

COMMONWEALTH OF THE
NORTHERN MARIANA ISLANDS

INDEPENDENT AUDITORS' REPORTS ON
INTERNAL CONTROL AND ON COMPLIANCE

YEAR ENDED SEPTEMBER 30, 1999



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

Honorable Pedro P. Tenorio
Governor
Commonwealth of the Northern Mariana Islands:

We have audited the general purpose financial statements of the Commonwealth of the Northern Mariana Islands (CNMI) as of and for the year ended September 30, 1999, and have issued our report thereon dated May 12, 2000, which report was qualified due to; 1) our inability to determine the effects of not updating the General Fixed Assets Account Group; 2) our inability to determine the propriety of receivables from federal agencies, utilities receivable, inventories, fixed assets, and contributed capital of the Commonwealth Utilities Corporation, a Component Unit - Proprietary Fund; 3) our inability to determine the propriety of receivables from federal agencies, advances, deposits payable, other liabilities and accruals, reserve for encumbrances, and reserve for continuing appropriations and their effect on the determination of revenues and expenditures for all Governmental Fund Types, and receivables from federal agencies for the Fiduciary Fund Type - Agency Fund; and 4) the omission of the Northern Marianas College, the Public School System, and the Commonwealth Government Employees' Credit Union. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 CNMI's general purpose 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 general purpose 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 instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings and Questioned Costs (pages 43 through 67) as items 99-16, 99-17, 99-18, 99-19 and 99-21. We also noted certain immaterial instances of noncompliance that we have reported to the management of the CNMI in a separate letter dated May 12, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the CNMI's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the CNMI's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 99-1 through 99-15.

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 general purpose 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 99-1 through 99-15 to be material weaknesses. We also noted other matters involving the internal control over financial reporting that we have reported to the management of the CNMI in a separate letter dated May 12, 2000.

This report is intended solely for the information use of the management of the CNMI, federal awarding agencies, pass-through entities, and the cognizant audit and other federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche

May 12, 2000



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

Honorable Pedro P. Tenorio
Governor
Commonwealth of the Northern Mariana Islands:

Compliance

We have audited the compliance of the Commonwealth of the Northern Mariana Islands (CNMI) 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, 1999. The CNMI's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs (pages 43 through 67). Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the CNMI's management. Our responsibility is to express an opinion on the CNMI's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 CNMI'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 CNMI's compliance with those requirements.

As described in items 99-16 through 99-22 in the accompanying Schedule of Findings and Questioned Costs, the CNMI did not comply with requirements regarding allowable costs/cost principles, Davis-Bacon Act, eligibility, equipment and real property management, and special tests and provisions that are applicable to its major federal programs. Compliance with such requirements is necessary, in our opinion, for the CNMI to comply with requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the CNMI 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, 1999.

Internal Control Over Compliance

The management of the CNMI 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 CNMI'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.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the CNMI's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 99-16 through 99-22.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 99-16, 99-17, 99-18, 99-19 and 99-21 to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of the CNMI as of and for the year ended September 30, 1999, and have issued our report thereon dated May 12, 2000, which report was qualified due to; 1) our inability to determine the effects of not updating the General Fixed Assets Account Group; 2) our inability to determine the propriety of receivables from federal agencies, utilities receivable, inventories, fixed assets, and contributed capital of the Commonwealth Utilities Corporation, a Component Unit - Proprietary Fund; 3) our inability to determine the propriety of receivables from federal agencies, advances, deposits payable, other liabilities and accruals, reserve for encumbrances, and reserve for continuing appropriations and their effect on the determination of revenues and expenditures for all Governmental Fund Types, and receivables from federal agencies for the Fiduciary Fund Type - Agency Fund; and 4) the omission of the Northern Marianas College, the Public School System, and the Commonwealth Government Employees' Credit Union. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards (pages 7 through 39) is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. This schedule is the responsibility of the management of the CNMI. Such information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the propriety of receivables from federal agencies, advances, deposits payable and other liabilities and accruals of all Governmental Fund Types, and receivables from federal agencies of the Fiduciary Fund Type - Agency Fund been determinable, is fairly stated, in all material respects when considered in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of the management of the CNMI, federal awarding agencies, pass-through entities, and the cognizant audit and other federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche

May 12, 2000

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Programs Selected for Audit
in Accordance with OMB Circular A-133
Year Ended September 30, 1999

The following list specifies programs selected for detailed compliance testing in accordance with applicable OMB Circular A-133 requirements.

<u>Grantor</u>	<u>CFDA #</u>	<u>Description</u>	<u>Amount of Expenditures</u>
U.S. Department of the Interior	15.875	Capital Improvement Projects	\$ 15,844,826
		Technical Assistance Grants	1,331,739
		Commonwealth Development Authority	466,235
		Public Works	<u>61,402</u>
			<u>17,704,202</u>
U.S. Department of Agriculture	10.551	Nutrition Assistance Program	<u>5,013,363</u>
U.S. Department of Transportation	20.205	Highway Planning and Construction	<u>4,709,981</u>
U.S. Department of Health and Human Services	93.778	Medical Assistance Program	<u>3,564,940</u>
U.S. Environmental Protection Agency	66.600	Consolidated Grant	<u>1,580,312</u>
Total program expenditures tested			\$ <u>32,572,798</u>
Total federal program expenditures			\$ <u>45,907,001</u>
% of total federal program expenditures tested			<u>71%</u>

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Agriculture</u>						
<u>Meat Inspection CFDA #10.475</u>						
Meat-Poultry Inspection	A34750	\$ 394,911	\$ (31,609)	\$ -	\$ -	\$ (31,609)
<u>Nutrition Assistance CFDA #10.551</u>						
NAP - Admin	A0551A	-	-	-	3,536	3,536
Management Evaluation Unit	A0551C	-	-	-	1,071	1,071
Retail & Redemption Unit	A0551D	-	-	-	657	657
Management Evaluation Unit	A2561C	-	3	-	-	3
NAP Administration	A4561A	-	99	-	-	99
NAP Program Benefit	A4561B	-	911	-	-	911
Program Benefit	A5551B	-	389	-	-	389
NAP Administration	A6551A	821,348	160	-	-	160
Management Evaluation Unit	A6551C	190,124	9	-	-	9
Retail & Redemption	A6551D	160,384	1,600	-	-	1,600
NAP Administration	A7551A	696,603	1,350	-	-	1,350
Retail & Redemption	A7551D	139,349	1	-	-	1
NAP - Admin	A8551A	166,725	184,170	190,904	6,512	(222)
Program Benefits	A8551B	1,027,500	597,962	597,936	-	26
Management Evaluation Unit	A8551C	37,444	24,938	48,179	(133)	(23,374)
Retail & Redemption Unit	A8551D	35,397	89,105	99,622	10,517	-
NAP - Admin	A9551A	-	397	611,810	669,988	58,575
Program Benefits	A9551B	3,984,598	-	3,587,119	4,025,682	438,563
Management Evaluation Unit	A9551C	175,102	-	128,149	142,293	14,144
Retail & Redemption Unit	A9551D	163,819	-	129,530	153,240	23,710
Sub-total CFDA #10.551		7,598,393	901,094	5,393,249	5,013,363	521,208
<u>Elderly Nutrition CFDA #10.570</u>						
Elderly Feed	A45701	64,371	(7,442)	-	-	(7,442)
Elderly Feed	A55701	72,309	(1,622)	-	-	(1,622)
Elderly Feed FY98	A85701	36,710	15,417	15,417	-	-
Elderly Feed FY99	A95701	53,966	-	18,218	57,790	39,572
Sub-total CFDA #10.570		227,356	6,353	33,635	57,790	30,508
<u>Cooperative Forestry Assistance CFDA #10.664</u>						
Agriculture Experiment	A16647	-	10,903	-	-	10,903
Meat - Poultry Inspection	A34750	-	(6,625)	42,795	3,149	(46,271)
Rural Fire Prevention	A46642	-	7,094	-	-	7,094
ATB Urban Forestry	A46643	126,100	(367)	-	-	(367)
Seedling Improvement	A46644	11,000	173	-	-	173
Forest Pest Management	A46647	10,000	28	-	-	28
Conservation Education Prog.	A4664A	4,000	166	-	-	166
ATB/Urban Forestry	A6664A	43,710	(1)	-	-	(1)
U&C Forestry - Rota	A6664B	4,951	(1)	-	-	(1)
Fire Protection - Saipan	A66641	11,977	18,088	-	-	18,088
U&C Forestry - Saipan	A7664A	50,516	18,339	19,532	-	(1,193)
U&C Forestry - Rota	A7664B	15,852	14,175	15,515	-	(1,340)
Seedling - Rota	A7664C	3,000	2,460	2,709	-	(249)
Fire Protection - Rota	A7664R	4,000	3,301	3,576	-	(275)
Fire Protection - Tinian	A7664T	6,000	4,808	5,295	-	(487)
Fire Protection - Saipan	A76641	39,997	(8,148)	10,890	-	(19,038)
H2O-Shed Pro & Flol	A7904S	-	-	216,856	70,629	(146,227)
U&C Forestry - Saipan	A8664A	-	3,860	11,280	43,014	35,594
U&C Forestry - Rota	A8664B	-	94	7,291	13,816	6,619
Seedling - Rota	A8664C	7,673	-	2,222	5,288	3,066

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Agriculture, Continued</u>						
<u>Cooperative Forestry Assistance</u>						
<u>CFDA #10.664, Continued</u>						
Balance Forwarded		338,776	68,347	337,961	135,896	(133,718)
U&C Forest - Tinian	A8664D	13,028	-	2,492	5,757	3,265
Seedlings - Tinian	A8664E	5,227	-	3,599	4,733	1,134
Fire Protection	A86641	-	94	48,298	76,111	27,907
H2O-Shed Pro & Flol	A8904S	125,000	-	85,227	113,688	28,461
U&C Forestry - Saipan	A9664A	77,406	-	-	3,298	3,298
Fire Protection	A96641	90,000	-	-	2,100	2,100
Sub-total CFDA #10.664		<u>649,437</u>	<u>68,441</u>	<u>477,577</u>	<u>341,583</u>	<u>(67,553)</u>
<u>Soil & H2O Survey CFDA #10.903</u>						
Soil Survy-Northern Island	A9903S	90,000	-	-	54,600	54,600
<u>Watershed Protection CFDA #10.904</u>						
Wetland Phase II	A5904A	-	2	-	-	2
H2O - Shed Pro & Flood	A7904S	-	175,036	-	-	175,036
Sub-total CFDA #10.904		<u>-</u>	<u>175,038</u>	<u>-</u>	<u>-</u>	<u>175,038</u>
<u>National Agriculture Statistic</u>						
<u>CFDA #10.950</u>						
Census of Agriculture	A8950C	20,000	-	-	6,248	6,248
Total U.S. Department of Agriculture		<u>8,980,097</u>	<u>1,119,317</u>	<u>5,904,461</u>	<u>5,473,584</u>	<u>688,440</u>
<u>U.S. Department of Commerce</u>						
<u>Interjurisdictional Fisheries Act</u>						
<u>CFDA #11.407</u>						
Bottom Fish Studies	C7407B	-	6,010	-	1,943	7,953
Sub-total CFDA #11.407		<u>-</u>	<u>6,010</u>	<u>-</u>	<u>1,943</u>	<u>7,953</u>
<u>Sea Grant Support CFDA #11.417</u>						
Pacific Island Sea Grant Ext.	C2417A	20,000	5	-	-	5
Pacific Island Sea Grant Ext.	C3417A	20,000	2,127	-	-	2,127
Pacific Island Sea Grant Ext.	C4417A	-	(4,559)	-	-	(4,559)
Sub-total CFDA #11.417		<u>40,000</u>	<u>(2,427)</u>	<u>-</u>	<u>-</u>	<u>(2,427)</u>
<u>Coastal Zone Mgmt. CFDA #11.419</u>						
CRM Base Grant	C14190	487,333	(193)	-	-	(193)
FY91 Program Income	C14191	521,143	(434,291)	-	-	(434,291)
CRM Base Grant	C24192	-	(1,083)	-	-	(1,083)
CRM Program Income FY93	C34192	132,950	13,359	-	-	13,359
CRM Program Income FY94	C4419A	-	(1,220)	-	-	(1,220)
Non-Point Source	C54191	84,000	(1)	-	-	(1)
Coastal Hazard	C54192	44,000	(1)	-	-	(1)
FY95 Program Income	C5419A	303,305	(1)	-	-	(1)
CRM Base Grant	C64190	543,000	7,026	-	-	7,026
NPS Pollution	C64191	105,000	1,561	-	-	1,561
Coastal Hazard	C64192	44,000	4,828	-	-	4,828
AD&C H. Mngr	C64193	27,000	1,094	-	-	1,094
FY96 Program Income	C6419A	366,841	98	-	-	98
CRM Base Grant	C74190	570,000	161,273	-	-	161,273

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Commerce, Continued</u>						
<u>Coastal Zone Mgmt. CFDA #11.419, Continued</u>						
Balance Forwarded		3,228,572	(247,551)	-	-	(247,551)
Coastal Hazard	C74192	75,860	21,236	-	-	21,236
FY97 Program Income	C7419A	407,802	(1,602)	-	-	(1,602)
Base Grant	C84190	548,916	532,332	1,007,206	16,585	(458,289)
Coastal Hazard	C84192	63,999	61,938	123,608	-	(61,670)
FY98 Program Income	C8419A	-	(87,912)	100	55,677	(32,335)
Base Grant	C9419A	572,820	-	12,959	547,572	534,613
FY99 CRM Program Income	C9419P	154,073	-	149,146	87,512	(61,634)
NPS Pollution	C94191	45,448	-	-	47,662	47,662
Coastal Hazard	C94192	93,552	-	-	88,704	88,704
Sub-total CFDA #11.419		<u>5,191,042</u>	<u>278,441</u>	<u>1,293,019</u>	<u>843,712</u>	<u>(170,866)</u>
<u>Fisheries Development CFDA #11.427</u>						
West Pacific Fish Info.	C24271	80,000	18,026	-	-	18,026
Marianas Fishery Data Coll.	C2427A	52,130	(125)	-	-	(125)
Sub-total CFDA #11.427		<u>132,130</u>	<u>17,901</u>	<u>-</u>	<u>-</u>	<u>17,901</u>
<u>Pacific Fisheries Data CFDA #11.437</u>						
West Pacific Fish	C44371	-	(4,853)	-	-	(4,853)
West Pacific Fish	C44372	108,307	(6,612)	-	-	(6,612)
West Pacific Info.	C54372	42,000	(1)	-	-	(1)
West Pacific Fish Info.	C64372	45,000	(2,945)	-	-	(2,945)
West Pacific Fish Info.	C7437A	35,897	1	-	-	1
West Pacific Fisheries	C8437A	-	25,531	-	24,079	49,610
West Pacific Fisheries	C9437A	135,000	-	-	62,299	62,299
Sub-total CFDA #11.437		<u>366,204</u>	<u>11,121</u>	<u>-</u>	<u>86,378</u>	<u>97,499</u>
Total U.S. Department of Commerce		<u>5,729,376</u>	<u>311,046</u>	<u>1,293,019</u>	<u>932,033</u>	<u>(49,940)</u>
<u>U.S. Department of Education</u>						
<u>IMLS Library Grants CFDA #45.301</u>						
LSTA State Grants 09/99	E8301A	58,919	-	-	31,760	31,760
<u>Public Library Services CFDA #84.034</u>						
Title I Library Services	E5034A	51,750	1,350	-	-	1,350
Title I Library Services	E6034A	53,157	10,772	-	-	10,772
Title I Library Services	E7034A	54,314	7,109	-	36,385	43,494
Sub-total CFDA #84.034		<u>159,221</u>	<u>19,231</u>	<u>-</u>	<u>36,385</u>	<u>55,616</u>
<u>Interlibrary Cooperation CFDA #84.035</u>						
T-III Coop. & Resources	E5035A	9,993	(1,081)	-	-	(1,081)
T-III Interlibrary	E6035A	2,360	(759)	-	-	(759)
T-III Interlibrary	E7035A	11,545	6,375	-	90	6,465
Sub-total CFDA #84.035		<u>23,898</u>	<u>4,535</u>	<u>-</u>	<u>90</u>	<u>4,625</u>
<u>Rehabilitation Services Basic Support CFDA #84.126</u>						
Voc. Rehab. (Case)	E3126B	340,886	(943)	-	-	(943)
Voc. Rehab. Admin.	E4126A	147,160	1	-	-	1
Voc. Rehab. - Admin.	E6126A	272,689	26,617	-	-	26,617
VR Case Service	E6126B	260,474	916	-	-	916
Voc. Rehab. Admin.	E7126A	168,448	218,632	86,558	-	132,074

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Education, Continued</u>						
<u>Rehabilitation Services Basic</u>						
<u>Support CFDA #84.126, Continued</u>						
Balance Forwarded		1,189,657	245,223	86,558	-	158,665
VR Case Service	E7126B	156,107	277,978	277,979	-	(1)
Voc. Rehab. - Admin.	E8126A	198,705	85,641	-	219,789	305,430
VR Case Service	E8126B	311,682	123,077	-	215,137	338,214
VR Strategic Plan	E8126C	10,976	2,289	-	5,746	8,035
VR Admin/C-SERV	E9126C	788,661	-	-	43,903	43,903
Sub-total CFDA #84.126		<u>2,655,788</u>	<u>734,208</u>	<u>364,537</u>	<u>484,575</u>	<u>854,246</u>
<u>Library Construction CFDA #84.154</u>						
Title II LSCA	E3154A	21,851	8,476	-	-	8,476
T-II LSCA Construction	E4154A	22,031	357	-	-	357
T-II Lib. Const. & Tech.	E6154A	11,543	1,257	-	-	1,257
Sub-total CFDA #84.154		<u>55,425</u>	<u>10,090</u>	<u>-</u>	<u>-</u>	<u>10,090</u>
<u>Independent Living - State Grants</u>						
<u>CFDA #84.169</u>						
VR-Independent Living	E7169A	43,407	17,917	25,048	7,130	(1)
VR-Independent Living 09/99	E8169A	54,102	-	-	9,614	9,614
Sub-total CFDA #84.169		<u>97,509</u>	<u>17,917</u>	<u>25,048</u>	<u>16,744</u>	<u>9,613</u>
<u>Supported Employment Services</u>						
<u>CFDA #84.187</u>						
VR-Supported Employ.	E6187A	47,690	17,238	-	202	17,440
VR-Supported Employ.	E7187A	47,690	127	15,633	21,460	5,954
Sub-total CFDA #84.187		<u>95,380</u>	<u>17,365</u>	<u>15,633</u>	<u>21,662</u>	<u>23,394</u>
<u>Technology Assistance CFDA #84.224</u>						
Assistance for Disabled	E5224A	150,000	1	-	-	1
Assistance for Disabled	E6224A	150,000	(318)	-	-	(318)
Assistance for Disabled	E7224A	152,813	45,187	-	-	45,187
Assistance for Disabled	E8224A	-	128,665	-	74,499	203,164
Assistance for Disabled	E9224A	150,000	-	-	109,796	109,796
Sub-total CFDA #84.224		<u>602,813</u>	<u>173,535</u>	<u>-</u>	<u>184,295</u>	<u>357,830</u>
<u>Rehabilitation Training CFDA #84.265</u>						
Voc. Rehab. - ISTP	E4265A	8,865	(1,795)	-	-	(1,795)
VR In-Service Training	E7265A	19,795	9,897	-	-	9,897
Sub-total CFDA #84.265		<u>28,660</u>	<u>8,102</u>	<u>-</u>	<u>-</u>	<u>8,102</u>
Total U.S. Department of Education		<u>3,777,613</u>	<u>984,983</u>	<u>405,218</u>	<u>775,511</u>	<u>1,355,276</u>
<u>U.S. Department of Energy</u>						
<u>State Energy Conser. CFDA #81.041</u>						
FY95 SECP	N50041	107,400	(1)	-	-	(1)
State Energy Program	N7041A	216,784	(1)	-	-	(1)
State Energy Program	N8041A	166,000	21,780	21,842	61	(1)
State Energy Program	N9041A	-	1,108	110,613	122,880	13,375
Solar/Sep - EMO	N9041B	12,000	-	-	11,545	11,545
Sub-total CFDA #81.041		<u>502,184</u>	<u>22,886</u>	<u>132,455</u>	<u>134,486</u>	<u>24,917</u>

