

ORGANIZATION OF AMERICAN STATES
TRUST FOR THE AMERICAS
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2021 AND 2020
(IN USD)

	Notes	2021	2020
ASSETS			
Equity in OAS Treasury Fund and other cash		2,156,289	1,183,522
Government grants and other receivables	2	193,492	57,441
Contributions receivable		931,080	874,766
Prepaid expenses and other		2,306	3,356
Donated assets, net		1,681,020	2,521,530
Total assets		4,964,187	4,640,615
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable		182,175	98,838
Refundable advances		304,637	238,980
Total liabilities		486,812	337,818
NET ASSETS			
Without donor restrictions	2	1,914,816	2,644,905
With donor restrictions	2, 8	2,562,559	1,657,892
Total net assets		4,477,375	4,302,797
Total liabilities and net assets		4,964,187	4,640,615

ORGANIZATION OF AMERICAN STATES
TRUST FOR THE AMERICAS
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(IN USD)

	Notes	2021	2020
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS			
INCREASES			
Contributions and grants		977,289	773,574
Interest distribution to fund		2,992	4,708
Other income		26,736	42,422
In-kind contributions	2	2,236,713	2,832,366
OAS in-kind contributions	2	363,981	361,092
Released from restrictions	2, 8	1,590,241	1,490,293
Total increases		5,197,952	5,504,455
DECREASES			
Program services	4	3,566,058	2,086,220
Supporting services	4	2,361,983	1,050,452
Total decreases		5,928,041	3,136,672
Change in net assets without donor restrictions		(730,089)	2,367,783
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS			
Contributions		2,494,908	2,051,450
Released from restrictions	2, 8	(1,590,241)	(1,490,293)
Change in net assets with donor restrictions		904,667	561,157
Change in net assets		174,578	2,928,940
Net assets, beginning of year		4,302,797	1,373,857
Net assets, end of the year		4,477,375	4,302,797

The accompanying notes form part of the consolidated financial statements.

ORGANIZATION OF AMERICAN STATES
TRUST FOR THE AMERICAS
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(IN USD)

	2021	2020
Operating activities		
Change in net assets	174,578	2,928,940
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	840,510	-
Donated assets	-	(2,521,530)
(Increase) decrease in government grants receivable and other receivables	(136,051)	31,205
Increase in contributions receivable	(56,314)	(755,000)
Decrease in prepaid expenses and other	1,050	30,900
Increase in accounts payable	83,337	17,856
Increase in refundable advances	65,657	104,094
Net Increase (decrease) in equity in OAS Treasury Fund and other cash	972,767	(163,535)
Equity in OAS Treasury Fund and other cash, beginning of year	1,183,522	1,347,057
Equity in OAS Treasury Fund and other cash, end of year	2,156,289	1,183,522

ORGANIZATION OF AMERICAN STATES
TRUST FOR THE AMERICAS
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(IN USD)

	Program Services	Supporting Services	Total Expenses
			2021
Salaries, Benefits and Taxes	330,590	437,903	768,493
Professional Fees and Contract Services	2,334,640	1,570,727	3,905,367
Other Expenses	900,828	213,335	1,114,163
Office space	-	140,018	140,018
Total expenses	3,566,058	2,361,983	5,928,041

	Program Services	Supporting Services	Total Expenses
			2020
Salaries, Benefits and Taxes	522,883	632,488	1,155,371
Professional Fees and Contract Services	1,475,246	100,620	1,575,866
Other Expenses	88,091	181,245	269,336
Office space	-	136,099	136,099
Total expenses	2,086,220	1,050,452	3,136,672

The accompanying notes form part of the consolidated financial statements.