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**THE OASIS INSTITUTE**  
**AND SUPPORTING ORGANIZATIONS**  
CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2013

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## Independent Auditors' Report

Board of Directors  
The OASIS Institute  
St. Louis, Missouri

### Report On The Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of The OASIS Institute and Supporting Organizations, which comprise the consolidated statement of financial position as of December 31, 2013 and 2012, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

### *Management's Responsibility For The Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We did not audit the financial statements of San Diego OASIS, which statements reflect total assets constituting 9% and 8% as of December 31, 2013 and 2012, respectively, and total revenues constituting 16% and 9%, respectively, for the years then ended of the related consolidated totals. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for San Diego OASIS, is based solely on the reports of the other auditors. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of The OASIS Institute and Supporting Organizations as of December 31, 2013 and 2012, and the changes in their net assets and their cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

*RubinBrown LLP*

June 6, 2014

**THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**Assets**

	<b>December 31,</b>	
	<b>2013</b>	<b>2012</b>
Cash and cash equivalents	\$ 1,347,692	\$ 2,064,188
Accounts receivable	29,106	33,143
Grants receivable	54,305	28,177
Promises to give - short term (Note 4)	2,836,087	2,970,981
Due from OASIS Programs (Note 5)	284	33,732
Prepaid expenses and other assets	76,193	57,185
Investments (Note 3)	3,372,594	2,788,966
Promises to give - long term (Note 4)	129,298	1,896,727
Furniture, equipment and leasehold improvements (net of accumulated depreciation of \$744,745 in 2013 and \$708,443 in 2012) (Note 8)	201,174	200,269
<b>Total Assets</b>	<b>\$ 8,046,733</b>	<b>\$ 10,073,368</b>

**Liabilities And Net Assets**

**Liabilities**

Current maturities of capital lease obligations (Note 8)	\$ 5,773	\$ 10,578
Accounts payable and accrued expenses	307,324	184,626
Deferred program revenue	8,412	8,555
Due to OASIS Programs (Note 5)	52,407	54,004
Due to BJH (Note 6)	352,452	393,780
Capital lease obligations - long term (Note 8)	21,868	1,675
<b>Total Liabilities</b>	<b>748,236</b>	<b>653,218</b>

**Net Assets**

Unrestricted	3,584,568	4,176,277
Temporarily restricted (Note 9)	3,713,929	5,243,873
<b>Total Net Assets</b>	<b>7,298,497</b>	<b>9,420,150</b>
<b>Total Liabilities And Net Assets</b>	<b>\$ 8,046,733</b>	<b>\$ 10,073,368</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATED STATEMENT OF ACTIVITIES For The Years Ended December 31, 2013 And 2012

	2013			2012		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Public Support</b>						
Contributions and grants (Note 10)	\$ 1,252,732	\$ 1,167,620	\$ 2,420,352	\$ 1,808,524	\$ 5,000,144	\$ 6,808,668
Government grants	268,156	—	268,156	254,249	—	254,249
In-kind contributions (Note 11)	1,637,540	—	1,637,540	1,674,093	—	1,674,093
<b>Total Public Support</b>	<b>3,158,428</b>	<b>1,167,620</b>	<b>4,326,048</b>	<b>3,736,866</b>	<b>5,000,144</b>	<b>8,737,010</b>
<b>Revenues And Gains (Losses)</b>						
Program revenue	1,606,550	—	1,606,550	1,671,084	—	1,671,084
Fee revenue	8,610	—	8,610	16,268	—	16,268
Interest and dividends	65,320	—	65,320	93,101	—	93,101
Realized losses on investments (Note 3)	(5,281)	—	(5,281)	(7,453)	—	(7,453)
Unrealized gains on investments (Note 3)	177,156	—	177,156	98,975	—	98,975
Other	18,276	—	18,276	6,757	—	6,757
<b>Total Revenues And Gains (Losses)</b>	<b>1,870,631</b>	<b>—</b>	<b>1,870,631</b>	<b>1,878,732</b>	<b>—</b>	<b>1,878,732</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>5,029,059</b>	<b>1,167,620</b>	<b>6,196,679</b>	<b>5,615,598</b>	<b>5,000,144</b>	<b>10,615,742</b>
<b>Net Assets Released From Restrictions (Note 9)</b>	<b>2,697,564</b>	<b>(2,697,564)</b>	<b>—</b>	<b>2,890,397</b>	<b>(2,890,397)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>7,726,623</b>	<b>(1,529,944)</b>	<b>6,196,679</b>	<b>8,505,995</b>	<b>2,109,747</b>	<b>10,615,742</b>
<b>Expenses</b>						
Program services:						
Education	1,612,388	—	1,612,388	1,772,177	—	1,772,177
Health	3,030,568	—	3,030,568	3,175,161	—	3,175,161
Technology	841,858	—	841,858	970,305	—	970,305
Volunteer service	1,228,538	—	1,228,538	1,399,414	—	1,399,414
<b>Total Program Services</b>	<b>6,713,352</b>	<b>—</b>	<b>6,713,352</b>	<b>7,317,057</b>	<b>—</b>	<b>7,317,057</b>
Supporting activities:						
General and administrative	882,024	—	882,024	1,082,372	—	1,082,372
Fundraising	722,956	—	722,956	581,390	—	581,390
<b>Total Expenses</b>	<b>8,318,332</b>	<b>—</b>	<b>8,318,332</b>	<b>8,980,819</b>	<b>—</b>	<b>8,980,819</b>
<b>Increase (Decrease) In Net Assets</b>	<b>(591,709)</b>	<b>(1,529,944)</b>	<b>(2,121,653)</b>	<b>(474,824)</b>	<b>2,109,747</b>	<b>1,634,923</b>
<b>Net Assets - Beginning Of Year</b>	<b>4,176,277</b>	<b>5,243,873</b>	<b>9,420,150</b>	<b>4,651,101</b>	<b>3,134,126</b>	<b>7,785,227</b>
<b>Net Assets - End Of Year</b>	<b>\$ 3,584,568</b>	<b>\$ 3,713,929</b>	<b>\$ 7,298,497</b>	<b>\$ 4,176,277</b>	<b>\$ 5,243,873</b>	<b>\$ 9,420,150</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended December 31, 2013

	Program Services					Supporting Activities		
	Education	Health	Technology	Volunteer Service	Total	General And Administrative	Fundraising	Total
Salaries	\$ 493,914	\$ 994,801	\$ 353,130	\$ 526,196	\$ 2,368,041	\$ 186,814	\$ 397,178	\$ 2,952,033
Payroll taxes	38,807	73,430	25,701	40,404	178,342	15,175	28,816	222,333
Benefits	44,616	150,241	58,929	75,496	329,282	14,021	63,933	407,236
Program allocations*	—	331,359	4,711	6,425	342,495	—	—	342,495
Conference	39	8,486	59	157	8,741	—	—	8,741
Contract services and professional fees	38,035	155,717	116,154	103,774	413,680	257,490	29,567	700,737
Depreciation	10,321	26,795	12,452	11,576	61,144	16,370	11,786	89,300
Development	—	—	—	—	—	657	39,892	40,549
Dues and subscriptions	344	49	20	20	433	3,504	219	4,156
Equipment	8,528	12,316	5,855	4,783	31,482	13,765	3,685	48,932
Individual donor Program initiative	294,937	71,320	5,212	14,305	385,774	520	—	386,294
Instructors	202,041	243,920	53,466	65,247	564,674	224	—	564,898
Insurance	—	—	—	—	—	33,883	—	33,883
Marketing	25,945	32,459	4,306	5,281	67,991	39,318	3,493	110,802
Meetings	545	9,174	1,018	856	11,593	2,929	552	15,074
Other	742	62,472	1,009	742	64,965	56,050	776	121,791
Postage	22,580	17,099	7,352	22,428	69,459	5,739	3,974	79,172
Printing	61,412	92,767	23,945	44,253	222,377	8,673	5,415	236,465
Rent**	337,956	596,461	133,893	243,693	1,312,003	194,459	120,274	1,626,736
Supplies	12,224	64,976	14,164	32,416	123,780	7,503	3,272	134,555
Telephone	14,745	26,084	9,968	10,964	61,761	9,344	7,508	78,613
Travel	3,873	53,300	8,425	6,069	71,667	15,069	2,536	89,272
Volunteers	784	7,342	2,089	13,453	23,668	517	80	24,265
	<b>\$ 1,612,388</b>	<b>\$ 3,030,568</b>	<b>\$ 841,858</b>	<b>\$ 1,228,538</b>	<b>\$ 6,713,352</b>	<b>\$ 882,024</b>	<b>\$ 722,956</b>	<b>\$ 8,318,332</b>

\* Funds transferred to programs in the OASIS network for local programming efforts.

\*\* Includes in-kind facilities rent of \$1,399,221 (Note 11).

