
THE OASIS INSTITUTE
AND SUPPORTING ORGANIZATIONS
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2014



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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, 2014 and 2013, 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 10% and 9% as of December 31, 2014 and 2013, respectively, and total revenues constituting 15% and 16%, respectively, for the years then ended of the related consolidated totals. We did not audit the 2014 financial statements of San Antonio OASIS, which statements reflect total assets constituting 1% as of December 31, 2014, and total revenues constituting 8% for the year 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 and San Antonio 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, 2014 and 2013, 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

May 7, 2015

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Assets

	December 31,	
	2014	2013
Cash and cash equivalents	\$ 1,396,737	\$ 1,347,692
Accounts receivable	43,621	29,106
Grants receivable	75,548	54,305
Promises to give - short term (Note 4)	1,806,134	2,836,087
Due from OASIS Programs (Note 5)	4,601	284
Prepaid expenses and other assets	74,391	76,193
Investments (Note 3)	3,149,236	3,372,594
Promises to give - long term (Note 4)	—	129,298
Furniture, equipment and leasehold improvements (net of accumulated depreciation and amortization of \$821,481 in 2014 and \$744,745 in 2013) (Note 8)	281,974	201,174
Total Assets	\$ 6,832,242	\$ 8,046,733

Liabilities And Net Assets

Liabilities

Current maturities of capital lease obligations (Note 8)	\$ 5,924	\$ 5,773
Accounts payable and accrued expenses	233,520	307,324
Deferred program revenue	4,349	8,412
Due to OASIS Programs (Note 5)	69,094	52,407
Due to BJH (Note 6)	341,109	352,452
Capital lease obligations - long term (Note 8)	16,401	21,868
Annuity payable (Note 9)	15,194	—
Total Liabilities	685,591	748,236

Net Assets

Unrestricted	3,882,427	3,584,568
Temporarily restricted (Note 10)	2,264,224	3,713,929
Total Net Assets	6,146,651	7,298,497

Total Liabilities And Net Assets	\$ 6,832,242	\$ 8,046,733
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THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATED STATEMENT OF ACTIVITIES For The Years Ended December 31, 2014 And 2013

	2014			2013		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support						
Contributions and grants (Note 11)	\$ 1,567,828	\$ 1,914,194	\$ 3,482,022	\$ 1,252,732	\$ 1,167,620	\$ 2,420,352
Government grants	346,806	—	346,806	268,156	—	268,156
In-kind contributions (Note 12)	1,560,567	—	1,560,567	1,637,540	—	1,637,540
Total Public Support	3,475,201	1,914,194	5,389,395	3,158,428	1,167,620	4,326,048
Revenues And Gains (Losses)						
Program revenue	1,561,016	—	1,561,016	1,606,550	—	1,606,550
Fee revenue	35,118	—	35,118	8,610	—	8,610
Interest and dividends	64,393	—	64,393	65,320	—	65,320
Realized gains (losses) on investments (Note 3)	4,740	—	4,740	(5,281)	—	(5,281)
Unrealized gains on investments (Note 3)	145,583	—	145,583	177,156	—	177,156
Other	2,241	—	2,241	18,276	—	18,276
Total Revenues And Gains (Losses)	1,813,091	—	1,813,091	1,870,631	—	1,870,631
Total Public Support, Revenues And Gains (Losses)	5,288,292	1,914,194	7,202,486	5,029,059	1,167,620	6,196,679
Net Assets Released From Restrictions (Note 10)	3,363,899	(3,363,899)	—	2,697,564	(2,697,564)	—
Total Support, Revenues And Gains (Losses)	8,652,191	(1,449,705)	7,202,486	7,726,623	(1,529,944)	6,196,679
Expenses						
Program services:						
Education	1,520,282	—	1,520,282	1,612,388	—	1,612,388
Health	2,832,970	—	2,832,970	3,030,568	—	3,030,568
Technology	813,772	—	813,772	841,858	—	841,858
Volunteer service	1,234,047	—	1,234,047	1,228,538	—	1,228,538
Total Program Services	6,401,071	—	6,401,071	6,713,352	—	6,713,352
Supporting activities:						
General and administrative	1,298,186	—	1,298,186	882,024	—	882,024
Fundraising	655,075	—	655,075	722,956	—	722,956
Total Expenses	8,354,332	—	8,354,332	8,318,332	—	8,318,332
Increase (Decrease) In Net Assets	297,859	(1,449,705)	(1,151,846)	(591,709)	(1,529,944)	(2,121,653)
Net Assets - Beginning Of Year	3,584,568	3,713,929	7,298,497	4,176,277	5,243,873	9,420,150
Net Assets - End Of Year	\$ 3,882,427	\$ 2,264,224	\$ 6,146,651	\$ 3,584,568	\$ 3,713,929	\$ 7,298,497

