THE OASIS INSTITUTE
AND SUPPORTING ORGANIZATIONS

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2012

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Independent Auditors' Report

Board of Directors
The OASIS Institute
St. Louis, Missouri

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, 2012 and 2011, 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 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 8% and 11% as of December 31, 2012 and 2011, respectively, and total revenues constituting 9% and 11%, respectively, for the years then ended of the related consolidated totals. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for San Diego OASIS, is based solely on the reports of the other auditors. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of The OASIS Institute and Supporting Organizations as of December 31, 2012 and 2011, 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

July 24, 2013

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Assets

	December 31, 2012	December 31, 2011
Cash and cash equivalents	$ 2,064,188	$ 2,535,279
Accounts receivable	33,143	98,050
Grants receivable	28,177	30,918
Promises to give - short term (Note 4)	2,970,981	2,021,844
Due from OASIS Programs (Note 5)	33,732	3,093
Prepaid expenses and other assets	57,185	91,570
Investments (Note 3)	2,788,966	3,398,583
Promises to give - long term (Note 4)	1,896,727	19,078
Furniture, equipment and leasehold improvements (net of accumulated depreciation of $708,443 in 2012 and $630,037 in 2011) (Note 8)	200,269	222,718
Total Assets	$ 10,073,368	$ 8,421,133

Liabilities And Net Assets

Liabilities		
Current maturities of capital lease obligations (Note 8)	$ 10,578	$ 10,296
Accounts payable and accrued expenses	184,626	217,512
Deferred program revenue	8,555	82,944
Due to OASIS Programs (Note 5)	54,004	133,438
Due to BJH (Note 6)	393,780	179,464
Capital lease obligations - long term (Note 8)	1,675	12,252
Total Liabilities	653,218	635,906
Net Assets		
Unrestricted	4,176,277	4,651,101
Temporarily restricted (Note 9)	5,243,873	3,134,126
Total Net Assets	9,420,150	7,785,227
Total Liabilities And Net Assets	$ 10,073,368	$ 8,421,133

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATED STATEMENT OF ACTIVITIES
For The Years Ended December 31, 2012 And 2011

	2012			2011		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support						
Contributions and grants (Note 10)	$ 1,808,524	$ 5,000,144	$ 6,808,668	$ 2,878,834	$ 1,328,062	$ 4,206,896
Government grants	254,249	—	254,249	331,553	—	331,553
In-kind contributions (Note 11)	1,674,093	—	1,674,093	1,720,110	—	1,720,110
Total Public Support	3,736,866	5,000,144	8,737,010	4,930,497	1,328,062	6,258,559
Revenues And Gains (Losses)						
Program revenue	1,671,084	—	1,671,084	1,554,036	—	1,554,036
Fee revenue	16,268	—	16,268	65,782	—	65,782
Interest and dividends	93,101	—	93,101	64,651	—	64,651
Realized losses on investments (Note 3)	(7,453)	—	(7,453)	—	—	—
Unrealized gains on investments (Note 3)	98,975	—	98,975	29,681	—	29,681
Other	6,757	—	6,757	58,067	—	58,067
Total Revenues And Gains (Losses)	1,878,732	—	1,878,732	1,772,217	—	1,772,217
Total Public Support, Revenues And Gains (Losses)	5,615,598	5,000,144	10,615,742	6,702,714	1,328,062	8,030,776
Net Assets Released From Restrictions (Note 9)	2,890,397	(2,890,397)	—	2,262,442	(2,262,442)	—
Total Support, Revenues And Gains (Losses)	8,505,995	2,109,747	10,615,742	8,965,156	(934,380)	8,030,776
Expenses						
Program Services:						
Education	1,772,177	—	1,772,177	1,797,203	—	1,797,203
Health	3,175,161	—	3,175,161	2,928,372	—	2,928,372
Technology	970,305	—	970,305	1,080,972	—	1,080,972
Volunteer service	1,399,414	—	1,399,414	1,358,875	—	1,358,875
Total Program Services	7,317,057	—	7,317,057	7,165,422	—	7,165,422
Supporting Activities:						
General and administrative	1,082,372	—	1,082,372	1,051,326	—	1,051,326
Fundraising	581,390	—	581,390	806,639	—	806,639
Total Expenses	8,980,819	—	8,980,819	9,023,387	—	9,023,387
Increase (Decrease) In Net Assets	(474,824)	2,109,747	1,634,923	(58,231)	(934,380)	(992,611)
Net Assets - Beginning Of Year	4,651,101	3,134,126	7,785,227	4,709,332	4,068,506	8,777,838
Net Assets - End Of Year	$ 4,176,277	$ 5,243,873	$ 9,420,150	$ 4,651,101	$ 3,134,126	$ 7,785,227

See the accompanying report letter and notes to consolidated financial statements.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATED SCHEDULE OF FUNCTIONAL EXPENSES
For The Year Ended December 31, 2012

