

JUDICIARY OF GUAM
 UNAUDITED
 COMBINED BALANCE SHEET
 AS OF JAN.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	887,519	404,981		5,209,160	6,797	#####	1,427,549	481,711	320,363	8,612,532	2,765,202				2,765,202
Investments Reserve				1,910,317						1,910,317	1,000,717				1,000,717
Taxes Receivable, Net															-
Receivables, Net				8,143,430						8,143,430	220,426				220,426
Receivables from GovGuam Agencies															-
Receivables from Federal Agencies	41,471														-
Interfund Receivables, Net	5,479,151		74,013							-					-
Notes Receivable															-
Inventories (net of issues)															-
Prepayments															-
Deposits and Other Assets	410	23,370						5,000		5,000	10,000				10,000
Amount to be provided														#####	10,228,631
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	6,408,551	428,351	74,013	15,262,907	6,797	#####	1,427,549	486,711	320,363	18,671,279	3,996,345	-	31,351,141	#####	45,576,117
LIABILITIES AND FUND EQUITY															
Accounts Payable	494,003	112,133							348,521	348,521					-
Accrued Payroll and Other	2,382,405	238,666													-
Interfund Payables				2,272,265	2,750	85,452		362,076	30,918	2,753,461	615,576	3,199			618,775
Payable to Federal Agencies															-
Notes Payable													#####		10,228,631
Deferred Revenue				8,143,430						8,143,430	220,426				220,426
Provision for Tax Refunds															-
Deposits and other Liabilities				4,847,212	4,047	#####	1,427,549			7,360,308					-
Total Liabilities	2,876,408	350,799	-	15,262,907	6,797	#####	1,427,549	362,076	379,439	18,605,720	836,002	3,199	-	#####	11,067,832
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	1,079,843	150,526						11,010	643,548	654,558	1,851,455				1,851,455
Continuing Appropriations	2,452,300	(72,974)	74,013					113,625	(702,624)	(588,999)	1,308,888	(3,199)			1,305,689
Unreserved (Deficit)															-
Total Fund Equity	3,532,143	77,552	74,013	-	-	-	-	124,635	(59,076)	65,559	3,160,343	(3,199)	31,351,141	-	34,508,285
Total Liabilities & Fund Equity	6,408,551	428,351	74,013	15,262,907	6,797	#####	1,427,549	486,711	320,363	18,671,279	3,996,345	-	31,351,141	#####	45,576,117

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

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	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										-	805,806				805,806
Use of Money and Property										-					-
Federal Contributions	618,990									-					-
Others	101,482	24,216	870					840	188,721	189,561					-
Total Revenues	720,472	24,216	870	-	-	-	-	840	188,721	189,561	805,806	-	-	-	805,806
Expenditures															
Individual and Collective Rights	6,802,524	642,445	86,576					86,939	634,573	721,512	858,425				858,425
Total Expenditures	6,802,524	642,445	86,576	-	-	-	-	86,939	634,573	721,512	858,425	-	-	-	858,425
Excess of Rev over Expend.	(6,082,052)	(618,229)	(85,706)	-	-	-	-	(86,099)	(445,852)	(531,951)	(52,619)	-	-	-	(52,619)
Other Financing Sources:															
Transfers In	5,195,903	473,283	72,272					88,542	262,456	350,998					
Transfer Out	(896,553)									-					-
Total Other Fin. Sources	4,299,350	473,283	72,272	-	-	-	-	88,542	262,456	350,998	-	-	-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(1,782,702)	(144,946)	(13,434)					2,443	(183,396)	(180,953)	(52,619)	-		-	(52,619)
Fund balance at beginning of year								122,192	124,320	246,512	3,212,962				3,212,962
Fund balance-Continuing Approp	5,314,845	222,498	87,447							-					
FUND EQUITY AS OF JAN.31,2011	3,532,143	77,552	74,013	-	-	-	-	124,635	(59,076)	65,559	3,160,343			-	3,160,343