

UNIVERSITY OF GUAM

**INDEPENDENT AUDITORS' REPORTS ON
COMPLIANCE WITH LAWS AND REGULATIONS**

YEAR ENDED SEPTEMBER 30, 1998

UNIVERSITY OF GUAM
SINGLE AUDIT REPORTS
YEAR ENDED SEPTEMBER 30, 1998

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON THE AUDIT PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Regents
University of Guam:

We have audited the financial statements of the University of Guam (the University), as of September 30, 1998, and for the year then ended, and have issued our report thereon dated January 20, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Regents and management of the University and federal agencies. However, this report is a matter of public record and its distribution is not limited.

Deloitte & Touche LLP

January 20, 1999



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL
CONTROL OVER COMPLIANCE APPLICABLE TO EACH MAJOR FEDERAL AWARD
PROGRAM AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The Board of Regents
University of Guam:

Compliance

We have audited the compliance of the University of Guam (the University) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 1998. The University's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University's compliance with those requirements.

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30 1998.

Internal Control Over Compliance

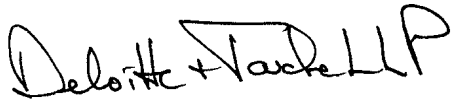
The management of the University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the University as of and for the year ended September 30, 1998, and have issued our report thereon dated January 20, 1999. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. This schedule is the responsibility of the management of the University. Such information has been subjected to the auditing procedures applied in our audit of the financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the financial statements taken as a whole.

This report is intended for the information of the Board of Regents and management of the University and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Deloitte + Touche LLP". The signature is written in a cursive, stylized font.

January 20, 1999

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards
Year Ended September 30, 1998

| <u>Federal CFDA #</u> | <u>Federal Grantor/Program Title</u> | <u>Audited Balance at September 30, 1997</u> | <u>Revised Accrued Balance at September 30, 1997</u> | <u>Expenditures</u> | <u>Cash Receipts</u> | <u>Accrued (Deferred) Balance at September 30, 1998</u> |
|---------------------------|--|--|--|---------------------|----------------------|---|
| | Direct from Department of Agriculture: | | | | | |
| 10.202 | Cooperative Forestry Research | \$ 3,061 | \$ 3,061 | \$ 38,791 | \$ 25,000 | \$ 16,852 |
| 10.203 | Payment to Agricultural Experiment Stations Under Hatch Act | 192,893 | 192,893 | 730,749 | 650,601 | 273,041 |
| 10.206 | Grants for Agricultural Research - Competitive Research Grants | 15,806 | 519 | 20,765 | - | 21,284 |
| 10.424 | Rural Business Enterprises | 10,000 | 6,850 | - | 6,850 | - |
| 10.500 | Cooperative Extension Services | (20,786) | (20,786) | 1,102,961 | 975,493 | 106,682 |
| 10.664 | Cooperative Forestry Assistance | 2,373 | 2,373 | 878 | 3,251 | - |
| 10.771 | Rural Technology Development Grants | 37,598 | 40,748 | 33,880 | 55,482 | 19,146 |
| 10.903 | Soil Survey | - | - | 9,924 | 10,000 | (76) |
| 10.912 | Environmental Quality Incentives Program | - | - | 12,596 | - | 12,596 |
| 10.961 | International Agricultural Research Program | 5,000 | 5,000 | 4,251 | 5,000 | 4,251 |
| | Pass-through from: University of Hawaii at Manoa: | | | | | |
| 10.200 | Grants for Agricultural Research Specific Grants | 35,284 | 50,571 | 356,441 | 258,416 | 148,596 |
| | Guam Department of Agriculture: | | | | | |
| 10.664 | Cooperative Forestry Assistance | <u>5,778</u> | <u>5,778</u> | <u>-</u> | <u>-</u> | <u>5,778</u> |
| | Department of Agriculture Total | <u>287,007</u> | <u>287,007</u> | <u>2,311,236</u> | <u>1,990,093</u> | <u>608,150</u> |

