

JUDICIARY OF GUAM
 UNAUDITED
 COMBINED BALANCE SHEET
 AS OF JULY 31, 2010

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	318,127	404,982		5,270,391	24,168	972,088	1,427,000	481,711	320,364	8,495,722	2,922,948				2,922,948
Investments Reserve				2,383,770						2,383,770	1,000,717				1,000,717
Taxes Receivable, Net															-
Receivables, Net				8,280,521						8,280,521	208,022				208,022
Receivables from GovGuam Agencies															-
Receivables from Federal Agencies	143,511														-
Interfund Receivables, Net	6,344,949	79,897	68,100						70,512	70,512		36,467			36,467
Notes Receivable															-
Inventories (net of issues)															-
Prepayments															-
Deposits and Other Assets	13,036	18,741	3,472												-
Amount to be provided								2,500		2,500				10,330,905	10,330,905
Furniture & Equipment												7,123,779			7,123,779
Building												20,529,031			20,529,031
CIP															-
Land												2,859,464			2,859,464
Total Assets	6,819,623	503,620	71,572	15,934,682	24,168	972,088	1,427,000	484,211	390,876	19,233,025	4,131,687	36,467	30,512,274	10,330,905	45,011,333
LIABILITIES AND FUND EQUITY															
Accounts Payable	421,337														-
Accrued Payroll and Other	2,933,786	205,991													-
Interfund Payables				2,641,287	20,552	31,639		542,510	371,052	3,607,040	1,276,509				1,276,509
Payable to Federal Agencies														10,330,905	10,330,905
Notes Payable				8,280,521						8,280,521	208,022				208,022
Deferred Revenue															-
Provision for Tax Refunds				5,012,874	3,616	940,449	1,427,000			7,383,939					-
Deposits and other Liabilities															-
Total Liabilities	3,355,123	205,991	-	15,934,682	24,168	972,088	1,427,000	542,510	371,052	19,271,500	1,484,531	-	-	10,330,905	11,815,436
FUND EQUITY															
Contributed Capital															
Government of Guam															
Federal Government															
Fund Balances															
Reserved for:															
Debt Service															
Investments in General Fixed Assets													30,512,274		30,512,274
Related Assets															-
Encumbrances	2,396,213	70,550	3,472					8,328	194,771	203,099	303,948	58,423			362,371
Continuing Appropriations	1,068,287	227,079	68,100					(66,627)	(174,947)	(241,574)	2,343,208	(21,956)			2,321,252
Unreserved (Deficit)															-
Total Fund Equity	3,464,500	297,629	71,572	-	-	-	-	(58,299)	19,824	(38,475)	2,647,156	36,467	30,512,274	-	33,195,897
Total Liabilities & Fund Equity	6,819,623	503,620	71,572	15,934,682	24,168	972,088	1,427,000	484,211	390,876	19,233,025	4,131,687	36,467	30,512,274	10,330,905	45,011,333

Combined Statement of Revenue,
Expenditures and
Changes in Fund Balance
AS OF JULY 31,2010

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										-	1,846,535				1,846,535
Use of Money and Property										-					-
Federal Contributions	1,442,391									-					-
Others	290,393	143,044	5,512					180	549,814	549,994		498,344			498,344
Total Revenues	1,732,784	143,044	5,512	-	-	-	-	180	549,814	549,994	1,846,535	498,344	-	-	2,344,879
Expenditures															
Individual and Collective Rights	17,624,799	1,753,533	270,317					344,794	1,651,977	1,996,771	2,209,417	501,276			2,710,693
Total Expenditures	17,624,799	1,753,533	270,317	-	-	-	-	344,794	1,651,977	1,996,771	2,209,417	501,276	-	-	2,710,693
Excess of Rev over Expend.	(15,892,015)	(1,610,489)	(264,805)	-	-	-	-	#####	(1,102,163)	(1,446,777)	(362,882)	(2,932)	-	-	(365,814)
Other Financing Sources:															
Transfers In	17,540,798	1,512,383	244,924					233,975	1,217,326	1,451,301					
Transfer Out	(3,208,608)									-					-
Total Other Fin. Sources	14,332,190	1,512,383	244,924	-	-	-	-	233,975	1,217,326	1,451,301	-	-	-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(1,559,825)	(98,106)	(19,881)					#####	115,163	4,524	(362,882)	(2,932)		-	(365,814)
Fund balance at beginning of year								52,340	(95,339)	(42,999)	3,010,038	39,399	25,864,526		28,913,963
Fund balance-Continuing Approp	5,024,325	395,735	91,453							-					
FUND EQUITY AS OF JULY 31,2010	3,464,500	297,629	71,572	-	-	-	-	(58,299)	19,824	(38,475)	2,647,156	36,467	25,864,526	-	28,548,149