

COMMONWEALTH OF THE
NORTHERN MARIANA ISLANDS

INDEPENDENT AUDITORS' REPORTS ON
INTERNAL CONTROL AND ON COMPLIANCE

YEAR ENDED SEPTEMBER 30, 2000



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, 2000, and have issued our report thereon dated June 5, 2001, which report was qualified due to: 1) our inability to determine the propriety of fixed assets and fund equity of the General Fixed Assets Account Group; 2) our inability to determine the propriety of receivables from federal agencies, advances, bank overdraft, other liabilities and accruals, 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 3) the omission of the Commonwealth Utilities Corporation, 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 46 through 68) as items 2000-11 through 2000-16. We also noted certain immaterial instances of noncompliance, which we have reported to management of the CNMI in a separate letter dated June 5, 2001.

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 2000-1 through 2000-10.

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 2000-1 through 2000-8 and 2000-10 to be material weaknesses. We also noted other matters involving the internal control over financial reporting, which we have reported to management of the CNMI in a separate letter dated June 5, 2001.

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

June 5, 2001



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, 2000. 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 46 through 68). 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 of the CNMI's compliance with those requirements.

As described in items 2000-14 through 2000-21 in the accompanying Schedule of Findings and Questioned Costs, the CNMI did not comply with requirements regarding Davis-Bacon Act, equipment and real property management, procurement, suspension and debarment, reporting, 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 the 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, 2000.

Internal Control Over Compliance

The management of the CNMI is responsible for establishing and maintaining effective internal control over compliance with the 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 the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 2000-14 through 2000-21.

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 the 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 2000-14 through 2000-16 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, 2000, and have issued our report thereon dated June 5, 2001, which report was qualified due to: 1) our inability to determine the propriety of fixed assets and fund equity of the General Fixed Assets Account Group; 2) our inability to determine the propriety of receivables from federal agencies, advances, bank overdraft, other liabilities and accruals, 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 3) the omission of the Commonwealth Utilities Corporation, 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 42) is presented for purposes 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 the 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, bank overdraft 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, 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

June 5, 2001

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Programs Selected for Audit
in Accordance with OMB Circular A-133
Year Ended September 30, 2000

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	\$ 19,358,176
	15.875	Technical Assistance Grants	1,122,292
	15.875	Commonwealth Development Authority	561,409
	15.875	Public Works	172,136
	15.605	Sports Fish Restoration	<u>930,666</u>
			22,144,679
U.S. Department of Agriculture	10.551	Nutrition Assistance Program	5,779,234
U.S. Department of Transportation	20.205	Highway Planning and Construction	7,800,309
U.S. Department of Health and Human Services	93.778	Medical Assistance Program	4,244,778
U.S. Department of Commerce	PL 105-277	Census 2000	<u>2,443,154</u>
Total program expenditures tested			\$ <u>42,412,154</u>
Total federal program expenditures			\$ <u>58,590,515</u>
% of total federal program expenditures tested			<u>72%</u>

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

YEAR ENDED SEPTEMBER 30, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<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	712,683	768,335	59,188
Program Benefits	A0551B	-	-	4,274,903	4,673,228	398,325
Management Evaluation Unit	A0551C	-	1,071	148,497	165,405	17,979
Retail & Redemption Unit	A0551D	-	657	137,854	146,912	9,715
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	(222)	-	438	216
Program Benefits	A8551B	1,027,500	26	-	-	26
Management Evaluation Unit	A8551C	37,444	(23,374)	-	-	(23,374)
NAP - Admin	A9551A	-	58,575	84,277	22,052	(3,650)
Program Benefits	A9551B	3,984,598	438,563	489,729	-	(51,166)
Management Evaluation Unit	A9551C	175,102	14,144	17,178	1,849	(1,185)
Retail & Redemption Unit	A9551D	163,819	23,710	25,429	1,015	(704)
Sub-total CFDA #10.551		7,562,996	521,208	5,890,550	5,779,234	409,892
<u>Elderly Nutrition CFDA #10.570</u>						
Elderly Feed FY00	A05701	-	-	31,965	53,300	21,335
Elderly Feed	A45701	64,371	(7,442)	-	-	(7,442)
Elderly Feed	A55701	72,309	(1,622)	-	-	(1,622)
Elderly Feed FY99	A95701	53,966	39,572	35,748	865	4,689
Sub-total CFDA #10.570		190,646	30,508	67,713	54,165	16,960
<u>Cooperative Forestry Assistance CFDA #10.664</u>						
U&C Forestry - Saipan	A0664A	-	-	-	6,775	6,775
U&C Forestry - Rota	A0664B	-	-	-	9,069	9,069
FSP-ROATA	A0664C	-	-	-	9,728	9,728
U&C Forest - Tinian	A0664D	-	-	-	2,134	2,134
State Fire Asst.	A06640	-	-	-	7,365	7,365
Forest Pest Management	A16646	-	-	-	1	1
Agriculture Experiment	A16647	-	10,903	-	-	10,903
Meat - Poultry Inspection	A34750	-	(46,271)	66,354	14,867	(97,758)
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	(1,193)	-	-	(1,193)
U&C Forestry - Rota	A7664B	15,852	(1,340)	-	-	(1,340)
Seedling - Rota	A7664C	3,000	(249)	-	-	(249)
Fire Protection - Rota	A7664R	4,000	(275)	-	-	(275)
Fire Protection - Tinian	A7664T	6,000	(487)	-	-	(487)

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Agriculture, Continued</u>						
<u>Cooperative Forestry Assistance</u>						
<u>CFDA #10.664, Continued</u>						
Balance Forwarded		291,106	(13,732)	66,354	49,939	(30,147)
Fire Protection - Saipan	A76641	39,997	(19,038)	-	-	(19,038)
H2O-Shed Pro & Flol	A7904S	-	(146,227)	28,809	-	(175,036)
U&C Forestry - Saipan	A8664A	-	35,594	35,985	-	(391)
U&C Forestry - Rota	A8664B	-	6,619	12,638	6,010	(9)
Seedling - Rota	A8664C	7,673	3,066	5,451	2,385	-
U&C Forest - Tinian	A8664D	13,028	3,265	10,411	7,146	-
Seedlings - Tinian	A8664E	5,227	1,134	1,601	467	-
Fire Protection	A86641	-	27,907	28,331	-	(424)
H2O-Shed Pro & Flol	A8904S	125,000	28,461	28,461	-	-
U&C Forestry - Saipan	A9664A	77,406	3,298	51,628	62,550	14,220
U&C Forestry - Rota	A9664B	-	-	34,374	36,484	2,110
Seedling - Rota	A9664C	-	-	21,176	22,559	1,383
U&C Forest - Tinian	A9664D	-	-	332	1,127	795
Seedling - Tinian	A9664E	-	-	5,609	7,506	1,897
Pacific Island Comm	A9664F	-	-	2,000	2,000	-
Fire Protection	A96641	90,000	2,100	23,180	87,129	66,049
Sub-total CFDA #10.664		649,437	(67,553)	356,340	285,302	(138,591)
<u>Soil & H2O Survey CFDA #10.903</u>						
Soil Survy-Northern Island	A9903S	90,000	54,600	-	-	54,600
Kagman Watershed (Waterway)	A9903T	-	-	-	84,385	84,385
Sub-total CODA #10.903		90,000	54,600	-	84,385	138,985
<u>Watershed Protection CFDA #10.904</u>						
Wetland Phase II	A5904A	-	2	-	-	2
H2O - Shed Pro & Flood	A7904S	-	175,036	-	-	175,036
Sub-total CODA #10.904		-	175,038	-	-	175,038
<u>EQIP Ed. Prog. Soil & H2O Conserv</u>						
<u>CFDA #10.912</u>						
EQIP Ed. Prog. Tinian	A8912T	-	-	-	1,542	1,542
<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		8,907,990	688,440	6,314,603	6,204,628	578,465
<u>U.S. Department of Commerce</u>						
<u>Census 2000</u>						
Census 2000	C0105A	3,515,964	-	3,515,964	2,443,154	(1,072,810)
<u>Interjurisdictional Fisheries Act</u>						
<u>CFDA #11.407</u>						
Bottom Fish Studies	C7407B	-	7,953	7,954	-	(1)
<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		40,000	(2,427)	-	-	(2,427)

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Commerce, Continued</u>						
<u>Coastal Zone Mgmt. CFDA #11.419</u>						
Base Grant	C0419A	-	-	310,771	466,924	156,153
FY00 CRM Program Income	C0419P	-	-	87,713	65,218	(22,495)
NPS Pollution	C04191	-	-	32,749	46,626	13,877
Coastal Hazard	C04192	-	-	71,318	98,161	26,843
Imple. Nonpoint Plan	C04193	-	-	-	1,720	1,720
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)
CRM Base Grant	C44190	-	-	(14,958)	-	14,958
Coastal Hazard	C44192	-	-	-	1	1
Non-Point Source	C54191	84,000	(1)	-	-	(1)
Coastal Hazard	C54192	44,000	(1)	-	-	(1)
Legal Counsel	C54193	-	-	(1,054)	-	1,054
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	18,438	-	142,835
Coastal Hazard	C74192	75,860	21,236	4,990	-	16,246
FY97 Program Income	C7419A	407,802	(1,602)	-	-	(1,602)
Base Grant	C84190	548,916	(458,289)	45,313	-	(503,602)
Coastal Hazard	C84192	63,999	(61,670)	134	-	(61,804)
FY98 Program Income	C8419A	-	(32,335)	-	-	(32,335)
Base Grant	C9419A	572,820	534,613	560,041	25,427	(1)
FY00 CRM Program Income	C9419P	154,073	(61,634)	13,559	75,093	(100)
NPS Pollution	C94191	45,448	47,662	47,000	(664)	(2)
Coastal Hazard	C94192	93,552	88,704	88,804	99	(1)
Sub-total CFDA #11.419		5,191,042	(170,866)	1,264,818	778,605	(657,079)
<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		132,130	17,901	-	-	17,901
<u>Pacific Fisheries Data CFDA #11.437</u>						
West Pac Fisheries	C0437A	-	-	-	25,256	25,256
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	-	49,610	64,830	-	(15,220)
West Pacific Fisheries	C9437A	135,000	62,299	122,760	60,347	(114)
Sub-total CFDA #11.437		366,204	97,499	187,590	85,603	(4,488)
Total U.S. Department of Commerce		9,245,340	(49,940)	4,976,326	3,307,362	(1,718,904)
<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	33,030	1,270	-

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Education, Continued</u>						
<u>Inst. of Museum & Library Ser</u>						
<u>CFDA #45.310</u>						
LSTA/Literacy - Lib.	F9310A	-	-	3,201	17,497	14,296
LSTA/Lib. Tech.	F9310B	-	-	-	3,679	3,679
Sub-total CFDA #45.310		-	-	3,201	21,176	17,975
<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	10,060	-	712
Title I Library Services	E7034A	54,314	43,494	45,916	3,931	1,509
Sub-total CFDA #84.034		159,221	55,616	55,976	3,931	3,571
<u>Interlibrary Cooperation CFDA #84.035</u>						
Title I LSCA	E3035A	-	-	-	(1)	(1)
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	6,465	6,465	-	-
Sub-total CFDA #84.035		23,898	4,625	6,465	(1)	(1,841)
<u>Rehabilitation Services Basic</u>						
<u>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	21,645	-	4,972
VR Case Service	E6126B	260,474	916	2,177	-	(1,261)
Voc. Rehab. Admin.	E7126A	168,448	132,074	-	-	132,074
VR Case Service	E7126B	156,107	(1)	-	-	(1)
Voc. Rehab. - Admin.	E8126A	198,705	305,430	305,453	-	(23)
VR Case Service	E8126B	311,682	338,214	338,216	-	(2)
VR Strategic Plan	E8126C	10,976	8,035	8,035	-	-
VR Admin/C-SERV	E9126C	788,661	43,903	360,053	606,868	290,718
Sub-total CFDA #84.126		2,655,788	854,246	1,035,579	606,868	425,535
<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		55,425	10,090	1,257	-	8,833
<u>Independent Living - State Grants</u>						
<u>CFDA #84.169</u>						
VR-Independent Living	E7169A	43,407	(1)	-	2,003	2,002
VR-Independent Living 09/99	E8169A	54,102	9,614	11,594	12,084	10,104
VR-Independent Living 09/00	E9169A	-	-	-	6,814	6,814
VR-Ind. Liv./Consumers 09/00	E8169A	-	-	-	679	679
Sub-total CFDA #84.169		97,509	9,613	11,594	21,580	19,599
<u>Independent Living/Old. Blind</u>						
<u>CFDA #84.177</u>						
Ind. Lvng/Older Blind	E0177B	-	-	-	13,440	13,440

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Education, Continued</u>						
<u>Supported Employment Services</u>						
<u>CFDA #84.187</u>						
VR-Supported Employ.	E6187A	47,690	17,440	17,440	-	-
VR-Supported Employ.	E7187A	47,690	5,954	19,318	9,260	(4,104)
VR-Supported Employ.	E8187A	-	-	116	-	(116)
Sub-total CFDA #84.187		<u>95,380</u>	<u>23,394</u>	<u>36,874</u>	<u>9,260</u>	<u>(4,220)</u>
<u>Technology Assistance CFDA #84.224</u>						
Assistance for Disabled 09/02	E0224A	-	-	63,095	94,894	31,799
Assistance for Disabled	E5224A	150,000	1	-	-	1
Assistance for Disabled	E6224A	150,000	(318)	-	-	(318)
Assistance for Disabled	E7224A	152,813	45,187	45,185	-	2
Assistance for Disabled	E8224A	-	203,164	203,165	-	(1)
Assistance for Disabled	E9224A	150,000	109,796	149,696	40,831	931
Sub-total CFDA #84.224		<u>602,813</u>	<u>357,830</u>	<u>461,141</u>	<u>135,725</u>	<u>32,414</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
VR Service Training 09/00	E8265A	-	-	-	17,926	17,926
Sub-total CFDA #84.265		<u>28,660</u>	<u>8,102</u>	<u>-</u>	<u>17,926</u>	<u>26,028</u>
Total U.S. Department of Education		<u>3,777,613</u>	<u>1,355,276</u>	<u>1,645,117</u>	<u>831,175</u>	<u>541,334</u>
<u>U.S. Department of Energy</u>						
<u>State Energy Conser. CFDA #81.041</u>						
State Energy Program 09/00	N0041A	-	-	86,982	127,994	41,012
FY95 SECP	N50041	107,400	(1)	-	-	(1)
State Energy Program	N7041A	216,784	(1)	-	-	(1)
State Energy Program	N8041A	166,000	(1)	-	-	(1)
State Energy Program	N9041A	-	13,375	41,738	28,228	(135)
Solar/Sep - EMO	N9041B	12,000	11,545	11,545	-	-
Sub-total CFDA #81.041		<u>502,184</u>	<u>24,917</u>	<u>140,265</u>	<u>156,222</u>	<u>40,874</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)
Closed Out Grant - Conversion	N60526	-	-	-	1	1
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		<u>118,399</u>	<u>(20,777)</u>	<u>-</u>	<u>1</u>	<u>(20,776)</u>
<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	48,036	-	24	48,060
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		<u>205,995</u>	<u>91,579</u>	<u>-</u>	<u>24</u>	<u>91,603</u>
Total U.S. Department of Energy		<u>826,578</u>	<u>95,719</u>	<u>140,265</u>	<u>156,247</u>	<u>111,701</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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<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	-	4,521	29,209
Total U.S. Department of Defense		321,620	24,688	16,214	4,521	12,995
<u>U.S. Environmental Protection Agency</u>						
<u>Consolidated Grant CFDA #66.600</u>						
D. Schmidt (IPA) 09/00	P0600A	-	-	31,932	31,932	-
Kimiko Link (IPA) 09/00	P0600B	-	-	53,068	53,068	-
FY 00 DEQ Base Grant 09/00	P06000	-	-	659,383	936,951	277,568
FY 00 DEQ Program Income CRM/DEQ Wetland Project	P06002	-	-	314,890	144,508	(170,382)
Rm. Dept. of Defense	P46005	54,000	1,940	-	-	1,940
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
LauLau Watershed	P56006	123,000	7,785	-	-	7,785
FY96 DEQ Program Income	P66002	194,054	1,891	-	-	1,891
DEQ/CRM Watershed Atlas	P6600G	66,500	2,501	7,225	4,725	1
FY97 EPA Base Grant	P76000	885,701	1	-	-	1
FY97 Wetland Agreement	P76001	77,145	-	30,398	30,398	-
FY97 DEQ Program Income	P76002	138,818	29,061	-	-	29,061
LauLau Revegetation	P76003	31,500	-	3,854	4,104	250
Wetland Demonstration	P8600G	110,000	32,650	85,666	53,017	1
Comm-Educ. Project	P8600H	17,463	-	180	240	60
Marine Monitoring - NPS	P8600I	-	-	333	332	(1)
Geographic Info/GIS	P8600J	-	-	388	388	-
FY98 EPA Base Grant FSR	P86000	-	1	-	-	1
FY98 DEQ Program Income	P86002	-	38,083	(3,885)	4,963	46,931
Kimiko/Schmidt (IPA)	P9600B	129,568	-	(10,077)	(10,077)	-
Compost. Animal Bedding	P9600C	-	-	25,759	26,572	813
Pest Mngt. Assess & Train	P9600D	-	-	66,794	66,794	-
IAG Agreement	P9600E	-	-	47,623	47,623	-
EPA/DEQ Base Grant	P96000	1,187,214	407,867	576,929	167,517	(1,545)
FY00 DEQ Program Income	P96002	291,137	(223,655)	3,885	248,073	20,533
Sub-total CFDA #66.600		4,239,072	285,653	1,894,345	1,811,128	202,436
<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		4,249,072	286,748	1,894,345	1,811,128	203,531
<u>U.S. Federal Emergency Management Agency</u>						
<u>CFDA #83.000</u>						
SARA	M80110	21,334	2,349	8,160	-	(5,811)
DPI	M85050	100,000	(5,002)	14,654	-	(19,656)
Hurricane	M85200	73,700	28,874	33,769	-	(4,895)
Earthquake	M85210	83,300	(21,007)	3,259	-	(24,266)

