



# JUDICIARY OF GUAM

Administrative Office of the Courts  
120 West O'Brien Drive • Hagåtña, Guam 96910-5174  
Telephone: (671)475-3544 • Facsimile: (671)477-3184



F. PHILIP CARBULLIDO  
Chief Justice

PERRY C. TAITANO  
Administrator of the Courts

September 30, 2011

Hon. Eddie Baza Calvo  
Governor  
Office of the Governor of Guam  
Ricardo J. Bordallo Governor's Complex, Adelup  
P.O. Box 2950  
Hagatna, Guam 96910

Dear Governor Calvo:

Enclosed herewith you will find the Financial Statement Report for FY2011 month ending August 2011 which the Judiciary of Guam is required to report and transmit to I Maga'láhen Guåhan in accordance with the provisions of Public Law 30-196, Chapter XIII Section 4.

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

Sincerely,

PERRY C. TAITANO  
Administrator of the Courts

Enclosure

cc: Chief Justice F. Philip Carbullido  
Controller, Judiciary of Guam

OFFICE OF THE GOVERNOR  
RICARDO J. BORDALLO  
RECEIVED  
TIME 3:50 P DATE 9/30/2011



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F. PHILIP CARBULLIDO  
Chief Justice

PERRY C. TAITANO  
Administrator of the Courts

September 30, 2011

Hon. Judith T. Won Pat, Ed.D.  
Speaker  
I Mina'Trentai Uno Na Liheslaturan Guahan  
155 Hesler Place  
Hagatna, Guam 96910

Dear Speaker Won Pat:

Enclosed herewith you will find the Financial Statement Report for the month ending August 2011 which the Judiciary of Guam is required to report and transmit to the Legislature, in accordance with the provisions of Public Law 30-196, Chapter XIII Section 4.

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

Sincerely,

  
PERRY C. TAITANO  
Administrator of the Courts

Enclosure

cc: Chief Justice F. Philip Carbullido  
Controller, Judiciary of Guam

Office of the Speaker  
Judith T. Won Pat, Ed. D.

Date 9/30/11  
Time 3:42 P  
Received by wc

JUDICIARY OF GUAM  
 UNAUDITED  
 COMBINED BALANCE SHEET  
 AS OF AUG.31,2011

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	1,057,664	405,066		6,234,608	11,122	1,182,639	1,429,180	481,813	320,431	9,659,793	2,009,768				2,009,768
Investments Reserve				2,396,684						2,396,684	1,000,717				1,000,717
Taxes Receivable, Net															-
Receivables, Net				7,880,321						7,880,321	241,175				241,175
Receivables: GovGuam Agencies															-
Receivables: Federal Agencies	38,871														-
Interfund Receivables, Net	6,352,080		93,148							-					-
Notes Receivable															-
Inventories (net of issues)															-
Prepayments															-
Deposits and Other Assets	16,185	36,155									10,000				10,000
Amount to be provided														10,012,838	10,012,838
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>7,464,800</b>	<b>441,221</b>	<b>93,148</b>	<b>16,511,613</b>	<b>11,122</b>	<b>1,182,639</b>	<b>1,429,180</b>	<b>481,813</b>	<b>320,431</b>	<b>19,936,798</b>	<b>3,261,660</b>	<b>-</b>	<b>31,351,141</b>	<b>10,012,838</b>	<b>44,625,639</b>
<b>LIABILITIES AND FUND EQUITY</b>															
Accounts Payable	912,292								238,679	238,679					-
Accrued Payroll and Other	2,538,123	238,665													-
Interfund Payables		26,006		3,288,109	6,450	78,251		342,907	45,917	3,761,634	702,565	2,016			704,581
Payable to Federal Agencies															-
Notes Payable													10,012,838		10,012,838
Deferred Revenue				7,880,321						7,880,321	241,456				241,456
Provision for Tax Refunds															-
Deposits and other Liabilities				5,343,183	4,672	1,104,388	1,429,180			7,881,423					-
<b>Total Liabilities</b>	<b>3,450,415</b>	<b>264,671</b>	<b>-</b>	<b>16,511,613</b>	<b>11,122</b>	<b>1,182,639</b>	<b>1,429,180</b>	<b>342,907</b>	<b>284,596</b>	<b>19,762,057</b>	<b>944,021</b>	<b>2,016</b>	<b>-</b>	<b>10,012,838</b>	<b>10,958,875</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 Gen Fixed Assets													31,351,141		31,351,141
Related Assets															
Encumbrances	4,628,626	261,738	17,254					73	304,061	304,134	1,068,516				1,068,516
Continuing Appropriations	(614,241)	(85,188)	75,894					138,833	(268,226)	(129,393)	1,249,122	1,183			1,250,305
Unreserved (Deficit)															-
<b>Total Fund Equity</b>	<b>4,014,385</b>	<b>176,550</b>	<b>93,148</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138,906</b>	<b>35,835</b>	<b>174,741</b>	<b>2,317,639</b>	<b>1,183</b>	<b>31,351,141</b>	<b>-</b>	<b>33,669,962</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>7,464,800</b>	<b>441,221</b>	<b>93,148</b>	<b>16,511,613</b>	<b>11,122</b>	<b>1,182,639</b>	<b>1,429,180</b>	<b>481,813</b>	<b>320,431</b>	<b>19,936,798</b>	<b>3,261,660</b>	<b>-</b>	<b>31,351,141</b>	<b>10,012,838</b>	<b>44,625,639</b>

