

JUDICIARY OF GUAM  
 UNAUDITED  
 COMBINED BALANCE SHEET  
 AS OF SEPT.30,2013

Account Name	Fiduciary Expendable Trust Func										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	384,921	405,171		8,244,592	9,279	1,825,591	2,632,401	481,713	491,760	13,685,336	1,276,848				1,276,848
Investments Reserve				1,000,000						1,000,000	902,104				902,104
Taxes Receivable, Net															
Receivables, Net				9,342,624						9,342,624	276,840				276,840
Receivables from GovGuam Agencies	730,122														
Receivables from Federal Agencies	685,452														
Interfund Receivables, Net	6,307,326		175,140						805,785	805,785					
Notes Receivable															
Inventories (net of issues)	14,343														
Prepayments															
Deposits and Other Assets	6,579	5,292									2,279				2,279
Amount to be provided														8,815,700	8,815,700
Furniture & Equipment															
Building													27,012,536		27,012,536
CIP															
Land													2,859,465		2,859,465
<b>Total Assets</b>	<b>8,128,743</b>	<b>410,463</b>	<b>175,140</b>	<b>18,587,216</b>	<b>9,279</b>	<b>1,825,591</b>	<b>2,632,401</b>	<b>481,713</b>	<b>1,297,545</b>	<b>24,833,745</b>	<b>2,458,071</b>	<b>-</b>	<b>29,872,001</b>	<b>8,815,700</b>	<b>41,145,772</b>
<b>LIABILITIES AND FUND EQUITY</b>															
Accounts Payable	74,538	4,303							16,684	16,684					
Accrued Payroll and Other	3,673,538	324,224	6,318	4,467,579	964	662,016		499,809		5,630,368	1,491,423				1,491,423
Interfund Payables		825,259													
Payable to Federal Agencies														8,815,700	8,815,700
Notes Payable				9,342,624						9,342,624	351,208				351,208
Deferred Revenue															
Provision for Refunds															
Deposits and other Liabilities				4,777,013	8,315	1,163,575	2,632,401			8,581,304					
<b>Total Liabilities</b>	<b>3,748,076</b>	<b>1,153,786</b>	<b>6,318</b>	<b>18,587,216</b>	<b>9,279</b>	<b>1,825,591</b>	<b>2,632,401</b>	<b>499,809</b>	<b>16,684</b>	<b>23,570,980</b>	<b>1,842,631</b>	<b>-</b>	<b>-</b>	<b>8,815,700</b>	<b>10,658,331</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													29,872,001		29,872,001
Related Assets															
Encumbrances															
Continuing Appropriations															
Unreserved (Deficit)															
<b>Total Fund Equity</b>	<b>4,380,667</b>	<b>(743,323)</b>	<b>168,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18,096)</b>	<b>1,280,861</b>	<b>1,262,765</b>	<b>615,440</b>	<b>29,872,001</b>	<b>-</b>	<b>29,872,001</b>	
<b>Total Liabilities &amp; Fund Equity</b>	<b>8,128,743</b>	<b>410,463</b>	<b>175,140</b>	<b>18,587,216</b>	<b>9,279</b>	<b>1,825,591</b>	<b>2,632,401</b>	<b>481,713</b>	<b>1,297,545</b>	<b>24,833,745</b>	<b>2,458,071</b>	<b>29,872,001</b>	<b>8,815,700</b>	<b>41,145,772</b>	

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF SEPT.30,2013

Account Name	Fiduciary Expendable Trust Func										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											1,764,898				1,764,898
Use of Money and Property															
Federal Contributions	1,694,189														
Others	363,799	120,735	937					6,589	1,665,671	1,672,260					-
<b>Total Revenues</b>	<b>2,057,988</b>	<b>120,735</b>	<b>937</b>	-	-	-	-	<b>6,589</b>	<b>1,665,671</b>	<b>1,672,260</b>	<b>1,764,898</b>	-	-	-	<b>1,764,898</b>
<b>Expenditures</b>															
Individual and Collective Rights	23,811,667	2,722,049	320,077					546,938	2,123,040	2,669,978	2,213,495				2,213,495
<b>Total Expenditures</b>	<b>23,811,667</b>	<b>2,722,049</b>	<b>320,077</b>	-	-	-	-	<b>546,938</b>	<b>2,123,040</b>	<b>2,669,978</b>	<b>2,213,495</b>	-	-	-	<b>2,213,495</b>
<b>Excess of Rev over Expend.</b>	<b>(21,753,679)</b>	<b>(2,601,314)</b>	<b>(319,140)</b>	-	-	-	-	<b>(540,349)</b>	<b>(457,369)</b>	<b>(997,718)</b>	<b>(448,597)</b>	-	-	-	<b>(448,597)</b>
<b>Other Financing Sources:</b>															
Transfers In	23,564,558	2,059,986	338,253					350,000	745,433	1,095,433					-
Transfer Out	(3,493,672)									-					-
<b>Total Other Fin. Sources</b>	<b>20,070,886</b>	<b>2,059,986</b>	<b>338,253</b>	-	-	-	-	<b>350,000</b>	<b>745,433</b>	<b>1,095,433</b>	-	-	-	-	-
<b>Excess of Rev. &amp; Other Fin. Sources Over Expenditures &amp; Other Financing Uses</b>	<b>(1,682,793)</b>	<b>(541,328)</b>	<b>19,113</b>					<b>(190,349)</b>	<b>288,064</b>	<b>97,715</b>	<b>(448,597)</b>	-	-	-	<b>(448,597)</b>
Fund balance at beginning of year								172,253	992,797	1,165,050	1,064,037				1,064,037
Fund balance-Continuing Approp	6,063,460	(201,995)	149,709							-					-
<b>FUND EQUITY AS OF SEPT.30,2013</b>	<b>4,380,667</b>	<b>(743,323)</b>	<b>168,822</b>	-	-	-	-	<b>(18,096)</b>	<b>1,280,861</b>	<b>1,262,765</b>	<b>615,440</b>	-	-	-	<b>615,440</b>