See accompanying notes to schedule of expenditures of federal awards.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Energy, Continued</u>						
<u>Energy Conservation for Institutional</u>						
<u>Building CFDA #81.052</u>						
ICP C-XVI	N40520	32,990	(1)	-	-	(1)
ICP - Administration	N60510	22,473	(1,140)	-	-	(1,140)
ICP Administrative Grant	N80520	30,000	2,002	-	-	2,002
ICP Admin. CYC. XIV	N90500	29,497	(12,600)	-	-	(12,600)
ICP Administrative Grant	N90520	3,439	(9,038)	-	-	(9,038)
Sub-total CFDA #81.052		118,399	(20,777)	-	-	(20,777)
<u>Consolidated Grant CFDA #81.074</u>						
Closed Account Ref. N60740	N00740	-	(1,056)	-	-	(1,056)
Direct Charge FY93	N30740	50,500	39,429	-	-	39,429
Energy Grant	N6074A	25,275	(167)	-	-	(167)
Photovoltaic (PV) Elect.	N6074B	15,822	47,162	-	874	48,036
Diamond Shamrock	N00741	112,398	(93)	-	-	(93)
Oil Warner Fund	N70742	2,000	686	-	-	686
Amateur Radio Club	N6074C	-	4,744	-	-	4,744
Sub-total CFDA #81.074		205,995	90,705	-	874	91,579
Total U.S. Department of Energy		826,578	92,814	132,455	135,360	95,719
<u>U.S. Department of Defense</u>						
<u>Defense Environmental Restoration</u>						
<u>CFDA #12.113</u>						
Department of Defense Grant	P46005	-	-	-	(16,214)	(16,214)
DERP Funds (DSMOA)	P5113D	262,380	-	-	16,214	16,214
DERP Funds (DSMOA)	P8113D	59,240	-	-	24,688	24,688
Total U.S. Department of Defense		321,620	-	-	24,688	24,688
<u>U.S. Environmental Protection Agency</u>						
<u>Consolidated Grant CFDA #66.600</u>						
CRM/DEQ Wetland Project	P46001	54,000	1,940	-	-	1,940
Rm. Dept. of Defense	P46005	50,000	16,472	-	-	16,472
EPA Base Grant	P56000	688,041	(620)	-	-	(620)
FY95 Program Income	P56002	77,245	(29,438)	-	-	(29,438)
Isley Project	P56003	-	1,113	-	-	1,113
NPS/Marine Monitor	P56004	117,686	1	-	-	1
Wetland Permit Project	P56005	63,330	1,698	1,698	-	-
LauLau Watershed	P56006	123,000	10,925	3,140	-	7,785
FY96 DEQ Program Income	P66002	194,054	1,195	-	696	1,891
DEQ/CRM Watershed Atlas	P6600G	66,500	181	2,284	4,604	2,501
FY97 EPA Base Grant	P76000	885,701	1	-	-	1
FY97 Wetland Agreement	P76001	77,145	30,000	30,000	-	-
FY97 DEQ Program Income	P76002	138,818	(26,268)	-	55,329	29,061
LauLau Revegetation	P76003	31,500	1,672	9,351	7,679	-
Wetland Demonstration	P8600G	110,000	-	24,334	56,984	32,650
Comm-Educ. Project	P8600H	17,463	-	3,160	3,160	-
Marine Monitoring - NPS	P8600I	-	56	6,935	6,879	-
Geographic Info/GIS	P8600J	-	5,498	14,606	9,108	-
Pesticide Containments	P8600K	50,000	-	3,000	3,000	-

See accompanying notes to schedule of expenditures of federal awards.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Environmental Protection Agency, Continued</u>						
<u>Consolidated Grant CFDA #66.600, Continued</u>						
Balance Forwarded		2,744,483	14,426	98,508	147,439	63,357
FY98 EPA Base Grant FSR	P86000	-	375,139	386,848	11,710	1
FY98 DEQ Program Income	P86002	-	(238,870)	7,945	284,898	38,083
Kimiko Link (IPA)	P9600B	129,568	-	123,819	123,819	-
EPA/DEQ Base Grant	P96000	1,187,214	-	581,740	989,607	407,867
FY99 DEQ Program Income	P96002	291,137	-	246,494	22,839	(223,655)
Sub-total CFDA #66.600		4,352,402	150,695	1,445,354	1,580,312	285,653
<u>Environmental Education Grants</u>						
<u>CFDA #66.951</u>						
EPA Education Prog.	P5951A	10,000	1,095	-	-	1,095
Total U.S. Environmental Protection Agency		4,362,402	151,790	1,445,354	1,580,312	286,748
<u>U.S. Federal Emergency Management Agency</u>						
<u>CFDA #83.000</u>						
SARA	M80110	21,334	-	6,873	9,222	2,349
DPI	M85050	100,000	-	22,632	17,630	(5,002)
Hurricane	M85200	73,700	-	14,062	42,936	28,874
Earthquake	M85210	83,300	-	22,603	1,596	(21,007)
SLA	M8534A	43,000	-	23,385	3,084	(20,301)
SLA	M85340	170,000	-	106,297	3,142	(103,155)
SHMP	M85350	107,140	-	25,719	10,824	(14,895)
Sub-total CFDA #83.000		598,474	-	221,571	88,434	(133,137)
<u>SARA Title III Training CFDA #83.011</u>						
SARA Haz. Mat. Training	M70110	12,000	(1)	-	-	(1)
CERCAL	M8011A	-	3,000	3,000	-	-
SARA	M80110	5,333	5,811	-	-	5,811
SARA	M90110	13,000	-	420	5,849	5,429
Sub-total CFDA #83.011		30,333	8,810	3,420	5,849	11,239
<u>CFDA #83.012</u>						
CERCLA	M60120	14,000	1	-	-	1
Sub-total CFDA #83.012		14,000	1	-	-	1
<u>Civil Defense-Emergency Management</u>						
<u>Assistance CFDA #83.503</u>						
Emergency Mgmt. Asst.	M25030	85,000	(7,649)	-	-	(7,649)
Emergency Mgmt. Asst.	M45030	144,060	105	-	-	105
Sub-total CFDA #83.503		229,060	(7,544)	-	-	(7,544)
<u>Disaster Preparedness Program</u>						
<u>CFDA #83.505</u>						
D.P.I.	M65050	50,000	949	-	-	949
D.P.I.	M85050	50,000	19,655	-	-	19,655
D.P.I.G.	M95050	50,000	-	17,577	39,293	21,716
Sub-total CFDA #83.505		150,000	20,604	17,577	39,293	42,320

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Federal Emergency Management Agency, Continued</u>						
<u>Disaster Assistance CFDA #83.516</u>						
Gen. Admin. Cost-Saipan	M03090	-	(223,757)	-	-	(223,757)
Protective Measures	M03092	-	145,512	-	-	145,512
Road System	M03093	-	46,822	-	-	46,822
Public Facilities	M03098	-	16,313	-	-	16,313
Gen-Admin. Cost-Rota	M03099	-	157	-	-	157
Protective Measures	M03101	-	27,885	-	-	27,885
Public Facilities	M03104	-	2,276	-	-	2,276
Protective Measures	M03107	-	31,032	-	-	31,032
Typhoon Roy - Admin.	M83051	525,000	(81,056)	-	-	(81,056)
Debris Cleanup - Rota	M83067	-	1	-	-	1
Gen. Admin. Cost - Tinian	M03105	-	599	-	-	599
Sub-total CFDA #83.516		525,000	(34,216)	-	-	(34,216)
<u>CFDA #83.519</u>						
Hazard Mitigation	M45190	213,503	(80,309)	-	-	(80,309)
HMGP S/Management Cost-Keith	M9519A	26,352	-	5,573	6,976	1,403
S/Management Cost-Paka	M95190	48,212	-	15,365	18,499	3,134
Sub-total CFDA #83.519		288,067	(80,309)	20,938	25,475	(75,772)
<u>CFDA #83.520</u>						
Hurricane Program	M85200	23,000	11,909	-	-	11,909
Hurricane Program	M95200	50,700	-	11,991	28,281	16,290
Sub-total CFDA #83.520		73,700	11,909	11,991	28,281	28,199
<u>CFDA #83.521</u>						
Earthquake Program	M65210	49,820	600	-	-	600
Earthquake Program	M75210	58,300	(1)	-	-	(1)
Earthquake Program	M85210	25,000	21,453	-	-	21,453
Earthquake Program	M95210	58,300	-	-	6,758	6,758
Sub-total CFDA #83.521		191,420	22,052	-	6,758	28,810
<u>Food and Shelter CFDA #83.523</u>						
DYS - Food & Shelter	M45230	2,000	33	-	-	33
DYS - Food & Shelter	M65230	-	141	-	-	141
DYS - Food & Shelter	M75230	2,000	(3)	-	-	(3)
AG/Dom. Abuse Task Force	M8523A	-	(7,325)	-	1,249	(6,076)
Mayor/Emer. Food & Shelter	M8523B	-	938	(991)	4,145	6,074
DYS - Food & Shelter	M85230	-	(40)	(40)	-	-
DYS - Food & Shelter	M95230	2,000	-	2,000	1,714	(286)
Sub-total CFDA #83.523		6,000	(6,256)	969	7,108	(117)
<u>State and Local Asst. CFDA #83.534</u>						
SLA-100	M8534A	5,000	20,301	-	-	20,301
SLA-50	M85340	-	104,335	-	-	104,335
SLA-100	M9534A	15,000	-	-	7,440	7,440
SLA-50	M95340	170,000	-	69,263	140,905	71,642
Sub-total CFDA #83.534		190,000	124,636	69,263	148,345	203,718

See accompanying notes to schedule of expenditures of federal awards.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Federal Emergency Management Agency, Continued</u>						
<u>Mitigation Assistance CFDA #83.535</u>						
SHMP	M85350	53,570	24,477	-	-	24,477
M.A.P.	M95350	53,570	-	21,338	44,535	23,197
Sub-total CFDA #83.535		107,140	24,477	21,338	44,535	47,674
<u>Individual and Family Grants</u>						
<u>CFDA #83.543</u>						
Typhoon Keith IFGP - Admin.	M8543A	-	31,691	42,918	1,686	(9,541)
Typhoon PAKA IFGP - Admin.	M8543R	-	12,320	12,410	90	-
Typhoon Keith PA Sub/Grant	M8544H	76,496	-	27,335	22,097	(5,238)
Sub-total CFDA #83.543		76,496	44,011	82,663	23,873	(14,779)
<u>Public Assistance Grants</u>						
<u>CFDA #83.544</u>						
T-Keith IFGP - Base Grant	M8544B	250,000	260,779	5,376	-	255,403
T-Keith PA Base Grant	M8544C	-	321,716	1,506,678	817,022	(367,940)
T-Keith PA Grantee Admin.	M8544D	4,981	3,542	10,902	11,502	4,142
T-Keith State Admin. Cost	M8544E	-	62,883	211,273	198,488	50,098
T-PAKA State Admin. Cost	M8544F	-	8,975	36,644	31,776	4,107
T-PAKA Sub/Grant Admin.	M8544G	-	7,287	11,312	4,026	1
T-Keith PA Sub/Grant Admin.	M8544H	-	9,490	-	-	9,490
T-PAKA IFG-B/Grant-Ro	M8544R	50,000	(35,578)	55,068	(2,587)	(93,233)
T-PAKA PA Base Grant	M8544S	-	77,761	1,055,816	170,372	(807,683)
T-PAKA PA Grantee Admin.	M8544T	1,777	3,469	13,350	10,443	562
Sub-total CFDA #83.544		306,758	720,324	2,906,419	1,241,042	(945,053)
<u>Hazard Mitigation Grant CFDA #83.548</u>						
HMGP - Is. Power - EMO	M9548A	48,600	-	47,700	52,470	4,770
HMGP - Grantee Admin	M9548C	1,507	-	1,507	1,507	-
Sub-Grantee Admin Building	M9548K	1,789	-	-	375	375
HMGP - Grantee Admin	M95483	15,172	-	2,745	6,985	4,240
Sub-total CFDA #83.548		67,068	-	51,952	61,337	9,385
Total U.S. Federal Emergency Management Agency		2,853,516	848,499	3,408,101	1,720,330	(839,272)
<u>U.S. Department of Health and Human Services</u>						
<u>Aging - Supportive Services CFDA #93.044</u>						
C/Geriatric	H06104	60,785	382	-	-	382
Supportive Service - Saipan	H06105	137,325	28,779	-	-	28,779
Supportive Service	H26330	187,024	62,000	-	-	62,000
Supportive Service	H36330	127,696	134,577	-	-	134,577
Support Serv. - Tinian	H563TN	10,335	1	-	-	1
Supportive Services	H6044A	-	(2)	-	-	(2)
Support Services - Rota	H6044R	-	3,355	-	-	3,355
Support Serv. - Tinian	H6044T	-	1,269	-	-	1,269
Support Services - Saipan	H7044A	168,146	30,556	30,557	-	(1)
Support Services - Rota	H7044R	-	-	2,342	2,474	132
Support Services - Tinian	H7044T	-	-	1,743	1,743	-
Support Services - Saipan	H7044H	2,945	471	-	-	471

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Health and Human Services, Continued</u>						
<u>Aging - Supportive Services CFDA #93.044, Continued</u>						
Balance Forwarded		694,256	261,388	34,642	4,217	230,963
Support Services - Saipan	H8044A	179,203	51,357	179,203	127,846	-
Support Services - Rota	H8044R	7,560	-	-	1,607	1,607
Support Services - Saipan	H9044A	180,873	-	22,368	52,259	29,891
Support Services - Rota	H9044R	2,945	-	-	883	883
Support Services - Tinian	H9044T	2,944	-	444	444	-
Sub-total CFDA #93.044		<u>1,067,781</u>	<u>312,745</u>	<u>236,657</u>	<u>187,256</u>	<u>263,344</u>
<u>Aging - Nutrition Services CFDA #93.045</u>						
Congregate Meals	H2633A	235,373	(4,202)	-	-	(4,202)
Home Delivered Meals	H46350	52,061	4,500	-	-	4,500
Home Delivered Meals	H56104	48,166	33	-	-	33
Home Delivered Meals	H5635A	55,569	3,654	-	-	3,654
Home Delivered Meals	H5635B	25,200	(1)	-	-	(1)
Home Delivered Meals	H5635C	24,520	1	-	-	1
Home Deliver Meals - Saipan	H9045A	39,882	-	-	(15,680)	(15,680)
Home Deliver Meals - Rota	H9045B	15,059	-	-	(1,607)	(1,607)
Home Deliver Meals - Tinian	H9045C	15,059	-	-	687	687
Congregate Meals - Rota	H9045R	18,339	-	-	5,220	5,220
Congregate Meals - Saipan	H9045S	202,390	-	-	(12,069)	(12,069)
Congregate Meals - Tinian	H9045T	18,338	-	-	(2,103)	(2,103)
Sub-total CFDA #93.045		<u>749,956</u>	<u>3,985</u>	<u>-</u>	<u>(25,552)</u>	<u>(21,567)</u>
<u>Aging - In Home Services CFDA #93.046</u>						
Support Services - Rota	H6044R	-	-	3,355	-	(3,355)
Support Services - Tinian	H6044T	-	-	1,269	-	(1,269)
Home Delivered Meals - Saipan	H6046B	36,090	10,515	10,515	-	-
Home Delivered Meals - Tinian	H6046E	196,859	6,806	6,806	-	-
Congregate Meals - Rota	H6046R	18,338	1	-	-	1
Congregate Meals - Tinian	H6046T	18,339	8,049	8,048	-	1
Congregate Meals - Saipan	H7046A	186,311	65,069	80,014	14,945	-
Home Delivered Meals - Saipan	H7046B	36,090	2,022	36,090	34,067	(1)
Home Delivered Meals - Rota	H7046C	13,858	7,247	7,247	-	-
Home Delivered Meals - Tinian	H7046D	13,858	1,119	9,005	11,049	3,163
Congregate Meals - Rota	H7046R	17,339	9,899	9,899	-	-
Congregate Meals - Tinian	H7046T	17,338	4,692	18,338	13,646	-
Congregate Meals - Saipan	H8046A	202,393	(10,534)	120,335	167,312	36,443
Home Deliver Meal - Saipan	H8046B	40,284	(24,501)	6,381	42,886	12,004
Home Deliver Meal - Rota	H8046C	14,858	2,949	7,811	11,909	7,047
Home Deliver Meal - Tinian	H8046D	14,858	(2,707)	-	-	(2,707)
Congregate Meal - Rota	H8046R	18,339	1,809	18,339	16,530	-
Congregate Meal - Tinian	H8046T	18,338	(2,958)	6,063	8,787	(234)
Sub-total CFDA #93.046		<u>863,490</u>	<u>79,477</u>	<u>349,515</u>	<u>321,131</u>	<u>51,093</u>
<u>Title IV - Aging CFDA #93.048</u>						
Title IV-Training Ed.	H01580	15,000	1,857	-	-	1,857
Title IV-I Training Ed.	H26680	18,599	(14,175)	-	-	(14,175)
Title IV Ed. & Training	H91630	15,000	6,247	-	-	6,247
Sub-total CFDA #93.048		<u>48,599</u>	<u>(6,071)</u>	<u>-</u>	<u>-</u>	<u>(6,071)</u>

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**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Health and Human Services, Continued</u>						
<u>Maternal and Child Health Federal</u>						
<u>Consolidated Programs CFDA #93.110</u>						
Comm. Based Family	H6110A	170,885	3,492	61,075	57,483	(100)
State System Development	H68110B	175,364	-	8,751	73,002	64,251
State System Development	H8110W	98,856	17,548	20,715	3,167	-
Sub-total CFDA #93.110		445,105	21,040	90,541	133,652	64,151
<u>Tuberculosis Control CFDA #93.116</u>						
TB Control	H61160	168,052	78	-	-	78
TB Control	H61160	108,150	32,860	-	-	32,860
TB Control	H71160	144,450	(32,860)	-	-	(32,860)
TB Control	H81160	87,339	50,851	89,693	38,841	(1)
TB Control	H91160	138,769	-	23,919	80,591	56,672
Sub-total CFDA #93.116		646,760	50,929	113,612	119,432	56,749
<u>Mental Health Services CFDA #93.119</u>						
Mental Health Data	H6119A	36,987	3,470	3,469	-	1
<u>Emergency Medical Services for</u>						
<u>Children CFDA #93.127</u>						
EMS Planning (Ops.)	H5127A	49,986	(2)	-	-	(2)
<u>PATH Project CFDA #93.150</u>						
PATH Homeless Program	H5150A	50,000	1,253	-	-	1,253
PATH Homeless Program	H6150A	35,700	815	1,653	840	2
PATH Homeless Program	H7150A	-	17,132	21,660	4,775	247
PATH Homeless Program	H8150A	50,000	-	4,910	22,338	17,428
PATH Homeless Program	H9150A	-	-	-	159	159
Sub-total CFDA #93.150		135,700	19,200	28,223	28,112	19,089
<u>Family Planning Services CFDA #93.217</u>						
Family Planning	H2217A	49,097	24,387	-	-	24,387
Family Planning	H42170	82,328	(501)	-	-	(501)
Family Planning	H6217A	75,136	(1)	-	-	(1)
Family Planning	H7217A	76,581	(2)	-	-	(2)
Family Planning	H8217A	177,086	38,628	92,123	53,495	-
Family Planning	H86105	63,920	4,589	-	-	4,589
Family Planning	H9217F	96,642	-	59,346	75,664	16,318
Sub-total CFDA #93.217		620,790	67,100	151,469	129,159	44,790
<u>Community Health Centers CFDA #93.224</u>						
CHC Planning & Dev.	H52240	25,000	562	-	-	562

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Health and Human Services, Continued</u>						
<u>Childhood Immunization CFDA #93.268</u>						
Immunization Program	H22680	83,139	1,621	-	-	1,621
Immunization Program	H6268A	459,659	(239)	-	-	(239)
Immunization Program	H7268A	244,484	(2)	-	-	(2)
Immunization Program	H8268A	163,406	81,224	125,153	43,928	(1)
Immunization Program	H9268A	256,756	-	47,799	150,474	102,675
Immunization Project	H9635A	10,689	(8,361)	-	-	(8,361)
Sub-total CFDA #93.268		1,218,133	74,243	172,952	194,402	95,693
<u>HIV Prevention CFDA #93.940</u>						
HIV Prevention	H7940A	74,722	24,760	-	-	24,760
<u>Family Preservation CFDA #93.556</u>						
Family Support Services	H45560	80,323	(105)	-	-	(105)
Admin. & Training	H5556E	-	4,104	-	-	4,104
Swim & Safety Club	H6556C	6,200	(1)	-	-	(1)
Training & Admin. DYS	H6556E	23,714	1	-	-	1
Village Cntr. Act	H6556G	9,447	(1)	-	-	(1)
Literacy - JK Library	H7556A	-	13,046	13,585	312	(227)
Teen Bound - Karidat	H7556B	-	9,102	9,102	-	-
Swim & Safety Club	H7556C	-	5,169	7,560	55	(2,336)
Mentor/Story Hour DYS	H7556D	-	3,848	3,848	-	-
Training & Admin. DYS	H7556E	-	20,781	21,002	220	(1)
Family Encounter Karidat	H7556F	-	15,333	15,333	-	-
Village Cntr. Act	H7556G	-	10,795	11,432	-	(637)
Literacy - JK Library	H8556A	35,000	-	13,532	20,964	7,432
Teen Bound - Karidat	H8556B	15,000	-	-	3,967	3,967
Swim & Safety Club	H8556C	5,917	-	-	5,917	5,917
Mentor/Story Hour -DYS	H8556D	4,000	-	-	1,894	1,894
Training & Admin. DYS	H8556E	26,000	-	6,528	14,627	8,099
Family Encounter Karidat	H8556F	15,000	-	-	270	270
Village Cntr. Act	H8556G	24,197	-	14,189	23,395	9,206
Swim & Safety Club - DYS	H9556C	-	-	-	69	69
Mentor/Story Hour DYS	H9556D	4,000	-	-	1,350	1,350
Training & Admin. DYS	H9556E	28,000	-	-	7,438	7,438
Sub-total CFDA #93.556		276,798	82,072	116,111	80,478	46,439
<u>Low Income Home Energy Assistance CFDA #93.568</u>						
Low Income Energy	H46650	23,161	23,161	-	-	23,161
Contingency Fund (LIHEAP)	H7568A	2,578	2,578	16,543	-	(13,965)
Low Income Energy (LIHEAP)	H7568B	16,543	16,543	2,578	-	13,965
Low Income Energy (LIHEAP)	H8568B	-	16,586	16,586	-	-
Leverage (LIHEAP)	H8568C	-	18,199	19,121	922	-
Low Income Energy (LIHEAP)	H9568B	18,285	-	18,277	18,285	8
Sub-total CFDA #93.568		60,567	77,067	73,105	19,207	23,169

