

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of June 30, 2018 with comparative totals for 2017

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds ^(A)	Elimination of Interfund Transactions	Combined	
						2018	2017
ASSETS							
Cash and Equity in OAS Treasury Fund	8,637	6,194	61,318	12,477	-	88,626	80,823
Deferred charges related to future year's appropriations (B)	8,403	-	-	-	-	8,403	8,702
Other Assets	6	-	9	69	-	84	65
Investment in fixed asset fund	47,919	-	-	-	-	47,919	47,565
Total Assets	64,965	6,194	61,327	12,546	-	145,032	137,155
LIABILITIES AND FUND BALANCE							
Unliquidated obligations	31,354	177	9,948	4,469	-	45,948	48,159
Amounts to be charged to future year's appropriations (B)	8,403	-	-	-	-	8,403	8,702
Accounts payable and other liabilities	813	38	1,252	395	-	2,498	2,360
Reserve for payroll terminations	55	-	3	4,089	-	4,147	3,903
Demand notes payable	17,970	-	-	-	-	17,970	18,670
Total liabilities	58,595	215	11,203	8,953	-	78,966	81,794
FUND BALANCES							
Unrestricted reserve subfund	(23,579)	-	-	-	-	(23,579)	(18,840)
Fund balance	-	5,979	50,124	3,593	-	59,696	45,306
Total fund balance	(23,579)	5,979	50,124	3,593	-	36,117	26,466
Restricted for fixed assets	29,949	-	-	-	-	29,949	29,095
Total liabilities and fund balance	64,965	6,194	61,327	12,546	-	145,032	137,355

(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, 2018 with comparative totals for 2017

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds ^(A)	Elimination of Interfund Transactions	Combined	
						2018	2017
Increases							
Quota & pledge receipts	45,291	77	-	-	-	45,368	58,964
Less: prompt payment credits	(440)	-	-	-	-	(440)	(444)
Contributions	-	-	15,068	-	-	15,068	13,054
Tax reimbursement	-	-	-	1,951	-	1,951	1,079
Transfers	-	-	24	35	(48)	11	-
Interest Income from OAS Treasury Fund	2	19	256	4	-	281	162
Administrative and technical support	-	-	-	2,435	(2,435)	-	-
Rental	-	-	-	1,791	-	1,791	1,742
Other income & refunds	187	202	265	1,718	(1,134)	1,238	1,164
Total increases	45,040	298	15,613	7,934	(3,617)	65,268	75,721
Decreases							
Expenditures & obligations	70,173	82	25,761 ^(B)	5,683 ^(B)	(3,358)	98,341	95,090
Special appropriation - XLVIII GA	174	-	-	-	-	174	-
Tax reimbursement	-	-	-	3,182	-	3,182	3,325
Transfers	-	-	385	12	(259)	138	238
Returns to donors	-	-	391	-	-	391	2,226
FONDEM grants	25	-	-	-	-	25	50
Total decreases	70,372	82	26,537	8,877	(3,617)	102,251	100,929
Net increase (decrease) during period	(25,332)	216	(10,924)	(943)	-	(36,983)	(25,208)
Fund balances, beginning of period	1,753	5,763	61,048	4,536	-	73,100	51,674
Fund balances, end of period	(23,579)	5,979	50,124	3,593	-	36,117	26,466

(A) Includes tax equalization account.

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