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, Continued
Year Ended September 30, 1998

| <u>Federal CFDA #</u> | <u>Federal Grantor/Program Title</u> | <u>Audited Balance at September 30, 1997</u> | <u>Revised Accrued Balance at September 30, 1997</u> | <u>Expenditures</u> | <u>Cash Receipts</u> | <u>Accrued (Deferred) Balance at September 30, 1998</u> |
|---------------------------|---|--|--|---------------------|----------------------|---|
| | Direct from Department of Commerce: | | | | | |
| 11.431 | Climate and Atmospheric Research | \$ (14,288) | \$ (14,288) | \$ - | \$ (14,288) | \$ - |
| 11.550 | Public Telecommunications Facilities - Planning and Constructions | 9,991 | 9,991 | 185,300 * | 195,291 | - |
| 11.801 | Native American Program | - | - | 185 | 5,462 | (5,277) |
| N/A | Coral Recruitment | - | - | 5,896 | - | 5,896 |
| N/A | Coral Reefs Printing | - | - | - | 4,958 | (4,958) |
| | Department of Commerce Total | <u>(4,297)</u> | <u>(4,297)</u> | <u>191,381</u> | <u>191,423</u> | <u>(4,339)</u> |

* Denotes a major program as defined by OMB Circular A-133.

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, Continued
Year Ended September 30, 1998

| <u>Federal CFDA #</u> | <u>Federal Grantor/Program Title</u> | <u>Audited Balance at September 30, 1997</u> | <u>Revised Accrued Balance at September 30, 1997</u> | <u>Expenditures</u> | <u>Cash Receipts</u> | <u>Accrued (Deferred) Balance at September 30, 1998</u> |
|---------------------------|--|--|--|---------------------|----------------------|---|
| | Direct from Department of Defense: | | | | | |
| 12.114 | Collaborative Research and Development | \$ (73,888) | \$ (73,888) | \$ 164,056 * | \$ 81,210 | \$ 8,958 |
| 12.300 | Basic and Applied Scientific Research | 64,922 | 64,922 | 199,760 | 232,541 | 32,141 |
| 12.431 | Basic Scientific Research | 24,561 | 24,561 | 8,345 | - | 32,906 |
| 12.910 | Research and Technology Development | 33,251 | 33,251 | 50,822 | 28,634 | 55,439 |
| 12.911 | Defense Technology Conversion, Reinvestment and Transition Assistance | - | - | 3,587 | - | 3,587 |
| | Department of Defense Total | 48,846 | 48,846 | 426,570 | 342,385 | 133,031 |

* Denotes a major program as defined by OMB Circular A-133.

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, Continued
Year Ended September 30, 1998

| <u>Federal CFDA #</u> | <u>Federal Grantor/Program Title</u> | <u>Audited Balance at September 30, 1997</u> | <u>Revised Accrued Balance at September 30, 1997</u> | <u>Expenditures</u> | <u>Cash Receipts</u> | <u>Accrued (Deferred) Balance at September 30, 1998</u> |
|---------------------------|---|--|--|---------------------|----------------------|---|
| | Direct from Department of the Interior: | | | | | |
| 15.143 | Dist. Learning Project | \$ 4,808 | \$ 4,808 | \$ 2,585 | \$ 7,393 | \$ - |
| 15.602 | Conservation Law Enforcement Training Assistance | - | - | 16,789 | - | 16,789 |
| 15.612 | Endangered Species Conservation | 30,015 | 30,015 | - | 30,015 | - |
| 15.805 | Assistance to State Water Resources - Research Institutes | 43,054 | 43,054 | 106,314 | 108,524 | 40,844 |
| 15.806 | National Water Resources Research Program | 49,561 | 49,561 | - | 49,561 | - |
| 15.875 | Economic, Social and Political Development of the Territories | - | - | 4,557 | - | 4,557 |
| N/A | Assess Reef Resources | - | - | 344 | - | 344 |
| | Department of the Interior Total | <u>127,438</u> | <u>127,438</u> | <u>130,589</u> | <u>195,493</u> | <u>62,534</u> |

