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**THE OASIS INSTITUTE**  
**AND SUPPORTING ORGANIZATIONS**  
CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2015

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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, 2015 and 2014, 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 12% and 10% as of December 31, 2015 and 2014, respectively, and total revenues constituting 16% and 15%, 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 audits 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, 2015 and 2014, 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 5, 2016

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

**Assets**

	<b>December 31,</b>	
	<b>2015</b>	<b>2014</b>
Cash and cash equivalents	\$ 1,748,060	\$ 1,396,737
Accounts receivable	70,778	43,621
Due from vendor	20,022	—
Grants receivable	97,705	75,548
Promises to give - short term (Note 4)	1,454,930	1,806,134
Due from OASIS Programs (Note 5)	14,015	4,601
Prepaid expenses and other assets	57,300	74,391
Investments (Note 3)	2,535,175	3,149,236
Promises to give - long term (Note 4)	125,194	—
Furniture, equipment and leasehold improvements (net of accumulated depreciation and amortization of \$892,194 in 2015 and \$821,481 in 2014) (Note 8)	245,397	281,974
<b>Total Assets</b>	<b>\$ 6,368,576</b>	<b>\$ 6,832,242</b>

**Liabilities And Net Assets**

**Liabilities**

Current maturities of capital lease obligations (Note 8)	\$ 5,924	\$ 5,924
Accounts payable and accrued expenses	304,501	233,520
Deferred program revenue	14,163	4,349
Due to OASIS Programs (Note 5)	90,684	69,094
Due to BJH (Note 6)	339,030	341,109
Capital lease obligations - long term (Note 8)	10,934	16,401
Annuity payable (Note 9)	17,153	15,194
<b>Total Liabilities</b>	<b>782,389</b>	<b>685,591</b>

**Net Assets**

Unrestricted	2,977,146	3,882,427
Temporarily restricted (Note 10)	2,609,041	2,264,224
<b>Total Net Assets</b>	<b>5,586,187</b>	<b>6,146,651</b>

<b>Total Liabilities And Net Assets</b>	<b>\$ 6,368,576</b>	<b>\$ 6,832,242</b>
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# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATED STATEMENT OF ACTIVITIES For The Years Ended December 31, 2015 And 2014

	2015			2014		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Public Support</b>						
Contributions and grants (Note 11)	\$ 2,143,083	\$ 1,955,325	\$ 4,098,408	\$ 1,567,828	\$ 1,914,194	\$ 3,482,022
Government grants	548,384	—	548,384	346,806	—	346,806
In-kind contributions (Note 12)	1,414,871	—	1,414,871	1,560,567	—	1,560,567
<b>Total Public Support</b>	<b>4,106,338</b>	<b>1,955,325</b>	<b>6,061,663</b>	<b>3,475,201</b>	<b>1,914,194</b>	<b>5,389,395</b>
<b>Revenues And Gains (Losses)</b>						
Program revenue	1,564,170	—	1,564,170	1,561,016	—	1,561,016
Partner revenue	52,679	—	52,679	—	—	—
Fee revenue	44,592	—	44,592	35,118	—	35,118
Interest and dividends	72,019	—	72,019	64,393	—	64,393
Realized gains on investments (Note 3)	2,858	—	2,858	4,740	—	4,740
Unrealized gains (losses) on investments (Note 3)	(40,878)	—	(40,878)	145,583	—	145,583
Change in fair value of charitable gift annuity	(3,330)	—	(3,330)	—	—	—
Other	11,003	—	11,003	2,241	—	2,241
<b>Total Revenues And Gains (Losses)</b>	<b>1,703,113</b>	<b>—</b>	<b>1,703,113</b>	<b>1,813,091</b>	<b>—</b>	<b>1,813,091</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>5,809,451</b>	<b>1,955,325</b>	<b>7,764,776</b>	<b>5,288,292</b>	<b>1,914,194</b>	<b>7,202,486</b>
<b>Net Assets Released From Restrictions (Note 10)</b>	<b>1,610,508</b>	<b>(1,610,508)</b>	<b>—</b>	<b>3,363,899</b>	<b>(3,363,899)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>7,419,959</b>	<b>344,817</b>	<b>7,764,776</b>	<b>8,652,191</b>	<b>(1,449,705)</b>	<b>7,202,486</b>
<b>Expenses</b>						
Program services:						
Education	1,619,453	—	1,619,453	1,520,282	—	1,520,282
Health	3,036,659	—	3,036,659	2,832,970	—	2,832,970
Technology	728,300	—	728,300	813,772	—	813,772
Volunteer service	1,022,040	—	1,022,040	1,234,047	—	1,234,047
<b>Total Program Services</b>	<b>6,406,452</b>	<b>—</b>	<b>6,406,452</b>	<b>6,401,071</b>	<b>—</b>	<b>6,401,071</b>
Supporting activities:						
General and administrative	1,332,592	—	1,332,592	1,298,186	—	1,298,186
Fundraising	586,196	—	586,196	655,075	—	655,075
<b>Total Expenses</b>	<b>8,325,240</b>	<b>—</b>	<b>8,325,240</b>	<b>8,354,332</b>	<b>—</b>	<b>8,354,332</b>
<b>Increase (Decrease) In Net Assets</b>	<b>(905,281)</b>	<b>344,817</b>	<b>(560,464)</b>	<b>297,859</b>	<b>(1,449,705)</b>	<b>(1,151,846)</b>
<b>Net Assets - Beginning Of Year</b>	<b>3,882,427</b>	<b>2,264,224</b>	<b>6,146,651</b>	<b>3,584,568</b>	<b>3,713,929</b>	<b>7,298,497</b>
<b>Net Assets - End Of Year</b>	<b>\$ 2,977,146</b>	<b>\$ 2,609,041</b>	<b>\$ 5,586,187</b>	<b>\$ 3,882,427</b>	<b>\$ 2,264,224</b>	<b>\$ 6,146,651</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended December 31, 2015