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended December 31, 2014

	Program Services					Supporting Activities		
	Education	Health	Technology	Volunteer Service	Total	General And Administrative	Fundraising	Total
Salaries	\$ 477,070	\$ 800,021	\$ 264,883	\$ 447,536	\$ 1,989,510	\$ 557,968	\$ 355,231	\$ 2,902,709
Payroll taxes	37,253	62,489	16,866	34,794	151,402	42,553	26,670	220,625
Benefits (Note 7)	41,718	89,811	31,929	49,358	212,816	73,169	44,858	330,843
Program allocations*	4,717	448,203	19,333	20,781	493,034	—	—	493,034
Contract services and professional fees	55,222	263,924	109,919	167,839	596,904	226,650	13,729	837,283
Depreciation and amortization	12,296	16,462	7,863	12,957	49,578	18,210	8,946	76,734
Development	—	—	—	—	—	—	38,472	38,472
Dues and subscriptions	131	50	—	22	203	7,658	380	8,241
Equipment	3,712	33,311	7,139	5,406	49,568	10,194	2,909	62,671
Individual donor Program initiative	277,288	73,157	1,148	32,775	384,368	6,141	—	390,509
Instructors	191,679	251,193	52,950	72,671	568,493	—	—	568,493
Insurance	1,093	3,228	1,055	2,824	8,200	22,147	1,496	31,843
Marketing	12,571	67,193	3,299	6,220	89,283	25,520	4,770	119,573
Meetings	1,351	6,167	1,360	3,616	12,494	11,529	4,373	28,396
Other	2,065	10,649	1,627	2,846	17,187	37,056	2,094	56,337
Postage	25,374	16,616	2,139	10,088	54,217	6,915	3,800	64,932
Printing	78,423	76,472	13,849	53,916	222,660	8,652	4,244	235,556
Rent**	263,865	432,463	95,642	214,124	1,006,094	207,754	128,704	1,342,552
Supplies	18,124	89,955	166,374	52,348	326,801	12,036	6,143	344,980
Telephone	10,030	20,308	6,103	9,236	45,677	12,369	5,030	63,076
Travel	4,757	55,140	5,858	11,678	77,433	10,949	3,204	91,586
Volunteers	1,543	16,158	4,436	23,012	45,149	716	22	45,887
	\$ 1,520,282	\$ 2,832,970	\$ 813,772	\$ 1,234,047	\$ 6,401,071	\$ 1,298,186	\$ 655,075	\$ 8,354,332

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

** Includes in-kind facilities rent of \$1,168,665 (Note 12).

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 (Note 7)	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
	\$ 1,612,388	\$ 3,030,568	\$ 841,858	\$ 1,228,538	\$ 6,713,352	\$ 882,024	\$ 722,956	\$ 8,318,332

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

** Includes in-kind facilities rent of \$1,399,221 (Note 12).

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATED STATEMENT OF CASH FLOWS

	For The Years Ended December 31,	
	2014	2013
Cash Flows From Operating Activities		
Decrease in net assets	\$ (1,151,846)	\$ (2,121,653)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:		
Depreciation and amortization	76,734	89,300
Charitable gift annuity	(9,806)	—
Realized (gains) losses on investments	(4,740)	5,281
Unrealized gains on investments	(145,583)	(177,156)
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(14,515)	4,037
Increase in grants receivable	(21,243)	(26,128)
Decrease in promises to give	1,159,251	1,902,323
(Increase) decrease in prepaid expenses and other assets	1,802	(19,008)
Increase (decrease) in accounts payable and accrued expenses	(73,804)	122,698
Decrease in deferred program revenue	(4,063)	(143)
Change in due to/due from OASIS programs, net	37,370	31,851
Decrease in due to BJH	(11,343)	(41,328)
Net Cash Used In Operating Activities	(161,786)	(229,926)
Cash Flows From Investing Activities		
Proceeds from sale of investments	1,645,000	2,143,000
Purchase of investments	(1,271,319)	(2,554,753)
Payments for furniture, equipment and leasehold improvements	(157,534)	(64,201)
Net Cash Provided By (Used In) Investing Activities	216,147	(475,954)
Cash Flows Used In Financing Activities		
Principal payments on capital lease obligations	(5,316)	(10,616)
Net Increase (Decrease) In Cash And Cash Equivalents	49,045	(716,496)
Cash And Cash Equivalents - Beginning Of Year	1,347,692	2,064,188
Cash And Cash Equivalents - End Of Year	\$ 1,396,737	\$ 1,347,692
Supplemental Disclosure Of Cash Flow Information		
Purchase of equipment under capital lease arrangement	\$ —	\$ 26,741
Interest paid	—	472

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2014 And 2013

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, 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 were 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, 2014 or 2013.

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

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, 2014 is approximately \$151,000.

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, 2014 or 2013.

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, 2014 or 2013.

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 fair value fluctuations.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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 rent and supplies are recorded at fair value of similar facility space rented and supplies purchased at the date of donation. Donated services that meet the requirements under generally accepted accounting principles (GAAP) for recognition and therefore: (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by OASIS, are recorded at fair value at the date of donation as disclosed in Note 12. In addition, OASIS generated 323,237 and 392,965 volunteer hours in 2014 and 2013, 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.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

Notes To Consolidated Financial Statements (*Continued*)

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.