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended December 31, 2012

	Program Services					Supporting Activities		
	Education	Health	Technology	Volunteer Service	Total	General And Administrative	Fundraising	Total
Salaries	\$ 545,415	\$ 895,764	\$ 425,347	\$ 488,248	\$ 2,354,774	\$ 436,137	\$ 292,534	\$ 3,083,445
Payroll taxes	39,301	104,364	26,850	39,115	209,630	17,613	10,012	237,255
Benefits	27,024	229,265	38,480	51,409	346,178	23,705	16,878	386,761
Program allocations*	—	574,358	7,797	113,958	696,113	—	—	696,113
Conference	—	10,613	945	7,184	18,742	—	—	18,742
Contract services and professional fees	29,820	208,634	107,062	77,908	423,424	208,928	83,822	716,174
Depreciation	9,728	25,318	15,588	12,294	62,928	18,488	10,615	92,031
Development	—	—	—	—	—	—	48,262	48,262
Dues and subscriptions	317	139	106	55	617	2,227	279	3,123
Equipment	10,973	20,454	10,695	7,832	49,954	23,036	4,898	77,888
Individual donor Program initiative	279,881	90,083	8,003	28,164	406,131	—	—	406,131
Instructors	248,006	220,932	70,187	106,743	645,868	—	—	645,868
Insurance	—	—	—	—	—	30,163	—	30,163
Marketing	16,965	13,962	3,945	4,776	39,648	21,964	2,033	63,645
Meetings	443	17,568	331	3,483	21,825	4,119	1,122	27,066
Other	4,795	7,308	979	4,439	17,521	33,156	958	51,635
Postage	22,839	19,582	8,299	26,894	77,614	8,906	3,326	89,846
Printing	92,140	85,834	47,541	43,532	269,047	14,384	7,051	290,482
Rent**	392,280	504,819	161,148	258,280	1,316,527	198,898	84,845	1,600,270
Supplies	16,890	82,423	14,311	38,921	152,545	9,506	3,009	165,060
Telephone	18,251	23,917	10,960	11,877	65,005	13,762	5,450	84,217
Travel	8,497	31,688	9,433	25,294	74,912	16,380	6,296	97,588
Volunteers	8,612	8,136	2,298	49,008	68,054	1,000	—	69,054
	\$ 1,772,177	\$ 3,175,161	\$ 970,305	\$ 1,399,414	\$ 7,317,057	\$ 1,082,372	\$ 581,390	\$ 8,980,819

\* Funds transferred to programs in the OASIS network for local programming efforts.

\*\* Includes in-kind facilities rent of \$1,406,097 (Note 11).



# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATED STATEMENT OF CASH FLOWS

	For The Years	
	Ended December 31,	
	2013	2012
<b>Cash Flows From Operating Activities</b>		
Increase (decrease) in net assets	\$ (2,121,653)	\$ 1,634,923
Adjustments to reconcile increase (decrease) in net assets to net cash used in operating activities:		
Depreciation	89,300	92,031
Realized losses on redemption of investments	5,281	7,453
Unrealized gains on investments	(177,156)	(98,975)
Changes in assets and liabilities:		
Decrease in accounts receivable	4,037	64,907
(Increase) decrease in grants receivable	(26,128)	2,741
(Increase) decrease in promises to give	1,902,323	(2,826,786)
(Increase) decrease in prepaid expenses and other assets	(19,008)	34,385
Increase (decrease) in accounts payable and accrued expenses	122,698	(32,886)
Decrease in deferred program revenue	(143)	(74,389)
Change in due to/due from OASIS programs, net	31,851	(110,073)
Increase (decrease) in due to BJH	(41,328)	214,316
<b>Net Cash Used In Operating Activities</b>	<b>(229,926)</b>	<b>(1,092,353)</b>
<b>Cash Flows From Investing Activities</b>		
Proceeds from sale of investments	2,143,000	3,090,829
Purchase of investments	(2,554,753)	(2,389,690)
Payments for furniture and equipment	(64,201)	(69,582)
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>(475,954)</b>	<b>631,557</b>
<b>Cash Flows Used In Financing Activities</b>		
Principal payments on capital lease obligations	(10,616)	(10,295)
<b>Net Decrease In Cash And Cash Equivalents</b>	<b>(716,496)</b>	<b>(471,091)</b>
<b>Cash And Cash Equivalents - Beginning Of Year</b>	<b>2,064,188</b>	<b>2,535,279</b>
<b>Cash And Cash Equivalents - End Of Year</b>	<b>\$ 1,347,692</b>	<b>\$ 2,064,188</b>
<b>Supplemental Disclosure Of Cash Flow Information</b>		
Purchase of equipment under capital lease arrangement	\$ 27,641	\$ —
Interest paid	472	1,123

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 And 2012

### 1. Summary Of Significant Accounting Policies

#### **Basis Of Accounting**

The consolidated financial statements of The OASIS Institute (the Institute) and Supporting Organizations (collectively, OASIS) have been prepared on the accrual basis of accounting. The OASIS Institute has determined it has/had a controlling financial interest in Albuquerque OASIS, Houston Older Adult Enrichment Program, Indianapolis OASIS, Northwest Regional OASIS, Pacific Region OASIS, Pittsburgh OASIS, San Antonio OASIS, San Diego OASIS, St. Louis Older Adult Enrichment Program (until its merger) and Tucson OASIS (Supporting Organizations).

During December 2012, the Boards of Directors of Houston Older Adult Enrichment Program, Northwest Regional OASIS and Pittsburgh OASIS approved the dissolution of their respective entities. The net assets of Houston Older Adult Enrichment Program and Northwest Regional OASIS were transferred to the Institute in 2013. The assets of Pittsburgh OASIS will be transferred to the Institute in 2014.

#### **Basis Of Presentation**

Financial statement presentation follows the requirements of the Financial Accounting Standards Board for not-for-profit organizations, which require OASIS to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. OASIS does not have any permanently restricted net assets as of December 31, 2013 or 2012.

#### **Estimates And Assumptions**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

#### **Cash Equivalents**

OASIS considers deposits that can be redeemed on demand and investments that have original maturities of less than three months, when purchased, to be cash equivalents.

## **THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS**

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### Notes To Consolidated Financial Statements (*Continued*)

OASIS places its cash and savings accounts with banking and brokerage institutions that are either insured by the Federal Deposit Insurance Corporation (FDIC), Securities Investor Protection coverage or supplemental insurance held by the brokerage firm. Under the FDIC's Transaction Account Guarantee Program, cash accounts in banks are insured up to \$250,000 per bank. The total uninsured balance at December 31, 2013 is approximately \$442,000.

#### **Accounts Receivable**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Based on management's assessment of its credit history with constituents having outstanding balances and current relationships with them, it believes that no valuation allowances are necessary for accounts receivable at December 31, 2013 or 2012.

#### **Promises To Give And Grants Receivable**

Unconditional promises to give are recognized as support in the period the promises are received. Conditional promises to give, which depend on specified future and uncertain events, are recognized as support when the conditions upon which they depend are substantially met.

Grants receivable are recognized as revenue in the period the grants are earned.

Promises to give and grants receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollected amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual balances. Those balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the receivable. Management believes that no valuation allowances are necessary for promises to give or grants receivable at December 31, 2013 or 2012.

#### **Investments**

With the exception of certificates of deposit, OASIS accounts for its investments at fair value and follows guidance set forth by generally accepted accounting principles which provide a framework for measuring fair value of certain assets and liabilities and expands disclosures about fair value measurements. The fair values of these securities were determined through quoted prices in active markets (Level 1). Certificates of deposit, classified as investments due to original maturities greater than three months, are recorded at cost. Gains or losses on sales of investments are determined on a specific cost identification basis. Unrealized gains and losses are determined based on year-end market value fluctuations.

## **THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS**

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### Notes To Consolidated Financial Statements (*Continued*)

OASIS invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the consolidated statement of financial position.

#### **Furniture, Equipment And Leasehold Improvements**

Furniture, equipment and leasehold improvements are carried at cost if purchased or fair value at date of donation if donated, less accumulated depreciation. Depreciation is computed using the straight-line method over periods ranging from three to ten years.

#### **Deferred Program Revenue**

All program fees received for classes scheduled to take place in the following year are recorded as deferred program revenue.

#### **Donated Services**

Various services have been donated to OASIS. Donated services that meet the requirements under generally accepted accounting principles (GAAP) for recognition are recorded at fair value at the date of donation as disclosed in Note 11. In addition, OASIS generated 392,965 and 390,475 volunteer hours in 2013 and 2012, respectively, which have not been recorded. These donated services have not been recognized as contributions in the financial statements since the aforementioned recognition criteria, as stated by generally accepted accounting principles, were not met.

#### **Restricted And Unrestricted Revenues And Public Support**

OASIS reports gifts of cash and other assets as unrestricted, temporarily restricted or permanently restricted, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction is met in the same reporting period as receipt of the contribution.

All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a donor or time restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statement of activities as net assets released from restrictions. OASIS has adopted the policy of reporting net assets released from restriction upon completion of the donor restrictions, regardless of whether the cash has been received.

## **THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS**

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Notes To Consolidated Financial Statements (*Continued*)

### **Description Of Program Services And Supporting Activities**

The Institute is a national educational organization designed to enhance the quality of life for mature adults, and supports a national network of OASIS programs in 43 cities. OASIS offers challenging programs in the arts, humanities, health, technology and volunteer service and creates opportunities for older adults to continue their personal growth and provide meaningful service to the community. The Institute was established in St. Louis in 1982.

These consolidated financial statements only include the activities of the Institute and its Supporting Organizations. The Institute also implements its national programs and initiatives through strategic partnerships with other not-for-profit organizations across the country. The local financial activities generated by these OASIS centers and program sites are not included in these financial statements as those operational sites are part of the local partners and are not supporting organizations of the Institute. One example is Syracuse OASIS which operates as a program of The State University of New York Upstate Medical University. Another example includes The Institute's partnership with The Atlanta Regional Commission (ARC). Through this partnership, ARC offers The OASIS Institute's *Connections* and *CATCH Healthy Habits* programs (discussed below).

