

1. INCOME
INTER AMERICAN REGION

Signed for Identification
Purposes
ERNST & YOUNG LTDA.

	FISCAL YEAR 2007-2008		FISCAL YEAR 2006/2007		Variation in Value	Variation in %	Comments
	USD		USD		USD		
A. OPERATIONAL INCOME							
Registration Fees	19.250	8.402			10.848	56,35	
Other Grants	75.000				75.000	100,00	Miscell. grant from Geneva to Picarquir
Miscellaneous Donations							
Interests							
World Scout Foundation	41.023	45.987			-4.964	-12,10	
Regional Scout Foundation	15.531	8.702			6.829	43,97	
Sales of Supplies & Publications	-123.367	-54.814			-69.053	55,75	
Indexation of the period							
Newsletter	29.676	69.588			-39.912	-134,49	
Miscellaneous Incomes	17.431	25.611			-8.180	-46,93	Consed. of inflation loan Banco Desarr.
Rent & Services charged to Picarquir mandemi	385				385	100,00	There were not regional events (7,5%)
Surplus on projects							
Total	74.429	103.476			-29.047	-39,03	
B. PROJECTS INCOME							
Sponsored by main Office	0				0		
Sponsored by other sources	0				0		
Income various projects							
Income CD projects	32.200	32.200			0	0,00	
Field Activities from Main Office		12.000			-12.000	#DIV/0!	
Rent San José Office	72.260	19.917			52.343	72,44	
Special Project							
Total	104.460	64.117			40.343	38,62	Income increase by new projects JUNA
C. BUDGET ALLOCATION							
	428.948	428.948			0	0,00	
TOTAL INCOME	607.837	596.541			11.296	1,86	
RESULT OF THE PERIOD	-45.617	18.741			-64.358	141,08	
TOTAL	562.220	615.282			-53.062	-9,44	

2. EXPENDITURE
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	FISCAL YEAR 2007-2008	FISCAL YEAR 2006/2007	Variation in Value	Variation in %	Comments
JSI USD	USD	USD	USD		
DIRECTION & SUPPORT					
Staff Costs	215.029	220.032	-5.003	-2,33	
Travel	5.852	8.790	-2.938	-50,21	
Committee Meetings	14.092	3.783	10.309	73,15	
Sub-Total	234.973	232.605	2.368	1,01	
Premises					
Rent	9.894	8.673	1.221	12,34	
Electricity	9.117	6.817	2.300	25,23	
Cleaning	2.414	2.302	112	4,64	
Maintenance	861	5.291	-4.430	-514,52	
Insurance	926	1.295	-369	-39,85	
Water	992	847	145	14,62	
Gas	1.765	1.645	120	6,80	
Land taxes	4.815	4.140	675	14,02	
Miscellaneous					
Sub-Total	30.784	31.010	-226	-0,73	
Administration					
Maintenance & Repair	10	91	-81	-810,00	
Insurance	1.267	654	613	48,38	
Stationery	1.845	1.931	-86	-4,66	
Printing Internal publications	467	721	-254	-54,39	
Postal charges & telecommunications	13.272	4.347	8.925	67,25	
Books & Subscriptions		184	-184	#DIV/0!	
Sub-Total	16.861	7.928	8.933	52,98	
Other charges					
Audit	12.000	12.000	0	0,00	
Hospitality	56	136	-80	-142,86	
Bank charges & Interests	4.807	3.251	1.556	32,37	
Membership Fees Int Org.			0		
Car (transportation)			0		
Contingencies			0		
Miscellaneous Direction & Support	1.783	646	1.137	63,77	
Equipment acquisition	5.537	991	4.546	82,10	
Sub-Total	24.183	17.024	7.159	29,60	
Data Processing					
Acquisition Software		361	-361	#DIV/0!	
Maintenance Hardware	556	640	-84	-15,11	
Consumable	3.212	2.210	1.002	31,20	
Sub-Total	3.768	3.211	557	14,78	
Depreciation	13.020	15.516	-2.496	-19,17	
Bad Debts	20	6.037	-6.017	-30.085,00	
Stock Fluctuation	802	51.478	-50.676	-6.318,70	Obsolete mat. given of loss previous p
PR & Communications					
Publication		452	-452	#DIV/0!	
Newsletter			0		
Publicity		179	-179	#DIV/0!	
Audiovisuals			0		
World/Regional Jamboree & JOTA			0		
Exhibitions			0		
Assistance to Associations			0		
WebSite			0		
Miscellaneous			0		
Sub-Total	0	631	-631	#DIV/0!	