	Program Services					Supporting Activities		
	Education	Health	Technology	Volunteer Service	Total	General And Administrative	Fundraising	Total
Salaries	$ 545,415	$ 895,764	$ 425,347	$ 488,248	$ 2,354,774	$ 436,137	$ 292,534	$ 3,083,445
Payroll taxes	39,301	104,364	26,850	39,115	209,630	17,613	10,012	237,255
Benefits	27,024	229,265	38,480	51,409	346,178	23,705	16,878	386,761
Program allocations*	—	574,358	7,797	113,958	696,113	—	—	696,113
Conference	—	10,613	945	7,184	18,742	—	—	18,742
Contract services and professional fees	29,820	208,634	107,062	77,908	423,424	208,928	83,822	716,174
Depreciation	9,728	25,318	15,588	12,294	62,928	18,488	10,615	92,031
Development	—	—	—	—	—	—	48,262	48,262
Dues and subscriptions	317	139	106	55	617	2,227	279	3,123
Equipment	10,973	20,454	10,695	7,832	49,954	23,036	4,898	77,888
Individual Donor Program Initiative	279,881	90,083	8,003	28,164	406,131	—	—	406,131
Instructors	248,006	220,932	70,187	106,743	645,868	—	—	645,868
Insurance	—	—	—	—	—	30,163	—	30,163
Meetings	443	17,568	331	3,483	21,825	4,119	1,122	27,066
Other	21,760	21,270	4,924	9,215	57,169	55,120	2,991	115,280
Postage	22,839	19,582	8,299	26,894	77,614	8,906	3,326	89,846
Printing	92,140	85,834	47,541	43,532	269,047	14,384	7,051	290,482
Rent**	392,280	504,819	161,148	258,280	1,316,527	198,898	84,845	1,600,270
Supplies	16,890	82,423	14,311	38,921	152,545	9,506	3,009	165,060
Telephone	18,251	23,917	10,960	11,877	65,005	13,762	5,450	84,217
Travel	8,497	31,688	9,433	25,294	74,912	16,380	6,296	97,588
Volunteers	8,612	8,136	2,298	49,008	68,054	1,000	—	69,054
	$ 1,772,177	$ 3,175,161	$ 970,305	$ 1,399,414	$ 7,317,057	$ 1,082,372	$ 581,390	$ 8,980,819

* Funds transferred to programs in the OASIS network for local programming efforts.
** Includes in-kind facilities rent of $1,406,097 (Note 11).

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATED SCHEDULE OF FUNCTIONAL EXPENSES
For The Year Ended December 31, 2011

	Program Services					Supporting Activities		
	Education	Health	Technology	Volunteer Service	Total	General And Administrative	Fundraising	Total
Salaries	$ 543,036	$ 841,649	$ 430,919	$ 474,532	$ 2,290,136	$ 394,740	$ 267,051	$ 2,951,927
Payroll taxes	38,858	88,020	34,368	31,620	192,866	20,128	11,270	224,264
Benefits	31,433	160,366	51,235	37,778	280,812	27,501	20,558	328,871
Program allocations*	3,096	327,617	18,282	43,091	392,086	—	—	392,086
Contract services and professional fees	57,130	257,353	160,321	147,714	622,518	179,622	288,230	1,090,370
Depreciation	8,762	23,816	19,431	14,614	66,623	14,487	12,973	94,083
Development	—	—	—	—	—	—	89,212	89,212
Equipment	13,071	23,624	17,034	10,068	63,797	17,871	5,387	87,055
Instructors	256,492	244,821	58,441	113,751	673,505	—	—	673,505
Insurance	15	59	52	39	165	32,310	—	32,475
Materials	26,250	46,297	2,430	15,206	90,183	1,528	—	91,711
Meetings	2,217	16,642	1,815	3,149	23,823	1,650	1,924	27,397
Other	19,624	26,723	8,122	11,394	65,863	62,072	3,960	131,895
Postage	29,964	37,184	18,243	36,336	121,727	14,588	4,189	140,504
Printing	54,138	120,227	57,211	47,019	278,595	14,767	7,830	301,192
Program events	48,056	21,894	4,492	6,176	80,618	2,883	—	83,501
Program travel	191,502	11,222	3,606	6,102	212,432	—	—	212,432
Rent**	425,292	525,158	152,300	259,178	1,361,928	201,665	79,553	1,643,146
Supplies	15,190	81,124	12,185	32,468	140,967	26,954	2,229	170,150
Telephone	17,513	21,532	10,828	10,816	60,689	13,536	5,323	79,548
Training	1,403	23,493	5,009	3,781	33,686	3,788	3,862	41,336
Travel	11,435	25,706	14,364	9,516	61,021	19,708	2,980	83,709
Volunteers	2,726	3,845	284	44,527	51,382	1,528	108	53,018
	$ 1,797,203	$ 2,928,372	$ 1,080,972	$ 1,358,875	$ 7,165,422	$ 1,051,326	$ 806,639	$ 9,023,387

* Funds transferred to programs in the OASIS network for local programming efforts.
** Includes in-kind facilities rent of $1,446,716 (Note 11).