The Institute receives funding that is allocated and distributed to the programs, including its Supporting Organizations, in support of their local efforts. The Institute also establishes operating and program standards, requires annual planning, budget preparation and program assessments, provides training and develops curriculum. In 2008, the Institute began the implementation of a five-year business plan designed to increase and diversify participation throughout the OASIS network, increase financial sustainability for all locations and increase recognition of OASIS as an innovator in the field of aging. Program services and supporting activities include:

#### **Education**

The Institute develops national education programs on a variety of topics for a broad audience of lifelong learners. The Supporting Organizations and other program locations throughout the country then design and implement the educational programs in the area of the arts, humanities and various other subjects. Topics range from creative writing and poetry to art history and international studies. In 2013, enrollment in OASIS education classes across the country exceeded 145,000.

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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### Notes To Consolidated Financial Statements (*Continued*)

#### **Health**

The Institute's health education program provides behavior-change classes emphasizing increasing awareness, knowledge and skills for older adults to address their individual health needs. Both nationally and locally developed, programs are implemented by the Supporting Organizations as well as non-supporting organization centers and program sites and consist of programs in the areas of nutrition, exercise, disease management, sensory changes, mental health, memory and general health promotion. The health education programs have expanded by offering evidence-based health programs such as *Active Living Every Day*, a behavior-change class that was developed through the Cooper Institute and Human Kinetics; *Active Start*, the national award-winning program designed to increase physical activity among sedentary older adults developed by OASIS in partnership with the Los Angeles Department of Aging; the Stanford University *Chronic Disease Self-Management* and *Diabetes Self-Management Programs*; and *A Matter of Balance: Managing Concerns about Falls A Lay Leader Model* adapted and disseminated by MaineHealth. OASIS' *CATCH Healthy Habits* is an evidence-based, intergenerational program that promotes increased physical activity and improved nutritional choices among older adult volunteer facilitators and children kindergarten through 5<sup>th</sup> grade in an after-school setting. In 2013, more than 725 volunteers improved their lives and those of more than 3,800 children through this program, which is offered in 19 cities, including three of the Supporting Organization cities.

#### **Technology**

The development and implementation of the Institute's technology program began in 2000. It includes a broad curriculum titled *Connections* that teaches older adults how to use technology in order to stay connected with friends and family to impact social isolation. Additionally, OASIS embarked on a project with funding from the AT&T Foundation focusing on assisting older adults in improving their technology skills to make it possible to enter or re-enter the workforce. Enrollment in *Connections* classes has exceeded 78,000 since the program began. The curriculum is composed of more than 30 courses including *Microsoft Word*, *Excel*, *Introduction to the Computer*, *Introduction to the Internet*, *The Complete Job Search*, *The Facebook Starter Kit*, *Try Your Hand at iPad* and *Introduction to Email* to name a few. All basic courses are translated into Spanish. The Supporting Organizations and other local program sites offer a wide range of computer courses to participants using the *Connections* curriculum.

## **THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS**

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### Notes To Consolidated Financial Statements (*Continued*)

#### **Volunteer Service**

OASIS cooperates with 100 school districts to offer the *OASIS Intergenerational Tutoring Program*. This research-based program matches trained volunteer tutors with primary grade children to build reading skills, confidence and positive attitudes toward learning. Including the Supporting Organizations, the program operates in 25 cities and involves more than 5,100 trained tutors. Tutor training is provided throughout the year to new school districts joining the program and for new tutors in existing programs. OASIS also offers a second intergenerational program, *CATCH Healthy Habits*, which engages teams of volunteers to work with children in grades K-5 in after school or summer settings to build healthy habits for life. OASIS also provides information and training for other volunteer opportunities on a regular basis and encourages all aspects of volunteerism especially those opportunities that can engage older adults in contributing their time, talent and experience to help others. During 2013, 7,000 OASIS volunteers provided significant service in their communities. Volunteers also serve as proofreaders, administrative support, instructors, class coordinators, computer instructors, health facilitators, peer counselors, speakers-bureau participants and storytellers.

#### **General And Administrative**

OASIS carries out functions necessary to provide coordination and articulation of the national and local program strategies and manage the national and local financial and budgetary responsibilities.

#### **Fundraising**

The Institute oversees and guides fundraising strategy on a national basis in order to strengthen the financial sustainability of the entire OASIS network. Each year, direct mail campaigns and online donor forms provide OASIS participants and donors with the opportunity to make financial contributions to support the organization's mission. The Institute also prepares and submits corporate and private foundation funding requests to develop new model programs, and to maintain and expand existing programs delivered in St. Louis and throughout the OASIS network. OASIS Supporting Organizations also benefit from services provided by the Institute including research and qualification of donors/prospects, preparation of funding requests, coordination of gift accounting, acknowledgment and fulfillment and donor recognition.

## **THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS**

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### Notes To Consolidated Financial Statements *(Continued)*

#### **Expense Allocation**

Expenses which are directly identifiable as related to specific functions are charged to those specific functions. Expenses related to multiple functions are allocated to those multiple functions based on periodic time and expense studies. Institute program allocations are charged to programs on the basis of the anticipated use of the funds provided within the OASIS network. General and administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of OASIS.

#### **Tax Status**

The OASIS Institute is exempt as an organization described in Section 501(c)(3) of the Internal Revenue Code. Supporting Organizations are also exempt as organizations described in Section 501(c)(3) of the Internal Revenue Code under the group exemption granted to The OASIS Institute and its supporting organizations.

OASIS' federal tax returns for tax years 2010 and later remain subject to examination by taxing authorities.

## **2. Operations And Relationship With Barnes-Jewish Hospital**

In September 1998, The OASIS Institute incorporated as an independent Missouri nonprofit public benefit corporation after operating many years as part of Barnes-Jewish Hospital (BJH).

The OASIS Institute and BJH have entered into an agreement that provides for OASIS staff in St. Louis, Missouri to be employed by BJH and utilized by OASIS. OASIS reimburses BJH for 100% of the associated employee salary and benefit costs. This arrangement is not applicable to the Supporting Organizations.



## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

### Notes To Consolidated Financial Statements (Continued)

#### 3. Investments

Investments consist of:

	2013		2012	
	Cost	Fair Value	Cost	Fair Value
Vanguard Intermediate-Term Bond Fund	\$ 643,405	\$ 664,316	\$ 602,551	\$ 688,031
Vanguard 500 Index Fund	557,512	1,008,836	539,192	762,390
Certificates of deposit	1,699,442	1,699,442	1,338,545	1,338,545
	<u>\$ 2,900,359</u>	<u>\$ 3,372,594</u>	<u>\$ 2,480,288</u>	<u>\$ 2,788,966</u>

Realized losses of \$5,281 and \$7,453 were recorded in 2013 and 2012, respectively. At December 31, 2013 and 2012, unrealized gains of \$177,156 and \$98,975, respectively, were recorded to adjust the investments to fair value.

#### 4. Promises To Give

As of December 31, 2013 and 2012, OASIS had the following unconditional promises to give:

	2013	2012
AT&T Foundation	\$ —	\$ 500,000
AARP Foundation	56,250	168,750
BJH Foundation	125,000	128,000
Emerson	200,000	200,000
Missouri Foundation for Health	—	45,608
National Council on Aging - Bristol Myers Squibb Foundation	301,755	501,420
Wellpoint Foundation	2,027,036	3,243,257
Others	259,546	146,424
	<u>2,969,587</u>	<u>4,933,459</u>
Discount to record promises to give at present value	(4,202)	(65,751)
	<u>\$ 2,965,385</u>	<u>\$ 4,867,708</u>

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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### Notes To Consolidated Financial Statements (Continued)

The promises are collectible as follows:

	<u>2013</u>	<u>2012</u>
Promises due in less than one year	\$ 2,836,087	\$ 2,970,981
Promises due in 1 - 5 years	133,500	1,962,478
	<u>2,969,587</u>	<u>4,933,459</u>
Discount to record promises to give at present value	(4,202)	(65,751)
	<u>\$ 2,965,385</u>	<u>\$ 4,867,708</u>

A discount rate of 3.25% was used to record the promises to give at present value of future cash flows.

#### **5. Transactions With OASIS Programs**

The balance due from OASIS Programs relates to amounts owed to the Institute for expenses paid on the Programs' behalf.

The balance due to OASIS Programs relates to cash collected and accounts receivable to be collected by the Institute on the Programs' behalf at December 31, 2013 and 2012.

#### **6. Due To Barnes-Jewish Hospital (BJH)**

The balance due to BJH at December 31, 2013 and 2012 consists of amounts owed for payments made on the Institute's behalf for payroll, related payroll taxes and benefits.

#### **7. Retirement Plans**

The Institute participates in a single-employer noncontributory defined benefit pension plan (the Plan) administered by BJH covering substantially all Institute employees. Benefits are determined based on years of service and salary history. The participants' employers are required to fund the Plan as determined necessary by BJH based on an annual actuarial valuation. The current funding is at the rate of approximately 3% of participants' compensation. The Institute's share of the pension expense for the years ended December 31, 2013 and 2012 was approximately \$146,000 and \$126,000, respectively.

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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### Notes To Consolidated Financial Statements (Continued)

Additionally, the Institute participates in a multi-employer 401(k) plan administered by BJH, whereby employees can contribute a percentage of their salaries subject to the prescribed limitation. Under the multi-employer plan, employee contributions can be matched as determined annually by BJH. During both 2013 and 2012, matching amounts of approximately \$19,500 were contributed.

Further, San Antonio OASIS and San Diego OASIS participate in separate 401(k) plans whereby employees can contribute a percentage of their salaries subject to the prescribed limitation. Under these plans, employee contributions can be matched as determined annually. During 2013 and 2012, matching amounts of approximately \$3,700 and \$4,400, respectively, were contributed.