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 50 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 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 OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

Notes To Consolidated Financial Statements (*Continued*)

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 2014 and 2013, enrollment in OASIS education classes across the country exceeded 127,000 and 145,000, respectively.

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 prioritize evidence-based health programs such as the Stanford University *Chronic Disease Self-Management* and *Diabetes Self-Management Programs*; *A Matter of Balance: Managing Concerns about Falls A Lay Leader Model* adapted and disseminated by MaineHealth; and *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 Institute collaborates with community partners, health care providers and third-party payers to provide effective health behavior change programs in community locations to improve long term health outcomes. 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 5th grade in an after-school setting. To date, *CATCH Healthy Habits* has engaged more than 2,300 adults and 17,000 children, and is offered in 21 cities, including three of the Supporting Organization cities.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

Notes To Consolidated Financial Statements (*Continued*)

Technology

The Institute has developed a broad curriculum titled *Connections* that teaches adults how to use technology in order to stay connected with friends and family, especially grandchildren, to impact social isolation and to gain or improve skills to manage benefits and to enter or re-enter the workforce. 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. Nine courses are translated into Spanish and two are translated into Korean. The Supporting Organizations and other local program sites offer a wide range of computer courses to participants using the *Connections* curriculum. 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 adopt mobile technologies and to enter or re-enter the workforce. This program began in 2001 and continues to expand. Enrollment in *Connections* classes has exceeded 92,000 since the program began.

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 2014 and 2013, 5,995 and 7,000 OASIS volunteers, respectively, 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.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

Notes To Consolidated Financial Statements (*Continued*)

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.

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 2011 and later remain subject to examination by taxing authorities.

Subsequent Events

Management has evaluated subsequent events through May 7, 2015, the date which the consolidated financial statements were available for issue

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 SUPPORTING ORGANIZATIONS

Notes To Consolidated Financial Statements (Continued)

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.

3. Investments

Investments consist of:

	2014		2013	
	Cost	Fair Value	Cost	Fair Value
Vanguard Intermediate-Term Bond Fund	\$ 783,566	\$ 826,891	\$ 643,405	\$ 664,316
Vanguard 500 Index Fund	730,062	1,304,554	557,512	1,008,836
Certificates of deposit	1,017,791	1,017,791	1,699,442	1,699,442
	<u>\$ 2,531,419</u>	<u>\$ 3,149,236</u>	<u>\$ 2,900,359</u>	<u>\$ 3,372,594</u>

Realized gains (losses) of \$4,740 and (\$5,281) were recorded in 2014 and 2013, respectively. At December 31, 2014 and 2013, unrealized gains of \$145,583 and \$177,156, respectively, were recorded to adjust the investments to fair value.

4. Promises To Give

As of December 31, 2014 and 2013, OASIS had the following unconditional promises to give:

	2014	2013
AARP Foundation	\$ 8,125	\$ 56,250
AT&T Foundation	600,000	—
BJH Foundation	87,570	125,000
Emerson	200,000	200,000
National Council on Aging - Bristol Myers Squibb Foundation	222,385	301,755
Wellpoint Foundation	604,791	2,027,036
Others	83,263	259,546
	<u>1,806,134</u>	<u>2,969,587</u>
Discount to record promises to give at present value	—	(4,202)
	<u>\$ 1,806,134</u>	<u>\$ 2,965,385</u>

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

Notes To Consolidated Financial Statements (*Continued*)

The promises are collectible as follows:

	<u>2014</u>	<u>2013</u>
Promises due in less than one year	\$ 1,806,134	\$ 2,836,087
Promises due in 1 - 5 years	—	133,500
	<u>1,806,134</u>	<u>2,969,587</u>
Discount to record promises to give at present value	—	(4,202)
	<u>\$ 1,806,134</u>	<u>\$ 2,965,385</u>

In 2013, 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, 2014 and 2013.

6. Due To Barnes-Jewish Hospital (BJH)

The balance due to BJH at December 31, 2014 and 2013 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, 2014 and 2013 was approximately \$85,000 and \$146,000, respectively.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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 2014 and 2013, matching amounts of approximately \$20,000 and \$19,500 were contributed, respectively.

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 2014 and 2013, matching amounts of approximately \$5,911 and \$3,700, 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, 2014 are as follows:

Year	Amount
2015	\$ 5,924
2016	5,467
2017	5,467
2018	5,467
Total minimum lease payments	22,325
Less: Current maturities	5,924
Capital lease obligations - long-term	\$ 16,401

Equipment costing \$27,641 with accumulated depreciation of \$5,981 and \$453 at December 31, 2014 and 2013, 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

Notes To Consolidated Financial Statements (*Continued*)

9. Charitable Gift Annuity

In 2014, Albuquerque OASIS received \$25,000 of assets pursuant to a charitable gift annuity agreement. Under the agreement, the Organization pays the donor equal quarterly installments at an annual amount totaling \$1,325. The assets held for annuity are in the custody of The OASIS Institute and were initially recorded at fair value. In calculating the present value of the payments to be made, a discount rate of 11.5% and the life expectancies of 74 and 81 were assumed, resulting in an annuity payable of \$15,194 as of December 31, 2014. For the year ended December 31, 2014, revenue from the annuity gift was \$9,806, which is included in contributions and grants in the consolidated statement of activities (Note 11).