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, Continued
Year Ended September 30, 1998

| <u>Federal CFDA #</u> | <u>Federal Grantor/Program Title</u> | <u>Audited Balance at September 30, 1997</u> | <u>Revised Accrued Balance at September 30, 1997</u> | <u>Expenditures</u> | <u>Cash Receipts</u> | <u>Accrued (Deferred) Balance at September 30, 1998</u> |
|---------------------------|--|--|--|---------------------|----------------------|---|
| | Direct from National Science Foundation: | | | | | |
| 47.050 | Geosciences | \$ (25,353) | \$ (23,674) | \$ - | \$ (23,674) | \$ - |
| 47.074 | Biological Sciences | 1,679 | - | 12,153 | 12,153 | - |
| 47.077 | Academic Research Facilities and Instrumentation | <u>890</u> | <u>890</u> | <u>88,752</u> | <u>89,583</u> | <u>59</u> |
| | National Science Foundation Total | <u>(22,784)</u> | <u>(22,784)</u> | <u>100,905</u> | <u>78,062</u> | <u>59</u> |

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, Continued
Year Ended September 30, 1998

| <u>Federal CFDA #</u> | <u>Federal Grantor/Program Title</u> | <u>Audited Balance at September 30, 1997</u> | <u>Revised Accrued Balance at September 30, 1997</u> | <u>Expenditures</u> | <u>Cash Receipts</u> | <u>Accrued (Deferred) Balance at September 30, 1998</u> |
|---------------------------|--|--|--|---------------------|----------------------|---|
| | Direct from Small Business Administration: | | | | | |
| 59.037 | Small Business Development Center | \$ 53,411 | \$ 70,697 | \$ 294,922 | \$ 300,631 | \$ 64,988 |
| | Small Business Development Center Total | <u>53,411</u> | <u>70,697</u> | <u>294,922</u> | <u>300,631</u> | <u>64,988</u> |

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, Continued
Year Ended September 30, 1998

| <u>Federal CFDA #</u> | <u>Federal Grantor/Program Title</u> | <u>Audited Balance at September 30, 1997</u> | <u>Revised Accrued Balance at September 30, 1997</u> | <u>Expenditures</u> | <u>Cash Receipts</u> | <u>Accrued (Deferred) Balance at September 30, 1998</u> |
|---------------------------|---|--|--|---------------------|----------------------|---|
| | Direct from Environmental Protection Agency: | | | | | |
| 66.505 | Water Pollution Control - Research Development and Demonstration | \$ 63,083 | \$ 63,083 | \$ 73,748 | \$ 68,271 | \$ 68,560 |
| 66.606 | Surveys, Studies, Investigations and Special Purpose Grants | - | - | 49,448 | - | 49,448 |
| | Environmental Protection Agency Total | 63,083 | 63,083 | 123,196 | 68,271 | 118,008 |

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, Continued
Year Ended September 30, 1998

| <u>Federal CFDA #</u> | <u>Federal Grantor/Program Title</u> | <u>Audited Balance at September 30, 1997</u> | <u>Revised Accrued Balance at September 30, 1997</u> | <u>Expenditures</u> | <u>Cash Receipts</u> | <u>Accrued (Deferred) Balance at September 30, 1998</u> |
|---------------------------|---|--|--|---------------------|----------------------|---|
| | Federal Emergency Management Agency | | | | | |
| | Pass-through from: | | | | | |
| | Government of Guam: | | | | | |
| 83.516 | Disaster Assistance | \$ - | \$ - | \$ 196,581 | \$ - | \$ 196,581 |
| | Federal Emergency Management Agency Total | <u>-</u> | <u>-</u> | <u>196,581</u> | <u>-</u> | <u>196,581</u> |

