

Judiciary of Guam

Administrative Office of the Courts 120 West O'Brien Drive, Hagåtña, 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 th Guam Legislature	
155 Hesler Place	3
Hagatna, Guam 96910	ŝ

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 OBERT'S. CRUZ Acting Administrator of the Courts

Enclosure

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

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

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Accounts Payable 35,1 Accrued Payroll and Other 2,146,8 Interfund Payables 2,146,8 Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities 2,181,5	111 48) 405,43 31 21,61 84 106,90 77 79 24 533,96 00 00	112 8 9 104,592 3	Trust 120 3,627,280 2,383,771 8,139,192 14,150,244 4,831,923		956,963	Land Condemnation 123 1,641,223	Jury 124 482,262 482,262	Client Svcs Fund 125 320,730 320,730	Total Trust 7,042,728 2,383,771 8,139,192 - - 17,565,691	JBF Special Rev 130 4,875,133 1,000,718 185,537 185,537 6,061,388	JBF CIP 131 492,790 492,790	JBF GFAAG 132 7,123,779 20,529,031 2,859,465 30,512,275	JBF GLTD 133	185,537 492,790 7,123,779 20,529,031 2,859,465
ASSETS Cash and Equivalents Investments Reserve Taxes Receivables, Net Receivables from GovGuam Agencie Receivables from Federal Agencies Interfund Receivables, Net Receivables from Federal Agencies Inventories (net of issues) Prepayments Deposits and Other Assets Amount to be provided Furniture & Equipment Building CIP Land Total Assets Accrued Payroll and Other Interfund Payables Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities Total Liabilities	48) 405,43 31 21,61 84 106,90 77 79 24 533,96	8 9 6 104,592 3 104,592	3,627,280 2,383,771 8,139,192 14,150,244	14,270	956,963	1,641,223	482,262	320,730	2,383,771 8,139,192 -	4,875,133 1,000,718 185,537	492,790	7,123,779 20,529,031 2,859,465		1,000,718 185,537 492,790 7,123,779 20,529,031 2,859,465
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Receivables, Net Receivables from GovGuam Agencie Receivables from Federal Agencies Issertion Receivables, Net Notes Receivable nventories (net of issues) Prepayments Deposits and Other Assets Amount to be provided Furniture & Equipment Building CIP Land Accounts Payable Accounts Payables Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities Total Liabilities 2,181,5	84 106,90 77 79 24 533,96 00	6 104,592 3 104,592	14,150,244			1,641,223	482,262	320,730				20,529,031 2,859,465		7,123,779 20,529,031
Receivables from GovGuam Agencie 159,7 Receivables from Federal Agencies 159,7 Interfund Receivables, Net 6,671,8 Notes Receivable 13,2 Inventories (net of issues) 13,2 Prepayments 0 Deposits and Other Assets 6,4 Amount to be provided 6,774,5 Fumiture & Equipment 31,2 Building CIP Land 6,774,5 Total Assets 6,774,5 Accrued Payroll and Other 35,1 Accrued Payroll and Other 35,1 Notes Payable 35,1 Deferred Revenue 2,146,8 Provision for Tax Refunds 2,181,5 Deposits and other Liabilities 2,181,5	84 106,90 77 79 24 533,96 00	6 104,592 3 104,592	14,150,244			1,641,223	482,262	320,730				20,529,031 2,859,465		492,790 7,123,779 20,529,031 2,859,465
Receivables from Federal Agencies 159,7 Interfund Receivables, Net 6,671,8 Notes Receivable 13,2 Inventories (net of issues) 13,2 Prepayments 13,2 Deposits and Other Assets 6,4 Amount to be provided 6,774,5 Furniture & Equipment 8 Building CIP Land 6,774,5 Total Assets 6,774,5 Accounts Payable 35,1 Accrued Payroll and Other 35,1 Interfund Payables 35,1 Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities 2,181,5	84 106,90 77 79 24 533,96 00	6 104,592 3 104,592				1,641,223	482,262	320,730	17,565,691	6,061,388		20,529,031 2,859,465		7,123,779 20,529,031 2,859,465
Interfund Receivables, Net Notes Receivable Inventories (net of issues) Prepayments Deposits and Other Assets Amount to be provided Furniture & Equipment Building CIP Land Total Assets 6,774,4 6,774,4 6,774,4 6,774,4 6,774,4 6,774,4 6,774,4 6,774,4 6,774,4 6,774,4 6,774,4 6,774,4 6,774,4 6,774,4 6,774,4 6,774,4 7,146,5 7,16 1 ,2,146,5 1 ,2,146,5 	84 106,90 77 79 24 533,96 00	6 104,592 3 104,592				1,641,223	482,262	320,730	17,565,691	6,061,388		20,529,031 2,859,465		7,123,779 20,529,031 2,859,465
Notes Receivable 13,2 Inventories (net of issues) 13,2 Prepayments 13,2 Deposits and Other Assets 6,4 Amount to be provided 6,4 Furniture & Equipment 6,4 Building CIP Land 6,774,4 Total Assets 6,774,4 Accounts Payable 35,1 Accounts Payable 35,1 Accounts Payable 35,1 Deferred Revenue 7ovision for Tax Refunds Deforsits and other Liabilities 2,181,5	77 79 24 533,96 00	3 104,592				1,641,223	482,262	320,730	17,565,691	6,061,388		20,529,031 2,859,465		7,123,779 20,529,031 2,859,465
nventories (net of issues) 13,2 Prepayments 13,2 Deposits and Other Assets 6,4 Amount to be provided 6,4 Fumiture & Equipment 8 Building 2 CIP 2 .and 6,774,6 Fotal Assets 6,774,6 LIABILITIES AND FUND EQUITIY 35,1 Accrued Payroll and Other 35,2 nterfund Payable 35,1 Payable to Federal Agencies 35,4 Notes Payable 2,146,8 Deformed Revenue 2 Provision for Tax Refunds 2,181,5 Deposits and other Liabilities 2,181,5	79 24 533,96					1,641,223	482,262	320,730	17,565,691	6,061,388	492,790	20,529,031 2,859,465	-	20,529,031 2,859,465
