

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

Account Name	Fiduciary Expendable Trust Func										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	1,455,976	404,898		4,292,593	22,243	954,917	1,426,454	481,610	320,297	7,498,114	2,722,862				2,722,862
Investments Reserve				2,381,606						2,381,606	1,000,717				1,000,717
Taxes Receivable, Net															-
Receivables, Net				8,317,231						8,317,231	189,129				189,129
Receivables from GovGuam Agencies															-
Receivables from Federal Agencies	144,607														-
Interfund Receivables, Net	5,705,661		23,764							-		39,666			39,666
Notes Receivable															-
Inventories (net of issues)															-
Prepayments															-
Deposits and Other Assets	44,692	17,758													-
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	7,350,936	422,656	23,764	14,991,430	22,243	954,917	1,426,454	481,610	320,297	18,196,951	3,912,708	39,666	30,512,274	10,330,905	44,795,553
LIABILITIES AND FUND EQUITY															
Accounts Payable	594,110														-
Accrued Payroll and Other	2,612,497	404,335													-
Interfund Payables				1,820,601	18,048	26,195		578,711	139,688	2,583,243	1,055,297				1,055,297
Payable to Federal Agencies														10,330,905	10,330,905
Notes Payable				8,317,231						8,317,231	189,296				189,296
Deferred Revenue															-
Provision for Tax Refunds				4,853,598	4,195	928,722	1,426,454			7,212,969					-
Deposits and other Liabilities															-
Total Liabilities	3,206,607	404,335	-	14,991,430	22,243	954,917	1,426,454	578,711	139,688	18,113,443	1,244,593	-	-	10,330,905	11,575,498
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	2,748,726	93,155	91,453					3,574	303,965	307,539	285,526	61,622			347,148
Continuing Appropriations	1,395,603	(74,834)	(67,689)					#####	(123,356)	(224,031)	2,382,589	(21,956)			2,360,633
Unreserved (Deficit)															-
Total Fund Equity	4,144,329	18,321	23,764	-	-	-	-	(97,101)	180,609	83,508	2,668,115	39,666	30,512,274	-	33,220,055
Total Liabilities & Fund Equity	7,350,936	422,656	23,764	14,991,430	22,243	954,917	1,426,454	481,610	320,297	18,196,951	3,912,708	39,666	30,512,274	10,330,905	44,795,553

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

Account Name	Fiduciary Expendable Trust Func										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										-	1,382,282				1,382,282
Use of Money and Property										-					-
Federal Contributions	1,262,567									-					-
Others	246,203	130,680	3,627					30	444,470	444,500		498,344			498,344
Total Revenues	1,508,770	130,680	3,627	-	-	-	-	30	444,470	444,500	1,382,282	498,344	-	-	1,880,626
Expenditures															
Individual and Collective Rights	13,914,765	1,427,322	215,603					287,663	1,085,848	1,373,511	1,724,205	498,077			2,222,282
Total Expenditures	13,914,765	1,427,322	215,603	-	-	-	-	287,663	1,085,848	1,373,511	1,724,205	498,077	-	-	2,222,282
Excess of Rev over Expend.	(12,405,995)	(1,296,642)	(211,976)	-	-	-	-	#####	(641,378)	(929,011)	(341,923)	267	-	-	(341,656)
Other Financing Sources:															
Transfers In	13,645,032	919,228	144,287					138,192	917,326	1,055,518					
Transfer Out	(2,119,033)									-	-				-
Total Other Fin. Sources	11,525,999	919,228	144,287	-	-	-	-	138,192	917,326	1,055,518	-	-	-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(879,996)	(377,414)	(67,689)					#####	275,948	126,507	(341,923)	267			(341,656)
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 MAY 31,2010	4,144,329	18,321	23,764	-	-	-	-	(97,101)	180,609	83,508	2,668,115	39,666	25,864,526	-	28,572,307