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, Continued
Year Ended September 30, 1998

| Federal CFDA # | Federal Grantor/Program Title | Audited Balance at September 30, 1997 | Revised Accrued Balance at September 30, 1997 | Expenditures | Cash Receipts | Accrued (Deferred) Balance at September 30, 1998 |
|-------------------|---|--|--|------------------|------------------|--|
| | Direct from Department of Education: | | | | | |
| 84.007 | Federal Supplemental Educational Opportunity Grants | \$ - | \$ - | \$ 26,843 * | \$ 26,843 | \$ - |
| 84.015 | MARC - Title VI | 80 | 80 | 226,886 | 177,214 | 49,752 |
| 84.029 | Special Education - Personnel Development and Parent Training | 7,704 | 7,704 | 96,306 | 90,445 | 13,565 |
| 84.031 | Higher Education - Institutional Aid | 80,397 | 80,397 | 118,879 | 199,276 | - |
| 84.033 | Federal Work-Study Program | (4,742) | (4,742) | 507,343 * | 417,370 | 85,231 |
| 84.042 | Student Support Services | 12,998 | 12,998 | 179,274 | 170,088 | 22,184 |
| 84.044 | Talent Search | 17,814 | 17,814 | 224,591 | 215,360 | 27,045 |
| 84.047 | Upward Bound | 53,458 | 53,458 | 269,292 | 292,842 | 29,908 |
| 84.063 | Federal Pell Grant Program | 157,954 | 157,954 | 1,583,237 * | 1,503,475 | 237,716 |
| 84.069 | Grants to States for State Student Incentives | - | - | 16,164 * | 16,164 | - |
| 84.224 | State Grant for Assistive Technology | 10,912 | 10,912 | 140,540 | 136,482 | 14,970 |
| 84.268 | Federal Direct Student Loan (Federal Stafford and Federal PLUS Loans) | - | 106,871 | 1,512,809 * | 1,553,918 | 65,762 |
| 84.288 | Bilingual Education Program Development and Implementation Grants | <u>28,037</u> | <u>28,037</u> | <u>188,453</u> | <u>203,379</u> | <u>13,111</u> |
| | Department of Education Total | <u>364,612</u> | <u>471,483</u> | <u>5,090,617</u> | <u>5,002,856</u> | <u>559,244</u> |

* Denotes a major program as defined by OMB Circular A-133.

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

UNIVERSITY OF GUAM

Supplementary Schedule of Expenditures of Federal Awards, Continued
Year Ended September 30, 1998

| <u>Federal CFDA #</u> | <u>Federal Grantor/Program Title</u> | <u>Audited Balance at September 30, 1997</u> | <u>Revised Accrued Balance at September 30, 1997</u> | <u>Expenditures</u> | <u>Cash Receipts</u> | <u>Accrued (Deferred) Balance at September 30, 1998</u> |
|---------------------------|--|--|--|---------------------|----------------------|---|
| | Direct from Department of Health and Human Services: | | | | | |
| 93.110 | Maternal and Child Health Federal Consolidated Programs | \$ 63,532 | \$ 63,532 | \$ 199,775 | * \$ 267,250 | \$ (3,943) |
| 93.375 | Minority Biomedical Research Support | 118,038 | 118,038 | 469,738 | 416,304 | 171,472 |
| 93.632 | Development Disabilities University Affiliated Programs | 50,954 | 50,954 | 281,625 | * 290,560 | 42,019 |
| 93.685 | Research for Mothers and Children | - | - | 4,082 | - | 4,082 |
| 93.925 | Scholarships for Health Professions Students from Disadvantaged Backgrounds | <u>1,086</u> | <u>1,086</u> | <u>3,252</u> | <u>4,338</u> | <u>-</u> |
| | Department of Health and Human Services Total | <u>233,610</u> | <u>233,610</u> | <u>958,472</u> | <u>978,452</u> | <u>213,630</u> |
| | Grand Total | <u>\$ 1,150,926</u> | <u>\$ 1,275,083</u> | <u>\$ 9,824,469</u> | <u>\$ 9,147,666</u> | <u>\$ 1,951,886</u> |

* Denotes a major program as defined by OMB Circular A-133.

Note: Basis of Accounting - The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting.