## 8. Capital Leases

Prior to 2013, OASIS had entered into several capital leases for office equipment. In 2013, one lease was paid off and two of the leases were renegotiated in favor of a new lease for one piece of office equipment. Future minimum payments, by year, and in the aggregate, under this noncancellable capital lease at December 31, 2013 are as follows:

<u>Year</u>	<u>Amount</u>
2014	\$ 5,773
2015	5,467
2016	5,467
2017	5,467
2018	5,467
Total minimum lease payments	27,641
Less: Current maturities	5,773
Capital lease obligations - long-term	\$ 21,868

At December 31, 2012, \$12,253 was due on capital lease obligations.

Equipment costing \$27,641 and \$45,553 with accumulated depreciation of \$453 and \$26,613 at December 31, 2013 and 2012, respectively, has been capitalized under capital leases and is included in furniture, equipment and leasehold improvements. The related amortization expense is included with depreciation expense.

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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### Notes To Consolidated Financial Statements (Continued)

#### 9. Net Assets

Temporarily restricted net assets at December 31, 2013 and 2012 consist of:

	<u>2013</u>	<u>2012</u>
Education	\$ 17,949	\$ 50,500
Health	2,527,150	4,071,358
Technology	398,116	492,280
Volunteer service	506,536	460,827
General and business plan	264,178	130,431
Other time restricted	—	38,477
	<u>\$ 3,713,929</u>	<u>\$ 5,243,873</u>

Net assets were released from donor-imposed restrictions as follows:

	<u>2013</u>	<u>2012</u>
Education	\$ 41,743	\$ 5,065
Health	1,862,293	2,003,029
Technology	393,717	310,406
Volunteer service	355,104	303,314
General and business plan	41,707	60,353
Other time restricted	3,000	208,230
	<u>\$ 2,697,564</u>	<u>\$ 2,890,397</u>

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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Notes To Consolidated Financial Statements (*Continued*)

### 10. Contributions And Grants

Contributions and grants consist of:

	<u>2013</u>	<u>2012</u>
<b>Foundations</b>		
WellPoint Foundation	\$ 51,044	\$ 3,192,213
Macy's Foundation	—	250,000
AT&T Foundation	300,000	500,000
AARP Foundation	1,777	223,230
BJH Foundation	125,000	128,000
HRJ Consulting	67,000	—
May and Stanley Smith Charitable Trust	200,000	150,000
Monsanto	50,000	—
National Council on Aging - Bristol Myers Squibb Foundation	26,014	488,483
Others	316,257	504,507
	<u>1,137,092</u>	<u>5,436,433</u>
<b>Corporate</b>		
BJC Healthcare	600,000	600,000
Emerson	200,000	200,000
Others	216,301	227,667
	<u>1,016,301</u>	<u>1,027,667</u>
<b>Private</b>		
Individuals	266,959	344,568
	<u>\$ 2,420,352</u>	<u>\$ 6,808,668</u>

### 11. In-Kind Contributions

In-kind contributions consist of:

	<u>2013</u>	<u>2012</u>
Facilities rent	\$ 1,399,221	\$ 1,406,097
Instructors and consultants	147,753	193,765
Other	90,566	74,231
	<u>\$ 1,637,540</u>	<u>\$ 1,674,093</u>

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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Notes To Consolidated Financial Statements (*Continued*)

### 12. Commitments

OASIS has leased office and facility space, as well as equipment, under various noncancellable leases expiring at various dates through 2020. Certain leases may be renewed for additional periods. Total lease expense was approximately \$209,316 and \$186,500 in 2013 and 2012, respectively.

The future minimum rental commitments required under the leases at December 31, 2013 are as follows:

<u>Year</u>	<u>Amount</u>
2014	\$ 132,558
2015	133,048
2016	133,687
2017	115,557
2018	114,569
Thereafter	48,461
	<u>\$ 677,880</u>

### 13. Contingencies

OASIS is subject to claims and lawsuits that arise primarily in the ordinary course of operations. It is the opinion of management that the disposition or ultimate resolution of such claims and lawsuits will not have a material adverse effect on the financial position, results of operations and cash flows of OASIS.

### 14. Subsequent Events

In February 2014, Albuquerque OASIS entered into a new office lease, commencing in April 2014 and terminating in April 2017. The minimum lease payments under the terms of the lease are \$1,917 per month in lease year one, and an increase by the Consumer Price Index (CPI) in years two and three, not to exceed 5%. The lease offers two options to renew, each for one additional year.

## **THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS**

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### Notes To Consolidated Financial Statements *(Continued)*

The future minimum rental commitments required under the lease are as follows:

<b>Year</b>	<b>Amount</b>
2014	\$ 17,253
2015	23,004
2016	23,004
2017	5,751
	<hr/>
	\$ 69,012

Management has evaluated subsequent events through June 6, 2014, the date which the consolidated financial statements were available for issue.

## Independent Auditors' Report On Supplementary Information

Board of Directors  
The OASIS Institute  
St. Louis, Missouri

We have audited the consolidated financial statements of The OASIS Institute and Supporting Organizations as of and for the years ended December 31, 2013 and 2012, and our report thereon dated June 6, 2014, which expressed an unmodified opinion on those consolidated financial statements, appears on pages 1 and 2. Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statements of financial position and activities, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

*RubinBrown LLP*

June 6, 2014



# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2013

### Assets

	The Institute	Albuquerque	Indianapolis	Pacific Region	Pittsburgh	San Antonio	San Diego	Tucson	Eliminations	Total
Cash and cash equivalents	\$ 853,870	\$ 182,461	\$ 15,354	\$ 33,006	\$ 2,949	\$ 24,195	\$ 224,573	\$ 11,284	\$ —	\$ 1,347,692
Accounts receivable	9,470	—	—	—	—	—	25,664	1,016	(7,044)	29,106
Grants receivable	—	4,818	—	25,158	—	24,329	—	—	—	54,305
Promises to give - short term	2,822,394	10,693	14,400	—	—	—	—	3,000	(14,400)	2,836,087
Due from OASIS/OASIS Programs	40,719	3,507	30,763	52,340	—	—	—	12,000	(139,045)	284
Prepaid expenses and other assets	26,390	6,693	13,214	5,320	416	3,765	19,647	748	—	76,193
Investments	2,918,152	—	—	—	—	—	454,442	—	—	3,372,594
Promises to give - long term	129,298	—	—	—	—	—	—	—	—	129,298
Furniture, equipment and leasehold improvements (net of accumulated depreciation of \$744,745)	85,526	1,397	5,159	28,214	—	43,421	34,789	2,668	—	201,174
<b>Total Assets</b>	<b>\$ 6,885,819</b>	<b>\$ 209,569</b>	<b>\$ 78,890</b>	<b>\$ 144,038</b>	<b>\$ 3,365</b>	<b>\$ 95,710</b>	<b>\$ 759,115</b>	<b>\$ 30,716</b>	<b>\$ (160,489)</b>	<b>\$ 8,046,733</b>

### Liabilities And Net Assets

<b>Liabilities</b>										
Current maturities of capital lease obligations	\$ —	\$ —	\$ —	\$ 5,773	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 5,773
Accounts payable and accrued expenses	163,145	16,144	29,799	28,394	—	21,502	30,742	19,072	(1,474)	307,324
Deferred program revenue	5,977	—	2,435	—	—	—	—	—	—	8,412
Due to OASIS/OASIS Programs	173,100	4,209	4,012	22,931	468	1,986	—	4,716	(159,015)	52,407
Due to BJH	352,452	—	—	—	—	—	—	—	—	352,452
Capital lease obligations - long term	—	—	—	21,868	—	—	—	—	—	21,868
<b>Total Liabilities</b>	<b>694,674</b>	<b>20,353</b>	<b>36,246</b>	<b>78,966</b>	<b>468</b>	<b>23,488</b>	<b>30,742</b>	<b>23,788</b>	<b>(160,489)</b>	<b>748,236</b>
<b>Net Assets</b>										
Unrestricted	2,617,656	165,365	(937)	5,070	1,565	65,222	725,647	4,980	—	3,584,568
Temporarily restricted	3,573,489	23,851	43,581	60,002	1,332	7,000	2,726	1,948	—	3,713,929
<b>Total Net Assets</b>	<b>6,191,145</b>	<b>189,216</b>	<b>42,644</b>	<b>65,072</b>	<b>2,897</b>	<b>72,222</b>	<b>728,373</b>	<b>6,928</b>	<b>—</b>	<b>7,298,497</b>
<b>Total Liabilities And Net Assets</b>	<b>\$ 6,885,819</b>	<b>\$ 209,569</b>	<b>\$ 78,890</b>	<b>\$ 144,038</b>	<b>\$ 3,365</b>	<b>\$ 95,710</b>	<b>\$ 759,115</b>	<b>\$ 30,716</b>	<b>\$ (160,489)</b>	<b>\$ 8,046,733</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2012

