AIRAI STATE GOVERNMENT

STATEMENTS OF RECEIPTS AND DISBURSEMENTS
AND
INDEPENDENT AUDITORS' REPORT

YEARS ENDED DECEMBER 31, 2018 AND 2017

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INDEPENDENT AUDITORS' REPORT

Honorable Tmewang Rengulbai
Governor
Airai State Government:

Report on the Financial Statements

We have audited the accompanying statements of receipts and disbursements of the Airai State Government (the State) for the years ended December 31, 2018 and 2017, and the related notes to the statements of receipts and disbursements.

Management's Responsibility for the Statements of Receipts and Disbursements

Management is responsible for the preparation and fair presentation of these statements of receipts and disbursements in accordance with the cash receipts and disbursements basis of accounting; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of statements of receipts and disbursements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these statements of receipts and disbursements based on our audits. We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements of receipts and disbursements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statements of receipts and disbursements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statements of receipts and disbursements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the statements of receipts and disbursements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the statements of receipts and disbursements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Deloitte.

Opinion

In our opinion, the statements of receipts and disbursements referred to above present fairly, in all material respects, the receipts and disbursements of the Airai State Government for the years ended December 31, 2018 and 2017, on the basis of accounting as described in note 1.

Emphasis of Matter

As described in note 1, these statements were prepared on the basis of receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Our opinion is not modified with respect to this matter.

Other Matter

Other Information

Our audits were conducted for the purpose of forming an opinion on the statements of receipts and disbursements of the State. The Statement of Budget, Receipts and Disbursements (pages 5 through 10) and the Schedule of Earmarked Projects, Capital Improvement Projects, Other Grants and Miscellaneous (page 11) for the year ended December 31, 2018 are presented for the purpose of additional analysis and are not a required part of the statements of receipts and disbursements. The Statement of Budget, Receipts and Disbursements and the Schedule of Earmarked Projects, Capital Improvement Projects, Other Grants and Miscellaneous are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the statements of receipts and disbursements. Such information has been subjected to the auditing procedures applied in the audit of the statements of receipts and disbursements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the statements of receipts and disbursements or to the statements of receipts and disbursements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Statement of Budget, Receipts and Disbursements and the Schedule of Earmarked Projects, Capital Improvement Projects, Other Grants and Miscellaneous are fairly stated, in all material respects, in relation to the statements of receipts and disbursements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2020 on our consideration of the State's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control over financial reporting and compliance.

Deloitte & Touche LLC

October 1, 2020

AIRAI STATE GOVERNMENT

Statements of Receipts and Disbursements
Years Ended December 31, 2018 and 2017

	2018	2017
Receipts:		
Republic of Palau block grant appropriation	$ 771,614	$ 624,598
Leasing	104,493	137,242
Other grants	96,521	84,560
Pristine Paradise Environmental	56,090	-
ABTC license fees	3,275	5,275
Other appropriations	1,000	-
Fishing rights fees	-	18,321
Other income	-	23,985
Other than lease	142,468	123,084
Total receipts	1,175,461	1,017,065
Disbursements:		
Legislative branch	201,956	211,447
Office of the Governor	171,644	162,214
Earmarked projects	140,133	27,325
Health, sanitation, beautification and agriculture	119,298	93,751
State Treasury and Finance	115,368	128,561
Other community programs	105,202	92,318
Airai State Public Land Authority	85,609	74,088
Public works	84,731	75,555
Capital improvement projects	60,664	11,350
Historical and cultural preservation	38,410	29,220
Tourism	24,197	21,538
Airai State Planning Commission	16,063	14,065
Youth and aging	10,012	19,549
Other grants	1,000	7,384
Conservation and marine/coastal management	630	1,095
Miscellaneous	10,978	13,028
Total disbursements	1,185,895	982,488
Receipts (less than) in excess of disbursements	$ (10,434)	$ 34,577

See accompanying notes to statements of receipts and disbursements.

(1) Basis of Accounting

The accompanying statements of receipts and disbursements have been prepared on the cash basis of accounting. Receipts have been recognized when received in cash and disbursements have been recognized when cash is disbursed.