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Health and Human Services, Continued</u>						
<u>CFDA #93.610</u>						
Family Services	A2561D	180,073	34,085	-	-	34,085
Family Serv/Child DYS	H16104	355,362	48,607	-	-	48,607
Child Protective	H16105	106,291	8,895	-	-	8,895
Comm. Serv/Child	H16106	147,204	(86,305)	-	-	(86,305)
Child & Family Services	H26104	809,372	17,390	-	-	17,390
DYS/C&F Svces	H36104	230,592	(205)	-	-	(205)
DYS/C&F Svces	H46104	206,512	(45,921)	-	-	(45,921)
Community Service Child	H4714C	136,822	117,026	-	-	117,026
Family Services	H5610A	361,454	(570)	-	-	(570)
Family Services	H6610A	206,908	388,143	-	-	388,143
Child Protective Service	H6610B	201,161	156,053	-	-	156,053
Community Service	H6610C	192,497	39,512	-	-	39,512
Sub-total CFDA #93.610		3,134,248	676,710	-	-	676,710
<u>Admin. Runaway CFDA #93.623</u>						
Runaway Youth - DYS	H6623A	40,623	(1)	-	-	(1)
Runaway Youth - DYS	H7623A	-	18,498	26,810	8,362	50
Runaway Youth - DYS	H8623A	45,000	-	39,224	48,953	9,729
Sub-total CFDA #93.623		85,623	18,497	66,034	57,315	9,778
<u>Developmental Disabilities CFDA #93.630</u>						
Program Income FY92	H25503	-	(156)	-	-	(156)
DD Services	H45501	168,394	306	-	-	306
Planning and Admin.	H6630A	51,818	21	-	-	21
Council Services	H6630B	174,384	(1)	-	-	(1)
Planning and Admin.	H7630A	32,482	6,966	6,965	-	1
DD Planning & Admin.	H8630A	52,359	38,802	42,894	4,057	(35)
DD Services	H8630B	159,085	75,530	136,120	60,591	1
DD Planning & Admin.	H9630A	-	23	40,534	50,792	10,281
DD Services	H9630B	156,929	-	94,409	122,921	28,512
Sub-total CFDA #93.630		795,451	121,491	320,922	238,361	38,930
<u>Social Services Consolidated</u>						
<u>Grant CFDA #93.667</u>						
Family Services	H6610A	85,934	-	150,225	(12,081)	(162,306)
Child Protective Service	H6610B	28,250	-	44,544	(5,444)	(49,988)
Community Service	H6610C	9,758	-	23,287	-	(23,287)
Family Services	H7667A	204,537	230,301	504,658	-	(274,357)
Child Protection Service	H7667B	211,554	13,592	137,609	-	(124,017)
Community Services -DYS	H7667C	138,421	80,605	110,273	(1)	(29,669)
Family Services DYS	H86350	317,113	(81,268)	-	-	(81,268)
Child Family Service	H8667A	-	25,768	223,909	393,993	195,852
Child Protection Service	H8667B	221,672	34,490	-	202,061	236,551
Community Services -DYS	H8667C	214,631	-	81,900	89,029	7,129
Family Services	H96330	240,882	18,400	-	-	18,400
Child Protective Services	H96350	102,776	(4,232)	-	-	(4,232)
Child Protective Services	H9635B	102,776	(11)	-	-	(11)
Child Family Service	H9667A	230,096	-	13,532	23,889	10,357
Sub-total CFDA #93.667		2,108,400	317,645	1,289,937	691,446	(280,846)
<u>Child Abuse Prevention CFDA #93.669</u>						
Child & Family Svces	H16680	35,692	2,046	-	-	2,046

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Health and Human Services, Continued</u>						
<u>Medical Assistance CFDA #93.778</u>						
Medicaid - M.A.P.	H27780	476,310	47,004	-	-	47,004
Medicaid - Admin.	H27781	62,000	(3,711)	-	-	(3,711)
Medicaid - M.A.P.	H37780	689,995	238,353	-	-	238,353
Medicaid - M.A.P.	H57780	1,066,516	(5,028)	-	-	(5,028)
Medicaid - Admin.	H57781	93,390	(1)	-	-	(1)
Medicaid - M.A.P.	H67780	-	(13,385)	-	-	(13,385)
Medicaid - Admin.	H67781	-	22	-	-	22
Medicaid - M.A.P.	H77781	1,232,000	(331)	(40,853)	-	40,522
Medicaid - M.A.P.	H86106	439,933	23,681	-	-	23,681
Medicaid - Admin.	H87780	61,400	70,125	70,126	-	(1)
Medicaid - M.A.P.	H87781	849,600	800,087	800,677	590	-
Medicaid - Admin.	H97780	-	9	56,609	104,807	48,207
Medicaid - M.A.P.	H97781	1,681,500	-	735,431	1,677,073	941,642
Medicaid - Local Match	N/A	-	-	1,782,470	1,782,470	-
Sub-total CFDA #93.778		6,652,644	1,156,825	3,404,460	3,564,940	1,317,305
<u>CFDA #93.871</u>						
Com. Youth Program	H28180	-	(5,000)	-	-	(5,000)
<u>Cooperative Agreements for State-Based Comprehensive Breast Cancer CFDA #93.919</u>						
Breast Cancer	H69190	179,537	(1)	-	-	(1)
Breast/Cer Cancer	H79190	-	60,487	62,518	2,030	(1)
Breast/Cer Cancer	H89190	441,029	-	173,387	215,366	41,979
Breast/Cer Cancer	H99190	347,033	-	-	2,129	2,129
Sub-total CFDA #93.919		967,599	60,486	235,905	219,525	44,106
<u>HIV Prevention Activities CFDA #93.940</u>						
HIV Prevention	H7940A	119,900	(24,759)	-	-	(24,759)
HIV Prevention	H8940A	117,202	28,677	44,104	15,426	(1)
HIV Prevention	H9940A	117,202	-	48,624	66,704	18,080
Sub-total CFDA #93.940		354,304	3,918	92,728	82,130	(6,680)
<u>Community Mental Health CFDA #93.958</u>						
Comm. Mental Health	H3958A	49,600	297	-	-	297
Comm. Mental Health	H6958A	50,000	28,637	-	-	28,637
Comm. Mental Health	H7958A	-	46,950	-	94	47,044
Comm. Mental Health	H8958A	25,000	414	-	726	1,140
Comm. Mental Health	H9958A	50,000	-	-	8,348	8,348
Sub-total CFDA #93.958		174,600	76,298	-	9,168	85,466
<u>Substance Abuse Block Grant CFDA #93.959</u>						
Program Income	H4959P	4,200	(9,133)	3,050	2,841	(9,342)
Substance Abuse Program	H59590	189,955	(2)	-	-	(2)
Substance Abuse Prevention	H69590	192,534	15,971	-	-	15,971
Substance Abuse	H79590	29,150	101,034	-	-	101,034
Substance Abuse	H89590	-	13,019	-	143,274	156,293
Substance Abuse	H99590	243,965	-	20,788	48,632	27,844
Sub-total CFDA #93.959		659,804	120,889	23,838	194,747	291,798

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COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Health and Human Services, Continued</u>						
<u>STD Control CFDA #93.977</u>						
Venereal Disease Project	H39770	15,383	372	-	-	372
Venereal Disease Project	H59770	31,508	(2,854)	-	-	(2,854)
Sexually Transmitted Disease	H79770	35,895	7,993	-	-	7,993
Venereal Disease Project	H76105	-	5,063	-	-	5,063
Sub-total CFDA #93.977		82,786	10,574	-	-	10,574
<u>Diabetes Control CFDA #93.988</u>						
State Based Program	H69880	95,016	1	-	-	1
State Based Program	H79880	85,000	16,990	16,991	-	(1)
State Based Program	H89880	-	5,712	76,160	64,498	(5,950)
State Based Program	H99880	86,700	-	-	18,691	18,691
Sub-total CFDA #93.988		266,716	22,703	93,151	83,189	12,741
<u>Preventive Health Services CFDA #93.991</u>						
Health Services	H4991A	48,581	(557)	-	-	(557)
Preventive Health Service	H6991A	4,639	7,432	8,531	-	(1,099)
Preventive Health Service	H7991A	-	42,773	47,118	-	(4,345)
Preventive Health Service	H8991A	67,281	-	42,280	46,179	3,899
Venereal Disease	H99910	31,508	3,241	-	-	3,241
Preventive Health Service	H9991A	50,986	-	-	202	202
Sub-total CFDA #93.991		202,995	52,889	97,929	46,381	1,341
<u>Alcohol & Drug Block CFDA #93.992</u>						
Alcohol & Drug	H99920	100,000	(2,344)	-	-	(2,344)
<u>Maternal & Child Block CFDA #93.994</u>						
Maternal & Child	H4994A	189,066	(20,916)	-	-	(20,916)
Maternal & Child	H5994A	424,326	2,344	-	-	2,344
Maternal & Child Health	H6994A	481,693	690,320	-	-	690,320
Maternal & Child Health	H7994A	22,314	(298,534)	-	1,698	(296,836)
Maternal & Child Health	H8994A	59,380	7,157	-	311,039	318,196
Maternal & Child Health	H9994A	489,794	-	-	3,073	3,073
Sub-total CFDA #93.994		1,666,573	380,371	-	315,810	696,181
<u>CFDA #93.997</u>						
Sexually Trans. Disease	H69970	130,973	(75)	-	-	(75)
STD Prevention	H79970	90,558	(1)	-	-	(1)
STD Prevention	H89970	114,093	40,774	67,908	27,134	-
STD Prevention	H99970	114,093	-	18,814	65,360	46,546
Sub-total CFDA #93.997		449,717	40,698	86,722	92,494	46,470
Total U.S. Department of Health and Human Services		24,057,526	3,865,273	7,047,280	6,782,783	3,600,776
<u>U.S. Department of the Interior</u>						
<u>CFDA #15.145</u>						
Qtrly Labor Force Survey	I6145A	52,500	(1)	-	-	(1)

See accompanying notes to schedule of expenditures of federal awards.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of the Interior, Continued</u>						
<u>Sports Fish Restoration</u>						
<u>CFDA #15.605</u>						
Tuna - Data - S.W. Region	C2605E	7,500	7,269	-	-	7,269
Sportfish Restoration AT	I06051	646,500	43,743	-	-	43,743
Aquatic & Hunter	I2605A	45,147	(4,553)	-	-	(4,553)
Sportfish Program	I2605D	261,879	11,300	-	-	11,300
Sportfish Program	I3605D	281,794	77,803	-	-	77,803
Aquatic Hunter & Ed.	I5605A	129,968	(1)	-	-	(1)
Fisheries & Research	I5605D	413,631	5,684	-	-	5,684
S/Cove Prog. Income Carryover	I5605P	-	117,506	-	-	117,506
F&W Office Building	I5611A	60,000	-	89,373	193,726	104,353
Aquatic Education	I6605A	-	(1)	-	-	(1)
Sportfish Research	I6605D	-	(4,482)	-	-	(4,482)
S/Cove Program Income FY96	I6605P	-	516	-	-	516
F&W Coordination	I6610C	-	(67)	-	-	(67)
Wildlife Research	I6611P	162,717	(3,680)	-	-	(3,680)
Aquatic & Wildlife Education	I7605A	-	334	-	-	334
F&W Coordination	I7605B	142,444	77,289	84,790	7,500	(1)
Sportfish Research	I7605C	561,171	110,643	114,398	21,448	17,693
FY97 Prog. Income (Marina)	I7605P	-	87,243	-	-	87,243
Aquatic Education	I8605A	-	44,018	44,335	1,798	1,481
FY98 Program Income	I8605P	-	(138,242)	161	51,158	(87,245)
Aquatic Education	I9605A	76,189	-	33,110	35,746	2,636
F&W Coordination	I9605B	-	114	105,962	115,535	9,687
Fisheries Program	I9605C	-	484	156,110	170,313	14,687
Aggregating Device	I9605E	227,240	-	111,976	114,402	2,426
Boating Access Program	I9605F	401,368	-	26,600	29,163	2,563
FY99 Program Inc. Marina	I9605P	125,498	-	127,275	136,523	9,248
Sub-total CFDA #15.605		3,543,046	432,920	894,090	877,312	416,142
<u>Wildlife Research & Restoration</u>						
<u>CFDA # 15.611</u>						
Fish & Wildlife Coordinator	I0610C	74,438	(40)	-	-	(40)
F&W Research Program	I3611P	-	929	-	-	929
F&W Coordination	I6610C	-	116	-	-	116
Wildlife Research	I2611P	271,200	14,122	-	-	14,122
F&W Research Program	I3611P	268,926	7,197	-	-	7,197
F&W Office Building	I5611A	390,000	(627)	-	-	(627)
Wildlife Research	I6611P	-	4,975	-	-	4,975
Wildlife Research	I7611A	451,394	82,419	86,368	3,880	(69)
Wildlife Program	I9611A	-	70	199,248	219,344	20,166
Sub-total CFDA #15.611		1,455,958	109,161	285,616	223,224	46,769
<u>Technical Assistance Grant (MOU)</u>						
<u>CFDA #15.875</u>						
1990 Census Monog.	C40010	-	6,739	-	-	6,739
Pac Bar III	D9001A	9,210	123	-	-	123
PIRAAP Range Training	I1579I	15,000	1	-	-	1
Secure Faxnet	I18755	3,000	150	-	-	150
Brown Tree Snake Control	I18759	147,600	588	-	-	588
Canine Program	I1875N	197,308	432	-	-	432
Compact/Mit./CHC	I2875J	120,816	1,204	3,833	3,608	979
CNMI Seismic Lab.	I38751	43,568	(6,224)	-	-	(6,224)
Revenue Enh. Project	I38756	250,000	54,488	-	-	54,488
US Army Ranger Training	I3875N	12,000	6,224	-	-	6,224

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**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of the Interior, Continued</u>						
<u>Technical Assistance Grant (MOU)</u>						
<u>CFDA #15.875, Continued</u>						
Balance Forwarded		798,502	63,725	3,833	3,608	63,500
PIALA Ann. Conf.	I38768	19,836	(1,057)	-	-	(1,057)
Stat. Training/1990 Census	I40010	10,808	(9,384)	-	-	(9,384)
Criminal Rec. Improv.	I48731	150,000	69,536	-	-	69,536
Alternate Youth Activity	I48757	-	11,624	-	-	11,624
Brown Tree Snake	I48759	55,000	(588)	-	-	(588)
Impact/Miti. - CHC	I4875J	200,000	6,957	10,809	3,850	(2)
Sta. Pro. Tr & P/Diem	I5043A	25,500	2,757	-	-	2,757
Brown Tree Snake	I58759	-	(12,447)	-	-	(12,447)
EPA Science T/Books	I66029	8,500	(808)	-	-	(808)
Statistic Travel & Per Diem	I7875B	61,000	8,672	8,672	-	-
Habitat Conservation - Rota	I7875C	600	-	6,000	6,000	-
1997 Census of Micronesia	I7875D	-	621	621	-	-
1997 Census of Income	I7875E	-	(1)	-	-	(1)
CRM-Educ./Reef Training	I7875F	10,000	2,795	2,795	-	-
Economic Census/NMI	I7875H	-	(10,100)	-	3,147	(6,953)
Survey Coordination	I7875K	-	6,138	-	-	6,138
Brown Tree Snake	I78759	152,371	47,467	47,456	1,260	1,271
Fin. Management Assistant	I81431	-	-	-	17,173	17,173
Manpower Res. Dev.	I88754	25,000	(10,100)	-	-	(10,100)
FIS & MIS MOU32	I88757	172,852	(35,824)	3,200	2,316	(36,708)
Brown Tree Snake	I88759	-	63,420	183,859	149,508	29,069
Solid Waste Management	I88765	100,000	-	27,694	-	(27,694)
Enhance Project	I8875E	-	38,160	46,000	8,600	760
Quarterly Labor Force	I8875G	-	7,504	63,230	71,521	15,795
DLNR Ass. of Agr.	I98750	14,438	95	-	-	95
Detector Dog Unit - Customs	I9875D	175,000	-	-	49,321	49,321
CRM - Coral Reef Initiative	I9875F	40,000	-	-	1,279	1,279
Quarterly Labor Force	I9875G	87,000	-	-	70,687	70,687
Tax Admin. Conference - DOF	I9875R	10,000	-	4,372	8,633	4,261
Booklet for WW II	I9875W	10,000	-	4,277	4,277	-
CNMI Y2K Remediation	I9875Y	-	-	-	871,071	871,071
Brown Tree Snake	I98759	248,000	-	-	59,488	59,488
Dev. of Hosp. Fin. System	M24002	25,000	10,000	-	-	10,000
Upgrading Nurses Program	M2403A	25,000	10,000	-	-	10,000
Civil Defense (DPI)	M25050	50,000	(112)	-	-	(112)
Sub-total CFDA #15.875		2,474,407	269,050	412,818	1,331,739	1,187,971
<u>CFDA #15.876</u>						
PIRAAP Conference	I1579E	-	5,214	5,214	-	-
PRAAP Review Meetings	I3579E	-	2,978	2,978	-	-
NMI X-Ray Video Eg.	I3875C	-	-	24,329	24,329	-
DARE Training	I41430	-	-	837	1,344	507
Substance Abuse Education Trai.	I48714	5,000	2,075	2,373	298	-
Criminal Record Improvement	I48731	(132,442)	18,552	57,982	10,939	(28,491)
Alternate Youth Activity	I48757	(15,000)	(8,146)	6,186	4,187	(10,145)
DARE Training Material (DPS)	I58701	-	-	4,456	-	(4,456)
Criminal Prosecution Program	I58702	15,000	-	-	9,398	9,398
Anti-Drug Enforcement	I58704	30,000	29,970	-	-	29,970
Law enforce. Exp. DYS.	I58705	30,000	17,960	17,859	3,317	3,418
Substance Abuse Parole Boat	I5871B	14,892	4,369	4,369	-	-
Substance Abuse Superior C	I5871C	14,892	1,000	1,000	-	-

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of the Interior, Continued</u>						
<u>CFDA #15.876, Continued</u>						
Balance Forwarded		(37,658)	73,972	127,583	53,812	201
Ice Drug Awareness (Ayuda)	I58713	-	-	1,124	2,679	1,555
Substance Abuse Education Train.	I58714	5,000	1,320	1,320	-	-
Pilot Bike Patrol	I58716	16,000	799	-	-	799
Substance Abuse Treat Ind.	I58717	-	3,531	3,363	1,973	2,141
Sub-total CFDA #15.876		(16,658)	79,622	133,390	58,464	4,696
<u>Historic Preservation CFDA #15.904</u>						
FY92 Initial HPO	I1904A	190,546	111,384	-	-	111,384
HPO Survey/Plan	I2904A	155,574	12,285	-	-	12,285
HPO Continuation	I4904B	118,430	1	-	-	1
Historic Pres. Carryover	I5904A	97,503	(20,194)	-	-	(20,194)
FY96 HPO Grant	I6904A	133,833	455	-	-	455
FY97 HPO Grant	I7904A	53,310	83,991	20,965	6,250	69,276
FY98 HPO Grant	I8904A	-	6,621	183,584	107,670	(69,293)
FY99 HPO Grant	I9904A	199,549	-	11,927	86,483	74,556
Sub-total CFDA #15.904		948,745	194,543	216,476	200,403	178,470
<u>Outdoor Recreation CFDA #15.916</u>						
Tewkesberry B. Park	I1916A	25,000	1,214	-	-	1,214
Total U.S. Department of the Interior		8,482,998	1,086,509	1,942,390	2,691,142	1,835,261
<u>U.S. Department of Justice</u>						
<u>Alcohol & Drug Training CFDA #16.004</u>						
Drug Law Enforcement	J00044	7,803	3,156	-	-	3,156
Police Research & Evaluation	J10041	150,000	390	-	-	390
Special Project Unit	J10042	90,000	225	-	-	225
CNMI Youth Foc.	J10045	49,089	(475)	-	-	(475)
Drug Res./Eval.	J20047	300,000	91	-	-	91
Criminal Justice System/DPS	J50046	5,257	8,933	-	-	8,933
Sub-total CFDA #16.004		602,149	12,320	-	-	12,320
<u>Public Education on Drug Abuse</u>						
<u>CFDA #16.005</u>						
Task Force/AG/DPS	J40050	50,000	1	-	-	1
Task Force/AG/DPS/CHC	J50050	58,000	22,319	-	-	22,319
Sub-total CFDA #16.005		108,000	22,320	-	-	22,320
<u>CFDA #16.047</u>						
Criminal Justice Information Sys.	J40046	-	-	1	-	(1)
DARE DPS	J40051	-	-	(3,562)	-	3,562
Drug Task Force	J4047B	43,840	1,203	1,203	-	-
Drug Task Force/AG	J4047C	143,381	224	224	-	-
Planning & Admin	J45790	-	-	3,798	-	(3,798)
Criminal Justice System/DPS	J50046	-	-	1,518	-	(1,518)
Task/AG/DPS/CHC	J50050	-	-	2,035	-	(2,035)
Drug Enforce Customs	J5047A	24,666	45,742	29,859	-	15,883
Drug Enforcement DPS	J5047B	66,141	28,695	20,025	1,453	10,123
Drug Enforcement AG	J5047C	97,354	45,460	43,412	-	2,048
Subs. Abuse Trainer	J5047D	8,910	6	6	429	429