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATED STATEMENT OF CASH FLOWS

	For The Years Ended December 31,	
	2012	**2011**
Cash Flows From Operating Activities		
Increase (decrease) in net assets	$ 1,634,923	$ (992,611)
Adjustments to reconcile increase (decrease) in net assets to net cash used in operating activities:		
Depreciation	92,031	94,083
Realized losses on redemption of investments	7,453	—
Unrealized gains on investments	(98,975)	(29,681)
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	64,907	(5,374)
Decrease in grants receivable	2,741	12,867
Increase in promises to give	(2,826,786)	(138,953)
(Increase) decrease in prepaid expenses and other assets	34,385	(41,846)
Increase (decrease) in accounts payable and accrued expenses	(32,886)	53,004
Decrease in deferred program revenue	(74,389)	(22,657)
Change in due to/due from OASIS programs, net	(110,073)	(35,568)
Increase in due to BJH	214,316	14,219
Net Cash Used In Operating Activities	(1,092,353)	(1,092,517)
Cash Flows From Investing Activities		
Proceeds from sale of investments	3,090,829	1,807,271
Purchase of investments	(2,389,690)	(2,144,312)
Payments for furniture and equipment	(69,582)	(84,789)
Net Cash Provided By (Used In) Investing Activities	631,557	(421,830)
Cash Flows Used In Financing Activities		
Principal payments on capital lease obligations	(10,295)	(5,404)
Net Decrease In Cash And Cash Equivalents	(471,091)	(1,519,751)
Cash And Cash Equivalents - Beginning Of Year	2,535,279	4,055,030
Cash And Cash Equivalents - End Of Year	$ 2,064,188	$ 2,535,279
Supplemental Disclosure Of Cash Flow Information		
Interest paid	$ 1,123	$ 1,950

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 a controlling financial interest in the Albuquerque Older Adult Enrichment Program, Houston Older Adult Enrichment Program, Indianapolis OASIS, Northwest Regional OASIS, Pacific Region OASIS, Pittsburgh OASIS, San Antonio OASIS, San Diego OASIS, St. Louis Older Adult Enrichment Program (until its merger) and Tucson OASIS (Supporting Organizations).

Effective January 1, 2012, the Institute merged the net assets and operations of the St. Louis Older Adult Enrichment Program without an exchange of consideration.

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 each Supporting Organization will be transferred to the Institute in 2013.

Basis Of Presentation

Financial statement presentation follows guidance set forth by generally accepted accounting principles 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, 2012 or 2011.

Reclassifications

Certain 2011 amounts have been reclassified, where appropriate, to conform to the presentation used in 2012.

Estimates And Assumptions

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

Cash Equivalents

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

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, interest-bearing cash accounts in banks are insured up to $250,000 per bank and funds held in noninterest-bearing accounts are fully insured through December 31, 2012. The total uninsured balance at December 31, 2012 is approximately $1,092,000. At January 1, 2013, such balances in excess of federally insured limits would not change significantly due to changes in federal limits.

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, 2012 or 2011.

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, 2012 or 2011.

Investments

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

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. Those donated services are recognized as contributions if the services: (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. Those donated services that meet the criteria for recognition are recorded at fair value at the date of donation as disclosed in Note 11.

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 43 cities. OASIS offers challenging programs in the arts, humanities, health, technology and volunteer service and creates opportunities for older adults to continue their personal growth and provide meaningful service to the community. The Institute was established in St. Louis in 1982.

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

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

Education

The Institute develops national education programs on a variety of topics for a broad audience of lifelong learners. The Supporting Organizations and other program locations throughout the country then design and implement the educational programs in the area of the arts, humanities and various other subjects. Topics range from creative writing and poetry to art history and international studies. Examples of programs include several funded through the National Endowment for the Humanities, the most recent, a five-course series on the Immigrant Experience, which was developed in 2007 and had participation of nearly 50,000 across the country. Previously, the Institute co-authored an anthology of 10 essays by scholars on Lewis and Clark, which was used as the text for a six-course series on the Lewis and Clark expedition. Other courses include *Reemerging Russia: Search for Identity* and *The Peoples of Russia and China*. In 2012, enrollment in OASIS education classes across the country exceeded 152,000.

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. The curriculum, which is implemented by the Supporting Organizations as well as non-supporting organization centers and program sites, consists of nationally developed programs in the areas of nutrition, exercise, disease management, sensory changes, mental health, memory and general health promotion, as well as locally-offered courses. The health education programs have expanded by offering evidence-based health programs such as *Active Living Every Day* and *Healthy Eating Every Day*, two behavior-change classes that were developed through the Cooper Institute and Human Kinetics; *Active Start*, the national award-winning program designed to increase physical activity among sedentary older adults developed by OASIS in partnership with the Los Angeles Department of Aging; the Stanford University *Chronic Disease Self-Management* and *Diabetes Self-Management* programs; and *Matter of Balance: Managing Concerns about Falls* developed at Boston University's Roybal Center. 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. In 2012, more than 350 volunteers improved their lives and those of more than 1,500 children through this program, which is offered in 18 cities, including three of the Supporting Organization cities.

Technology

The Institute has developed a broad curriculum titled *Connections* that teaches older 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 enter or re-enter the workforce. The curriculum is composed of 34 computer courses including *Microsoft Word, Excel, Introduction to the Computer, Introduction to the Internet, The Complete Job Search, The Facebook Starter Kit, The Twitter Starter Kit* and *Organizing Your Email* to name a few. All basic courses are translated into Spanish. The Supporting Organizations and other local program sites offer a wide range of computer courses to participants using the *Connections* curriculum. Additionally, OASIS embarked on a project with funding from the AT&T Foundation focusing on assisting older adults in improving their technology skills to make it possible to enter or re-enter the workforce. This program began in 2001 and continues to expand. More than 50,000 older adults across the country have taken a *Connections* computer class.