Prepayments 6,4 Deposits and Other Assets 6,4 Amount to be provided 6,4 Furniture & Equipment 6,74,8 Building 6,774,8 CIP 6,774,8 Land 6,774,8 Total Assets 6,774,8 LIABILITIES AND FUND EQUITIY 35,1 Accounts Payable 35,1 Accounts Payables 35,1 Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities 2,181,5	79 24 533,96					1,641,223	482,262	320,730	17,565,691	6,061,388	492,790	20,529,031 2,859,465	-	20,529,031 2,859,465
Deposits and Other Assets 6,4 Amount to be provided 6,4 Furniture & Equipment 8 Building CIP Land 6,774,5 Total Assets 6,774,5 LIABILITIES AND FUND EQUITIY 35,1 Accounts Payable 35,1 Accounts Payables 35,1 Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities 2,181,5	24 533,96					1,641,223	482,262	320,730	17,565,691	6,061,388	492,790	20,529,031 2,859,465		20,529,031 2,859,465
Amount to be provided Furniture & Equipment Building CIP Land Total Assets LIABILITIES AND FUND EQUITIY Accounts Payable Accrued Payroll and Other Interfund Payables Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities Total Liabilities Total Liabilities 2,181,5	24 533,96					1,641,223	482,262	320,730	17,565,691	6,061,388	492,790	20,529,031 2,859,465		20,529,031 2,859,465
Building CIP Land Total Assets 6,774,5 LIABILITIES AND FUND EQUITIY Accounts Payable Accrued Payroll and Other Interfund Payables Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities Total Liabilities	00					1,641,223	482,262	320,730	17,565,691	6,061,388	492,790	20,529,031 2,859,465	-	20,529,031 2,859,465
Building CIP Land Total Assets 6,774,5 LIABILITIES AND FUND EQUITIY Accounts Payable Accrued Payroll and Other Interfund Payables Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities Total Liabilities	00					1,641,223	482,262	320,730	17,565,691	6,061,388	492,790	20,529,031 2,859,465		20,529,031 2,859,465
Land Total Assets 6,774,5 LIABILITIES AND FUND EQUITIY Accounts Payable Accrued Payroll and Other Interfund Payables Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities Total Liabilities 2,181,5	00					1,641,223	482,262	320,730	17,565,691	6,061,388	492,790	2,859,465		2,859,465
Total Assets 6,774,5 LIABILITIES AND FUND EQUITIY 35,1 Accounts Payable 35,1 Accrued Payroll and Other 2,146,8 Interfund Payables 2,146,8 Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities 2,181,5	00					1,641,223	482,262	320,730	17,565,691	6,061,388	492,790		- 100 - 111	
LIABILITIES AND FUND EQUITIY Accounts Payable 35,1 Accrued Payroll and Other 2,146,8 Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities Total Liabilities 2,181,5	00					1,641,223	482,262	320,730	17,565,691	6,061,388	492,790	30,512,275	-	37,066,453
Accrued Payroll and Other 2,146,8 Interfund Payables Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities	5157 B	2	4 831 023		44.000								95 alime	-
Accounts Payable 35,1 Accrued Payroll and Other 2,146,8 Interfund Payables 2,146,8 Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities 2,181,5	5157 B	2	4 831 023	0.000	44.000									-
Accrued Payroll and Other 2,146,8 Interfund Payables 2,146,8 Payable to Federal Agencies 2,146,8 Notes Payable 2,146,8 Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities 2,181,5	5157 B	2	4 831 023	0.000	11.000									-
Interfund Payables Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities Total Liabilities 2,181,5	205,99	2	4 831 023	0.000	44.000									
Payable to Federal Agencies Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities Total Liabilities 2,181,9		1				1	460,550	318,181	5,661,765	0.000 447	00.000			0 100 000
Notes Payable Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities Total Liabilities 2,181,9			4,031,323	9,308	41,803		400,550	310,101	5,001,705	3,083,117	36,892			3,120,009
Deferred Revenue Provision for Tax Refunds Deposits and other Liabilities Total Liabilities 2,181,9									1					
Deposits and other Liabilities Total Liabilities 2,181,5			8,139,192						8,139,192	183,305				183,305
Total Liabilities 2,181,9									0,100,102	100,000				103,505
			1,179,128	4,962	915,159	1,641,223			3,740,472					
	81 205,99	2 -	14,150,244	14,270	956,963	1,641,223	460,550	318,181	17,541,430	3,266,422	36,892	-	-	3,303,314
Contributed Capital														
Government of Guam														
Federal Government														
Fund Balances														
Reserved for:														1
Debt Service														
Investments in General Fixed Assets										1,000,718		30,512,275		31,512,992
Related Assets							-							
Encumbrances 3,973,0			11				1,497	539,581	541,078	380,456	233,408			613,864
Continuing Appropriations 5,024,3	25 204,47	0 104,592												-
Unreserved (Deficit)							-	-			-		-	
Total Fund Equity 4,771,6	and the second se			•	-		21,712	2,549	24,261	2,794,966	455,898	30,512,275	•	33,763,139
Total Liabilities & Fund Equity 6,953,6	42 327,97	2 104,592							21,201			-1/10/07		1