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Federal Emergency Management Agency, Continued</u>						
<u>CFDA #83.000, Continued</u>						
Balance Forwarded		278,334	5,214	59,842	-	(54,628)
SLA	M8534A	43,000	(20,301)	6,926	6,926	(20,301)
SLA	M85340	170,000	(103,155)	4,434	-	(107,589)
SHMP	M85350	107,140	(14,895)	9,582	-	(24,477)
Sub-total CFDA #83.000		598,474	(133,137)	80,784	6,926	(206,995)
<u>SARA Title III Training CFDA #83.011</u>						
SARA Haz. Mat. Training	M70110	12,000	(1)	-	-	(1)
SARA	M80110	5,333	5,811	-	-	5,811
SARA	M90110	13,000	5,429	10,387	4,387	(571)
Sub-total CFDA #83.011		30,333	11,239	10,387	4,387	5,239
<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 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 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	21,716	26,374	2,377	(2,281)
Sub-total CFDA #83.505		150,000	42,320	26,374	2,377	18,323
<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>HMGP State Management Costs CFDA #83.519</u>						
Hazard Mitigation	M45190	213,503	(80,309)	-	-	(80,309)
HMGP S/Management Cost-Keith	M9519A	26,352	1,403	4,127	10,691	7,967
Grantee Admin	M9519B	-	-	2,836	-	(2,836)

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Federal Emergency Management Agency, Continued</u>						
<u>HMGP State Management Costs</u>						
<u>CFDA #83.519, Continued</u>						
Balance Forwarded		239,855	(78,906)	6,963	10,691	(75,178)
S/Management Cost-Paka	M95190	48,212	3,134	14,257	21,383	10,260
HMGP H2O Supply - CUC	M95486	-	-	326,962	361,508	34,546
Grantee Admin	M95488	-	-	-	2,746	2,746
Sub-total CFDA #83.519		<u>288,067</u>	<u>(75,772)</u>	<u>348,182</u>	<u>396,328</u>	<u>(27,626)</u>
<u>Hurricane CFDA #83.520</u>						
Hurricane Program	M85200	23,000	11,909	-	-	11,909
Hurricane Program	M95200	50,700	16,290	22,605	4,604	(1,711)
Sub-total CFDA #83.520		<u>73,700</u>	<u>28,199</u>	<u>22,605</u>	<u>4,604</u>	<u>10,198</u>
<u>Earthquake 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	46,258	38,790	(710)
Sub-total CFDA #83.521		<u>191,420</u>	<u>28,810</u>	<u>46,258</u>	<u>38,790</u>	<u>21,342</u>
<u>Terrorism/Non-Terrorism EMPG</u>						
<u>CFDA #83.522</u>						
EMPG Non-Terrorism 12/00	M0552A	-	-	226,867	348,930	122,063
EMPG Terrorism 12/00	M0552B	-	-	4,738	15,924	11,186
Sub-total CFDA #83.522		<u>-</u>	<u>-</u>	<u>231,605</u>	<u>364,854</u>	<u>133,249</u>
<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	-	(6,076)	-	-	(6,076)
Mayor/Emer. Food & Shelter	M8523B	-	6,074	-	-	6,074
DYS - Food & Shelter	M95230	2,000	(286)	2,000	2,273	(13)
Sub-total CFDA #83.523		<u>6,000</u>	<u>(117)</u>	<u>2,000</u>	<u>2,273</u>	<u>156</u>
<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	15,000	6,779	(781)
Y2K	M9534Y	-	-	31,573	31,543	(30)
SLA-50	M95340	170,000	71,642	83,748	4,584	(7,522)
Sub-total CFDA #83.534		<u>190,000</u>	<u>203,718</u>	<u>130,321</u>	<u>42,906</u>	<u>116,303</u>
<u>Mitigation Assistance CFDA #83.535</u>						
SHMP	M85350	53,570	24,477	-	-	24,477
M.A.P.	M95350	53,570	23,197	32,146	6,514	(2,435)
Sub-total CFDA #83.535		<u>107,140</u>	<u>47,674</u>	<u>32,146</u>	<u>6,514</u>	<u>22,042</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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Federal Emergency Management Agency, Continued</u>						
<u>Individual and Family Grants</u>						
<u>CFDA #83.543</u>						
Typhoon Keith IFGP - Admin.	M8543A	-	(9,541)	-	-	(9,541)
Typhoon PAKA IFGP - Admin.	M8543R	-	-	(433)	-	433
Typhoon Keith PA Sub/Grant	M8544H	76,496	(5,238)	13,764	12,705	(6,297)
Sub-total CFDA #83.543		76,496	(14,779)	13,331	12,705	(15,405)
<u>Public Assistance Grants</u>						
<u>CFDA #83.544</u>						
T-Keith IFGP - Base Grant	M8544B	250,000	255,403	(4,408)	(6,775)	253,036
T-Keith PA Base Grant	M8544C	-	(367,940)	62,183	703,059	272,936
T-Keith PA Grantee Admin.	M8544D	4,981	4,142	11,155	10,584	3,571
T-Keith State Admin. Cost	M8544E	-	50,098	119,164	213,064	143,998
T-PAKA State Admin. Cost	M8544F	-	4,107	(6,160)	-	10,267
T-PAKA Sub/Grant Admin.	M8544G	-	1	2,255	10,010	7,756
T-Keith PA Sub/Grant Admin.	M8544H	-	9,490	-	-	9,490
T-PAKA IFG-B/Grant-Ro	M8544R	50,000	(93,233)	3,274	3,690	(92,817)
T-PAKA PA Base Grant	M8544S	-	(807,683)	7,821	296,355	(519,149)
T-PAKA PA Grantee Admin.	M8544T	1,777	562	3,301	3,523	784
Sub-total CFDA #83.544		306,758	(945,053)	198,585	1,233,510	89,872
<u>Hazard Mitigation Grant CFDA #83.548</u>						
HMGP - Is. Power - EMO	M9548A	48,600	4,770	4,770	-	-
HMGP Sub-Grantee EMO 6/99	M9548B	-	-	(477)	-	477
HMGP-Hrdn/Tower-EMO 12/00	M9548D	-	-	110,592	135,116	24,524
HMGP Sub-Grantee EMO 12/00	M9548E	-	-	-	198	198
T-Shutters DOF 12/00	M9548G	-	-	15,670	15,670	-
T-Shutters Admin Bldg 12/00	M9548J	-	-	-	24,197	24,197
Sub-Grantee Admin Building	M9548K	1,789	375	375	-	-
HMGP-H2O Supply-CUC 3/01	M95481	-	-	10,543	321,231	310,688
HMGP Sub-Grantee Admin 3/01	M95482	-	-	-	10,941	10,941
HMGP - Grantee Admin 3/01	M95483	15,172	4,240	5,048	808	-
Sub-total CFDA #83.548		65,561	9,385	146,521	508,161	371,025
Total U.S. Federal Emergency Management Agency		2,852,009	(839,272)	1,289,099	2,624,335	495,964
<u>U.S. Department of Health and Human Services</u>						
<u>Aging - Supportive Services CFDA #93.044</u>						
Support Services - Saipan 09/00	H0044A	-	-	-	18,292	18,292
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	(1)	-	-	(1)
Support Services - Rota	H7044R	-	132	603	-	(471)
Support Services - Tinian	H7044T	-	-	969	969	-
Support Services - Saipan	H7044H	2,945	471	-	-	471
Support Services - Rota	H8044R	7,560	1,607	1,719	583	471

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

YEAR ENDED SEPTEMBER 30, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Health and Human Services, Continued</u>						
<u>Aging - Supportive Services CFDA #93.044, Continued</u>						
Balance Forwarded		701,816	232,570	3,291	19,844	249,123
Support Services - Tinian	H8044T	-	-	-	1,413	1,413
Support Services - Saipan	H9044A	180,873	29,891	122,478	139,754	47,167
Support Services - Rota	H9044R	2,945	883	1,118	1,510	1,275
Sub-total CFDA #93.044		<u>885,634</u>	<u>263,344</u>	<u>126,887</u>	<u>162,521</u>	<u>298,978</u>
<u>Aging - Nutrition Services CFDA #93.045</u>						
Home Del. Meals - Saipan 09/00	H0045A	-	-	-	(17,105)	(17,105)
Home Del. Meals - Rota 09/00	H0045B	-	-	-	2,515	2,515
Home Del. Meals - Tinian 09/00	H0045C	-	-	-	(294)	(294)
Congregate Meals - Rota 09/00	H0045R	-	-	-	5,533	5,533
Congregate Meals - Saipan 09/00	H0045S	-	-	-	(11,944)	(11,944)
Congregate Meals - Tinian 09/00	H0045T	-	-	-	249	249
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)	8,654	44,622	20,288
Home Deliver Meals - Rota	H9045B	15,059	(1,607)	3,791	14,669	9,271
Home Deliver Meals - Tinian	H9045C	15,059	687	1,398	8,925	8,214
Congregate Meals - Rota	H9045R	18,339	5,220	13,689	12,659	4,190
Congregate Meals - Saipan	H9045S	202,390	(12,069)	47,549	161,719	102,101
Congregate Meals - Tinian	H9045T	18,338	(2,103)	4,978	15,743	8,662
Sub-total CFDA #93.045		<u>749,956</u>	<u>(21,567)</u>	<u>80,059</u>	<u>237,291</u>	<u>135,665</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)
Congregate Meals - Rota	H6046R	18,338	1	-	-	1
Congregate Meals - Tinian	H6046T	18,339	1	-	-	1
Home Delivered Meals - Saipan	H7046B	36,090	(1)	-	-	(1)
Home Delivered Meals - Tinian	H7046D	13,858	3,163	5,853	2,692	2
Congregate Meals - Saipan	H8046A	202,393	36,443	82,089	45,644	(2)
Home Deliver Meal - Saipan	H8046B	40,284	12,004	15,658	5,962	2,308
Home Deliver Meal - Rota	H8046C	14,858	7,047	7,047	-	-
Home Deliver Meal - Tinian	H8046D	14,858	(2,707)	-	-	(2,707)
Congregate Meal - Tinian	H8046T	18,338	(234)	5,613	15,350	9,503
Sub-total CFDA #93.046		<u>377,356</u>	<u>51,093</u>	<u>116,260</u>	<u>69,648</u>	<u>4,481</u>
<u>Title IV - Aging CFDA #93.048</u>						
Title IV-Training Ed.	H01580	15,000	1,857	-	-	1,857
Title IV-1 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>
<u>Maternal and Child Health Federal</u>						
<u>Consolidated Programs CFDA #93.110</u>						
Comm. Based Family	H6110A	170,885	(100)	-	-	(100)
State System Development	H8110B	175,364	64,251	102,760	38,510	1
SSDI Program 9/29/00	H91100	-	-	-	54,304	54,304
Sub-total CFDA #93.110		<u>346,249</u>	<u>64,151</u>	<u>102,760</u>	<u>92,814</u>	<u>54,205</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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Health and Human Services, Continued</u>						
<u>Tuberculosis Control CFDA #93.116</u>						
TB Control	H01160	-	-	92,585	244,091	151,506
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	(1)	-	-	(1)
TB Control	H91160	138,769	56,672	114,850	58,176	(2)
Sub-total CFDA #93.116		646,760	56,749	207,435	302,267	151,581
<u>Mental Health Services CFDA #93.119</u>						
Mental Health Data	H6119A	36,987	1	-	-	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	2	-	-	2
PATH Homeless Program	H7150A	-	247	245	-	2
PATH Homeless Program	H8150A	50,000	17,428	24,016	5,743	(845)
PATH Homeless Program	H9150A	-	159	28,363	33,160	4,956
Sub-total CFDA #93.150		135,700	19,089	52,624	38,903	5,368
<u>Family Planning Services CFDA #93.217</u>						
Family Planning 12/00	H0217F	-	-	51,174	72,639	21,465
Family Planning	H2217A	49,097	24,387	-	-	24,387
Family Planning	H22170	-	-	-	(1)	(1)
Family Planning	H42170	82,328	(501)	-	-	(501)
Family Planning	H6217A	75,136	(1)	-	-	(1)
Family Planning	H7217A	76,581	(2)	-	-	(2)
Family Planning	H86105	63,920	4,589	-	-	4,589
Family Planning	H9217F	96,642	16,318	163,720	147,401	(1)
Family Planning	H92170	-	-	-	(1)	(1)
Sub-total CFDA #93.217		443,704	44,790	214,894	220,038	49,934
<u>Community Health Centers CFDA #93.224</u>						
CHC Planning & Dev.	H52240	25,000	562	-	-	562
<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	(1)	-	-	(1)
Immunization Program	H9268A	256,756	102,675	229,527	212,908	86,056
Immunization Project	H9635A	10,689	(8,361)	-	-	(8,361)
Sub-total CFDA #93.268		1,218,133	95,693	229,527	212,908	79,074
<u>CDC Technical Assistance CFDA #93.283</u>						
Tobacco Prevention 5/01	H0283A	-	-	23,286	28,204	4,918
Tobacco Prevention 5/00	H9635A	-	-	10,496	10,492	(4)
Sub-total CFDA #93.283		-	-	33,782	38,696	4,914

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Health and Human Services, Continued</u>						
<u>Family Preservation CFDA #93.556</u>						
Train & Admin. - DYS 09/01	H0556E	-	-	3,000	34,558	31,558
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	-	(227)	(226)	-	(1)
Swim & Safety Club	H7556C	-	(2,336)	(2,336)	-	-
Training & Admin. DYS	H7556E	-	(1)	-	-	(1)
Village Cntr. Act	H7556G	-	(637)	(638)	-	1
Literacy - JK Library	H8556A	35,000	7,432	10,693	3,260	(1)
Teen Bound - Karidat	H8556B	15,000	3,967	14,998	11,031	-
Swim & Safety Club	H8556C	5,917	5,917	8,319	2,402	-
Mentor/Story Hour -DYS	H8556D	4,000	1,894	3,715	1,821	-
Training & Admin. DYS	H8556E	26,000	8,099	8,099	-	-
Family Encounter Karidat	H8556F	15,000	270	14,989	14,719	-
Village Cntr. Act	H8556G	24,197	9,206	9,206	-	-
Joeten Kiyu Lib. - DYS 09/00	H9556A	-	-	5,096	14,897	9,801
Teen Bound Proj. 09/00	H9556B	-	-	-	3,473	3,473
Swim & Safety Club - DYS	H9556C	-	69	536	3,864	3,397
Mentor/Story Hour DYS	H9556D	4,000	1,350	1,350	-	-
Training & Admin. DYS	H9556E	28,000	7,438	15,272	15,573	7,739
Family Enc. Proj. (Karidat)	H9556F	-	-	-	2,250	2,250
Village Cent. Acts. 09/00	H9556G	-	-	7,703	20,445	12,742
Sub-total CFDA #93.556		276,798	46,439	99,776	128,293	74,956
<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	(13,965)	-	-	(13,965)
Low Income Energy (LIHEAP)	H7568B	16,543	13,965	-	-	13,965
Low Income Energy (LIHEAP)	H9568B	18,285	8	8	-	-
Sub-total CFDA #93.568		60,567	23,169	8	-	23,161
<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
Child & Family Services	H26105	-	-	-	(1)	(1)
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)
Child & Family Services	H56100	-	-	-	1	1
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	-	50	-	-	50
Runaway Youth - DYS	H8623A	45,000	9,729	2,702	3,298	10,325

