

JUDICIARY OF GUAM
 UNAUDITED
 COMBINED BALANCE SHEET
 AS OF JULY 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
ASSETS															
Cash and Equivalents	433,205	404,986		8,754,860	6,303	1,421,604	1,431,345	481,711	320,363	12,416,186	2,042,498				2,042,498
Investments Reserve				1,000,000						1,000,000	902,104				902,104
Taxes Receivable, Net				7,860,621						7,860,621	244,595				244,595
Receivables from GovGuam Agencies	2,030,122														
Receivables from Federal Agencies	55,336														
Interfund Receivables, Net	6,783,159		127,012						422,791	422,791					
Notes Receivable															
Inventories (net of issues)															
Prepayments															
Deposits and Other Assets	29,150	86,381									2,279				2,279
Amount to be provided													9,472,323	9,472,323	
Furniture & Equipment												1,759,046		1,759,046	
Building												27,645,227		27,645,227	
CIP												2,859,465		2,859,465	
Land															
Total Assets	9,330,972	491,367	127,012	17,615,481	6,303	1,421,604	1,431,345	481,711	743,154	21,699,598	3,191,476	-	32,263,738	9,472,323	44,927,537
LIABILITIES AND FUND EQUITY															
Accounts Payable	325,749								283,743	283,743					
Accrued Payroll and Other	3,233,882	237,273													
Interfund Payables		382,312		4,830,545	361	151,304		325,320		5,307,530	1,359,143			1,359,143	
Payable to Federal Agencies															
Notes Payable													9,472,323	9,472,323	
Deferred Revenue				7,860,621						7,860,621	244,595			244,595	
Provision for Refunds															
Deposits and other Liabilities				4,924,315	5,942	1,270,300	1,431,345			7,631,902					
Total Liabilities	3,559,631	619,585	-	17,615,481	6,303	1,421,604	1,431,345	325,320	283,743	21,083,796	1,603,738	-	-	9,472,323	11,076,061
FUND EQUITY															
Contributed Capital															
Government of Guam															
Federal Government															
Fund Balances															
Reserved for:															
Debt Service															
Investments in General Fixed Assets													32,263,738	32,263,738	
Related Assets															
Encumbrances	1,298,873	120,038	1,006					5,749	140,207	145,956	795,757			795,757	
Continuing Appropriations	4,472,468	(248,256)	126,006					153,642	319,204	472,846	791,981			791,981	
Unreserved (Deficit)															
Total Fund Equity	5,771,341	(128,218)	127,012	-	-	-	-	156,391	459,411	615,802	1,587,738	-	32,263,738	-	33,851,476
Total Liabilities & Fund Equity	9,330,972	491,367	127,012	17,615,481	6,303	1,421,604	1,431,345	481,711	743,154	21,699,598	3,191,476	32,263,738	9,472,323	44,927,537	

Combined Statement of Revenue,
Expenditures and
Changes in Fund Balance
AS OF JULY 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
Revenues															
Taxes															
Licenses, Fees, and Permits											1,904,547				1,904,547
Use of Money and Property															
Federal Contributions	4,827,727														
Others	232,580	114,297	4,491					806	945,431	946,237					-
Total Revenues	5,060,307	114,297	4,491	-	-	-	-	806	945,431	946,237	1,904,547	-	-	-	1,904,547
Expenditures															
Individual and Collective Rights	22,260,904	2,140,056	266,328					349,369	1,654,168	2,003,537	1,993,874				1,993,874
Total Expenditures	22,260,904	2,140,056	266,328	-	-	-	-	349,369	1,654,168	2,003,537	1,993,874	-	-	-	1,993,874
Excess of Rev over Expend.	(17,200,597)	(2,025,759)	(261,837)	-	-	-	-	(348,563)	(708,737)	(1,057,300)	(89,327)	-	-	-	(89,327)
Other Financing Sources:															
Transfers In	19,644,879	1,793,487	282,097					296,923	745,433	1,042,356		2,016			2,016
Transfer Out	(3,117,940)									-	(2,016)				(2,016)
Total Other Fin. Sources	16,526,939	1,793,487	282,097	-	-	-	-	296,923	745,433	1,042,356	(2,016)	2,016	-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(673,658)	(232,272)	20,260					(51,640)	36,696	(14,944)	(91,343)	2,016		-	(89,327)
Fund balance at beginning of year								208,031	422,715	630,746	1,679,081	(3,199)			1,675,882
Fund balance-Continuing Approp	6,444,999	104,054	106,752							-	1,183				1,183
FUND EQUITY AS OF JULY 31,2012	5,771,341	(128,218)	127,012	-	-	-	-	156,391	459,411	615,802	1,587,738	-	-	-	1,587,738