### Assets

	The Institute	Albuquerque	Houston	Indianapolis	Northwest Regional	Pacific Region	Pittsburgh	San Antonio	San Diego	Tucson	Eliminations	Total
Cash and cash equivalents	\$ 1,373,434	\$ 152,753	\$ 121	\$ 101,990	\$ 54,243	\$ 6,762	\$ 8,786	\$ 31,703	\$ 326,208	\$ 8,188	\$ —	\$ 2,064,188
Accounts receivable	4,432	—	—	—	—	785	—	23,026	12,806	—	(7,906)	33,143
Grants receivable	8,967	—	—	—	—	14,210	—	—	5,000	—	—	28,177
Promises to give - short term	2,964,581	1,400	—	3,000	—	39,500	—	—	—	—	(37,500)	2,970,981
Due from OASIS/OASIS Programs	60,941	7,609	—	8,758	—	24,933	203	8,954	12,215	16,343	(106,224)	33,732
Prepaid expenses and other assets	22,373	4,571	—	999	—	7,065	223	2,000	16,060	3,894	—	57,185
Investments	2,348,421	—	—	—	—	—	—	—	440,545	—	—	2,788,966
Promises to give - long term	1,896,727	—	—	—	—	—	—	—	—	—	—	1,896,727
Furniture, equipment and leasehold improvements (net of accumulated depreciation of \$708,443)	115,871	1,929	—	6,543	—	8,150	—	50,805	11,930	5,041	—	200,269
<b>Total Assets</b>	<b>\$ 8,795,747</b>	<b>\$ 168,262</b>	<b>\$ 121</b>	<b>\$ 121,290</b>	<b>\$ 54,243</b>	<b>\$ 101,405</b>	<b>\$ 9,212</b>	<b>\$ 116,488</b>	<b>\$ 824,764</b>	<b>\$ 33,466</b>	<b>\$ (151,630)</b>	<b>\$ 10,073,368</b>

### Liabilities And Net Assets

<b>Liabilities</b>												
Current maturities of capital lease obligations	\$ 6,832	\$ —	\$ —	\$ —	\$ —	\$ 3,746	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 10,578
Accounts payable and accrued expenses	73,600	17,552	—	16,115	—	25,714	—	14,262	22,979	14,404	—	184,626
Deferred program revenue	—	—	—	—	—	—	—	—	—	8,555	—	8,555
Due to OASIS/OASIS Programs	182,594	—	—	—	—	22,565	—	63	—	412	(151,630)	54,004
Due to BJH	393,780	—	—	—	—	—	—	—	—	—	—	393,780
Capital lease obligations - long term	—	—	—	—	—	1,675	—	—	—	—	—	1,675
<b>Total Liabilities</b>	<b>656,806</b>	<b>17,552</b>	<b>—</b>	<b>16,115</b>	<b>—</b>	<b>53,700</b>	<b>—</b>	<b>14,325</b>	<b>22,979</b>	<b>23,371</b>	<b>(151,630)</b>	<b>653,218</b>
<b>Net Assets</b>												
Unrestricted	3,026,628	122,502	121	102,153	54,243	5,448	4,680	79,663	789,873	(9,034)	—	4,176,277
Temporarily restricted	5,112,313	28,208	—	3,022	—	42,257	4,532	22,500	11,912	19,129	—	5,243,873
<b>Total Net Assets</b>	<b>8,138,941</b>	<b>150,710</b>	<b>121</b>	<b>105,175</b>	<b>54,243</b>	<b>47,705</b>	<b>9,212</b>	<b>102,163</b>	<b>801,785</b>	<b>10,095</b>	<b>—</b>	<b>9,420,150</b>
<b>Total Liabilities And Net Assets</b>	<b>\$ 8,795,747</b>	<b>\$ 168,262</b>	<b>\$ 121</b>	<b>\$ 121,290</b>	<b>\$ 54,243</b>	<b>\$ 101,405</b>	<b>\$ 9,212</b>	<b>\$ 116,488</b>	<b>\$ 824,764</b>	<b>\$ 33,466</b>	<b>\$ (151,630)</b>	<b>\$ 10,073,368</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2013

Page 1 Of 5

	The Institute			Albuquerque			Houston		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Public Support</b>									
Contributions and grants	\$ 939,644	\$ 1,058,514	\$ 1,998,158	\$ 91,850	\$ 21,408	\$ 113,258	\$ —	\$ —	\$ —
Government grants	67,776	—	67,776	—	—	—	—	—	—
In-kind contributions	217,892	—	217,892	36,235	—	36,235	—	—	—
<b>Total Public Support</b>	<b>1,225,312</b>	<b>1,058,514</b>	<b>2,283,826</b>	<b>128,085</b>	<b>21,408</b>	<b>149,493</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues And Gains (Losses)</b>									
Program revenue	277,274	—	277,274	212,877	—	212,877	—	—	—
Fee revenue	85,939	—	85,939	—	—	—	—	—	—
Interest and dividends	51,115	—	51,115	40	—	40	—	—	—
Realized losses on investments	(5,281)	—	(5,281)	—	—	—	—	—	—
Unrealized gains on investments	177,156	—	177,156	—	—	—	—	—	—
Other	373	—	373	46	—	46	—	—	—
<b>Total Revenues And Gains (Losses)</b>	<b>586,576</b>	<b>—</b>	<b>586,576</b>	<b>212,963</b>	<b>—</b>	<b>212,963</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>1,811,888</b>	<b>1,058,514</b>	<b>2,870,402</b>	<b>341,048</b>	<b>21,408</b>	<b>362,456</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net Assets Released From Restrictions</b>	<b>2,597,338</b>	<b>(2,597,338)</b>	<b>—</b>	<b>25,765</b>	<b>(25,765)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>4,409,226</b>	<b>(1,538,824)</b>	<b>2,870,402</b>	<b>366,813</b>	<b>(4,357)</b>	<b>362,456</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenses</b>									
Program Services:									
Education	442,438	—	442,438	149,499	—	149,499	—	—	—
Health	2,193,497	—	2,193,497	8,150	—	8,150	121	—	121
Technology	606,813	—	606,813	—	—	—	—	—	—
Volunteer service	674,375	—	674,375	94,498	—	94,498	—	—	—
Total Program Services	3,917,123	—	3,917,123	252,147	—	252,147	121	—	121
Supporting Activities:									
General and administrative	406,620	—	406,620	47,118	—	47,118	—	—	—
Fundraising	494,455	—	494,455	24,685	—	24,685	—	—	—
<b>Total Expenses</b>	<b>4,818,198</b>	<b>—</b>	<b>4,818,198</b>	<b>323,950</b>	<b>—</b>	<b>323,950</b>	<b>121</b>	<b>—</b>	<b>121</b>
<b>Increase (Decrease) In Net Assets</b>	<b>(408,972)</b>	<b>(1,538,824)</b>	<b>(1,947,796)</b>	<b>42,863</b>	<b>(4,357)</b>	<b>38,506</b>	<b>(121)</b>	<b>—</b>	<b>(121)</b>
<b>Net Assets - Beginning Of Year</b>	<b>3,026,628</b>	<b>5,112,313</b>	<b>8,138,941</b>	<b>122,502</b>	<b>28,208</b>	<b>150,710</b>	<b>121</b>	<b>—</b>	<b>121</b>
<b>Net Assets - End Of Year</b>	<b>\$ 2,617,656</b>	<b>\$ 3,573,489</b>	<b>\$ 6,191,145</b>	<b>\$ 165,365</b>	<b>\$ 23,851</b>	<b>\$ 189,216</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES For The Year Ended December 31, 2013 Page 2 Of 5

	Indianapolis			Northwest Regional			Pacific Region		
	Temporarily		Total	Temporarily		Total	Temporarily		Total
	Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted	
<b>Public Support</b>									
Contributions and grants	\$ 176,028	\$ 43,581	\$ 219,609	\$ —	\$ —	\$ —	\$ 267,858	\$ 32,542	\$ 300,400
Government grants	—	—	—	—	—	—	94,500	—	94,500
In-kind contributions	273,223	—	273,223	—	—	—	420,260	—	420,260
<b>Total Public Support</b>	<b>449,251</b>	<b>43,581</b>	<b>492,832</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>782,618</b>	<b>32,542</b>	<b>815,160</b>
<b>Revenues And Gains (Losses)</b>									
Program revenue	199,833	—	199,833	—	—	—	182,171	—	182,171
Fee revenue	—	—	—	—	—	—	—	—	—
Interest and dividends	—	—	—	—	—	—	—	—	—
Realized losses on investments	—	—	—	—	—	—	—	—	—
Unrealized gains on investments	—	—	—	—	—	—	—	—	—
Other	3,689	—	3,689	—	—	—	965	—	965
<b>Total Revenues And Gains (Losses)</b>	<b>203,522</b>	<b>—</b>	<b>203,522</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>183,136</b>	<b>—</b>	<b>183,136</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>652,773</b>	<b>43,581</b>	<b>696,354</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>965,754</b>	<b>32,542</b>	<b>998,296</b>
<b>Net Assets Released From Restrictions</b>	<b>3,022</b>	<b>(3,022)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>14,797</b>	<b>(14,797)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>655,795</b>	<b>40,559</b>	<b>696,354</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>980,551</b>	<b>17,745</b>	<b>998,296</b>
<b>Expenses</b>									
Program Services:									
Education	234,652	—	234,652	—	—	—	250,330	—	250,330
Health	271,596	—	271,596	53,669	—	53,669	332,720	—	332,720
Technology	42,315	—	42,315	—	—	—	39,121	—	39,121
Volunteer service	77,831	—	77,831	—	—	—	140,854	—	140,854
Total Program Services	626,394	—	626,394	53,669	—	53,669	763,025	—	763,025
Supporting Activities:									
General and administrative	90,482	—	90,482	468	—	468	163,586	—	163,586
Fundraising	42,009	—	42,009	106	—	106	54,318	—	54,318
<b>Total Expenses</b>	<b>758,885</b>	<b>—</b>	<b>758,885</b>	<b>54,243</b>	<b>—</b>	<b>54,243</b>	<b>980,929</b>	<b>—</b>	<b>980,929</b>
<b>Increase (Decrease) In Net Assets</b>	<b>(103,090)</b>	<b>40,559</b>	<b>(62,531)</b>	<b>(54,243)</b>	<b>—</b>	<b>(54,243)</b>	<b>(378)</b>	<b>17,745</b>	<b>17,367</b>
<b>Net Assets - Beginning Of Year</b>	<b>102,153</b>	<b>3,022</b>	<b>105,175</b>	<b>54,243</b>	<b>—</b>	<b>54,243</b>	<b>5,448</b>	<b>42,257</b>	<b>47,705</b>
<b>Net Assets - End Of Year</b>	<b>\$ (937)</b>	<b>\$ 43,581</b>	<b>\$ 42,644</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 5,070</b>	<b>\$ 60,002</b>	<b>\$ 65,072</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2013