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Health and Human Services, Continued</u>						
<u>Admin. Runaway CFDA #93.623, Continued</u>						
Balance Forwarded		85,623	9,778	2,702	3,298	10,374
Closed Out Account	H86230	-	-	-	(1)	(1)
Sub-total CFDA #93.623		85,623	9,778	2,702	3,297	10,373
<u>Developmental Disabilities CFDA #93.630</u>						
DD Plan & Admin 09/02	H0630A	-	-	37,036	44,483	7,447
DD Services 09/02	H0630B	-	-	119,172	141,068	21,896
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	1	-	-	1
DD Planning & Admin.	H8630A	52,359	(35)	-	-	(35)
DD Services	H8630B	159,085	1	-	-	1
DD Planning & Admin.	H9630A	-	10,281	14,161	3,904	24
DD Services	H9630B	156,929	28,512	138,576	34,010	(76,054)
Sub-total CFDA #93.630		795,451	38,930	308,945	223,465	(46,550)
<u>PIP Is. Style Proj. CFDA #93.631</u>						
PIP Is. Style Proj. 01/01	H9631A	-	-	38,426	52,668	14,242
<u>Social Services Consolidated Grant CFDA #93.667</u>						
Child Family Serv. 09/01	H0667A	-	-	-	27,059	27,059
Child Protect. Serv. 09/01	H0667B	-	-	-	3,338	3,338
Comm. Servs. 09/01	H0667C	-	-	-	2,243	2,243
Family Services	H6610A	85,934	(162,306)	-	-	(162,306)
Child Protective Service	H6610B	28,250	(49,988)	-	-	(49,988)
Community Service	H6610C	9,758	(23,287)	-	-	(23,287)
Family Services	H7667A	204,537	(274,357)	-	-	(274,357)
Child Protection Service	H7667B	211,554	(124,017)	-	-	(124,017)
Community Services -DYS	H7667C	138,421	(29,669)	-	-	(29,669)
Family Services DYS	H86350	317,113	(81,268)	-	-	(81,268)
Child Family Service	H8667A	-	195,852	212,537	11,213	(5,472)
Child Protection Service	H8667B	221,672	236,551	241,739	-	(5,188)
Community Services -DYS	H8667C	214,631	7,129	7,877	(1)	(749)
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 09/00	H9667A	230,096	10,357	168,501	462,963	304,819
Child Protect Serv. 09/00	H9667B	-	-	82,330	232,406	150,076
Community Svcs - DYS 09/00	H9667C	-	-	35,528	108,372	72,844
LIHEAP Program	H9667D	-	-	-	18,323	18,323
Sub-total CFDA #93.667		2,108,400	(280,846)	748,512	865,916	(163,442)
<u>Child Abuse Prevention CFDA #93.669</u>						
Child & Family Svcs	H16680	35,692	2,046	-	-	2,046
Medicaid - Local Match	H86680	-	-	-	(1)	(1)
Sub-total CFDA #93.669		35,692	2,046	-	(1)	2,045
<u>Medicaid Child Ins. Prog. (CHIP) CFDA #93.767</u>						
CHIP - M.A.P. 09/00	H0767B	-	-	-	493,762	493,762
CHIP - M.A.P. 09/98	H8767B	-	-	-	118,113	118,113
CHIP - M.A.P. 09/99	H9767B	-	-	-	469,562	469,562
Sub-total CFDA #93.767		-	-	-	1,081,437	1,081,437

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COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
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FEDERAL GRANTS FUND

YEAR ENDED SEPTEMBER 30, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Health and Human Services, Continued</u>						
<u>Medical Assistance CFDA #93.778</u>						
Medicaid Admin. 09/00	H07780	-	-	56,392	110,851	54,459
MAP 09/00	H07781	-	-	723,895	1,813,918	1,090,023
Medicaid Admin. 09/01	H17780	-	-	-	1,000	1,000
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)	(84,079)	(79,423)	(372)
Medicaid - Admin.	H57781	93,390	(1)	84,079	84,079	(1)
Medicaid - M.A.P.	H67780	-	(13,385)	(108,152)	(83,371)	11,396
Medicaid - Admin.	H67781	-	22	108,152	110,219	2,089
Midicaid Admin.	H77780	-	-	133,836	133,836	-
Medicaid - M.A.P.	H77781	1,232,000	40,522	(133,836)	(66,138)	108,220
Medicaid - M.A.P.	H86106	439,933	23,681	-	-	23,681
Medicaid - Admin.	H87780	61,400	(1)	-	3,455	3,454
Medicaid - M.A.P.	H87781	849,600	-	(15,856)	32,303	48,159
Medicaid - Admin.	H97780	-	48,207	48,721	(2,335)	(2,849)
Medicaid - M.A.P.	H97781	1,681,500	941,642	855,591	63,995	150,046
Medicaid - Local Match	N/A	-	-	2,122,389	2,122,389	-
Sub-total CFDA #93.778		6,652,644	1,317,305	3,791,132	4,244,778	1,770,951
<u>Community Youth Program 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>						
HIV Prevention 12/31/00	H0940A	-	-	35,679	45,863	10,184
Breast Cancer	H69190	179,537	(1)	-	-	(1)
Breast/Cer Cancer	H79190	-	(1)	-	-	(1)
Breast/Cer Cancer	H89190	441,029	41,979	82,290	40,309	(2)
Breast/Cer Cancer	H99190	347,033	2,129	261,068	328,020	69,081
Sub-total CFDA #93.919		967,599	44,106	379,037	414,192	79,261
<u>HIV Prevention Activities CFDA #93.940</u>						
HIV Prevention	H7940A	194,622	1	-	-	1
HIV Prevention	H8940A	117,202	(1)	-	-	(1)
HIV Prevention	H9940A	117,202	18,080	61,186	43,102	(4)
Sub-total CFDA #93.940		429,026	18,080	61,186	43,102	(4)
<u>Community Mental Health CFDA #93.958</u>						
Communitie Mntl Hlth 09/00	H0958A	-	-	-	2,644	2,644
Comm. Mental Health	H3958A	49,600	297	-	-	297
Comm. Mental Health	H6958A	50,000	28,637	28,637	-	-
Comm. Mental Health	H7958A	-	47,044	49,544	-	(2,500)
Comm. Mental Health	H8958A	25,000	1,140	1,182	-	(42)
Comm. Mental Health	H9958A	50,000	8,348	19,067	12,854	2,135
Sub-total CFDA #93.958		174,600	85,466	98,430	15,498	2,534
<u>Substance Abuse Block Grant CFDA #93.959</u>						
Substance Abuse 09/01	H09590	-	-	-	22,889	22,889
Program Income	H4959P	4,200	(9,342)	2,770	(1,045)	(13,157)
Substance Abuse Program	H59590	189,955	(2)	-	-	(2)

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Health and Human Services, Continued</u>						
<u>Substance Abuse Block Grant CFDA #93.959, Continued</u>						
Balance Forwarded		194,155	(9,344)	2,770	21,844	9,730
Substance Abuse Prevention	H69590	192,534	15,971	15,970	-	1
Substance Abuse	H79590	29,150	101,034	101,033	-	1
Substance Abuse	H89590	-	156,293	157,613	-	(1,320)
Substance Abuse	H99590	243,965	27,844	163,276	175,457	40,025
Sub-total CFDA #93.959		<u>659,804</u>	<u>291,798</u>	<u>440,662</u>	<u>197,301</u>	<u>48,437</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		<u>82,786</u>	<u>10,574</u>	<u>-</u>	<u>-</u>	<u>10,574</u>
<u>Diabetes Control CFDA #93.988</u>						
State Based Program	H69880	95,016	1	-	-	1
State Based Program	H79880	85,000	(1)	-	-	(1)
State Based Program	H89880	-	(5,950)	(5,950)	-	-
State Based Program	H99880	86,700	18,691	37,217	18,524	(2)
Sub-total CFDA #93.988		<u>266,716</u>	<u>12,741</u>	<u>31,267</u>	<u>18,524</u>	<u>(2)</u>
<u>Preventive Health Services CFDA #93.991</u>						
Health Services	H4991A	48,581	(557)	-	-	(557)
Preventive Health Service	H6991A	4,639	(1,099)	-	-	(1,099)
Preventive Health Service	H7991A	-	(4,345)	-	-	(4,345)
Preventive Health Service	H8991A	67,281	3,899	15,068	10,759	(410)
Venereal Disease	H99910	31,508	3,241	-	-	3,241
Preventive Health Service	H9991A	50,986	202	21,373	63,445	42,274
Sub-total CFDA #93.991		<u>202,995</u>	<u>1,341</u>	<u>36,441</u>	<u>74,204</u>	<u>39,104</u>
<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 Health 09/01	H0994A	-	-	-	6,477	6,477
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	71,615	-	618,705
Maternal & Child Health	H7994A	22,314	(296,836)	355,005	-	(651,841)
Maternal & Child Health	H8994A	59,380	318,196	334,005	12,556	(3,253)
Maternal & Child Health	H9994A	489,794	3,073	197,397	355,596	161,272
Sub-total CFDA #93.994		<u>1,666,573</u>	<u>696,181</u>	<u>958,022</u>	<u>374,629</u>	<u>112,788</u>
<u>CFDA #93.997</u>						
STD Prevention 12/00	H0997A	-	-	24,013	69,734	45,721
Sexually Trans. Disease	H69970	130,973	(75)	-	1	(74)
STD Prevention	H79970	90,558	(1)	-	-	(1)
STD Prevention	H99970	114,093	46,546	101,978	55,433	1
Sub-total CFDA #93.997		<u>335,624</u>	<u>46,470</u>	<u>125,991</u>	<u>125,168</u>	<u>45,647</u>
Total U.S. Department of Health and Human Services		<u>22,999,210</u>	<u>3,600,776</u>	<u>8,284,765</u>	<u>9,237,557</u>	<u>4,553,568</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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of the Interior</u>						
<u>CFDA #15.145</u>						
Qtrly Labor Force Survey	I6145A	52,500	(1)	-	-	(1)
<u>Sports Fish Restoration CFDA #15.605</u>						
Tuna - Data - S.W. Region	C2605E	7,500	7,269	-	-	7,269
F&W Coordination 09/00	I0605B	-	-	91,758	131,620	39,862
Fisheries Program 10/00	I0605C	-	-	179,716	249,278	69,562
FY00 Prog. Income (Marina (O&M)	I0605P	-	-	117,584	158,241	40,657
Sportfish Restoration AT	I0605I	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	104,353	153,726	83,699	34,326
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	(1)	-	-	(1)
Sportfish Research	I7605C	561,171	17,693	-	-	17,693
O&M Marina (fens/pave)	I7605M	-	-	85,249	85,249	-
FY97 Prog. Income (Marina)	I7605P	-	87,243	-	-	87,243
Aquatic Education	I8605A	-	1,481	-	-	1,481
FY98 Program Income	I8605P	-	(87,245)	-	-	(87,245)
Aquatic Education	I9605A	76,189	2,636	23,942	21,756	450
F&W Coordination	I9605B	-	9,687	15,987	6,413	113
Fisheries Program	I9605C	-	14,687	17,145	2,939	481
Aggregating Device	I9605E	227,240	2,426	42,848	96,813	56,391
Boating Access Program	I9605F	401,368	2,563	27,907	83,383	58,039
FY00 Program Inc. Marina	I9605P	125,498	9,248	523	11,275	20,000
Sub-total CFDA #15.605		3,543,046	416,142	756,385	930,666	590,423
<u>Wildlife Research & Restoration</u>						
<u>CFDA # 15.611</u>						
Wildlife Program 09/00	I0611A	-	-	224,352	289,134	64,782
Northern Island Project 12/01	I0611B	-	-	11,900	45,547	33,647
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	(69)	-	-	(69)
Wildlife Program	I9611A	-	20,166	26,700	6,601	67
Sub-total CFDA #15.611		1,455,958	46,769	262,952	341,282	125,099
<u>Development of TTPI Islands</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

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of the Interior, Continued</u>						
<u>Development of TTPI Islands</u>						
<u>CFDA #15.875, Continued</u>						
Balance Forwarded		24,210	6,863	-	-	6,863
Dog Unit Building - Customs	I0875D	-	-	13,451	14,356	905
Computer Purchase - EDP 12/00	I0875E	-	-	-	65,642	65,642
Impl. JDE/HR Modules 12/00	I0875F	-	-	-	15,532	15,532
Heri Ecotour Symp 02/01	I0875L	-	-	-	20,789	20,789
00 Brown Tree Snake	I08759	-	-	-	14,071	14,071
Secure Faxnet	I18755	3,000	150	-	-	150
Brown Tree Snake Control	I18759	147,600	588	-	-	588
Canine Program	I1875N	197,308	432	-	-	432
Closed Out Grant - Conversion	I2875H	-	-	-	1	1
Compact/Mit./CHC	I2875I	120,816	979	979	-	-
CNMI Seismic Lab.	I38751	43,568	(6,224)	-	-	(6,224)
Revenue Enh. Project	I38756	250,000	54,488	-	-	54,488
Junior Statesmen	I3875I	-	-	-	1	1
US Army Ranger Training	I3875N	12,000	6,224	-	-	6,224
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	(2)	-	-	(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)
1997 Census of Income	I7875E	-	(1)	-	-	(1)
Economic Census/NMI	I7875H	-	(6,953)	-	4,305	(2,648)
Survey Coordination	I7875K	-	6,138	-	-	6,138
Brown Tree Snake	I78759	152,371	1,271	-	-	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	(36,708)	19,021	14,731	(40,998)
Brown Tree Snake	I88759	-	29,069	28,141	-	928
Solid Waste Management	I88765	100,000	(27,694)	-	-	(27,694)
Enhance Project	I8875E	-	760	-	-	760
Quarterly Labor Force	I8875G	-	15,795	23,810	13,638	5,623
OMIP/Plant Engineer/CHC	I9875B	-	-	-	1,420	1,420
Detector Dog Unit - Customs	I9875D	175,000	49,321	120,630	120,630	49,321
CRM - Coral Reef Initiative	I9875F	40,000	1,279	19,021	28,857	11,115
Quarterly Labor Force	I9875G	87,000	70,687	72,636	20,541	18,592
Fixed Asset P&S - DOF	I9875P	-	-	20,100	100,200	80,100
Tax Admin. Conference - DOF	I9875R	10,000	4,261	4,261	1,359	1,359
CNMI Y2K Remediation	I9875Y	-	871,071	1,364,348	493,277	-
DLNR Ass. of Agr.	I98750	14,438	95	-	-	95
Equipment Training - CHC	I98751	-	-	5,361	5,361	-
Brown Tree Snake	I98759	248,000	59,488	190,501	187,581	56,568
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		2,392,807	1,187,971	1,882,260	1,122,292	428,003
<u>CFDA #15.876</u>						
DARE Training	I41430	-	507	507	-	-
Criminal Record Improvement	I48731	(132,442)	(28,491)	1,394	-	(29,885)
Alternate Youth Activity	I48757	(15,000)	(10,145)	-	369	(9,776)
DARE Training Material (DPS)	I58701	-	(4,456)	-	-	(4,456)

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of the Interior, Continued</u>						
<u>CFDA #15.876, Continued</u>						
Balance Forwarded		(147,442)	(42,585)	1,901	369	(44,117)
Criminal Prosecution Program	I58702	15,000	9,398	9,398	-	-
Anti-Drug Training	I58703	-	-	4,305	4,476	171
Anti-Drug Enforcement	I58704	30,000	29,970	-	-	29,970
Law enforce. Exp. DYS.	I58705	30,000	3,418	-	-	3,418
Substance Abuse-Mental Health	I5871A	-	-	12,849	25,333	12,484
Substance Abuse Parole Boat	I5871B	14,892	-	2,004	3,338	1,334
Substance Abuse Superior C	I5871C	14,892	-	2,286	7,235	4,949
Ice Drug Awareness (Ayuda)	I58713	-	1,555	6,850	5,894	599
Pilot Bike Patrol	I58716	16,000	799	3,884	3,884	799
Substance Abuse Treat Ind.	I58717	-	2,141	1,102	-	1,039
Sub-total CFDA #15.876		(26,658)	4,696	44,579	50,529	10,646
<u>Historic Preservation CFDA #15.904</u>						
FY 00 HPO Grant 09/01	I0904A	-	-	4,326	99,769	95,443
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	69,276	-	-	69,276
FY98 HPO Grant	I8904A	-	(69,293)	-	-	(69,293)
FY99 HPO Grant 09/00	I9904A	199,549	74,556	172,462	103,031	5,125
FY99 HPO Grant 12/00	I9904B	-	-	-	6,134	6,134
Sub-total CFDA #15.904		948,745	178,470	176,788	208,934	210,616
<u>Outdoor Recreation CFDA #15.916</u>						
Tewkesberry B. Park	I1916A	25,000	1,214	-	-	1,214
Total U.S. Department of the Interior		8,391,398	1,835,261	3,122,964	2,653,703	1,366,000
<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 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>Drug Enforcement CFDA #16.047</u>						
Criminal Justice Information Sys.	J40046	-	(1)	-	-	(1)
DARE DPS	J40051	-	3,562	3,562	-	-
Drug Task Force/AG	J4047C	143,381	-	1	-	(1)
Planning & Admin	J45790	-	(3,798)	(278)	-	(3,520)