(2) Trust Fund Investment

A Trust Fund Investment was created in 2014 with the passage of ASPL No. A-7-08-14, which required that $100,044 be invested in a Trust Fund where it will grow for future needs and survival of the State. During the year ended December 31, 2016, the State transferred general fund cash of $100,044 to the Trust Fund, which is an internally restricted cash account under the same authority as exists with other general fund accounts. As of December 31, 2018 and 2017, the Trust Fund Investment balance was $105,382 and $112,815, respectively.

AIRAI STATE GOVERNMENT

Statement of Budget, Receipts and Disbursements
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance
Receipts:				
Republic of Palau block grant appropriation	$ 653,000	$ 653,000	$ 771,614	$ 118,614
Local	151,500	151,500	246,961	95,461
Fund balance - unreserved	-	499,976	-	(499,976)
BAC funds	-	4,000	-	(4,000)
Other grants	95,947	95,947	96,521	574
Other appropriation	-	-	60,365	60,365
Total receipts	900,447	1,404,423	1,175,461	(228,962)
Disbursements:				
Executive Branch:				
Office of the Governor:				
Salaries and benefits:				
Gross salaries	57,522	57,522	51,368	6,154
Fringe benefits	8,496	8,496	7,962	534
Total salaries and benefits	66,018	66,018	59,330	6,688
Contractual services:				
Legal services	11,000	20,500	8,992	11,508
Mechanical services	1,000	822	-	822
Total contractual services	12,000	21,322	8,992	12,330
Stipend and allowances:				
Stipend for Economic Development Task Force Members	2,000	4,460	-	4,460
COC allowances	9,000	8,636	7,500	1,136
COLA	15,600	15,600	14,725	875
Fringe benefits	525	525	285	240
Total stipend and allowances	27,125	29,221	22,510	6,711
Operations:				
Governor's representation funds	5,000	15,746	14,018	1,728
Materials and supplies:				
Ink cartridges	540	5,114	4,314	800
Cleaning supplies	225	1,000	460	540
Office supplies	225	1,200	682	518
Petroleum for transportation	1,350	4,890	4,233	657
Utilities	18,000	18,000	16,287	1,713
Communications	11,551	12,470	4,414	8,056
Repairs and maintenance:				
Parts, supplies and services for office equipment	450	1,450	300	1,150
Parts, tires and services for vehicles	450	1,018	943	75
Office equipment:				
Printer	175	175	140	35
Air conditioner	1,200	1,200	849	351
Office chair	-	1,500	1,500	-
Publicity/media	675	3,860	500	3,360
Travel	3,000	25,842	15,221	10,621
Annual audit - CY 2017	10,000	10,000	-	10,000
Airai Aces baseball team	2,500	2,500	2,389	111
Airai Constitutional/Inauguration Day Program	3,500	9,286	9,286	-
Swearing in Ceremony Program	3,500	4,401	4,401	-
Miscellaneous	225	198	875	(677)
Total operations	62,566	119,850	80,812	39,038
Total Office of the Governor	167,709	236,411	171,644	64,767
State Treasury and Finance:				
Salaries and benefits:				
Gross salaries	70,248	62,823	57,404	5,419
Fringe benefits	9,968	9,968	7,977	1,991
Total salaries and benefits	80,216	72,791	65,381	7,410
Materials and supplies:				
Vehicle/motor plates	4,050	5,250	3,750	1,500
Ink/toner cartridges	1,575	6,089	6,089	-
Office supplies	1,350	5,000	3,499	1,501
Cleaning supplies	405	1,400	822	578
ASG and ROP flags	405	1,020	450	570
Property tags	-	2,691	569	2,122
Total material and supplies	7,785	21,450	15,179	6,271

See Accompanying Independent Auditors' Report.

