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**THE OASIS INSTITUTE  
AND SUPPORTING ORGANIZATIONS**  
CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2019

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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, 2019 and 2018, 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 20% and 16% as of December 31, 2019 and 2018, and total revenues constituting 23% and 24%, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2019 and 2018, and the changes in their net assets, their functional expenses and their cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis Of Matter***

As discussed in Note 2 to the financial statements, in 2019, Oasis adopted Accounting Standards Update 2014-09, *Revenue from Contracts with Customers*, which changed the manner in which revenue from contracts with customers is recorded, and Accounting Standard Update 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which provides enhanced guidance to assist entities in evaluating whether transactions should be accounted for as contributions or reciprocal transactions. Our conclusion is not modified with respect to these matters.

**Other Reporting Required By *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2020 on our consideration of The Oasis Institute's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Oasis Institute's internal control over financial reporting and compliance.

*RubinBrown LLP*

May 6, 2020

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

**Assets**

	<b>December 31,</b>	
	<b>2019</b>	<b>2018</b>
Cash and cash equivalents	\$ 579,837	\$ 1,052,749
Accounts receivable	134,744	117,488
Due from vendor	7,179	21,449
Grants receivable (Note 5)	123,818	90,810
Promises to give - short term (Note 5)	172,344	504,193
Due from Oasis Programs (Note 6)	8,285	18,401
Prepaid expenses and other assets	101,546	102,831
Investments (Note 4)	2,025,668	2,174,639
Furniture, equipment and leasehold improvements (net of accumulated depreciation and amortization of \$1,100,678 in 2019 and \$1,023,028 in 2018)	675,121	420,485
<b>Total Assets</b>	<b>\$ 3,828,542</b>	<b>\$ 4,503,045</b>

**Liabilities And Net Assets**

**Liabilities**

Accounts payable and accrued expenses	\$ 218,300	\$ 227,795
Deferred program revenue	70,358	69,391
Due to Oasis Programs (Note 6)	85,589	95,529
Due to BJH (Note 7)	373,924	373,594
Annuities payable	22,394	23,487
<b>Total Liabilities</b>	<b>770,565</b>	<b>789,796</b>

**Net Assets**

Without donor restrictions	1,995,269	2,429,069
With donor restrictions (Note 9)	1,062,708	1,284,180
<b>Total Net Assets</b>	<b>3,057,977</b>	<b>3,713,249</b>

<b>Total Liabilities And Net Assets</b>	<b>\$ 3,828,542</b>	<b>\$ 4,503,045</b>
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# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATED STATEMENT OF ACTIVITIES For The Years Ended December 31, 2019 And 2018

	2019			2018		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Public Support</b>						
Contributions and grants (Note 10)	\$ 1,377,019	\$ 1,102,314	\$ 2,479,333	\$ 1,511,689	\$ 1,185,807	\$ 2,697,496
Government grants (Note 10)	1,102,917	—	1,102,917	718,702	—	718,702
In-kind contributions (Note 11)	1,018,293	—	1,018,293	887,394	—	887,394
<b>Total Public Support</b>	3,498,229	1,102,314	4,600,543	3,117,785	1,185,807	4,303,592
<b>Revenues And Gains (Losses)</b>						
Program revenue	1,696,160	—	1,696,160	1,675,151	—	1,675,151
Partner revenue	105,059	—	105,059	121,028	—	121,028
Fee revenue	61,064	—	61,064	29,398	—	29,398
Interest and dividends	57,650	—	57,650	63,826	—	63,826
Realized gains on investments (Note 4)	209,520	—	209,520	306,698	—	306,698
Unrealized gains (losses) on investments (Note 4)	72,386	—	72,386	(402,569)	—	(402,569)
Change in fair value of charitable gift annuities	(563)	—	(563)	(548)	—	(548)
Other	34,743	—	34,743	29,754	—	29,754
<b>Total Revenues And Gains (Losses)</b>	2,236,019	—	2,236,019	1,822,738	—	1,822,738
<b>Total Public Support, Revenues And Gains (Losses)</b>	5,734,248	1,102,314	6,836,562	4,940,523	1,185,807	6,126,330
<b>Net Assets Released From Restrictions (Note 9)</b>	1,323,786	(1,323,786)	—	1,561,794	(1,561,794)	—
<b>Total Support, Revenues And Gains (Losses)</b>	7,058,034	(221,472)	6,836,562	6,502,317	(375,987)	6,126,330
<b>Expenses</b>						
Program services:						
Education	1,779,481	—	1,779,481	1,587,030	—	1,587,030
Health	2,015,309	—	2,015,309	1,960,933	—	1,960,933
Technology literacy	572,445	—	572,445	564,531	—	564,531
Volunteer service	971,825	—	971,825	955,458	—	955,458
<b>Total Program Services</b>	5,339,060	—	5,339,060	5,067,952	—	5,067,952
Supporting activities:						
General and administrative	1,612,379	—	1,612,379	1,574,747	—	1,574,747
Fundraising	540,395	—	540,395	593,600	—	593,600
<b>Total Expenses</b>	7,491,834	—	7,491,834	7,236,299	—	7,236,299
<b>Decrease In Net Assets</b>	(433,800)	(221,472)	(655,272)	(733,982)	(375,987)	(1,109,969)
<b>Net Assets - Beginning Of Year</b>	2,429,069	1,284,180	3,713,249	3,163,051	1,660,167	4,823,218
<b>Net Assets - End Of Year</b>	\$ 1,995,269	\$ 1,062,708	\$ 3,057,977	\$ 2,429,069	\$ 1,284,180	\$ 3,713,249