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Justice, Continued</u>						
<u>Drug Enforcement CFDA #16.047, Continued</u>						
Balance Forwarded		143,381	(237)	3,285	-	(3,522)
Criminal Justice System/DPS	J50046	-	(1,518)	13,926	-	(15,444)
Task/AG/DPS/CHC	J50050	-	(2,035)	20,286	-	(22,321)
Drug Enforce Customs	J5047A	24,666	15,883	(4,117)	-	20,000
Drug Enforcement DPS	J5047B	66,141	10,123	10,122	-	1
Drug Enforcement AG	J5047C	97,354	2,048	2,049	-	(1)
Subs. Abuse Trainer	J5047D	8,910	429	429	-	-
Planning & Admin	J55790	-	(29,101)	6,093	-	(35,194)
Info. System - DPS	J65795	-	23,102	75,012	11,231	(40,679)
Court Program Probation Officer	J65796	-	25,283	42,246	-	(16,963)
Court Case Management/Imag.	J65797	9,897	9,765	9,765	-	-
Crime Victim Program	J75756	179,664	2,855	29,003	-	(26,148)
Admin. CIPA 09/98	J7592A	-	-	(2,106)	-	2,106
DPS Improvement Project	J7592B	-	12,697	(68,513)	-	81,210
Gumata Shelter	J85757	88,765	15,116	63,567	73,649	25,198
Admin. CIPA 01/01	J85890	-	-	22,996	9,286	(13,710)
Juv Drug Test/Training 01/01	J85891	-	-	16,097	-	(16,097)
Enh Pros Training/Tech 01/01	J85892	-	-	9,198	2,100	(7,098)
Juv Pros, AG 01/01	J85893	-	-	64,389	-	(64,389)
Juv Det Sys Impr Program	J85894	-	-	25,295	23,251	(2,044)
Juv Sup Pro. DYS 01/01	J85895	-	-	34,494	32,740	(1,754)
Alt Inter Pro. DYS 01/01	J85896	-	-	57,490	53,279	(4,211)
Admin. CIPA	J8592A	5,839	6,047	6,393	346	-
DPS Improvement Project	J8592B	62,797	3,750	21,045	17,295	-
Enhanced Court Sec.	J8592C	-	-	8,100	8,101	1
Enhanced Custom Enf.	J8592D	63,203	52,477	59,225	-	(6,748)
Rural Dom. Viol (CIPA)	J95230	5,635	5,584	5,584	-	-
Rural Fam Viol 09/00	J95231	-	-	11,584	11,780	196
STOP - AG 02/01	J9586D	-	-	-	583	583
STOP - CHC 02/01	J9586E	-	-	-	642	642
STOP - DPS 02/01	J9586F	-	-	-	852	852
Planning & Admin 09/00	J9592A	-	-	1,732	4,517	2,785
Enhanced Court Sec. 09/00	J9592C	-	-	8,284	14,229	5,945
Enhanced Custom Enf. 09/00	J9592D	-	-	22,235	33,642	11,407
Adult Probation	J9592E	29,500	356	17,838	24,937	7,455
Crime Scene - DPS 09/00	J9592F	-	-	7,942	11,292	3,350
Community Pol. Serv. 09/00	J9592G	-	-	8,677	11,410	2,733
Operation Equipment - ROP	J9592R	17,569	6,475	6,475	1,621	1,621
Operation Equipment - TTQ	J9592T	25,397	2,847	24,034	22,145	958
Sub-total CFDA #16.047		828,718	161,946	640,154	368,928	(109,280)
<u>Juvenile Justice & Delinquency Prevention</u>						
<u>CFDA #16.540</u>						
Technical Assistance	J05402	-	-	-	1	1
Juvenile Unit (Tinian)	J05405	-	-	-	1	1
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	J2540A	-	2,179	-	-	2,179
Plan & Admin	J35401	-	(396)	-	-	(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

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Justice, Continued</u>						
<u>Juvenile Justice & Delinquency Prevention</u>						
<u>CFDA #16.540, Continued</u>						
Balance Forwarded		181,739	23,936	-	2	23,938
Saipan DPS Juv.	J55409	9,844	2,477	-	-	2,477
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.	J55401	-	246	503	-	(257)
Technical Assist. Juvenile	J55402	(9,200)	1,804	3,284	-	(1,480)
Juvenile Rehab. DYS	J55403	(28,375)	3,759	11,721	-	(7,962)
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	6,173	-	(2,478)
Olea Swim Project	J6540F	8,000	7,997	7,997	-	-
Wrestling Fed. Project	J6540G	-	5,840	5,840	-	-
Teens-in-Tinian	J6540H	2,500	2,499	2,499	-	-
Touch/Grace Girls	J6540Y	7,000	6,881	6,881	-	-
Suspension Project (MHS)	J6540Z	-	5,848	5,848	-	-
Planning and Admin.	J65401	7,500	3,353	3,353	-	-
Technical Assitance	J65402	5,000	3,009	3,009	-	-
Juvenile Rehab. - DYS	J65403	20,000	20,001	20,000	-	1
Youth Devel. Program - Karidat	J65404	8,624	8,385	8,385	-	-
Family Serv. - Karidat	J65405	22,500	22,500	22,500	-	-
State Advis Group	J65406	5,000	4,564	4,564	-	-
Juv. Police - Tinian	J65407	3,300	3,234	3,234	-	-
Court Training Project	J65408	5,000	4,419	4,419	-	-
Juv. Police - Saipan	J65409	6,700	6,399	6,400	-	(1)
Touch/Grace Girls	J7540A	4,165	4,446	3,790	(657)	(1)
Jr. Dive Team	J7540B	-	7,850	7,850	-	-
Parent Helpline - DYS	J7540D	1,620	1,430	1,430	147	147
Youth Work Train	J7540F	-	2,849	6,216	4,600	1,233
Touch by Grace Home	J7540G	3,400	1,887	3,328	1,441	-
Teens in Tinian	J7540H	3,000	3,000	3,000	-	-
Juvenile Rehab. Serv.	J7540I	-	11,062	11,062	-	-
Padding Train	J7540J	-	-	18,500	18,500	-
Oleai Swimming Y-Dev.	J7540K	2,000	2,000	2,000	-	-
Interes Farnalao'an	J7540L	-	-	2,000	2,000	-
After School Y-Dev.	J7540M	-	1,251	1,499	248	-
Touch/Grace Girls Home	J7540Y	7,000	6,999	6,999	-	-
Suspension Proj (MHS)	J7540Z	-	-	4,957	4,957	-
Planning & Admin.	J75401	10,300	9,465	9,973	507	(1)
Technical Asst.	J75402	-	10,198	10,198	-	-
State Advis Group	J75406	-	5,092	5,092	-	-
Juv. Police - Tinian	J75407	5,700	5,180	5,421	241	-
Juv. Police - Saipan	J75409	9,300	5,519	5,519	3,208	3,208
Parent Helpline - DYS	J8540D	-	-	6,658	7,574	916
Canoe Rev - Rota	J8540E	-	-	8,000	8,000	-
Teens in Tinian	J8540H	-	-	-	4,000	4,000
After School Y-Dev.	J8540M	-	-	500	500	-
LRC (Para Hita/Ghisch)	J8540P	-	-	-	2,580	2,580
Juv Rehab Ser (DYS)	J8540Q	-	-	5,985	12,310	6,325
Juv Police - Tin DPS	J8540R	-	-	5,409	6,643	1,234
Juv Rehab Edu PSS	J8540S	-	-	514	941	427
Youth Haven-Tin	J8540T	-	-	533	2,902	2,369
Lina'La Malawasch Aca	J8540U	-	-	2,989	2,989	-
Youth Haven (Tin)	J8540V	-	-	-	1,190	1,190
Touch/Grace Grls Hme	J8540Y	-	-	2,327	3,211	884

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Justice, Continued</u>						
<u>Juvenile Justice & Delinquency Prevention</u>						
<u>CFDA #16.540, Continued</u>						
Balance Forwarded		296,268	236,874	286,019	88,034	38,889
Planning & Admin.	J85401	-	-	8,214	10,811	2,597
Technical Assist.	J85402	-	-	-	6,264	6,264
Family Serv. - Kari	J85405	-	-	-	4,995	4,995
State Advis Group	J85406	-	-	4,817	4,817	-
Juv. Police - Tinian	J85407	-	-	3,252	5,488	2,236
Juv. Police - Saipan	J85409	-	-	5,799	5,799	-
Sub-total CFDA #16.540		296,268	236,874	308,101	126,208	54,981
<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. CJPA	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. Svcs. 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. Svcs. (intake) GCM	J5541H	-	8,000	8,000	-	-
Rainbow/Children Program	J5541I	-	6,750	6,750	-	-
Planning & Admin	J55411	-	(9,325)	10,357	-	(19,682)
Technical Assistance	J55412	-	(800)	-	-	(800)
Juvenile Rehab. DYS	J55413	(6,641)	(2,222)	5,094	-	(7,316)
Youth Dev. Karidat	J55414	-	(1,671)	4,655	-	(6,326)
Fam Svcs Proj Kar.	J55415	-	-	3,118	-	(3,118)
Rota DPS Police	J55416	-	(1,582)	2,322	-	(3,904)
Tinian DPS Juvenile	J55419	-	(1,937)	1,660	-	(3,597)
Youth Work Training - DYS	J6541B	2,500	2,382	2,382	-	-
Youth Center Music	J6541C	19,247	14,778	14,779	-	(1)
CJPA Plan & Admin.	J65411	-	28,968	28,969	-	(1)
Tech. Assist. CJPA	J65412	3,000	2,868	2,868	-	-
Juv. Rehab. - DYS	J65413	6,000	5,687	5,687	-	-
Youth Develop. - Karidat	J65414	-	1,006	1,006	-	-
Family Serv. - Karidat	J65415	-	10,889	10,889	-	-
Juvenile Unit - Rota	J65416	5,300	2,069	2,069	-	-
Juvenile Unit - Tinian	J65419	700	315	315	-	-
Touch / Grace Girls Home	J7541A	5,000	5,000	5,000	-	-
Jr. Dive Team	J7541B	-	6,330	6,330	-	-
Parent Ed. - DYS	J7541C	-	9,694	13,013	3,319	-
Parent Helpline - DYS	J7541D	5,580	3,225	5,484	2,258	(1)
Parent Support - DYS	J7541E	4,420	2,434	4,227	1,855	62
JJ System Train	J7541F	10,983	4,896	12,106	4,496	(2,714)

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Justice, Continued</u>						
<u>Technical Assistance CFDA #16.541, Continued</u>						
Balance forwarded		379,533	154,290	160,436	11,928	5,782
Youth Mentor/Y-Develop	J7541L	3,000	1,000	3,000	2,000	-
Touch by Grace Home	J7541Y	-	1,599	1,600	-	(1)
DPS Juv Police - Saipan	J75410	4,748	1,036	1,468	3,710	3,278
CJPA Plan & Admin.	J75411	28,969	1,530	23,264	25,632	3,898
Sys. Impro. Tech. Assis.	J75412	5,000	4,148	4,325	852	675
Youth Develop. - Karidat	J75414	5,650	502	5,400	4,898	-
Juvenile Unit - Rota	J75416	2,300	500	920	420	-
Jr. Dive Team	J8541B	-	-	3,000	3,000	-
Parent Ed. - DYS	J8541C	-	-	10,000	10,000	-
Juv Detention - DYS	J8541G	-	-	-	4,602	4,602
Juvenile Correction - DYS	J8541H	5,000	1,458	2,267	2,982	2,173
Juvenile Correction DYS	J8541J	-	-	2,171	7,415	5,244
Drum Corp/Band/Vocal	J8541K	-	-	3,000	3,000	-
Talab Menstickdancer	J8541M	-	-	767	1,520	753
Outrigger Canoe - Rota	J8541N	-	-	975	975	-
Juv Rehab TBE PSS	J8541P	-	-	645	1,030	385
Youth Serv Prog - Tin	J8541Q	-	-	3,949	3,949	-
DPS Juv Police - Saipan	J85410	-	-	2,315	2,699	384
CJPA Plan & Admin	J85411	-	-	4,636	17,748	13,112
Sys. Impro. Tech. Assis.	J85412	-	-	2,453	4,876	2,423
Youth Develop. - Karidat	J85414	-	-	380	6,393	6,013
CJPA Plan & Admin	J95411	-	-	-	4,865	4,865
Sub-total CFDA #16.541		<u>434,200</u>	<u>166,063</u>	<u>236,971</u>	<u>124,494</u>	<u>53,586</u>
<u>T-V Delinquency Prevention CFDA #16.548</u>						
Planning & Admin.	J5548A	1,650	(316)	35	-	(351)
Touch by Grace Girls	J5548C	18,650	7,396	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	31,024	15,634	-
Planning & Admin.	J8548A	-	-	1,752	1,650	(102)
Teen Center - Karidat	J8548B	-	-	22,729	31,350	8,621
Sub-total CFDA #16.548		<u>86,300</u>	<u>55,686</u>	<u>64,543</u>	<u>48,634</u>	<u>39,777</u>
<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	3,002	3,002	-	-
Victims Advocacy Karidat	J65751	60,010	17,704	17,704	-	-
Victims Project Asst. DYS	J65752	9,500	4,880	4,880	-	-
Victims Help Project - CHC	J65753	5,500	3,390	3,390	-	-
Task Force/AG/CHC/DPS	J65754	62,979	29,205	29,205	-	-
Victims Hotline Karidat	J65755	49,534	21,875	21,875	-	-