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Justice, Continued</u>						
<u>CFDA #16.047, Continued</u>						
Balance Forwarded		384,292	121,330	98,519	1,882	24,693
Planning & Admin	J55790	-	-	29,793	692	(29,101)
Info. System - DPS	J65795	-	-	-	23,102	23,102
Court Program Probation Officer	J65796	-	-	-	25,283	25,283
Court Case Management/Imag.	J65797	9,897	-	-	9,765	9,765
Crime Victim Program	J75756	179,664	-	-	2,855	2,855
DPS Improvement Project	J7592B	-	-	-	12,697	12,697
Gumata Shelter	J85757	88,765	-	-	15,116	15,116
Admin. CJPA	J8592A	5,839	-	-	6,047	6,047
DPS Improvement Project	J8592B	62,797	-	-	3,750	3,750
Enhanced Custom Enf.	J8592D	63,203	-	-	52,477	52,477
Rural Dom. Viol (CJPA)	J95230	5,635	-	-	5,584	5,584
Adult Probation	J9592E	29,500	-	-	356	356
Operation Equipment - ROP	J9592R	17,569	-	-	6,475	6,475
Operation Equipment - TIQ	J9592T	25,397	-	-	2,847	2,847
Sub-total CFDA #16.047		872,558	121,330	128,312	168,928	161,946
<u>Juvenile Justice & Delinquency Prevention</u>						
<u>CFDA #16.540</u>						
Planning and Admin.	J25401	75,000	2,477	-	-	2,477
Juvenile Unit (Tinian)	J25402	30,040	(1,966)	-	-	(1,966)
Juvenile Diversion	J25407	13,769	3,091	-	-	3,091
Pro Help/CHC	J25409	9,000	9,000	-	-	9,000
Technical Assist. Juvenile Plan & Admin	J2540A J35401	-	2,179 (396)	-	-	2,179 (396)
Probation Training DYS	J45408	1,112	(8)	-	-	(8)
DPS Juvenile Unit - Saipan	J45409	7,743	1	-	-	1
Planning and Admin.	J55401	7,500	117	-	-	117
Technical Assistance	J55402	9,200	1,479	-	-	1,479
Juvenile Rehab. Program DYS	J55403	28,375	7,962	-	-	7,962
Youth Devel. Karidat	J55404	18,377	12,256	12,256	-	-
Family Services - Karidat	J55405	9,000	5,339	5,339	-	-
State Advisory Group	J55406	5,000	396	396	-	-
Saipan DPS Juv.	J55409	9,844	4,871	2,394	-	2,477
Staff Training DYS	J5540B	7,824	7,824	7,824	-	-
Touch/Grace Home	J5540D	-	10,580	-	-	10,580
Juv Rehab Service Kari	J5540G	3,939	-	-	3,630	3,630
Rainbow/Children	J5540I	-	140	-	-	140
Planning & Admin.	J5540I	-	336	90	-	246
Technical Assist. Juvenile	J55402	(9,200)	5,494	3,690	-	1,804
Juvenile Rehab. DYS	J55403	(28,375)	5,316	1,557	-	3,759
Fam. Serv. Proj. Kar.	J55405	-	1,099	-	-	1,099
state Adv. Group	J55406	-	2,127	-	-	2,127
Tinian DPS Police	J55407	-	224	-	-	224
Saipan DPS Juvenile	J55409	(9,288)	3,695	-	-	3,695
Olea Swim Project	J6540F	8,000	7,997	-	-	7,997
Wrestling Fed. Project	J6540G	-	-	-	5,840	5,840
Teens-in-Tinian	J6540H	2,500	2,249	-	250	2,499
Touch/Grace Girls	J6540Y	7,000	6,021	-	860	6,881
Suspension Project (MHS)	J6540Z	-	-	-	5,848	5,848
Planning and Admin.	J65401	7,500	4,978	1,625	-	3,353
Technical Assistance	J65402	5,000	2,626	-	383	3,009
Juvenile Rehab. - DYS	J65403	20,000	17,548	-	2,453	20,001
Youth Devel. Program - Karidat	J65404	8,624	3,301	-	5,084	8,385
Family Serv. - Karidat	J65405	22,500	10,918	-	11,582	22,500

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Justice, Continued</u>						
<u>Juvenile Justice & Delinquency Prevention</u>						
<u>CFDA #16.540, Continued</u>						
Balance Forwarded		269,984	139,271	35,171	35,930	140,030
State Advis Group	J65406	5,000	3,291	-	1,273	4,564
Juv. Police - Tinian	J65407	3,300	1,561	-	1,673	3,234
Court Training Project	J65408	5,000	4,419	-	-	4,419
Juv. Police - Saipan	J65409	6,700	4,461	-	1,938	6,399
Touch/Grace Girls	J7540A	4,165	-	-	4,446	4,446
Jr. Dive Team	J7540B	-	6,785	-	1,065	7,850
Parent Helpline - DYS	J7540D	1,620	-	-	1,430	1,430
Youth Work Train	J7540F	-	1,927	-	922	2,849
Touch by Grace Home	J7540G	3,400	-	-	1,887	1,887
Teens in Tinian	J7540H	3,000	-	-	3,000	3,000
Juvenile Rehab. Serv.	J7540I	-	227	-	10,835	11,062
Oleai Swimming Y-Dev.	J7540K	2,000	-	-	2,000	2,000
After School Y-Dev.	J7540M	-	1,251	-	-	1,251
Touch/Grace Girls Home	J7540Y	7,000	-	-	6,999	6,999
Planning & Admin.	J75401	10,300	-	-	9,465	9,465
Technical Asst.	J75402	-	2,745	-	7,453	10,198
State Advis Group	J75406	-	3,159	-	1,933	5,092
Juv. Police - Tinian	J75407	5,700	-	-	5,180	5,180
Juv. Police - Saipan	J75409	9,300	-	-	5,519	5,519
Sub-total CFDA #16.540		336,469	169,097	35,171	102,948	236,874
<u>Technical Assistance CFDA #16.541</u>						
Planning & Admin.	J05411	41,000	3,473	-	-	3,473
Technical Training	J05412	30,275	388	-	-	388
Juvenile Unit - Tinian	J05417	2,000	266	-	-	266
Youth Worker	J05419	3,000	50	-	-	50
Project Succ.	J25411	39,655	10,524	-	-	10,524
Removal Juvenile	J25413	7,927	1,184	-	-	1,184
Youth Dev. Training	J25414	4,000	(4,000)	-	-	(4,000)
Juv. Diversion 3516	J25415	4,073	(3,585)	-	-	(3,585)
Juvenile Unit - Rota	J25416	3,000	(1,562)	-	-	(1,562)
Planning & Admin.	J35411	46,543	(572)	-	-	(572)
Planning & Admin. CIPA	J45411	40,739	408	-	-	408
Youth Develop. - Karidat	J45414	16,000	25	-	-	25
Planning & Administration	J55411	40,739	21,521	-	-	21,521
Technical Assistance	J55412	800	800	-	-	800
Juvenile Rehab. DYS	J55413	18,950	7,316	-	-	7,316
Youth Dev. Karidat	J55414	6,326	6,326	-	-	6,326
Fam. Srvs. Project Karidat	J55415	-	3,118	-	-	3,118
Rota DPS Police	J55416	6,000	3,903	-	-	3,903
Tinian DPS Juvenile	J55419	5,776	3,597	-	-	3,597
Juvenile Rehab. Services/Karidat	J5541G	6,641	-	-	3,356	3,356
Fam. Srvs. (intake) GCM	J5541H	-	6,225	-	1,775	8,000
Rainbow/Children Program	J5541I	-	4,439	-	2,311	6,750
Planning & Admin	J55411	-	-	9,325	-	(9,325)
Technical Assistance	J55412	-	-	800	-	(800)
Juvenile Rehab. DYS	J55413	(6,641)	-	2,222	-	(2,222)
Youth Dev. Karidat	J55414	-	-	1,671	-	(1,671)
Rota DPS Police	J55416	-	-	1,582	-	(1,582)
Tinian DPS Juvenile	J55419	-	-	1,937	-	(1,937)
Youth Work Training - DYS	J6541B	2,500	2,382	-	-	2,382
Youth Center Music	J6541C	19,247	7,013	-	7,765	14,778
CIPA Plan & Admin.	J65411	-	28,918	-	50	28,968

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Justice, Continued</u>						
<u>Technical Assistance CFDA #16.541, Continued</u>						
Balance Forwarded		338,550	102,157	17,537	15,257	99,877
Tech. Assist. CJPA	J65412	3,000	2,868	-	-	2,868
Juv. Rehab. - DYS	J65413	6,000	5,055	-	632	5,687
Youth Develop. - Karidat	J65414	-	-	-	1,006	1,006
Family Serv. - Karidat	J65415	-	-	-	10,889	10,889
Juvenile Unit - Rota	J65416	5,300	594	-	1,475	2,069
Juvenile Unit - Tinian	J65419	700	315	-	-	315
Touch / Grace Girls Home	J7541A	5,000	-	-	5,000	5,000
Jr. Dive Team	J7541B	-	2,902	-	3,428	6,330
Parent Ed. - DYS	J7541C	-	8,163	-	1,531	9,694
Parent Helpline - DYS	J7541D	5,580	-	-	3,225	3,225
Parent Support - DYS	J7541E	4,420	-	-	2,434	2,434
JJ System Train	J7541F	10,983	-	-	4,896	4,896
Youth Mentor/Y-Develop	J7541L	3,000	-	-	1,000	1,000
Touch by Grace Home	J7541Y	-	878	-	721	1,599
DPS Juv Police - Saipan	J75410	4,748	-	-	1,036	1,036
CJPA Plan & Admin.	J75411	28,969	-	-	1,530	1,530
Sys. Impro. Tech. Assis.	J75412	5,000	-	-	4,148	4,148
Youth Develop. - Karidat	J75414	5,650	-	-	502	502
Juvenile Unit - Rota	J75416	2,300	-	-	500	500
Juvenile Correction - DYS	J8541H	5,000	-	-	1,458	1,458
Sub-total CFDA #16.541		434,200	122,932	17,537	60,668	166,063
<u>T-V Delinquency Prevention CFDA #16.548</u>						
Planning & Admin.	J5548A	1,650	554	870	-	(316)
Manhoben Dev. Project	J5548B	4,800	2,114	2,114	-	-
Touch by Grace Girls	J5548C	18,650	18,173	10,777	-	7,396
Planning & Admin.	J6548A	1,650	1,267	-	-	1,267
Teen Center - Karidat	J6548B	31,350	30,342	-	-	30,342
Planning & Admin.	J7548A	1,650	-	-	1,607	1,607
Teen Center - Karidat	J7548B	31,350	-	-	15,390	15,390
Sub-total CFDA #16.548		91,100	52,450	13,761	16,997	55,686
<u>Criminal Justice Statistics</u>						
<u>CFDA #16.550</u>						
State ANA Center	J15501	50,000	4,579	-	-	4,579
<u>Crime Victim Asst. CFDA #16.575</u>						
Victims Advocacy	J15751	43,186	(1,614)	-	-	(1,614)
Project Help (CHC)	J15753	30,180	(2,963)	-	-	(2,963)
Victims Hotline Karidat	J25750	65,432	11,277	-	-	11,277
VOCA Karidat	J25751	84,558	25,093	-	-	25,093
Victim Help Project - CHC	J45753	28,438	2	-	-	2
Victims Help - CHC	J55753	18,140	(3,059)	-	-	(3,059)
Domestic Abuse T-fors	J55754	40,450	(1)	-	-	(1)
Planning & Admin	J65750	560	8,469	5,467	-	3,002
Victims Advocacy Karidat	J65751	60,010	45,917	28,213	-	17,704
Victims Project Asst. DYS	J65752	9,500	5,155	275	-	4,880
Victims Help Project - CHC	J65753	5,500	4,772	1,382	-	3,390
Task Force/AG/CHC/DPS	J65754	62,979	55,090	25,885	-	29,205
Victims Hotline Karidat	J65755	49,534	39,055	17,180	-	21,875
Planning & Admin.	J75750	26,000	-	-	3,764	3,764
Victims Advo. Karidat	J75751	78,681	25,211	-	53,470	78,681

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**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Justice, Continued</u>						
<u>Crime Victim Asst. CFDA #16.575, Continued</u>						
Balance forwarded		603,148	212,404	78,402	57,234	191,236
Vic. Pro. Asst. DYS	J75752	8,000	7,998	-	-	7,998
Vic. Help Proj/CHC	J75753	16,500	5,796	-	7,003	12,799
Vic. Hotline Karidat	J75755	53,987	25,478	-	28,475	53,953
Crime Victim Program	J75756	89,832	26,148	-	-	26,148
Vic. Help Proj/CHC	J85753	35,000	-	-	2,239	2,239
Vic. Hotline Karidat	J85755	54,035	-	-	16,799	16,799
Sub-total CFDA #16.575		<u>860,502</u>	<u>277,824</u>	<u>78,402</u>	<u>111,750</u>	<u>311,172</u>
<u>Drug Control and System Improvement-</u>						
<u>Formula Grant CFDA #16.579</u>						
Planning & Admin.	J05790	35,343	(4,270)	-	-	(4,270)
Planning & Admin.	J25790	39,204	10,644	-	-	10,644
Planning & Admin.	J45790	36,492	3,520	-	-	3,520
Planning & Admin.	J55790	42,545	35,196	-	-	35,196
Planning & Admin.	J65790	-	17,327	-	31,531	48,858
Drug Task Force-AG	J65791	71,838	77,940	-	-	77,940
Drug Task Force-Customs	J65792	-	78,916	-	2,306	81,222
Prison Prog. - DPS-DOC	J65793	37,042	4,290	-	19,167	23,457
Drug Task Force - DPS	J65794	85,348	49,006	-	20,848	69,854
Info System - DPS	J65795	55,889	40,678	-	-	40,678
Court Prog-Prob. Office	J65796	50,000	16,963	-	-	16,963
Garapan Neighbor Pro.	J7579A	21,505	-	-	21,163	21,163
CNMI Laulima Drug	J7579B	23,274	-	-	7,855	7,855
Drug Abuse (DARE) DPS	J7579C	14,053	-	-	10,114	10,114
Planning & Admin.	J75790	46,922	-	-	1,862	1,862
Drug Task Force - AG	J75791	-	5,350	-	58,012	63,362
Drug Task Force - Cus	J75792	66,666	-	-	54,252	54,252
Druk Task Force - DPS	J75794	66,667	-	-	39,643	39,643
CJIS (DPS)	J75795	43,461	-	-	8,335	8,335
Court Prog-Prob. Office	J75796	10,000	-	-	4,014	4,014
Court Case Management/Imag.	J75797	50,000	-	-	49,955	49,955
Family Court Med. Pro.	J75798	50,000	-	-	26,651	26,651
Drug Task Force - AG	J85791	67,567	-	-	5,126	5,126
Sub-total CFDA 16.579		<u>913,816</u>	<u>335,560</u>	<u>-</u>	<u>360,834</u>	<u>696,394</u>
<u>CFDA #16.583</u>						
Residential Drug - DPS	J65830	-	-	5,397	453	(4,944)
<u>Domestic Violence CFDA #16.586</u>						
Planning & Admin.	J5586B	7,035	463	-	-	463
Stop Special Pro.	J5586C	17,564	3,323	-	-	3,323
Stop Task Force AG	J5586D	16,933	2,980	-	-	2,980
Stop Task Force CHC	J5586E	24,488	(2,937)	-	-	(2,937)
Stop Domestic Abuse	J5586F	23,455	1,683	-	-	1,683
Planning & Admin.	J6586B	6,000	5,955	1,290	392	5,057
Stop Special Program - CJPA	J6586C	41,617	23,987	-	14,154	38,141
Stop Task Force AG	J6586D	5,000	35,969	4,881	1,330	32,418
Stop Task Force CHC	J6586E	-	41,617	5,341	-	36,276
Stop Task Force DPS	J6586F	-	39,919	-	1,795	41,714
Planning & Admin.	J7586B	-	2,585	-	4,411	6,996
Stop Spec Pro. - CJPA	J7586C	42,009	-	-	38,154	38,154

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Justice, Continued</u>						
<u>Domestic Violence CFDA #16.586, Continued</u>						
Balance forwarded		184,101	155,544	11,512	60,236	204,268
Stop Task Force AG	J7586D	42,009	-	-	41,052	41,052
Stop Task Force - CHC	J7586E	-	15,092	-	33,069	48,161
Stop Task Force - DPS	J7586F	42,009	-	-	40,628	40,628
Stop Task Force AG	J8586D	42,009	-	-	2,673	2,673
Stop Task Force - CHC	J8586E	42,009	-	-	6,132	6,132
Sub-total CFDA #16.586		<u>352,137</u>	<u>170,636</u>	<u>11,512</u>	<u>183,790</u>	<u>342,914</u>
<u>Local Enforcement Block CFDA #16.592</u>						
Admin. CJPA	J7592A	6,007	(2,106)	-	-	(2,106)
DPS Improvement Project	J7592B	194,215	(77,055)	-	-	(77,055)
Enhanced Custom Enf.	J8592D	-	6,748	-	-	6,748
Sub-total CFDA #16.592		<u>200,222</u>	<u>(72,413)</u>	<u>-</u>	<u>-</u>	<u>(72,413)</u>
<u>Residential Substance Abuse CFDA #16.593</u>						
Residential Drug-DPS	J65830	18,544	5,397	-	-	5,397
<u>Cops (Universal Hiring Program) CFDA #16.710</u>						
Cops (Universal Hire)	J7710A	1,017,834	-	77,925	132,667	54,742
Total U.S. Department of Justice		<u>5,857,531</u>	<u>1,222,032</u>	<u>368,017</u>	<u>1,139,035</u>	<u>1,993,050</u>
<u>U.S. Department of Labor</u>						
<u>Senior Community Service Employment Program CFDA # 17.235</u>						
Title-V Admin.	L1235A	307,986	12,923	-	-	12,923
Title V Enroll Wages	L32350	54,290	(1,214)	-	-	(1,214)
Enrollees Cost	L3235A	327,405	(6,170)	-	-	(6,170)
Title V Enroll Cost	L3235B	22,259	1,530	-	-	1,530
Title V Enroll Wages	L4235A	367,444	(1)	-	-	(1)
Title V SCSEP Enrol. Wage	L6235A	340,470	1	-	-	1
Title V SCSEP Enrol. Wage	L7235A	366,478	167,203	167,203	-	-
T-V SCSEP Other Enrol.	L7235B	19,688	5,381	5,381	-	-
(SCSEP) Admin. Cost	L72350	18,000	5,405	5,404	-	1
T-V SCSEP Enrol.	L8235A	-	78,174	306,537	228,363	-
T-V SCSEP Other Enrol.	L8235B	-	996	5,868	4,771	(101)
(SCSEP) Admin. Cost	L82350	-	274	10,776	10,474	(28)
T-V SCSEP Enrol. Wage	L9235A	374,293	-	44,306	78,599	34,293
Sub-total CFDA #17.235		<u>2,198,313</u>	<u>264,502</u>	<u>545,475</u>	<u>322,207</u>	<u>41,234</u>