Volunteer Service

OASIS cooperates with 109 school districts to offer the *OASIS Intergenerational Tutoring Program*. This 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 5,500 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 2012, 7,900 OASIS volunteers provided significant service in their communities. Volunteers also serve as proofreaders, administrative support, instructors, class coordinators, computer instructors, health facilitators, peer counselors, speakers-bureau participants and storytellers.

General And Administrative

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

Fundraising

The Institute oversees and guides fundraising strategy on a national basis in order to strengthen the financial sustainability of the entire OASIS network. Each year, two direct mail campaigns solicit OASIS participants and donors for 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 and Supporting Organizations each qualify as organizations described in Section 501(c)(3) of the Internal Revenue Code and are, therefore, exempt from federal income taxes on related, exempt income.

OASIS' federal tax returns for tax years 2009 and later remain subject to examination by taxing authorities.

Subsequent Events

Management has evaluated subsequent events through July 24, 2013, 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 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:

	2012		2011	
	Cost	Fair Value	Cost	Fair Value
Vanguard Intermediate-Term Bond Fund	$ 602,551	$ 688,031	$ 581,352	$ 642,922
Vanguard 500 Index Fund	539,192	762,390	522,845	657,378
Certificates of deposit	1,338,545	1,338,545	2,098,283	2,098,283
	$ 2,480,288	$ 2,788,966	$ 3,202,480	$ 3,398,583

Realized losses of $7,453 were recorded in 2012. No realized gains or losses were recorded in 2011. At December 31, 2012 and 2011, unrealized gains of $98,975 and $29,681, respectively, were recorded to adjust the investments to fair value.

4. Promises To Give

As of December 31, 2012 and 2011, OASIS had the following unconditional promises to give:

	2012	2011
AT&T Foundation	$ 500,000	$ —
AARP Foundation	168,750	—
BJH Foundation	128,000	107,539
Emerson	200,000	200,000
Missouri Foundation for Health	45,608	148,021
National Council on Aging - Bristol Myers Squibb Foundation	501,420	—
Wellpoint Foundation	3,243,257	1,481,850
Others	146,424	104,427
	4,933,459	2,041,837
Discount to record promises to give at present value	(65,751)	(915)
	$ 4,867,708	$ 2,040,922

The promises are collectible as follows:

	2012	2011
Promises due in less than one year	$ 2,970,981	$ 2,021,844
Promises due in 1 - 5 years	1,962,478	19,993
	4,933,459	2,041,837
Discount to record promises to give at present value	(65,751)	(915)
	$ 4,867,708	$ 2,040,922

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 to OASIS Programs relates to cash collected and accounts receivable to be collected by the Institute on the Programs' behalf at December 31, 2012 and 2011.

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

6. Due To Barnes-Jewish Hospital (BJH)

The balance due to BJH at December 31, 2012 and 2011 consists of amounts owed for payments made on the Institute and St. Louis Older Adult Enrichment Program's (prior to merger) behalf for payroll, related payroll taxes and benefits.

7. Retirement Plans

The Institute and St. Louis Older Adult Enrichment Program participate in a single-employer noncontributory defined benefit pension plan (the Plan) administered by BJH covering substantially all Institute and St. Louis Older Adult Enrichment Program (pre-merger) 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 and St. Louis Older Adult Enrichment Program's (pre-merger) share of the pension expense for the years ended December 31, 2012 and 2011 was approximately $126,000 and $72,800, respectively.

Additionally, the Institute and St. Louis Older Adult Enrichment Program (pre-merger) participate 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 2012 and 2011, matching amounts of approximately $19,500 and $20,900, respectively, were contributed.

Further, San Antonio OASIS and San Diego OASIS participate in separate 401(k) plans whereby employees can contribute a percentage of their salaries subject to the prescribed limitation. Under these plans, employee contributions can be matched as determined annually. During 2012 and 2011, matching amounts of approximately $4,400 and $5,500, respectively, were contributed.

8. Capital Leases

OASIS has entered into capital leases for equipment. Future minimum payments, by year, and in the aggregate, under noncancellable capital leases with initial or remaining lease terms in excess of one year at December 31, 2012 are as follows:

Year	Amount
2013	$ 11,050
2014	1,673
Total minimum lease payments	12,723
Less: Amounts representing interest	470
Present value of minimum lease payments	12,253
Current maturities	10,578
Capital lease obligations - long-term	$ 1,675

Equipment costing $45,553 with accumulated depreciation at December 31, 2012 and 2011, respectively, of $26,613 and $19,185, respectively, has been capitalized under these capital leases and is included in furniture, equipment and leasehold improvements. The related amortization expense is included with depreciation expense.

9. Net Assets

Temporarily restricted net assets at December 31, 2012 and 2011 consist of:

	2012	2011
Education	$ 50,500	$ 5,065
Health	4,071,358	2,097,104
Technology	492,280	322,311
Volunteer service	460,827	323,585
General and business plan	130,431	177,831
Other time restricted	38,477	208,230
	$ 5,243,873	$ 3,134,126

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

	2012	2011
Education	$ 5,065	$ —
Health	2,003,029	1,561,785
Technology	310,406	91,388
Volunteer service	303,314	168,421
General and business plan	60,353	440,848
Other time restricted	208,230	—
	$ 2,890,397	$ 2,262,442

10. Contributions And Grants

Contributions and grants consist of:

	2012	2011
Foundations		
WellPoint Foundation	$ 3,192,213	$ —
Macy's Foundation	250,000	1,000,000
AT&T Foundation	500,000	625,001
AARP Foundation	223,230	—
BJH Foundation	128,000	—
May and Stanley Smith Charitable Trust	150,000	—
National Council on Aging - Bristol Myers Squibb Foundation	488,483	—
Others	504,507	540,117
	5,436,433	2,165,118
Corporate		
Wal-Mart Stores, Inc.	—	634,730
BJC Healthcare	600,000	600,001
Emerson	200,000	300,000
Others	227,667	146,790
	1,027,667	1,681,521
Private		
Individuals	344,568	343,041
Other	—	17,216
	344,568	360,257
	$ 6,808,668	$ 4,206,896

11. In-Kind Contributions

In-kind contributions consist of:

	2012	2011
Facilities rent	$ 1,406,097	$ 1,446,716
Instructors and consultants	193,765	195,715
Other	74,231	77,679
	$ 1,674,093	$ 1,720,110

12. Commitments

OASIS has leased office and facility space as well as equipment under various noncancellable leases expiring at various dates through 2020. Certain leases may be renewed for additional periods. Total lease expense was approximately $186,500 and $189,900 in 2012 and 2011, respectively.

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

Year	Amount
2013	$ 134,528
2014	52,210
2015	52,809
2016	52,644
2017	42,894
Thereafter	136,555
	$ 471,640

13. Contingencies

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

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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, 2012 and 2011, and our report thereon dated July 24, 2013, 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

July 24, 2013

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
December 31, 2012

Assets

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

Liabilities And Net Assets

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

(1) Effective January 1, 2012, St. Louis merged with the Institute.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
December 31, 2011

Assets

	The Institute[1]	Albuquerque	Houston	Indianapolis	Northwest Regional	Pacific Region	Pittsburgh	San Antonio	San Diego	St. Louis[1]	Tucson	Eliminations	Total
Cash and cash equivalents	$ 906,227	$ 126,717	$ 6,613	$ 160,796	$ 117,137	$ 147,698	$ 52,478	$ 77,387	$ 849,385	$ 83,683	$ 7,158	$ —	$ 2,535,279
Cash - Affiliated Program	42,353	—	—	—	—	—	—	—	—	—	—	(42,353)	—
Accounts receivable	55,479	—	—	—	6,818	137	—	43,381	17,426	1,032	—	(26,223)	98,050
Grants receivable	—	—	—	—	—	22,656	—	—	—	8,262	—	—	30,918
Promises to give - short term	1,856,905	5,500	—	5,500	—	49,594	9,500	5,500	11,000	177,134	32,400	(131,189)	2,021,844
Due from OASIS Programs	—	819	—	18,136	—	1,790	765	—	—	—	11,747	(30,164)	3,093
Prepaid expenses and other assets	20,895	6,599	—	6,229	3,344	6,778	291	2,000	20,715	15,881	8,838	—	91,570
Investments	3,334,583	—	—	—	—	—	—	—	—	64,000	—	—	3,398,583
Promises to give - long term	19,078	—	—	—	—	—	—	—	—	—	—	—	19,078
Furniture, equipment and leasehold improvements (net of accumulated depreciation of $630,037)	118,422	927	—	4,713	—	10,572	—	48,964	10,181	21,714	7,225	—	222,718
Total Assets	$ 6,353,942	$ 140,562	$ 6,613	$ 195,374	$ 127,299	$ 239,225	$ 63,034	$ 177,232	$ 908,707	$ 371,706	$ 67,368	$ (229,929)	$ 8,421,133

Liabilities And Net Assets

Liabilities													
Current maturities of capital lease obligations	$ 6,550	$ —	$ —	$ —	$ —	$ 3,746	$ —	$ —	$ —	$ —	$ —	$ —	$ 10,296
Accounts payable and accrued expenses	93,703	8,218	—	15,363	2,330	30,760	909	17,134	35,136	30,171	14,506	(30,718)	217,512
Deferred program revenue	—	—	—	15,508	6,233	9,298	—	—	41,266	—	10,639	—	82,944
Due to OASIS Programs	208,832	8,093	1,452	8,497	8,801	43,181	35,879	—	—	17,799	115	(199,211)	133,438
Due to BJH	133,459	—	—	—	—	—	—	—	—	46,005	—	—	179,464
Capital lease obligations - long term	6,833	—	—	—	—	5,419	—	—	—	—	—	—	12,252
Total Liabilities	449,377	16,311	1,452	39,368	17,364	92,404	36,788	17,134	76,402	93,975	25,260	(229,929)	635,906
Net Assets													
Unrestricted	3,242,162	102,057	5,161	141,684	109,935	55,955	3,725	125,166	770,835	84,713	9,708	—	4,651,101
Temporarily restricted	2,662,403	22,194	—	14,322	—	90,866	22,521	34,932	61,470	193,018	32,400	—	3,134,126
Total Net Assets	5,904,565	124,251	5,161	156,006	109,935	146,821	26,246	160,098	832,305	277,731	42,108	—	7,785,227
Total Liabilities And Net Assets	$ 6,353,942	$ 140,562	$ 6,613	$ 195,374	$ 127,299	$ 239,225	$ 63,034	$ 177,232	$ 908,707	$ 371,706	$ 67,368	$ (229,929)	$ 8,421,133

(1) Effective January 1, 2012, St. Louis merged with the Institute.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2012
Page 1 Of 5