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Justice, Continued</u>						
<u>Crime Victim Asst. CFDA #16.575, Continued</u>						
Balance forwarded		498,467	108,791	80,056	-	28,735
Planning & Admin.	J75750	26,000	3,764	7,412	9,235	5,587
Victims Advo. Karidat	J75751	78,681	78,681	78,681	-	-
Vic. Pro. Asst. DYS	J75752	8,000	7,998	7,998	-	-
Vic. Help Proj/CHC	J75753	16,500	12,799	15,227	2,427	(1)
Vic. Hotline Karidat	J75755	53,987	53,953	63,236	29,727	20,444
Crime Victim Program	J75756	89,832	26,148	-	-	26,148
Planning & Admin.	J85750	-	-	-	2,713	2,713
Victim Advo Karidat	J85751	-	-	50,200	50,200	-
Vic. Help Proj/CHC	J85753	35,000	2,239	10,817	17,813	9,235
Vic. Hotline Karidat	J85755	54,035	16,799	50,698	33,899	-
Sub-total CFDA #16.575		<u>860,502</u>	<u>311,172</u>	<u>364,325</u>	<u>146,014</u>	<u>92,861</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	-	48,858	51,361	1,391	(1,112)
Drug Task Force-AG	J65791	71,838	77,940	77,941	-	(1)
Drug Task Force-Customs	J65792	-	81,222	81,221	-	1
Prison Prog. - DPS-DOC	J65793	37,042	23,457	34,040	10,585	2
Drug Task Force - DPS	J65794	85,348	69,854	66,424	-	3,430
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	21,499	336	-
CNMI Laulima Drug	J7579B	23,274	7,855	13,733	5,878	-
Drug Abuse (DARE) DPS	J7579C	14,053	10,114	13,274	3,159	(1)
Planning & Admin.	J75790	46,922	1,862	4,463	2,601	-
Drug Task Force - AG	J75791	-	63,362	63,371	-	(9)
Drug Task Force - Cus	J75792	66,666	54,252	59,830	5,577	(1)
Drug Task Force - DPS	J75794	66,667	39,643	41,518	1,876	1
CJIS (DPS)	J75795	43,461	8,335	8,335	-	-
Court Prog-Prob. Office	J75796	10,000	4,014	6,227	2,213	-
Court Case Management/Imag.	J75797	50,000	49,955	49,955	-	-
Family Court Med. Pro.	J75798	50,000	26,651	45,393	18,742	-
Garapan Neighbor Pro.	J8579A	-	-	1,707	5,288	3,581
Batterer's Ed. Prog.	J8579D	-	-	37,192	43,070	5,878
Planning & Admin.	J85790	-	-	34,129	46,994	12,865
Drug Task Force - AG	J85791	67,567	5,126	50,665	66,318	20,779
Drug Task Force - Customs	J85792	-	-	29,521	59,090	29,569
Diversion Prog - Court	J85793	-	-	2,699	6,922	4,223
Drug Task Force - DPS	J85794	-	-	51,233	64,219	12,986
CJIS (DPS)	J85795	-	-	3,295	13,323	10,028
Court Case Management/Imag.	J85797	-	-	24,502	28,298	3,796
Fam Court Med. Pro	J85798	-	-	18,275	30,653	12,378
Drug Abuse (DARE) DPP	J85799	-	-	-	11,900	11,900
Victim Advocacy	J95751	-	-	29,671	49,577	19,906
Batterer's Ed. Prog.	J9579D	-	-	-	2,422	2,422
Planning & Admin.	J95790	-	-	-	148	148
Interagency (DPS)	J95794	-	-	-	5,000	5,000
Court Mngt	J95797	-	-	-	263	263
Sub-total CFDA 16.579		<u>913,816</u>	<u>696,394</u>	<u>921,474</u>	<u>485,843</u>	<u>260,763</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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Justice, Continued</u>						
<u>CFDA #16.583</u>						
Plan. & Admin - CJPA	J6583A	-	-	1,430	2,091	661
Residential Drug - DPS	J65830	-	(4,944)	39,350	65,428	21,134
RSAT Program	J75830	-	-	38,754	60,864	22,110
Sub-total CFDA 16.583		-	(4,944)	79,534	128,383	43,905
<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)	3,021	-	(5,958)
Stop Domestic Abuse	J5586F	23,455	1,683	1,683	-	-
Planning & Admin.	J6548A	-	-	1,267	-	(1,267)
Teen Ctr - Karidat	J6548B	-	-	30,342	-	(30,342)
Planning & Admin.	J6586B	6,000	5,057	5,021	-	36
Stop Special Program - CJPA	J6586C	41,617	38,141	38,140	-	1
Stop Task Force AG	J6586D	5,000	32,418	32,419	-	(1)
Stop Task Force CHC	J6586E	-	36,276	36,276	-	-
Stop Task Force DPS	J6586F	-	41,714	41,714	-	-
Planning & Admin.	J7586B	-	6,996	8,567	1,705	134
Stop Spec Pro. - CJPA	J7586C	42,009	38,154	40,306	3,855	1,703
Stop Task Force AG	J7586D	42,009	41,052	43,647	989	(1,606)
Stop Task Force - CHC	J7586E	-	48,161	42,541	(193)	5,427
Stop Task Force - DPS	J7586F	42,009	40,628	41,686	1,058	-
Planning & Admin.	J8586B	-	-	3,974	4,249	275
Stop Fam Viol - Karidat	J8586C	-	-	12,021	29,590	17,569
Stop Task Force AG	J8586D	42,009	2,673	33,326	40,744	10,091
Stop Task Force - CHC	J8586E	42,009	6,132	30,158	34,012	9,986
Stop Task Force - DPS	J8586F	-	-	30,507	42,434	11,927
Sub-total CFDA #16.586		352,137	342,914	482,919	158,443	18,438
<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
Law Enforce. Train -CJPA	J85920	-	-	24,686	29,553	4,867
Sub-total CFDA #16.592		200,222	(72,413)	24,686	29,553	(67,546)
<u>Residential Substance Abuse CFDA #16.593</u>						
Residential Drug-DPS	J65830	18,544	5,397	-	-	5,397
<u>Cops (Universal Hiring Program)</u>						
<u>CFDA #16.710</u>						
Cops (Universal Hire)	J7710A	1,017,834	54,742	735,794	773,997	92,945
Total U.S. Department of Justice		5,768,690	1,993,050	3,858,501	2,390,497	525,046
<u>U.S. Department of Labor</u>						
<u>Senior Community Service Employment</u>						
<u>Program CFDA # 17.235</u>						
T-V SCSEP Enrol Wage	L0235A	-	-	-	68,481	68,481
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)

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Labor, Continued</u>						
<u>Senior Community Service Employment</u>						
<u>Program CFDA # 17.235, Continued</u>						
	Balance forwarded	689,681	5,539	-	68,481	74,020
	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
	(SCSEP) Admin. Cost	L72350 18,000	1	-	-	1
	T-V SCSEP Enrol.	L8235A -	-	(1,554)	-	1,554
	T-V SCSEP Other Enrol.	L8235B -	(101)	385	-	(486)
	(SCSEP) Admin. Cost	L82350 -	(28)	(424)	-	396
	T-V SCSEP Enrol. Wage	L9235A 374,293	34,293	253,834	229,656	10,115
	T-V SCSEP Other Enrol.	L9235B -	-	2,271	2,272	1
	(SCSEP) Admin. Cost	L92350 -	-	9,373	9,372	(1)
	Sub-total CFDA #17.235	1,812,147	41,234	263,885	309,781	87,130
<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 Training	L62461 163,697	(2)	-	-	(2)
	FY97 JTPA Admin	L72460 76,675	8,027	-	-	8,027
	FY97 JTPA Training	L72461 232,500	30	-	-	30
	FY97 SYETP	L7250A 30,931	(1)	-	-	(1)
	FY98 JTPA Admin	L82460 80,751	(2,231)	1,462	7,717	4,024
	FY98 JTPA Training	L82461 -	7,209	73,766	139,561	73,004
	FY98 (SYETP) JTPA	L8250A -	-	-	967	967
	PY 99 JTPA Admin.	L92460 82,393	2,369	48,296	80,024	34,097
	PY 99 JTPA Training	L92461 -	-	-	27,050	27,050
	PY 99 (SYETP) JTPA	L9250A -	22,426	22,426	8,505	8,505
	Sub-total CFDA #17.250	1,251,472	40,301	145,950	263,824	158,175
	Total U.S. Department of Labor	3,063,619	81,535	409,835	573,605	245,305
<u>U.S. National Foundation on the Arts and Humanities</u>						
<u>Arts Promotion CFDA #45.007</u>						
	Underserved Comm.-Art	F0007B -	-	-	37,742	37,742
	Arts Council B-Grant	F00070 -	-	-	170,931	170,931
	Arts Council B-Grant	F70070 245,468	(83,428)	-	-	(83,428)
	Arts Education	F8003A 16,500	(1)	-	-	(1)
	Underreserved Comm. - Art	F8007B 44,600	4,295	4,295	-	-
	Arts Council B-Grant	F80070 200,500	93,841	33,528	-	60,313
	Arts Education	F9003A 16,500	12,142	-	3,794	15,936
	Underserved Comm. - Art	F9007B 49,800	15,239	-	10,812	26,051
	Arts Council B-Grant	F90070 200,500	64,172	-	38,898	103,070
	Sub-total CFDA #45.007	773,868	106,260	37,823	262,177	330,614
<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

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. National Foundation on the Arts and Humanities, Continued</u>						
<u>Arts Promotion CFDA #45.025, Continued</u>						
Balance forwarded		659,750	135,144	-	-	135,144
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		<u>1,053,110</u>	<u>219,495</u>	<u>-</u>	<u>-</u>	<u>219,495</u>
Total U.S. National Foundation on the Arts and Humanities		<u>1,826,978</u>	<u>325,755</u>	<u>37,823</u>	<u>262,177</u>	<u>550,109</u>
<u>U.S. Department of Transportation</u>						
<u>Boating Safety Asst. CFDA #20.005</u>						
Closed Out Grant - Conversion	T0205S	-	-	-	266,263	266,263
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)
Closed Out Grant - Conversion	T5205F	-	-	-	65,825	65,825
FY96 R-Boat Safety	T6005A	145,199	2,385	-	-	2,385
Recre. Boat Safe	T8005A	-	99,522	229,140	137,489	7,871
Recre. Boat Safe	T9005A	-	-	52,077	179,461	127,384
Sub-total CFDA #20.005		<u>687,071</u>	<u>92,558</u>	<u>281,217</u>	<u>649,038</u>	<u>460,379</u>
<u>Motor Carrier Safety CFDA #20.218</u>						
Motor Carrier	T00218	-	-	-	167,786	167,786
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	129,416	-	-	129,416
Motor Carrier	T90218	469,262	211,272	12,842	33,872	232,302
Sub-total CFDA #20.218		<u>1,785,015</u>	<u>444,196</u>	<u>12,842</u>	<u>201,658</u>	<u>633,012</u>
<u>Highway Safety CFDA #20.600</u>						
NHTSA - Admin	T0600A	-	-	30,691	38,010	7,319
NHTSA - O.P/C.R	T0600B	-	-	12,958	48,862	35,904
Police Traffic Mgmt	T0600C	-	-	31,352	108,154	76,802
Alcohol PI&E	T0600G	-	-	50,361	118,830	68,469
Judicial Training	T0600H	-	-	4,054	4,054	-
Youth Alcohol	T0600L	-	-	-	318	318
NHTSA - E.M.S.	T0600M	-	-	8,241	39,647	31,406
Safe Community	T0600N	-	-	-	556	556
Plan. & Admin. - FHWA	T0600O	-	-	1,181	1,181	-
NHTSA - Spec. Occupant	T0600Q	-	-	6,292	7,135	843
Hgwy Safe Data Imprv	T0600R	-	-	4,256	2,169	(2,087)
Child Passenger Prot.	T0600T	-	-	-	8,489	8,489
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
Planning Admin/FHWA	T3600B	-	-	-	1	1
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

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Transportation, Continued</u>						
<u>Highway Safety CFDA #20.600, Continued</u>						
Balance forwarded		523,954	36,902	149,386	377,406	264,922
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
Occupant Protection	T8600B	50,000	(1)	-	-	(1)
Police Traffic Mgmt.	T8600C	23,532	(1)	-	-	(1)
Alcohol PI&E	T8600G	75,340	1	-	-	1
Youth Alcohol Program	T8600L	-	(3,838)	-	-	(3,838)
emergency Med. Serv.	T8600M	10,000	3,836	-	-	3,836
NHTSA - Admin.	T9600A	-	27,312	29,672	3,419	1,059
Occupant Protection	T9600B	86,503	11,892	13,208	1,315	(1)
Police Traffic Mgmt.	T9600C	179,749	25,250	54,225	28,974	(1)
Alcohol PI&E	T9600G	-	4,395	9,178	4,856	73
Judicial Training	T9600H	12,368	2,578	3,688	1,110	-
Youth Alcohol Prog.	T9600L	-	-	12,456	-	(12,456)
Emergency Med. Serv.	T9600M	59,475	12,455	-	-	12,455
Special Occup. Prot.	T9600Q	10,341	1,319	2,264	945	-
Highway Safe Data Improvement	T9600R	25,000	1,503	21,289	19,786	-
Sub-total CFDA #20.600		<u>1,285,144</u>	<u>124,335</u>	<u>295,366</u>	<u>437,811</u>	<u>266,780</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	-	7,690	8,431	-	(741)
Haz. Matrl. Planning	T77030	-	8,138	8,926	-	(788)
Haz. Matrl. Training	T8703A	14,929	8,614	9,307	693	-
Haz. Matrl. Planning	T87030	17,915	10,811	11,571	761	1
HMEP - TRAINING	T9703A	-	-	281	16,798	16,517
HMEP - PLANNING	T97030	-	-	9,447	16,849	7,402
Sub-total CFDA #20.703		<u>45,862</u>	<u>41,891</u>	<u>47,963</u>	<u>35,101</u>	<u>29,029</u>
Total U.S. Department of Transportation		<u>3,803,092</u>	<u>702,980</u>	<u>637,388</u>	<u>1,323,608</u>	<u>1,389,200</u>
<u>U.S. Department of Veterans Affairs</u>						
<u>CFDA #64.203</u>						
VA Cemetary	V7203A	200,000	150,000	-	-	150,000
Total U.S. Department of Veteran Affairs		<u>200,000</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
Unallocated cash receipts/expenditures		<u>-</u>	<u>(3,646,238)</u>	<u>(1,776,458)</u>	<u>(399,340)</u>	<u>(2,269,120)</u>
Total Federal Grants Fund		<u>\$ 76,233,209</u>	<u>\$ 6,604,778</u>	<u>\$ 30,850,787</u>	<u>\$ 30,981,203</u>	<u>\$ 6,735,194</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 - U.S. DEPARTMENT OF THE INTERIOR**

YEAR ENDED SEPTEMBER 30, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<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	\$ (1,351)	\$ -	\$ -	\$ (1,351)
Kagman II Waterline - Local	4710	280,249	28,904	-	-	28,904
Carolina Heights Waterline	4712	293,238	452	-	1,088	1,540
Carolina Heights Waterline - Local	4712	106,762	54,883	-	-	54,883
Immigration/Labor IDs	4830	1,500,000	383,105	349,908	99,308	132,505
Sea Corp Project Mgmt	4831	-	(87,285)	-	-	(87,285)
AG Invest. Unit/Imm. & Labor	4834	487,000	17,991	17,633	2,221	2,579
Criminal Att./Imm. & Labor	4836	230,000	992	-	-	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	7,717	-	-	7,717
Renovate PSS Classrooms	4843	-	165	-	-	165
Immigration Advisor	4844	132,000	52,857	-	-	52,857
Deportation Program - Rota	4845	77,000	1,487	-	776	2,263
Employment Service Advisor	4846	153,958	9,460	-	-	9,460
Partnership Agmt. Strght. CUC	4849	1,011,250	82,500	-	-	82,500
Adm Hearing Office Project	4850	20,000	18,254	24,954	77,796	71,096
American Memorial Park	4860	3,000,000	5,376	-	-	5,376
Immig. & Labor Protect. Ser.	4861	22,500	25,000	25,000	-	-
Intergrade Computer Tax Sys.	4863	-	(214,042)	28,470	10,810	(231,702)
Policy, Legislation, R.	4864	93,827	57,491	71,925	53,712	39,278
Enforcement, Collection	4865	93,827	32,225	46,625	71,862	57,462
Paralegal Assistant	4866	-	-	-	(5,883)	(5,883)
Labor & Immigration, Criminal	4867	94,387	53,564	67,268	43,095	29,391
Labor & Immigration, Inter.	4869	70,980	44,818	64,756	22,057	2,119
FY00 IALR Dept. - Public Health	4871	320,000	2,000	195,755	63,473	(130,282)
FY00 IALR CNMI - FBI Task Force	4872	60,000	5,005	5,008	-	(3)
FY00 IALR AG's Investigation	4874	245,000	8,499	21,934	80,707	67,272
INTGT COM Tax System Y2K	4876	-	-	-	218,551	218,551
Labor & Immig., Crimi	4879	-	-	-	20,998	20,998
Enforcement, Collection	4880	-	-	-	18,737	18,737
Unallocated	N/A	-	23,153	-	36,283	59,436
Total Second Covenant		9,332,078	617,370	919,236	815,591	513,725
<u>FY93 and FY94 Appropriations Act Grants - Federal Portion</u>						
Rota Health Center FY94	4781	1,550,000	178,257	733,685	851,465	296,037
Rota Health Center Expansion	4782	500,000	69,637	61,537	-	8,100
Marpi Solid Waste Landfill	4803	5,000,000	546,177	2,455,586	1,974,879	65,470
Electric Power Trans. Sub.	4901	4,005,637	153,836	666,225	425,294	(87,095)
Sinapalu to Gampapa/Dugi	4909	500,000	-	-	1,887	1,887
Kagman II Homestead Waterline	4910	1,722,776	(112,090)	162,638	65,109	(209,619)
A/E Design Oleai Waterline	4912	439,858	273,182	74,427	-	198,755
Const. Sinapalu II Waterline	4914	293,238	(25,403)	-	-	(25,403)
Garapan Drainage Improvement	4916	152,661	29,359	65,443	42,661	6,577
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	50,224	111,009	113,617	52,832
Isley San Vicente Waterline	4932	623,132	10,861	94,255	94,255	10,861
Saipan Obyan Waterline	4934	1,612,811	120,621	-	-	120,621
A/E Design San Jose Water	4936	1,583,024	160,633	661,379	591,036	90,290
Tatachog SongSong Water	4938	513,167	66,726	60,201	4,640	11,165

