

JUDICIARY OF GUAM  
 UNAUDITED  
 COMBINED BALANCE SHEET  
 AS OF FEB.28,2011

| Account Name                               | Fiduciary Expendable Trust Fund |                 |                            |                   |                |                          |                             |                |                           |                   | Capital Projects Fund     |                   |                     |                    |                   |
|--|---------------------------------|-----------------|----------------------------|-------------------|----------------|--------------------------|-----------------------------|----------------|---------------------------|-------------------|---------------------------|-------------------|---------------------|--------------------|-------------------|
|  | Operations<br>110               | Supreme<br>111  | Supreme<br>Compiler<br>112 | Trust<br>120      | Traffic<br>121 | Guardian-<br>ship<br>122 | Land<br>Condemnation<br>123 | Jury<br>124    | Court<br>Appointed<br>125 | Total<br>Trust    | JBF<br>Special Rev<br>130 | JBF<br>CIP<br>131 | JBF<br>GFAAG<br>132 | JBF<br>GLTD<br>133 | JBF<br>Total      |
| <b>ASSETS</b>                              |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| Cash and Equivalents                       | 256,317                         | 405,066         |                            | 5,236,332         | 7,193          | 1,079,425                | 1,428,097                   | 481,813        | 320,431                   | 8,553,291         | 2,970,380                 |                   |                     |                    | 2,970,380         |
| Investments Reserve                        |                                 |                 |                            | 2,396,684         |                |                          |                             |                |                           | 2,396,684         | 1,000,717                 |                   |                     |                    | 1,000,717         |
| Taxes Receivable, Net                      |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| Receivables, Net                           |                                 |                 |                            | 8,265,204         |                |                          |                             |                |                           | 8,265,204         | 216,070                   |                   |                     |                    | 216,070           |
| Receivables from GovGuam Agencies          |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| Receivables from Federal Agencies          | 41,471                          |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| Interfund Receivables, Net                 | 6,595,488                       |                 | 48,019                     |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| Notes Receivable                           |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| Inventories (net of issues)                |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| Prepayments                                |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| Deposits and Other Assets                  | 5,000                           | 22,219          |                            |                   |                |                          |                             | 5,000          |                           | 5,000             | 10,000                    |                   |                     |                    | 10,000            |
| Amount to be provided                      |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     | 10,228,631         | 10,228,631        |
| Furniture & Equipment                      |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           | 1,445,823         |                     |                    | 1,445,823         |
| Building                                   |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           | 27,045,854        |                     |                    | 27,045,854        |
| CIP  |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| Land                                       |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           | 2,859,464         |                     |                    | 2,859,464         |
| <b>Total Assets</b>                        | <b>6,898,276</b>                | <b>427,285</b>  | <b>48,019</b>              | <b>15,898,220</b> | <b>7,193</b>   | <b>1,079,425</b>         | <b>1,428,097</b>            | <b>486,813</b> | <b>320,431</b>            | <b>19,220,179</b> | <b>4,197,167</b>          | <b>-</b>          | <b>31,351,141</b>   | <b>10,228,631</b>  | <b>45,776,939</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| Accounts Payable                           | 531,024                         | 251,651         |                            |                   |                |                          |                             |                | 356,248                   | 356,248           |                           |                   |                     |                    |                   |
| Accrued Payroll and Other                  | 2,382,885                       | 238,665         |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| Interfund Payables                         |                                 |                 |                            | 3,009,220         | 3,022          | 37,409                   |                             | 417,302        | 93,674                    | 3,560,627         | 755,405                   | 3,199             |                     |                    | 758,604           |
| Payable to Federal Agencies                |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| Notes Payable                              |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     | 10,228,631         | 10,228,631        |
| Deferred Revenue                           |                                 |                 |                            | 8,265,204         |                |                          |                             |                |                           | 8,265,204         | 216,070                   |                   |                     |                    | 216,070           |
| Provision for Tax Refunds                  |                                 |                 |                            | 4,623,796         | 4,171          | 1,042,016                | 1,428,097                   |                |                           | 7,098,080         |                           |                   |                     |                    |                   |
| Deposits and other Liabilities             |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| <b>Total Liabilities</b>                   | <b>2,913,909</b>                | <b>490,316</b>  | <b>-</b>                   | <b>15,898,220</b> | <b>7,193</b>   | <b>1,079,425</b>         | <b>1,428,097</b>            | <b>417,302</b> | <b>449,922</b>            | <b>19,280,159</b> | <b>971,475</b>            | <b>3,199</b>      | <b>-</b>            | <b>10,228,631</b>  | <b>11,203,305</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        |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   | 31,351,141          |                    | 31,351,141        |
| Related Assets                             |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| Encumbrances                               | 1,392,395                       | 134,117         |                            |                   |                |                          |                             | 9,697          | 579,269                   | 588,966           | 2,272,452                 |                   |                     |                    | 2,272,452         |
| Continuing Appropriations                  | 2,591,972                       | (197,148)       | 48,019                     |                   |                |                          |                             | 59,814         | (708,760)                 | (648,946)         | 953,240                   | (3,199)           |                     |                    | 950,041           |
| Unreserved (Deficit)                       |                                 |                 |                            |                   |                |                          |                             |                |                           |                   |                           |                   |                     |                    |                   |
| <b>Total Fund Equity</b>                   | <b>3,984,367</b>                | <b>(63,031)</b> | <b>48,019</b>              | <b>-</b>          | <b>-</b>       | <b>-</b>                 | <b>-</b>                    | <b>69,511</b>  | <b>(129,491)</b>          | <b>(59,980)</b>   | <b>3,225,692</b>          | <b>-</b>          | <b>31,351,141</b>   | <b>-</b>           | <b>34,573,634</b> |
| <b>Total Liabilities &amp; Fund Equity</b> | <b>6,898,276</b>                | <b>427,285</b>  | <b>48,019</b>              | <b>15,898,220</b> | <b>7,193</b>   | <b>1,079,425</b>         | <b>1,428,097</b>            | <b>486,813</b> | <b>320,431</b>            | <b>19,220,179</b> | <b>4,197,167</b>          | <b>-</b>          | <b>31,351,141</b>   | <b>10,228,631</b>  | <b>45,776,939</b> |