	Program Services					Supporting Activities		
	Education	Health	Technology	Volunteer Service	Total	General And Administrative	Fundraising	Total
Salaries	\$ 453,152	\$ 1,026,823	\$ 265,422	\$ 437,054	\$ 2,182,451	\$ 320,157	\$ 310,683	\$ 2,813,291
Payroll taxes	35,149	76,859	24,381	34,958	171,347	19,156	24,219	214,722
Benefits	46,616	145,024	53,911	54,721	300,272	28,689	49,784	378,745
Program allocations*	—	457,766	15,000	19,550	492,316	—	—	492,316
Contract services and professional fees	106,420	210,036	138,890	41,553	496,899	597,924	39,322	1,134,145
Depreciation and amortization	14,755	18,708	7,210	14,951	55,624	18,200	8,731	82,555
Development	—	—	—	—	—	—	31,375	31,375
Dues and subscriptions	151	900	—	—	1,051	3,578	364	4,993
Equipment	5,256	26,418	3,047	6,769	41,490	28,071	1,449	71,010
Individual donor Program initiative	219,711	64,747	273	14,502	299,233	—	—	299,233
Instructors	313,992	196,922	56,712	21,383	589,009	—	—	589,009
Insurance	1,262	3,033	1,172	1,528	6,995	23,395	1,566	31,956
Marketing	10,957	21,487	4,315	10,168	46,927	36,069	3,641	86,637
Meetings	1,558	8,942	1,072	3,255	14,827	4,907	1,649	21,383
Other	5,417	9,117	8,669	3,309	26,512	55,660	2,739	84,911
Postage	25,853	17,272	3,018	13,197	59,340	4,298	1,310	64,948
Printing	68,360	84,441	19,090	51,604	223,495	4,358	957	228,810
Rent**	284,218	565,880	105,345	187,233	1,142,676	144,171	98,006	1,384,853
Supplies	12,465	39,129	5,480	33,960	91,034	7,546	3,338	101,918
Telephone	9,328	23,630	5,673	9,799	48,430	13,485	4,863	66,778
Travel	4,330	29,277	9,399	23,622	66,628	22,894	2,200	91,722
Volunteers	503	10,248	221	38,924	49,896	34	—	49,930
	\$ 1,619,453	\$ 3,036,659	\$ 728,300	\$ 1,022,040	\$ 6,406,452	\$ 1,332,592	\$ 586,196	\$ 8,325,240

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

\*\* Includes in-kind facilities rent of \$1,213,754 (Note 12).

# 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	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 CASH FLOWS

	For The Years Ended December 31,	
	2015	2014
<b>Cash Flows From Operating Activities</b>		
Decrease in net assets	\$ (560,464)	\$ (1,151,846)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:		
Depreciation and amortization	82,555	76,734
Charitable gift annuity	—	(9,806)
Change in fair value of charitable gift annuity	3,330	—
Loss on disposal of furniture, equipment and leasehold improvements	615	—
Realized gains on investments	(2,858)	(4,740)
Unrealized (gains) losses on investments	40,878	(145,583)
Changes in assets and liabilities:		
Increase in accounts receivable	(27,157)	(14,515)
Increase in due from vendor	(20,022)	—
Increase in grants receivable	(22,157)	(21,243)
Decrease in promises to give	226,010	1,159,251
Decrease in prepaid expenses and other assets	17,091	1,802
Increase (decrease) in accounts payable and accrued expenses	70,981	(73,804)
Increase (decrease) in deferred program revenue	9,814	(4,063)
Change in due to/due from OASIS programs, net	12,176	37,370
Decrease in due to BJH	(2,079)	(11,343)
<b>Net Cash Used In Operating Activities</b>	<b>(171,287)</b>	<b>(161,786)</b>
<b>Cash Flows From Investing Activities</b>		
Proceeds from sale of investments	1,018,917	1,645,000
Purchase of investments	(442,876)	(1,271,319)
Payments for furniture, equipment and leasehold improvements	(46,593)	(157,534)
<b>Net Cash Provided By Investing Activities</b>	<b>529,448</b>	<b>216,147</b>
<b>Cash Flows From Financing Activities</b>		
Principal payments on capital lease obligations	(5,467)	(5,316)
Payments on charitable gift annuity obligation	(1,371)	—
<b>Net Cash Used In Financing Activities</b>	<b>(6,838)</b>	<b>(5,316)</b>
<b>Net Increase In Cash And Cash Equivalents</b>	<b>351,323</b>	<b>49,045</b>
<b>Cash And Cash Equivalents - Beginning Of Year</b>	<b>1,396,737</b>	<b>1,347,692</b>
<b>Cash And Cash Equivalents - End Of Year</b>	<b>\$ 1,748,060</b>	<b>\$ 1,396,737</b>

# **THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS**

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## **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2015 And 2014**

### **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, Indianapolis OASIS, Pacific Region OASIS, Pittsburgh OASIS, San Antonio OASIS, San Diego OASIS, and Tucson OASIS (Supporting Organizations).

During 2015, the Board of Tucson OASIS approved the dissolution of the entity. The net assets were returned to the respective donors and/or transferred to the Institute in 2015.

During December 2012, the Board of Pittsburgh OASIS approved the dissolution of the entity. 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, 2015 or 2014.

#### **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) or Securities Investor Protection coverage. Cash accounts up to \$250,000 per bank are insured under the FDIC. The total uninsured balance at December 31, 2015 is approximately \$543,000.

#### **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, 2015 or 2014.

#### **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, 2015 or 2014.

#### **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. 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**

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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 and amortization. Depreciation and amortization 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 342,156 and 323,237 volunteer hours in 2015 and 2014, 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**

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### 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.

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 2015, the Institute completed a five-year business plan designed to increase financial sustainability and growth throughout the OASIS network, which will be implemented in 2016 – 2020.

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

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

Program services and supporting activities include:

#### **Education**

The Institute supports the network in developing programs such as technology and fraud and scam protection and works with the Supporting Organizations and other program locations throughout the country to implement them. The network designs and implements local educational programs in the areas of the arts, humanities and various other subjects. Topics range from creative writing and poetry to art history and international studies. In 2015 and 2014, enrollment in OASIS education classes across the country exceeded 131,000 and 127,000, 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 5<sup>th</sup> grade in an after-school setting. Based on this curriculum, OASIS also developed Healthy Habits for Adults workshops that offer a healthy snack, education lesson, food label reading and appropriate physical activity for older adults. *CATCH Healthy Habits* and Healthy Habits for Adults are currently offered in 12 cities, including four Supporting Organizations.

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

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### 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 to impact social isolation. Participants also gain or improve skills to engage in online activities such as managing benefits and healthcare/health monitoring. The curriculum is composed of more than 30 courses that are relevant to people in the OASIS demographic. These include *Facebook 1 & 2, Introduction to the Computer, Introduction to Email, Introduction to the Internet, iPad, iPhone, Microsoft Word, Microsoft Excel, and Mobile Accessibility*. Eleven courses are translated into Spanish and two are translated into Korean. The Supporting Organizations and other local program sites offer a wide range of technology courses to participants using the *Connections* curriculum. Enrollment in *Connections* classes has exceeded 100,000 since the program began in 2001.

