

JUDICIARY OF GUAM  
Unaudited  
Combined Balance Sheet  
AS OF MARCH 31, 2006

Account Name	Non Major Special Revenue Funds			Fiduciary Expendable Trust Fund						Capital Projects Fund				
	Operations 110	Supreme 111	COMPILER 112	Trust 120	Traffic 121	Guardian-ship 122	Land Condemnation 123	Jury 124	Court Appointed 125	Total Trust	JBF Special Rev 130	JBF GFAAG 132	JBF GLTD 133	JBF Total
<b>ASSETS</b>														
Cash and Equivalents	1,382,358	406,794		3,443,123	19,664	666,422	1,341,669	200		5,471,078	1,660,115			1,660,115
Investments Reserve														
Taxes Receivable, Net				8,094,540						8,094,540	110,132			110,132
Receivables, Net														
Receivables from GovGuam Agencies	2,806,129													
Receivables from Federal Agencies	397,441													
Interfund Receivables, Net	759,035	(30,495)	59,455					375,012	254,471	629,483				
Notes Receivable														
Inventories (net of issues)	3,517													
Prepayments														
Deposits and Other Assets	41,319	16,730									3,220			3,220
Amount to be provided													4,149,076	4,149,076
Furniture & Equipment												2,351,968		2,351,968
Building												17,968,201		17,968,201
CIP														-
Land												2,859,464		2,859,464
<b>Total Assets</b>	<b>5,389,799</b>	<b>393,029</b>	<b>59,455</b>	<b>11,537,663</b>	<b>19,664</b>	<b>666,422</b>	<b>1,341,669</b>	<b>375,212</b>	<b>254,471</b>	<b>14,195,101</b>	<b>1,773,467</b>	<b>23,179,633</b>	<b>4,149,076</b>	<b>29,102,176</b>
<b>LIABILITIES AND FUND EQUITY</b>														
Accounts Payable	50,150	157,817												-
Accrued Payroll and Other	1,366,031	101,174												
Interfund Payables				936,653	11,576					948,229	300,385			300,385
Payable to Federal Agencies													4,149,076	4,149,076
Notes Payable														110,133
Deferred Revenue				8,094,540						8,094,540	110,133			8,204,673
Provision for Tax Refunds														-
Deposits and other Liabilities				2,506,470	8,087	666,422	1,341,669			4,522,648				-
<b>Total Liabilities</b>	<b>1,416,181</b>	<b>258,991</b>	<b>-</b>	<b>11,537,663</b>	<b>19,663</b>	<b>666,422</b>	<b>1,341,669</b>	<b>0</b>	<b>0</b>	<b>13,565,417</b>	<b>410,518</b>	<b>-</b>	<b>4,149,076</b>	<b>4,559,594</b>
<b>FUND EQUITY</b>														
<b>Contributed Capital</b>														
Government of Guam														
Federal Government														
<b>Fund Balances</b>														
<b>Reserved for:</b>														
Debt Service														
Investments in General Fixed Assets								200		200		23,179,633		23,179,633
Related Assets								4,256	140,576	144,832	465,849			465,849
Encumbrances	637,970	86,840	17,621											
Continuing Appropriations	3,335,648	37,154	41,834											
Unreserved (Deficit)								370,756		370,756	897,100			897,100
<b>Total Fund Equity</b>	<b>3,973,618</b>	<b>134,038</b>	<b>59,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,212</b>	<b>254,471</b>	<b>629,683</b>	<b>1,362,949</b>	<b>23,179,633</b>	<b>0</b>	<b>24,542,582</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>5,389,799</b>	<b>393,029</b>	<b>59,455</b>	<b>11,537,663</b>	<b>19,663</b>	<b>666,422</b>	<b>1,341,669</b>	<b>375,212</b>	<b>254,471</b>	<b>14,195,100</b>	<b>1,773,467</b>	<b>23,179,633</b>	<b>4,149,076</b>	<b>29,102,176</b>

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF MARCH 31, 2006

Account Name	Non Major Special Revenue Funds			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 GFAAG 132	JBF GLTD 133	JBF Total
<b>Revenues</b>														
Taxes										-				
Licenses, Fees, and Permits										-	835,792			835,792
Use of Money and Property										-				
Federal Contributions										-				
Others	288,431	21,096	23,916.00						274,525	274,525				
<b>Total Revenues</b>	<b>288,431</b>	<b>21,096</b>	<b>23,916.00</b>	-	-	-	-	-	<b>274,525</b>	<b>274,525</b>	<b>835,792</b>	-	-	<b>835,792</b>
<b>Expenditures</b>														
Individual and Collective Rights	8,170,556	809,708	146,582.00					134,228	669,480	803,708	792,658			792,658
<b>Total Expenditures</b>	<b>8,170,556</b>	<b>809,708</b>	<b>146,582.00</b>	-	-	-	-	<b>134,228</b>	<b>669,480</b>	<b>803,708</b>	<b>792,658</b>	-	-	<b>792,658</b>
<b>Excess of Rev over Expend.</b>	<b>(7,882,125)</b>	<b>(788,612)</b>	<b>(122,666.00)</b>	-	-	-	-	<b>(134,228)</b>	<b>(394,955)</b>	<b>(529,183)</b>	<b>43,134</b>	-	-	<b>43,134</b>
<b>Other Financing Sources:</b>														
Transfers In	10,878,998	923,000	77,754.00					225,000	350,000	575,000				
Transfer Out	(1,575,754)									-				
<b>Total Other Fin. Sources</b>	<b>9,303,244</b>	<b>923,000</b>	<b>77,754.00</b>	-	-		-	<b>225,000</b>	<b>350,000</b>	<b>575,000</b>	-	-	-	-
<b>Excess of Rev. &amp; Other Fin. Sources Over Expenditures &amp; Other Financing Uses</b>	<b>1,421,119</b>	<b>134,388</b>	<b>(44,912)</b>					<b>90,772</b>	<b>(44,955)</b>	<b>45,817</b>	<b>43,134</b>		-	<b>43,134</b>
Equity balance at beginning of year								284,440	299,426	583,866	1,319,815	23,179,633		24,499,448
Equity balance-Continuing Approp	2,552,499	(350)	104,367.00							-				
<b>Total Fund Equity March 31, 2006</b>	<b>3,973,618</b>	<b>134,038</b>	<b>59,455.00</b>	-	-		-	<b>375,212</b>	<b>254,471</b>	<b>629,683</b>	<b>1,362,949</b>	<b>23,179,633</b>	-	<b>24,542,582</b>