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	Pittsburgh			San Antonio			San Diego		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Public Support</b>									
Contributions and grants	\$ 403	\$ —	\$ 403	\$ 112,234	\$ 7,000	\$ 119,234	\$ 175,271	\$ 2,726	\$ 177,997
Government grants	—	—	—	88,425	—	88,425	15,575	—	15,575
In-kind contributions	17,799	—	17,799	253,455	—	253,455	262,474	—	262,474
<b>Total Public Support</b>	<b>18,202</b>	<b>—</b>	<b>18,202</b>	<b>454,114</b>	<b>7,000</b>	<b>461,114</b>	<b>453,320</b>	<b>2,726</b>	<b>456,046</b>
<b>Revenues And Gains (Losses)</b>									
Program revenue	—	—	—	132,582	—	132,582	486,356	—	486,356
Fee revenue	—	—	—	—	—	—	—	—	—
Interest and dividends	—	—	—	16	—	16	14,149	—	14,149
Realized losses on investments	—	—	—	—	—	—	—	—	—
Unrealized gains on investments	—	—	—	—	—	—	—	—	—
Other	—	—	—	2,551	—	2,551	6,654	—	6,654
<b>Total Revenues And Gains (Losses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>135,149</b>	<b>—</b>	<b>135,149</b>	<b>507,159</b>	<b>—</b>	<b>507,159</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>18,202</b>	<b>—</b>	<b>18,202</b>	<b>589,263</b>	<b>7,000</b>	<b>596,263</b>	<b>960,479</b>	<b>2,726</b>	<b>963,205</b>
<b>Net Assets Released From Restrictions</b>	<b>3,200</b>	<b>(3,200)</b>	<b>—</b>	<b>22,500</b>	<b>(22,500)</b>	<b>—</b>	<b>11,912</b>	<b>(11,912)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>21,402</b>	<b>(3,200)</b>	<b>18,202</b>	<b>611,763</b>	<b>(15,500)</b>	<b>596,263</b>	<b>972,391</b>	<b>(9,186)</b>	<b>963,205</b>
<b>Expenses</b>									
Program Services:									
Education	—	—	—	123,833	—	123,833	312,009	—	312,009
Health	—	—	—	222,009	—	222,009	267,228	—	267,228
Technology	—	—	—	104,932	—	104,932	72,137	—	72,137
Volunteer service	20,999	—	20,999	60,251	—	60,251	174,169	—	174,169
Total Program Services	20,999	—	20,999	511,025	—	511,025	825,543	—	825,543
Supporting Activities:									
General and administrative	3,518	—	3,518	83,094	—	83,094	144,570	—	144,570
Fundraising	—	—	—	32,085	—	32,085	66,504	—	66,504
<b>Total Expenses</b>	<b>24,517</b>	<b>—</b>	<b>24,517</b>	<b>626,204</b>	<b>—</b>	<b>626,204</b>	<b>1,036,617</b>	<b>—</b>	<b>1,036,617</b>
<b>Increase (Decrease) In Net Assets</b>	<b>(3,115)</b>	<b>(3,200)</b>	<b>(6,315)</b>	<b>(14,441)</b>	<b>(15,500)</b>	<b>(29,941)</b>	<b>(64,226)</b>	<b>(9,186)</b>	<b>(73,412)</b>
<b>Net Assets - Beginning Of Year</b>	<b>4,680</b>	<b>4,532</b>	<b>9,212</b>	<b>79,663</b>	<b>22,500</b>	<b>102,163</b>	<b>789,873</b>	<b>11,912</b>	<b>801,785</b>
<b>Net Assets - End Of Year</b>	<b>\$ 1,565</b>	<b>\$ 1,332</b>	<b>\$ 2,897</b>	<b>\$ 65,222</b>	<b>\$ 7,000</b>	<b>\$ 72,222</b>	<b>\$ 725,647</b>	<b>\$ 2,726</b>	<b>\$ 728,373</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2013

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	Tucson			Subtotal				
	Unrestricted	Temporarily Restricted		Total	Unrestricted	Temporarily Restricted		Total
<b>Public Support</b>								
Contributions and grants	\$ 145,175	\$ 1,849	\$ 147,024	\$ 1,908,463	\$ 1,167,620	\$ 3,076,083		
Government grants	1,880	—	1,880	268,156	—	268,156		
In-kind contributions	156,202	—	156,202	1,637,540	—	1,637,540		
<b>Total Public Support</b>	<b>303,257</b>	<b>1,849</b>	<b>305,106</b>	<b>3,814,159</b>	<b>1,167,620</b>	<b>4,981,779</b>		
<b>Revenues And Gains</b>								
Program revenue	128,050	—	128,050	1,619,143	—	1,619,143		
Fee revenue	—	—	—	85,939	—	85,939		
Interest and dividends	—	—	—	65,320	—	65,320		
Realized losses on investments	—	—	—	(5,281)	—	(5,281)		
Unrealized gains on investments	—	—	—	177,156	—	177,156		
Other	3,998	—	3,998	18,276	—	18,276		
<b>Total Revenues And Gains (Losses)</b>	<b>132,048</b>	<b>—</b>	<b>132,048</b>	<b>1,960,553</b>	<b>—</b>	<b>1,960,553</b>		
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>435,305</b>	<b>1,849</b>	<b>437,154</b>	<b>5,774,712</b>	<b>1,167,620</b>	<b>6,942,332</b>		
<b>Net Assets Released From Restrictions</b>	<b>19,030</b>	<b>(19,030)</b>	<b>—</b>	<b>2,697,564</b>	<b>(2,697,564)</b>	<b>—</b>		
<b>Total Support, Revenues And Gains (Losses)</b>	<b>454,335</b>	<b>(17,181)</b>	<b>437,154</b>	<b>8,472,276</b>	<b>(1,529,944)</b>	<b>6,942,332</b>		
<b>Expenses</b>								
Program Services:								
Education	120,070	—	120,070	1,632,831	—	1,632,831		
Health	128,657	—	128,657	3,477,647	—	3,477,647		
Technology	20,945	—	20,945	886,263	—	886,263		
Volunteer service	66,562	—	66,562	1,309,539	—	1,309,539		
<b>Total Program Services</b>	<b>336,234</b>	<b>—</b>	<b>336,234</b>	<b>7,306,280</b>	<b>—</b>	<b>7,306,280</b>		
Supporting Activities:								
General and administrative	71,738	—	71,738	1,011,194	—	1,011,194		
Fundraising	32,349	—	32,349	746,511	—	746,511		
<b>Total Expenses</b>	<b>440,321</b>	<b>—</b>	<b>440,321</b>	<b>9,063,985</b>	<b>—</b>	<b>9,063,985</b>		
<b>Increase (Decrease) In Net Assets</b>	<b>14,014</b>	<b>(17,181)</b>	<b>(3,167)</b>	<b>(591,709)</b>	<b>(1,529,944)</b>	<b>(2,121,653)</b>		
<b>Net Assets - Beginning Of Year</b>	<b>(9,034)</b>	<b>19,129</b>	<b>10,095</b>	<b>4,176,277</b>	<b>5,243,873</b>	<b>9,420,150</b>		
<b>Net Assets - End Of Year</b>	<b>\$ 4,980</b>	<b>\$ 1,948</b>	<b>\$ 6,928</b>	<b>\$ 3,584,568</b>	<b>\$ 3,713,929</b>	<b>\$ 7,298,497</b>		

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2013

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	Eliminations			Total		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Public Support</b>						
Contributions and grants	\$ (655,731)	\$ —	\$ (655,731)	\$ 1,252,732	\$ 1,167,620	\$ 2,420,352
Government grants	—	—	—	268,156	—	268,156
In-kind contributions	—	—	—	1,637,540	—	1,637,540
<b>Total Public Support</b>	(655,731)	—	(655,731)	3,158,428	1,167,620	4,326,048
<b>Revenues And Gains (Losses)</b>						
Program revenue	(12,593)	—	(12,593)	1,606,550	—	1,606,550
Fee revenue	(77,329)	—	(77,329)	8,610	—	8,610
Interest and dividends	—	—	—	65,320	—	65,320
Realized losses on investments	—	—	—	(5,281)	—	(5,281)
Unrealized gains on investments	—	—	—	177,156	—	177,156
Other	—	—	—	18,276	—	18,276
<b>Total Revenues And Gains (Losses)</b>	(89,922)	—	(89,922)	1,870,631	—	1,870,631
<b>Total Public Support, Revenues And Gains (Losses)</b>	(745,653)	—	(745,653)	5,029,059	1,167,620	6,196,679
<b>Net Assets Released From Restrictions</b>	—	—	—	2,697,564	(2,697,564)	—
<b>Total Support, Revenues And Gains (Losses)</b>	(745,653)	—	(745,653)	7,726,623	(1,529,944)	6,196,679
<b>Expenses</b>						
Program Services:						
Education	(20,443)	—	(20,443)	1,612,388	—	1,612,388
Health	(447,079)	—	(447,079)	3,030,568	—	3,030,568
Technology	(44,405)	—	(44,405)	841,858	—	841,858
Volunteer service	(81,001)	—	(81,001)	1,228,538	—	1,228,538
<b>Total Program Services</b>	(592,928)	—	(592,928)	6,713,352	—	6,713,352
Supporting Activities:						
General and administrative	(129,170)	—	(129,170)	882,024	—	882,024
Fundraising	(23,555)	—	(23,555)	722,956	—	722,956
<b>Total Expenses</b>	(745,653)	—	(745,653)	8,318,332	—	8,318,332
<b>Increase (Decrease) In Net Assets</b>	—	—	—	(591,709)	(1,529,944)	(2,121,653)
<b>Net Assets - Beginning Of Year</b>	—	—	—	4,176,277	5,243,873	9,420,150
<b>Net Assets - End Of Year</b>	\$ —	\$ —	\$ —	\$ 3,584,568	\$ 3,713,929	\$ 7,298,497