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

(1) Effective January 1, 2012, St. Louis merged with the Institute.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2012
Page 2 Of 5

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

See the accompanying independent auditors' report on supplementary information.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2012
Page 3 Of 5

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

See the accompanying independent auditors' report on supplementary information.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2012
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	Tucson			Subtotal		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support						
Contributions and grants	$ 96,083	$ 19,129	$ 115,212	$ 2,266,788	$ 5,000,144	$ 7,266,932
Government grants	1,430	—	1,430	254,249	—	254,249
In-kind contributions	171,634	—	171,634	1,686,929	—	1,686,929
Total Public Support	269,147	19,129	288,276	4,207,966	5,000,144	9,208,110
Revenues And Gains						
Program revenue	132,224	—	132,224	1,680,237	—	1,680,237
Fee revenue	—	—	—	177,780	—	177,780
Interest and dividends	—	—	—	93,101	—	93,101
Realized losses on investments	—	—	—	(7,453)	—	(7,453)
Unrealized gains on investments	—	—	—	98,975	—	98,975
Other	—	—	—	6,757	—	6,757
Total Revenues And Gains (Losses)	132,224	—	132,224	2,049,397	—	2,049,397
Total Public Support, Revenues And Gains (Losses)	401,371	19,129	420,500	6,257,363	5,000,144	11,257,507
Net Assets Released From Restrictions	32,400	(32,400)	—	2,890,397	(2,890,397)	—
Total Support, Revenues And Gains (Losses)	433,771	(13,271)	420,500	9,147,760	2,109,747	11,257,507
Expenses						
Program Services:						
Education	173,022	—	173,022	1,790,098	—	1,790,098
Health	17,431	—	17,431	3,496,713	—	3,496,713
Technology	47,309	—	47,309	991,252	—	991,252
Volunteer service	109,460	—	109,460	1,509,352	—	1,509,352
Total Program Services	347,222	—	347,222	7,787,415	—	7,787,415
Supporting Activities:						
General and administrative	84,285	—	84,285	1,217,130	—	1,217,130
Fundraising	21,006	—	21,006	618,039	—	618,039
Total Expenses	452,513	—	452,513	9,622,584	—	9,622,584
Increase (Decrease) In Net Assets	(18,742)	(13,271)	(32,013)	(474,824)	2,109,747	1,634,923
Net Assets - Beginning Of Year	9,708	32,400	42,108	4,651,101	3,134,126	7,785,227
Net Assets - End Of Year	$ (9,034)	$ 19,129	$ 10,095	$ 4,176,277	$ 5,243,873	$ 9,420,150

See the accompanying independent auditors' report on supplementary information.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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

See the accompanying independent auditors' report on supplementary information.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES
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	The Institute			Albuquerque			Houston		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support									
Contributions and grants	$ 2,166,095	$ 827,941	$ 2,994,036	$ 38,370	$ 22,194	$ 60,564	$ —	$ —	$ —
Government grants	46,969	—	46,969	—	—	—	—	—	—
In-kind contributions	4,140	—	4,140	48,300	—	48,300	—	—	—
Total Public Support	2,217,204	827,941	3,045,145	86,670	22,194	108,864	—	—	—
Revenues And Gains									
Program revenue	—	—	—	169,784	—	169,784	—	—	—
Fee revenue	277,529	—	277,529	—	—	—	—	—	—
Interest and dividends	50,172	—	50,172	—	—	—	—	—	—
Unrealized gains on investments	29,681	—	29,681	—	—	—	—	—	—
Other	2,663	—	2,663	69	—	69	—	—	—
Total Revenues And Gains	360,045	—	360,045	169,853	—	169,853	—	—	—
Total Public Support, Revenues And Gains	2,577,249	827,941	3,405,190	256,523	22,194	278,717	—	—	—
Net Assets Released From Restrictions	1,828,127	(1,828,127)	—	17,250	(17,250)	—	26,038	(26,038)	—
Total Support, Revenues And Gains	4,405,376	(1,000,186)	3,405,190	273,773	4,944	278,717	26,038	(26,038)	—
Expenses									
Program Services:									
Education	160,883	—	160,883	120,495	—	120,495	—	—	—
Health	1,945,491	—	1,945,491	9,035	—	9,035	26,225	—	26,225
Technology	771,784	—	771,784	—	—	—	—	—	—
Volunteer service	484,276	—	484,276	97,030	—	97,030	—	—	—
Total Program Services	3,362,434	—	3,362,434	226,560	—	226,560	26,225	—	26,225
Supporting Activities:									
General and administrative	418,518	—	418,518	47,061	—	47,061	5,211	—	5,211
Fundraising	562,509	—	562,509	14,516	—	14,516	—	—	—
Total Expenses	4,343,461	—	4,343,461	288,137	—	288,137	31,436	—	31,436
Increase (Decrease) In Net Assets	61,915	(1,000,186)	(938,271)	(14,364)	4,944	(9,420)	(5,398)	(26,038)	(31,436)
Net Assets - Beginning Of Year	3,180,247	3,662,589	6,842,836	116,421	17,250	133,671	10,559	26,038	36,597
Net Assets - End Of Year	$ 3,242,162	$ 2,662,403	$ 5,904,565	$ 102,057	$ 22,194	$ 124,251	$ 5,161	$ —	$ 5,161