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of the Interior, Continued</u>						
<u>Capital Improvement Programs CFDA #15.875, Continued</u>						
<u>FY93 and FY94 Appropriations Act Grants - Federal Portion, Continued</u>						
Balance forwarded		22,243,941	1,559,199	5,146,385	4,164,843	577,657
Sinapalu to Chugai Waterline	4939	-	152,713	258,262	167,854	62,305
DPW - Traffic Lights	4940	321,446	(1,237)	-	-	(1,237)
Sinapalo/SongSong Village Rota	4943	650,000	336,865	977,818	916,334	275,381
Road Improvement/Puerto Rico	4944	(158,568)	106,074	131,823	93,227	67,478
Chalan Pale Arnold Phase V	4945	2,130,000	37,896	1,183,128	1,416,122	270,890
Tinian Rd. Resurfacing	4947	1,667,794	56,969	-	-	56,969
Afetna Road to Isabel Cabr.	4948	516,384	5,349	-	-	5,349
San Jose/Carolina Roads	4949	-	-	41,002	41,002	-
Kagman Elem. & Sec. School	4952	3,200,000	761,386	3,575,837	3,087,398	272,947
Tinian High School - A&E Ph. II	4957	315,078	23,883	97,698	97,698	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	-	995	2,235
Oelai Elem. School Project	4972	320,000	48,815	-	-	48,815
Rota Public Library	4973	-	-	170,390	275,510	105,120
Design & Construction - 60 Cla.	4974	1,300,000	250,000	50,000	50,000	250,000
Des. & Const. Beach Rd. Sewer	4980	4,105,338	33,196	194,726	183,602	22,072
1.5 Megawatt Diesel Generator	4987	1,026,000	-	71,850	71,850	-
Chalan Pale Arnold Sewer T	4997	-	-	44,250	44,707	457
Koblerville/As Gonno/Karma	5001	-	-	103,223	145,398	42,175
Marianas High School Gym	5003	-	-	658,000	659,862	1,862
Sinapalo II Road Improvement	5004	-	-	96,000	96,500	500
DPS Detention Facility Rota	5005	-	-	45,736	60,598	14,862
San Vicente Basketball Court	5006	-	-	-	4,850	4,850
San Vicente Headstart Repa	5007	-	-	-	2,000	2,000
Unallocated	N/A	-	139,824	-	(605,984)	(466,160)
Total FY93 and FY94 Appropriations Act Grants - Federal Portion		38,173,233	3,518,862	12,846,128	10,974,366	1,647,100
<u>FY95 Appropriations Act Grant - Federal Portion</u>						
Labor & Immi. Policy & Procedure	4862	108,827	35,909	35,909	-	-
As Matus Road Paving & Drain	5803	1,380,000	458,386	55,184	-	403,202
Upgrade Feeder 4 - Elect. Power	5804	1,152,000	140,714	2,035	-	138,679
Solid Waste Management - Sa	5805	3,674,154	134,721	12,818	-	121,903
Design & Const. Tanapag Re.	5806	450,000	67,370	121,174	126,028	72,224
Police & Fire Sub-Sta. Tan	5807	-	-	25,861	37,490	11,629
Chalan Msgr. Guerrero Drainage	5808	2,019,946	168,279	173,635	228,276	222,920
Veteran's Building - Saipan	5810	-	-	9,558	14,856	5,298
Construction of Drainage - Garapan	5811	450,000	1,230	293,282	417,910	125,858
Repair & Upgrade of Variou	5813	100,000	27,997	64,241	65,133	28,889
Paving of Saipan Public School	5814	100,000	23,666	20,310	29,491	32,847
PSS 60 Classrooms Project	5815	2,280,000	784,290	155,874	158,068	786,484
Road & Drainage - Grace Chris	5817	100,000	36,800	-	1,899	38,699
Road Resurface - Carolina Heights	5820	540,000	163,456	119,875	149,021	192,602
Design & Const. Tinian NMC	5821	-	-	117,063	183,600	66,537
Renov. & Rewiring - Tinian Elem.	5823	183,375	54,258	4,243	6,669	56,684
Village Electrical Upgrade	5825	1,200,000	363,340	304,758	401,220	459,802
SongSong Village Road Pavi.	5828	2,283,375	888,197	1,165,276	1,012,276	735,197

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of the Interior, Continued</u>						
<u>Capital Improvement Programs CFDA #15.875, Continued</u>						
<u>FY95 Appropriations Act Grant - Federal Portion, Continued</u>						
Balance forwarded		16,021,677	3,348,613	2,681,096	2,831,937	3,499,454
Rota High School JROTC	5829	1,700,000	106,695	514,395	683,648	275,948
DPS Detention Facility - Tinian	5832	-	-	19,955	38,329	18,374
Unallocated		-	-	-	281,556	281,556
Total FY95 Appropriations Act Grant - Federal Portion		<u>17,721,677</u>	<u>3,455,308</u>	<u>3,215,446</u>	<u>3,835,470</u>	<u>4,075,332</u>
<u>FY96 - FY02 Appropriations Act Grant - Federal Portion</u>						
New Prison & Corrections Facility	5101	2,040,000	942,775	1,918,168	1,606,321	630,928
Road Improv. Songsong/Sinapalo	5104	-	-	373,577	384,898	11,321
Nang Ocha Road	5106	-	-	55,404	111,971	56,567
China Town Sewerage System	5107	-	-	-	42,000	42,000
Existing Prison Facilities	5110	1,540,000	168,323	1,106,484	1,227,084	288,923
New Man-Amko Center Sinapalo	5116	-	-	-	2,875	2,875
Unallocated		-	-	810,288	(507,662)	(1,317,950)
Total FY96 - FY02 Appropriations Act Grant - Federal Portion		<u>3,580,000</u>	<u>1,111,098</u>	<u>4,263,921</u>	<u>2,867,487</u>	<u>(285,336)</u>
<u>Public School System P.L. 11-89</u>						
Marianas High School Gymnasium	5111	-	-	270,762	299,934	29,172
Air Conditioning Rota High School	5112	-	-	-	11,000	11,000
Sinapalu Elem. School Compl.	5153	-	-	89,353	178,705	89,352
Rota Public Library - Tatach	5156	-	-	-	854	854
New Kagman Junior High School	5165	-	-	211,754	322,929	111,175
New Saipan Shower/Restroom	5167	-	-	25,920	51,840	25,920
Total Public School System P.L. 11-89		<u>-</u>	<u>-</u>	<u>597,789</u>	<u>865,262</u>	<u>267,473</u>
Total Capital Improvement Programs		<u>\$ 68,806,988</u>	<u>\$ 8,702,638</u>	<u>\$ 21,842,520</u>	<u>\$ 19,358,176</u>	<u>\$ 6,218,294</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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<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 Kiya 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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<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	-	73,556	3,225	-	70,331
Garapan Drainage Improvement	4056	56,932	56,932	56,932	-	-
School Building Renov. Oleai	4079	-	76,001	-	-	76,001
Saipan International School Ro	4096	49,000	24,761	-	-	24,761
San Jose/Carolina Vill. Ro	4097	-	-	467,870	467,870	-
A&EC Multi-Purpose Gym	4150	-	5,500	-	-	5,500
Marpo/Maui Well	4160	-	-	73,977	293,442	219,465
Total CDA/Governor's Grant No. 2		105,932	236,750	602,004	761,312	396,058
<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)
Unallocated		-	-	(4)	(199,903)	(199,899)
Total Other		40,150	19,659	(4)	(199,903)	(180,240)
Total CDA Capital Projects		\$ 15,008,232	\$ (395,001)	\$ 602,000	\$ 561,409	\$ (435,592)

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<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)
Traffic Signal - Saipan	T0205A	-	-	116,940	170,644	53,704
Drainage Route 36 - Saipan	T0205Q	-	-	48,616	43,572	(5,044)
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
Reconstruct P-V	T0205I	-	-	145,000	145,000	-
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)
Design Chalan Monsignor G.	T2205I	-	-	47,599	47,599	-
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	-	-	760
Survey & Geotechnical Serv.	T3205O	184,275	270	-	-	270
Urban Mass Transit Admin.	T4205A	-	6,033	-	-	6,033
Chalan M. Guerrero Pl	T4205N	-	-	25,002	25,002	-
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 Airport Rd Improve	T5205B	-	15,200	-	-	15,200
A&E Chalan Pale Arnold Ph. 6	T5205D	-	61,593	200,000	200,000	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	T6205I	-	261,857	-	657	262,514
Beach Road Phase V Design	T6205A	112,000	19,301	-	-	19,301
Tech. Transfer/High. Plan.	T6205E	-	(7,278)	-	65	(7,213)
Phase XI Primary H.E.	T6205K	-	(2,352)	-	-	(2,352)
Achugao Bridge	T6205L	142,393	(26,080)	-	-	(26,080)
Chalan Pale Arnold Phase V	T7205I	2,469,814	783,496	546,793	407,988	644,691
Tech. Transfer/High. Plan.	T7205E	-	16,789	1,000	3,007	18,796
Traffic Light Inst.	T72050	-	58,324	-	-	58,324
B.R. Phase XIII (141 H.E.)	T7205P	407,754	(59,230)	-	-	(59,230)
Traffic Signals Improv	T8205A	-	-	267,750	321,972	54,222
Chain Monsignor P-III-Saipan	T8205C	-	-	432,534	750,173	317,639
Hi-way Plan & Tech. Traffic	T8205E	51,800	7,006	3,853	3,652	6,805
Teneto Overlook - Rota	T8205R	283,270	10,503	339,082	440,426	111,847
Suicide Cliff Road - Tinian	T8205T	400,000	1	96,156	97,656	1,501
Traffic Light Installation - As Lito	T82050	69,404	(2,775)	-	-	(2,775)
Chalan Pale Arnold Phase V	T8205I	1,053,097	(388,804)	898,132	833,870	(453,066)
Hi-way Plan & Tech. Traffic	T82057	50,000	18,911	5,120	11,263	25,054
Road Clean-up - Rota	T85161	-	50,000	-	-	50,000
Replace Highway Signs - Rota	T85163	100,877	-	59,849	59,849	-
Culvert Replace - Rota	T85164	3,644,236	451,399	1,923,491	1,755,924	283,832
Replace Traffic Signs - TIQ	T85165	25,000	-	4,233	4,234	1

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, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<u>U.S. Department of Transportation</u>						
<u>CFDA #20.205, Continued</u>						
Balance Forwarded		19,172,291	579,836	5,161,150	5,322,553	741,239
Replace Highway Signs - Saipan	T85167	-	-	42,321	42,321	-
Reconst. Of Road - Saipan	T85168	349,600	-	232,010	232,011	1
Traffic Signals Improv	T9205A	-	-	223,528	306,102	82,574
Pedestrian Pathway - Saipan	T9205B	270,000	10,001	230,313	305,712	85,400
Anti-Skid Overlay - Saipan	T9205C	-	-	394,547	353,000	(41,547)
CNMI - Highway Master Plan	T9205E	-	-	-	12,686	12,686
Public Works	T9205Q	169,010	84,143	-	-	84,143
Suicide Cliff Road - Tinian	T9205T	1,510,886	-	1,101,586	1,101,586	-
Reconstruct P-V	T92051	-	-	-	60,285	60,285
Hi-way Plan & Tech. Traffic	T92057	210,000	24,617	102,441	64,053	(13,771)
Sub-total CFDA #20.205		<u>21,681,787</u>	<u>698,597</u>	<u>7,487,896</u>	<u>7,800,309</u>	<u>1,011,010</u>
<u>U.S. Department of the Interior</u>						
<u>CFDA #15.875</u>						
Solid Waste 2000-1	I08765	-	-	52,816	48,355	(4,461)
Solid Waste Plan	I2875M	32,650	22,179	-	-	22,179
Sanitary Landfill	I2875N	50,000	50,000	-	-	50,000
Solid Waste Management Pro.	I88765	146,185	(32,138)	64,227	123,781	27,416
Sub-total CFDA #15.875		<u>228,835</u>	<u>40,041</u>	<u>117,043</u>	<u>172,136</u>	<u>95,134</u>
<u>U.S. Department of Commerce</u>						
<u>CFDA #11.300</u>						
Rota Water Cave	C9300A	-	1,220	-	-	1,220
Unallocated		-	(90,560)	53,281	(507,182)	(651,023)
Total Capital Projects - Public Works Fund		<u>\$ 21,910,622</u>	<u>\$ 644,498</u>	<u>\$ 7,658,220</u>	<u>\$ 7,465,263</u>	<u>\$ 451,541</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 - NMHC**

YEAR ENDED SEPTEMBER 30, 2000

Federal Grantor/Program Title/ Federal CFDA Number	Cost Center	Program or Award Amount	Receivable From Grantor (Deferred Revenue) at October 1, 1999	Cash Receipts FY00	Expenditures FY00	Receivable From Grantor (Deferred Revenue) at September 30, 2000
<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	\$ -	\$ (7,565)	\$ (20,985)	\$ (13,418)	\$ 2
Multi-Purpose Center Exten.	U52191	-	(2)	-	-	(2)
Emergency Shelter FFSR	U52310	-	(40,000)	-	-	(40,000)
Island Wide Path - Saipan FFSR	U6219A	-	33,134	-	-	33,134
Sec. 8 Septic Tank - Rota FFSR	U6219B	-	(1)	-	-	(1)
Pinatang & Swimming Pool - ROP FFSR	U6219C	-	(29,140)	-	-	(29,140)
Pinatang Park - Rota	U7219R	250,000	(42,562)	2	14,628	(27,936)
Baseball Field Light - TIQ	U7219T	500,000	4	2	-	2
Kagman Comm. Center - Saipan DanDan Comm. Restroom - Saipan	U72190	800,000	2	86,675	86,674	1
Gym & Park Renovation - Rota	U8219R	120,000	42,568	20,615	20,613	42,566
Unallocated	N/A	-	29,277	-	-	29,277
Sub-total CFDA #14.219		<u>1,727,000</u>	<u>(26,165)</u>	<u>86,309</u>	<u>108,497</u>	<u>(3,977)</u>
<u>HUD Unknown CFDA #14.231</u>						
Emergency Shelter FFSR	U62310	60,000	(17,972)	-	-	(17,972)
Emergency Shelter 09/99	U72310	30,000	29,940	22,643	5,999	13,296
Emergency Shelter 09/99	U82310	-	-	-	5,950	5,950
Sub-total CFDA #14.231		<u>90,000</u>	<u>11,968</u>	<u>22,643</u>	<u>11,949</u>	<u>1,274</u>
<u>Home Program Grant CFDA #14.239</u>						
FY 93 Home Program	U32390	-	14,340	-	-	14,340
FY 96 Home Program	U62390	-	27,053	-	-	27,053
FY 97 Home Program Admin.	47239A	96,600	48,300	-	-	48,300
FY 97 Home Program	U72390	547,400	177	635	19,310	18,852
FY 98 Home Program Admin.	U8239A	51,750	103,500	-	-	103,500
FY 98 Home Program	U82390	293,250	20,284	152,978	84,708	(47,986)
Sub-total CFDA #14.239		<u>989,000</u>	<u>213,654</u>	<u>153,613</u>	<u>104,018</u>	<u>164,059</u>
Total U.S. Department of Housing and Urban Development		<u>\$ 2,806,000</u>	<u>\$ 199,457</u>	<u>\$ 262,565</u>	<u>\$ 224,464</u>	<u>\$ 161,356</u>

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, 2000. 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, 2000

(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 OF THE NORTHERN MARIANA ISLANDS

Notes to the Schedule of Expenditures of Federal Awards
Year Ended September 30, 2000

(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, 2000.

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

Public School System
Northern Marianas College
Commonwealth Utilities Corporation

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, 2000:

<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	\$ 128,279	\$ 135,333
Emergency Shelter	U.S. Department of Housing and Urban Development	14.231	\$ 22,643	\$ 11,949
HOME Investment Partnerships Program	U.S. Department of Housing and Urban Development	14.239	\$ 153,613	\$ 104,018
Covenant Capital Improvement Funds	U.S. Department of the Interior	15.875	\$ -	\$ 2,387,118

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Notes to the Schedule of Expenditures of Federal Awards
Year Ended September 30, 2000

(2) Summary of Significant Accounting Policies, Continued

d. Indirect Cost Allocation

The CNMI has negotiated an indirect cost plan with the U.S. Department of the Interior for fiscal year 2000. It is applicable to all federal grant programs, except typhoon assistance, and was 18.12% of all direct expenditures for the year ended September 30, 2000.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs
Year Ended September 30, 2000

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:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Capital Improvement Projects and Technical Assistance Grants	15.875
Sports Fish Restoration	15.605
Nutrition Assistance Program	10.551
Highway Planning and Construction	20.205
Medical Assistance Program	93.778
Census 2000	PL 105-277

8. A threshold of \$1,757,715 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.

Part II - Financial Statement Findings Section

<u>Reference Number</u>	<u>Findings</u>	<u>Refer Page #</u>
2000-1	External Financial Reporting	48
2000-2	Cash and Cash Equivalents	49
2000-3 - 5	Receivables	50 - 52
2000-6	Inventories	53
2000-7	Advances	54
2000-8	Property and Equipment	55
2000-9	Other Liabilities and Accruals	56
2000-10	Fund Balance	57
2000-11 - 13	CNMI Local Noncompliance	58 - 60

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Part III - Federal Award Findings and Questioned Cost Section

<u>Reference Number</u>	<u>Findings</u>	<u>Questioned Costs</u>	<u>Refer Page #</u>
2000-14 - 15	Davis-Bacon Act	\$ -	61 - 62
2000-16	Equipment and Real Property Management	\$ -	63
2000-17	Procurement, Suspension and Debarment	\$ -	64
2000-18 - 20	Reporting	\$ -	65 - 67
2000-21	Special Tests and Provisions	\$ -	68

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Part II - Financial Statement Findings Section

External Financial Reporting

Finding No. 2000-1

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, 2000, the following component units were excluded from the CNMI's general purpose financial statements:

Fiduciary Fund Type - Expendable Trust Fund

Commonwealth Government Employees' Credit Union

Component Units - Proprietary Fund

Commonwealth Utilities Corporation

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 Audits of the CNMI for fiscal years 1998 and 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Cash and Cash Equivalents

Finding No. 2000-2

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

Condition: As of September 30, 2000, the NMTIT Rebate Trust account (A/c # 11400.1010), totaling \$(3,730,438), was not reconciled to the bank balance of \$340,203.

