

JUDICIARY OF GUAM  
 UNAUDITED  
 COMBINED BALANCE SHEET  
 AS OF OCT.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
<b>ASSETS</b>															
Cash and Equivalents	641,226	404,898		4,968,330	4,395	#####	1,427,549	481,611	320,296	8,229,947	2,368,125				2,368,125
Investments Reserve				2,354,530						2,354,530	1,000,718				1,000,718
Taxes Receivable, Net															-
Receivables, Net				7,838,314						7,838,314	222,341				222,341
Receivables from GovGuam Agencies															-
Receivables from Federal Agencies	229,783														-
Interfund Receivables, Net	6,298,664		71,374							-					-
Notes Receivable															-
Inventories (net of issues)	10,696														-
Prepayments															-
Deposits and Other Assets	23,810	12,838	57								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
<b>Total Assets</b>	<b>7,204,179</b>	<b>417,736</b>	<b>71,431</b>	<b>15,161,174</b>	<b>4,395</b>	<b>#####</b>	<b>1,427,549</b>	<b>481,611</b>	<b>320,296</b>	<b>18,422,791</b>	<b>3,601,184</b>	<b>-</b>	<b>31,351,141</b>	<b>#####</b>	<b>45,180,956</b>
<b>LIABILITIES AND FUND EQUITY</b>															
Accounts Payable	343,721	70,926							189,750	189,750					-
Accrued Payroll and Other	2,713,529	238,665													-
Interfund Payables				2,390,431	100	21,562		382,176	165,891	2,960,160	128,091	3,199			131,290
Payable to Federal Agencies															-
Notes Payable													#####		10,228,631
Deferred Revenue				7,838,314						7,838,314	221,444				221,444
Provision for Tax Refunds															-
Deposits and other Liabilities				4,932,429	4,295	#####	1,427,549			7,370,477					-
<b>Total Liabilities</b>	<b>3,057,250</b>	<b>309,591</b>	<b>-</b>	<b>15,161,174</b>	<b>4,395</b>	<b>#####</b>	<b>1,427,549</b>	<b>382,176</b>	<b>355,641</b>	<b>18,358,701</b>	<b>349,535</b>	<b>3,199</b>	<b>-</b>	<b>#####</b>	<b>10,581,365</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													31,351,141		31,351,141
Related Assets															
Encumbrances	1,456,176	78,112	57					4,700	7,000	11,700	1,945,596				1,945,596
Continuing Appropriations	2,690,753	30,033	71,374					94,735	(41,345)	53,390	1,306,053	266			1,306,319
Unreserved (Deficit)															-
<b>Total Fund Equity</b>	<b>4,146,929</b>	<b>108,145</b>	<b>71,431</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99,435</b>	<b>(35,345)</b>	<b>64,090</b>	<b>3,251,649</b>	<b>266</b>	<b>31,351,141</b>	<b>-</b>	<b>34,603,056</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>7,204,179</b>	<b>417,736</b>	<b>71,431</b>	<b>15,161,174</b>	<b>4,395</b>	<b>#####</b>	<b>1,427,549</b>	<b>481,611</b>	<b>320,296</b>	<b>18,422,791</b>	<b>3,601,184</b>	<b>-</b>	<b>31,351,141</b>	<b>#####</b>	<b>45,180,956</b>

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF OCT.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
<b>Revenues</b>															
Taxes										-					
Licenses, Fees, and Permits										-	152,818				152,818
Use of Money and Property										-					-
Federal Contributions	636									-					-
Others	25,187	1,513							39,947	39,947					-
<b>Total Revenues</b>	<b>25,823</b>	<b>1,513</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,947</b>	<b>39,947</b>	<b>152,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>152,818</b>
<b>Expenditures</b>															
Individual and Collective Rights	2,094,509	115,866	16,016					22,757	199,612	222,369	114,131				114,131
<b>Total Expenditures</b>	<b>2,094,509</b>	<b>115,866</b>	<b>16,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,757</b>	<b>199,612</b>	<b>222,369</b>	<b>114,131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,131</b>
<b>Excess of Rev over Expend.</b>	<b>(2,068,686)</b>	<b>(114,353)</b>	<b>(16,016)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22,757)</b>	<b>(159,665)</b>	<b>(182,422)</b>	<b>38,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,687</b>
<b>Other Financing Sources:</b>															
Transfers In	900,769									-					-
Transfer Out										-					-
<b>Total Other Fin. Sources</b>	<b>900,769</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Rev. &amp; Other Fin. Sources Over Expenditures &amp; Other Financing Uses</b>	<b>(1,167,917)</b>	<b>(114,353)</b>	<b>(16,016)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22,757)</b>	<b>(159,665)</b>	<b>(182,422)</b>	<b>38,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,687</b>
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	5,314,846	222,498	87,447							-					
<b>FUND EQUITY AS OF OCT.31,2010</b>	<b>4,146,929</b>	<b>108,145</b>	<b>71,431</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99,435</b>	<b>(35,345)</b>	<b>64,090</b>	<b>3,251,649</b>	<b>266</b>	<b>25,864,526</b>	<b>-</b>	<b>29,116,441</b>