10. Net Assets

Temporarily restricted net assets at December 31, 2014 and 2013 consist of:

	<u>2014</u>	<u>2013</u>
Education	\$ 49,340	\$ 17,949
Health	738,618	2,527,150
Technology	638,908	398,116
Volunteer service	525,577	506,536
General and business plan	311,781	264,178
	<u>\$ 2,264,224</u>	<u>\$ 3,713,929</u>

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

	<u>2014</u>	<u>2013</u>
Education	\$ 15,952	\$ 41,743
Health	2,373,781	1,862,293
Technology	383,100	393,717
Volunteer service	372,732	355,104
General and business plan	218,334	41,707
Other time restricted	—	3,000
	<u>\$ 3,363,899</u>	<u>\$ 2,697,564</u>

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

Notes To Consolidated Financial Statements (Continued)

11. Contributions And Grants

Contributions and grants consist of:

	<u>2014</u>	<u>2013</u>
Foundations		
AARP Foundation	\$ —	\$ 1,777
AstraZenca Foundation	223,501	—
AT&T Foundation	600,000	300,000
BJH Foundation	125,000	125,000
Doris Wolff Irrevocable Trust	500,000	—
May and Stanley Smith Charitable Trust	300,000	200,000
Monsanto	50,000	50,000
Nina Mason Pulliam Charitable Trust	75,000	—
WellPoint Foundation	—	51,044
National Council on Aging - Bristol Myers Squibb Foundation	132,888	26,014
Wells Fargo Advisors	50,000	—
Others	367,745	383,257
	<u>2,424,134</u>	<u>1,137,092</u>
Corporate		
BJC Healthcare	400,000	600,000
Emerson	200,000	200,000
Others	146,589	216,301
	<u>746,589</u>	<u>1,016,301</u>
Private		
Individuals	301,493	266,959
Charitable gift annuity (Note 9)	9,806	—
	<u>311,299</u>	<u>266,959</u>
	<u>\$ 3,482,022</u>	<u>\$ 2,420,352</u>

12. In-Kind Contributions

In-kind contributions consist of:

	<u>2014</u>	<u>2013</u>
Facilities rent	\$ 1,168,665	\$ 1,399,221
Instructors and consultants	117,353	147,753
iPads	147,900	—
Other	126,649	90,566
	<u>\$ 1,560,567</u>	<u>\$ 1,637,540</u>

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

Notes To Consolidated Financial Statements (*Continued*)

13. 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 \$176,246 and \$209,316 in 2014 and 2013, respectively.

The future minimum rental commitments required under the leases at December 31, 2014 are as follows:

Year	Amount
2015	\$ 163,265
2016	163,904
2017	125,629
2018	114,569
2019	48,461
	<u>\$ 615,828</u>

14. 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.

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, 2014 and 2013, and our report thereon dated May 7, 2015 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

May 7, 2015

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2014

	Assets								
	The Institute	Albuquerque	Indianapolis	Pacific Region	San Antonio	San Diego	Tucson	Eliminations	Total
Cash and cash equivalents	\$ 1,007,867	\$ 107,751	\$ 54,312	\$ 40,314	\$ 4,941	\$ 140,932	\$ 40,620	\$ —	\$ 1,396,737
Accounts receivable	5,557	—	—	—	27,564	10,500	—	—	43,621
Grants receivable	22,431	—	—	53,117	—	—	—	—	75,548
Promises to give	1,801,627	4,507	—	—	—	—	—	—	1,806,134
Due from OASIS/OASIS Programs	52,907	28,603	38,267	24,268	8,609	25,752	85	(173,890)	4,601
Prepaid expenses and other assets	21,486	6,862	13,111	8,088	3,175	20,207	1,462	—	74,391
Investments	2,680,445	—	—	—	—	468,791	—	—	3,149,236
Furniture, equipment and leasehold improvements (net of accumulated depreciation and amortization of \$821,481)	105,479	73,019	7,885	22,268	38,209	33,517	1,597	—	281,974
Total Assets	\$ 5,697,799	\$ 220,742	\$ 113,575	\$ 148,055	\$ 82,498	\$ 699,699	\$ 43,764	\$ (173,890)	\$ 6,832,242
Liabilities And Net Assets									
Liabilities									
Current maturities of capital lease obligations	\$ —	\$ —	\$ —	\$ 5,924	\$ —	\$ —	\$ —	\$ —	\$ 5,924
Accounts payable and accrued expenses	124,180	11,339	27,670	20,500	28,574	33,209	—	(11,952)	233,520
Deferred program revenue	3,645	—	704	—	—	—	—	—	4,349
Due to OASIS/OASIS Programs	194,577	—	3,340	30,801	—	—	2,314	(161,938)	69,094
Due to BJH	341,109	—	—	—	—	—	—	—	341,109
Capital lease obligations - long term	—	—	—	16,401	—	—	—	—	16,401
Annuity payable	—	15,194	—	—	—	—	—	—	15,194
Total Liabilities	663,511	26,533	31,714	73,626	28,574	33,209	2,314	(173,890)	685,591
Net Assets									
Unrestricted	3,022,430	180,143	3,939	(6,441)	23,924	657,849	583	—	3,882,427
Temporarily restricted	2,011,858	14,066	77,922	80,870	30,000	8,641	40,867	—	2,264,224
Total Net Assets	5,034,288	194,209	81,861	74,429	53,924	666,490	41,450	—	6,146,651
Total Liabilities And Net Assets	\$ 5,697,799	\$ 220,742	\$ 113,575	\$ 148,055	\$ 82,498	\$ 699,699	\$ 43,764	\$ (173,890)	\$ 6,832,242