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2012

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	The Institute			Albuquerque			Houston		
	Temporarily			Temporarily			Temporarily		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Public Support</b>									
Contributions and grants	\$ 1,315,305	\$ 4,932,695	\$ 6,248,000	\$ 66,651	\$ 28,208	\$ 94,859	\$ —	\$ —	\$ —
Government grants	61,036	—	61,036	—	—	—	—	—	—
In-kind contributions	190,431	—	190,431	44,128	—	44,128	—	—	—
<b>Total Public Support</b>	<b>1,566,772</b>	<b>4,932,695</b>	<b>6,499,467</b>	<b>110,779</b>	<b>28,208</b>	<b>138,987</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues And Gains (Losses)</b>									
Program revenue	272,120	—	272,120	195,994	—	195,994	—	—	—
Fee revenue	177,780	—	177,780	—	—	—	—	—	—
Interest and dividends	66,964	—	66,964	—	—	—	—	—	—
Realized losses on investments	(7,453)	—	(7,453)	—	—	—	—	—	—
Unrealized gains on investments	98,975	—	98,975	—	—	—	—	—	—
Other	147	—	147	46	—	46	—	—	—
<b>Total Revenues And Gains (Losses)</b>	<b>608,533</b>	<b>—</b>	<b>608,533</b>	<b>196,040</b>	<b>—</b>	<b>196,040</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>2,175,305</b>	<b>4,932,695</b>	<b>7,108,000</b>	<b>306,819</b>	<b>28,208</b>	<b>335,027</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net Assets Released From Restrictions</b>	<b>2,675,803</b>	<b>(2,675,803)</b>	<b>—</b>	<b>22,194</b>	<b>(22,194)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>4,851,108</b>	<b>2,256,892</b>	<b>7,108,000</b>	<b>329,013</b>	<b>6,014</b>	<b>335,027</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenses</b>									
Program services:									
Education	432,868	—	432,868	140,359	—	140,359	—	—	—
Health	2,283,435	—	2,283,435	8,936	—	8,936	—	—	—
Technology	623,042	—	623,042	—	—	—	—	—	—
Volunteer service	772,197	—	772,197	95,478	—	95,478	—	—	—
<b>Total Program Services</b>	<b>4,111,542</b>	<b>—</b>	<b>4,111,542</b>	<b>244,773</b>	<b>—</b>	<b>244,773</b>	<b>—</b>	<b>—</b>	<b>—</b>
Supporting activities:									
General and administrative	605,374	—	605,374	49,370	—	49,370	5,040	—	5,040
Fundraising	434,439	—	434,439	14,425	—	14,425	—	—	—
<b>Total Expenses</b>	<b>5,151,355</b>	<b>—</b>	<b>5,151,355</b>	<b>308,568</b>	<b>—</b>	<b>308,568</b>	<b>5,040</b>	<b>—</b>	<b>5,040</b>
<b>Increase (Decrease) In Net Assets</b>	<b>(300,247)</b>	<b>2,256,892</b>	<b>1,956,645</b>	<b>20,445</b>	<b>6,014</b>	<b>26,459</b>	<b>(5,040)</b>	<b>—</b>	<b>(5,040)</b>
<b>Net Assets - Beginning Of Year</b>	<b>3,326,875</b>	<b>2,855,421</b>	<b>6,182,296</b>	<b>102,057</b>	<b>22,194</b>	<b>124,251</b>	<b>5,161</b>	<b>—</b>	<b>5,161</b>
<b>Net Assets - End Of Year</b>	<b>\$ 3,026,628</b>	<b>\$ 5,112,313</b>	<b>\$ 8,138,941</b>	<b>\$ 122,502</b>	<b>\$ 28,208</b>	<b>\$ 150,710</b>	<b>\$ 121</b>	<b>\$ —</b>	<b>\$ 121</b>



# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2012

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	Indianapolis			Northwest Regional			Pacific Region		
	Temporarily		Total	Temporarily		Total	Temporarily		Total
	Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted	
<b>Public Support</b>									
Contributions and grants	\$ 235,831	\$ 3,000	\$ 238,831	\$ 15,842	\$ —	\$ 15,842	\$ 205,000	\$ 2,000	\$ 207,000
Government grants	—	—	—	—	—	—	102,255	—	102,255
In-kind contributions	310,472	—	310,472	69,961	—	69,961	381,570	—	381,570
<b>Total Public Support</b>	<b>546,303</b>	<b>3,000</b>	<b>549,303</b>	<b>85,803</b>	<b>—</b>	<b>85,803</b>	<b>688,825</b>	<b>2,000</b>	<b>690,825</b>
<b>Revenues And Gains (Losses)</b>									
Program revenue	197,996	—	197,996	56,745	—	56,745	243,781	—	243,781
Fee revenue	—	—	—	—	—	—	—	—	—
Interest and dividends	—	—	—	—	—	—	—	—	—
Realized losses on investments	—	—	—	—	—	—	—	—	—
Unrealized gains on investments	—	—	—	—	—	—	—	—	—
Other	1,700	—	1,700	—	—	—	750	—	750
<b>Total Revenues And Gains (Losses)</b>	<b>199,696</b>	<b>—</b>	<b>199,696</b>	<b>56,745</b>	<b>—</b>	<b>56,745</b>	<b>244,531</b>	<b>—</b>	<b>244,531</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>745,999</b>	<b>3,000</b>	<b>748,999</b>	<b>142,548</b>	<b>—</b>	<b>142,548</b>	<b>933,356</b>	<b>2,000</b>	<b>935,356</b>
<b>Net Assets Released From Restrictions</b>	<b>14,300</b>	<b>(14,300)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>50,609</b>	<b>(50,609)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>760,299</b>	<b>(11,300)</b>	<b>748,999</b>	<b>142,548</b>	<b>—</b>	<b>142,548</b>	<b>983,965</b>	<b>(48,609)</b>	<b>935,356</b>
<b>Expenses</b>									
Program Services:									
Education	253,511	—	253,511	66,754	—	66,754	288,142	—	288,142
Health	265,310	—	265,310	35,023	—	35,023	372,254	—	372,254
Technology	57,502	—	57,502	17,714	—	17,714	42,359	—	42,359
Volunteer service	89,949	—	89,949	39,625	—	39,625	138,949	—	138,949
<b>Total Program Services</b>	<b>666,272</b>	<b>—</b>	<b>666,272</b>	<b>159,116</b>	<b>—</b>	<b>159,116</b>	<b>841,704</b>	<b>—</b>	<b>841,704</b>
Supporting Activities:									
General and administrative	104,515	—	104,515	30,540	—	30,540	110,214	—	110,214
Fundraising	29,043	—	29,043	8,584	—	8,584	82,554	—	82,554
<b>Total Expenses</b>	<b>799,830</b>	<b>—</b>	<b>799,830</b>	<b>198,240</b>	<b>—</b>	<b>198,240</b>	<b>1,034,472</b>	<b>—</b>	<b>1,034,472</b>
<b>Increase (Decrease) In Net Assets</b>	<b>(39,531)</b>	<b>(11,300)</b>	<b>(50,831)</b>	<b>(55,692)</b>	<b>—</b>	<b>(55,692)</b>	<b>(50,507)</b>	<b>(48,609)</b>	<b>(99,116)</b>
<b>Net Assets - Beginning Of Year</b>	<b>141,684</b>	<b>14,322</b>	<b>156,006</b>	<b>109,935</b>	<b>—</b>	<b>109,935</b>	<b>55,955</b>	<b>90,866</b>	<b>146,821</b>
<b>Net Assets - End Of Year</b>	<b>\$ 102,153</b>	<b>\$ 3,022</b>	<b>\$ 105,175</b>	<b>\$ 54,243</b>	<b>\$ —</b>	<b>\$ 54,243</b>	<b>\$ 5,448</b>	<b>\$ 42,257</b>	<b>\$ 47,705</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2012

