

**ORGANIZATION OF AMERICAN STATES
TRUST FOR THE AMERICAS**
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2023 AND 2022
(IN USD)

	Notes	2023	2022
ASSETS			
Equity in OAS Treasury Fund and other cash		1,885,750	2,187,696
Government grants and other receivables	2	148,831	275,421
Contributions receivable		947,250	1,180,000
Prepaid expenses and other		13,129	7,849
Donated assets, net		-	840,510
Total assets		2,994,960	4,491,476
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable		248,935	195,445
Refundable advances		125,195	422,000
Total liabilities		374,130	617,445
NET ASSETS			
Without donor restrictions	2	44,015	1,002,658
With donor restrictions	2, 8	2,576,815	2,871,373
Total net assets		2,620,830	3,874,031
Total liabilities and net assets		2,994,960	4,491,476

**ORGANIZATION OF AMERICAN STATES
TRUST FOR THE AMERICAS**
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022
(IN USD)

	Notes	2023	2022
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS			
INCREASES			
Contributions and grants		478,157	716,445
Interest distribution to fund		107,796	8,937
Other income		36,155	37,624
In-kind contributions	2, 9	2,738,320	994,246
OAS in-kind contributions	2	395,559	379,581
Released from restrictions	2, 8	2,850,270	2,330,675
Total increases		6,606,257	4,467,508
DECREASES			
Program services	4	5,386,043	3,495,459
Supporting services	4	2,178,857	1,884,207
Total decreases		7,564,900	5,379,666
Change in net assets without donor restrictions		(958,643)	(912,158)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS			
Contributions		2,555,712	2,639,489
Released from restrictions	2, 8	(2,850,270)	(2,330,675)
Change in net assets with donor restrictions		(294,558)	308,814
Change in net assets		(1,253,201)	(603,344)
Net assets, beginning of year		3,874,031	4,477,375
Net assets, end of the year		2,620,830	3,874,031

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, 2023 AND 2022
(IN USD)

	2023	2022
Operating activities		
Change in net assets	(1,253,201)	(603,344)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	840,510	840,510
Decrease (increase) in government grants receivable and other receivables	126,590	(81,929)
Decrease (increase) in contributions receivable	232,750	(248,920)
Increase in prepaid expenses and other	(5,280)	(5,543)
Increase in accounts payable	53,490	13,270
Decrease (increase) in refundable advances	(296,805)	117,363
Net (decrease) increase in equity in OAS Treasury Fund and other cash	(301,946)	31,407
Equity in OAS Treasury Fund and other cash, beginning of year	2,187,696	2,156,289
Equity in OAS Treasury Fund and other cash, end of year	1,885,750	2,187,696

ORGANIZATION OF AMERICAN STATES
TRUST FOR THE AMERICAS
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022
(IN USD)

	Total Expenses		
	Program Services	Supporting Services	2023
Salaries, Benefits and Taxes	484,022	653,785	1,137,807
Professional Fees and Contract Services	3,864,139	304,627	4,168,766
Other Expenses	1,037,882	1,071,876	2,109,758
Office Space	-	148,569	148,569
Total expenses	5,386,043	2,178,857	7,564,900

	Total Expenses		
	Program Services	Supporting Services	2022
Salaries, Benefits and Taxes	593,368	544,199	1,137,567
Professional Fees and Contract Services	1,839,145	192,946	2,032,091
Other Expenses	1,062,946	1,002,768	2,065,714
Office Space	-	144,294	144,294
Total expenses	3,495,459	1,884,207	5,379,666

The accompanying notes form part of the consolidated financial statements.