

ORGANIZATION OF AMERICAN STATES**REGULAR FUND****STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE**

As of December 31

Preliminary and Unaudited

Published on February 19, 2019

(in thousands of USD)

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash and equity in OAS Treasury Fund	10,370	4,030
Quotas/pledges receivable	11,652	11,996
Less: Allowance for quotas/pledges receivable	(11,652)	(11,996)
Other assets	471	135
Deferred charges related to future year's appropriations	8,403	8,403
Deferred charges related to future year's appropriations (Scholarships)	-	-
Investment in fixed assets	47,849	47,919
Total Assets	<u>67,093</u>	<u>60,487</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Unliquidated obligations	2,408 ^A	1,702
Quotas collected in advance	21	5
Amounts to be charged to future year's appropriations	8,403	8,403
Other liabilities	1,238	552
Reserve for payroll terminations	167	153
Demand notes payable		
Short-term (January 2019 - December 2019)	770	725
Long-term (January 2020 - March 2033)	16,830	17,600
	<u>17,600</u>	<u>18,325</u>
Total Liabilities	29,837	29,140
Fund balances:		
Restricted Reserve Subfund ^B	481	481
Operations Subfund	6,526	1,272
Fund Balance	<u>7,007</u>	<u>1,753</u>
Restricted for fixed assets	30,249	29,594
Total Liabilities and Fund Balance	<u>67,093</u>	<u>60,487</u>

^A Includes payroll obligations in the amount of USD 147 thousand, non payroll obligations in the amount of USD 2,258 thousand, and 2017 obligations of USD 3 thousand.

^B Reserve Sub fund as per resolution of the Permanent Council CP/RES 1058(2055/16).

**ORGANIZATION OF AMERICAN STATES
REGULAR FUND**

STATEMENTS OF CHANGES IN FUND BALANCE

For the period ended December 31

Preliminary and Unaudited

Published on February 19, 2019

(in thousands of USD)

Increases	2018	2017
Quotas/Pledges Collections	85,284	87,839
Less prompt payment credits	(440)	(444)
	<u>84,844</u>	<u>87,395</u>
Interest	79	103
Miscellaneous	374	439
	<u>85,297</u>	<u>87,937</u>
Decreases		
Expenditures and obligations	79,838 ^A	73,371
Special appropriation - XLVIII General Assembly	180 ^B	-
FONDEM grants	25	100
Transfers	-	1,480
	<u>80,043</u>	<u>74,951</u>
Net increase (decrease) during period	5,254	12,986
Fund balance at the beginning of period	1,753	(11,233)
Fund balance at the end of period	<u><u>7,007</u></u>	<u><u>1,753</u></u>

^A Includes payroll encumbrances in the amount of USD 147 thousand.

^B Special appropriation as per resolution CP/RES.1097/18.