

JUDICIARY OF GUAM  
 UNAUDITED  
 COMBINED BALANCE SHEET  
 AS OF MARCH 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	15,531	405,105		6,861,096	6,306	1,262,463	1,430,271	481,860	320,462	10,362,458	1,437,058				1,437,058
Investments Reserve				1,000,000						1,000,000	902,104				902,104
Taxes Receivable, Net				7,900,581						7,900,581	244,874				244,874
Receivables from GovGuam Agencies	2,030,122														
Receivables from Federal Agencies	55,336														
Interfund Receivables, Net	4,776,505		97,900						451,616	451,616					
Notes Receivable															
Inventories (net of issues)															
Prepayments															
Deposits and Other Assets	33,736	18,141									2,280				2,280
Amount to be provided														9,597,934	9,597,934
Furniture & Equipment												1,396,036			1,396,036
Building												28,008,237			28,008,237
CIP															
Land												2,859,465			2,859,465
<b>Total Assets</b>	<b>6,911,230</b>	<b>423,246</b>	<b>97,900</b>	<b>15,761,677</b>	<b>6,306</b>	<b>1,262,463</b>	<b>1,430,271</b>	<b>481,860</b>	<b>772,078</b>	<b>19,714,655</b>	<b>2,586,316</b>	<b>-</b>	<b>32,263,738</b>	<b>9,597,934</b>	<b>44,447,988</b>
<b>LIABILITIES AND FUND EQUITY</b>															
Accounts Payable	317,900								175,947	175,947					
Accrued Payroll and Other	3,487,614	237,273													
Interfund Payables		452,160		3,138,435	818	98,355		299,596		3,537,204	1,160,476				1,160,476
Payable to Federal Agencies														9,597,934	9,597,934
Notes Payable				7,900,581						7,900,581	244,595				244,595
Deferred Revenue				4,722,661	5,488	1,164,108	1,430,271			7,322,528					
Provision for Refunds															
Deposits and other Liabilities				4,722,661	5,488	1,164,108	1,430,271			7,322,528					
<b>Total Liabilities</b>	<b>3,805,514</b>	<b>689,433</b>	<b>-</b>	<b>15,761,677</b>	<b>6,306</b>	<b>1,262,463</b>	<b>1,430,271</b>	<b>299,596</b>	<b>175,947</b>	<b>18,936,260</b>	<b>1,405,071</b>	<b>-</b>	<b>-</b>	<b>9,597,934</b>	<b>11,003,005</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	2,894,635	41,538	566					18,361	463,695	482,056	1,282,845				1,282,845
Continuing Appropriations	211,081	(307,725)	97,334					163,902	132,436	296,338	347,699				347,699
Unreserved (Deficit)															
<b>Total Fund Equity</b>	<b>3,105,716</b>	<b>(266,187)</b>	<b>97,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>182,264</b>	<b>596,131</b>	<b>778,395</b>	<b>1,181,245</b>	<b>-</b>	<b>32,263,738</b>	<b>-</b>	<b>33,894,282</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>6,911,230</b>	<b>423,246</b>	<b>97,900</b>	<b>15,761,677</b>	<b>6,306</b>	<b>1,262,463</b>	<b>1,430,271</b>	<b>481,860</b>	<b>772,078</b>	<b>19,714,655</b>	<b>2,586,316</b>	<b>32,263,738</b>	<b>9,597,934</b>	<b>44,447,988</b>	

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF MARCH 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											1,103,324				1,103,324
Licenses, Fees, and Permits															
Use of Money and Property															
Federal Contributions	2,251,296							805	645,262	646,067					-
Others	123,935	73,728	3,812												
<b>Total Revenues</b>	<b>2,375,231</b>	<b>73,728</b>	<b>3,812</b>	-	-	-	-	<b>805</b>	<b>645,262</b>	<b>646,067</b>	<b>1,103,324</b>	-	-	-	<b>1,103,324</b>
<b>Expenditures</b>															
Individual and Collective Rights	13,647,216	1,372,816	158,555					181,326	971,846	1,153,172	1,599,144				1,599,144
<b>Total Expenditures</b>	<b>13,647,216</b>	<b>1,372,816</b>	<b>158,555</b>	-	-	-	-	<b>181,326</b>	<b>971,846</b>	<b>1,153,172</b>	<b>1,599,144</b>	-	-	-	<b>1,599,144</b>
<b>Excess of Rev over Expend.</b>	<b>(11,271,985)</b>	<b>(1,299,088)</b>	<b>(154,743)</b>	-	-	-	-	<b>(180,521)</b>	<b>(326,584)</b>	<b>(507,105)</b>	<b>(495,820)</b>	-	-	-	<b>(495,820)</b>
<b>Other Financing Sources:</b>															
Transfers In	9,662,193	928,847	145,890					154,754	500,000	654,754		2,016			2,016
Transfer Out	(1,729,491)									-	(2,016)				(2,016)
<b>Total Other Fin. Sources</b>	<b>7,932,702</b>	<b>928,847</b>	<b>145,890</b>	-	-	-	-	<b>154,754</b>	<b>500,000</b>	<b>654,754</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>(3,339,283)</b>	<b>(370,241)</b>	<b>(8,853)</b>					<b>(25,767)</b>	<b>173,416</b>	<b>147,649</b>	<b>(497,836)</b>	<b>2,016</b>		-	<b>(495,820)</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 MARCH 31,2012</b>	<b>3,105,716</b>	<b>(266,187)</b>	<b>97,899</b>	-	-	-	-	<b>182,264</b>	<b>596,131</b>	<b>778,395</b>	<b>1,181,245</b>	-	-	-	<b>1,181,245</b>