

**JUDICIARY OF GUAM  
UNAUDITED  
COMBINED BALANCE SHEET  
AS OF DEC.31,2011**

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	Judicial Client Svc 125	Total Trust	JBF Special Rev 130	JBF CIP 131	JBF GFAAG 132	JBF GLTD 133	JBF Total
<b>ASSETS</b>															
Cash and Equivalents	187,591	404,981		9,232,482	6,304	1,209,678	1,429,730	481,711	320,363	12,680,268	1,033,013				1,033,013
Investments Reserve				1,000,000						1,000,000	902,104				902,104
Taxes Receivable, Net															
Receivables, Net				7,920,792						7,920,792	241,640				241,640
Receivables from GovGuam Agencies															
Receivables from Federal Agencies	67,926														
Interfund Receivables, Net	7,712,665		111,861						423,772	423,772					
Notes Receivable															
Inventories (net of issues)	7,252														
Prepayments															
Deposits and Other Assets	1,561	13,574									3,279				3,279
Amount to be provided														9,723,294	9,723,294
Furniture & Equipment													1,396,036		1,396,036
Building													28,008,237		28,008,237
CIP															
Land													2,859,465		2,859,465
<b>Total Assets</b>	<b>7,976,995</b>	<b>418,555</b>	<b>111,861</b>	<b>18,153,274</b>	<b>6,304</b>	<b>1,209,678</b>	<b>1,429,730</b>	<b>481,711</b>	<b>744,135</b>	<b>22,024,832</b>	<b>2,180,036</b>	<b>-</b>	<b>32,263,738</b>	<b>9,723,294</b>	<b>44,167,068</b>
<b>LIABILITIES AND FUND EQUITY</b>															
Accounts Payable	307,473								197,847	197,847					
Accrued Payroll and Other	3,915,302	237,273													
Interfund Payables		292,355		5,122,740	1,834	57,020		277,017		5,458,611	267,112	2,016			269,128
Payable to Federal Agencies														9,723,294	9,723,294
Notes Payable															
Deferred Revenue				7,920,792						7,920,792	241,361				241,361
Provision for Refunds															
Deposits and other Liabilities				5,109,742	4,470	1,152,658	1,429,730			7,696,600					
<b>Total Liabilities</b>	<b>4,222,775</b>	<b>529,628</b>	<b>-</b>	<b>18,153,274</b>	<b>6,304</b>	<b>1,209,678</b>	<b>1,429,730</b>	<b>277,017</b>	<b>197,847</b>	<b>21,273,850</b>	<b>508,473</b>	<b>2,016</b>	<b>-</b>	<b>9,723,294</b>	<b>10,233,783</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													32,263,738		32,263,738
Related Assets															
Encumbrances	4,604,952	60,846	238					1,826	20,062	21,888	1,432,454				1,432,454
Continuing Appropriations	(850,732)	(171,919)	111,623					202,868	529,226	732,094	239,109	1,183			240,292
Unreserved (Deficit)															
<b>Total Fund Equity</b>	<b>3,754,220</b>	<b>(111,073)</b>	<b>111,861</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>204,694</b>	<b>546,288</b>	<b>750,982</b>	<b>1,671,563</b>	<b>1,183</b>	<b>32,263,738</b>	<b>-</b>	<b>33,936,484</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>7,976,995</b>	<b>418,555</b>	<b>111,861</b>	<b>18,153,274</b>	<b>6,304</b>	<b>1,209,678</b>	<b>1,429,730</b>	<b>481,711</b>	<b>744,135</b>	<b>22,024,832</b>	<b>2,180,036</b>	<b>32,263,738</b>	<b>9,723,294</b>	<b>44,167,068</b>	

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF DEC.31,2011

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	Judicial Client Svc 125	Total Trust	JBF Special Rev 130	JBF CIP 131	JBF GFAAG 132	JBF GLTD 133	JBF Total
<b>Revenues</b>															
Taxes											722,931				722,931
Licenses, Fees, and Permits															
Use of Money and Property															
Federal Contributions	188,013							725	221,113	221,838		3,199			3,199
Others	57,922	27,458	2,681												
<b>Total Revenues</b>	<b>245,935</b>	<b>27,458</b>	<b>2,681</b>	-	-	-	-	<b>725</b>	<b>221,113</b>	<b>221,838</b>	<b>722,931</b>	<b>3,199</b>	-	-	<b>726,130</b>
<b>Expenditures</b>															
Individual and Collective Rights	6,326,022	700,926	69,343					81,450	297,540	378,990	730,449	2,016			732,465
										-					
<b>Total Expenditures</b>	<b>6,326,022</b>	<b>700,926</b>	<b>69,343</b>	-	-	-	-	<b>81,450</b>	<b>297,540</b>	<b>378,990</b>	<b>730,449</b>	<b>2,016</b>	-	-	<b>732,465</b>
<b>Excess of Rev over Expend.</b>	<b>(6,080,087)</b>	<b>(673,468)</b>	<b>(66,662)</b>	-	-	-	-	<b>(80,725)</b>	<b>(76,427)</b>	<b>(157,152)</b>	<b>(7,518)</b>	<b>1,183</b>	-	-	<b>(6,335)</b>
<b>Other Financing Sources:</b>															
Transfers In	4,196,808	458,341	71,771					77,388	200,000	277,388					
Transfer Out	(807,500)									-					-
<b>Total Other Fin. Sources</b>	<b>3,389,308</b>	<b>458,341</b>	<b>71,771</b>	-	-	-	-	<b>77,388</b>	<b>200,000</b>	<b>277,388</b>	-		-	-	-
<b>Excess of Rev. &amp; Other Fin. Sources Over Expenditures &amp; Other Financing Uses</b>	<b>(2,690,779)</b>	<b>(215,127)</b>	<b>5,109</b>					<b>(3,337)</b>	<b>123,573</b>	<b>120,236</b>	<b>(7,518)</b>	<b>1,183</b>		-	<b>(6,335)</b>
Fund balance at beginning of year								208,031	422,715	630,746	1,679,081				1,679,081
Fund balance-Continuing Approp	6,444,999	104,054	106,752							-					
<b>FUND EQUITY AS OF DEC.31,2011</b>	<b>3,754,220</b>	<b>(111,073)</b>	<b>111,861</b>	-	-	-	-	<b>204,694</b>	<b>546,288</b>	<b>750,982</b>	<b>1,671,563</b>	<b>1,183</b>	-	-	<b>1,672,746</b>