#### **Volunteer Service**

OASIS cooperates with 75 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 4,500 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 2015 and 2014, 5,761 and 5,995 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**

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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 2012 and later remain subject to examination by taxing authorities.

### **Subsequent Events**

Management has evaluated subsequent events through May 5, 2016, 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

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### 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:

	2015		2014	
	Cost	Fair Value	Cost	Fair Value
Vanguard Intermediate-Term Bond Fund	\$ 816,172	\$ 844,306	\$ 783,566	\$ 826,891
Vanguard 500 Index Fund	769,547	1,334,158	730,062	1,304,554
Certificates of deposit	—	—	1,017,791	1,017,791
Funds held at San Diego Foundation	372,517	356,711	—	—
	<u>\$ 1,958,236</u>	<u>\$ 2,535,175</u>	<u>\$ 2,531,419</u>	<u>\$ 3,149,236</u>

Realized gains of \$2,858 and \$4,740 were recorded in 2015 and 2014, respectively. At December 31, 2015 and 2014, unrealized gains (losses) of (\$40,878) and \$145,583, respectively, were recorded to adjust the investments to fair value.

The OASIS Institute accounts for investments at fair value as required by generally accepted accounting principles. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The valuation techniques are required to maximize the use of observable inputs and minimize the use of unobservable inputs.

There are three general valuation techniques that may be used to measure fair value, as described below:

- Market approach - Uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities.
- Cost approach - Based on the amount that currently would be required to replace the service capacity of an asset.
- Income approach - Uses valuation techniques to convert future amounts to a single present amount based on current market expectations about the future amounts.

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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

Investments measured and reported at fair value are classified and disclosed in one of the following three categories:

- Level 1* Quoted prices that are readily available in active markets/exchanges for identical investments.
- Level 2* Pricing inputs other than quoted prices included within Level 1 that are observable for the investment, either directly or indirectly.
- Level 3* Significant pricing inputs that are unobservable for the investment and includes investments for which there is little, if any, market activity for the investment.

The following are the major categories of investments measured at fair value:

	2015			
	Level 1	Level 2	Level 3	Total
Vanguard Intermediate-Term Bond Fund	\$ 844,306	\$ —	\$ —	\$ 844,306
Vanguard 500 Index Fund	1,334,158	—	—	1,334,158
Funds held at San Diego Foundation	—	356,711	—	356,711
	<u>\$ 2,178,464</u>	<u>\$ 356,711</u>	<u>\$ —</u>	<u>\$ 2,535,175</u>

All investments held at December 31, 2014 were categorized as Level 1 investments.

At December 31, 2015, observable inputs, such as quoted prices for similar assets or liabilities, interest rates, prepayment spreads and credit risk, were utilized to value the Level 2 assets.

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

### Notes To Consolidated Financial Statements (Continued)

#### 4. Promises To Give

As of December 31, 2015 and 2014, OASIS had the following unconditional promises to give:

	<u>2015</u>	<u>2014</u>
AARP Foundation	\$ 8,125	\$ 8,125
Administration for Community Living	62,332	—
Anthem Foundation	900,772	—
AT&T Foundation	—	600,000
BJH Foundation	84,452	87,570
Blue Cross Blue Shield	50,000	—
Emerson	100,000	200,000
Missouri Foundation for Health	273,562	—
National Council on Aging - Bristol Myers Squibb Foundation	75,000	222,385
Wellpoint Foundation	—	604,791
Others	30,725	83,263
	<u>1,584,968</u>	<u>1,806,134</u>
Discount to record promises to give at present value	<u>(4,844)</u>	<u>—</u>
	<u>\$ 1,580,124</u>	<u>\$ 1,806,134</u>

The promises are collectible as follows:

	<u>2015</u>	<u>2014</u>
Promises due in less than one year	\$ 1,454,930	\$ 1,806,134
Promises due in 1 - 5 years	130,038	—
	<u>1,584,968</u>	<u>1,806,134</u>
Discount to record promises to give at present value	<u>(4,844)</u>	<u>—</u>
	<u>\$ 1,580,124</u>	<u>\$ 1,806,134</u>

In 2015, a discount rate of 3.50% was used to record the promises to give at present value of future cash flows.

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

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Notes To Consolidated Financial Statements (*Continued*)

### **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, 2015 and 2014.

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

The balance due to BJH at December 31, 2015 and 2014 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. BJH is required to fund the plan based on an annual actuarial valuation. The current funding is at the rate of approximately 9% of participants' compensation. The Institute's share of the pension expense for the years ended December 31, 2015 and 2014 was approximately \$129,000 and \$85,000, respectively.

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 2015 and 2014, matching amounts of approximately \$23,000 and \$20,500 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 2015 and 2014, matching amounts of approximately \$3,498 and \$5,911, respectively, were contributed.

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

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Notes To Consolidated Financial Statements (*Continued*)

### **8. Capital Leases**

OASIS has entered into a capital lease on one piece of office equipment. Future minimum payments, by year, and in the aggregate, under this noncancellable capital lease at December 31, 2015 are as follows:

<u>Year</u>	<u>Amount</u>
2016	\$ 5,924
2017	5,467
2018	5,467
Total minimum lease payments	16,858
Less: Current maturities	5,924
Capital lease obligations - long-term	\$ 10,934

Equipment costing \$27,641 with accumulated depreciation of \$11,509 and \$5,981 at December 31, 2015 and 2014, respectively, has been capitalized under capital leases and is included in furniture, equipment and leasehold improvements. The related amortization expense is included with depreciation and amortization expense.

### **9. Charitable Gift Annuity**

In 2014, Albuquerque OASIS received a charitable gift annuity in the amount of \$25,000. Under the agreement, Albuquerque OASIS pays the donor equal quarterly installments at an annual amount totaling \$1,325. The assets held for the annuity were in the custody of The OASIS Institute at December 31, 2015 and 2014 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 life expectancies of 75 and 82 were assumed, resulting in an annuity payable of \$17,153 and \$15,194 as of December 31, 2015 and 2014, respectively. For the year ended December 31, 2014, revenue from the annuity gift was \$9,806, which was included in contributions and grants in the statement of activities (Note 11). Payments of \$1,371 were made to the annuitants in 2015. No payments were made to annuitants in 2014.