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 CNMI's 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 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Receivables

Finding No. 2000-3

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

Condition: The CNMI's general ledger balance of receivables from federal agencies, totaling \$14,734,899 as of September 30, 2000, 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 CNMI's 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 through 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Receivables

Finding No. 2000-4

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, 2000, a detail of CHC receivables was not made available. At September 30, 1999, the most recent date for which a receivable report was available, the receivable balance was \$91,279,449. Of this amount, CHC indicated that \$87,982,569 represented balances greater than 120 days old. The CNMI's 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, 2000, 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 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Receivables

Finding No. 2000-5

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

Condition: As of September 30, 2000, receivables of the CNMI's Division of Public Lands (DPL) recorded within the General Fund, were as follows:

Late fees	\$ 5,785,599
Leases	3,549,998
Royalties	2,941,597
Other	248,099
Temporary permits	<u>192,442</u>
	\$ <u>12,717,735</u>

A corresponding allowance for uncollectible accounts, totaling \$6,276,403, has been recorded by DPL. In addition, an audit adjustment was proposed to increase the allowance for uncollectible accounts by \$5,583,331 for receivable balances considered uncollectible.

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/revenue balances.

Recommendation: We recommend that DPL review receivable balances and forward overdue accounts to the Attorney General's office for collection. In addition, we recommend monthly billings be prepared on a regular basis to ensure recognition of revenue and receivables on a timely basis.

Prior Year Status: The lack of established procedures requiring review and monitoring of overdue accounts was reported as a finding in the Single Audits of the CNMI for fiscal years 1998 and 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Inventories

Finding No. 2000-6

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

Condition: As of September 30, 2000, the general ledger inventory balances for 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	\$ 1,671,060	\$ 1,244,181	\$ 426,879
Central Supply	\$ 26,833	\$ 1,305	\$ 25,528
Pharmacy Storage	\$ 493,976	\$ 829,988	\$ (336,012)
Inpatient Pharmacy	\$ 106,390	\$ 826,133	\$ (719,743)

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 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Advances

Finding No. 2000-7

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, 2000, the General Fund recorded travel advances to government employees, totaling \$2,577,269, including advances recorded by the CNMI's Division of Public Lands (DPL) of \$178,091, relating primarily to Visa card charges incurred by previous Board members. This amount primarily represented advances outstanding and unliquidated for more than ninety days. Of three travel advances tested, one file for an advance to a government employee (employee # 116974), totaling \$11,688, was not made available. Furthermore, two files for advances to government employees (employee #s 170496 and 171561), totaling \$13,936 and \$11,094, respectively, did not have supporting documents to adequately substantiate the outstanding balances.

Cause: The cause of the above condition is the lack of adequate policies and procedures regarding the liquidation of outstanding advances. In addition, individual files are not readily accessible for review.

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

Recommendation: We recommend that the CNMI's 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 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Property and Equipment

Finding No. 2000-8

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 certain fixed asset acquisitions for fiscal years 1998 through 2000. However, this account group excludes all previously acquired assets of the government.

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 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Other Liabilities and Accruals

Finding No. 2000-9

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, 2000, the General Fund recorded liabilities (A/c #s 20120.1010 and 20120.1012, totaling \$2,448,472 and \$2,510,121, respectively) representing goods received by the CNMI's Division of Procurement and Supply for which the corresponding payable is not yet recorded in the accounts payable system. Subsidiary ledgers were made available indicating unreconciled variances of \$154,744 and \$34,536, respectively. As these amounts were not considered material to the general purpose financial statements, no audit adjustments were proposed. Of six items tested, five items (OV #s 202944, 203222, 203357, 203942 and 206113, totaling \$45,017, \$45,017, \$45,017, \$59,337 and \$52,000, respectively) 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 possible misstatement of expenditures and accrued liabilities.

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

Prior Year Status: The lack of established policies and procedures to ensure adequate recording of liabilities for goods received by the CNMI's Division of Procurement and Supply was reported as a finding in the Single Audit of the CNMI for fiscal year 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Fund Balance

Finding No. 2000-10

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, 2000, no detailed schedule of outstanding local construction projects was made available for reconciliation to the Local Capital Projects Fund (Fund # 4042) reserve for continuing appropriations balance of \$1,844,404. In addition, Fund # 4042 recorded a corresponding unreserved deficit balance of \$2,119,108.

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 Capital Projects Fund.

Recommendation: We recommend that all ongoing construction projects be monitored and documented by the CNMI's 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 through 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

CNMI Local Noncompliance

Finding No. 2000-11

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, 2000, compliance with the collateralization requirement for CNMI deposits in four banks, totaling \$3,979,726, was unable to be verified due to lack of available documentation.

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 CNMI's 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 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

CNMI Local Noncompliance

Finding No. 2000-12

Criteria: Public Law No. 11-64 imposes a landing fee to be paid by passengers who disembark on Managaha Island. In accordance with the enabling legislation, these funds are to be made available for appropriation by the Saipan and Northern Islands legislative delegation without limitations. Furthermore, the Secretary of Finance is required to establish a special subaccount within the CNMI's Department of Finance into which these funds shall be deposited.

Condition: As of September 30, 2000, the CNMI's Division of Public Lands (DPL) has recorded a liability relating to landing fees collected, totaling \$2,066,935, which have not been remitted to the Secretary of Finance for deposit to the special subaccount. This finding will be considered resolved through the establishment of DPL in fiscal year 2001 as a separate component unit of the CNMI and its removal from the CNMI's General Fund.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is noncompliance with Public Law No. 11-64.

Recommendation: We recommend that DPL comply with Public Law No. 11-64 and remit landing fees collected to the Secretary of Finance for deposit to the special subaccount.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

CNMI Local Noncompliance

Finding No. 2000-13

Criteria: Budgets are a vital tool for establishing public policy and maintaining control over the management of public resources.

Condition: During the year ended September 30, 2000, the CNMI operated under a continuing resolution based on Public Law No. 11-41, the Appropriations and Budget Authority Act of 1999. The following activity levels reported expenditures in excess of budget allotments for the year ended September 30, 2000:

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	<u>Over-</u> <u>Expenditure</u>
Department of Public Health	\$ 33,561,229	\$ 39,580,185	\$ 6,018,956
Department of Public Safety	\$ 11,625,563	\$ 15,893,937	\$ 4,268,374
Department of Finance	\$ 10,608,370	\$ 11,285,056	\$ 676,686
Department of Public Works	\$ 7,250,558	\$ 7,290,689	\$ 40,131
First Senatorial District - Rota	\$ 12,974,936	\$ 13,369,659	\$ 394,723
Second Senatorial District - Tinian	\$ 13,132,487	\$ 13,324,914	\$ 192,427
Office of the Mayors	\$ 2,841,547	\$ 2,887,411	\$ 45,864
Office of the Washington Representative	\$ 1,264,633	\$ 1,613,109	\$ 348,476
Legislative branch	\$ 7,248,445	\$ 7,529,746	\$ 281,301
Government utilities	\$ 6,000,833	\$ 9,946,542	\$ 3,945,709

Cause: The cause of the above condition is the authorization of expenditures in excess of budget allotments.

Effect: The effect of the above condition is the over-expenditure of amounts in excess of budget allotments.

Recommendation: We recommend that the Department of Finance only authorize expenditures within budget allotments. Furthermore, we recommend that the CNMI Legislature's budget reflect all expenditures to be incurred in the fiscal year that can be reasonably determined.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Part III - Federal Award Findings and Questioned Cost Section

Davis-Bacon Act

Finding No. 2000-14

<u>Program</u>	<u>Reason for Questioned Costs</u>	<u>Questioned Costs</u>
U.S. Department of the Interior / Sports Fish Restoration / CFDA #15.605	<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. Currently, enforcement of the Davis-Bacon Act is based on the CNMI minimum wage rate. Construction contract provisions require contractors to submit to the Technical Services Division (TSD) within the Department of Public Works copies of payroll records and check stubs.</p> <p><u>Condition:</u> Currently, the CNMI does not have a wage rate established or approved by the U.S. Secretary of Labor. To meet this criteria, the CNMI government established the Government Wage Rate Review Board to develop wage rate determinations for all CNMI government funded or administered constructions contracts.</p>	

Of expenditures, totaling \$8,730,975, incurred for the year ended September 30, 2000, we tested expenditures, totaling \$7,455,499, on thirteen contracts. For each construction contract, we selected one pay period for verification of compliance with the CNMI minimum wage rate and noted the following contracts for which no payroll check copies or pay check stubs were made available:

<u>CFDA #</u>	<u>Program</u>	<u>Contract #s</u>
15.605	Sports Fish Restoration	OC-330859 and C70352
20.205	Highway Planning and Construction	OS-33, OC-324047, OC-327917, OC-337432 and OC-333449

Due to the nature of this finding, a specific dollar amount can not be questioned.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is the possibility that contractors are not in compliance with the CNMI minimum wage rate.

Recommendation: We recommend that the CNMI ensure that construction projects financed by federal funds be supported by contractor payroll records indicating compliance with the CNMI minimum wage rate.

Prior Year Status: Noncompliance with provisions of the Davis-Bacon Act was reported as a finding in the Single Audits of the CNMI for fiscal years 1997 through 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Davis-Bacon Act - Highway Planning and Construction
CFDA #20.205

Davis-Bacon Act - Sports Fish Restoration
CFDA #15.605

Finding No. 2000-15

Criteria: Federally funded projects in excess of \$2,000 requiring or involving the employment of mechanics and/or laborers shall comply with the Davis-Bacon Act which includes the following:

- (1) contracts shall contain a provision stating the minimum wages to be paid to various classes of laborers and mechanics which shall be based upon the wages that will be determined by the U.S. Secretary of Labor;
- (2) every contract shall contain a stipulation that the contractor or his subcontractor shall pay all mechanics and laborers employed directly upon the site of the work, unconditionally and not less often than once a week, without subsequent deduction or rebate on any account, the full amounts accrued at time of payment, computed at wage rates not less than those stated in the advertised specification regardless of any contractual relationship which may be alleged to exist between the contractor or subcontractor and such laborers and mechanics; and
- (3) the scale of wages to be paid shall be posted by the contractor in a prominent and easily accessible place at the site of the work showing all determined minimum wages rates for the various classes of laborers and mechanics to be engaged in work on the project under the contract, and all deduction 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 monitor compliance with the above requirements of the Davis-Bacon Act. No documentation was made available to verify that such monitoring activities were performed. 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 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Equipment and Real Property Management - All Federal Programs

Finding No. 2000-16

Criteria: The *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments* (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 1999.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Procurement, Suspension and Debarment - Sports Fish Restoration
CFDA # 15.605

Finding No. 2000-17

Criteria: 43 CFR Section 12.76 (i) requires that grantee and subgrantee contracts must include, among others, provisions for: 1) termination for cause and for convenience by the grantee or subgrantee including the manner by which it will be effected and the basis for settlement; 2) compliance with Equal Employment Opportunity; 3) compliance with the Copeland "Anti-Kickback" Act; 4) compliance with Sections 103 and 107 of the Contract Work Hours and Safety Standards Act; and 5) compliance with all applicable standards, orders, or requirements issued under Section 306 of the Clean Air Act.

Condition: Of five construction contracts tested, we noted the following exceptions:

- Contract #s 330627-OC, 345601-OC and C70352 did not contain provisions of compliance with the Copeland "Anti-Kickback" Act.
- Contract #s 330627-OC, 330859-OC and C70352 did not contain provisions of compliance under Section 306 of the Clean Air Act.
- Contract #s 330627-OC, 330859-OC and C70352 did not contain provisions of compliance with Sections 103 and 107 of the Contract Work Hours and Safety Standards Act.

Cause: The cause of the above condition is unknown.

Effect: The effect of the above condition is noncompliance with 43 CFR Section 12.76 (i) relating to contract provisions.

Recommendation: We recommend that the CNMI ensure that contracts funded by federal grants specify compliance with all applicable federal laws.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Reporting - Technical Assistance Grants and DOI and Covenant Capital Projects
CFDA # 15.875

Finding No. 2000-18

Criteria: 43 CFR Section 12.81 requires grantees to submit quarterly financial reports within a certain time period. Form SF-269 (or a reasonable facsimile thereof approved by the grantor) and Form SF-272 are required by the U.S. Department of the Interior to be filed within thirty days after the end of the period for which they are reporting.

Condition: Of seventeen technical assistance grants expending funds during fiscal year 2000, we selected a sample of four grants and examined all available reports. For the four grants reviewed, three were submitted thirteen days late in the first quarter, one was submitted twenty-four days late in the second quarter, two were submitted twenty-four and twenty-three days late in the third quarter and all four were submitted between one and one hundred and two days late in the fourth quarter.

Of ten DOI and Covenant Capital Projects grants requiring submission of quarterly SF-269 and SF-272 reports, we examined all available reports. For four grants (Immigration/Labor IDS, Integrate Computer Tax System, Immigration and Labor Reforms FY97 and FY99), all quarterly financial reports required to be submitted to the grantor were submitted late during fiscal year 2000. The number of days late ranged from a low of one day to a high of forty-four days.

Cause: The cause of the above condition is the lack of adherence to federal financial reporting general compliance requirements.

Effect: The effect of the above condition is noncompliance with 43 CFR Section 12.81 relating to financial reporting requirements.

Recommendation: We recommend that the CNMI Department of Finance implement procedures that ensure all required federal financial reports are filed in a timely manner.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Reporting - DOI and Covenant Capital Projects
CFDA # 15.875

Finding No. 2000-19

Criteria: Total outlays reported to the grantor should correspond to amounts reported per the general ledger.

Condition: For four out of twenty-nine capital projects selected for testing, the expenditures reported in the CIP Status Report, submitted to the grantor agency did not reflect actual expenditures per the general ledger.

<u>Business Unit</u>	<u>Amount Per General Ledger</u>	<u>Expenditure Per CIP Status Report</u>	<u>Drawdown Per CIP Status Report</u>	<u>Variance</u>
4781	\$ 851,465	\$ 849,466	\$ -	\$ 1,999
5811	\$ 235,957	\$ -	\$ 250,746	\$ (14,789)
5820	\$ -	\$ -	\$ 89,413	\$ (89,413)
5825	\$ 234,820	\$ -	\$ 240,732	\$ (5,912)

In addition, we noted one DOI project (BU #4830) where the total outlays reported on the financial status report (SF-269) was \$252,568 more than the total expenditures reported in the general ledger.

Cause: The cause of the above condition is the lack of updating the CIP Status Report to reflect subsequent transaction/adjustments.

Effect: The effect of the above condition is the possible misstatement of expenditures reported to the grantor.

Recommendation: We recommend that the CIP Status Report be reviewed on a regular basis to ensure updated information is reflected before submission to the grantor.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Reporting - Sports Fish Restoration
CFDA # 15.605

Finding No. 2000-20

Criteria: 43 CFR Section 12.81(b) requires that grantees submit financial status reports on a quarterly or semiannual basis, to be due thirty days after the reporting period. Furthermore, final reports will be due ninety days after the expiration or termination of grant support.

Condition: During the year ended September 30, 2000, we noted that quarterly reports for business units I7605M and I9605P for the quarters ended March 31, 2000 and December 31, 1999, respectively, were submitted after the stipulated reporting deadline. Furthermore, we noted that final reports for business units I7605M, I9605A, I9605B and I9605C were also submitted after the stipulated reporting deadline.

Cause: The cause of the above condition is the lack of adherence to federal financial reporting general compliance requirements.

Effect: The effect of the above condition is noncompliance with 43 CFR Section 12.81 relating to financial reporting requirements.

Recommendation: We recommend that the CNMI Department of Finance implement procedures that ensure all federal financial reports are filed in a timely manner.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Schedule of Findings and Questioned Costs, Continued
Year Ended September 30, 2000

Special Tests and Provisions - Medicaid Assistance Program
CFDA # 93.778

Finding No. 2000-21

Criteria: Section 4.7 of the Medicaid Waiver Plan of the Commonwealth requires the Medicaid Agency to enter into a provider agreement, on a yearly basis, with each provider who furnishes medical services to Medicaid recipients.