Combined Statement of Revenue,  
Expenditures and  
Changes in Fund Balance  
AS OF AUG.31,2011

Account Name	Fiduciary Expendable Trust Fund										Capital Projects Fund				
	Operations 110	Supreme 111	Supreme Compiler 112	Trust 120	Traffic 121	Guardlan- 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										-	2,712,217				2,712,217
Use of Money and Property										-					-
Federal Contributions	2,920,948									-					-
Others	667,858	155,756	2,121					870	783,823	784,693		3,199			3,199
<b>Total Revenues</b>	<b>3,588,806</b>	<b>155,756</b>	<b>2,121</b>	-	-	-	-	<b>870</b>	<b>783,823</b>	<b>784,693</b>	<b>2,712,217</b>	<b>3,199</b>	-	-	<b>2,715,416</b>
<b>Expenditures</b>															
Individual and Collective Rights	22,342,612	2,110,616	287,912					341,275	1,672,308	2,013,583	3,607,540	2,016			3,609,556
<b>Total Expenditures</b>	<b>22,342,612</b>	<b>2,110,616</b>	<b>287,912</b>	-	-	-	-	<b>341,275</b>	<b>1,672,308</b>	<b>2,013,583</b>	<b>3,607,540</b>	<b>2,016</b>	-	-	<b>3,609,556</b>
<b>Excess of Rev over Expend.</b>	<b>(18,753,806)</b>	<b>(1,954,860)</b>	<b>(285,791)</b>	-	-	-	-	<b>(340,405)</b>	<b>(888,485)</b>	<b>(1,228,890)</b>	<b>(895,323)</b>	<b>1,183</b>	-	-	<b>(894,140)</b>
<b>Other Financing Sources:</b>															
Transfers In	20,810,868	1,908,912	291,492					357,119	800,000	1,157,119					
Transfer Out	(3,357,523)									-					-
<b>Total Other Fin. Sources</b>	<b>17,453,345</b>	<b>1,908,912</b>	<b>291,492</b>	-	-	-	-	<b>357,119</b>	<b>800,000</b>	<b>1,157,119</b>	-	-	-	-	-
<b>Excess of Rev. &amp; Other Fin. Sources Over Expenditures &amp; Other Financing Uses</b>	<b>(1,300,461)</b>	<b>(45,948)</b>	<b>5,701</b>					<b>16,714</b>	<b>(88,485)</b>	<b>(71,771)</b>	<b>(895,323)</b>	<b>1,183</b>		-	<b>(894,140)</b>
Fund balance at beginning of yea								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 AUG.31,2011</b>	<b>4,014,385</b>	<b>176,550</b>	<b>93,148</b>	-	-	-	-	<b>138,906</b>	<b>35,835</b>	<b>174,741</b>	<b>2,317,639</b>	<b>1,183</b>	-	-	<b>2,318,822</b>