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

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Notes To Consolidated Financial Statements (*Continued*)

### **10. Net Assets**

Temporarily restricted net assets at December 31, 2015 and 2014 consist of:

	<b>2015</b>	<b>2014</b>
Education	\$ 36,048	\$ 49,340
Health	1,249,299	738,618
Technology	331,006	638,908
Volunteer service	818,331	525,577
General	124,357	311,781
Other time restricted	50,000	—
	<b>\$ 2,609,041</b>	<b>\$ 2,264,224</b>

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

	<b>2015</b>	<b>2014</b>
Education	\$ 25,797	\$ 15,952
Health	840,539	2,373,781
Technology	315,482	383,100
Volunteer service	360,349	372,732
General	68,341	218,334
	<b>\$ 1,610,508</b>	<b>\$ 3,363,899</b>

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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Notes To Consolidated Financial Statements (*Continued*)

### 11. Contributions And Grants

Contributions and grants consist of:

	<u>2015</u>	<u>2014</u>
<b>Foundations</b>		
Anthem Foundation	\$ 1,749,090	\$ —
AstraZenca Foundation	—	223,501
AT&T Foundation	—	600,000
BJH Foundation	125,000	125,000
Blue Cross Blue Shield	50,000	—
Doris Wolff Irrevocable Trust	—	500,000
May and Stanley Smith Charitable Trust	300,000	300,000
Missouri Foundation for Health	268,718	—
Monsanto	50,000	50,000
Nina Mason Pulliam Charitable Trust	75,000	75,000
National Council on Aging - Bristol Myers Squibb Foundation	104,140	132,888
United HealthCare Services	50,000	—
Wells Fargo Advisors	25,000	50,000
Others	317,903	367,745
	<u>3,114,851</u>	<u>2,424,134</u>
<b>Corporate</b>		
BJC Healthcare	400,000	400,000
Emerson	100,000	200,000
Others	179,206	146,589
	<u>679,206</u>	<u>746,589</u>
<b>Private</b>		
Individuals	304,351	301,493
Charitable gift annuity (Note 9)	—	9,806
	<u>304,351</u>	<u>311,299</u>
	<u>\$ 4,098,408</u>	<u>\$ 3,482,022</u>

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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Notes To Consolidated Financial Statements (*Continued*)

### 12. In-Kind Contributions

In-kind contributions consist of:

	<u>2015</u>	<u>2014</u>
Facilities rent	\$ 1,213,754	\$ 1,168,665
Instructors and consultants	135,039	117,353
iPads	—	147,900
Other	66,078	126,649
	<u>\$ 1,414,871</u>	<u>\$ 1,560,567</u>

### 13. Commitments

OASIS leases office and facility space, as well as equipment, under various noncancellable leases expiring at various dates through 2019. Certain leases may be renewed for additional periods. Total lease expense was \$196,319 and \$176,246 in 2015 and 2014, respectively.

The future minimum rental commitments required under the leases at December 31, 2015 are as follows:

<u>Year</u>	<u>Amount</u>
2016	\$ 163,904
2017	125,629
2018	114,569
2019	48,461
	<u>\$ 452,563</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, 2015 and 2014, and our report thereon dated May 5, 2016 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 5, 2016

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2015

### Assets

	The Institute	Albuquerque	Indianapolis	Pacific Region	San Antonio	San Diego	Tucson	Eliminations	Total
Cash and cash equivalents	\$ 1,184,790	\$ 119,392	\$ 109,875	\$ 33,040	\$ 6,993	\$ 259,708	\$ 34,262	\$ —	\$ 1,748,060
Accounts receivable	23,077	—	—	—	36,868	14,230	—	(3,397)	70,778
Due from vendor	20,022	—	—	—	—	—	—	—	20,022
Grants receivable	40,587	—	—	42,118	—	38,109	—	(23,109)	97,705
Promises to give - short term	1,404,930	50,000	—	—	—	—	—	—	1,454,930
Due from OASIS/OASIS Programs	85,551	80,128	13,451	92,056	—	67,599	5,243	(330,013)	14,015
Prepaid expenses and other assets	16,140	8,866	13,703	9,387	2,125	7,079	—	—	57,300
Investments	2,178,464	—	—	—	—	356,711	—	—	2,535,175
Promises to give - long term	125,194	—	—	—	—	—	—	—	125,194
Furniture, equipment and leasehold improvements (net of accumulated depreciation and amortization of \$892,194)	94,195	65,979	4,801	16,497	31,086	32,839	—	—	245,397
<b>Total Assets</b>	<b>\$ 5,172,950</b>	<b>\$ 324,365</b>	<b>\$ 141,830</b>	<b>\$ 193,098</b>	<b>\$ 77,072</b>	<b>\$ 776,275</b>	<b>\$ 39,505</b>	<b>\$ (356,519)</b>	<b>\$ 6,368,576</b>

### Liabilities And Net Assets

#### Liabilities

Current maturities of capital lease obligations	\$ —	\$ —	\$ —	\$ 5,924	\$ —	\$ —	\$ —	\$ —	\$ 5,924
Accounts payable and accrued expenses	178,735	13,169	34,043	22,237	18,843	47,764	—	(10,290)	304,501
Deferred program revenue	220	—	2,184	11,759	—	—	—	—	14,163
Due to OASIS/OASIS Programs	376,047	270	11,395	9,696	—	—	39,505	(346,229)	90,684
Due to BJH	339,030	—	—	—	—	—	—	—	339,030
Capital lease obligations - long term	—	—	—	10,934	—	—	—	—	10,934
Annuity payable	—	17,153	—	—	—	—	—	—	17,153
<b>Total Liabilities</b>	<b>894,032</b>	<b>30,592</b>	<b>47,622</b>	<b>60,550</b>	<b>18,843</b>	<b>47,764</b>	<b>39,505</b>	<b>(356,519)</b>	<b>782,389</b>

#### Net Assets

Unrestricted	2,050,861	178,595	30,419	417	27,319	689,535	—	—	2,977,146
Temporarily restricted	2,228,057	115,178	63,789	132,131	30,910	38,976	—	—	2,609,041
<b>Total Net Assets</b>	<b>4,278,918</b>	<b>293,773</b>	<b>94,208</b>	<b>132,548</b>	<b>58,229</b>	<b>728,511</b>	<b>—</b>	<b>—</b>	<b>5,586,187</b>
<b>Total Liabilities And Net Assets</b>	<b>\$ 5,172,950</b>	<b>\$ 324,365</b>	<b>\$ 141,830</b>	<b>\$ 193,098</b>	<b>\$ 77,072</b>	<b>\$ 776,275</b>	<b>\$ 39,505</b>	<b>\$ (356,519)</b>	<b>\$ 6,368,576</b>