See the accompanying independent auditors' report on supplementary information.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES
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	Indianapolis			Northwest Regional			Pacific Region		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support									
Contributions and grants	$ 211,427	$ 5,500	$ 216,927	$ 49,322	$ —	$ 49,322	$ 216,953	$ 84,594	$ 301,547
Government grants	—	—	—	—	—	—	102,494	—	102,494
In-kind contributions	299,215	—	299,215	105,583	—	105,583	420,186	—	420,186
Total Public Support	510,642	5,500	516,142	154,905	—	154,905	739,633	84,594	824,227
Revenues And Gains									
Program revenue	190,580	—	190,580	84,337	—	84,337	214,689	—	214,689
Fee revenue	—	—	—	—	—	—	—	—	—
Interest and dividends	—	—	—	—	—	—	—	—	—
Unrealized gains on investments	—	—	—	—	—	—	—	—	—
Other	100	—	100	—	—	—	—	—	—
Total Revenues And Gains	190,680	—	190,680	84,337	—	84,337	214,689	—	214,689
Total Public Support, Revenues And Gains	701,322	5,500	706,822	239,242	—	239,242	954,322	84,594	1,038,916
Net Assets Released From Restrictions	—	—	—	—	—	—	53,094	(53,094)	—
Total Support, Revenues And Gains	701,322	5,500	706,822	239,242	—	239,242	1,007,416	31,500	1,038,916
Expenses									
Program Services:									
Education	242,144	—	242,144	91,701	—	91,701	276,527	—	276,527
Health	229,311	—	229,311	50,105	—	50,105	348,291	—	348,291
Technology	55,010	—	55,010	27,225	—	27,225	37,578	—	37,578
Volunteer service	74,951	—	74,951	52,951	—	52,951	121,660	—	121,660
Total Program Services	601,416	—	601,416	221,982	—	221,982	784,056	—	784,056
Supporting Activities:									
General and administrative	91,029	—	91,029	35,852	—	35,852	136,331	—	136,331
Fundraising	28,394	—	28,394	30,051	—	30,051	34,519	—	34,519
Total Expenses	720,839	—	720,839	287,885	—	287,885	954,906	—	954,906
Increase (Decrease) In Net Assets	(19,517)	5,500	(14,017)	(48,643)	—	(48,643)	52,510	31,500	84,010
Net Assets - Beginning Of Year	161,201	8,822	170,023	158,578	—	158,578	3,445	59,366	62,811
Net Assets - End Of Year	$ 141,684	$ 14,322	$ 156,006	$ 109,935	$ —	$ 109,935	$ 55,955	$ 90,866	$ 146,821

See the accompanying independent auditors' report on supplementary information.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES
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	Pittsburgh			San Antonio			San Diego		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support									
Contributions and grants	$ 22,803	$ 15,500	$ 38,303	$ 232,862	$ 22,500	$ 255,362	$ 67,945	$ 153,699	$ 221,644
Government grants	14,612	—	14,612	91,858	—	91,858	10,000	—	10,000
In-kind contributions	68,687	—	68,687	194,475	—	194,475	203,934	—	203,934
Total Public Support	106,102	15,500	121,602	519,195	22,500	541,695	281,879	153,699	435,578
Revenues And Gains									
Program revenue	47,884	—	47,884	118,208	—	118,208	404,836	—	404,836
Fee revenue	—	—	—	—	—	—	—	—	—
Interest and dividends	—	—	—	57	—	57	14,144	—	14,144
Unrealized gains on investments	—	—	—	—	—	—	—	—	—
Other	—	—	—	3,608	—	3,608	55,367	—	55,367
Total Revenues And Gains	47,884	—	47,884	121,873	—	121,873	474,347	—	474,347
Total Public Support, Revenues And Gains	153,986	15,500	169,486	641,068	22,500	663,568	756,226	153,699	909,925
Net Assets Released From Restrictions	90,441	(90,441)	—	12,568	(12,568)	—	92,229	(92,229)	—
Total Support, Revenues And Gains	244,427	(74,941)	169,486	653,636	9,932	663,568	848,455	61,470	909,925
Expenses									
Program Services:									
Education	67,045	—	67,045	132,472	—	132,472	218,597	—	218,597
Health	44,909	—	44,909	237,511	—	237,511	226,909	—	226,909
Technology	41,279	—	41,279	130,249	—	130,249	50,874	—	50,874
Volunteer service	56,629	—	56,629	58,633	—	58,633	140,429	—	140,429
Total Program Services	209,862	—	209,862	558,865	—	558,865	636,809	—	636,809
Supporting Activities:									
General and administrative	45,021	—	45,021	85,249	—	85,249	96,869	—	96,869
Fundraising	2,371	—	2,371	—	—	—	31,330	—	31,330
Total Expenses	257,254	—	257,254	644,114	—	644,114	765,008	—	765,008
Increase (Decrease) In Net Assets	(12,827)	(74,941)	(87,768)	9,522	9,932	19,454	83,447	61,470	144,917
Net Assets - Beginning Of Year	16,552	97,462	114,014	115,644	25,000	140,644	687,388	—	687,388
Net Assets - End Of Year	$ 3,725	$ 22,521	$ 26,246	$ 125,166	$ 34,932	$ 160,098	$ 770,835	$ 61,470	$ 832,305

