

## ORGANIZATION OF AMERICAN STATES

### Combining Statement of Assets, Liabilities and Fund Balance

As of December 31, 2018 with comparative totals for 2017

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds <sup>(A)</sup>	Elimination of Interfund Transactions	Combined	
						2018	2017
<b>ASSETS</b>							
Cash and Equity in OAS Treasury Fund	10,352	6,315	59,002	16,400	-	92,069	96,178
Deferred charges related to future year's appropriations <b>(B)</b>	8,403	-	-	-	-	8,403	8,403
Other Assets	471	-	-	69	-	540	189
Investment in fixed asset fund	47,849	-	-	-	-	47,849	48,748
<b>Total Assets</b>	<b>67,075</b>	<b>6,315</b>	<b>59,002</b>	<b>16,469</b>	<b>-</b>	<b>148,861</b>	<b>153,518</b>
<b>LIABILITIES AND FUND BALANCE</b>							
Unliquidated obligations	2,408	646	12,541	8,691	-	24,286	15,623
Quotas / Pledges collected in advance	3	-	-	-	-	3	5
Amounts to be charged to future year's appropriations <b>(B)</b>	8,403	-	-	-	-	8,403	8,403
Accounts payable and other liabilities	1,238	-	1,422	1,045	-	3,705	3,376
Reserve for payroll terminations	167	-	3	4,057	-	4,227	4,263
Demand notes payable	17,600	-	-	-	-	17,600	18,325
<b>Total liabilities</b>	<b>29,819</b>	<b>646</b>	<b>13,966</b>	<b>13,793</b>	<b>-</b>	<b>58,224</b>	<b>49,995</b>
<b>FUND BALANCES</b>							
Unrestricted reserve subfund	7,007	-	-	-	-	7,007	1,753
Fund balance	-	5,669	45,036	2,676	-	53,381	71,347
<b>Total fund balance</b>	<b>7,007</b>	<b>5,669</b>	<b>45,036</b>	<b>2,676</b>	<b>-</b>	<b>60,388</b>	<b>73,100</b>
Restricted for fixed assets	30,249	-	-	-	-	30,249	30,423
<b>Total liabilities and fund balance</b>	<b>67,075</b>	<b>6,315</b>	<b>59,002</b>	<b>16,469</b>	<b>-</b>	<b>148,861</b>	<b>153,518</b>

(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 December 31, 2018 with comparative totals for 2017

Preliminary and unaudited

(in thousands of USD)

	Regular Fund	Development Cooperation Fund	Specific Funds	Service Funds <sup>(A)</sup>	Elimination of Interfund Transactions	Combined	
						2018	2017
<b>Increases</b>							
Quota & pledge receipts	85,284	241	-	-	(9)	85,516	88,122
Less: prompt payment credits	(440)	-	-	-	-	(440)	(444)
Contributions	-	-	41,405	-	-	41,405	59,304
Tax reimbursement	-	-	-	5,079	-	5,079	6,200
Transfers	-	-	75	121	(186)	10	-
Interest Income from OAS Treasury Fund	79	72	847	52	-	1,050	790
Administrative and technical support	-	-	-	6,723	(6,723)	-	-
Rental	-	-	-	2,623	-	2,623	2,575
Other income & refunds	374	237	567	2,932	(2,030)	2,080	1,842
Total increases	85,297	550	42,894	17,530	(8,948)	137,323	158,389
<b>Decreases</b>							
Expenditures & obligations	79,838	644	57,205 <sup>(B)</sup>	15,011 <sup>(B)</sup>	(8,043)	144,655	129,390
Special appropriation - XLVIII GA	180	-	-	-	-	180	-
Tax reimbursement	-	-	-	4,271	-	4,271	4,414
Transfers	-	-	1,157	108	(905)	360	237
Returns to donors	-	-	544	-	-	544	2,822
FONDEM grants	25	-	-	-	-	25	100
Total decreases	80,043	644	58,906	19,390	(8,948)	150,035	136,963
<b>Net increase (decrease) during period</b>	5,254	(94)	(16,012)	(1,860)	-	(12,712)	21,426
<b>Fund balances, beginning of period</b>	1,753	5,763	61,048	4,536	-	73,100	51,674
<b>Fund balances, end of period</b>	7,007	5,669	45,036	2,676	-	60,388	73,100

(A) Includes tax equalization account.

(B) Net execution, comprised of 2018 expenditures plus 2018 Unliquidated Obligations less carryover obligations from 2017.