

Government of Guam		
General Fund		
Fiscal Year 2011, as of March 31, 2011		
Balance Sheet		
		General
Assets		
Cash and cash equivalents	\$	37,597,850
Time certificates of deposit		-
Investments		1,205,770
Receivables, net:		
Taxes		30,392,063
Federal agencies		-
Other		(315,718)
Due from other funds		9,178,796
Restricted assets:		
Cash and cash equivalents		14,867,915
Time certificates of deposit		-
Investments		-
Total assets	\$	92,926,675
Liabilities and Fund Balance		
Accounts payable	\$	52,523,739
Accrued payroll and other		4,899,865
Due to other funds		52,895,327
Deferred revenues		1,116,530
Provision for tax refunds		287,917,698
COLA liability		19,775,848
Deposits and other liabilities		30,692,220
Total liabilities		449,821,226
Fund balance		
Reserved:		
Related assets		-
Continuing appropriations		20,203,722
Encumbrances		18,781,074
Debt service		14,862,978
Unreserved (deficits), reported in:		
General fund		(407,289,059)
Debt service funds		(3,453,266)
Total fund balances		(356,894,551)
Total liabilities and fund balances	\$	92,926,675