

JUDICIARY OF GUAM  
 UNAUDITED  
 COMBINED BALANCE SHEET  
 AS OF JAN. 31, 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	JBF Total
<b>ASSETS</b>															
Cash and Equivalents	(582,100)	404,981		8,417,721	6,304	1,257,384	1,429,730	481,711	320,363	11,913,213	1,233,925				1,233,925
Investments Reserve				1,000,000						1,000,000	902,104				902,104
Taxes Receivable, Net				7,919,100						7,919,100	244,834				244,834
Receivables from GovGuam Agencies															
Receivables from Federal Agencies	67,926														
Interfund Receivables, Net	7,844,493		101,704						452,018	452,018					
Notes Receivable															
Inventories (net of issues)	3,495														
Prepayments															
Deposits and Other Assets	1,780	16,503									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>7,335,594</b>	<b>421,484</b>	<b>101,704</b>	<b>17,336,821</b>	<b>6,304</b>	<b>1,257,384</b>	<b>1,429,730</b>	<b>481,711</b>	<b>772,381</b>	<b>21,284,331</b>	<b>2,384,142</b>	<b>-</b>	<b>32,263,738</b>	<b>9,723,294</b>	<b>44,371,174</b>
<b>LIABILITIES AND FUND EQUITY</b>															
Accounts Payable	415,698								295,675	295,675					
Accrued Payroll and Other	3,235,070	237,273													
Interfund Payables		421,131		4,922,325	2,414	103,292		295,946		5,323,977	325,060	2,016			327,076
Payable to Federal Agencies														9,723,294	9,723,294
Notes Payable				7,919,100						7,919,100	244,555				244,555
Deferred Revenue															
Provision for Refunds				4,495,396	3,890	1,154,092	1,429,730			7,083,108					
Deposits and other Liabilities															
<b>Total Liabilities</b>	<b>3,650,768</b>	<b>658,404</b>	<b>-</b>	<b>17,336,821</b>	<b>6,304</b>	<b>1,257,384</b>	<b>1,429,730</b>	<b>295,946</b>	<b>295,675</b>	<b>20,621,860</b>	<b>569,615</b>	<b>2,016</b>	<b>-</b>	<b>9,723,294</b>	<b>10,294,925</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	3,671,314	28,707	238					1,682	730,137	731,819	1,432,454				1,432,454
Continuing Appropriations	13,512	(265,627)	101,466					184,083	(253,431)	(69,348)	239,109	1,183			240,292
Unreserved (Deficit)															
<b>Total Fund Equity</b>	<b>3,684,826</b>	<b>(236,920)</b>	<b>101,704</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>185,765</b>	<b>476,706</b>	<b>662,471</b>	<b>1,814,527</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>7,335,594</b>	<b>421,484</b>	<b>101,704</b>	<b>17,336,821</b>	<b>6,304</b>	<b>1,257,384</b>	<b>1,429,730</b>	<b>481,711</b>	<b>772,381</b>	<b>21,284,331</b>	<b>2,384,142</b>	<b>-</b>	<b>32,263,738</b>	<b>9,723,294</b>	<b>44,371,174</b>

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF JAN. 31, 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	JBF Total
<b>Revenues</b>															
Taxes											979,382				979,382
Licenses, Fees, and Permits															
Use of Money and Property															
Federal Contributions	1,053,658							845	299,902	300,747		3,199			3,199
Others	92,042	29,845	3,331												
<b>Total Revenues</b>	<b>1,145,700</b>	<b>29,845</b>	<b>3,331</b>	-	-	-	-	<b>845</b>	<b>299,902</b>	<b>300,747</b>	<b>979,382</b>	<b>3,199</b>	-	-	<b>982,581</b>
<b>Expenditures</b>															
Individual and Collective Rights	8,248,949	921,615	94,714					115,703	545,911	661,614	843,936	2,016			845,952
<b>Total Expenditures</b>	<b>8,248,949</b>	<b>921,615</b>	<b>94,714</b>	-	-	-	-	<b>115,703</b>	<b>545,911</b>	<b>661,614</b>	<b>843,936</b>	<b>2,016</b>	-	-	<b>845,952</b>
<b>Excess of Rev over Expend.</b>	<b>(7,103,249)</b>	<b>(891,770)</b>	<b>(91,383)</b>	-	-	-	-	<b>(114,858)</b>	<b>(246,009)</b>	<b>(360,867)</b>	<b>135,446</b>	<b>1,183</b>	-	-	<b>136,629</b>
<b>Other Financing Sources:</b>															
Transfers In	5,372,799	550,796	86,335					92,592	300,000	392,592					
Transfer Out	(1,029,723)														
<b>Total Other Fin. Sources</b>	<b>4,343,076</b>	<b>550,796</b>	<b>86,335</b>	-	-	-	-	<b>92,592</b>	<b>300,000</b>	<b>392,592</b>	-		-	-	-
<b>Excess of Rev. &amp; Other Fin. Sources Over Expenditures &amp; Other Financing Uses</b>	<b>(2,760,173)</b>	<b>(340,974)</b>	<b>(5,048)</b>					<b>(22,266)</b>	<b>53,991</b>	<b>31,725</b>	<b>135,446</b>	<b>1,183</b>		-	<b>136,629</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 JAN. 31, 2012</b>	<b>3,684,826</b>	<b>(236,920)</b>	<b>101,704</b>	-	-	-	-	<b>185,765</b>	<b>476,706</b>	<b>662,471</b>	<b>1,814,527</b>	<b>1,183</b>	-	-	<b>1,815,710</b>