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	Pittsburgh			San Antonio			San Diego		
	Temporarily		Total	Temporarily		Total	Temporarily		Total
	Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted	
<b>Public Support</b>									
Contributions and grants	\$ 19,489	\$ 3,200	\$ 22,689	\$ 141,653	\$ —	\$ 141,653	\$ 170,934	\$ 11,912	\$ 182,846
Government grants	—	—	—	67,028	—	67,028	22,500	—	22,500
In-kind contributions	33,637	—	33,637	239,854	—	239,854	245,242	—	245,242
<b>Total Public Support</b>	<b>53,126</b>	<b>3,200</b>	<b>56,326</b>	<b>448,535</b>	<b>—</b>	<b>448,535</b>	<b>438,676</b>	<b>11,912</b>	<b>450,588</b>
<b>Revenues And Gains (Losses)</b>									
Program revenue	222	—	222	119,141	—	119,141	462,014	—	462,014
Fee revenue	—	—	—	—	—	—	—	—	—
Interest and dividends	—	—	—	35	—	35	26,102	—	26,102
Realized losses on investments	—	—	—	—	—	—	—	—	—
Unrealized gains on investments	—	—	—	—	—	—	—	—	—
Other	—	—	—	3,852	—	3,852	262	—	262
<b>Total Revenues And Gains (Losses)</b>	<b>222</b>	<b>—</b>	<b>222</b>	<b>123,028</b>	<b>—</b>	<b>123,028</b>	<b>488,378</b>	<b>—</b>	<b>488,378</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>53,348</b>	<b>3,200</b>	<b>56,548</b>	<b>571,563</b>	<b>—</b>	<b>571,563</b>	<b>927,054</b>	<b>11,912</b>	<b>938,966</b>
<b>Net Assets Released From Restrictions</b>	<b>21,189</b>	<b>(21,189)</b>	<b>—</b>	<b>12,432</b>	<b>(12,432)</b>	<b>—</b>	<b>61,470</b>	<b>(61,470)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>74,537</b>	<b>(17,989)</b>	<b>56,548</b>	<b>583,995</b>	<b>(12,432)</b>	<b>571,563</b>	<b>988,524</b>	<b>(49,558)</b>	<b>938,966</b>
<b>Expenses</b>									
Program Services:									
Education	7,445	—	7,445	134,892	—	134,892	293,105	—	293,105
Health	19,852	—	19,852	220,037	—	220,037	274,435	—	274,435
Technology	10,527	—	10,527	123,224	—	123,224	69,575	—	69,575
Volunteer service	18,429	—	18,429	63,258	—	63,258	182,007	—	182,007
<b>Total Program Services</b>	<b>56,253</b>	<b>—</b>	<b>56,253</b>	<b>541,411</b>	<b>—</b>	<b>541,411</b>	<b>819,122</b>	<b>—</b>	<b>819,122</b>
Supporting Activities:									
General and administrative	14,789	—	14,789	88,087	—	88,087	124,916	—	124,916
Fundraising	2,540	—	2,540	—	—	—	25,448	—	25,448
<b>Total Expenses</b>	<b>73,582</b>	<b>—</b>	<b>73,582</b>	<b>629,498</b>	<b>—</b>	<b>629,498</b>	<b>969,486</b>	<b>—</b>	<b>969,486</b>
<b>Increase (Decrease) In Net Assets</b>	<b>955</b>	<b>(17,989)</b>	<b>(17,034)</b>	<b>(45,503)</b>	<b>(12,432)</b>	<b>(57,935)</b>	<b>19,038</b>	<b>(49,558)</b>	<b>(30,520)</b>
<b>Net Assets - Beginning Of Year</b>	<b>3,725</b>	<b>22,521</b>	<b>26,246</b>	<b>125,166</b>	<b>34,932</b>	<b>160,098</b>	<b>770,835</b>	<b>61,470</b>	<b>832,305</b>
<b>Net Assets - End Of Year</b>	<b>\$ 4,680</b>	<b>\$ 4,532</b>	<b>\$ 9,212</b>	<b>\$ 79,663</b>	<b>\$ 22,500</b>	<b>\$ 102,163</b>	<b>\$ 789,873</b>	<b>\$ 11,912</b>	<b>\$ 801,785</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2012

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	Tucson			Subtotal		
	Unrestricted	Temporarily		Unrestricted	Temporarily	
		Restricted	Total		Restricted	Total
<b>Public Support</b>						
Contributions and grants	\$ 96,083	\$ 19,129	\$ 115,212	\$ 2,266,788	\$ 5,000,144	\$ 7,266,932
Government grants	1,430	—	1,430	254,249	—	254,249
In-kind contributions	171,634	—	171,634	1,686,929	—	1,686,929
<b>Total Public Support</b>	<b>269,147</b>	<b>19,129</b>	<b>288,276</b>	<b>4,207,966</b>	<b>5,000,144</b>	<b>9,208,110</b>
<b>Revenues And Gains</b>						
Program revenue	132,224	—	132,224	1,680,237	—	1,680,237
Fee revenue	—	—	—	177,780	—	177,780
Interest and dividends	—	—	—	93,101	—	93,101
Realized losses on investments	—	—	—	(7,453)	—	(7,453)
Unrealized gains on investments	—	—	—	98,975	—	98,975
Other	—	—	—	6,757	—	6,757
<b>Total Revenues And Gains (Losses)</b>	<b>132,224</b>	<b>—</b>	<b>132,224</b>	<b>2,049,397</b>	<b>—</b>	<b>2,049,397</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>401,371</b>	<b>19,129</b>	<b>420,500</b>	<b>6,257,363</b>	<b>5,000,144</b>	<b>11,257,507</b>
<b>Net Assets Released From Restrictions</b>	<b>32,400</b>	<b>(32,400)</b>	<b>—</b>	<b>2,890,397</b>	<b>(2,890,397)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>433,771</b>	<b>(13,271)</b>	<b>420,500</b>	<b>9,147,760</b>	<b>2,109,747</b>	<b>11,257,507</b>
<b>Expenses</b>						
Program Services:						
Education	173,022	—	173,022	1,790,098	—	1,790,098
Health	17,431	—	17,431	3,496,713	—	3,496,713
Technology	47,309	—	47,309	991,252	—	991,252
Volunteer service	109,460	—	109,460	1,509,352	—	1,509,352
<b>Total Program Services</b>	<b>347,222</b>	<b>—</b>	<b>347,222</b>	<b>7,787,415</b>	<b>—</b>	<b>7,787,415</b>
Supporting Activities:						
General and administrative	84,285	—	84,285	1,217,130	—	1,217,130
Fundraising	21,006	—	21,006	618,039	—	618,039
<b>Total Expenses</b>	<b>452,513</b>	<b>—</b>	<b>452,513</b>	<b>9,622,584</b>	<b>—</b>	<b>9,622,584</b>
<b>Increase (Decrease) In Net Assets</b>	<b>(18,742)</b>	<b>(13,271)</b>	<b>(32,013)</b>	<b>(474,824)</b>	<b>2,109,747</b>	<b>1,634,923</b>
<b>Net Assets - Beginning Of Year</b>	<b>9,708</b>	<b>32,400</b>	<b>42,108</b>	<b>4,651,101</b>	<b>3,134,126</b>	<b>7,785,227</b>
<b>Net Assets - End Of Year</b>	<b>\$ (9,034)</b>	<b>\$ 19,129</b>	<b>\$ 10,095</b>	<b>\$ 4,176,277</b>	<b>\$ 5,243,873</b>	<b>\$ 9,420,150</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2012

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	Eliminations			Total		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Public Support</b>						
Contributions and grants	\$ (458,264)	\$ —	\$ (458,264)	\$ 1,808,524	\$ 5,000,144	\$ 6,808,668
Government grants	—	—	—	254,249	—	254,249
In-kind contributions	(12,836)	—	(12,836)	1,674,093	—	1,674,093
<b>Total Public Support</b>	(471,100)	—	(471,100)	3,736,866	5,000,144	8,737,010
<b>Revenues And Gains (Losses)</b>						
Program revenue	(9,153)	—	(9,153)	1,671,084	—	1,671,084
Fee revenue	(161,512)	—	(161,512)	16,268	—	16,268
Interest and dividends	—	—	—	93,101	—	93,101
Realized losses on investments	—	—	—	(7,453)	—	(7,453)
Unrealized gains on investments	—	—	—	98,975	—	98,975
Other	—	—	—	6,757	—	6,757
<b>Total Revenues And Gains (Losses)</b>	(170,665)	—	(170,665)	1,878,732	—	1,878,732
<b>Total Public Support, Revenues And Gains (Losses)</b>	(641,765)	—	(641,765)	5,615,598	5,000,144	10,615,742
<b>Net Assets Released From Restrictions</b>	—	—	—	2,890,397	(2,890,397)	—
<b>Total Support, Revenues And Gains (Losses)</b>	(641,765)	—	(641,765)	8,505,995	2,109,747	10,615,742
<b>Expenses</b>						
Program Services:						
Education	(17,921)	—	(17,921)	1,772,177	—	1,772,177
Health	(321,552)	—	(321,552)	3,175,161	—	3,175,161
Technology	(20,947)	—	(20,947)	970,305	—	970,305
Volunteer service	(109,938)	—	(109,938)	1,399,414	—	1,399,414
<b>Total Program Services</b>	(470,358)	—	(470,358)	7,317,057	—	7,317,057
Supporting Activities:						
General and administrative	(134,758)	—	(134,758)	1,082,372	—	1,082,372
Fundraising	(36,649)	—	(36,649)	581,390	—	581,390
<b>Total Expenses</b>	(641,765)	—	(641,765)	8,980,819	—	8,980,819
<b>Increase (Decrease) In Net Assets</b>	—	—	—	(474,824)	2,109,747	1,634,923
<b>Net Assets - Beginning Of Year</b>	—	—	—	4,651,101	3,134,126	7,785,227
<b>Net Assets - End Of Year</b>	\$ —	\$ —	\$ —	\$ 4,176,277	\$ 5,243,873	\$ 9,420,150