# 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 - short term	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
<b>Total Assets</b>	<b>\$ 5,697,799</b>	<b>\$ 220,742</b>	<b>\$ 113,575</b>	<b>\$ 148,055</b>	<b>\$ 82,498</b>	<b>\$ 699,699</b>	<b>\$ 43,764</b>	<b>\$ (173,890)</b>	<b>\$ 6,832,242</b>

### 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
<b>Total Liabilities</b>	<b>663,511</b>	<b>26,533</b>	<b>31,714</b>	<b>73,626</b>	<b>28,574</b>	<b>33,209</b>	<b>2,314</b>	<b>(173,890)</b>	<b>685,591</b>

#### 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
<b>Total Net Assets</b>	<b>5,034,288</b>	<b>194,209</b>	<b>81,861</b>	<b>74,429</b>	<b>53,924</b>	<b>666,490</b>	<b>41,450</b>	<b>—</b>	<b>6,146,651</b>

<b>Total Liabilities And Net Assets</b>	<b>\$ 5,697,799</b>	<b>\$ 220,742</b>	<b>\$ 113,575</b>	<b>\$ 148,055</b>	<b>\$ 82,498</b>	<b>\$ 699,699</b>	<b>\$ 43,764</b>	<b>\$ (173,890)</b>	<b>\$ 6,832,242</b>
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# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

Page 1 Of 4

For The Year Ended December 31, 2015

	The Institute			Albuquerque			Indianapolis		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Public Support</b>									
Contributions and grants	\$ 2,081,445	\$ 1,474,334	\$ 3,555,779	\$ 80,399	\$ 115,178	\$ 195,577	\$ 264,332	\$ 55,221	\$ 319,553
Government grants	296,017	—	296,017	—	—	—	—	—	—
In-kind contributions	310,888	—	310,888	13,127	—	13,127	262,878	—	262,878
<b>Total Public Support</b>	<b>2,688,350</b>	<b>1,474,334</b>	<b>4,162,684</b>	<b>93,526</b>	<b>115,178</b>	<b>208,704</b>	<b>527,210</b>	<b>55,221</b>	<b>582,431</b>
<b>Revenues And Gains (Losses)</b>									
Program revenue	262,694	—	262,694	283,031	—	283,031	211,352	—	211,352
Partner revenue	52,679	—	52,679	—	—	—	—	—	—
Fee revenue	106,867	—	106,867	—	—	—	—	—	—
Interest and dividends	53,146	—	53,146	—	—	—	—	—	—
Realized gains on investments	2,858	—	2,858	—	—	—	—	—	—
Unrealized losses on investments	(25,072)	—	(25,072)	—	—	—	—	—	—
Change in fair value of charitable gift annuity	—	—	—	(3,330)	—	(3,330)	—	—	—
Other	—	—	—	2,749	—	2,749	69	—	69
<b>Total Revenues And Gains (Losses)</b>	<b>453,172</b>	<b>—</b>	<b>453,172</b>	<b>282,450</b>	<b>—</b>	<b>282,450</b>	<b>211,421</b>	<b>—</b>	<b>211,421</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>3,141,522</b>	<b>1,474,334</b>	<b>4,615,856</b>	<b>375,976</b>	<b>115,178</b>	<b>491,154</b>	<b>738,631</b>	<b>55,221</b>	<b>793,852</b>
<b>Net Assets Released From Restrictions</b>	<b>1,258,135</b>	<b>(1,258,135)</b>	<b>—</b>	<b>14,066</b>	<b>(14,066)</b>	<b>—</b>	<b>69,354</b>	<b>(69,354)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>4,399,657</b>	<b>216,199</b>	<b>4,615,856</b>	<b>390,042</b>	<b>101,112</b>	<b>491,154</b>	<b>807,985</b>	<b>(14,133)</b>	<b>793,852</b>
<b>Expenses</b>									
Program services:									
Education	519,946	—	519,946	170,116	—	170,116	158,744	—	158,744
Health	2,385,600	—	2,385,600	11,439	—	11,439	327,768	—	327,768
Technology	547,385	—	547,385	—	—	—	13,420	—	13,420
Volunteer service	596,433	—	596,433	110,915	—	110,915	138,633	—	138,633
<b>Total Program Services</b>	<b>4,049,364</b>	<b>—</b>	<b>4,049,364</b>	<b>292,470</b>	<b>—</b>	<b>292,470</b>	<b>638,565</b>	<b>—</b>	<b>638,565</b>
Supporting activities:									
General and administrative	943,761	—	943,761	70,000	—	70,000	99,531	—	99,531
Fundraising	378,101	—	378,101	29,120	—	29,120	43,409	—	43,409
<b>Total Expenses</b>	<b>5,371,226</b>	<b>—</b>	<b>5,371,226</b>	<b>391,590</b>	<b>—</b>	<b>391,590</b>	<b>781,505</b>	<b>—</b>	<b>781,505</b>
<b>Increase (Decrease) In Net Assets</b>	<b>(971,569)</b>	<b>216,199</b>	<b>(755,370)</b>	<b>(1,548)</b>	<b>101,112</b>	<b>99,564</b>	<b>26,480</b>	<b>(14,133)</b>	<b>12,347</b>
<b>Net Assets - Beginning Of Year</b>	<b>3,022,430</b>	<b>2,011,858</b>	<b>5,034,288</b>	<b>180,143</b>	<b>14,066</b>	<b>194,209</b>	<b>3,939</b>	<b>77,922</b>	<b>81,861</b>
<b>Net Assets - End Of Year</b>	<b>\$ 2,050,861</b>	<b>\$ 2,228,057</b>	<b>\$ 4,278,918</b>	<b>\$ 178,595</b>	<b>\$ 115,178</b>	<b>\$ 293,773</b>	<b>\$ 30,419</b>	<b>\$ 63,789</b>	<b>\$ 94,208</b>

