

JUDICIARY OF GUAM  
 UNAUDITED  
 COMBINED BALANCE SHEET  
 AS OF MARCH 31.2013

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	1,172,728	405,293		9,576,732	9,281	1,490,786	1,431,890	481,860	405,410	13,395,959	1,368,970				1,368,970
Investments Reserve				1,000,000						1,000,000	902,104				902,104
Taxes Receivable, Net				9,331,657						9,331,657	327,462				327,462
Receivables, Net															
Receivables from GovGuam Agencies															
Receivables from Federal Agencies	1,373,240														
Interfund Receivables, Net	7,196,317		175,775						1,019,971	1,019,971					
Notes Receivable															
Inventories (net of issues)	12,330														
Prepayments															
Deposits and Other Assets	13,540	21,386									2,279				2,279
Amount to be provided														9,345,107	9,345,107
Furniture & Equipment												633,821			633,821
Building												27,932,333			27,932,333
CIP															
Land												2,859,465			2,859,465
<b>Total Assets</b>	<b>9,768,155</b>	<b>426,679</b>	<b>175,775</b>	<b>19,908,389</b>	<b>9,281</b>	<b>1,490,786</b>	<b>1,431,890</b>	<b>481,860</b>	<b>1,425,381</b>	<b>24,747,587</b>	<b>2,600,815</b>	<b>-</b>	<b>31,425,619</b>	<b>9,345,107</b>	<b>43,371,541</b>
<b>LIABILITIES AND FUND EQUITY</b>															
Accounts Payable	446,987	2,729						120	268,672	268,792					
Accrued Payroll and Other	3,489,895	324,224	6,319												
Interfund Payables		406,122		5,725,637	594	297,008		395,155		6,418,394	1,496,177				1,496,177
Payable to Federal Agencies															
Notes Payable													9,345,107		9,345,107
Deferred Revenue				9,331,657						9,331,657	327,253				327,253
Provision for Refunds															
Deposits and other Liabilities				4,851,095	8,687	1,193,778	1,431,890			7,485,450					
<b>Total Liabilities</b>	<b>3,936,882</b>	<b>733,075</b>	<b>6,319</b>	<b>19,908,389</b>	<b>9,281</b>	<b>1,490,786</b>	<b>1,431,890</b>	<b>395,275</b>	<b>268,672</b>	<b>23,504,293</b>	<b>1,823,430</b>	<b>-</b>	<b>-</b>	<b>9,345,107</b>	<b>11,168,537</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													31,425,619		31,425,619
Related Assets															
Encumbrances										-					-
Continuing Appropriations										-					-
Unreserved (Deficit)															
<b>Total Fund Equity</b>	<b>5,831,273</b>	<b>(306,396)</b>	<b>169,456</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>86,585</b>	<b>1,156,709</b>	<b>1,243,294</b>	<b>777,385</b>	<b>-</b>	<b>31,425,619</b>	<b>-</b>	<b>31,425,619</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>9,768,155</b>	<b>426,679</b>	<b>175,775</b>	<b>19,908,389</b>	<b>9,281</b>	<b>1,490,786</b>	<b>1,431,890</b>	<b>481,860</b>	<b>1,425,381</b>	<b>24,747,587</b>	<b>2,600,815</b>	<b>-</b>	<b>31,425,619</b>	<b>9,345,107</b>	<b>43,371,541</b>

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF MARCH 31,2013

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											783,654				783,654
Use of Money and Property															
Federal Contributions	171,545														
Others	187,140	72,612	219					378	724,018	724,396					-
<b>Total Revenues</b>	<b>358,685</b>	<b>72,612</b>	<b>219</b>	-	-	-	-	<b>378</b>	<b>724,018</b>	<b>724,396</b>	<b>783,654</b>	-	-	-	<b>783,654</b>
<b>Expenditures</b>															
Individual and Collective Rights	11,208,843	1,266,471	159,363					271,150	1,160,105	1,431,255	1,070,306				1,070,306
<b>Total Expenditures</b>	<b>11,208,843</b>	<b>1,266,471</b>	<b>159,363</b>	-	-	-	-	<b>271,150</b>	<b>1,160,105</b>	<b>1,431,255</b>	<b>1,070,306</b>	-	-	-	<b>1,070,306</b>
<b>Excess of Rev over Expend.</b>	<b>(10,850,158)</b>	<b>(1,193,859)</b>	<b>(159,144)</b>	-	-	-	-	<b>(270,772)</b>	<b>(436,087)</b>	<b>(706,859)</b>	<b>(286,652)</b>	-	-	-	<b>(286,652)</b>
<b>Other Financing Sources:</b>															
Transfers In	12,671,424	1,089,458	178,891					185,104	600,000	785,104					-
Transfer Out	(2,053,453)									-					-
<b>Total Other Fin. Sources</b>	<b>10,617,971</b>	<b>1,089,458</b>	<b>178,891</b>	-	-	-	-	<b>185,104</b>	<b>600,000</b>	<b>785,104</b>	-	-	-	-	-
<b>Excess of Rev. &amp; Other Fin. Sources Over Expenditures &amp; Other Financing Uses</b>	<b>(232,187)</b>	<b>(104,401)</b>	<b>19,747</b>					<b>(85,668)</b>	<b>163,913</b>	<b>78,245</b>	<b>(286,652)</b>	-	-	-	<b>(286,652)</b>
Fund balance at beginning of year								172,253	992,796	1,165,049	1,064,037				1,064,037
Fund balance-Continuing Approp	6,063,460	(201,995)	149,709							-					-
<b>FUND EQUITY AS OF MAR.31,2013</b>	<b>5,831,273</b>	<b>(306,396)</b>	<b>169,456</b>	-	-	-	-	<b>86,585</b>	<b>1,156,709</b>	<b>1,243,294</b>	<b>777,385</b>	-	-	-	<b>777,385</b>