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2013

	Assets									Total
	The Institute	Albuquerque	Indianapolis	Pacific Region	Pittsburgh	San Antonio	San Diego	Tucson	Eliminations	
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
Total Assets	\$ 6,885,819	\$ 209,569	\$ 78,890	\$ 144,038	\$ 3,365	\$ 95,710	\$ 759,115	\$ 30,716	\$ (160,489)	\$ 8,046,733
Liabilities And Net Assets										
Liabilities										
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
Total Liabilities	694,674	20,353	36,246	78,966	468	23,488	30,742	23,788	(160,489)	748,236
Net Assets										
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
Total Net Assets	6,191,145	189,216	42,644	65,072	2,897	72,222	728,373	6,928	—	7,298,497
Total Liabilities And Net Assets	\$ 6,885,819	\$ 209,569	\$ 78,890	\$ 144,038	\$ 3,365	\$ 95,710	\$ 759,115	\$ 30,716	\$ (160,489)	\$ 8,046,733

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES

Page 1 Of 4

For The Year Ended December 31, 2014

	The Institute			Albuquerque			Indianapolis		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support									
Contributions and grants	\$ 1,481,636	\$ 1,431,962	\$ 2,913,598	\$ 108,553	\$ 12,570	\$ 121,123	\$ 318,123	\$ 70,122	\$ 388,245
Government grants	120,717	—	120,717	—	—	—	—	—	—
In-kind contributions	417,793	—	417,793	16,698	—	16,698	277,406	—	277,406
Total Public Support	2,020,146	1,431,962	3,452,108	125,251	12,570	137,821	595,529	70,122	665,651
Revenues And Gains									
Program revenue	251,504	—	251,504	247,265	—	247,265	237,577	—	237,577
Fee revenue	92,293	—	92,293	—	—	—	—	—	—
Interest and dividends	48,355	—	48,355	32	—	32	—	—	—
Realized gains on investments	4,740	—	4,740	—	—	—	—	—	—
Unrealized gains on investments	145,583	—	145,583	—	—	—	—	—	—
Other	—	—	—	380	—	380	—	—	—
Total Revenues And Gains	542,475	—	542,475	247,677	—	247,677	237,577	—	237,577
Total Public Support, Revenues And Gains	2,562,621	1,431,962	3,994,583	372,928	12,570	385,498	833,106	70,122	903,228
Net Assets Released From Restrictions	2,993,593	(2,993,593)	—	22,355	(22,355)	—	35,781	(35,781)	—
Total Support, Revenues And Gains	5,556,214	(1,561,631)	3,994,583	395,283	(9,785)	385,498	868,887	34,341	903,228
Expenses									
Program services:									
Education	465,716	—	465,716	169,710	—	169,710	230,853	—	230,853
Health	2,183,518	—	2,183,518	12,052	—	12,052	359,767	—	359,767
Technology	632,602	—	632,602	—	—	—	29,115	—	29,115
Volunteer service	674,713	—	674,713	101,338	—	101,338	89,157	—	89,157
Total Program Services	3,956,549	—	3,956,549	283,100	—	283,100	708,892	—	708,892
Supporting activities:									
General and administrative	804,925	—	804,925	70,228	—	70,228	111,381	—	111,381
Fundraising	389,966	—	389,966	27,177	—	27,177	43,738	—	43,738
Total Expenses	5,151,440	—	5,151,440	380,505	—	380,505	864,011	—	864,011
Increase (Decrease) In Net Assets	404,774	(1,561,631)	(1,156,857)	14,778	(9,785)	4,993	4,876	34,341	39,217
Net Assets - Beginning Of Year	2,617,656	3,573,489	6,191,145	165,365	23,851	189,216	(937)	43,581	42,644
Net Assets - End Of Year	\$ 3,022,430	\$ 2,011,858	\$ 5,034,288	\$ 180,143	\$ 14,066	\$ 194,209	\$ 3,939	\$ 77,922	\$ 81,861

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES

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For The Year Ended December 31, 2014