AIRAI STATE GOVERNMENT

Statement of Budget, Receipts and Disbursements, Continued
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance
Disbursements, continued:				
State Treasury and Finance, continued:				
Vehicle registration fees	4,050	3,270	822	2,448
Repairs and maintenance:				
Parts, supplies and services for office equipment	900	1,780	2,133	(353)
Parts, tires and services for vehicles	675	2,430	1,709	721
Total repairs and maintenance	1,575	4,210	3,842	368
Printing fees	900	4,205	3,860	345
Petroleum	900	5,500	2,498	3,002
Publicity and media	675	3,600	2,650	950
Equipment:				
External drive	250	250	180	70
Office chair	275	31	-	31
Aircon 9000 BTU with labor for installation (4 units)	-	1,795	1,788	7
Desk (2 units)	-	970	970	-
Desk computer	-	1,350	1,350	-
Server and peripheral/parts	-	6,825	4,990	1,835
Printer and UPS battery	-	1,465	1,465	-
LCD screened LED	-	220	-	220
Antivirus and Adobe Acrobat Pro	-	73	-	73
Total equipment	525	12,979	10,743	2,236
Bank charges	800	1,000	892	108
Travel	-	5,102	3,564	1,538
Communications	3,890	3,890	3,863	27
File retrieval	-	1,650	-	1,650
Registration fee for APIPA	-	740	325	415
Miscellaneous	225	1,856	1,749	107
Total State Treasury and Finance	101,541	142,243	115,368	26,875
Airai State Public Land Authority:				
Salaries and benefits:				
Gross salaries	35,090	35,090	32,973	2,117
Fringe benefits	5,439	5,439	5,152	287
Total salaries and benefits	40,529	40,529	38,125	2,404
Contractual services:				
Legal fees	6,750	42,100	41,445	655
Survey service fee	250	500	-	500
Total contractual services	7,000	42,600	41,445	1,155
Stipend for ASPLA members	1,550	4,050	300	3,750
Repairs and maintenance:				
Parts, supplies and services for office equipment	225	962	85	877
Parts, tires and services for vehicles	225	500	201	299
Total repairs and maintenance	450	1,462	286	1,176
Petroleum	450	1,500	1,238	262
Materials and supplies:				
Ink/toner cartridges	225	1,000	986	14
Office supplies	225	1,396	614	782
Cleaning supplies	135	800	397	403
Total material and supplies	585	3,196	1,997	1,199
Public hearings and meeting expenses	225	500	130	370
Equipment:				
Desk computer	-	1,225	1,225	-
External hard drive	-	140	140	-
Office desk	-	207	403	(196)
Office chair	-	196	-	196
Battery backup	-	252	252	-
Total equipment	-	2,020	2,020	-
Miscellaneous	225	725	68	657
Total Airai State Public Land Authority	51,014	96,582	85,609	10,973

See Accompanying Independent Auditors' Report.

AIRAI STATE GOVERNMENT

Statement of Budget, Receipts and Disbursements, Continued
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance
Disbursements, continued:				
Tourism:				
Salaries and benefits:				
Gross salaries	11,302	11,302	11,302	-
Fringe benefits	1,752	1,752	1,752	-
Total salaries and benefits	13,054	13,054	13,054	-
Materials and supplies:				
Ink/toner cartridges	225	225	-	225
Office supplies	225	225	-	225
Cleaning supplies	225	202	-	202
Total material and supplies	675	652	-	652
Petroleum	675	1,500	1,039	461
Repairs and maintenance:				
Parts, supplies and services for office equipment	450	27	-	27
Parts, tires and services for vehicles	450	974	973	1
Total repairs and maintenance	900	1,001	973	28
Communications	1,800	1,800	1,814	(14)
Programs and activities:				
Market Night	5,135	6,663	6,525	138
Tourist permit	585	1,500	160	1,340
Signage	585	1,500	-	1,500
Brochure	585	2,368	-	2,368
Diangell Canoe Shelter/House	-	632	632	-
Total program and activities	6,890	12,663	7,317	5,346
Total tourism	23,994	30,670	24,197	6,473
Youth and aging:				
Programs and activities:				
Senior Citizens' Day - May 5, 2018	5,600	5,600	66	5,534
Youth Day - March 15, 2018	3,800	3,800	3,429	371
Belau Games 2018	5,000	10,000	3,816	6,184
Dancers for festival	-	-	2,259	(2,259)
Others	-	-	442	(442)
Total youth and aging	14,400	19,400	10,012	9,388
Health, sanitation, beautification and agriculture:				
Salaries and benefits:				
Gross salaries	66,735	66,717	53,541	13,176
Fringe benefits	10,344	10,344	8,298	2,046
Total salaries and benefits	77,079	77,061	61,839	15,222
Utilities for State facilities	16,400	37,400	31,537	5,863
Petroleum	2,700	5,942	5,942	-
Repairs and maintenance:				
Materials and labor for State facilities	2,429	3,429	749	2,680
Parts and labor for tools/equipment	675	1,817	1,071	746
Supplies, tires and labor for vehicles	1,441	2,541	1,321	1,220
Total repairs and maintenance	4,545	7,787	3,141	4,646
Material and supplies for operation	550	2,500	557	1,943
Equipment:				
Blower	-	699	650	49
Garbage truck	-	28,000	15,075	12,925
Total equipment	-	28,699	15,725	12,974
Miscellaneous	400	1,357	557	800
Total health, sanitation, beautification and agriculture	101,674	160,746	119,298	41,448
Historical and cultural preservation:				
Salaries and benefits:				
Gross salaries	20,307	20,307	20,296	11
Fringe benefits	3,148	3,148	3,146	2
Total salaries and benefits	23,455	23,455	23,442	13
Petroleum	360	500	147	353