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Labor, Continued</u>						
<u>Job Training Partnership Act CFDA #17.250</u>						
Administration JTPA	L22460	179,045	(513)	-	-	(513)
Admin. JTPA FY92	L2246A	6,070	(130)	-	-	(130)
Training #69-023	L2246B	118,151	2,897	-	-	2,897
JTPA FY95 Training	L52461	259,064	(1)	-	-	(1)
Trainees Summer Only	L52462	22,195	221	-	-	221
FY96 JTPA Admin.	L62460	39,772	(2,000)	(2,000)	-	-
FY96 JTPA Training	L62461	163,697	(2)	-	-	(2)
FY97 JTPA Admin	L72460	76,675	43,775	66,317	30,569	8,027
FY97 JTPA Training	L72461	232,500	146,744	184,316	37,602	30
FY97 SYETP	L7250A	30,931	(1)	-	-	(1)
FY98 JTPA Admin	L82460	80,751	-	75,265	73,034	(2,231)
FY98 JTPA Training	L82461	-	15,682	98,086	89,613	7,209
FY98 (SYETP) JTPA	L8250A	-	18,746	29,964	11,218	-
FY99 JTPA Admin.	L92460	82,393	-	-	2,369	2,369
FY99 (SYETP) JTPA	L9250A	-	-	-	22,426	22,426
Sub-total CFDA #17.250		1,291,244	225,418	451,948	266,831	40,301
Total U.S. Department of Labor		3,489,557	489,920	997,423	589,038	81,535
<u>U.S. National Foundation on the Arts and Humanities</u>						
<u>Arts in Education CFDA #45.003</u>						
Arts in Education	F6003A	11,000	-	-	-	-
<u>Arts Promotion CFDA #45.007</u>						
Arts Council B-Grant	F70070	245,468	(48,103)	35,325	-	(83,428)
Arts Education	F8003A	16,500	5,693	5,694	-	(1)
Underreserved Comm. - Art	F8007B	44,600	18,462	14,167	-	4,295
Arts Council B-Grant	F80070	200,500	130,799	38,946	1,988	93,841
Arts Education	F9003A	16,500	-	-	12,142	12,142
Underserved Comm. - Art	F9007B	49,800	-	19,739	34,978	15,239
Arts Council B-Grant	F90070	200,500	-	39,517	103,689	64,172
Sub-total CFDA #45.007		773,868	106,851	153,388	152,797	106,260
<u>Arts Promotion CFDA #45.025</u>						
Council for Arts	F20070	201,000	125,863	-	-	125,863
CN Council for Arts	F30070	200,000	(1,684)	-	-	(1,684)
CN Council for Arts	F40070	200,000	(1)	-	-	(1)
CNMI Arts Council	F50070	58,750	10,966	-	-	10,966
Arts Council B-Grant	F60070	152,074	920	-	-	920
Arts Council B-Grant	F70070	241,286	83,431	-	-	83,431
Sub-total CFDA #45.025		1,053,110	219,495	-	-	219,495
Total U.S. National Foundation on the Arts and Humanities		1,837,978	326,346	153,388	152,797	325,755

See accompanying notes to schedule of expenditures of federal awards.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Transportation</u>						
<u>Boating Safety Asst. CFDA #20.005</u>						
Boating Safety	T20050	166,159	(857)	-	-	(857)
Boating Safety	T40050	234,453	(182)	-	-	(182)
Rec. Boating Safety	T5005A	60,332	(171)	-	-	(171)
Rec. Boating Safety	T5205E	80,928	(8,139)	-	-	(8,139)
FY96 R-Boat Safety	T6005A	145,199	22,063	34,278	14,600	2,385
Recre. Boat Safe	T7005A	260,901	133,630	133,630	-	-
Recre. Boat Safe	T8005A	-	32,655	56,625	123,492	99,522
Sub-total CFDA #20.005		947,972	178,999	224,533	138,092	92,558
<u>Motor Carrier Safety CFDA #20.218</u>						
Motor Carrier	T50218	436,827	2,711	-	-	2,711
Motor Carrier	T60218	408,262	(549)	-	-	(549)
MCSAP Traf. Enfor.	T7021A	4,485	20,407	-	-	20,407
Motor Carrier	T70218	291,139	80,939	-	-	80,939
Motor Carrier	T80218	175,040	76,297	-	53,119	129,416
Motor Carrier	T90218	469,262	-	-	211,272	211,272
Sub-total CFDA #20.218		1,785,015	179,805	-	264,391	444,196
<u>Highway Safety CFDA #20.600</u>						
Planning & Administration	T2600A	49,500	1,214	-	-	1,214
Planning/Admin. FHWA	T2600B	99,832	(8,063)	-	-	(8,063)
PTS Management	T2600T	126,090	3,027	-	-	3,027
Traffic Records	T2600Y	21,747	3,174	-	-	3,174
Saipan Traffic TM	T3600E	90,000	48,837	-	-	48,837
Police Traffic Services	T3600T	45,000	(11,990)	-	-	(11,990)
DUI Team - Saipan	T5600F	61,500	(1)	-	-	(1)
Planning & Admin. - NHTSA	T6600A	30,285	704	-	-	704
Alcohol PI&E	T6600V	10,550	(283)	-	-	(283)
NHTSA - Admin.	T7600A	37,942	1	-	-	1
Occupant Protection	T7600B	101,080	(1)	-	-	(1)
DUI Team - Saipan	T7600I	20,311	1	-	-	1
DUI Team - Rota	T7600J	11,899	1	-	-	1
DUI Team - Tinian	T7600K	10,855	1	-	-	1
Emergency Med. Serv.	T7600M	2,838	(1)	-	-	(1)
FHWA - Admin.	T7600O	67	(1)	-	-	(1)
Pedestrian Safety	T7600P	33,340	-	-	1,014	1,014
NHTSA - Admin.	T8600A	19,400	14,977	15,405	428	-
Occupant Protection	T8600B	50,000	58,282	61,180	2,897	(1)
Police Traffic Mgmt.	T8600C	23,532	50,304	50,305	-	(1)
Traffic Team - Rota	T8600E	-	286	286	-	-
Alcohol PI&E	T8600G	75,340	10,470	11,355	886	1
Judicial Training	T8600H	4,660	434	434	-	-
Youth Alcohol Program	T8600L	-	4,383	8,221	-	(3,838)
emergency Med. Serv.	T8600M	10,000	4,898	4,899	3,837	3,836
FHWA - Admin.	T8600O	-	1,573	1,573	-	-
Pedestrian Safety	T8600P	-	10,872	11,089	217	-
Special Occup. Prot.	T8600Q	11,250	9,681	9,681	-	-
NHTSA - Admin.	T9600A	-	559	18,643	45,396	27,312
Occupant Protection	T9600B	86,503	-	17,070	28,962	11,892
Police Traffic Mgmt.	T9600C	179,749	-	38,844	64,094	25,250
Alcohol PI&E	T9600G	-	73	13,594	17,916	4,395
Judicial Training	T9600H	12,368	-	6,615	9,193	2,578
Emergency Med. Serv.	T9600M	59,475	-	14,273	26,728	12,455
Special Occup. Prot.	T9600Q	10,341	-	-	1,319	1,319
Highway Safe Data Improvement	T9600R	25,000	-	-	1,503	1,503
Sub-total CFDA #20.600		1,320,454	203,412	283,467	204,390	124,335

See accompanying notes to schedule of expenditures of federal awards.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
FEDERAL GRANTS FUND

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Transportation, Continued</u>						
<u>Hazardous Material Training CFDA #20.703</u>						
Haz. Matrl. Planning	T67030	9,018	2,981	-	-	2,981
Haz. Matrl. Training	T6703A	4,000	3,657	-	-	3,657
Haz. Matrl. Training	T7703A	-	7,310	-	380	7,690
Haz. Matrl. Planning	T77030	-	7,779	-	359	8,138
Haz. Matrl. Training	T8703A	14,929	-	-	8,614	8,614
Haz. Matrl. Planning	T87030	17,915	-	-	10,811	10,811
Sub-total CFDA #20.703		45,862	21,727	-	20,164	41,891
Total U.S. Department of Transportation		4,099,303	583,943	508,000	627,037	702,980
<u>U.S. Department of Veterans Affairs</u>						
<u>CFDA #64.203</u>						
VA Cemetary	V7203A	200,000	135,000	-	15,000	150,000
Total U.S. Department of Veteran Affairs		200,000	135,000	-	15,000	150,000
Unallocated cash receipts/expenditures		-	(1,192,447)	2,541,976	88,185	(3,646,238)
Total Federal Grants Fund		\$ 74,876,095	\$ 10,025,025	\$ 26,147,082	\$ 22,726,835	\$ 6,604,778

See accompanying notes to schedule of expenditures of federal awards.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
CAPITAL PROJECTS - U.S. DEPARTMENT OF THE INTERIOR

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of the Interior</u>						
<u>Capital Improvement Programs CFDA #15.875</u>						
<u>Second Covenant</u>						
Kagman II Waterline	4710	\$ 769,751	\$ 3,649	\$ -	\$ (5,000)	\$ (1,351)
Kagman II Waterline - Local	4710	280,249	28,904	-	-	28,904
Carolina Heights Waterline	4712	293,238	452	-	-	452
Carolina Heights Waterline - Local	4712	106,762	54,883	-	-	54,883
Immigration/Labor IDs	4830	1,500,000	150,838	44,951	277,218	383,105
Sea Corp Project Mgmt	4831	-	(87,285)	-	-	(87,285)
AG Invest. Unit/Imm. & Labor	4834	487,000	54,431	53,369	16,929	17,991
Criminal Att./Imm. & Labor	4836	230,000	3,531	2,539	-	992
Protect. Serv./Imm. & Labor	4837	120,000	(1,850)	-	-	(1,850)
Labor Code Rev./Imm. & Labor	4838	83,000	6,000	-	-	6,000
Administrative Cost	4840	67,349	17,591	9,874	-	7,717
Renovate PSS Classrooms	4843	-	165	-	-	165
Immigration Advisor	4844	132,000	52,857	-	-	52,857
Deportation Program - Rota	4845	77,000	36,268	34,781	-	1,487
Employment Service Advisor	4846	153,958	39,617	30,157	-	9,460
Partnership Agmt. Strght. CUC	4849	1,011,250	82,500	-	-	82,500
Adm Hearing Office Project	4850	20,000	27,111	16,408	7,551	18,254
American Memorial Park	4860	3,000,000	-	-	5,376	5,376
Immig. & Labor Protect. Ser.	4861	22,500	55,000	70,542	40,542	25,000
Intergrade Computer Tax Sys.	4863	-	(640,267)	380,567	806,792	(214,042)
Policy, Legislation, R.	4864	93,827	-	-	57,491	57,491
Enforcement, Collection	4865	93,827	-	-	32,225	32,225
Labor & Immigration, Criminal	4867	94,387	-	-	53,564	53,564
Labor & Immigration, Inter.	4869	70,980	-	-	44,818	44,818
FY99 IALR Dept. - Public Health	4871	320,000	-	-	2,000	2,000
FY99 IALR CNMI - FBI Task Force	4872	60,000	-	-	5,005	5,005
FY99 IALR AG's Investigation	4874	245,000	-	-	8,499	8,499
Unallocated	N/A	-	-	(23,153)	-	23,153
Total Second Covenant		9,332,078	(115,605)	620,035	1,353,010	617,370
<u>FY93 and FY94 Appropriations Act Grants -</u>						
<u>Federal Portion</u>						
Rota Health Center FY94	4781	1,550,000	49,352	271,103	400,008	178,257
Rota Health Center Expansion	4782	500,000	-	255,088	324,725	69,637
Marpi Solid Waste Landfill	4803	5,000,000	-	148,002	694,179	546,177
Electric Power Trans. Sub.	4901	4,005,637	1,350,274	1,736,178	539,740	153,836
Sinapalu to Gampapa/Dugi	4909	500,000	23,110	23,110	-	-
Kagman II Homestead Waterline	4910	1,722,776	(124,717)	268,167	280,794	(112,090)
A/E Design Oleai Waterline	4912	439,858	251,358	82,163	103,987	273,182
Const. Sinapalu II Waterline	4914	293,238	(25,403)	-	-	(25,403)
Garapan Drainage Improvement	4916	152,661	-	80,641	110,000	29,359
Waterline Sinapalo 20%	4920	356,250	34,632	-	-	34,632
Chalan Pale Arnold Waterline	4922	1,395,070	(20,951)	-	-	(20,951)
Chalan Kiya Waterline 20%	4924	244,217	6,142	-	-	6,142
Beach Rd/Qtrmaster Waterline	4926	615,801	17,356	-	-	17,356
Songsong Vill. Waterline Ph. II	4930	1,136,299	37,698	34,407	46,933	50,224
Isley San Vicente Waterline	4932	623,132	108,391	487,154	389,624	10,861
Saipan Obyan Waterline	4934	1,612,811	92,599	76,966	104,988	120,621
A/E Design San Jose Water	4936	1,583,024	-	226,763	387,396	160,633
Tatachog Songsong Water	4938	513,167	1,060	304,741	370,407	66,726
Sinapalu to Chugai Waterline	4939	-	1,557	372,159	523,315	152,713
DPW - Traffic Lights	4940	321,446	(1,237)	-	-	(1,237)
Sinapalo/Songsong Village Rota	4943	650,000	-	425,300	762,165	336,865
Road Improvement/Puerto Rico	4944	(158,568)	-	141,581	247,655	106,074
Chalan Pale Arnold Phase V	4945	2,130,000	1,896	144,000	180,000	37,896

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
CAPITAL PROJECTS - U.S. DEPARTMENT OF THE INTERIOR**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of the Interior, Continued</u>						
<u>Capital Improvement Programs CFDA #15.875, Continued</u>						
Balance forwarded		25,186,819	1,803,117	5,077,523	5,465,916	2,191,510
Tinian Rd. Resurfacing	4947	1,667,794	56,969	-	-	56,969
Afetna Road to Isabel Cabr.	4948	516,384	-	21,394	26,743	5,349
Kagman Elem. & Sec. School	4952	3,200,000	(11,676)	1,433,508	2,206,570	761,386
Tinian High School - A&E Ph. II	4957	315,078	33,586	23,754	14,051	23,883
Tinian High Sch. Ph. II - Mngt.	4959	205,500	4,594	-	-	4,594
Lib. Bldg. San Ant./San Vic. 20%	4963	40,000	1,718	-	-	1,718
ADA Improv. Garapan Sch.	4967	246,320	378	-	-	378
Modification MHS Spec. Ed.	4970	44,000	1,240	-	-	1,240
Oleai Elem. School Project	4972	320,000	48,815	-	-	48,815
Design & Construction - 60 Cla.	4974	1,300,000	-	1,000,000	1,250,000	250,000
Des. & Const. Beach Rd. Sewer	4980	4,105,338	60	133,532	166,668	33,196
1.5 Megawatt Diesel Generator	4987	1,026,000	-	167,650	167,650	-
Unallocated	N/A	-	-	(139,824)	-	139,824
Total FY93 and FY94 Appropriations Act Grants - Federal Portion		<u>38,173,233</u>	<u>1,938,801</u>	<u>7,717,537</u>	<u>9,297,598</u>	<u>3,518,862</u>
<u>FY95 Appropriations Act Grant - Federal Portion</u>						
Labor & Immi. Policy & Procedure	4862	108,827	76,136	76,136	35,909	35,909
As Matuis Road Paving & Drain	5803	1,380,000	364,836	26,574	120,124	458,386
Upgrade Feeder 4 - Elect. Power	5804	1,152,000	106,900	60,630	94,444	140,714
Solid Waste Management - Sa	5805	3,674,154	70,758	102,893	166,856	134,721
Design & Const. Tanapag Re.	5806	450,000	4,955	28,415	90,830	67,370
Chalan Msgr. Guerrero Drainage	5808	2,019,946	-	108,046	276,325	168,279
Construction of Drainage - Garapan	5811	450,000	1,230	-	-	1,230
Repair & Upgrade of Variou	5813	100,000	-	-	27,997	27,997
Paving of Saipan Public School	5814	100,000	-	47,259	70,925	23,666
PSS 60 Classrooms Project	5815	2,280,000	1,022,747	1,061,778	823,321	784,290
Road & Drainage - Grace Chris	5817	100,000	33,600	-	3,200	36,800
Road Resurface - Carolina Heights	5820	540,000	109,081	81,562	135,937	163,456
Renov. & Rewiring - Tinian Elem.	5823	183,375	41,504	30,759	43,513	54,258
Village Electrical Upgrade	5825	1,200,000	26,379	233,794	570,755	363,340
SongSong Village Road Pavi.	5828	2,283,375	-	417,947	1,306,144	888,197
Rota High School JROTC	5829	1,700,000	-	67,805	174,500	106,695
Total FY95 Appropriations Act Grant - Federal Portion		<u>17,721,677</u>	<u>1,858,126</u>	<u>2,343,598</u>	<u>3,940,780</u>	<u>3,455,308</u>
<u>FY96 Appropriations Act Grant - Federal Portion</u>						
New Prison & Corrections Facility	5101	2,040,000	-	142,340	1,085,115	942,775
Existing Prison Facilities	5110	1,540,000	-	-	168,323	168,323
Total FY96 Appropriations Act Grant - Federal Portion		<u>3,580,000</u>	<u>-</u>	<u>142,340</u>	<u>1,253,438</u>	<u>1,111,098</u>
Total Capital Improvement Programs		<u>\$ 68,806,988</u>	<u>\$ 3,681,322</u>	<u>\$ 10,823,510</u>	<u>\$ 15,844,826</u>	<u>\$ 8,702,638</u>

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
CAPITAL PROJECTS - COMMONWEALTH DEVELOPMENT AUTHORITY**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of the Interior</u>						
<u>Capital Improvement Programs CFDA #15.875</u>						
<u>CDA Project Series-I Revenue Bonds</u>						
A&E Const. of Primary Road	P61034	\$ 40,000	\$ (18,744)	\$ -	\$ -	\$ (18,744)
Design Beach Road Phase II	P61007	140,000	(140,005)	-	-	(140,005)
Secondary Road Improvement	P61035	87,000	71,869	-	-	71,869
A&E Multi-Purpose Gym	P61002	377,300	(10,138)	-	-	(10,138)
Rev & Tax Reno. Civic Ctr.	P81002	144,000	2,400	-	-	2,400
Village Disp. Renovation	P64032	5,000	4,815	-	-	4,815
Const. & Reno. of Classrooms	P61036	148,500	(42,642)	-	-	(42,642)
Headstart Bldg. at WSR School	P61005	42,500	(37,784)	-	-	(37,784)
Const. Elem. School Cafe.	P61026	52,800	(6,600)	-	-	(6,600)
Var. School Related Const.	P61038	57,900	(10,964)	-	-	(10,964)
San Vicente Waterline Impr.	P61011	-	7,510	-	-	7,510
Exten & Upgrading Water	P61028	-	103	-	-	103
Water Exploration & Bridge	P61029	-	30,359	-	-	30,359
Mayor's Community Hall Reno.	P61012	29,100	(72)	-	-	(72)
Garapan Elem. Sch. Fen. Pro.	P61008	6,900	(1,566)	-	-	(1,566)
Tanapag School Replacement	P61006	55,000	(20,200)	-	-	(20,200)
Campus Fencing Garapan	P61037	121,515	(9,999)	-	-	(9,999)
Const. High School Phase II	P63030	375,000	72,517	-	-	72,517
A&E Phase of Voc. Building	P62019	15,000	(1,500)	-	-	(1,500)
Const. of School Fencing	P62020	40,000	(4,000)	-	-	(4,000)
Const. Reno. of Classrooms	P62017	104,000	(10,000)	-	-	(10,000)
A&E Phase of Cafetorium	P62018	24,000	(3,000)	-	-	(3,000)
Construction of Classrooms	P64033	250,000	(2,500)	-	-	(2,500)
Utility Dist. Homestead	P91063	1,173,000	4,440	-	-	4,440
Tanapag School Admin. Bldg.	P61004	16,000	(40)	-	-	(40)
Proc. to Install 2 Generators	P62014	485,000	20	-	-	20
Chalan Kiyu Road & Drainage	PE1024	239,098	17,175	-	-	17,175
San Vicente School Fencing	PE1010	31,248	5,878	-	-	5,878
San Vicente School Septic Tank	PE1007	37,749	(33,181)	-	-	(33,181)
Nor. Islands Water Tank Renov.	PE4011	20,000	6,556	-	-	6,556
Total CDA Project Series-I Revenue Bonds		4,117,610	(129,293)	-	-	(129,293)
<u>CDA/Governor's Grant No. 2</u>						
Marpo Village	P92060	1,500,000	(71,284)	-	-	(71,284)
San Jose Village-Water/Power	P92061	1,260,000	46,130	-	-	46,130
As Lito Road	P91037	2,300,000	(13,066)	-	-	(13,066)
As Perdido Road	P91038	1,500,000	(448)	-	-	(448)
San Jose Village Roads	P92051	1,000,000	9	-	-	9
Chalan Laulau Basketball Co.	P91042	35,000	624	-	-	624
S.V. Tennis Crt. Lights	P91043	35,000	1	-	-	1
Con. TTPI Apt. to Off. Space	P91045	416,000	(401)	-	-	(401)
Juv. Detention Fac. Kagman	P81008	150,000	(11)	-	-	(11)
Elementary School Fencing-Rota	PC3004	43,540	(18,642)	-	-	(18,642)
San Jose Village Gym	P92052	700,000	(4,647)	-	-	(4,647)
Phase I Archaeological Work	P73003	10,000	2,350	-	-	2,350
Tinian High School	P92056	1,795,000	(462,732)	-	-	(462,732)
Total CDA/Governor's Grant No. 2		10,744,540	(522,117)	-	-	(522,117)