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, 2015

	Pacific Region			San Antonio			San Diego		
	Temporarily			Temporarily			Temporarily		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Public Support</b>									
Contributions and grants	\$ 179,518	\$ 88,637	\$ 268,155	\$ 89,139	\$ 111,000	\$ 200,139	\$ 210,764	\$ 150,461	\$ 361,225
Government grants	88,868	—	88,868	116,499	—	116,499	47,000	—	47,000
In-kind contributions	374,886	—	374,886	180,266	—	180,266	272,826	—	272,826
<b>Total Public Support</b>	<b>643,272</b>	<b>88,637</b>	<b>731,909</b>	<b>385,904</b>	<b>111,000</b>	<b>496,904</b>	<b>530,590</b>	<b>150,461</b>	<b>681,051</b>
<b>Revenues And Gains (Losses)</b>									
Program revenue	163,021	—	163,021	103,299	—	103,299	542,313	—	542,313
Partner revenue	—	—	—	—	—	—	—	—	—
Fee revenue	—	—	—	—	—	—	—	—	—
Interest and dividends	—	—	—	9	—	9	18,864	—	18,864
Realized gains on investments	—	—	—	—	—	—	—	—	—
Unrealized losses on investments	—	—	—	—	—	—	(15,806)	—	(15,806)
Change in fair value of charitable gift annuity	—	—	—	—	—	—	—	—	—
Other	—	—	—	8,800	—	8,800	—	—	—
<b>Total Revenues And Gains (Losses)</b>	<b>163,021</b>	<b>—</b>	<b>163,021</b>	<b>112,108</b>	<b>—</b>	<b>112,108</b>	<b>545,371</b>	<b>—</b>	<b>545,371</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>806,293</b>	<b>88,637</b>	<b>894,930</b>	<b>498,012</b>	<b>111,000</b>	<b>609,012</b>	<b>1,075,961</b>	<b>150,461</b>	<b>1,226,422</b>
<b>Net Assets Released From Restrictions</b>	<b>37,376</b>	<b>(37,376)</b>	<b>—</b>	<b>110,090</b>	<b>(110,090)</b>	<b>—</b>	<b>120,126</b>	<b>(120,126)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>843,669</b>	<b>51,261</b>	<b>894,930</b>	<b>608,102</b>	<b>910</b>	<b>609,012</b>	<b>1,196,087</b>	<b>30,335</b>	<b>1,226,422</b>
<b>Expenses</b>									
Program services:									
Education	199,638	—	199,638	177,982	—	177,982	453,218	—	453,218
Health	414,414	—	414,414	187,083	—	187,083	270,991	—	270,991
Technology	22,250	—	22,250	151,641	—	151,641	70,388	—	70,388
Volunteer service	78,307	—	78,307	30,175	—	30,175	141,138	—	141,138
<b>Total Program Services</b>	<b>714,609</b>	<b>—</b>	<b>714,609</b>	<b>546,881</b>	<b>—</b>	<b>546,881</b>	<b>935,735</b>	<b>—</b>	<b>935,735</b>
Supporting activities:									
General and administrative	90,132	—	90,132	57,826	—	57,826	125,170	—	125,170
Fundraising	32,070	—	32,070	—	—	—	103,496	—	103,496
<b>Total Expenses</b>	<b>836,811</b>	<b>—</b>	<b>836,811</b>	<b>604,707</b>	<b>—</b>	<b>604,707</b>	<b>1,164,401</b>	<b>—</b>	<b>1,164,401</b>
<b>Increase (Decrease) In Net Assets</b>	<b>6,858</b>	<b>51,261</b>	<b>58,119</b>	<b>3,395</b>	<b>910</b>	<b>4,305</b>	<b>31,686</b>	<b>30,335</b>	<b>62,021</b>
<b>Net Assets - Beginning Of Year</b>	<b>(6,441)</b>	<b>80,870</b>	<b>74,429</b>	<b>23,924</b>	<b>30,000</b>	<b>53,924</b>	<b>657,849</b>	<b>8,641</b>	<b>666,490</b>
<b>Net Assets - End Of Year</b>	<b>\$ 417</b>	<b>\$ 132,131</b>	<b>\$ 132,548</b>	<b>\$ 27,319</b>	<b>\$ 30,910</b>	<b>\$ 58,229</b>	<b>\$ 689,535</b>	<b>\$ 38,976</b>	<b>\$ 728,511</b>

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, 2015

	Tucson			Subtotal		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Public Support</b>						
Contributions and grants	\$ 5,243	\$ (39,506)	\$ (34,263)	\$ 2,910,840	\$ 1,955,325	\$ 4,866,165
Government grants	—	—	—	548,384	—	548,384
In-kind contributions	—	—	—	1,414,871	—	1,414,871
<b>Total Public Support</b>	<b>5,243</b>	<b>(39,506)</b>	<b>(34,263)</b>	<b>4,874,095</b>	<b>1,955,325</b>	<b>6,829,420</b>
<b>Revenues And Gains (Losses)</b>						
Program revenue	—	—	—	1,565,710	—	1,565,710
Partner revenue	—	—	—	52,679	—	52,679
Fee revenue	—	—	—	106,867	—	106,867
Interest and dividends	—	—	—	72,019	—	72,019
Realized gains on investments	—	—	—	2,858	—	2,858
Unrealized losses on investments	—	—	—	(40,878)	—	(40,878)
Change in fair value of charitable gift annuity	—	—	—	(3,330)	—	(3,330)
Other	(615)	—	(615)	11,003	—	11,003
<b>Total Revenues And Gains (Losses)</b>	<b>(615)</b>	<b>—</b>	<b>(615)</b>	<b>1,766,928</b>	<b>—</b>	<b>1,766,928</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>4,628</b>	<b>(39,506)</b>	<b>(34,878)</b>	<b>6,641,023</b>	<b>1,955,325</b>	<b>8,596,348</b>
<b>Net Assets Released From Restrictions</b>	<b>1,361</b>	<b>(1,361)</b>	<b>—</b>	<b>1,610,508</b>	<b>(1,610,508)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>5,989</b>	<b>(40,867)</b>	<b>(34,878)</b>	<b>8,251,531</b>	<b>344,817</b>	<b>8,596,348</b>
<b>Expenses</b>						
Program services:						
Education	—	—	—	1,679,644	—	1,679,644
Health	—	—	—	3,597,295	—	3,597,295
Technology	—	—	—	805,084	—	805,084
Volunteer service	—	—	—	1,095,601	—	1,095,601
<b>Total Program Services</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>7,177,624</b>	<b>—</b>	<b>7,177,624</b>
Supporting activities:						
General and administrative	6,572	—	6,572	1,392,992	—	1,392,992
Fundraising	—	—	—	586,196	—	586,196
<b>Total Expenses</b>	<b>6,572</b>	<b>—</b>	<b>6,572</b>	<b>9,156,812</b>	<b>—</b>	<b>9,156,812</b>
<b>Increase (Decrease) In Net Assets</b>	<b>(583)</b>	<b>(40,867)</b>	<b>(41,450)</b>	<b>(905,281)</b>	<b>344,817</b>	<b>(560,464)</b>
<b>Net Assets - Beginning Of Year</b>	<b>583</b>	<b>40,867</b>	<b>41,450</b>	<b>3,882,427</b>	<b>2,264,224</b>	<b>6,146,651</b>
<b>Net Assets - End Of Year</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 2,977,146</b>	<b>\$ 2,609,041</b>	<b>\$ 5,586,187</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

