

**JUDICIARY OF GUAM  
UNAUDITED  
COMBINED BALANCE SHEET  
AS OF APRIL 30,2012**

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
<b>ASSETS</b>														
Cash and Equivalents	1,634,709	404,857		7,330,137	6,301	1,307,186	1,430,807	481,561	320,263	10,876,255	1,685,031			
Investments Reserve				1,000,000						1,000,000	902,104			
Taxes Receivable, Net														
Receivables, Net				7,886,278						7,886,278	244,595			
Receivables from GovGuam Agencies	2,030,122													
Receivables from Federal Agencies	55,336													
Interfund Receivables, Net	5,057,417		129,083						399,242	399,242				
Notes Receivable														
Inventories (net of issues)														
Prepayments														
Deposits and Other Assets	44,295	20,010									2,279			
Amount to be provided														9,597,934
Furniture & Equipment													1,759,046	
Building													27,645,227	
CIP														
Land													2,859,465	
<b>Total Assets</b>	<b>8,821,879</b>	<b>424,867</b>	<b>129,083</b>	<b>16,216,415</b>	<b>6,301</b>	<b>1,307,186</b>	<b>1,430,807</b>	<b>481,561</b>	<b>719,505</b>	<b>20,161,775</b>	<b>2,834,009</b>	<b>-</b>	<b>32,263,738</b>	<b>9,597,934</b>
<b>LIABILITIES AND FUND EQUITY</b>														
Accounts Payable	650,414								174,397	174,397				
Accrued Payroll and Other	3,568,583	237,273												
Interfund Payables		290,633		3,544,056	1,829	132,550		268,453		3,946,888	1,173,589			
Payable to Federal Agencies														9,597,934
Notes Payable														
Deferred Revenue				7,886,278						7,886,278	244,595			
Provision for Refunds														
Deposits and other Liabilities				4,786,081	4,472	1,174,636	1,430,807			7,395,996				
<b>Total Liabilities</b>	<b>4,218,997</b>	<b>527,906</b>	<b>-</b>	<b>16,216,415</b>	<b>6,301</b>	<b>1,307,186</b>	<b>1,430,807</b>	<b>268,453</b>	<b>174,397</b>	<b>19,403,559</b>	<b>1,418,184</b>	<b>-</b>	<b>-</b>	<b>9,597,934</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														
Related Assets														
Encumbrances	2,201,331	58,444	238					13,993	224,360	238,353	872,019		32,263,738	
Continuing Appropriations	2,401,551	(161,483)	128,845					199,115	320,748	519,863	543,806			
Unreserved (Deficit)														
<b>Total Fund Equity</b>	<b>4,602,882</b>	<b>(103,039)</b>	<b>129,083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>213,108</b>	<b>545,108</b>	<b>758,216</b>	<b>1,415,825</b>	<b>-</b>	<b>32,263,738</b>	<b>-</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>8,821,879</b>	<b>424,867</b>	<b>129,083</b>	<b>16,216,415</b>	<b>6,301</b>	<b>1,307,186</b>	<b>1,430,807</b>	<b>481,561</b>	<b>719,505</b>	<b>20,161,775</b>	<b>2,834,009</b>	<b>32,263,738</b>	<b>9,597,934</b>	

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF APRIL 30,2012

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
<b>Revenues</b>														
Taxes														
Licenses, Fees, and Permits											1,326,877			
Use of Money and Property														
Federal Contributions	2,791,380													
Others	162,451	76,193	4,490					806	715,912	716,718				
<b>Total Revenues</b>	2,953,831	76,193	4,490	-	-	-	-	806	715,912	716,718	1,326,877	-	-	-
<b>Expenditures</b>														
Individual and Collective Rights	16,198,312	1,567,191	183,981					208,864	1,293,519	1,502,383	1,588,117			
<b>Total Expenditures</b>	16,198,312	1,567,191	183,981	-	-	-	-	208,864	1,293,519	1,502,383	1,588,117	-	-	-
<b>Excess of Rev over Expend.</b>	(13,244,481)	(1,490,998)	(179,491)	-	-	-	-	(208,058)	(577,607)	(785,665)	(261,240)	-	-	-
<b>Other Financing Sources:</b>														
Transfers In	13,801,226	1,283,905	201,822					213,135	700,000	913,135		2,016		
Transfer Out	(2,398,862)									-	(2,016)			
<b>Total Other Fin. Sources</b>	11,402,364	1,283,905	201,822	-	-	-	-	213,135	700,000	913,135	(2,016)	2,016	-	-
<b>Excess of Rev. &amp; Other Fin. Sources Over Expenditures &amp; Other Financing Uses</b>	(1,842,117)	(207,093)	22,331					5,077	122,393	127,470	(263,256)	2,016		-
Fund balance at beginning of year								208,031	422,715	630,746	1,679,081	(3,199)		
Fund balance-Continuing Approp	6,444,999	104,054	106,752							-	1,183			
<b>FUND EQUITY AS OF APRIL 30,2012</b>	<b>4,602,882</b>	<b>(103,039)</b>	<b>129,083</b>	-	-	-	-	<b>213,108</b>	<b>545,108</b>	<b>758,216</b>	<b>1,415,825</b>	-	-	-

JBF Total
1,685,031
902,104
244,595
2,279
9,597,934
1,759,046
27,645,227
2,859,465
<b>44,695,681</b>
1,173,589
9,597,934
244,595
11,016,118
32,263,738
872,019
543,806
33,679,563
<b>44,695,681</b>

<b>JBF Total</b>
1,326,877
-
1,326,877
1,588,117
1,588,117
(261,240)
2,016
(2,016)
-
(261,240)
1,675,882
1,183
<b>1,415,825</b>