	Pacific Region			Pittsburgh			San Antonio		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support									
Contributions and grants	\$ 231,513	\$ 79,936	\$ 311,449	\$ —	\$ —	\$ —	\$ 11,283	\$ 166,977	\$ 178,260
Government grants	99,910	—	99,910	—	—	—	91,799	—	91,799
In-kind contributions	434,639	—	434,639	—	—	—	160,365	—	160,365
Total Public Support	766,062	79,936	845,998	—	—	—	263,447	166,977	430,424
Revenues And Gains									
Program revenue	166,182	—	166,182	—	—	—	124,614	—	124,614
Fee revenue	—	—	—	—	—	—	—	—	—
Interest and dividends	—	—	—	—	—	—	10	—	10
Realized gains on investments	—	—	—	—	—	—	—	—	—
Unrealized gains on investments	—	—	—	—	—	—	—	—	—
Other	—	—	—	89	—	89	1,717	—	1,717
Total Revenues And Gains	166,182	—	166,182	89	—	89	126,341	—	126,341
Total Public Support, Revenues And Gains	932,244	79,936	1,012,180	89	—	89	389,788	166,977	556,765
Net Assets Released From Restrictions	59,068	(59,068)	—	1,332	(1,332)	—	143,977	(143,977)	—
Total Support, Revenues And Gains	991,312	20,868	1,012,180	1,421	(1,332)	89	533,765	23,000	556,765
Expenses									
Program services:									
Education	252,018	—	252,018	—	—	—	136,461	—	136,461
Health	323,643	—	323,643	—	—	—	181,036	—	181,036
Technology	38,311	—	38,311	—	—	—	105,792	—	105,792
Volunteer service	156,756	—	156,756	1,864	—	1,864	51,717	—	51,717
Total Program Services	770,728	—	770,728	1,864	—	1,864	475,006	—	475,006
Supporting activities:									
General and administrative	159,414	—	159,414	1,122	—	1,122	100,057	—	100,057
Fundraising	72,681	—	72,681	—	—	—	—	—	—
Total Expenses	1,002,823	—	1,002,823	2,986	—	2,986	575,063	—	575,063
Increase (Decrease) In Net Assets	(11,511)	20,868	9,357	(1,565)	(1,332)	(2,897)	(41,298)	23,000	(18,298)
Net Assets - Beginning Of Year	5,070	60,002	65,072	1,565	1,332	2,897	65,222	7,000	72,222
Net Assets - End Of Year	\$ (6,441)	\$ 80,870	\$ 74,429	\$ —	\$ —	\$ —	\$ 23,924	\$ 30,000	\$ 53,924

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES

Page 3 Of 4

For The Year Ended December 31, 2014

	San Diego			Tucson			Subtotal		
	Unrestricted	Temporarily		Unrestricted	Temporarily		Unrestricted	Temporarily	
		Restricted	Total		Restricted	Total		Restricted	Total
Public Support									
Contributions and grants	\$ 119,285	\$ 111,860	\$ 231,145	\$ 4,318	\$ 40,767	\$ 45,085	\$ 2,274,711	\$ 1,914,194	\$ 4,188,905
Government grants	33,000	—	33,000	1,380	—	1,380	346,806	—	346,806
In-kind contributions	272,945	—	272,945	5,232	—	5,232	1,585,078	—	1,585,078
Total Public Support	425,230	111,860	537,090	10,930	40,767	51,697	4,206,595	1,914,194	6,120,789
Revenues And Gains									
Program revenue	536,844	—	536,844	—	—	—	1,563,986	—	1,563,986
Fee revenue	—	—	—	—	—	—	92,293	—	92,293
Interest and dividends	15,996	—	15,996	—	—	—	64,393	—	64,393
Realized gains on investments	—	—	—	—	—	—	4,740	—	4,740
Unrealized gains on investments	—	—	—	—	—	—	145,583	—	145,583
Other	—	—	—	55	—	55	2,241	—	2,241
Total Revenues And Gains	552,840	—	552,840	55	—	55	1,873,236	—	1,873,236
Total Public Support, Revenues And Gains	978,070	111,860	1,089,930	10,985	40,767	51,752	6,079,831	1,914,194	7,994,025
Net Assets Released From Restrictions	105,945	(105,945)	—	1,848	(1,848)	—	3,363,899	(3,363,899)	—
Total Support, Revenues And Gains	1,084,015	5,915	1,089,930	12,833	38,919	51,752	9,443,730	(1,449,705)	7,994,025
Expenses									
Program services:									
Education	299,294	—	299,294	—	—	—	1,554,052	—	1,554,052
Health	284,528	—	284,528	4,328	—	4,328	3,348,872	—	3,348,872
Technology	77,460	—	77,460	—	—	—	883,280	—	883,280
Volunteer service	207,990	—	207,990	8,971	—	8,971	1,292,506	—	1,292,506
Total Program Services	869,272	—	869,272	13,299	—	13,299	7,078,710	—	7,078,710
Supporting activities:									
General and administrative	161,028	—	161,028	3,931	—	3,931	1,412,086	—	1,412,086
Fundraising	121,513	—	121,513	—	—	—	655,075	—	655,075
Total Expenses	1,151,813	—	1,151,813	17,230	—	17,230	9,145,871	—	9,145,871
Increase (Decrease) In Net Assets	(67,798)	5,915	(61,883)	(4,397)	38,919	34,522	297,859	(1,449,705)	(1,151,846)
Net Assets - Beginning Of Year	725,647	2,726	728,373	4,980	1,948	6,928	3,584,568	3,713,929	7,298,497
Net Assets - End Of Year	\$ 657,849	\$ 8,641	\$ 666,490	\$ 583	\$ 40,867	\$ 41,450	\$ 3,882,427	\$ 2,264,224	\$ 6,146,651

