

JUDICIARY OF GUAM  
 UNAUDITED  
 COMBINED BALANCE SHEET  
 AS OF SEPT.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	JBF Total
<b>ASSETS</b>															
Cash and Equivalents	(852,477)	405,086		9,649,289	9,152	1,280,537	1,431,890	481,610	320,296	13,172,774	1,343,270				1,343,270
Investments Reserve				1,000,000						1,000,000	902,104				902,104
Taxes Receivable, Net				8,865,008						8,865,008	307,306				307,306
Receivables, Net															
Receivables from GovGuam Agencies	2,900,102														
Receivables from Federal Agencies	673,336														
Interfund Receivables, Net	7,208,166		156,027						672,500	672,500					
Notes Receivable															
Inventories (net of issues)	12,330														
Prepayments															
Deposits and Other Assets	3,178	11,131									2,279				2,279
Amount to be provided														9,345,107	9,345,107
Furniture & Equipment												633,821			633,821
Building												27,932,333			27,932,333
CIP															
Land												2,859,465			2,859,465
<b>Total Assets</b>	<b>9,944,635</b>	<b>416,217</b>	<b>156,027</b>	<b>19,514,297</b>	<b>9,152</b>	<b>1,280,537</b>	<b>1,431,890</b>	<b>481,610</b>	<b>992,796</b>	<b>23,710,282</b>	<b>2,554,959</b>	<b>-</b>	<b>31,425,619</b>	<b>9,345,107</b>	<b>43,325,685</b>
<b>LIABILITIES AND FUND EQUITY</b>															
Accounts Payable	293,539														
Accrued Payroll and Other	3,587,386	324,223	6,319												
Interfund Payables		293,989		6,249,496				309,357		6,558,853	1,183,616				1,183,616
Payable to Federal Agencies															
Notes Payable														9,345,107	9,345,107
Deferred Revenue				8,865,008						8,865,008	307,306				307,306
Provision for Refunds															
Deposits and other Liabilities				4,399,793	9,152	1,280,537	1,431,890			7,121,372					
<b>Total Liabilities</b>	<b>3,880,925</b>	<b>618,212</b>	<b>6,319</b>	<b>19,514,297</b>	<b>9,152</b>	<b>1,280,537</b>	<b>1,431,890</b>	<b>309,357</b>	<b>-</b>	<b>22,545,233</b>	<b>1,490,922</b>	<b>-</b>	<b>-</b>	<b>9,345,107</b>	<b>10,836,029</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													31,425,619		31,425,619
Related Assets															
Encumbrances	1,322,243	104,054						5,522	5,734	11,256	489,339				489,339
Continuing Appropriations	4,741,467	(306,049)	149,708					166,731	987,062	1,153,793	574,698				574,698
Unreserved (Deficit)															
<b>Total Fund Equity</b>	<b>6,063,710</b>	<b>(201,995)</b>	<b>149,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,253</b>	<b>992,796</b>	<b>1,165,049</b>	<b>1,064,037</b>	<b>-</b>	<b>31,425,619</b>	<b>-</b>	<b>32,489,656</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>9,944,635</b>	<b>416,217</b>	<b>156,027</b>	<b>19,514,297</b>	<b>9,152</b>	<b>1,280,537</b>	<b>1,431,890</b>	<b>481,610</b>	<b>992,796</b>	<b>23,710,282</b>	<b>2,554,959</b>	<b>-</b>	<b>31,425,619</b>	<b>9,345,107</b>	<b>43,325,685</b>

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF SEPT.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	JBF Total
<b>Revenues</b>															
Taxes															
Licenses, Fees, and Permits											1,920,122				1,920,122
Use of Money and Property															
Federal Contributions	6,222,898														
Others	372,273	116,682	5,056					7,496	1,477,445	1,484,941					-
<b>Total Revenues</b>	<b>6,595,171</b>	<b>116,682</b>	<b>5,056</b>	-	-	-	-	<b>7,496</b>	<b>1,477,445</b>	<b>1,484,941</b>	<b>1,920,122</b>	-	-	-	<b>1,920,122</b>
<b>Expenditures</b>															
Individual and Collective Rights	27,831,199	2,810,730	337,850					437,950	1,652,797	2,090,747	2,533,150				2,533,150
<b>Total Expenditures</b>	<b>27,831,199</b>	<b>2,810,730</b>	<b>337,850</b>	-	-	-	-	<b>437,950</b>	<b>1,652,797</b>	<b>2,090,747</b>	<b>2,533,150</b>	-	-	-	<b>2,533,150</b>
<b>Excess of Rev over Expend.</b>	<b>(21,236,028)</b>	<b>(2,694,048)</b>	<b>(332,794)</b>	-	-	-	-	<b>(430,454)</b>	<b>(175,352)</b>	<b>(605,806)</b>	<b>(613,028)</b>	-	-	-	<b>(613,028)</b>
<b>Other Financing Sources:</b>															
Transfers In	24,758,596	2,387,999	375,750					394,676	745,433	1,140,109		2,016			2,016
Transfer Out	(3,903,858)									-	(2,016)				(2,016)
<b>Total Other Fin. Sources</b>	<b>20,854,738</b>	<b>2,387,999</b>	<b>375,750</b>	-	-	-	-	<b>394,676</b>	<b>745,433</b>	<b>1,140,109</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>(381,290)</b>	<b>(306,049)</b>	<b>42,956</b>					<b>(35,778)</b>	<b>570,081</b>	<b>534,303</b>	<b>(615,044)</b>	<b>2,016</b>		-	<b>(613,028)</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 SEPT.30,2012</b>	<b>6,063,709</b>	<b>(201,995)</b>	<b>149,708</b>	-	-	-	-	<b>172,253</b>	<b>992,796</b>	<b>1,165,049</b>	<b>1,064,037</b>	-	-	-	<b>1,064,037</b>