

JUDICIARY OF GUAM
 UNAUDITED
 COMBINED BALANCE SHEET
 AS OF NOV.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	(296,304)	404,940		4,897,338	5,308	#####	1,427,549	481,662	320,330	8,185,107	2,545,999				2,545,999
Investments Reserve				2,396,684						2,396,684	1,000,717				1,000,717
Taxes Receivable, Net															-
Receivables, Net				7,876,441						7,876,441	216,407				216,407
Receivables from GovGuam Agencies															-
Receivables from Federal Agencies	41,471														-
Interfund Receivables, Net	5,048,066		51,468							-					-
Notes Receivable															-
Inventories (net of issues)	7,449														-
Prepayments															-
Deposits and Other Assets	13,555	18,095									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	4,814,237	423,035	51,468	15,170,463	5,308	#####	1,427,549	481,662	320,330	18,458,232	3,773,123	-	31,351,141	#####	45,352,895
LIABILITIES AND FUND EQUITY															
Accounts Payable	386,082	229,808							227,357	227,357					-
Accrued Payroll and Other	2,806,519	238,665													-
Interfund Payables				2,049,631	669	25,442		411,095	142,332	2,629,169	293,626	3,199			296,825
Payable to Federal Agencies															-
Notes Payable													#####		10,228,631
Deferred Revenue				7,876,441						7,876,441	215,509				215,509
Provision for Tax Refunds															-
Deposits and other Liabilities				5,244,391	4,639	#####	1,427,549			7,704,057					-
Total Liabilities	3,192,601	468,473	-	15,170,463	5,308	#####	1,427,549	411,095	369,689	18,437,024	509,135	3,199	-	#####	10,740,965
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	1,354,525	144,364						4,633	22,050	26,683	1,926,411				1,926,411
Continuing Appropriations	267,111	(189,802)	51,468					65,934	(71,409)	(5,475)	1,337,577				1,337,577
Unreserved (Deficit)															-
Total Fund Equity	1,621,636	(45,438)	51,468	-	-	-	-	70,567	(49,359)	21,208	3,263,988	266	31,351,141	-	34,615,129
Total Liabilities & Fund Equity	4,814,237	423,035	51,468	15,170,463	5,308	#####	1,427,549	481,662	320,330	18,458,232	3,773,123	-	31,351,141	#####	45,352,895

Combined Statement of Revenue,
Expenditures and
Changes in Fund Balance
AS OF NOV.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										-	301,338				301,338
Use of Money and Property										-					-
Federal Contributions	636									-					-
Others	43,896	13,248	81						86,779	86,779					-
Total Revenues	44,532	13,248	81	-	-	-	-	-	86,779	86,779	301,338	-	-	-	301,338
Expenditures															
Individual and Collective Rights	3,837,741	281,184	36,060					51,625	260,458	312,083	250,312				250,312
Total Expenditures	3,837,741	281,184	36,060	-	-	-	-	51,625	260,458	312,083	250,312	-	-	-	250,312
Excess of Rev over Expend.	(3,793,209)	(267,936)	(35,979)	-	-	-	-	(51,625)	(173,679)	(225,304)	51,026	-	-	-	51,026
Other Financing Sources:															
Transfers In										-					-
Transfer Out	100,000									-					-
Total Other Fin. Sources	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(3,693,209)	(267,936)	(35,979)					(51,625)	(173,679)	(225,304)	51,026	-		-	51,026
Fund balance at beginning of year								122,192	124,320	246,512	3,212,962	266	25,864,526		29,077,754
Fund balance-Continuing Approp	5,314,845	222,498	87,447							-					
FUND EQUITY AS OF NOV.30,2010	1,621,636	(45,438)	51,468	-	-		-	70,567	(49,359)	21,208	3,263,988	266	25,864,526	-	29,128,780