See Accompanying Independent Auditors' Report.

AIRAI STATE GOVERNMENT

Statement of Budget, Receipts and Disbursements, Continued
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance
Disbursements, continued:				
Historical and cultural preservation, continued:				
Materials and supplies:				
Ink/toner cartridges	135	500	242	258
Office supplies	180	500	88	412
Cleaning supplies	90	300	180	120
Total material and supplies	405	1,300	510	790
Repairs and maintenance:				
Parts, supplies and services for office equipment	225	500	283	217
Parts, tires and services for vehicles	225	420	5	415
Total repairs and maintenance	450	920	288	632
Communications	4,325	4,325	4,296	29
Programs and activities:				
Historical sites restoration	3,735	8,150	8,000	150
Olechotel Belau Fair 2018	1,440	3,200	518	2,682
Education tours	225	500	-	500
Total program and activities	5,400	11,850	8,518	3,332
Printing of brochures and pamphlets	-	1,500	150	1,350
Equipment:				
Water dispenser	-	1,080	1,059	21
Total historical and cultural preservation	34,395	44,930	38,410	6,520
Conservation/marine, terrestrial and coastal management:				
Materials and supplies	500	1,000	-	1,000
Petroleum	750	2,500	630	1,870
Equipment:				
Boat	-	39,700	-	39,700
Total conservation/marine, terrestrial and coastal management	1,250	43,200	630	42,570
Public works:				
Salaries and benefits:				
Gross salaries	48,091	60,538	51,437	9,101
Fringe benefits	7,454	9,550	7,771	1,779
Total salaries and benefits	55,545	70,088	59,208	10,880
Equipment rental	2,000	3,000	-	3,000
Repairs and maintenance:				
Tires and services for heavy and light equipment	3,000	3,000	2,275	725
Materials/supplies for heavy/light equipment preventive maintenance	1,750	1,628	508	1,120
Parts/supplies for heavy/light equipment	4,500	9,809	9,655	154
Materials/supplies for old dumpsite maintenance	1,000	2,700	850	1,850
Total repairs and maintenance	10,250	17,137	13,288	3,849
Petroleum, oil and lubrication:				
Lubrication for heavy equipment	2,250	1,748	1,386	362
Petroleum for mechanical work	450	450	94	356
Petroleum for road construction, repairs/maintenance	2,700	5,542	5,542	-
Petroleum for old dumpsite rehabilitation/maintenance	450	950	751	199
Total petroleum, oil and lubrication	5,850	8,690	7,773	917
Permit and other fees	540	511	-	511
Materials for road repair and maintenance	4,500	9,313	3,900	5,413
Supplies for workers' safety while on duty	1,033	1,062	30	1,032
Equipment	-	532	532	-
Total public works	79,718	110,333	84,731	25,602
Airai State Planning Commission:				
Salaries and benefits:				
Gross salaries	11,661	11,661	11,661	-
Fringe benefits	1,808	1,808	1,808	-
Total salaries and benefits	13,469	13,469	13,469	-
Stipend for commission members	500	-	-	-
Materials and supplies:				
Ink/toner cartridges	90	110	110	-
Office supplies	90	70	-	70
Cleaning supplies	45	45	-	45
Total material and supplies	225	225	110	115

See Accompanying Independent Auditors' Report.