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES

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For The Year Ended December 31, 2014

	Eliminations			Total		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support						
Contributions and grants	\$ (706,883)	\$ —	\$ (706,883)	\$ 1,567,828	\$ 1,914,194	\$ 3,482,022
Government grants	—	—	—	346,806	—	346,806
In-kind contributions	(24,511)	—	(24,511)	1,560,567	—	1,560,567
Total Public Support	(731,394)	—	(731,394)	3,475,201	1,914,194	5,389,395
Revenues And Gains						
Program revenue	(2,970)	—	(2,970)	1,561,016	—	1,561,016
Fee revenue	(57,175)	—	(57,175)	35,118	—	35,118
Interest and dividends	—	—	—	64,393	—	64,393
Realized gains on investments	—	—	—	4,740	—	4,740
Unrealized gains on investments	—	—	—	145,583	—	145,583
Other	—	—	—	2,241	—	2,241
Total Revenues And Gains	(60,145)	—	(60,145)	1,813,091	—	1,813,091
Total Public Support, Revenues And Gains	(791,539)	—	(791,539)	5,288,292	1,914,194	7,202,486
Net Assets Released From Restrictions	—	—	—	3,363,899	(3,363,899)	—
Total Support, Revenues And Gains	(791,539)	—	(791,539)	8,652,191	(1,449,705)	7,202,486
Expenses						
Program services:						
Education	(33,770)	—	(33,770)	1,520,282	—	1,520,282
Health	(515,902)	—	(515,902)	2,832,970	—	2,832,970
Technology	(69,508)	—	(69,508)	813,772	—	813,772
Volunteer service	(58,459)	—	(58,459)	1,234,047	—	1,234,047
Total Program Services	(677,639)	—	(677,639)	6,401,071	—	6,401,071
Supporting activities:						
General and administrative	(113,900)	—	(113,900)	1,298,186	—	1,298,186
Fundraising	—	—	—	655,075	—	655,075
Total Expenses	(791,539)	—	(791,539)	8,354,332	—	8,354,332
Increase (Decrease) In Net Assets	—	—	—	297,859	(1,449,705)	(1,151,846)
Net Assets - Beginning Of Year	—	—	—	3,584,568	3,713,929	7,298,497
Net Assets - End Of Year	\$ —	\$ —	\$ —	\$ 3,882,427	\$ 2,264,224	\$ 6,146,651

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES

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For The Year Ended December 31, 2013

	The Institute			Albuquerque			Houston		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support									
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	—	—	—
Total Public Support	1,225,312	1,058,514	2,283,826	128,085	21,408	149,493	—	—	—
Revenues And Gains (Losses)									
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	—	—	—
Total Revenues And Gains (Losses)	586,576	—	586,576	212,963	—	212,963	—	—	—
Total Public Support, Revenues And Gains (Losses)	1,811,888	1,058,514	2,870,402	341,048	21,408	362,456	—	—	—
Net Assets Released From Restrictions	2,597,338	(2,597,338)	—	25,765	(25,765)	—	—	—	—
Total Support, Revenues And Gains (Losses)	4,409,226	(1,538,824)	2,870,402	366,813	(4,357)	362,456	—	—	—
Expenses									
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	—	—	—
Total Expenses	4,818,198	—	4,818,198	323,950	—	323,950	121	—	121
Increase (Decrease) In Net Assets	(408,972)	(1,538,824)	(1,947,796)	42,863	(4,357)	38,506	(121)	—	(121)
Net Assets - Beginning Of Year	3,026,628	5,112,313	8,138,941	122,502	28,208	150,710	121	—	121
Net Assets - End Of Year	\$ 2,617,656	\$ 3,573,489	\$ 6,191,145	\$ 165,365	\$ 23,851	\$ 189,216	\$ —	\$ —	\$ —

See the accompanying independent auditors' report on supplementary information.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES

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For The Year Ended December 31, 2013

	Indianapolis			Northwest Regional			Pacific Region		
	Temporarily		Total	Temporarily		Total	Temporarily		Total
	Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted	
Public Support									
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
Total Public Support	449,251	43,581	492,832	—	—	—	782,618	32,542	815,160
Revenues And Gains (Losses)									
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
Total Revenues And Gains (Losses)	203,522	—	203,522	—	—	—	183,136	—	183,136
Total Public Support, Revenues And Gains (Losses)	652,773	43,581	696,354	—	—	—	965,754	32,542	998,296
Net Assets Released From Restrictions	3,022	(3,022)	—	—	—	—	14,797	(14,797)	—
Total Support, Revenues And Gains (Losses)	655,795	40,559	696,354	—	—	—	980,551	17,745	998,296
Expenses									
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
Total Expenses	758,885	—	758,885	54,243	—	54,243	980,929	—	980,929
Increase (Decrease) In Net Assets	(103,090)	40,559	(62,531)	(54,243)	—	(54,243)	(378)	17,745	17,367
Net Assets - Beginning Of Year	102,153	3,022	105,175	54,243	—	54,243	5,448	42,257	47,705
Net Assets - End Of Year	\$ (937)	\$ 43,581	\$ 42,644	\$ —	\$ —	\$ —	\$ 5,070	\$ 60,002	\$ 65,072

