

JUDICIARY OF GUAM
UNAUDITED
COMBINED BALANCE SHEET
AS OF FEB.29,2012

		Fiduciary Expendable Trust Fund										Capital Projects Fund				
Account Name	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
ASSETS																
Cash and Equivalents	(302,655)	405,066		7,486,046	6,305	1,210,907	1,430,271	481,813	320,432	10,935,774		1,516,547				1,516,547
Investments Reserve				1,000,000						1,000,000		902,104				902,104
Taxes Receivable, Net				7,909,982						7,909,982		244,874				244,874
Receivables, Net																
Receivables from GovGuam Agencies																
Receivables from Federal Agencies	55,336															
Interfund Receivables, Net	7,168,703		78,875						542,470	542,470						
Notes Receivable																
Inventories (net of issues)																
Prepayments																
Deposits and Other Assets	6,945	20,547										2,279				2,279
Amount to be provided															9,723,294	9,723,294
Furniture & Equipment														1,396,036		1,396,036
Building														28,008,237		28,008,237
CIP																
Land														2,859,465		2,859,465
Total Assets	6,928,329	425,613	78,875	16,396,028	6,305	1,210,907	1,430,271	481,813	862,902	20,388,226		2,665,804	-	32,263,738	9,723,294	44,652,836
LIABILITIES AND FUND EQUITY																
Accounts Payable	693,361								205,942	205,942						
Accrued Payroll and Other	3,321,167	237,273														
Interfund Payables		548,663		3,841,481	2,780	52,118		318,044		4,214,423		790,665				790,665
Payable to Federal Agencies																
Notes Payable															9,723,294	9,723,294
Deferred Revenue				7,909,982						7,909,982		244,595				244,595
Provision for Refunds																
Deposits and other Liabilities				4,644,565	3,525	1,158,789	1,430,271			7,237,150						
Total Liabilities	4,014,528	785,936	-	16,396,028	6,305	1,210,907	1,430,271	318,044	205,942	19,567,497		1,035,260	-	-	9,723,294	10,758,554
FUND EQUITY																
Contributed Capital																
Government of Guam																
Federal Government																
Fund Balances																
Reserved for:																
Debt Service																
Investments in General Fixed Assets														32,263,738		32,263,738
Related Assets																
Encumbrances	3,616,083	36,966	1,673					5,843	636,654	642,497		1,282,845				1,282,845
Continuing Appropriations	(702,282)	(397,289)	77,202					157,926	20,306	178,232		347,699				347,699
Unreserved (Deficit)																
Total Fund Equity	2,913,801	(360,323)	78,875	-	-	-	-	163,769	656,960	820,729		1,630,544	-	32,263,738	-	33,894,282
Total Liabilities & Fund Equity	6,928,329	425,613	78,875	16,396,028	6,305	1,210,907	1,430,271	481,813	862,902	20,388,226		2,665,804		32,263,738	9,723,294	44,652,836

Combined Statement of Revenue,
Expenditures and
Changes in Fund Balance
AS OF FEB.29,2012

Account Name	Operations 110	Fiduciary Expendable Trust Fund									Capital Projects Fund				
		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
Revenues															
Taxes											893,934				893,934
Licenses, Fees, and Permits															
Use of Money and Property															
Federal Contributions	2,082,953														
Others	110,575	69,900	3,412					745	587,121	587,866					-
Total Revenues	2,193,528	69,900	3,412	-	-	-	-	745	587,121	587,866	893,934	-	-	-	893,934
Expenditures															
Individual and Collective Rights	11,030,252	1,178,524	132,346					152,966	752,876	905,842	940,455				940,455
Total Expenditures	11,030,252	1,178,524	132,346	-	-	-	-	152,966	752,876	905,842	940,455	-	-	-	940,455
Excess of Rev over Expend.	(8,836,724)	(1,108,624)	(128,934)	-	-	-	-	(152,221)	(165,755)	(317,976)	(46,521)	-	-	-	(46,521)
Other Financing Sources:															
Transfers In	6,558,789	644,247	101,057					107,959	400,000	507,959		2,016			2,016
Transfer Out	(1,253,263)									-	(2,016)				(2,016)
Total Other Fin. Sources	5,305,526	644,247	101,057	-	-		-	107,959	400,000	507,959	(2,016)	2,016	-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(3,531,198)	(464,377)	(27,877)					(44,262)	234,245	189,983	(48,537)	2,016		-	(46,521)
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			1,183
FUND EQUITY AS OF FEB.29,2012	2,913,801	(360,323)	78,875	-	-		-	163,769	656,960	820,729	1,630,544	-	-	-	1,630,544