

**JUDICIARY OF GUAM
UNAUDITED
COMBINED BALANCE SHEET
AS OF JUNE 30,2010**

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	657,084	404,941		4,809,936	23,557	959,563	1,426,454	481,662	320,331	8,021,503	2,740,381				2,740,381
Investments Reserve				2,383,770						2,383,770	1,000,717				1,000,717
Taxes Receivable, Net															-
Receivables, Net				8,355,796						8,355,796	194,416				194,416
Receivables from GovGuam Agencies															-
Receivables from Federal Agencies	144,607														-
Interfund Receivables, Net	5,517,237	51,396	98,759						94,671	94,671		36,667			36,667
Notes Receivable															-
Inventories (net of issues)															-
Prepayments															-
Deposits and Other Assets	17,973	9,789													-
Amount to be provided														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	6,336,901	466,126	98,759	15,549,502	23,557	959,563	1,426,454	481,662	415,002	18,855,740	3,935,514	36,667	30,512,274	10,330,905	44,815,360
LIABILITIES AND FUND EQUITY															
Accounts Payable	272,842														-
Accrued Payroll and Other	2,770,198														-
Interfund Payables				2,297,353	18,032	24,505		510,315		2,850,205	1,215,597				1,215,597
Payable to Federal Agencies															-
Notes Payable													10,330,905		10,330,905
Deferred Revenue				8,355,796						8,355,796	194,416				194,416
Provision for Tax Refunds															-
Deposits and other Liabilities				4,896,353	5,525	935,058	1,426,454			7,263,390					-
Total Liabilities	3,043,040	-	-	15,549,502	23,557	959,563	1,426,454	510,315	-	18,469,391	1,410,013	-	-	10,330,905	11,740,918
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	2,603,824	78,639									253,312	58,623			311,935
Continuing Appropriations	690,037	387,487	98,759					(37,147)	245,224	130,631	2,272,189	(21,956)			2,250,233
Unreserved (Deficit)															-
Total Fund Equity	3,293,861	466,126	98,759	-	-	-	-	(28,653)	415,002	386,349	2,525,501	36,667	30,512,274	-	33,074,442
Total Liabilities & Fund Equity	6,336,901	466,126	98,759	15,549,502	23,557	959,563	1,426,454	481,662	415,002	18,855,740	3,935,514	36,667	30,512,274	10,330,905	44,815,360

Combined Statement of Revenue,
Expenditures and
Changes in Fund Balance
AS OF JUNE 30,2010

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										-	1,625,183				1,625,183
Use of Money and Property										-					-
Federal Contributions	1,406,411									-					-
Others	263,081	139,655	4,862					150	499,660	499,810		498,344			498,344
Total Revenues	1,669,492	139,655	4,862	-	-	-	-	150	499,660	499,810	1,625,183	498,344	-	-	2,123,527
Expenditures															
Individual and Collective Rights	15,754,990	1,581,647	242,480					315,118	1,206,645	1,521,763	2,109,720	501,076			2,610,796
Total Expenditures	15,754,990	1,581,647	242,480	-	-	-	-	315,118	1,206,645	1,521,763	2,109,720	501,076	-	-	2,610,796
Excess of Rev over Expend.	(14,085,498)	(1,441,992)	(237,618)	-	-	-	-	#####	(706,985)	(1,021,953)	(484,537)	(2,732)	-	-	(487,269)
Other Financing Sources:															
Transfers In	15,563,642	1,512,383	244,924					233,975	1,217,326	1,451,301					
Transfer Out	(3,208,608)									-					-
Total Other Fin. Sources	12,355,034	1,512,383	244,924	-	-	-	-	233,975	1,217,326	1,451,301	-	-	-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(1,730,464)	70,391	7,306					(80,993)	510,341	429,348	(484,537)	(2,732)			(487,269)
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 JUNE 30,2010	3,293,861	466,126	98,759	-	-	-	-	(28,653)	415,002	386,349	2,525,501	36,667	25,864,526	-	28,426,694