2. EXPENDITURE
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TOTAL DIRECTION & SUPPORT	324.411	365.440	-41.029	-12,65
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	FISCAL YEAR 2007/2008	FISCAL YEAR 2006/2007	Variation in Value	Variation in %
Brought forward - Direction & Support	US\$ 324.411	US\$ 365.440	-41.029	-12,65
Provisions & Reserves & Miscellaneous				
B. OPERATIONS				
Staff Costs	126.930	101.540	25.390	20,00
Travels	1.343	3.883	-2.540	-189,13
Publications	16.950	1.205	15.745	92,89
Audiovisuals				
Audiovisuals development				
Documentation				
<i>Sub-Total</i>	145.223	106.628	38.595	26,58
Miscellaneous	969	798	171	17,65
TOTAL OPERATIONS	146.192	107.426	38.766	26,52
C. KANDERSTEG				
Staff costs & other expenses	Europe only	Europe only		
TOTAL KANDERSTEG	0	0	0	#DIV/0!
D. GRANTS TO REGIONS				
Operational Allocations	Geneva only	Geneva only		
Field Activities Allocations	Geneva only	Geneva only		
TOTAL GRANT TO REGIONS	0	0	0	#DIV/0!
E. CURRENCY FLUCTUATIONS				
Chilen pesos	3.662	-59.144	62.806	1.715,07
F. PROJECT EXPENDITURE				
Field Activities	26.852	20.585	6.267	23,34
Associations' expenditure for hosting activities			0	
Special Projects	152.337	143.493	8.844	5,81
CD (Community Development) Activities			0	
Transfer to/from projects funds			0	
TOTAL PROJECT EXPENDITURE	179.189	164.078	15.111	8,43
G. LOSS ON PROJECTS			0	
TOTAL EXPENDITURE	653.454	577.800	53.877	8,24

Comments

Conseq. of variat. currency (Ch\$ vs US

Increase on drafting costs.

Prov. for exch. rate previous year was

3. ASSETS
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	FISCAL YEAR 2007/2008	FISCAL YEAR 2006/2007	Variation in Value	Variation in %	Comments
ASSETS	USD	USD	USD		
A. Unrestricted cash					
Bank	66.515		66.515	100,00	4th quarter allocat. received on Aug20
Cash	978	163	815	83,34	
Stamps			0		
Cheques			0		
Sub-Total	67.493	163	67.330	99,76	
Deposits					
Sub-Total	67.493	163	67.330	99,76	
B. Restricted Cash					
Bank	103.093	15.092	88.001	85,36	Projects funds: Caribb.Exec. & JUNAE
Deposits			0		
Sub-Total	103.093	15.092	88.001	85,36	
C. Accounts Receivable					
Accounts Receivable	76.961	40.842	36.119	46,93	Prov. 2 camps JUNAEB & Admin. Camj
Allowance for doubtful accounts			0		
Long term guarantees	750	810	-60	(8,00)	
Loans to Staff	4.989	4.175	814	16,32	
Sub-Total	82.700	45.827	36.873	44,59	
D. Inventories					
Inventories	219.332	192.087	27.245	12,42	Increase because new publicat.& reprim Adjustment provision obsolescence
Accumulated Stock Fluctuations	-144.828	-171.720	26.892	(18,57)	
Educational material in process	67.313	76.761	-9.448	(14,04)	
	141.817	97.128	44.689	31,51	
E. Transitory Assets					
Prepaid Expenses		185	-185	# DIV/0!	
Due from Special Funds	Geneva only	Geneva only			
Accounts with Score International	Geneva only	Geneva only			
Long Term Guarantees			0		
Other Assets	2.083.339	2.249.243	-165.904	(7,96)	
Sub-Total	2.083.339	2.249.428	-166.089	(7,97)	
F. Inter-office accounts					
Africa Region	Geneva only	Geneva only			
Arab Region	Geneva only	Geneva only			
Asia-Pacific Region	Geneva only	Geneva only			
European Region	Geneva only	Geneva only			
Inter-American Region	Geneva only	Geneva only			
Eurasia Region	Geneva only	Geneva only			
WSB Geneva					
Sub-Regional Office 1					
Sub-Regional Office 2					
Sub-Total	0	0	0		
G. Restricted Funds	Geneva only	Geneva only			
H. Fixed Assets (less accumulated depreciation)					
Fixed Assets	1.364	1.364	0	-	Adjust building Lyon at historical value
Lands & Buildings	496.848	532.594	-35.746	(7,19)	
Furniture & Equipment	6.372	12.143	-5.771	(90,57)	
Vehicles					
Sub-Total	504.584	546.101	-41.517	(8,23)	
TOTAL ASSETS	2.983.026	2.953.739	29.287	0,98	

