



# Judiciary of Guam

ADMINISTRATIVE OFFICE OF THE COURTS  
120 WEST O'BRIEN DRIVE, HAGATNA, GUAM 96910-5174  
TEL: (671) 475-3544 / 477-3184



**ROBERT J. TORRES**  
CHIEF JUSTICE

**PERRY C. TAITANO**  
ADMINISTRATOR OF THE COURTS

January 28, 2010

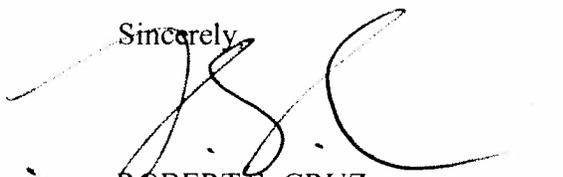
Judith T. Won Pat, Ed.D.  
Speaker  
I Mina'Trenta na Liheslaturan Guahan  
The 30<sup>th</sup> Guam Legislature  
155 Hesler Place  
Hagatna, Guam 96910

Dear Speaker Won Pat:

Enclosed herewith you will find the Financial Statement for the First (1st) Quarter of Fiscal Year 2010 which the Judiciary of Guam is required to report and transmit to the Legislature, in accordance with the provisions of Public Law 30-55, Chapter XIII, Section 4.

Should you have any questions or inquiries, I may be contacted at 475-3544.

Sincerely,



ROBERT S. CRUZ  
Acting Administrator of the Courts

Enclosure

cc: Chief Justice Robert J. Torres  
Controller, Judiciary of Guam

Office of the Speaker  
3:15  
1/28/10

JUDICIARY OF GUAM  
 UNAUDITED  
 COMBINED BALANCE SHEET  
 AS OF DECEMBER 31, 2009

Account Name	Fiduciary Expendable Trust Fund											Capit
	Operations 110	Supreme 111	Supreme Comptroller 112	Trust 120	Traffic 121	Guardian- ship 122	Land Condemnation 123	Jury 124	Client Svcs Fund 125	Total Trust	JBF Special Rev 130	
<b>ASSETS</b>												
Cash and Equivalents	(76,848)	405,438		3,627,280	14,270	956,963	1,641,223	482,262	320,730	7,042,728	4,875,133	
Investments Reserve				2,383,771						2,383,771	1,000,718	
Taxes Receivable, Net												185,537
Receivables, Net				8,139,192						8,139,192		
Receivables from GovGuam Agencies												
Receivables from Federal Agencies	159,731	21,619										
Interfund Receivables, Net	6,671,884	106,906	104,592									
Notes Receivable												
Inventories (net of issues)	13,277											
Prepayments												
Deposits and Other Assets	6,479											
Amount to be provided												
Furniture & Equipment												
Building												
CIP												
Land												
<b>Total Assets</b>	<b>6,774,524</b>	<b>533,963</b>	<b>104,592</b>	<b>14,150,244</b>	<b>14,270</b>	<b>956,963</b>	<b>1,641,223</b>	<b>482,262</b>	<b>320,730</b>	<b>17,565,691</b>		<b>6,061,388</b>
<b>LIABILITIES AND FUND EQUITY</b>												
Accounts Payable	35,100											
Accrued Payroll and Other	2,146,881	205,992		4,831,923	9,308	41,803		460,550	318,181	5,661,765	3,083,117	
Interfund Payables												
Payable to Federal Agencies												
Notes Payable				8,139,192						8,139,192	183,305	
Deferred Revenue												
Provision for Tax Refunds				1,179,128	4,962	915,159	1,641,223			3,740,472		
Deposits and other Liabilities												
<b>Total Liabilities</b>	<b>2,181,981</b>	<b>205,992</b>	<b>-</b>	<b>14,150,244</b>	<b>14,270</b>	<b>956,963</b>	<b>1,641,223</b>	<b>460,550</b>	<b>318,181</b>	<b>17,541,430</b>	<b>3,266,422</b>	
<b>FUND EQUITY</b>												
<b>Contributed Capital</b>												
Government of Guam												
Federal Government												
<b>Fund Balances</b>												
<b>Reserved for:</b>												
Debt Service												1,000,718
Investments in General Fixed Assets												
Related Assets												
Encumbrances	3,973,003	123,502	-					1,497	539,581	541,078	380,456	
Continuing Appropriations	5,024,325	204,470	104,592									
Unreserved (Deficit)												
<b>Total Fund Equity</b>	<b>4,771,642</b>	<b>327,972</b>	<b>104,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,712</b>	<b>2,549</b>	<b>24,261</b>	<b>2,794,966</b>	
<b>Total Liabilities &amp; Fund Equity</b>	<b>6,953,624</b>	<b>533,963</b>	<b>104,592</b>	<b>14,150,244</b>	<b>14,270</b>	<b>956,963</b>	<b>1,641,223</b>	<b>482,262</b>	<b>320,730</b>	<b>17,565,691</b>		<b>6,061,388</b>

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
As Of December 31, 2009

Account Name	Fiduciary Expendable Trust Fund											Ca
	Operations 110	Supreme 111	Supreme Comptroller 112	Trust 120	Traffic 121	Guardian- ship 122	Land Condemnation 123	Jury 124	Client Svc's Fund 125	Total Trust	JBF Special Rev 130	
<b>Revenues</b>												
Taxes												-
Licenses, Fees, and Permits												-
Use of Money and Property												448,296
Federal Contributions	73,114											-
Others	75,836	35,342	1,857						176,598	176,598		-
<b>Total Revenues</b>	<b>148,950</b>	<b>35,342</b>	<b>1,857</b>	-	-	-	-	-	<b>176,598</b>	<b>176,598</b>		<b>448,296</b>
<b>Expenditures</b>												
Individual and Collective Rights	4,069,283	516,707	71,439					92,806	602,710	695,516		663,369
<b>Total Expenditures</b>	<b>4,069,283</b>	<b>516,707</b>	<b>71,439</b>	-	-	-	-	<b>92,806</b>	<b>602,710</b>	<b>695,516</b>		<b>663,369</b>
<b>Excess of Rev over Expend.</b>	<b>(3,920,334)</b>	<b>(481,365)</b>	<b>(69,581)</b>	-	-	-	-	<b>(92,806)</b>	<b>(426,111)</b>	<b>(518,918)</b>		<b>(215,073)</b>
<b>Other Financing Sources:</b>												
Transfers In	4,750,150	413,601	82,720					62,178	524,000	586,178		-
Transfer Out	(1,082,499)											-
<b>Total Other Fin. Sources</b>	<b>3,667,651</b>	<b>413,601</b>	<b>82,720</b>	-	-	-	-	<b>62,178</b>	<b>524,000</b>	<b>586,178</b>		<b>-</b>
<b>Excess of Rev. &amp; Other Fin. Sources Over Expenditures &amp; Other Financing Uses</b>	<b>(252,683)</b>	<b>(67,764)</b>	<b>13,139</b>					<b>(30,628)</b>	<b>97,889</b>	<b>67,260</b>		<b>(215,073)</b>
Fund balance at beginning of year								52,341	(95,340)	(42,999)		3,010,039
Fund balance-Continuing Approp	5,024,325	395,736	91,453									-
<b>FUND EQUITY AS OF DEC. 31, 2009</b>	<b>4,771,642</b>	<b>327,972</b>	<b>104,592</b>	-	-	-	-	<b>21,712</b>	<b>2,549</b>	<b>24,261</b>		<b>2,794,966</b>