AIRAI STATE GOVERNMENT

Statement of Budget, Receipts and Disbursements, Continued
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance
Disbursements, continued:				
Airai State Planning Commission, continued:				
Public hearings and meeting expenses	225	168	-	168
Petroleum and transportation	225	525	520	5
Repairs and maintenance:				
Parts, supplies and services for office equipment	180	-	-	-
Parts, tires and services for vehicles	360	1,667	1,667	-
Total repairs and maintenance	540	1,667	1,667	-
Communications	330	330	297	33
Miscellaneous	90	90	-	90
Total Airai State Planning Commission	15,604	16,474	16,063	411
Total Executive Branch	591,299	900,989	665,962	235,027
Legislative Branch:				
Salaries and benefits:				
Office Clerk Salary	11,629	11,629	9,283	2,346
Assistant Clerk	8,635	8,635	7,583	1,052
Sergeant-at-Arms	8,737	8,737	8,634	103
Fringe benefits	4,495	4,495	3,911	584
Olbiil employees' COLA	1,950	1,950	1,325	625
Total salaries and benefits	35,446	35,446	30,736	4,710
Allowances, stipend, honorarium and benefits:				
Legislative allowance (ASPL No. A-2-08-95/A-4-30-06)	81,000	81,000	81,000	-
Stipend for legislators	30,000	32,600	29,900	2,700
Speaker's honorarium	2,000	2,000	2,000	-
Annual speakers association fee	200	200	200	-
Speaker representation fund	1,000	1,000	988	12
Fringe benefits for legislators	19,775	19,775	15,159	4,616
Legal consultation services and retainer fees	5,000	5,000	3,250	1,750
Total allowances, stipend, honorarium and benefits	138,975	141,575	132,497	9,078
Committee expenses	1,440	5,440	5,423	17
Operations:				
Office supplies	1,000	5,097	5,078	19
Equipment	5,000	2,680	1,779	901
Petroleum for transportation	1,000	2,073	2,073	-
Repairs and maintenance	1,000	618	-	618
Parts, supplies and services for office equipment	500	500	30	470
Parts and labor for vehicles	500	1,000	846	154
Communications	7,840	7,840	5,912	1,928
Travel	6,000	16,000	12,683	3,317
Miscellaneous	500	5,032	4,899	133
Total operations	23,340	40,840	33,300	7,540
Total Legislative Branch	199,201	223,301	201,956	21,345
Capital improvement projects, earmarked projects, other community programs, other grants and miscellaneous:				
Capital improvement projects:				
ASPLA and accounting office renovation and repairs	-	56,000	56,000	-
Solar light repair	-	864	864	-
Oikull composting toilet	-	3,800	3,800	-
Total capital improvement projects	-	60,664	60,664	-
Earmarked projects:				
Watershed implementation program	-	-	31,833	(31,833)
Road concrete project	-	19,800	74,800	(55,000)
GF office renovation	-	-	3,000	(3,000)
Road project 2 (Road in all Ked area including leased area near AES and Olbedekall Headstart)	-	39,761	-	39,761
Ked basketball court resurface project	-	35,000	30,500	4,500
Total earmarked projects	-	94,561	140,133	(45,572)
Total capital improvement and earmarked projects	-	155,225	200,797	(45,572)

See Accompanying Independent Auditors' Report.