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For The Year Ended December 31, 2015

	Eliminations			Total		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Public Support</b>						
Contributions and grants	\$ (767,757)	\$ —	\$ (767,757)	\$ 2,143,083	\$ 1,955,325	\$ 4,098,408
Government grants	—	—	—	548,384	—	548,384
In-kind contributions	—	—	—	1,414,871	—	1,414,871
<b>Total Public Support</b>	<b>(767,757)</b>	<b>—</b>	<b>(767,757)</b>	<b>4,106,338</b>	<b>1,955,325</b>	<b>6,061,663</b>
<b>Revenues And Gains (Losses)</b>						
Program revenue	(1,540)	—	(1,540)	1,564,170	—	1,564,170
Partner revenue	—	—	—	52,679	—	52,679
Fee revenue	(62,275)	—	(62,275)	44,592	—	44,592
Interest and dividends	—	—	—	72,019	—	72,019
Realized gains on investments	—	—	—	2,858	—	2,858
Unrealized losses on investments	—	—	—	(40,878)	—	(40,878)
Change in fair value of charitable gift annuity	—	—	—	(3,330)	—	(3,330)
Other	—	—	—	11,003	—	11,003
<b>Total Revenues And Gains (Losses)</b>	<b>(63,815)</b>	<b>—</b>	<b>(63,815)</b>	<b>1,703,113</b>	<b>—</b>	<b>1,703,113</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>(831,572)</b>	<b>—</b>	<b>(831,572)</b>	<b>5,809,451</b>	<b>1,955,325</b>	<b>7,764,776</b>
<b>Net Assets Released From Restrictions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,610,508</b>	<b>(1,610,508)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>(831,572)</b>	<b>—</b>	<b>(831,572)</b>	<b>7,419,959</b>	<b>344,817</b>	<b>7,764,776</b>
<b>Expenses</b>						
Program services:						
Education	(60,191)	—	(60,191)	1,619,453	—	1,619,453
Health	(560,636)	—	(560,636)	3,036,659	—	3,036,659
Technology	(76,784)	—	(76,784)	728,300	—	728,300
Volunteer service	(73,561)	—	(73,561)	1,022,040	—	1,022,040
<b>Total Program Services</b>	<b>(771,172)</b>	<b>—</b>	<b>(771,172)</b>	<b>6,406,452</b>	<b>—</b>	<b>6,406,452</b>
Supporting activities:						
General and administrative	(60,400)	—	(60,400)	1,332,592	—	1,332,592
Fundraising	—	—	—	586,196	—	586,196
<b>Total Expenses</b>	<b>(831,572)</b>	<b>—</b>	<b>(831,572)</b>	<b>8,325,240</b>	<b>—</b>	<b>8,325,240</b>
<b>Increase (Decrease) In Net Assets</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(905,281)</b>	<b>344,817</b>	<b>(560,464)</b>
<b>Net Assets - Beginning Of Year</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,882,427</b>	<b>2,264,224</b>	<b>6,146,651</b>
<b>Net Assets - End Of Year</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 2,977,146</b>	<b>\$ 2,609,041</b>	<b>\$ 5,586,187</b>

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, 2014

	The Institute			Albuquerque			Indianapolis		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Public Support</b>									
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
<b>Total Public Support</b>	<b>2,020,146</b>	<b>1,431,962</b>	<b>3,452,108</b>	<b>125,251</b>	<b>12,570</b>	<b>137,821</b>	<b>595,529</b>	<b>70,122</b>	<b>665,651</b>
<b>Revenues And Gains</b>									
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	—	—	—
<b>Total Revenues And Gains</b>	<b>542,475</b>	<b>—</b>	<b>542,475</b>	<b>247,677</b>	<b>—</b>	<b>247,677</b>	<b>237,577</b>	<b>—</b>	<b>237,577</b>
<b>Total Public Support, Revenues And Gains</b>	<b>2,562,621</b>	<b>1,431,962</b>	<b>3,994,583</b>	<b>372,928</b>	<b>12,570</b>	<b>385,498</b>	<b>833,106</b>	<b>70,122</b>	<b>903,228</b>
<b>Net Assets Released From Restrictions</b>	<b>2,993,593</b>	<b>(2,993,593)</b>	<b>—</b>	<b>22,355</b>	<b>(22,355)</b>	<b>—</b>	<b>35,781</b>	<b>(35,781)</b>	<b>—</b>
<b>Total Support, Revenues And Gains</b>	<b>5,556,214</b>	<b>(1,561,631)</b>	<b>3,994,583</b>	<b>395,283</b>	<b>(9,785)</b>	<b>385,498</b>	<b>868,887</b>	<b>34,341</b>	<b>903,228</b>
<b>Expenses</b>									
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
<b>Total Program Services</b>	<b>3,956,549</b>	<b>—</b>	<b>3,956,549</b>	<b>283,100</b>	<b>—</b>	<b>283,100</b>	<b>708,892</b>	<b>—</b>	<b>708,892</b>
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
<b>Total Expenses</b>	<b>5,151,440</b>	<b>—</b>	<b>5,151,440</b>	<b>380,505</b>	<b>—</b>	<b>380,505</b>	<b>864,011</b>	<b>—</b>	<b>864,011</b>
<b>Increase (Decrease) In Net Assets</b>	<b>404,774</b>	<b>(1,561,631)</b>	<b>(1,156,857)</b>	<b>14,778</b>	<b>(9,785)</b>	<b>4,993</b>	<b>4,876</b>	<b>34,341</b>	<b>39,217</b>
<b>Net Assets - Beginning 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>(937)</b>	<b>43,581</b>	<b>42,644</b>
<b>Net Assets - End Of Year</b>	<b>\$ 3,022,430</b>	<b>\$ 2,011,858</b>	<b>\$ 5,034,288</b>	<b>\$ 180,143</b>	<b>\$ 14,066</b>	<b>\$ 194,209</b>	<b>\$ 3,939</b>	<b>\$ 77,922</b>	<b>\$ 81,861</b>

See the accompanying independent auditors' report on supplementary information.

