

JUDICIARY OF GUAM  
 UNAUDITED  
 COMBINED BALANCE SHEET  
 AS OF AUG.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	649,004	405,028		9,161,529	6,304	1,369,742	1,431,345	481,762	320,397	12,771,079	2,298,904				2,298,904
Investments Reserve				1,000,000						1,000,000	902,104				902,104
Taxes Receivable, Net															
Receivables, Net				7,850,076						7,850,076	244,595				244,595
Receivables from GovGuam Agencies	2,030,122														
Receivables from Federal Agencies	55,336														
Interfund Receivables, Net	7,251,475		123,761		392				427,964	428,356					
Notes Receivable															
Inventories (net of issues)															
Prepayments															
Deposits and Other Assets	24,039	34,234									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															
Land												2,859,465			2,859,465
<b>Total Assets</b>	<b>10,009,976</b>	<b>439,262</b>	<b>123,761</b>	<b>18,011,605</b>	<b>6,696</b>	<b>1,369,742</b>	<b>1,431,345</b>	<b>481,762</b>	<b>748,361</b>	<b>22,049,511</b>	<b>3,447,882</b>	<b>-</b>	<b>32,263,738</b>	<b>9,472,323</b>	<b>45,183,943</b>
<b>LIABILITIES AND FUND EQUITY</b>															
Accounts Payable	771,432								342,426	342,426					
Accrued Payroll and Other	3,481,687	237,273													
Interfund Payables		419,774		5,214,002		93,268		312,846		5,620,116	1,421,041				1,421,041
Payable to Federal Agencies														9,472,323	9,472,323
Notes Payable															
Deferred Revenue				7,850,075						7,850,075	244,595				244,595
Provision for Refunds															
Deposits and other Liabilities				4,947,528	6,696	1,276,474	1,431,345			7,662,043					
<b>Total Liabilities</b>	<b>4,253,119</b>	<b>657,047</b>	<b>-</b>	<b>18,011,605</b>	<b>6,696</b>	<b>1,369,742</b>	<b>1,431,345</b>	<b>312,846</b>	<b>342,426</b>	<b>21,474,660</b>	<b>1,665,636</b>	<b>-</b>	<b>-</b>	<b>9,472,323</b>	<b>11,137,959</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	851,998	91,072	1,006					5,749	70,721	76,470	816,901				816,901
Continuing Appropriations	4,904,859	(308,857)	122,755					163,167	335,214	498,381	965,345				965,345
Unreserved (Deficit)															
<b>Total Fund Equity</b>	<b>5,756,857</b>	<b>(217,785)</b>	<b>123,761</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>168,916</b>	<b>405,935</b>	<b>574,851</b>	<b>1,782,246</b>	<b>-</b>	<b>32,263,738</b>	<b>-</b>	<b>34,045,984</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>10,009,976</b>	<b>439,262</b>	<b>123,761</b>	<b>18,011,605</b>	<b>6,696</b>	<b>1,369,742</b>	<b>1,431,345</b>	<b>481,762</b>	<b>748,361</b>	<b>22,049,511</b>	<b>3,447,882</b>	<b>32,263,738</b>	<b>9,472,323</b>	<b>45,183,943</b>	

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF AUG.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											2,129,215				2,129,215
Use of Money and Property															
Federal Contributions	5,515,807														
Others	247,839	115,697	4,976					806	1,040,287	1,041,093					-
<b>Total Revenues</b>	<b>5,763,646</b>	<b>115,697</b>	<b>4,976</b>	-	-	-	-	<b>806</b>	<b>1,040,287</b>	<b>1,041,093</b>	<b>2,129,215</b>	-	-	-	<b>2,129,215</b>
<b>Expenditures</b>															
Individual and Collective Rights	25,431,290	2,485,814	305,490					378,739	1,802,500	2,181,239	2,024,034				2,024,034
<b>Total Expenditures</b>	<b>25,431,290</b>	<b>2,485,814</b>	<b>305,490</b>	-	-	-	-	<b>378,739</b>	<b>1,802,500</b>	<b>2,181,239</b>	<b>2,024,034</b>	-	-	-	<b>2,024,034</b>
<b>Excess of Rev over Expend.</b>	<b>(19,667,644)</b>	<b>(2,370,117)</b>	<b>(300,514)</b>	-	-	-	-	<b>(377,933)</b>	<b>(762,213)</b>	<b>(1,140,146)</b>	<b>105,181</b>	-	-	-	<b>105,181</b>
<b>Other Financing Sources:</b>															
Transfers In	22,429,554	2,048,278	317,523					338,818	745,433	1,084,251		2,016			2,016
Transfer Out	(3,450,052)									-	(2,016)				(2,016)
<b>Total Other Fin. Sources</b>	<b>18,979,502</b>	<b>2,048,278</b>	<b>317,523</b>	-	-	-	-	<b>338,818</b>	<b>745,433</b>	<b>1,084,251</b>	<b>(2,016)</b>	<b>2,016</b>	-	-	-
<b>Excess of Rev. &amp; Other Fin. Sources Over Expenditures &amp; Other Financing Uses</b>	<b>(688,142)</b>	<b>(321,839)</b>	<b>17,009</b>					<b>(39,115)</b>	<b>(16,780)</b>	<b>(55,895)</b>	<b>103,165</b>	<b>2,016</b>		-	<b>105,181</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 AUG.31,012</b>	<b>5,756,857</b>	<b>(217,785)</b>	<b>123,761</b>	-	-	-	-	<b>168,916</b>	<b>405,935</b>	<b>574,851</b>	<b>1,782,246</b>	-	-	-	<b>1,782,246</b>