

JUDICIARY OF GUAM  
UNAUDITED  
COMBINED BALANCE SHEET  
AS OF JUNE 30, 2012

Account Name	Fiduciary/Expendable Trust Fund										Capital Projects Fund				
	Operations 110	Supreme 111	Supreme Comptroller 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 GLID 133	JBF Total
<b>ASSETS</b>															
Cash and Equivalents	809,501	404,945		8,314,356	6,303	1,295,803	1,430,807	481,662	320,330	11,849,261	1,896,172			9,472,323	1,896,172
Investments Reserve				1,000,000						1,000,000	902,104			9,472,323	902,104
Taxes Receivable, Net				7,868,678						7,868,678	244,405			9,472,323	244,405
Receivables from GovGuam Agency	2,030,122														
Receivables from Federal Agencies	55,336														
Interfund Receivables, Net	6,159,390		126,718		3				508,602	508,605					
Notes Receivable															
Inventories (net of issues)															
Prepayments															
Deposits and Other Assets	25,027	32,351									2,279			2,279	
Amount to be provided															
Furniture & Equipment															
Building															
CIP															
Land															
<b>Total Assets</b>	<b>9,079,376</b>	<b>437,296</b>	<b>126,718</b>	<b>17,183,034</b>	<b>6,306</b>	<b>1,295,803</b>	<b>1,430,807</b>	<b>481,662</b>	<b>828,932</b>	<b>21,226,544</b>	<b>3,044,960</b>	<b>-</b>	<b>32,263,738</b>	<b>9,472,323</b>	<b>44,781,024</b>
<b>LIABILITIES AND FUND EQUITY</b>															
Accounts Payable	330,880	237,273		4,503,517		104,825		285,530	283,469	283,469	1,321,416			1,321,416	
Accrued Payroll and Other	3,064,180	295,722		4,503,517						4,893,872				4,893,872	
Interfund Payables															
Payable to Federal Agencies															
Notes Payable															
Deferred Revenue				7,868,678	6,306	1,190,978	1,430,807	285,530	283,469	7,438,930	244,405			9,472,323	244,405
Provision for Refunds				4,810,839											
Deposits and other Liabilities				17,183,034	6,306	1,295,803	1,430,807	285,530	283,469	20,484,949	1,565,821			9,472,323	11,038,144
<b>Total Liabilities</b>	<b>3,395,040</b>	<b>532,995</b>	<b>-</b>	<b>17,183,034</b>	<b>6,306</b>	<b>1,295,803</b>	<b>1,430,807</b>	<b>285,530</b>	<b>283,469</b>	<b>20,484,949</b>	<b>1,565,821</b>	<b>-</b>	<b>-</b>	<b>9,472,323</b>	<b>11,038,144</b>
<b>FUND EQUITY</b>															
Contributed Capital															
Government of Guam															
Federal Government															
<b>Fund Balances</b>															
Reserved for:															
Debt Service															
Investments in General Fixed Assets															
Related Assets															
Encumbrances	1,586,250	75,059	1,006					5,859	219,033	224,892	793,092	32,263,738		32,263,738	
Contributing Appropriations	4,098,086	(170,758)	126,712					190,273	326,430	516,703	686,047			793,092	686,047
Unreserved (Deficit)															
<b>Total Fund Equity</b>	<b>5,684,336</b>	<b>(95,699)</b>	<b>127,718</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>196,132</b>	<b>545,463</b>	<b>741,595</b>	<b>1,479,139</b>	<b>-</b>	<b>32,263,738</b>	<b>-</b>	<b>33,742,877</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>9,079,376</b>	<b>437,296</b>	<b>127,718</b>	<b>17,183,034</b>	<b>6,306</b>	<b>1,295,803</b>	<b>1,430,807</b>	<b>481,662</b>	<b>828,932</b>	<b>21,226,544</b>	<b>3,044,960</b>	<b>-</b>	<b>32,263,738</b>	<b>9,472,323</b>	<b>44,781,024</b>

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF JUNE 30, 2012

Account Name	Fiduciary/Expendable Trust Fund							Capital Projects Fund							
	Operations 110	Supreme 111	Supreme Compl 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 CLTD 133	JBF Total
<b>Revenues</b>															
Taxes															
Licenses, Fees, and Permits	4,043,106										1,782,823				1,782,823
Use of Money and Property	206,972	112,098	4,491					806	875,640	876,446					
Federal Contributions															
Others															
<b>Total Revenues</b>	<b>4,250,078</b>	<b>112,098</b>	<b>4,491</b>					<b>806</b>	<b>875,640</b>	<b>876,446</b>	<b>1,782,823</b>				<b>1,782,823</b>
<b>Expenditures</b>															
Individual and Collective Rights	19,829,488	1,935,478	239,864					281,699	1,498,325	1,780,024	1,980,749				1,980,749
<b>Total Expenditures</b>	<b>19,829,488</b>	<b>1,935,478</b>	<b>239,864</b>					<b>281,699</b>	<b>1,498,325</b>	<b>1,780,024</b>	<b>1,980,749</b>				<b>1,980,749</b>
<b>Excess of Rev over Expend.</b>	<b>(15,579,410)</b>	<b>(1,823,380)</b>	<b>(235,373)</b>					<b>(280,893)</b>	<b>(622,685)</b>	<b>(903,578)</b>	<b>(197,926)</b>				<b>(197,926)</b>
<b>Other Financing Sources:</b>															
Transfers In	17,712,140	1,623,627	255,339					288,994	745,433	1,014,427	(2,016)	2,016			2,016
Transfer Out	(2,893,393)														(2,016)
<b>Total Other Fin. Sources</b>	<b>14,818,747</b>	<b>1,623,627</b>	<b>255,339</b>					<b>288,994</b>	<b>745,433</b>	<b>1,014,427</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>(760,663)</b>	<b>(199,753)</b>	<b>19,966</b>					<b>(11,899)</b>	<b>122,748</b>	<b>110,849</b>	<b>(199,942)</b>	<b>2,016</b>			<b>(197,926)</b>
Fund balance at beginning of year	6,444,999	104,054	106,752					208,031	422,715	630,746	1,679,081	(3,199)			1,675,882
Fund balance-Continuing Approp											1,183				1,183
<b>FUND EQUITY AS OF JUNE 30, 2012</b>	<b>5,684,336</b>	<b>(95,699)</b>	<b>126,718</b>					<b>196,132</b>	<b>545,463</b>	<b>741,595</b>	<b>1,479,139</b>				<b>1,479,139</b>