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

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As Of December 31, 2009

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Account Name	Operations 110	Supreme 111	Supreme Compiler 112	Trust 120	Traffic 121	Guardian- ship 122	Land Condemnation 123	Jury 124	Client Svcs Fund 125	Total Trust	JBF Special Rev 130	JBF CIP 131	JBF GFAAG 132	JBF GLTD 133	JBF Total
Revenues Taxes Licenses, Fees, and Permits Use of Money and Property Federal Contributions	73,114									-	448,296				448,296
Others	75,836	35,342	1,857	ļ	ļ				176,598	176,598		492,790			492,790
Total Revenues	148,950	35,342	1,857	-	-	-	-	-	176,598	176,598	448,296	492,790	-	-	941,086
Expenditures Individual and Collective Rights	4,069,283	516,707	71,439					92,806	602,710	695,516 -	663,369	76,292			739,661
Total Expenditures	4,069,283	516,707	71,439	•	<u> </u>	•	•	92,806	602,710	695,516	663,369	76,292	-		739,661
Excess of Rev over Expend.	(3,920,334)	(481,365)	(69,581)	-	-	-	-	(92,806)	(426,111)	(518,918)	(215,073)	416,498	-	-	201,425
Other Financing Sources: Transfers In Transfer Out	4,750,150 (1,082,499)	413,601	82,720					62,178	524,000	586,178 -	-				-
Total Other Fin. Sources	3,667,651	413,601	82,720	-	-		-	62,178	524,000	586,178	-		-	-	-
Excess of Rev. & Other Fin. Sources Over Expenditures & Other Financing Uses	(252,683)	(67,764)	13,139					(30,628)		67,260	(215,073)	416,498	-	-	201,425
Fund balance at beginning of year Fund balance-Continuing Approp	5,024,325	395,736	91,453					52,341	(95,340)	(42,999)	3,010,039	39,400	30,512,275		33,561,713
FUND EQUITY AS OF DEC. 31, 2009	4,771,642	327,972	104,592		-		-	21,712	2,549	24,261	2,794,966	455,898	30,512,275	-	33,763,139