See the accompanying independent auditors' report on supplementary information.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES
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	St. Louis[1]			Tucson			Subtotal		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support									
Contributions and grants	$ 740,058	$ 181,134	$ 921,192	$ 135,236	$ 15,000	$ 150,236	$ 3,881,071	$ 1,328,062	$ 5,209,133
Government grants	63,860	—	63,860	1,760	—	1,760	331,553	—	331,553
In-kind contributions	161,360	—	161,360	214,230	—	214,230	1,720,110	—	1,720,110
Total Public Support	965,278	181,134	1,146,412	351,226	15,000	366,226	5,932,734	1,328,062	7,260,796
Revenues And Gains									
Program revenue	210,241	—	210,241	113,477	—	113,477	1,554,036	—	1,554,036
Fee revenue	—	—	—	—	—	—	277,529	—	277,529
Interest and dividends	278	—	278	—	—	—	64,651	—	64,651
Unrealized gains on investments	—	—	—	—	—	—	29,681	—	29,681
Other	11	—	11	—	—	—	61,818	—	61,818
Total Revenues And Gains	210,530	—	210,530	113,477	—	113,477	1,987,715	—	1,987,715
Total Public Support, Revenues And Gains	1,175,808	181,134	1,356,942	464,703	15,000	479,703	7,920,449	1,328,062	9,248,511
Net Assets Released From Restrictions	120,295	(120,295)	—	22,400	(22,400)	—	2,262,442	(2,262,442)	—
Total Support, Revenues And Gains	1,296,103	60,839	1,356,942	487,103	(7,400)	479,703	10,182,891	(934,380)	9,248,511
Expenses									
Program Services:									
Education	323,728	—	323,728	187,892	—	187,892	1,821,484	—	1,821,484
Health	566,530	—	566,530	20,107	—	20,107	3,704,424	—	3,704,424
Technology	68,028	—	68,028	46,548	—	46,548	1,228,575	—	1,228,575
Volunteer service	216,504	—	216,504	128,561	—	128,561	1,431,624	—	1,431,624
Total Program Services	1,174,790	—	1,174,790	383,108	—	383,108	8,186,107	—	8,186,107
Supporting Activities:									
General and administrative	165,019	—	165,019	79,388	—	79,388	1,205,548	—	1,205,548
Fundraising	124,244	—	124,244	21,533	—	21,533	849,467	—	849,467
Total Expenses	1,464,053	—	1,464,053	484,029	—	484,029	10,241,122	—	10,241,122
Increase (Decrease) In Net Assets	(167,950)	60,839	(107,111)	3,074	(7,400)	(4,326)	(58,231)	(934,380)	(992,611)
Net Assets - Beginning Of Year	252,663	132,179	384,842	6,634	39,800	46,434	4,709,332	4,068,506	8,777,838
Net Assets - End Of Year	$ 84,713	$ 193,018	$ 277,731	$ 9,708	$ 32,400	$ 42,108	$ 4,651,101	$ 3,134,126	$ 7,785,227

(1) Effective January 1, 2012, St. Louis merged with the Institute.

THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

CONSOLIDATING STATEMENT OF ACTIVITIES
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	Eliminations			Total		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support						
Contributions and grants	$ (1,002,237)	$ —	$ (1,002,237)	$ 2,878,834	$ 1,328,062	$ 4,206,896
Government grants	—	—	—	331,553	—	331,553
In-kind contributions	—	—	—	1,720,110	—	1,720,110
Total Public Support	(1,002,237)	—	(1,002,237)	4,930,497	1,328,062	6,258,559
Revenues And Gains						
Program revenue	—	—	—	1,554,036	—	1,554,036
Fee revenue	(211,747)	—	(211,747)	65,782	—	65,782
Interest and dividends	—	—	—	64,651	—	64,651
Unrealized gains on investments	—	—	—	29,681	—	29,681
Other	(3,751)	—	(3,751)	58,067	—	58,067
Total Revenues And Gains	(215,498)	—	(215,498)	1,772,217	—	1,772,217
Total Public Support, Revenues And Gains	(1,217,735)	—	(1,217,735)	6,702,714	1,328,062	8,030,776
Net Assets Released From Restrictions	—	—	—	2,262,442	(2,262,442)	—
Total Support, Revenues And Gains	(1,217,735)	—	(1,217,735)	8,965,156	(934,380)	8,030,776
Expenses						
Program Services:						
Education	(24,281)	—	(24,281)	1,797,203	—	1,797,203
Health	(776,052)	—	(776,052)	2,928,372	—	2,928,372
Technology	(147,603)	—	(147,603)	1,080,972	—	1,080,972
Volunteer service	(72,749)	—	(72,749)	1,358,875	—	1,358,875
Total Program Services	(1,020,685)	—	(1,020,685)	7,165,422	—	7,165,422
Supporting Activities:						
General and administrative	(154,222)	—	(154,222)	1,051,326	—	1,051,326
Fundraising	(42,828)	—	(42,828)	806,639	—	806,639
Total Expenses	(1,217,735)	—	(1,217,735)	9,023,387	—	9,023,387
Decrease In Net Assets	—	—	—	(58,231)	(934,380)	(992,611)
Net Assets - Beginning Of Year	—	—	—	4,709,332	4,068,506	8,777,838
Net Assets - End Of Year	$ —	$ —	$ —	$ 4,651,101	$ 3,134,126	$ 7,785,227

See the accompanying independent auditors' report on supplementary information.