Statement of Budget, Receipts and Disbursements, Continued
Year Ended December 31, 2018

	Original Budget	Final Budget	Actual	Variance
Disbursements, continued:				
Other community programs:				
Maintenance of cultural, historical, tourist and public sites in six hamlets (ASPL No. A-5-42-10)	9,000	9,000	8,129	871
Support operation of Airai Elementary School (ASPL No. A-5-23-09)	3,500	3,500	3,499	1
Additional funds for construction of Oikull Summer House era Medal	-	2,000	-	2,000
Airai PAN Site - MNCA FY2018	95,947	95,947	93,574	2,373
Total other community programs	108,447	110,447	105,202	5,245
Other grants:				
Construction of seawall and waiting house	-	-	1,000	(1,000)
Total other grants	-	-	1,000	(1,000)
Miscellaneous:				
Annual audit	-	-	4,000	(4,000)
SH construction in Medal Village	-	-	5,847	(5,847)
Other expense	-	-	1,131	(1,131)
Total miscellaneous	-	-	10,978	(10,978)
Section 12 (Airai State Scholarship Fund Account)	1,500	1,500	-	1,500
Section 13 (Trust Fund)	-	12,961	-	12,961
Total disbursements	900,447	1,404,423	1,185,895	218,528
Receipts less than disbursements	$ -	$ -	$ (10,434)	$ (10,434)

See Accompanying Independent Auditors' Report.

AIRAI STATE GOVERNMENT

Schedule of Earmarked Projects, Capital Improvement Projects, Other Grants and Miscellaneous Year Ended December 31, 2018

	Original Appropriation	Beginning Balance	Current Year Appropriation	Current Year Disbursements	Reverted Back to State Treasury	Remaining Balance
Earmarked projects:						
Ngerikiil watershed project	$ 20,000	$ 609	$ -	$ -	$ -	$ 609
Watershed implementation program	200,000	134,401	-	31,833	-	102,568
Renovation of State Office - ground floor	12,000	3,000	-	3,000	-	-
Green Revolution/coconut tree planting	10,000	1,818	-	-	-	1,818
Road improvements in housing subdivisions	16,191	709	-	-	-	709
Road concrete projects (Ngetkib, Ngmall, Ngerikiil)	55,000	55,000	19,800	74,800	-	-
Closure of Airai old dumpsite Phase 1	100,000	96,220	-	-	-	96,220
Construction of new landfill Phase 1	100,000	100,000	-	-	100,000	-
Additional fund for Bai Ra Melengel renovation	5,000	5,000	-	-	-	5,000
Reconstruction of Uchulangas shelter and dock	10,000	4,445	-	-	4,445	-
Compost toilet at Airai Rock Islands	11,662	318	-	-	318	-
State Marine Sanctuary (Conservation Area in Medal Ngediull)	15,000	2	-	-	2	-
Road maintenance and improvements - Ngebudel housing	25,000	39	-	-	39	-
Airai website	4,385	4,385	-	-	-	4,385
Waterline between Airai and Aimeliik	100,000	100,000	-	-	-	100,000
Road improvement project	4,500	4,500	-	-	-	4,500
State extension office repair	4,900	2,550	-	-	-	2,550
Road project 2 (Road in all Ked area including leased					-	
area near AES and Olbedekall Headstart)	-	-	39,761	-	39,761	-
Ked basketball court resurface project	-	-	35,000	30,500	4,500	-
Total earmarked projects	693,638	512,996	94,561	140,133	149,065	318,359
Capital improvement projects:						
ASPLA and accounting office renovation and repairs	-	-	56,000	56,000	-	-
Solar light repair	-	-	864	864	-	-
Oikull composting toilet	-	-	3,800	3,800	-	-
Total capital improvement projects	-	-	60,664	60,664	-	-
Other grants:						
Construction of seawall and waiting house	16,403	1,231	-	1,000	-	231
Total other grants	16,403	1,231	-	1,000	-	231
Miscellaneous:						
CY 2016 Audit (A-7-33-16)	-	10,000	-	4,000	-	6,000
Summer House construction in Medel	-	5,847	-	5,847	-	-
Other expense	-	-	-	1,131	-	(1,131)
Total miscellaneous	-	15,847	-	10,978	-	4,869
Total	$ 710,041	$ 530,074	$ 155,225	$ 212,775	$ 149,065	$ 323,459

See Accompanying Independent Auditors' Report.