See accompanying notes to schedule of expenditures of federal awards.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
 CAPITAL PROJECTS - COMMONWEALTH DEVELOPMENT AUTHORITY

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of the Interior, Continued</u>						
<u>Capital Improvement Programs CFDA #15.875, Continued</u>						
<u>1st Covenant</u>						
<u>CFDA #15.875</u>						
Rota Health Center	4026	-	-	267,050	340,606	73,556
Other Rota Projects	4054	487,896	-	-	-	-
Garapan Drainage Improvement	4056	56,932	-	-	56,932	56,932
School Building Renov. Oleai	4079	-	37,565	-	38,436	76,001
Saipan International School Room	4096	49,000	-	-	24,761	24,761
A&EC Multi-Purpose Gym	4150	-	-	-	5,500	5,500
Total CDA/Governor's Grant No. 2		593,828	37,565	267,050	466,235	236,750
<u>Other</u>						
Reno. of Agrigan Disp.	P62021	-	1,079	-	-	1,079
Const. 2 Classrooms Rota HS	PA3007	-	(2,224)	-	-	(2,224)
Renov. Tinian Elem. & HS	PD2001	-	(900)	-	-	(900)
Garapan Flood Control Proj.	P81013	10,150	89,850	-	-	89,850
Appraisal Texas Rd. Project	P91064	30,000	1	-	-	1
Exp./Upgrade Water System	P11024	-	(64,632)	-	-	(64,632)
Water Trans. Line-Rota	CD4458	-	(3,515)	-	-	(3,515)
Total Other		40,150	19,659	-	-	19,659
Total CDA Capital Projects		\$ 15,496,128	\$ (594,186)	\$ 267,050	\$ 466,235	\$ (395,001)

See accompanying notes to schedule of expenditures of federal awards.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
 COVENANT FUNDING

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of the Interior</u>						
<u>Commonwealth Medical Center CFDA #15.875</u>						
Const. Cost for CHC	P61025	\$ 1,000,000	\$ 279,801	\$ -	\$ -	\$ 279,801

See accompanying notes to schedule of expenditures of federal awards.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
CAPITAL PROJECTS - PUBLIC WORKS FUND

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Environmental Protection Agency</u>						
<u>CFDA #66.418</u>						
Wastewater Renov.	P54182	\$ -	\$ 274	\$ -	\$ -	\$ 274
EPA Const. Grant	P04180	-	(5,074)	-	-	(5,074)
Sub-total CFDA #66.418		-	(4,800)	-	-	(4,800)
<u>U.S. Department of Transportation</u>						
<u>CFDA #20.205</u>						
Rota Hill-Burnt DI	H4224A	-	(40,516)	-	-	(40,516)
10% DOE Share to DPW-TSD	N60TSD	-	(8,887)	-	-	(8,887)
Hazard Elimination/Overlay	T0205R	237,547	(69,800)	-	-	(69,800)
Chalan Pale Arnold (010)	T0205S	664,867	(266,363)	-	-	(266,363)
Chalan Pale Arnold (141)	T0205T	593,540	83,072	-	-	83,072
Chalan Pale Arnold Phase 2	T0205V	2,003,759	193,550	-	-	193,550
Chalan Pale Arnold	T2205F	442,780	459,420	-	-	459,420
Chalan Pale Arnold	T2205G	1,703,813	(662,574)	-	-	(662,574)
Chalan Pale Arnold	T2205H	490,473	(139,798)	-	-	(139,798)
Mapping Saipan/T/R	T2205Z	56,012	(540)	-	-	(540)
Beach Road Phase IV	T3205B	103,641	80,000	-	-	80,000
Chalan Pale Arnold Phase A1	T3205L	1,275,880	(164,606)	-	-	(164,606)
Chalan Pale Arnold Phase 5	T3205M	-	(5,000)	-	-	(5,000)
Cross Island Road	T3205N	693,000	760	13,600	13,600	760
Survey & Geotechnical Serv.	T3205O	184,275	270	-	-	270
Urban Mass Transit Admin.	T4205A	-	6,033	-	-	6,033
Fina Sisu Road Phase I	T4205P	313,142	(27,799)	-	-	(27,799)
Traffic Signal Light	T4205S	245,674	1,237	-	-	1,237
Highway Master Plan	T4205T	484,869	2	-	-	2
Design Traffic Light	T5205A	132,800	-	5,000	5,000	-
Design Airport Rd Improve	T5205B	-	15,200	-	-	15,200
A&E Chalan Pale Arnold Ph. 6	T5205D	-	61,593	-	-	61,593
P#8 Beach Road Const.	T5205F	611,098	(71,140)	-	-	(71,140)
Traffic Signal Inst.	T62050	258,276	(55,346)	-	-	(55,346)
Chalan Pale Arnold Phase	T62051	-	155,814	1,080,544	1,186,587	261,857
Beach Road Phase V Design	T6205A	112,000	19,301	-	-	19,301
Tech. Transfer/High. Plan.	T6205E	-	(81)	7,464	267	(7,278)
Phase XI Primary H.E.	T6205K	-	(2,352)	-	-	(2,352)
Achugao Bridge	T6205L	142,393	(26,080)	-	-	(26,080)
Chalan Pale Arnold Phase V	T72051	2,469,814	-	1,530,239	2,313,735	783,496
Tech. Transfer/High. Plan.	T7205E	-	2,563	22,737	36,963	16,789
Traffic Light Inst.	T72050	-	55,549	-	2,775	58,324
B.R. Phase XIII (141 H.E.)	T7205P	407,754	(59,230)	-	-	(59,230)
Pathway Light - Beach Road	T8205B	209,990	-	209,990	209,990	-
Hi-way Plan & Tech. Traffic	T8205E	51,800	-	17,501	24,507	7,006
Teneto Overlook - Rota	T8205R	283,270	-	38,729	49,232	10,503
Suicide Cliff Road - Tinian	T8205T	400,000	-	303,844	303,845	1
Traffic Light Installation - As Lito	T82050	69,404	-	72,179	69,404	(2,775)
Chalan Pale Arnold Phase V	T82051	1,053,097	-	427,391	38,587	(388,804)
Hi-way Plan & Tech. Traffic	T82057	50,000	-	9,692	28,603	18,911
Pedestrian Pathway - Saipan	T9205B	270,000	-	5,041	15,042	10,001
Suicide Cliff Road - Tinian	T9205T	1,510,886	-	358,800	358,800	-
Public Works	T9205Q	169,010	84,143	-	-	84,143
Hi-way Plan & Tech. Traffic	T92057	210,000	-	28,427	53,044	24,617
Sub-total CFDA #20.205		17,904,864	(381,605)	4,131,178	4,709,981	197,198

See accompanying notes to schedule of expenditures of federal awards.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
CAPITAL PROJECTS - PUBLIC WORKS FUND

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Federal Emergency Management Agency</u>						
<u>Disaster Assistance CFDA #83.516</u>						
Road Clean-up - Rota	T85161	-	50,000	-	-	50,000
Replace Highway Signs - Rota	T85163	100,877	-	41,028	41,028	-
Culvert Replace - Rota	T85164	3,644,236	-	-	451,399	451,399
Replace Traffic Signs - TIQ	T85165	25,000	-	15,541	15,541	-
Replace Highway Signs - Saipan	T85167	-	-	44,180	44,180	-
Reconst. Of Road - Saipan	T85168	349,600	-	14,377	14,377	-
Sub-total CFDA #83.516		4,119,713	50,000	115,126	566,525	501,399
<u>U.S. Department of the Interior</u>						
<u>CFDA #15.875</u>						
Solid Waste Plan	I2875M	32,650	24,677	2,498	-	22,179
Sanitary Landfill	I2875N	50,000	50,000	-	-	50,000
Solid Waste Management	I38765	-	2,689	2,689	-	-
Solid Waste Management Pro.	I88765	146,185	-	93,540	61,402	(32,138)
Sub-total CFDA #15.875		228,835	77,366	98,727	61,402	40,041
<u>U.S. Department of Commerce</u>						
<u>CFDA #11.300</u>						
Rota Water Cave	C9300A	-	1,220	-	-	1,220
Unallocated cash receipts		-	-	90,560	-	(90,560)
Total Capital Projects - Public Works Fund		\$ 22,253,412	\$ (257,819)	\$ 4,435,591	\$ 5,337,908	\$ 644,498

See accompanying notes to schedule of expenditures of federal awards.

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED
CAPITAL PROJECTS - NMHC**

YEAR ENDED SEPTEMBER 30, 1999

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1998	Cash Receipts FY99	Expenditures FY99	Receivable From Grantor (Deferred Revenue) at September 30, 1999
<u>U.S. Department of Housing and Urban Development</u>						
<u>Community Development Block Grant</u>						
<u>CFDA #14.219</u>						
NMC Multi-Purpose Facility	U52190	\$ -	\$ (7,567)	\$ 496,325	\$ 496,327	\$ (7,565)
Multi-Purpose Center Exten.	U52191	-	(1)	1	-	(2)
Emergency Shelter FFSR	U52310	-	(37,283)	2,717	-	(40,000)
Island Wide Path - Saipan FFSR	U6219A	-	-	21,364	54,498	33,134
Sec. 8 Septic Tank - Rota FFSR	U6219B	-	-	10,001	10,000	(1)
Pinatang & Swimming Pool - ROP FFSR	U6219C	-	-	29,140	-	(29,140)
FY97 CDBG Admin. - Saipan	U7219A	165,000	-	-	-	-
Pinatang Park - Rota	U7219R	250,000	(21,281)	131,653	110,372	(42,562)
Baseball Field Light - TIQ	U7219T	500,000	2	161,187	161,189	4
Kagman Comm. Center - Saipan	U72190	800,000	1	304,236	304,237	2
DanDan Comm. Restroom - Saipan	U72191	57,000	-	37,180	25,300	(11,880)
Gym & Park Renovation - Rota	U8219R	120,000	21,284	64,819	86,103	42,568
Unallocated	N/A	-	29,277	-	-	29,277
Sub-total CFDA #14.219		1,892,000	(15,568)	1,258,623	1,248,026	(26,165)
<u>HUD Unknown CFDA #14.231</u>						
Emergency Shelter FFSR	U62310	60,000	(3,937)	30,000	15,965	(17,972)
Emergency Shelter 09/99	U72310	30,000	14,970	4,365	19,335	29,940
Sub-total CFDA #14.231		90,000	11,033	34,365	35,300	11,968
<u>Home Program Grant CFDA #14.239</u>						
FY 93 Home Program	U32390	-	7,170	-	7,170	14,340
FY 96 Home Program	U62390	-	21,053	6,250	12,250	27,053
FY 97 Home Program Admin.	47239A	96,600	48,300	-	-	48,300
FY 97 Home Program	U72390	547,400	1,157	38,301	37,321	177
FY 98 Home Program Admin.	U8239A	51,750	51,750	-	51,750	103,500
FY 98 Home Program	U82390	293,250	10,142	129,238	139,380	20,284
Sub-total CFDA #14.239		989,000	139,572	173,789	247,871	213,654
Total U.S. Department of Housing and Urban Development		\$ 2,971,000	\$ 135,037	\$ 1,466,777	\$ 1,531,197	\$ 199,457

Note: U.S. Department of Housing and Urban Development, Community Development block grants (CDBG) are made to the CNMI Government which records all revenues and expenditures for financial statement purposes. The Northern Marianas Housing Corporation (NMHC) administers the funds and is responsible for ensuring compliance with applicable laws and regulations. All activity of the CDBG programs in the Schedule of Expenditures of Federal Awards are considered to have been subgranted to NMHC. The CDBG program was selected for audit and was tested in accordance with OMB Circular A-133 in the A-133 audit of NMHC for the year ended September 30, 1999. CDBG activity is presented to agree with general purpose financial statement presentation.

See accompanying notes to schedule of expenditures of federal awards.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Notes to the Schedule of Expenditures of Federal Awards Year Ended September 30, 1999

(1) Scope of Review

The Commonwealth of the Northern Mariana Islands (CNMI) is a governmental entity governed by its own Constitution. All significant operations of the CNMI are included in the scope of the OMB Circular A-133 audit (the "Single Audit"). The U.S. Department of the Interior has been designated as the CNMI's cognizant agency for the Single Audit.

Programs Subject to Single Audit

Schedule of Expenditures of Federal Awards are presented for each Federal program related to the following agencies:

- . U.S. Department of Agriculture
- . U.S. Department of Commerce
- . U.S. Department of Defense
- . U.S. Department of Education
- . U.S. Department of Energy
- . U.S. Department of Health and Human Services
- . U.S. Department of Veteran Affairs
- . U.S. Department of Housing and Urban Development
- . U.S. Department of the Interior
- . U.S. Department of Justice
- . U.S. Department of Labor
- . U.S. Department of Transportation
- . U.S. Environmental Protection Agency
- . U.S. Federal Emergency Management Agency
- . U.S. National Foundation on the Arts and Humanities

(2) Summary of Significant Accounting Policies

a. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the CNMI and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133. For federal direct assistance grants, authorizations represent the total allotment or grant award received. All expenses and capital outlays are reported as expenditures.

b. Reporting Entity

The CNMI, for purposes of the general purpose financial statements, includes all of the funds of the primary government as defined by Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*. The Schedule of Expenditures of Federal Awards excludes the following component units that receive federal awards as these entities have separately satisfied the audit requirements of OMB Circular A-133:

Commonwealth Ports Authority
Commonwealth Development Authority
Commonwealth Utilities Corporation

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Notes to the Schedule of Expenditures of Federal Awards
Year Ended September 30, 1999

(2) Summary of Significant Accounting Policies, Continued

b. Reporting Entity, Continued

No questioned costs were reported for completed Single Audits of the above entities for the year ended September 30, 1999.

The following entities have not satisfied audit requirements of OMB Circular A-133:

Public School System
Northern Marianas College

The CNMI is considered to have responsibility for any questioned costs that could result from Single Audits of these entities.

c. Subgrantees

Certain program funds are passed through the CNMI to subgrantee organizations. The Schedule of Expenditures of Federal Awards does not contain separate schedules disclosing how the subgrantees, outside of the CNMI's control, utilized the funds. The following is a summary of program funds that are passed through to subgrantee organizations:

Commonwealth Development Authority

The Commonwealth Development Authority (CDA), a Component Unit - Proprietary Fund, receives funds in a subrecipient capacity through the CNMI. CDA's audited compliance report includes the following pass-through programs on their Schedule of Expenditures of Federal Awards for the year ended September 30, 1999:

<u>Program Title</u>	<u>Grantor Agency</u>	<u>CFDA Number</u>	<u>Funds Received</u>	<u>Funds Expended</u>
Community Development Block Grant	U.S. Department of Housing and Urban Development	14.225	\$1,255,906	\$1,248,026
Emergency Shelter	U.S. Department of Housing and Urban Development	14.231	\$ 37,082	\$ 35,300
HOME Investment Partnerships Program	U.S. Department of Housing and Urban Development	14.239	\$ 222,089	\$ 247,871
Covenant Capital Improvement Funds	U.S. Department of the Interior	15.875	\$ -	\$2,695,005

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Notes to the Schedule of Expenditures of Federal Awards
Year Ended September 30, 1999

(2) Summary of Significant Accounting Policies, Continued

c. Subgrantees, Continued

Commonwealth Utilities Corporation

The Commonwealth Utilities Corporation (CUC), a Component Unit - Proprietary Fund, receives funds in a subrecipient capacity through the CNMI. CUC's audited compliance report includes the following pass-through programs on their Schedule of Expenditures of Federal Awards for the year ended September 30, 1999:

<u>Program Title</u>	<u>Grantor Agency</u>	<u>CFDA Number</u>	<u>Funds Received</u>	<u>Funds Expended</u>
Partnership Agreement to Strengthen CUC	U.S. Department of the Interior	15.875	\$2,270,578	\$2,381,655
Public Assistance	U.S. Federal Emergency Management Agency	83.544	\$ 133,002	\$ 12,500
Water Augmentation Program	U.S. Federal Emergency Management Agency	83.548	\$ -	\$ 77,132

d. Indirect Cost Allocation

The CNMI has negotiated an indirect cost plan with the U.S. Department of the Interior for fiscal year 1999. It is applicable to all federal grant programs, except typhoon assistance, and was 10.5% of all direct expenditures for the year ended September 30, 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs
Year Ended September 30, 1999

Part I - Summary of Auditor's Results

1. The Independent Auditors' Report on the general purpose financial statements expressed a qualified opinion.
2. Reportable conditions in internal control over financial reporting were identified, some of which are considered to be material weaknesses.
3. Instances of noncompliance considered material to the general purpose financial statements were disclosed by the audit.
4. Reportable conditions in internal control over compliance with requirements applicable to major federal award programs were identified, some of which are considered to be material weaknesses.
5. The Independent Auditors' Report on compliance with requirements applicable to major federal award programs expressed a qualified opinion.
6. The audit disclosed findings required to be reported by OMB Circular A-133.
7. The CNMI's major programs were as follows:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Capital Improvement Projects and Technical Assistance Grants	15.875
Nutrition Assistance Program	10.551
Highway Planning and Construction	20.205
Medical Assistance Program	93.778
Environmental Protection Agency Consolidated Grant	66.600

8. A threshold of \$1,377,210 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
9. The CNMI did not qualify as a low-risk auditee as that term is defined in OMB Circular A-133.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Part II - Financial Statement Findings Section

<u>Reference Number</u>	<u>Findings</u>	<u>Refer Page #</u>
99-1 - 2	External Financial Reporting	45 - 46
99-3	Cash and Cash Equivalents	47
99-4	Receivables from Federal Agencies	48
99-5 - 7	Receivables	49 - 51
99-8	Inventories	52
99-9	Advances	53
99-10	Property and Equipment	54
99-11	Other Liabilities and Accruals	55
99-12	Deposits Payable	56
99-13 - 14	Fund Balance	57 - 58
99-15	Local Noncompliance	59

Part III - Federal Award Findings and Questioned Costs Section

<u>Reference Number</u>	<u>Findings</u>	<u>Questioned Costs</u>	<u>Refer Page #</u>
99-16	Allowable Costs/Cost Principles	\$ 146,174	60
99-17	Davis-Bacon Act	\$ -	61 - 62
99-18	Allowable Costs/Cost Principles	\$ -	63
99-19	Davis-Bacon Act	\$ -	64
99-20	Eligibility	\$ -	65
99-21	Equipment and Real Property Management	\$ -	66
99-22	Special Tests and Provisions	\$ -	67

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Part II - Financial Statement Findings Section

External Financial Reporting

Finding No. 99-1

Criteria: Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, requires that the general purpose financial statements of the reporting entity include component units for which the primary government is either financially accountable for, or for which exclusion would cause the reporting entity's general purpose financial statements to be misleading or incomplete.

Condition: As of September 30, 1999, the following component units were excluded from the CNMI's general purpose financial statements:

Fiduciary Fund Type - Expendable Trust Funds

Commonwealth Government Employees' Credit Union

Component Units - Higher Education Fund

Northern Marianas College

Component Units - School Districts Fund

Public School System

Cause: The cause of the above condition is the lack of audited financial statements for the respective entities.

Effect: The effect of the above condition is nonconformity with GASB Statement No. 14 resulting in a qualification in the opinion on the general purpose financial statements of the CNMI.

Recommendation: We recommend that the CNMI conform with GASB Statement No. 14 by obtaining audited financial statements of the above entities for inclusion within the general purpose financial statements.

Prior Year Status: Lack of compliance with GASB Statement No. 14 was reported as a finding in the Single Audit of the CNMI for fiscal year 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

External Financial Reporting

Finding No. 99-2

Criteria: Pursuant to Public Law No. 5-3, the Human Resources Development Trust Fund (HRDTF) is financed by 10% of all revenues collected from the licensing of amusement machines in the CNMI for the funding of the Job Training Partnership Program.

Condition: As of September 30, 1999, the HRDTF had a total fund deficit of \$584,715.

Cause: The cause of the above condition is the expenditure of funds in excess of revenues collected.

Effect: The effect of the above condition is the possibility of the HRDTF being unable to meet its interfund liability obligations, resulting in a reservation of fund balance within the General Fund.

Recommendation: We recommend that the Office of Management and Budget develop a budget strategy in order to finance the deficit within the HRDTF.

Prior Year Status: The inability to meet interfund liability obligations was reported as a finding in the Single Audits of the CNMI for fiscal years 1996 through 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Cash and Cash Equivalents

Finding No. 99-3

Criteria: Bank reconciliations should be performed on a monthly basis and in a timely manner.

Condition: As of September 30, 1999, the Nutrition Assistance Program (NAP) account (A/c # 11230.1010), totaling \$161,749, was not reconciled to the bank balance of \$210,421. In addition, the General account (A/c # 11430.1010), totaling \$(25,368,236), and the Payroll account (A/c # 11420.1010), totaling \$1,727,631, were not reconciled to the bank balances of \$185,993 and \$220,692, respectively. Bank reconciliations were subsequently performed for both accounts. The General account reconciliation included unposted cash receipts of \$3,659,615. Audit adjustments were proposed to correctly record the bank accounts at year end.