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CONSOLIDATING STATEMENT OF ACTIVITIES

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For The Year Ended December 31, 2013

	Pittsburgh			San Antonio			San Diego		
	Temporarily		Total	Temporarily		Total	Temporarily		Total
	Unrestricted	Restricted		Unrestricted	Restricted		Unrestricted	Restricted	
Public Support									
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
Total Public Support	18,202	—	18,202	454,114	7,000	461,114	453,320	2,726	456,046
Revenues And Gains (Losses)									
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
Total Revenues And Gains (Losses)	—	—	—	135,149	—	135,149	507,159	—	507,159
Total Public Support, Revenues And Gains (Losses)	18,202	—	18,202	589,263	7,000	596,263	960,479	2,726	963,205
Net Assets Released From Restrictions	3,200	(3,200)	—	22,500	(22,500)	—	11,912	(11,912)	—
Total Support, Revenues And Gains (Losses)	21,402	(3,200)	18,202	611,763	(15,500)	596,263	972,391	(9,186)	963,205
Expenses									
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
Total Expenses	24,517	—	24,517	626,204	—	626,204	1,036,617	—	1,036,617
Increase (Decrease) In Net Assets	(3,115)	(3,200)	(6,315)	(14,441)	(15,500)	(29,941)	(64,226)	(9,186)	(73,412)
Net Assets - Beginning Of Year	4,680	4,532	9,212	79,663	22,500	102,163	789,873	11,912	801,785
Net Assets - End Of Year	\$ 1,565	\$ 1,332	\$ 2,897	\$ 65,222	\$ 7,000	\$ 72,222	\$ 725,647	\$ 2,726	\$ 728,373

See the accompanying independent auditors' report on supplementary information.

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CONSOLIDATING STATEMENT OF ACTIVITIES

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For The Year Ended December 31, 2013

	Tucson			Subtotal		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support						
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
Total Public Support	303,257	1,849	305,106	3,814,159	1,167,620	4,981,779
Revenues And Gains						
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
Total Revenues And Gains (Losses)	132,048	—	132,048	1,960,553	—	1,960,553
Total Public Support, Revenues And Gains (Losses)	435,305	1,849	437,154	5,774,712	1,167,620	6,942,332
Net Assets Released From Restrictions	19,030	(19,030)	—	2,697,564	(2,697,564)	—
Total Support, Revenues And Gains (Losses)	454,335	(17,181)	437,154	8,472,276	(1,529,944)	6,942,332
Expenses						
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
Total Program Services	336,234	—	336,234	7,306,280	—	7,306,280
Supporting activities:						
General and administrative	71,738	—	71,738	1,011,194	—	1,011,194
Fundraising	32,349	—	32,349	746,511	—	746,511
Total Expenses	440,321	—	440,321	9,063,985	—	9,063,985
Increase (Decrease) In Net Assets	14,014	(17,181)	(3,167)	(591,709)	(1,529,944)	(2,121,653)
Net Assets - Beginning Of Year	(9,034)	19,129	10,095	4,176,277	5,243,873	9,420,150
Net Assets - End Of Year	\$ 4,980	\$ 1,948	\$ 6,928	\$ 3,584,568	\$ 3,713,929	\$ 7,298,497

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CONSOLIDATING STATEMENT OF ACTIVITIES

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	Eliminations			Total		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support						
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
Total Public Support	(655,731)	—	(655,731)	3,158,428	1,167,620	4,326,048
Revenues And Gains (Losses)						
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
Total Revenues And Gains (Losses)	(89,922)	—	(89,922)	1,870,631	—	1,870,631
Total Public Support, Revenues And Gains (Losses)	(745,653)	—	(745,653)	5,029,059	1,167,620	6,196,679
Net Assets Released From Restrictions	—	—	—	2,697,564	(2,697,564)	—
Total Support, Revenues And Gains (Losses)	(745,653)	—	(745,653)	7,726,623	(1,529,944)	6,196,679
Expenses						
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
Total Program Services	(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
Total Expenses	(745,653)	—	(745,653)	8,318,332	—	8,318,332
Increase (Decrease) In Net Assets	—	—	—	(591,709)	(1,529,944)	(2,121,653)
Net Assets - Beginning Of Year	—	—	—	4,176,277	5,243,873	9,420,150
Net Assets - End Of Year	\$ —	\$ —	\$ —	\$ 3,584,568	\$ 3,713,929	\$ 7,298,497