Condition: Medicaid's written agreements with two service providers indicated a two-year term; although the covering letter indicated an annual contract.

Cause: The cause of the above condition appears to be an oversight.

Effect: The effect of the above condition is that the service provider agreement may not be renewed in a timely manner which would result in disputed claims due to non-coverage.

Recommendation: We recommend that Medicaid scrutinize its written agreements with service providers. If errors are subsequently discovered, efforts should be made to amend or rectify them.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Unresolved Prior Year Findings and Questioned Costs
Year Ended September 30, 2000

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, 2000:

Questioned costs as previously reported	\$ 265,187
Questioned costs of fiscal year 2000 Single Audit	<u> -</u>
Unresolved questioned costs at September 30, 2000	\$ <u>265,187</u>

Unresolved Findings

The status of unresolved findings is discussed in the Schedule of Findings and Questioned Costs section of this report (pages 46 through 68).



**Office of the Secretary
Department of Finance**

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Corrective Action Plans for Findings and Questioned Costs included in the Independent Auditors' Reports on Internal Control and on Compliance for the Year Ended September 30, 2000

Financial Statement Findings Section

Finding No. 2000-1

Name of Contact Person:

Lucy DLG. Neilsen, Secretary of Finance
Michael S. Sablan, Public Auditor

Corrective Action:

Component units of the Commonwealth of the Northern Mariana Islands (CNMI) 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.

Proposed Completion Date:

FY2001

Finding No. 2000-2

Name of Contact Person:

Bernadita C. Palacios, Acting Director Finance & Accounting
Antoinette Calvo, Treasurer

Corrective Action:

The Rebate Trust account was established in FY2000 to facilitate payment of income tax rebates. We have encountered problems in transferring check clearing information from the computer tape received from the bank to our automated FMS system. We are working on this problem and hope to resolve it in FY2001. Since there are more than 30,000 checks issued each year on this account, a detailed manual reconciliation is impractical. We performed an analysis of this account and the book/bank difference is the result of a large number of checks issued in late September 2000 not having cleared the bank as of September 30, 2000.

Proposed Completion Date:

FY2001

Finding No. 2000-3

Name of Contact Person:

Bernadita C. Palacios, Acting Director Finance & Accounting

Corrective Action Plans for Findings and Questioned Costs included in the Independent Auditors' Reports on Internal Control and on Compliance for the Year Ended September 30, 2000, Continued
Page Two

Finding No. 2000-3, Continued

Corrective Action:

We will review grant receivable balances on our books and adjust balances that are not valid. The Federal grant receivable balance was reduced by \$3.5 million from the previous year end. Our analysis indicates that the old grant receivables are mainly the result of grant receipts not being posted to the proper grant year resulting in one year's grant receivable being overstated and the next year understated. We feel the total net adjustment to receivables will be minimal.

Proposed Completion Date:

FY2001

Finding No. 2000-4

Name of Contact Person:

Lina Villagomez, DPH Technical/Financial Analyst

Corrective Action:

DPH agrees with the findings but has made major progress in the past years in correcting the problems. Implementing policies and procedures, as recommended by the auditors, 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. A new faster, larger capacity computer system is in the process of being installed and data migration/conversion is planned to be completed by December 31, 2001. Once hardware upgrade is complete, CHC will proceed with software upgrades for accounts receivable, third party billing, laboratory and pharmacy.

Proposed Completion Date:

No completion date can be projected at this time

Finding No. 2000-5

Name of Contact Person:

Bertha C. Leon Guerrero, Director, Office of Public Lands

Corrective Action:

The Office of Public Lands sends monthly statements of account to all of its public land lessees and permittees. A first and then a final notice are sent to lessees and permittees with delinquent accounts to bring their accounts current. Failure or refusal to cure delinquencies is subject to termination of leases and permits. All unpaid accounts are forwarded to the Office of the Attorney General for collection actions. Furthermore, analysis of each lease and permit rental provisions are done to ensure accurate applications are entered into each lease and permit account.

Corrective Action Plans for Findings and Questioned Costs included in the Independent Auditors' Reports on Internal Control and on Compliance for the Year Ended September 30, 2000, Continued
Page Three

Finding No. 2000-5, Continued

Proposed Completion Date:

Continuous

Finding No. 2000-6

Name of Contact Person:

Lina Villagomez, DPH Technical/Financial Analyst

Corrective Action:

The Department of Public Health will furnish the Department of Finance with a copy of the FY2001 actual inventory results along with a covering memo requesting DOF to book the ending balances.

Proposed Completion Date:

FY2001

Finding No. 2000-7

Name of Contact Person:

Bernadita C. Palacios, Acting Director Finance & Accounting
Lydia M. Dela Cruz, DPL Accounting Supervisor

Corrective Action:

We have implemented automated sub ledgers by traveler for our travel advance accounts. This was completed in FY1999. 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 FY1999 and another \$200,000 in FY2000. Preliminary FY2001 results show a further drop of \$600,000 in outstanding travel balances. Approximately 50% of the total balance outstanding is reserved against fund balance on the balance sheet.

The DPL advances outstanding relate 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.

Proposed Completion Date:

Already 80% implemented. Remaining adjustments to be completed in FY2001.

Finding No. 2000-8

Name of Contact Person:

Bernadita C. Palacios, Acting Director Finance & Accounting
Herman Sablan, Director, Procurement and Supply

Corrective Action Plans for Findings and Questioned Costs included in the Independent Auditors' Reports on Internal Control and on Compliance for the Year Ended September 30, 2000, Continued
Page Four

Finding No. 2000-8, Continued

Corrective Action:

Implementation of the new Fixed Asset module began during FY1998 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. The General Fixed Assets Account Group was adjusted during FY2000 to remove the FY1991 completed construction projects as infrastructure is not required to be booked as yet, the records were incomplete and most of the projects booked belonged to proprietary component units. Inventories of each department are to be completed during 2001 and results entered into the Fixed Asset module during 2002.

Proposed Completion Date:

FY2002

Finding No. 2000-9

Name of Contact Person:

Bernadita C. Palacios, Acting Director Finance & Accounting
Herman Sablan, Director, Procurement & Supply

Corrective Action:

We are reviewing FMS procurement 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.

Proposed Completion Date:

FY2002

Finding No. 2000-10

Name of Contact Person:

Esther A. Calvo, SOF Office Financial Manager

Corrective Action:

The FY1997 conversion of remaining appropriation balances for local CIP projects was incorrectly done. We have completed researching the correct remaining balances and have included these balances in our quarterly reporting for FY2000. All FMS corrections should be completed in FY2001.

Proposed Completion Date:

FY2001

Corrective Action Plans for Findings and Questioned Costs included in the Independent Auditors' Reports on Internal Control and on Compliance for the Year Ended September 30, 2000, Continued Page Five

Finding No. 2000-11

Name of Contact Person:

Antoinette Calvo, Treasurer

Corrective Action:

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

Proposed Completion Date:

FY2001

Finding No. 2000-12

Name of Contact Person:

Bertha C. Leon Guerrero, Director, Office of Public Lands

Corrective Action:

After the 1989 Agreement for Special Recreational Concession expired in September 1998, Tasi Tours held over on the premises in accordance with Section 23 of the agreement. No landing fees were transferred to the Secretary of Finance to deposit in the special sub account after advice of legal counsel was sought on the effect of the Savings Clause in Public Law No. 11-64.

Proposed Completion Date:

When legal opinion is rendered

Finding No. 2000-13

Name of Contact Person:

Lucy DLG. Neilsen, Secretary of Finance
Edward Tenorio, Special Assistant for Management and Budget

Corrective Action:

The expenditure levels shown in the finding include actual expenditures plus unliquidated encumbrances for FY2001. The auditors did not adjust for actual expenditures made against prior fiscal year encumbrances, as encumbrance balances were qualified in the previous year's audit. We believe that had this been done, the expenditures in excess of allotments shown in the finding would have been limited to the Departments of Public Safety and Public Health and Government utilities. In the case of Departments of Public Health and Safety, if adjustments for expenditures against prior year payments were made, the expenditure level would have been within the amounts appropriated under Public Law 11-41. Government utilities have consistently been under appropriated by \$3-4 million in every appropriation act since the early 1990's leaving the Executive Branch the choice between paying the utility bills or having power and water for government offices disconnected.

Corrective Action Plans for Findings and Questioned Costs included in the Independent Auditors' Reports on Internal Control and on Compliance for the Year Ended September 30, 2000, Continued
Page Six

Finding No. 2000-13, Continued

Corrective Action, Continued:

Since actual revenues were \$5.4 million more than estimated and the Legislature provided the Governor with 100% reprogramming authority in FY2000, a reprogramming action by the Governor could be made to cover this over expenditure based on P.L. 11-41 appropriations. However, this would result in more departments showing over expenditure of allotment levels but under the appropriation level. The problem of under appropriation for utilities is more apparent when no reprogramming is done for utilities.

Proposed Completion Date:

FY2001

Federal Award Findings and Questioned Cost Section

Finding No. 2000-14

Name of Contact Person:

Patricia Guerrero, DPW Federal Programs Coordinator for Policy

Corrective Action:

We believe this finding needs to be substantially revised or eliminated. The applicability of the Davis-Bacon and related acts to the CNMI has been an issue for many years. The U.S. Department of Labor has finally determined that while Davis-Bacon and related acts are generally applicable in the CNMI, they do not apply to projects funded under Covenant Section 702 grants. We provided our auditors with a copy of the letter from the U.S. Department of Interior to this effect. The U.S. Department of Labor has never established Davis-Bacon wage rates for the CNMI. In the absence of this, U.S. Department of Labor enforcement is based on the CNMI minimum wage. The Governor's Wage Review Board, not TSD, is the CNMI entity responsible for developing wage rate determinations for the CNMI. A final report needs to be adopted by the wage Review Board and transmitted to the Legislature for action. Once the Legislature takes action, the construction industry wage rates approved would most likely be adopted by the U.S. Department of Labor for Davis-Bacon Act purposes.

Proposed Completion Date:

Completed or depends on Legislative action

Finding No. 2000-15

Name of Contact Person:

Patricia Guerrero, DPW Federal Programs Coordinator for Policy

Corrective Action Plans for Findings and Questioned Costs included in the Independent Auditors' Reports on Internal Control and on Compliance for the Year Ended September 30, 2000, Continued
Page Seven

Finding No. 2000-15, Continued

Corrective Action:

We believe this finding needs to be substantially revised and combined with Finding #15 or eliminated. The applicability of the Davis-Bacon and related acts to the CNMI has been an issue for many years. The U.S. Department of Labor has finally determined that while Davis-Bacon and related acts are generally applicable in the CNMI, they do not apply to projects funded under Covenant Section 702 grants. We provided our auditors with a copy of the letter from the U.S. Department of Interior to this effect. The U.S. Department of Labor has never established Davis-Bacon wage rates for the CNMI. In the absence of this, U.S. Department of Labor enforcement is based on the CNMI minimum wage. The Governor's Wage Review Board, not TSD, is the CNMI entity responsible for developing wage rate determinations for the CNMI. A final report needs to be adopted by the wage Review Board and transmitted to the Legislature for action. Once the Legislature takes action, the construction industry wage rates approved would most likely be adopted by the U.S. Department of Labor for Davis-Bacon Act purposes.

Proposed Completion Date:

Completed or dependent on Legislation

Finding No. 2000-16

Name of Contact Person:

Bernadita C. Palacios, Acting Director Finance & Accounting
Herman Sablan, Director, Procurement and Supply

Corrective Action:

Implementation of the new Fixed Asset module began during FY1998 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. The General Fixed Assets Account Group was adjusted during FY2000 to remove the FY1991 completed construction projects as infrastructure is not required to be booked as yet, the records were incomplete and most of the projects booked belonged to proprietary component units. Inventories of each department are to be completed during 2001 and results entered into the Fixed Asset module during 2002.

Proposed Completion Date:

FY2002

Finding No. 2000-17

Name of Contact Person:

Patricia Guerrero, DPW Federal Programs Coordinator for Policy

Corrective Action Plans for Findings and Questioned Costs included in the Independent Auditors' Reports on Internal Control and on Compliance for the Year Ended September 30, 2000, Continued
Page Eight

Finding No. 2000-17, Continued

Corrective Action:

The standard contract language and the "General Conditions" for construction contracts, developed by the CNMI Attorney General's Office, are utilized as the contract provisions that include all required and applicable provisions in the Common Rule. DPW tries to file all documents pertaining to each project in an organized filing system as part of its operating procedures. The missing provisions noted are all part of the General Conditions for all contracts. These are sometimes not included with all contract copies or become separated and filed in different locations. We will attempt to locate the missing provisions and provide copies to our auditors.

Proposed Completion Date:

Ongoing

Finding No. 2000-18

Name of Contact Person:

Virginia Villagomez, CIP Coordinator

Corrective Action:

Late submission of reports occurred because narrative program reports were not received on time from the project managers. Verbal extensions were received over the phone from DOI.

Part 1 - The staff member in charge of CIP quarterly report preparation had heart surgery in November 1999 and required an extensive recovery period. This resulted in late submission of some FY2000 reports. Our records indicate the reports stated as missing in the finding are in the file at the CIP Coordinators office.

Part 2 - The format of the quarterly reports submitted is acceptable to DOI as more than one project is being reported under each grant. The SF 269/270 reports are only required at the completion of each project.

In DOI's letter of June 25, 2000 regarding the FY1998 Single Audit findings, they stated "I would also like to note for the record concerning finding 98-53, that the financial reporting by the CNMI to the Department of the Interior was wholly satisfactory in FY 1998 and remains so to this day."

Proposed Completion Date:

Ongoing

Finding No. 2000-19

Name of Contact Person:

Virginia Villagomez, CIP Coordinator

Corrective Action:

Differences occurred due to entries not correctly dated in the FMS or misposting of expenditures to the wrong account. Correcting entries will be made where needed. In most cases, the differences correct themselves on a cumulative basis.

Corrective Action Plans for Findings and Questioned Costs included in the Independent Auditors' Reports on Internal Control and on Compliance for the Year Ended September 30, 2000, Continued
Page Nine

Finding No. 2000-19, Continued

Proposed Completion Date:

FY2001

Finding No. 2000-20

Name of Contact Person:

Bernadita C. Palacios, Acting Director Finance & Accounting

Corrective Action:

Late submission of reports occurred because narrative program reports were not received on time from the project managers. Verbal extensions were received over the phone from the Federal agencies.

Proposed Completion Date:

FY2001

Finding No. 2000-21

Name of Contact Person:

Francis Babauta, Accountant III, Medicaid

Corrective Action:

We agree with the audit findings and will review the forms more carefully. We provided our auditors with a copy of the letter informing the provider that their agreement has been approved and the dates and time period are correct.

Proposed Completion Date:

Completed



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, 1999:

Financial Statement Findings Section:

- Finding No. 99-1 - Not corrected. See corrective action plan to Finding No. 2000-1.
- Finding No. 99-2 - Corrective action was taken.
- Finding No. 99-3 - Not corrected. See corrective action plan to Finding No. 2000-2.
- Finding No. 99-4 - Not corrected. See corrective action plan to Finding No. 2000-3.
- Finding No. 99-5 - Not corrected. See corrective action plan to Finding No. 2000-4.
- Finding No. 99-6 - Corrective action was taken.
- Finding No. 99-7 - Not corrected. See corrective action plan to Finding No. 2000-5.
- Finding No. 99-8 - Not corrected. See corrective action plan to Finding No. 2000-6.
- Finding No. 99-9 - Not corrected. See corrective action plan to Finding No. 2000-7.
- Finding No. 99-10 - Not corrected. See corrective action plan to Finding No. 2000-8.
- Finding No. 99-11 - Not corrected. See corrective action plan to Finding No. 2000-9.
- Finding No. 99-12 - Corrective action was taken.
- Finding No. 99-13 - Corrective action was taken.
- Finding No. 99-14 - Not corrected. See corrective action plan to Finding No. 2000-10.

Federal Award Findings and Questioned Costs Section:

- Finding No. 99-15 - Not corrected. See corrective action plan to Finding No. 2000-11.
- Finding No. 99-16 - Corrective action was taken.
- Finding No. 99-17 - Not corrected. See corrective action plan to Finding No. 2000-14.

Status of all audit findings included in the Schedule of Findings and Questioned Costs for the year ended September 30, 1999, Continued:
Page Two

Federal Award Findings and Questioned Costs Section, Continued:

- Finding No. 99-18 - Corrective action was taken.
- Finding No. 99-19 - Not corrected. See corrective action plan to Finding No. 2000-15.
- Finding No. 99-20 - Corrective action was taken.
- Finding No. 99-21 - Not corrected. See corrective action plan to Finding No. 2000-16.
- Finding No. 99-22 - Corrective action was taken.