Cause: The cause of the above condition is the lack of adherence to established policies and procedures requiring the reconciliation of bank balances in a timely manner.

Effect: The effect of the above condition is the possibility of misstatement of cash balances.

Recommendation: We recommend that the Department of Finance reconcile all bank accounts to the general ledger on a monthly basis and that resulting adjustments be recorded in a timely manner.

Prior Year Status: The lack of adequate bank reconciliation procedures was reported as a finding in the Single Audits of the CNMI for fiscal years 1986 through 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Receivables from Federal Agencies

Finding No. 99-4

Criteria: Receivables of the CNMI should reflect amounts actually owed.

Condition: The CNMI's general ledger balance of receivables from federal agencies, totaling \$18,131,767 as of September 30, 1999, includes many balances on individual projects or grants that have been outstanding for several years. Although many of these balances have not had any recent activity, the CNMI has not evaluated the ultimate collectibility of these balances or determined whether such represent valid receivables.

Cause: The cause of the above condition is the lack of procedures performed to evaluate the propriety and collectibility of recorded receivables.

Effect: The effect of the above condition is the possibility of misstatement of receivables from federal agencies.

Recommendation: We recommend that the Department of Finance review all outstanding receivables from federal agencies for propriety and collectibility. All valid receivables should be submitted to the various federal grantor agencies for collection of the amounts owed to the CNMI. All other balances should be written off to the General Fund.

Prior Year Status: The lack of procedures to evaluate the propriety and collectibility of recorded receivables was reported as a finding in the Single Audits of the CNMI for fiscal years 1997 and 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Receivables

Finding No. 99-5

Criteria: Receivables for services rendered by the Commonwealth Health Center (CHC) should be billed on a timely basis, and follow-up collection procedures undertaken for outstanding accounts.

Condition: As of September 30, 1999, CHC indicated that total receivable balances due from patients was \$91,279,449. Of this amount, CHC indicated that \$87,982,569 represented balances greater than 120 days old. Department of Finance management believe \$42,075,888 represents actual receivables of CHC, however, a detailed subsidiary ledger was not made available. Accordingly, the receivable balance recorded as of September 30, 1999, totaling \$13,276,701, was not adjusted.

Cause: The cause of the above condition is a lack of adequate policies and procedures relating to the billing and collection of CHC revenues.

Effect: The effect of the above condition is the possibility of misstatement of CHC receivable balances, however, this is mitigated by a corresponding allowance for uncollectible accounts of \$13,276,701.

Recommendation: We recommend that CHC implement procedures to ensure that all billings are processed on a timely basis, and that standard procedures be implemented to follow-up on aged accounts. Accounts determined to be uncollectible should be written off.

Prior Year Status: The lack of adequate controls over receivables at CHC was reported as a finding in the Single Audits of the CNMI for fiscal years 1995 through 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Receivables

Finding No. 99-6

Criteria: Advances should be evidenced by written documentation, including the intention and obligation of the other party to repay the advanced funds.

Condition: During the years ended September 30, 1997 and 1998, the CNMI advanced a total of \$3,353,600 to the Tinian Casino Gaming Control Commission (TCGCC). This amount was recorded as a receivable within the General Fund. Of the total amount advanced, \$602,589 were disbursements paid directly to individual commissioners. The advances, which were approved by the former Governor, former Secretary of Finance, or Acting Secretary of Finance, were not supported by any written agreement regarding reimbursement by the TCGCC. No documentation was provided supporting the authority of the Governor, Secretary of Finance, or Acting Secretary of Finance to advance funds to third parties.

Cause: The cause of the above condition is the disbursement of advances without proper authorizing documentation.

Effect: The effect of the above condition is the possibility of unauthorized advances to third parties and uncollectible receivables.

Recommendation: We recommend that the Department of Finance obtain a written agreement from the TCGCC indicating its obligation to repay the funds advanced and the time frame for repayment. No further advances to third parties should be made without adequately documenting the authorization to do so.

Prior Year Status: The lack of authorized advances to third parties was reported as a finding in the Single Audits of the CNMI for fiscal years 1997 and 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Receivables

Finding No. 99-7

Criteria: Receivables should be monitored on a regular basis to determine collectibility.

Condition: As of September 30, 1999, receivables recorded in the General Fund under the Division of Public Lands, were as follows:

Leases	\$ 2,664,566
Late fees	2,457,548
Royalties	804,861
Temporary permits	246,765
Other	<u>159,538</u>
	<u>\$ 6,333,278</u>

A corresponding allowance for uncollectible accounts, totaling \$4,968,725, has been recorded by the the Department of Finance within the General Fund.

Cause: The cause of the above condition is the lack of policies and procedures requiring the review and monitoring of overdue accounts.

Effect: The effect of the above condition is the possibility of misstatement of receivable balances.

Recommendation: We recommend that the Division of Public Lands review receivable balances and forward overdue accounts to the Attorney General's office for collection.

Prior Year Status: The lack of established procedures requiring review and monitoring of overdue accounts was reported as a finding in the Single Audit of the CNMI for fiscal year 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Inventories

Finding No. 99-8

Criteria: Inventory balances recorded in the general ledger should reflect amounts per the physical count.

Condition: As of September 30, 1999, the general ledger inventory balances for the Commonwealth Health Center (CHC) were not adjusted to reflect the results of the physical inventory count performed at year end. The variances between the general ledger account balances and the physical inventory balances are summarized as follows:

	<u>Physical Inventory Balances</u>	<u>General Ledger Balances</u>	<u>Variances</u>
Medical Supply	\$ 1,841,004	\$ -	\$ 1,841,004
Central Supply	\$ 34,166	\$ 138,206	\$ (104,040)
Pharmacy Storage	\$ 394,673	\$ 590,334	\$ (195,661)
Inpatient Pharmacy	\$ 965,162	\$ 528,096	\$ 437,066

Audit adjustments were proposed to correct general ledger balances to reflect the physical inventory count performed at year end.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is the possibility of misstatement of inventory balances.

Recommendation: We recommend that CHC establish policies and procedures to ensure timely reconciliation of the physical inventory count to the general ledger inventory balances.

Prior Year Status: The lack of reconciliation of CHC's inventories to the general ledger was reported as a finding in the Single Audits of the CNMI for fiscal years 1994 through 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Advances

Finding No. 99-9

Criteria: Advances to government employees for travel-related purposes should be liquidated in a timely manner, through the submission of adequate documentation or the return of unexpended funds.

Condition: As of September 30, 1999, the General Fund recorded travel advances to government employees, totaling \$2,796,548. This balance included advances made by the Division of Public Lands (DPL), totaling \$187,078, relating primarily to Visa card charges incurred by previous DPL Board members. Travel advances of the General Fund primarily represent advances outstanding and unliquidated for more than ninety days.

Cause: The cause of the above condition is the lack of adequate policies and procedures regarding the liquidation of outstanding advances.

Effect: The effect of the above condition is the possibility of misstatement of expenditures and advance balances.

Recommendation: We recommend that the Department of Finance review all advances outstanding for more than one year, evaluate their collectibility, and write off any amounts deemed uncollectible. Policies and procedures should be implemented and enforced requiring the timely liquidation of all travel advances.

Prior Year Status: The lack of timely liquidation of travel advances was reported as a finding in the Single Audits of the CNMI for fiscal years 1987 through 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Property and Equipment

Finding No. 99-10

Criteria: General fixed assets do not represent financial resources available for expenditure but are items for which financial resources have been used and for which accountability should be maintained.

Condition: The CNMI has established a General Fixed Assets Account Group (GFAAG) containing completed construction projects for fiscal year 1991. However, this Account Group excludes all previously obtained assets of the government as well as assets obtained in fiscal years 1992 through 1998. In fiscal year 1999, the GFAAG indicated some activity.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is that the CNMI is not presenting general purpose financial statements which account for all items for which resources have been used.

Recommendation: We recommend that the CNMI perform an inventory of its fixed assets as a basis for recording all assets in the General Fixed Assets Account Group.

Prior Year Status: The lack of a complete General Fixed Assets Account Group was reported as a finding in the Single Audits of the CNMI for fiscal years 1987 through 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Other Liabilities and Accruals

Finding No. 99-11

Criteria: A proper system of internal control requires that accounts payable balances be reconciled to the general ledger in a timely manner and represent valid liabilities.

Condition: As of September 30, 1999, the General Fund recorded liabilities (A/c #s 20120.1010 and 20120.1012), totaling \$3,291,554, representing goods received by the Division of Procurement and Supply for which the corresponding payable is not yet recorded in the accounts payable system. A subsidiary ledger was made available indicating an unreconciled variance of \$240,885. As this amount was not considered material, no audit adjustment was proposed. Of five items tested, three items (OV #s 114819, 115247 and 161895, totaling \$83,369) represented prepayments made prior to year end.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is the possibility of duplicate recording of expenditures and misstatement of accrued liabilities.

Recommendation: We recommend that the Department of Finance establish policies and procedures to ensure adequate recording of liabilities for goods received by the Division of Procurement and Supply.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Deposits Payable

Finding No. 99-12

Criteria: Deposits payable should be reconciled to the general ledger in a timely manner.

Condition: As of September 30, 1999, the General Fund recorded deposits payable (A/c #s 20710.1010 to 20790.1010), totaling \$1,446,346, for which no subsidiary ledger was made available.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is the possibility of misstatement of deposit payable balances.

Recommendation: We recommend that the Department of Finance reconcile deposits payable to a subsidiary ledger on a monthly basis.

Prior Year Status: The lack of reconciliation of deposits payable was reported as a finding in the Single Audits of the CNMI for fiscal years 1992 through 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Fund Balance

Finding No. 99-13

Criteria: An encumbering system should ensure that funds appropriated for program areas are not certified beyond budgetary limits.

Condition: As of September 30, 1999, the following encumbrances were recorded in the general ledger for which no reconciled subsidiary ledgers were made available:

<u>Fund</u>	<u>Amount</u>
Capital Projects Funds	\$ 20,092,387
General Fund	10,181,233
Special Revenue Funds	3,491,139
Internal Service Funds	109,919
Expendable Trust Funds	<u>2,587</u>
	<u>\$ 33,877,265</u>

Cause: The cause of the above condition is that in fiscal year 1997, the Department of Finance changed financial management systems and encountered significant problems converting encumbrance balances.

Effect: The effect of the above condition is the possibility of misstatement of encumbrance balances.

Recommendation: We recommend that the Department of Finance ensure that all encumbrances are recorded and reconciled on a monthly basis.

Prior Year Status: The lack of reconciliation of encumbrances was reported as a finding in the Single Audits of the CNMI for fiscal years 1988 through 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Fund Balance

Finding No. 99-14

Criteria: Balances appropriated without fiscal year limit should be reserved for as continuing appropriations, as they represent those portions of fund balance legally segregated for a specific future use.

Condition: As of September 30, 1999, no detailed schedule of outstanding local construction projects was made available for reconciliation to the Local CIP Fund reserve for continuing appropriations balance of \$1,844,404. In addition, the Local CIP Fund recorded a corresponding unreserved deficit balance of \$1,586,749.

Cause: The cause of the above condition is the lack of appropriate documentation supporting the status of ongoing construction projects.

Effect: The effect of the above condition is the possibility of misstatement of the reserve for continuing appropriations in the Local CIP Fund.

Recommendation: We recommend that all ongoing construction projects be monitored and documented by the Department of Finance, and that a report be prepared for the Secretary of Finance on a quarterly basis.

Prior Year Status: The lack of appropriate documentation supporting the status of ongoing construction projects was reported as a finding in the Single Audits of the CNMI for fiscal years 1997 and 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

CNMI Local Noncompliance

Finding No. 99-15

Criteria: Public Law No. 9-13 requires that all deposits of public funds be 110% collateralized by U.S. Government securities.

Condition: As of September 30, 1999, compliance with the collateralization requirement for CNMI deposits in two banks, totaling \$672,347, was unable to be verified due to lack of available documentation. Additionally, another bank did not have sufficient collateralization to cover deposits made by approximately \$1,785,003.

Cause: The cause of the above condition is the lack of adequate documentation to demonstrate full compliance with statutory requirements.

Effect: The effect of the above condition is the possibility of noncompliance with Public Law No. 9-13.

Recommendation: We recommend that the Department of Finance ensure that sufficient documentation is obtained and periodically updated to demonstrate full compliance with the requirements of public law.

Prior Year Status: The lack of documentation to demonstrate compliance with collateralization requirements of Public Law No. 9-13 was reported as a finding in the Single Audits of the CNMI for fiscal years 1996 through 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Part III - Federal Award Findings and Questioned Costs Section

Allowable Costs/Cost Principles

Finding No. 99-16

<u>Program</u>	<u>Reason for Questioned Costs</u>	<u>Questioned Costs</u>								
U.S. Department of the Interior / CFDA #15.875	<p><u>Criteria:</u> OMB Circular A-102, "Uniform Administrative Requirements for Grants-in-Aid to State and Local governments" (the Common Rule), Attachment O, states that all purchases greater than \$100,000 require 1) a basis for contractor selection; 2) competitive bidding procedures or justification for lack of such procedures; and 3) a basis for award cost or price.</p> <p><u>Condition:</u> Of eleven contract expenditures tested, one expenditure was not supported by a valid contract. This expenditure related to a contract (Contract #67457-OS), originally awarded in February of 1992, that covered "Phase One" of a four phase project. During the year ended September 30, 1999, a change order was made in the amount of \$500,000 to complete the additional phases of the project. This change order was not included in the original contract or bidding process. Based on the above, all identified costs incurred for the year ended September 30, 1999, relating to this contract, are questioned.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;"><u>Contract #</u></th> <th style="text-align: center;"><u>Contract Expenditures</u></th> <th style="text-align: center;"><u>Federal Percentage</u></th> <th style="text-align: center;"><u>Questioned Costs</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">67457-OS</td> <td style="text-align: center;">\$ 146,174</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">\$ 146,174</td> </tr> </tbody> </table> <p><u>Cause:</u> The cause of the above condition is unknown.</p> <p><u>Effect:</u> The effect of the above condition is noncompliance with the Common Rule and CNMI Procurement Regulations and the possibility of disallowed costs.</p> <p><u>Recommendation:</u> We recommend that the CNMI follow all Common Rule and CNMI Procurement Regulations.</p>	<u>Contract #</u>	<u>Contract Expenditures</u>	<u>Federal Percentage</u>	<u>Questioned Costs</u>	67457-OS	\$ 146,174	100%	\$ 146,174	\$ 146,174
<u>Contract #</u>	<u>Contract Expenditures</u>	<u>Federal Percentage</u>	<u>Questioned Costs</u>							
67457-OS	\$ 146,174	100%	\$ 146,174							
Total Questioned Costs		\$ <u>146,174</u>								

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Davis-Bacon Act

Finding No. 99-17

Program	Reason for Questioned Costs	Questioned Costs																				
U.S. Department of the Interior / DOI and Covenant Capital Projects / CFDA #15.875	<p><u>Criteria:</u> The Davis-Bacon Act requires that all laborers or mechanics employed by contractors or subcontractors to work on construction projects financed by federal funds must be paid wages no less than those established for the locality by the U.S. Secretary of Labor. To meet this criteria, the CNMI government has established a Technical Services Division (TSD) within the Department of Public Works to develop wage rate determinations for all CNMI government funded or administered constructions contracts. The wage rate determinations established the minimum wage rates for different classes of construction workers and are internal to the CNMI in lieu of external regulations. Construction contract provisions require contractors to submit to the TSD copies of payroll records and check stubs.</p> <p><u>Condition:</u> Of a total of \$20,062,417 expenditures incurred for the year ended September 30, 1999, we reviewed expenditures, totaling \$12,086,423, on twenty-six contracts. For each construction contract, we selected one pay period for verification of compliance with the Davis-Bacon Act. Of those pay periods reviewed, the following exceptions were noted:</p> <table border="1"> <thead> <tr> <th data-bbox="516 1058 634 1085"><u>Contract #</u></th> <th data-bbox="938 1058 1057 1085"><u>Exceptions</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="516 1108 581 1136">33-05</td> <td data-bbox="688 1108 1339 1163">Eight of nine employees were paid at rates below the minimum standard rates.</td> </tr> <tr> <td data-bbox="516 1188 586 1215">54-OS</td> <td data-bbox="688 1188 1339 1243">Payroll check copies or check stubs were not made available.</td> </tr> <tr> <td data-bbox="516 1268 586 1295">31-OS</td> <td data-bbox="688 1268 1339 1323">Six of eight employees were paid less than the CNMI minimum wage of \$3.05/hour.</td> </tr> <tr> <td></td> <td data-bbox="688 1348 1339 1423">Five of eight employees were not paid overtime at a rate of 1.5 times regular pay for hours worked greater than eight per day or 40 per week.</td> </tr> <tr> <td></td> <td data-bbox="688 1449 1339 1524">Two of eight employees were paid rates below the minimum standard rates but more than CNMI minimum wage.</td> </tr> <tr> <td></td> <td data-bbox="688 1549 1339 1625">Three of eight employees were paid at rates that did not correspond to any of the standard wage minimum wage rates but were more than CNMI minimum wage.</td> </tr> <tr> <td></td> <td data-bbox="688 1650 1339 1705">Payroll check copies or check stubs were not made available.</td> </tr> <tr> <td></td> <td data-bbox="688 1730 1339 1806">Payroll information submitted did not specify employee positions, thus we were unable to determine compliance with the Davis-Bacon Act.</td> </tr> <tr> <td data-bbox="516 1831 586 1858">40-OS</td> <td data-bbox="688 1831 1339 1906">Payroll information submitted did not specify employee positions, thus we were unable to determine compliance with the Davis-Bacon Act.</td> </tr> </tbody> </table>	<u>Contract #</u>	<u>Exceptions</u>	33-05	Eight of nine employees were paid at rates below the minimum standard rates.	54-OS	Payroll check copies or check stubs were not made available.	31-OS	Six of eight employees were paid less than the CNMI minimum wage of \$3.05/hour.		Five of eight employees were not paid overtime at a rate of 1.5 times regular pay for hours worked greater than eight per day or 40 per week.		Two of eight employees were paid rates below the minimum standard rates but more than CNMI minimum wage.		Three of eight employees were paid at rates that did not correspond to any of the standard wage minimum wage rates but were more than CNMI minimum wage.		Payroll check copies or check stubs were not made available.		Payroll information submitted did not specify employee positions, thus we were unable to determine compliance with the Davis-Bacon Act.	40-OS	Payroll information submitted did not specify employee positions, thus we were unable to determine compliance with the Davis-Bacon Act.	
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COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Davis-Bacon Act, Continued

Finding No. 99-17, Continued

<u>Program</u>	<u>Reason for Questioned Costs</u>	<u>Questioned Costs</u>
	Payroll check copies or check stubs were not made available.	
45-OS	Payroll records, check copies and check stubs were not made available.	
60-OS	Payroll records, check copies and check stubs were not made available.	
64-OS	Payroll records, check copies and check stubs were not made available.	
67-OS	Payroll records, check copies and check stubs were not made available.	
<p>Due to the nature of this finding, a specific dollar amount can not be questioned.</p> <p><u>Cause:</u> The cause of the above condition is the lack of policies and procedures to ensure that contractors comply with the Davis Bacon Act.</p> <p><u>Effect:</u> The effect of the above condition is that the CNMI is not in compliance with the Davis Bacon Act.</p> <p><u>Recommendation:</u> We recommend that the CNMI ensure that contractors comply with the provisions of the Davis Bacon Act.</p> <p><u>Prior Year Status:</u> Noncompliance with provisions of the Davis Bacon Act was reported as a finding in the Single Audits of the CNMI for fiscal years 1997 and 1998.</p>		

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Allowable Costs/Cost Principles - All Programs

Finding No. 99-18

Criteria: The Common Rule requires that if there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon termination or completion of the award, and if the supplies are not needed for any other federally sponsored programs or projects, the grantee or subgrantee must compensate the awarding agency for its share.

Condition: The Department of Public Works (DPW) has not implemented an inventory control system to:

- . Identify possible claims for stockpiled materials.
- . Ascertain the size of any inventories maintained on current contracts and compare with estimated project needs.
- . Determine the intended use of any remaining stockpile materials upon termination or completion of a federal program.

DPW therefore has no procedures to determine whether liabilities to grantor agencies exist for the value of unused supplies.

Cause: The cause of the above condition is a lack of relevant policies and procedures.

Effect: The effect of the above condition is that the CNMI is not in compliance with the Common Rule.

Recommendation: We recommend that the CNMI comply with the Common Rule by establishing and implementing a written policy to ensure control over unused inventories of supplies remaining upon the termination or completion of a federal program.

Prior Year Status: The lack of a written policy to ensure control over unused inventories of supplies remaining upon the termination or completion of a federal program was reported as a finding in the Single Audits of the CNMI for fiscal years 1990 through 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Davis-Bacon Act - DOI and Covenant Capital Projects
CFDA #15.875

Finding No. 99-19

Criteria: The Davis-Bacon Act stipulates that contractors shall post at appropriate and conspicuous points at the site of the project, a schedule showing all determined minimum wage rates for the various classes of laborers and mechanics engaged in work on the project under the contract, and all deductions required by law to be made from wages actually earned by the laborers and mechanics so engaged.