4. LIABILITIES
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	FISCAL YEAR 2007-2008	FISCAL YEAR 2006/2007	Variation in Value	Variation in %	Comments
	USD	USD	USD		
A. CURRENT LIABILITIES					
Bank overdraft					
Registration Fees received in advance	298	212	86	28,86	
Accounts Payable & other liabilities	26.981	11.358	15.623	57,90	Provision Acc.Payable at 30/09/200
Accrued Expenses	17.642	16.862	780	4,42	
Due to Special Funds	Geneva only	Geneva only			
WSB Geneva	147.277	42.960	104.317	70,83	Funds project Picarquin (US\$90.000)
Inter-office accounts	170.529	184.077	-13.548	(7,94)	
Amount due from Sub-office 2					
Africa Region	Geneva only	Geneva only			
Arab Region	Geneva only	Geneva only			
Asia-Pacific Region	Geneva only	Geneva only			
European Region	Geneva only	Geneva only			
Inter-American Region	Geneva only	Geneva only			
Eurasia Region	Geneva only	Geneva only			
Scout Foundation					
Loan Short term	70.187	66.967	3.220	4,59	
Provision for vacation	24.069	22.360	1.709	7,10	
Restricted & designated Funds	Geneva only	Geneva only			
Sub-total	456.983	344.796	112.187	24,55	
B. LONG TERM LIABILITIES					
Provision for Currency Fluctuation		54.963	-54.963	# DIV/0!	Applied against Currency Fluct. Ch\$
Provision for Matching Grant for Fees					
Provisions (other)	1.808	1.808	0	-	
Reserves					
Loans	1.481.418	1.527.105	-45.687	(3,08)	Conseq. of currency variation
Funds for Special Projects	426.055	340.581	85.474	20,06	Projects funds: Caribb.Exec. & JUN
Fixed Estate Fund			0		
Funds held in trust	Geneva only	Geneva only			
Sub-total	1.909.281	1.924.457	-15.176	(0,79)	
C. OWN FUNDS					
Accumulated Surplus beginning of Period	228.466	228.466	0	-	
Result of Period	-45.616	18.741	-64.357	141,08	Loss by inflation and currency varia
Accumulated Surplus end of Period	433.912	437.279	-3.367	(0,78)	
Sub-total	616.762	684.486	-67.724	(10,98)	
TOTAL LIABILITIES	2.983.026	2.953.739	29.287	0,98	

Provision :

A provision is recognized in the balance sheet when the WSB has a legal or constructive obligation as a result of a past event, it is probable that an outflow of assets will be required to settle the obligation