

JUDICIARY OF GUAM  
 UNAUDITED  
 COMBINED BALANCE SHEET  
 AS OF MAY 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	1,239,307	404,903		7,804,450	6,302	1,249,601	1,430,807	481,610	320,297	11,293,067	1,856,837				1,856,837
Investments Reserve				1,000,000						1,000,000	902,104				902,104
Taxes Receivable, Net															
Receivables, Net				7,879,829						7,879,829	244,595				244,595
Receivables from GovGuam Agencies	2,030,122														
Receivables from Federal Agencies	55,336														
Interfund Receivables, Net	5,353,413		130,743						460,540	460,540					
Notes Receivable															
Inventories (net of issues)															
Prepayments															
Deposits and Other Assets	47,128	16,374									2,279				2,279
Amount to be provided													9,597,934		9,597,934
Furniture & Equipment												1,759,046			1,759,046
Building												27,645,227			27,645,227
CIP															
Land												2,859,465			2,859,465
<b>Total Assets</b>	<b>8,725,306</b>	<b>421,277</b>	<b>130,743</b>	<b>16,684,279</b>	<b>6,302</b>	<b>1,249,601</b>	<b>1,430,807</b>	<b>481,610</b>	<b>780,837</b>	<b>20,633,436</b>	<b>3,005,815</b>	<b>-</b>	<b>32,263,738</b>	<b>9,597,934</b>	<b>44,867,487</b>
<b>LIABILITIES AND FUND EQUITY</b>															
Accounts Payable	223,723								191,730	191,730					
Accrued Payroll and Other	3,726,442	237,273													
Interfund Payables		296,765		3,944,686	1,351	51,200		287,664		4,284,901	1,171,065				1,171,065
Payable to Federal Agencies														9,597,934	9,597,934
Notes Payable															
Deferred Revenue				7,879,829						7,879,829	244,595				244,595
Provision for Refunds															
Deposits and other Liabilities				4,859,764	4,951	1,198,401	1,430,807			7,493,923					
<b>Total Liabilities</b>	<b>3,950,165</b>	<b>534,038</b>	<b>-</b>	<b>16,684,279</b>	<b>6,302</b>	<b>1,249,601</b>	<b>1,430,807</b>	<b>287,664</b>	<b>191,730</b>	<b>19,850,383</b>	<b>1,415,660</b>	<b>-</b>	<b>-</b>	<b>9,597,934</b>	<b>11,013,594</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	2,193,284	52,755	5,985					2,292	215,885	218,177	869,118				869,118
Continuing Appropriations	2,581,857	(165,516)	124,758					191,654	337,222	528,876	721,037				721,037
Unreserved (Deficit)															
<b>Total Fund Equity</b>	<b>4,775,141</b>	<b>(112,761)</b>	<b>130,743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>193,946</b>	<b>589,107</b>	<b>783,053</b>	<b>1,590,155</b>	<b>-</b>	<b>32,263,738</b>	<b>-</b>	<b>33,853,893</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>8,725,306</b>	<b>421,277</b>	<b>130,743</b>	<b>16,684,279</b>	<b>6,302</b>	<b>1,249,601</b>	<b>1,430,807</b>	<b>481,610</b>	<b>780,837</b>	<b>20,633,436</b>	<b>3,005,815</b>	<b>32,263,738</b>	<b>9,597,934</b>	<b>44,867,487</b>	

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF MAY 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															
Licenses, Fees, and Permits											1,550,721				1,550,721
Use of Money and Property															
Federal Contributions	3,160,605							806	787,421	788,227					-
Others	179,603	81,412	4,491												
<b>Total Revenues</b>	<b>3,340,208</b>	<b>81,412</b>	<b>4,491</b>	-	-	-	-	<b>806</b>	<b>787,421</b>	<b>788,227</b>	<b>1,550,721</b>	-	-	-	<b>1,550,721</b>
<b>Expenditures</b>															
Individual and Collective Rights	18,120,622	1,751,993	209,081					255,955	1,366,462	1,622,417	1,637,631				1,637,631
										-					
<b>Total Expenditures</b>	<b>18,120,622</b>	<b>1,751,993</b>	<b>209,081</b>	-	-	-	-	<b>255,955</b>	<b>1,366,462</b>	<b>1,622,417</b>	<b>1,637,631</b>	-	-	-	<b>1,637,631</b>
<b>Excess of Rev over Expend.</b>	<b>(14,780,414)</b>	<b>(1,670,581)</b>	<b>(204,590)</b>	-	-	-	-	<b>(255,149)</b>	<b>(579,041)</b>	<b>(834,190)</b>	<b>(86,910)</b>	-	-	-	<b>(86,910)</b>
<b>Other Financing Sources:</b>															
Transfers In	15,779,400	1,453,766	228,581					241,064	745,433	986,497		2,016			2,016
Transfer Out	(2,668,844)									-	(2,016)				(2,016)
<b>Total Other Fin. Sources</b>	<b>13,110,556</b>	<b>1,453,766</b>	<b>228,581</b>	-	-	-	-	<b>241,064</b>	<b>745,433</b>	<b>986,497</b>	<b>(2,016)</b>	<b>2,016</b>	-	-	<b>-</b>
<b>Excess of Rev. &amp; Other Fin. Sources Over Expenditures &amp; Other Financing Uses</b>	<b>(1,669,858)</b>	<b>(216,815)</b>	<b>23,991</b>					<b>(14,085)</b>	<b>166,392</b>	<b>152,307</b>	<b>(88,926)</b>	<b>2,016</b>		-	<b>(86,910)</b>
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
<b>FUND EQUITY AS OF MAY 31,2012</b>	<b>4,775,141</b>	<b>(112,761)</b>	<b>130,743</b>	-	-	-	-	<b>193,946</b>	<b>589,107</b>	<b>783,053</b>	<b>1,590,155</b>	-	-	-	<b>1,590,155</b>