



**Felix P. Camacho**  
Governor  
**Michael W. Cruz**  
Lieutenant Governor

**Department of Administration**  
(DIPATTAMENTON ATEMENSTRASION)  
**DIRECTOR'S OFFICE**  
(UFISINAN DIREKTOT)

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**Lourdes M. Perez**  
Director  
**Joseph C. Manibusan**  
Deputy Director

September 02, 2009

The Honorable Judith T. Won Pat, Ed.D.  
Speaker, Mina Bente Nuebe na Liheslaturan Guahan  
155 Hesler Place  
Hagatna, Guam 96910

2009 SEP -3 PM 1:59 AM

**RE: Indirect Cost Monthly Report – August 2009**

Dear Madam Speaker:

**Buenas yan Hafa Adai!** In pursuant to Public Law 29-113, Chapter VI, Section 62, we are submitting the indirect cost report for the month ended August 2009.

Should you have any questions relating to this matter, please contact the Department of Administration, Division of Accounts' Deputy Financial Manager, Ms. Kathy Kakigi at 475-1169/1260.

**Si Yu'os Ma'ase!**

Sincerely,

36-09-1073  
Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date \_\_\_\_\_  
Time \_\_\_\_\_  
Received by \_\_\_\_\_  
10:38-  
9/03/09

*Lourdes M. Perez*  
Lourdes M. Perez  
Director of Administration

Attachment

**Balance Sheet**  
**Special Revenue Funds**  
As of August 31, 2009

FY2009  
as of 08/31/2009  
Indirect  
Cost  
Fund

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**Assets**

Current Assets

Cash & equivalents	\$1,389,090
Investments	0
Tax receivables, net	0
Interfund receivables	248,010
A/R federal agencies	0
Other receivables, net	0
Inventories	0
Prepayments	0
Deposits & other assets	0
<b>Total Current Assets</b>	<u>1,637,100</u>

Amount to be provided for retirement of debt	0
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Amount available in debt service funds	0
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Restricted Assets	0
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Long-Term Assets

Support assets	0
Capital leases	0
Buildings & improvements	0
Plant in service	0
<b>Gross long-term assets</b>	<u>0</u>
Less accumulated depreciation	<u>0</u>
<b>Long-term assets, net of depreciation</b>	<u>0</u>

Construction in progress	0
Land	0
Other	0
<b>Total Long-Term Assets</b>	<u>0</u>

<b>Total Assets</b>	<u><u>\$1,637,100</u></u>
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**Balance Sheet**  
**Special Revenue Funds**

As of August 31, 2009

FY2009  
as of 08/31/2009  
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	1,637,100

<b>Total Fund Equity (Deficit)</b>	<b>1,637,100</b>
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**Total Liabilities and Fund Equity**

**\$1,637,100**

**Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Special Revenue Funds**

As of August 31, 2009

FY2009  
as of 08/31/2009  
Indirect  
Cost  
Fund

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**Revenues**

Taxes	\$0
Licenses, fees & permits	0
Use of money & property	0
Federal contributions	0
Other	1,638,378
<b>Total Revenues</b>	<u>1,638,378</u>

**Expenditures**

General government	1,278
Protection of life & property	0
Public health	0
Community services	0
Recreation	0
Individual & collective rights	0
Transportation	0
Education	0
Protection of environment & resources	0
Economic development	0
Transfers to persons	0
Interest	0
Principal	0
<b>Total Expenditures</b>	<u>1,278</u>

Total Revenue Over (Under) Expenditures 1,637,100

**Other Sources (Uses)**

Addition to long-term debt	0
Transfers in	0
Transfers out	0
Other sources	0
Other uses	0
Other financing uses- early extinguishment of debt	0
<b>Total Sources (Uses)</b>	<u>0</u>

Excess (Deficiency) of Revenues and Other Sources  
Over Expenditures and Other Uses 1,637,100

<b>Beginning Fund Balance (Deficit)</b>	0
Adjustment due to GASB33	
Adjusted Beginning Fund Balance	
Equity Transfers In	0
Equity Transfers Out	0
	<u>0</u>

**Ending Fund Balance (Deficit)** \$1,637,100