

ORGANIZATION OF AMERICAN STATES

Combining Statement of Assets, Liabilities and Fund Balance

As of September 30, 2011 with comparative totals for 2010
(in thousands of USD)

	Regular Fund	FEMCIDI	Specific Funds	Service Funds ^(A)	Elimination of Interfund Transactions	Combined	
						2011	2010
ASSETS							
Cash and Equity in OAS Treasury Fund	9	7,124	87,014	6,599	-	100,746	113,528
Deferred charges related to future year's appropriations (B)	5,923	-	-	-	-	5,923	5,996
Due from tax equalization	-	-	-	-	-	-	2,259
Advances to employees and other receivables	62	-	-	1,412	(1,375)	99	367
Investment in fixed asset fund	54,080	-	-	-	-	54,080	54,509
Total Assets	60,074	7,124	87,014	8,011	(1,375)	160,848	176,659
LIABILITIES AND FUND BALANCE							
Unliquidated obligations	20,888	1,048	13,035	2,501	-	37,472	38,436
Amounts to be charged to future year's appropriations (B)	5,923	-	-	-	-	5,923	5,996
Due to Regular Fund	-	-	-	-	-	-	2,259
Accounts payable and other liabilities	1,715	273	1,462	278	(1,375)	2,353	4,667
Reserve for payroll terminations	309	-	-	2,857	-	3,166	2,348
Demand notes payable	21,830	-	-	-	-	21,830	22,290
Total liabilities	50,665	1,321	14,497	5,636	(1,375)	70,744	75,996
FUND BALANCES							
Restricted for fellowships	25	-	-	-	-	25	25
Financing for 2010 Regular Fund per AG/RES. 1 (XXXVIII-E/09)	-	-	-	-	-	-	6,749
Unrestricted reserve subfund	21	-	-	-	-	21	405
Fund balance	(22,887)	5,803	72,517	2,375	-	57,808	61,265
Total fund balance	(22,841)	5,803	72,517	2,375	-	57,854	68,444
Restricted for fixed assets	32,250	-	-	-	-	32,250	32,219
Total liabilities and fund balance	60,074	7,124	87,014	8,011	(1,375)	160,848	176,659

(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 September 30, 2011 with comparative totals for 2010
(in thousands of USD)

	Regular Fund	FEMCIDI	Specific Funds	Service Funds ^(A)	Elimination of Interfund Transactions	Combined	
						2011	2010
Increases							
Quota & pledge receipts	60,651	388	-	-	-	61,039	67,386
Less: prompt payment credits	(540)	-	-	-	-	(540)	(461)
Contributions	-	-	44,813	143	-	44,956	37,057
Tax reimbursement	-	-	-	3,764	-	3,764	9,616
Transfers	-	1,226	489	5,211	(6,850)	76	302
Interest income	60	42	478	19	-	599	2,243
Administrative and technical support	1,100	-	-	5,055	(6,155)	-	83
Rental	447	-	-	1,253	-	1,700	1,776
Americas magazine subscriptions	173	-	-	-	-	173	171
Other income & refunds	77	17	380	2,620	(1,880)	1,214	2,638
Total increases	61,968	1,673	46,160	18,065	(14,885)	112,981	120,811
Decreases							
Expenditures & obligations	84,502	2,050	49,711 ^(B)	13,131 ^(B)	(11,610)	137,784	141,151
Tax reimbursement	-	-	-	4,960	-	4,960	5,018
Transfers	-	-	2,933	1,444	(3,275)	1,102	1,602
Returns to donors	-	-	2,844	-	-	2,844	3,706
FONDEM grants	20	-	-	-	-	20	52
Americas magazine	333	-	-	-	-	333	150
Total decreases	84,855	2,050	55,488	19,535	(14,885)	147,043	151,679
Net increase (decrease) during period	(22,887)	(377)	(9,328)	(1,470)	-	(34,062)	(30,868)
Fund balances, beginning of period	46	6,180	81,845	3,845	-	91,916	99,312
Fund balances, end of period	(22,841)	5,803	72,517	2,375	-	57,854	68,444

(A) Includes tax equalization account.

(B) Net execution, comprised of 2011 expenditures plus 2011 Unliquidated Obligations less carryover obligations.