Condition: The Technical Services Division (TSD) within the Department of Public Works is required to perform on-site inspections for monitoring compliance with the above requirement of the Davis-Bacon Act. No documentation was made available to verify that such monitoring activities were performed or to document the results of those inspections. In addition, it was noted that the TSD had allocated responsibility for monitoring compliance of certain contracts to the Commonwealth Utilities Corporation.

Cause: The cause of the above condition is the lack of appropriate policies and procedures.

Effect: The effect of the above condition is that the CNMI is not in compliance with the Davis-Bacon Act.

Recommendation: We recommend that the CNMI implement formal documentation procedures to memorialize the monitoring procedures performed, including the results of those procedures and any corrective actions taken, to ensure compliance with the above criteria.

Prior Year Status: Not monitoring compliance with the above requirements of the Davis-Bacon Act was reported as a finding in the Single Audits of the CNMI for fiscal years 1990 through 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Eligibility - Nutrition Assistance Program
CFDA # 10.551

Finding No. 99-20

Criteria: Section 12 of the MOU requires that interviews to be conducted by qualified staff prior to initial certification. Verification of income and resource levels, in addition to confirmation of household size, shall be performed by obtaining third party information, visiting the home of the household, and relying on documentation provided by the applicant. Furthermore, Title VI, C.1.a of the NAP Manual of Operations requires mandatory verification of gross income and resources for all households, prior to certification, except where all verification attempts have been unsuccessful either because the person or organization providing the income has failed to cooperate with the household and the State Agency, or because other sources of verification are unavailable. In such cases, the eligibility worker shall determine income or resource amounts to be used for certification purposes based on the best available information.

Condition: Of forty-two case files tested, we noted nine cases (case #s 04653, 02172, 01273, 01648, 02665, 04662, 03627, 03387, 01942) where the NAP Certification Unit did not adequately verify the income of the household, and four cases (case #s 20379, 04653, 00980, 02935) where the NAP Certification Unit did not verify the household's possible resources.

Cause: The cause of the above condition is the lack of adherence to the established policies and procedures concerning verification of income and resource levels.

Effect: The effect of the above condition is the possibility of overissuance of benefits under the Program.

Recommendation: We recommend that the CNMI adhere to established policies and procedures concerning verification of income and resource levels.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Equipment and Real Property Management - All Federal Programs

Finding No. 99-21

Criteria: The Common Rule states that procedures for managing equipment, whether acquired in whole or in part with grant funds, will meet the following requirements:

- a. Property records must be maintained;
- b. A physical inventory of the property must be taken and the results reconciled with the property records at least every two years;
- c. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property;
- d. Adequate maintenance procedures must be developed to keep the property in good condition; and
- e. If the grantee or subgrantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

Condition: The CNMI and its agencies do not maintain equipment listings that satisfy the above requirements.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is that the CNMI is not in compliance with federal property standards as stated in the Common Rule.

Recommendation: We recommend that the CNMI perform an inventory of its fixed assets and ensure that it is in compliance with applicable federal property rules and regulations.

Prior Year Status: The lack of a compliance with the Common Rule concerning federal property rules and regulations was reported as a finding in the Single Audits of the CNMI for fiscal years 1987 through 1998.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 1999

Special Tests and Provisions - Medical Assistance Program
CFDA # 93.778

Finding No. 99-22

Criteria: Monthly reconciliation with the HCFA Summary of Accounting Statement for Supplemental Medical Insurance(SMI) Premiums should be performed in order to ensure that all medicare insurance premium payments made by Medicaid were received and properly recorded by HCFA.

Condition: No periodic reconciliation was performed by Medicaid with the HCFA Summary of Accounting Statement for SMI Premiums.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is that Medicare premium payments from February-July, 1999 totaling \$95,148 were not reflected in the HCFA statement. This also resulted in an offset of medicare premium amounts from the grant award, totaling \$78,978, for fiscal year 1999.

Recommendation: We recommend monthly reconciliation of medicare premium payments with HCFA be performed by Medicaid. We also recommend Medicaid to coordinate with HCFA for the recovery of the medicare premium payments, totaling \$95,148, which were not reflected in the HCFA statement.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Unresolved Prior Year Findings and Questioned Costs
Year Ended September 30, 1999

Questioned Costs

The prior year Single Audit report on compliance with laws and regulations noted the following questioned costs that were unresolved at September 30, 1999:

Questioned costs as previously reported	\$ 1,079,273
Less questioned costs resolved in fiscal year 1999:	
Questioned costs of fiscal year 1997 Single Audit (1)	(596,151)
Questioned costs of fiscal year 1998 Single Audit (1)	<u>(364,109)</u>
	119,013
Questioned costs of fiscal year 1999 Single Audit	<u>146,174</u>
Unresolved questioned costs at September 30, 1999	\$ <u>265,187</u>

(1) Questioned costs resolved and reinstated by the grantor agency.

Unresolved Findings

The status of unresolved findings is discussed in the Schedule of Findings and Questioned Costs section of this report (pages 43 through 67).



Office of the Secretary
Department of Finance

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Corrective Action Plans to Schedule of Findings and Questioned Costs included in the Independent Auditors' Reports on Internal Control and on Compliance for the Year Ended September 30, 1999

Financial Statement Findings Section

Finding No. 99-1

Corrective Action Plan:

CNMI component units are required to have audits performed on an annual basis. The Office of the Public Auditor has been working with the autonomous agencies noted to bring their annual audits current.

Contact Person Responsible for Corrective Action:

Lucy DLG. Nielsen, Secretary of Finance and Leo L. LaMotte, Public Auditor

Anticipated Completion Date:

FY2001

Finding No. 99-2

Corrective Action Plan:

The deficit position of the Human Resources Development Trust Fund (HRDTF) was reduced by \$703,165 (55%) during FY 1999. FY 2000 projections based on nine months of actual expenditures indicate HRDTF revenues will exceed expenditures by approximately \$470,000 which would reduce the deficit to about \$115,000 at the end of FY 2000. If Legislative appropriations continue at the same level in FY 2001 and expenditures continue to be controlled, the deficit will be eliminated in FY 2001. While Public Law 5-3 provides for 10% of amusement machine license fees to go to this fund, the Legislature has been appropriating more than this amount for the past several years.

Contact Person Responsible for Corrective Action:

Lucy DLG. Nielsen, Secretary of Finance

Anticipated Completion Date:

FY 2000

Finding No. 99-3

Corrective Action Plan:

The Nutrition Assistance Program (NAP) account reconciliation has been transferred from NAP to the Reconciliation Section within the Department of Finance in FY 2000. Reconciliations for the General account and the Payroll account are now being performed by the Department of Finance in a more timely manner.

Contact Person Responsible for Corrective Action:

Lola Mafnas, Acting Director Finance & Accounting and Antoinette Calvo, Treasurer

Anticipated Completion Date:

FY 2000

Finding No. 99-4

Corrective Action Plan:

We will review grant receivable balances on our books and adjust balances that are not valid.

Contact Person Responsible for Corrective Action:

Lola Mafnas, Acting Director Finance & Accounting

Anticipated Completion Date:

FY 2000

Finding No. 99-5

Corrective Action Plan:

The Department of Public Health (DPH) agrees with the finding and has made significant progress in the past year in correcting the problems. Implementing policies and procedures will help but will not resolve the backlog in the processing of bills or decrease the huge outstanding receivable. The cause of the problem is a combination of inefficiency of the present computer billing system, inadequate FTE's in the Billing and Collection Office and non-payment of bills by the Government Health Insurance (GHI) program. GHI represents fifty percent of the outstanding receivable. Improving the computer billing system and resolving the huge outstanding balance with GHI is included as a major task in the CNMI wide Financial Management Improvement Plan.

Contact Person Responsible for Corrective Action:

Lina Villagomez, DPH Technical/Financial Analyst

Anticipated Completion Date:

No completion date can be projected at this time.

Corrective Action Plans to Schedule of Findings and Questioned Costs included in the Independent Auditors' Reports on Internal Control and on Compliance for the Year Ended September 30, 1999, Continued
Page Three

Finding No. 99-6

Corrective Action Plan:

No advances to third parties will be made without proper appropriation and authorization. TCGCC has been making repayments of \$50,000 per quarter and has confirmed the balance due to the auditors for the last two years. We will continue to pursue a written repayment agreement with the commission.

Contact Person Responsible for Corrective Action:

Lucy DLG. Nielsen, Secretary of Finance

Anticipated Completion Date:

FY 2000.

Finding No. 99-7

Corrective Action Plan:

To insure accurate receivables are collected in a timely manner, the following procedures have been implemented:

1. Account statements are issued on a monthly basis and lack of payment followed up with demand letters and phone calls.
2. First and final notices are sent to all delinquent lessee/permitees. If no response, termination of the lease/permit is coordinated with the Enforcement Section and the balance of the account referred to the Attorney General's Office.
3. Accounts are periodically reviewed to verify the accuracy of rental charges and compliance with provisions of the lease/permit.
4. Maintain control list of due dates for reports required by the lease/permits to prevent clients from being delinquent. All reports submitted are reviewed and verified for accuracy.

Contact Person Responsible for Corrective Action:

Joanne S. Paraiso, Division of Public Lands Accountant III

Anticipated Completion Date:

Already implemented.

Finding No. 99-8

Corrective Action Plan:

DPH is aware of the problems with the inventory accounts and will work with the Department of Finance to correct the discrepancies. Incorrect conversion beginning balances was done during the FY 1997 conversion to the new FMS. In addition erroneous implementation of catalog data and the inventory costing method contributed to the problem.

Finding No. 99-8, Continued

Contact Person Responsible for Corrective Action:

Jose A. Ichihara, Medical Supply Officer

Anticipated Completion Date:

FY 2000

Finding No. 99-9

Corrective Action Plan:

We have implemented automated sub ledgers by traveler for our travel advance accounts. This was completed in FY 1999. Advance and voucher filing procedures are now being enforced so that new advances are not issued if there are pending outstanding advances and payroll deductions are being made if vouchers are not filed in a timely manner. We are reviewing and clearing old balances. Outstanding advances were reduced by \$500,000 during FY 1999. Approximately 50% of the total balance outstanding is reserved against fund balance on the balance sheet.

The Division of Public Lands (DPL) advances outstanding relates to Visa charges by former board members. Three former board members are making monthly payments per promissory notes signed with the AGO. The AGO is initiating legal actions regarding the other balances.

Contact Person Responsible for Corrective Action:

Lola Mafnas, Acting Director Finance & Accounting and Lydia M. Dela Cruz, DPL Accounting Supervisor

Anticipated Completion Date:

Already 80% implemented. Remaining adjustments to be completed in FY 2000.

Finding No. 99-10

Corrective Action Plan:

Implementation of the new Fixed Asset module began during FY 1998 and is continuing. New assets added since that time are being recorded in the system. Existing assets must be inventoried and manually entered into the system. We have been awarded a grant through U.S. Department of the Interior to assist in the implementation and currently are working with a consultant to develop capitalization policies and fully implement the Fixed Asset module.

Contact Person Responsible for Corrective Action:

Lola Mafnas, Acting Director Finance & Accounting and Herman Sablan, Director, Procurement and Supply

Anticipated Completion Date:

FY2001

Finding No. 99-11

Corrective Action Plan:

We are reviewing FMS receiving procedures to determine if modifications need to be made to handle receipt of prepaid items. It appears that the debit advance amount may not always be closed for prepaid items leaving an offsetting credit open in the received not vouchered account. We are reviewing and adjusting balances where needed. Reconciliation procedures will be developed to reconcile received not vouchered balances on a monthly basis.

Contact Person Responsible for Corrective Action:

Lola Mafnas, Acting Director Finance & Accounting and Herman Sablan, Director, Procurement and Supply

Anticipated Completion Date:

FY2001

Finding No. 99-12

Corrective Action Plan:

We will adjust the general ledger balances to the supportable detail. In most cases the postings to the FMS are on a summary basis so the only detail is at the department level. The Department of Finance has controlled disbursements from the deposit accounts by requiring the original cash receipt or other evidence of payment. We will work with the departments that receive significant deposits (DOLI and DPW) to determine if procedures can be implemented to provide deposit detail in the FMS.

Contact Person Responsible for Corrective Action:

Lola Mafnas, Acting Director Finance & Accounting

Anticipated Completion Date:

FY 2000

Finding No. 99-13

Corrective Action Plan:

We are still trying to correct the effects of multiple FY 1997 conversion problems relating to encumbrances. Finance and Accounting is in the process of reviewing and deobligating FY 1997 and prior encumbrances. We are working with our software vendor to correct data in the encumbrance files so we can produce accurate encumbrance reports.

Contact Person Responsible for Corrective Action:

Lola Mafnas, Acting Director Finance & Accounting

Anticipated Completion Date:

FY 2000

Finding No. 99-14

Corrective Action Plan:

The FY 1997 conversion of remaining appropriation balances was incorrectly done. We have completed researching the correct remaining balances and have included these balances in our quarterly reporting for FY 1999. All FMS corrections should be completed in FY 2000.

Contact Person Responsible for Corrective Action:

Esther A. Calvo, Secretary of Finance Office Financial Manager

Anticipated Completion Date:

FY 2000

Finding No. 99-15

Corrective Action Plan:

Treasury will update its agreements with these two banks. They are not major depository banks of the Commonwealth. Collateralization listings will be reviewed for sufficiency.

Contact Person Responsible for Corrective Action:

Antoinette Calvo, Treasurer

Anticipated Completion Date:

October, 2000

Federal Award Findings and Questioned Costs Section

Finding No. 99-16

Corrective Action Plan:

Public Law 9-28 appropriated \$500,000 to complete the Tinian Courthouse. When the AGO said the project needed to be bid out, the CNMI Legislature declared through Senate Resolution 10-37 that the intent of Public Law 9-28 was to have the original contractor complete the work. The intent of the Legislature was then carried out under contract 67457-OS (approved by the AGO).

Contact Person Responsible for Corrective Action:

Herman Sablan, Director, Procurement & Supply

Anticipated Completion Date:

No action required

Corrective Action Plans to Schedule of Findings and Questioned Costs included in the Independent Auditors' Reports on Internal Control and on Compliance for the Year Ended September 30, 1999, Continued
Page Seven

Finding No. 99-17

Corrective Action Plan:

TSD has developed an Employee Personal Interview form that is used for monitoring compliance with the Davis-Bacon Act. DPW also requires the submission of payroll records with progress payment billing requests. The CIP Administrator under the Governor's Office will be working with DPW to ensure procedures are in place to monitor compliance with the Davis-Bacon Act. TSD has requested a legal opinion from the Attorney General's Office regarding the Davis-Bacon Act and Labor Standard Provisions for construction contracts used by the CNMI.

Contact Person Responsible for Corrective Action:

Andrew W. Smith, Director, DPW Technical Services Division

Anticipated Completion Date:

No completion date, continuing action

Finding No. 99-18

Corrective Action Plan:

DPW will continue to utilize procedures in accordance with 23 CFR 635.122 to ensure contractors are paid only for materials used on a project eliminating the need to maintain a stockpile of material.

Contact Person Responsible for Corrective Action:

Andrew W. Smith, Director, DPW Technical Services Division

Anticipated Completion Date:

We feel this finding is resolved.

Finding No. 99-19

Corrective Action Plan:

DPW requires contractors to submit the wage rates of workers assigned to a job within 10 days of the Notice to Proceed. The wage rate determination needs to be updated to reflect the increased minimum wage. The CIP Administrator under the Governor's Office will work with DPW to update the wage rate determination.

Contact Person Responsible for Corrective Action:

Andrew W. Smith, Director, DPW Technical Services Division

Anticipated Completion Date:

No completion date, continuing action

Finding No. 99-20

Corrective Action Plan:

We agree with the finding. The ME Unit supervisor and staff have implemented more intensive procedures to ensure all findings are properly responded to and recommendations complied with. The ME Unit provides a written notice to the CU Supervisor and staff requiring a response to the findings by a certain deadline. The ME Unit follows up with additional written warnings until full responses are received.

Contact Person Responsible for Corrective Action:

Ms. Eleanor S. Cruz, ME Unit Supervisor

Anticipated Completion Date:

Already implemented

Finding No. 99-21

Corrective Action Plan:

Implementation of the new Fixed Asset module began during FY 1998 and is continuing. New assets added since that time are being recorded in the system. Existing assets must be inventoried and manually entered into the system. We have been awarded a grant through U.S. Department of the Interior to assist in the implementation and currently are working with a consultant to develop capitalization policies and fully implement the Fixed Asset module.

Contact Person Responsible for Corrective Action:

Lola Mafnas, Acting Director Finance & Accounting and Herman Sablan, Director, Procurement and Supply

Anticipated Completion Date:

FY2001

Finding No. 99-22

Corrective Action Plan:

We agree with the finding that a reconciliation should be performed and will establish reconciliation procedures. The payments not credited to the CNMI and deducted from our grant were restored in a supplemental grant after the bank error was discovered.

Contact Person Responsible for Corrective Action:

Frances C. Babauta, Medicaid Accountant III

Anticipated Completion Date:

FY 2000



**Office of the Secretary
Department of Finance**

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Summary Schedule of Prior Audit Findings

Status of all audit findings included in the Schedule of Findings and Questioned Costs for the year ended September 30, 1998:

Financial Statement Findings Section:

- Finding No. 98-1 - Corrective action was taken.
- Finding No. 98-2 - Corrective action was taken.
- Finding No. 98-3 - Corrective action was taken.
- Finding No. 98-4 - Corrective action was taken.
- Finding No. 98-5 - Corrective action was taken.
- Finding No. 98-6 - Corrective action was taken.
- Finding No. 98-7 - Corrective action was taken.
- Finding No. 98-8 - Corrective action was taken.
- Finding No. 98-9 - Corrective action was taken.
- Finding No. 98-10 - Corrective action was taken.
- Finding No. 98-11 - Not corrected. See corrective action plan to Finding No. 99-2.
- Finding No. 98-12 - Corrective action was taken.
- Finding No. 98-13 - Not corrected. See corrective action plan to Finding No. 99-1.
- Finding No. 98-14 - Not corrected. See corrective action plan to Finding No. 99-3.
- Finding No. 98-15 - Corrective action was taken.
- Finding No. 98-16 - Corrective action was taken.
- Finding No. 98-17 - Not corrected. See corrective action plan to Finding No. 99-5.
- Finding No. 98-18 - Corrective action was taken.
- Finding No. 98-19 - Not corrected. See corrective action plan to Finding No. 99-4.

Page Two

- Finding No. 98-20 - Not corrected. See corrective action plan to Finding No. 99-7.
- Finding No. 98-21 - Not corrected. See corrective action plan to Finding No. 99-6.
- Finding No. 98-22 - Corrective action was taken.
- Finding No. 98-23 - Not corrected. See corrective action plan to Finding No. 99-9.
- Finding No. 98-24 - Not corrected. See corrective action plan to Finding No. 99-8.
- Finding No. 98-25 - Corrective action was taken.
- Finding No. 98-26 - Corrective action was taken.
- Finding No. 98-27 - Not corrected. See corrective action plan to Finding No. 99-10.
- Finding No. 98-28 - Corrective action was taken.
- Finding No. 98-29 - Not corrected. See corrective action plan to Finding No. 99-12.
- Finding No. 98-30 - Corrective action was taken.
- Finding No. 98-31 - Corrective action was taken.
- Finding No. 98-32 - Not corrected. See corrective action plan to Finding No. 99-13.
- Finding No. 98-33 - Not corrected. See corrective action plan to Finding No. 99-14.
- Finding No. 98-34 - Not corrected. See corrective action plan to Finding No. 99-15.

Federal Award Findings and Questioned Costs Section:

- Finding No. 98-35 - Corrective action was taken.
- Finding No. 98-36 - Not corrected. See corrective action plan to Finding No. 99-17.
- Finding No. 98-37 - Corrective action was taken.
- Finding No. 98-38 - Corrective action was taken.
- Finding No. 98-39 - Corrective action was taken.
- Finding No. 98-40 - Not corrected. See corrective action plan to Finding No. 99-18.
- Finding No. 98-41 - Corrective action was taken.
- Finding No. 98-42 - Corrective action was taken.
- Finding No. 98-43 - Not corrected. See corrective action plan to Finding No. 99-19.
- Finding No. 98-44 - Corrective action was taken.
- Finding No. 98-45 - Corrective action was taken.
- Finding No. 98-46 - Corrective action was taken.

Page Three

- Finding No. 98-47 - Corrective action was taken.
- Finding No. 98-48 - Not corrected. See corrective action plan to Finding No. 99-21.
- Finding No. 98-49 - Corrective action was taken.
- Finding No. 98-50 - Corrective action was taken.
- Finding No. 98-51 - Corrective action was taken.
- Finding No. 98-52 - Corrective action was taken.
- Finding No. 98-53 - Corrective action was taken.
- Finding No. 98-54 - Corrective action was taken.
- Finding No. 98-55 - Corrective action was taken.
- Finding No. 98-56 - Corrective action was taken.