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# 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		
	Temporarily			Temporarily			Temporarily		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Public Support</b>									
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
<b>Total Public Support</b>	<b>766,062</b>	<b>79,936</b>	<b>845,998</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>263,447</b>	<b>166,977</b>	<b>430,424</b>
<b>Revenues And Gains</b>									
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
<b>Total Revenues And Gains</b>	<b>166,182</b>	<b>—</b>	<b>166,182</b>	<b>89</b>	<b>—</b>	<b>89</b>	<b>126,341</b>	<b>—</b>	<b>126,341</b>
<b>Total Public Support, Revenues And Gains</b>	<b>932,244</b>	<b>79,936</b>	<b>1,012,180</b>	<b>89</b>	<b>—</b>	<b>89</b>	<b>389,788</b>	<b>166,977</b>	<b>556,765</b>
<b>Net Assets Released From Restrictions</b>	<b>59,068</b>	<b>(59,068)</b>	<b>—</b>	<b>1,332</b>	<b>(1,332)</b>	<b>—</b>	<b>143,977</b>	<b>(143,977)</b>	<b>—</b>
<b>Total Support, Revenues And Gains</b>	<b>991,312</b>	<b>20,868</b>	<b>1,012,180</b>	<b>1,421</b>	<b>(1,332)</b>	<b>89</b>	<b>533,765</b>	<b>23,000</b>	<b>556,765</b>
<b>Expenses</b>									
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
<b>Total Program Services</b>	<b>770,728</b>	<b>—</b>	<b>770,728</b>	<b>1,864</b>	<b>—</b>	<b>1,864</b>	<b>475,006</b>	<b>—</b>	<b>475,006</b>
Supporting activities:									
General and administrative	159,414	—	159,414	1,122	—	1,122	100,057	—	100,057
Fundraising	72,681	—	72,681	—	—	—	—	—	—
<b>Total Expenses</b>	<b>1,002,823</b>	<b>—</b>	<b>1,002,823</b>	<b>2,986</b>	<b>—</b>	<b>2,986</b>	<b>575,063</b>	<b>—</b>	<b>575,063</b>
<b>Increase (Decrease) In Net Assets</b>	<b>(11,511)</b>	<b>20,868</b>	<b>9,357</b>	<b>(1,565)</b>	<b>(1,332)</b>	<b>(2,897)</b>	<b>(41,298)</b>	<b>23,000</b>	<b>(18,298)</b>
<b>Net Assets - Beginning Of Year</b>	<b>5,070</b>	<b>60,002</b>	<b>65,072</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>Net Assets - End Of Year</b>	<b>\$ (6,441)</b>	<b>\$ 80,870</b>	<b>\$ 74,429</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 23,924</b>	<b>\$ 30,000</b>	<b>\$ 53,924</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

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For The Year Ended December 31, 2014

	San Diego			Tucson			Subtotal		
	Temporarily			Temporarily			Temporarily		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Public Support</b>									
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
<b>Total Public Support</b>	<b>425,230</b>	<b>111,860</b>	<b>537,090</b>	<b>10,930</b>	<b>40,767</b>	<b>51,697</b>	<b>4,206,595</b>	<b>1,914,194</b>	<b>6,120,789</b>
<b>Revenues And Gains</b>									
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
<b>Total Revenues And Gains</b>	<b>552,840</b>	<b>—</b>	<b>552,840</b>	<b>55</b>	<b>—</b>	<b>55</b>	<b>1,873,236</b>	<b>—</b>	<b>1,873,236</b>
<b>Total Public Support, Revenues And Gains</b>	<b>978,070</b>	<b>111,860</b>	<b>1,089,930</b>	<b>10,985</b>	<b>40,767</b>	<b>51,752</b>	<b>6,079,831</b>	<b>1,914,194</b>	<b>7,994,025</b>
<b>Net Assets Released From Restrictions</b>	<b>105,945</b>	<b>(105,945)</b>	<b>—</b>	<b>1,848</b>	<b>(1,848)</b>	<b>—</b>	<b>3,363,899</b>	<b>(3,363,899)</b>	<b>—</b>
<b>Total Support, Revenues And Gains</b>	<b>1,084,015</b>	<b>5,915</b>	<b>1,089,930</b>	<b>12,833</b>	<b>38,919</b>	<b>51,752</b>	<b>9,443,730</b>	<b>(1,449,705)</b>	<b>7,994,025</b>
<b>Expenses</b>									
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
<b>Total Program Services</b>	<b>869,272</b>	<b>—</b>	<b>869,272</b>	<b>13,299</b>	<b>—</b>	<b>13,299</b>	<b>7,078,710</b>	<b>—</b>	<b>7,078,710</b>
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
<b>Total Expenses</b>	<b>1,151,813</b>	<b>—</b>	<b>1,151,813</b>	<b>17,230</b>	<b>—</b>	<b>17,230</b>	<b>9,145,871</b>	<b>—</b>	<b>9,145,871</b>
<b>Increase (Decrease) In Net Assets</b>	<b>(67,798)</b>	<b>5,915</b>	<b>(61,883)</b>	<b>(4,397)</b>	<b>38,919</b>	<b>34,522</b>	<b>297,859</b>	<b>(1,449,705)</b>	<b>(1,151,846)</b>
<b>Net Assets - Beginning Of Year</b>	<b>725,647</b>	<b>2,726</b>	<b>728,373</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>
<b>Net Assets - End Of Year</b>	<b>\$ 657,849</b>	<b>\$ 8,641</b>	<b>\$ 666,490</b>	<b>\$ 583</b>	<b>\$ 40,867</b>	<b>\$ 41,450</b>	<b>\$ 3,882,427</b>	<b>\$ 2,264,224</b>	<b>\$ 6,146,651</b>

# 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
<b>Public Support</b>						
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
<b>Total Public Support</b>	(731,394)	—	(731,394)	3,475,201	1,914,194	5,389,395
<b>Revenues And Gains</b>						
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
<b>Total Revenues And Gains</b>	(60,145)	—	(60,145)	1,813,091	—	1,813,091
<b>Total Public Support, Revenues And Gains</b>	(791,539)	—	(791,539)	5,288,292	1,914,194	7,202,486
<b>Net Assets Released From Restrictions</b>	—	—	—	3,363,899	(3,363,899)	—
<b>Total Support, Revenues And Gains</b>	(791,539)	—	(791,539)	8,652,191	(1,449,705)	7,202,486
<b>Expenses</b>						
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
<b>Total Program Services</b>	(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
<b>Total Expenses</b>	(791,539)	—	(791,539)	8,354,332	—	8,354,332
<b>Increase (Decrease) In Net Assets</b>	—	—	—	297,859	(1,449,705)	(1,151,846)
<b>Net Assets - Beginning Of Year</b>	—	—	—	3,584,568	3,713,929	7,298,497
<b>Net Assets - End Of Year</b>	\$ —	\$ —	\$ —	\$ 3,882,427	\$ 2,264,224	\$ 6,146,651