,558	80,891	1,714	-	-	-	-	840	318,957	319,797	1,197,178	-	-	-	1,197,178
Expenditures															
Individual and Collective Rights	11,224,939	1,070,277	152,657					180,651	916,557	1,097,208	1,407,803				1,407,803
Total Expenditures	11,224,939	1,070,277	152,657	-	-	-	-	180,651	916,557	1,097,208	1,407,803	-	-	-	1,407,803
Excess of Rev over Expend.	(10,278,381)	(989,386)	(150,943)	-	-	-	-	(179,811)	(597,600)	(777,411)	(210,625)	-	-	-	(210,625)
Other Financing Sources:															
Transfers In	9,361,749	851,910	130,089					159,375	400,000	559,375					
Transfer Out	(1,541,374)														
Total Other Fin. Sources	7,820,375	851,910	130,089	-	-	-	-	159,375	400,000	559,375	-	-	-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(2,458,006)	(137,476)	(20,854)					(20,436)	(197,600)	(218,036)	(210,625)	-	-	-	(210,625)
Fund balance at beginning of year															
Fund balance-Continuing Approp	5,314,846	222,498	87,447					122,192	124,320	246,512	3,212,962				3,212,962
FUND EQUITY AS OF MARCH 31,2011	2,856,840	85,022	66,593	-	-	-	-	101,756	(73,280)	28,476	3,002,337	-	-	-	3,002,337