

**Balance Sheet**  
**Special Revenue Funds**  
As of September 30, 2009

FY2009  
as of 09/30/2009  
Indirect  
Cost  
Fund

**Liabilities**

Current Liabilities

|  |          |
|--|----------|
| Cash overdraft                             | \$0      |
| Current portion of debt & related interest | 0        |
| Accounts payable                           | 0        |
| Accrued payroll & other                    | 0        |
| Interfund payables                         | 0        |
| A/P federal agencies                       | 0        |
| Deferred revenue                           | 0        |
| Estimated tax refunds                      | 0        |
| Deposits & liabilities                     | 0        |
| <b>Total Current Liabilities</b>           | <b>0</b> |

Deferred Liabilities

|                                   |          |
|-----------------------------------|----------|
| Vacation leave accrual            | 0        |
| Contracts & Leases                | 0        |
| Notes payable & bonds payable     | 0        |
| Accrued unfunded retirement costs | 0        |
| <b>Total Deferred Liabilities</b> | <b>0</b> |

**Total Liabilities**

**0**

**Fund Equity (Deficit)**

Contributed capital:

|                    |   |
|--------------------|---|
| Government of Guam | 0 |
| Federal Government | 0 |
| Other              | 0 |

Retained earnings:

|              |   |
|--------------|---|
| Restricted   | 0 |
| Unrestricted | 0 |

Fund Balance:

Reserved for:

|                           |           |
|---------------------------|-----------|
| Debt service              | 0         |
| Related assets            | 0         |
| Encumbrances              | 0         |
| Continuing appropriations | 0         |
| Unreserved                | 1,689,926 |

|                                    |                  |
|------------------------------------|------------------|
| <b>Total Fund Equity (Deficit)</b> | <b>1,689,926</b> |
|------------------------------------|------------------|

**Total Liabilities and Fund Equity**

**\$1,689,926**