

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of June 30, 2019 with comparative totals for 2018

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds ^(A)	Elimination of Interfund Transactions	Combined	
						2019	2018
ASSETS							
Cash and Equity in OAS Treasury Fund	9,623	6,335	58,018	14,074	-	88,050	88,626
Deferred charges related to future year's appropriations (B)	8,280	-	-	-	-	8,280	8,403
Other Assets	-	-	-	66	-	66	84
Investment in fixed asset fund	46,740	-	-	-	-	46,740	47,919
Total Assets	64,643	6,335	58,018	14,140	-	143,136	145,032
LIABILITIES AND FUND BALANCE							
Unliquidated obligations	35,014	593	10,170	8,596	-	54,373	45,948
Amounts to be charged to future year's appropriations (B)	8,280	-	-	-	-	8,280	8,403
Accounts payable and other liabilities	679	49	5,925	342	-	6,995	2,498
Reserve for payroll terminations	13	-	3	4,436	-	4,452	4,147
Demand notes payable	17,225	-	-	-	-	17,225	17,970
Total liabilities	61,211	642	16,098	13,374	-	91,325	78,966
FUND BALANCES							
Unrestricted reserve subfund	(26,083)	-	-	-	-	(26,083)	(23,579)
Fund balance	-	5,693	41,920	766	-	48,379	59,696
Total fund balance	(26,083)	5,693	41,920	766	-	22,296	36,117
Restricted for fixed assets	29,515	-	-	-	-	29,515	29,949
Total liabilities and fund balance	64,643	6,335	58,018	14,140	-	143,136	145,032

(A) Includes tax equalization account.

(B) Present value of OAS annuities (life payments to former Secretary Generals and former Assistant Secretary Generals).

ORGANIZATION OF AMERICAN STATES

Combining Statement of Changes in Fund Balance

For the period ended June 30, 2019 with comparative totals for 2018

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds ^(A)	Elimination of Interfund Transactions	Combined	
						2019	2018
Increases							
Quota & pledge receipts	40,750	71	-	-	-	40,821	45,368
Less: prompt payment credits	(175)	-	-	-	-	(175)	(440)
Contributions	-	-	23,001	-	-	23,001	15,068
Tax reimbursement	-	-	-	-	-	-	1,951
Transfers	-	-	3	35	(38)	-	11
Interest Income from OAS Treasury Fund	42	33	351	30	-	456	281
Administrative and technical support	-	-	-	3,875	(3,875)	-	-
Rental	-	-	-	1,614	-	1,614	1,791
Other income & refunds	326	29	193	1,807	(1,319)	1,036	1,238
Total increases	40,943	133	23,548	7,361	(5,232)	66,753	65,268
Decreases							
Expenditures & obligations	74,077	136	26,129 ^(B)	6,474 ^(B)	(4,821)	101,995	98,341
Special appropriation - XLVIII GA	-	-	-	-	-	-	174
Tax reimbursement	-	-	-	3,117	-	3,117	3,182
Transfers	-	-	483	26	(411)	98	138
Returns to donors	-	-	100	-	-	100	391
FONDEM grants	-	-	-	-	-	-	25
Total decreases	74,077	136	26,712	9,617	(5,232)	105,310	102,251
Net increase (decrease) during period	(33,134)	(3)	(3,164)	(2,256)	-	(38,557)	(36,983)
Fund balances, beginning of period	7,051	5,696	45,084	3,022	-	60,853	73,100
Fund balances, end of period	(26,083)	5,693	41,920	766	-	22,296	36,117

(A) Includes tax equalization account.

(B) Net execution, comprised of 2019 expenditures plus 2019 Unliquidated Obligations less carryover obligations from 2018.