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF FEB.28,2011

| Account Name  | Fiduciary Expendable Trust Fund |                  |                            |              |                |                          |                             |                  |                           |                  | Capital Projects Fund     |                   |                     |                    |                  |
|---|---------------------------------|------------------|----------------------------|--------------|----------------|--------------------------|-----------------------------|------------------|---------------------------|------------------|---------------------------|-------------------|---------------------|--------------------|------------------|
|   | Operations<br>110               | Supreme<br>111   | Supreme<br>Compiler<br>112 | Trust<br>120 | Traffic<br>121 | Guardian-<br>ship<br>122 | Land<br>Condemnation<br>123 | Jury<br>124      | Court<br>Appointed<br>125 | Total<br>Trust   | JBF<br>Special Rev<br>130 | JBF<br>CIP<br>131 | JBF<br>GFAAG<br>132 | JBF<br>GLTD<br>133 | JBF<br>Total     |
| <b>Revenues</b>   |                                 |                  |                            |              |                |                          |                             |                  |                           |                  |                           |                   |                     |                    |                  |
| Taxes   |                                 |                  |                            |              |                |                          |                             |                  |                           | -                |                           |                   |                     |                    |                  |
| Licenses, Fees, and Permits   |                                 |                  |                            |              |                |                          |                             |                  |                           | -                | 977,224                   |                   |                     |                    | 977,224          |
| Use of Money and Property   |                                 |                  |                            |              |                |                          |                             |                  |                           | -                |                           |                   |                     |                    | -                |
| Federal Contributions   | 660,760                         |                  |                            |              |                |                          |                             |                  |                           | -                |                           |                   |                     |                    | -                |
| Others  | 171,069                         | 70,399           | 1,209                      |              |                |                          |                             | 840              | 262,826                   | 263,666          |                           |                   |                     |                    | -                |
| <b>Total Revenues</b>   | <b>831,829</b>                  | <b>70,399</b>    | <b>1,209</b>               | -            | -              | -                        | -                           | <b>840</b>       | <b>262,826</b>            | <b>263,666</b>   | <b>977,224</b>            | -                 | -                   | -                  | <b>977,224</b>   |
| <b>Expenditures</b>   |                                 |                  |                            |              |                |                          |                             |                  |                           |                  |                           |                   |                     |                    |                  |
| Individual and Collective Rights  | 8,388,440                       | 829,211          | 112,909                    |              |                |                          |                             | 142,063          | 779,093                   | 921,156          | 964,494                   |                   |                     |                    | 964,494          |
| <b>Total Expenditures</b>   | <b>8,388,440</b>                | <b>829,211</b>   | <b>112,909</b>             | -            | -              | -                        | -                           | <b>142,063</b>   | <b>779,093</b>            | <b>921,156</b>   | <b>964,494</b>            | -                 | -                   | -                  | <b>964,494</b>   |
| <b>Excess of Rev over Expend.</b>   | <b>(7,556,611)</b>              | <b>(758,812)</b> | <b>(111,700)</b>           | -            | -              | -                        | -                           | <b>(141,223)</b> | <b>(516,267)</b>          | <b>(657,490)</b> | <b>12,730</b>             | -                 | -                   | -                  | <b>12,730</b>    |
| <b>Other Financing Sources:</b>   |                                 |                  |                            |              |                |                          |                             |                  |                           |                  |                           |                   |                     |                    |                  |
| Transfers In  | 7,122,685                       | 473,283          | 72,272                     |              |                |                          |                             | 88,542           | 262,456                   | 350,998          |                           |                   |                     |                    |                  |
| Transfer Out  | (896,553)                       |                  |                            |              |                |                          |                             |                  |                           | -                |                           |                   |                     |                    | -                |
| <b>Total Other Fin. Sources</b>   | <b>6,226,132</b>                | <b>473,283</b>   | <b>72,272</b>              | -            | -              | -                        | -                           | <b>88,542</b>    | <b>262,456</b>            | <b>350,998</b>   | -                         | -                 | -                   | -                  | -                |
| <b>Excess of Rev. &amp; Other Fin.<br/>Sources Over Expenditures &amp;<br/>Other Financing Uses</b> | <b>(1,330,479)</b>              | <b>(285,529)</b> | <b>(39,428)</b>            |              |                |                          |                             | <b>(52,681)</b>  | <b>(253,811)</b>          | <b>(306,492)</b> | <b>12,730</b>             | -                 | -                   | -                  | <b>12,730</b>    |
| Fund balance at beginning of year   |                                 |                  |                            |              |                |                          |                             | 122,192          | 124,320                   | 246,512          | 3,212,962                 |                   |                     |                    | 3,212,962        |
| Fund balance-Continuing Approp  | 5,314,846                       | 222,498          | 87,447                     |              |                |                          |                             |                  |                           |                  |                           |                   |                     |                    |                  |
| <b>FUND EQUITY AS OF FEB.28,2011</b>  | <b>3,984,367</b>                | <b>(63,031)</b>  | <b>48,019</b>              | -            | -              | -                        | -                           | <b>69,511</b>    | <b>(129,491)</b>          | <b>(59,980)</b>  | <b>3,225,692</b>          | -                 | -                   | -                  | <b>3,225,692</b> |