UNIVERSITY OF GUAM

Schedule of Findings and Questioned Costs Year Ended September 30, 1998

Part I - Summary of Auditors' Results

1. The Independent Auditors' Report on the financial statements expressed an unqualified opinion.
2. Reportable conditions in internal control over financial reporting were not identified.
3. No instance of noncompliance considered material to the financial statements was disclosed by the audit.
4. Reportable conditions in internal control over compliance with requirements applicable to major federal award programs were not identified.
5. The Independent Auditors' Report on compliance with requirements applicable to major federal award programs expressed an unqualified opinion.
6. The audit disclosed no findings required to be reported by OMB Circular A-133.
7. The University's major programs were as follows:

| <u>CFDA Number</u> | <u>Grant Title</u> | <u>Expenditures</u> |
|------------------------|--|---------------------|
| 11.550 | Public Telecommunications Facilities – Planning and Construction | \$ 185,300 |
| 12.114 | Collaborative Research and Development | 164,056 |
| 84.007 | Federal Supplemental Educational Opportunity Grants | 26,843 |
| 84.033 | Federal Work Study Program | 507,343 |
| 84.063 | Federal Pell Grant Program | 1,583,237 |
| 84.069 | State Student Incentive Grants | 16,164 |
| 84.268 | Federal Direct Student Loan | 1,512,809 |
| 93.110 | Maternal and Child Health Federal Consolidated Programs | 199,775 |
| 93.632 | Developmental Disabilities University Affiliated Programs | <u>281,625</u> |
| | Total federal award expenditures tested | \$ <u>4,477,152</u> |
| | Total federal expenditures | \$ <u>9,824,469</u> |
| | Percentage of total tested | <u>0.46</u> |

UNIVERSITY OF GUAM

Schedule of Findings and Questioned Costs, Continued Year Ended September 30, 1998

8. The Organization did qualify as a low-risk auditee as that term is defined in OMB Circular A-133.

Part II - Financial Statement Findings Section

No matters are reportable.

Part III - Federal Award Findings and Questioned Cost Section

No matters are reportable.

UNIVERSITY OF GUAM

Reconciliation of Total Restricted Expenditures with Total Federal Award Expenditures Year Ended September 30, 1998

| <u>University Restricted Funds</u> | <u>Total Restricted Expenditures</u> | <u>Total Federal Restricted Expenditures</u> | <u>Other Restricted Grant Expenditures</u> |
|---|--|--|--|
| Fund 51 - Current Fund | | | |
| Restricted - CALS | \$ 4,737,727 | \$ 2,440,534 | \$ 2,297,193 |
| Fund 52 - Current Fund | | | |
| Restricted - FGIA Title IV | 2,133,587 | 2,133,587 | - |
| Fund 53 - Current Fund | | | |
| Restricted - FGIA Others | 3,612,402 | 3,445,966 | 166,436 |
| Fund 54 - Current Fund | | | |
| Restricted - Contracts Federal | 6,240 | 6,240 | - |
| Fund 55 - Current Fund | | | |
| Restricted - Contracts - Government of Guam | 1,061,315 | - | 1,061,315 |
| Fund 56 - Current Fund | | | |
| Restricted - Contracts - Foreign Government/Private | 1,316,682 | - | 1,316,682 |
| Fund 57 - Current Fund | | | |
| Restricted - Scholarships - Government of Guam | 2,639,886 | - | 2,639,886 |
| Fund 58 - Current Fund | | | |
| Restricted - Private Scholarships | <u>126,970</u> | <u>-</u> | <u>126,970</u> |
| | 15,634,809 | 8,026,327 | 7,608,482 |
| Fund 29 - Current Fund - Unrestricted - Designated Calamity | - | 196,581 | - |
| Fund 81 - Plant Fund - Unexpended | - | 88,752 | - |
| Fund 61 - Loan Fund - Federal | <u>-</u> | <u>1,512,809</u> | <u>-</u> |
| | \$ <u>15,634,809</u> | \$ <u>9,824,469</u> | \$ <u>7,608,482</u> |