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended December 31, 2019

	Program Services					Supporting Activities		
	Education	Health	Technology Literacy	Volunteer Service	Total	General And Administrative	Fundraising	Total
Salaries	\$ 499,853	\$ 733,855	\$ 188,499	\$ 448,653	\$ 1,870,860	\$ 842,472	\$ 337,435	\$ 3,050,767
Payroll taxes	38,200	55,598	14,324	34,000	142,122	62,872	26,035	231,029
Benefits	53,133	88,769	20,219	52,727	214,848	157,525	38,570	410,943
Program allocations*	1,707	27,479	9,417	8,230	46,833	—	—	46,833
Contract services and professional fees	109,968	239,891	88,578	36,762	475,199	163,144	34,204	672,547
Depreciation and amortization	30,737	16,628	4,066	10,244	61,675	22,895	3,679	88,249
Development	—	—	—	—	—	—	45,581	45,581
Dues and subscriptions	14	28	6	563	611	1,225	237	2,073
Equipment	17,837	19,045	3,406	8,063	48,351	27,237	3,879	79,467
Instructors	232,433	276,307	92,205	45,823	646,768	—	—	646,768
Insurance	5,493	2,366	802	2,365	11,026	30,793	129	41,948
Marketing	67,092	41,275	12,766	26,616	147,749	59,189	1,445	208,383
Meetings	2,531	3,541	722	3,095	9,889	5,168	5,559	20,616
Other	21,571	17,633	4,172	9,722	53,098	70,097	366	123,561
Postage	20,435	20,693	5,556	7,661	54,345	6,586	3,732	64,663
Printing	47,736	49,979	15,949	13,157	126,821	11,299	5,816	143,936
Program expenses	136,697	68,500	12,141	65,749	283,087	—	—	283,087
Rent**	444,474	302,000	89,943	124,196	960,613	99,184	19,071	1,078,868
Supplies	17,966	15,521	5,749	12,593	51,829	24,558	4,240	80,627
Telephone	17,843	16,579	2,739	6,362	43,523	15,408	4,807	63,738
Travel	12,961	19,568	1,186	16,760	50,475	12,700	5,610	68,785
Volunteers	800	54	—	38,484	39,338	27	—	39,365
	\$ 1,779,481	\$ 2,015,309	\$ 572,445	\$ 971,825	\$ 5,339,060	\$ 1,612,379	\$ 540,395	\$ 7,491,834

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

\*\* Includes in-kind facilities rent of \$745,299 (Note 11).



# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended December 31, 2018

	Program Services					Supporting Activities		
	Education	Health	Technology Literacy	Volunteer Service	Total	General And Administrative	Fundraising	Total
Salaries	\$ 458,101	\$ 682,855	\$ 189,083	\$ 438,323	\$ 1,768,362	\$ 806,350	\$ 379,735	\$ 2,954,447
Payroll taxes	35,713	51,868	14,330	33,860	135,771	58,798	29,099	223,668
Benefits	48,432	91,211	24,254	50,491	214,388	137,673	55,976	408,037
Program allocations*	3,300	118,580	23,390	10,230	155,500	—	—	155,500
Contract services and professional fees	121,952	156,263	84,348	42,597	405,160	218,961	16,625	640,746
Depreciation and amortization	32,078	15,783	4,000	9,922	61,783	19,321	3,386	84,490
Development	—	—	—	—	—	—	24,868	24,868
Dues and subscriptions	85	58	18	36	197	1,272	9,186	10,655
Equipment	13,277	16,882	2,091	4,976	37,226	15,431	4,483	57,140
Instructors	207,622	247,867	85,736	44,056	585,281	—	—	585,281
Insurance	2,233	962	326	1,412	4,933	27,315	52	32,300
Marketing	2,981	5,205	1,708	3,534	13,428	32,044	6,775	52,247
Meetings	1,298	2,691	981	1,419	6,389	6,266	6,196	18,851
Other	17,245	35,026	3,466	11,580	67,317	69,265	3,330	139,912
Postage	14,589	29,441	4,917	13,599	62,546	7,583	5,203	75,332
Printing	50,769	66,748	15,803	24,876	158,196	14,729	13,488	186,413
Program expenses	153,733	112,868	22,240	76,104	364,945	96	116	365,157
Rent**	388,087	273,328	73,074	120,869	855,358	117,021	18,054	990,433
Supplies	12,280	16,484	8,458	22,943	60,165	16,331	4,675	81,171
Telephone	15,801	16,810	2,546	7,265	42,422	14,446	5,237	62,105
Training	—	—	—	1,420	1,420	—	—	1,420
Travel	7,454	20,003	3,762	7,743	38,962	11,845	7,116	57,923
Volunteers	—	—	—	28,203	28,203	—	—	28,203
	\$ 1,587,030	\$ 1,960,933	\$ 564,531	\$ 955,458	\$ 5,067,952	\$ 1,574,747	\$ 593,600	\$ 7,236,299

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

\*\* Includes in-kind facilities rent of \$675,055 (Note 11).

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATED STATEMENT OF CASH FLOWS

	For The Years	
	Ended December 31,	
	2019	2018
<b>Cash Flows From Operating Activities</b>		
Decrease in net assets	\$ (655,272)	\$ (1,109,969)
Adjustments to reconcile decrease in net assets to net cash from operating activities:		
Depreciation and amortization	88,249	84,490
Change in fair value of charitable gift annuities	563	548
In-kind contribution of furniture and equipment	(69,945)	—
Realized gains on investments	(209,520)	(306,698)
Unrealized (gains) losses on investments	(72,386)	402,569
Changes in assets and liabilities:		
Accounts receivable	(17,256)	(67,191)
Due from vendor	14,270	8,416
Grants receivable	(33,008)	(12,366)
Promises to give	331,849	175,404
Prepaid expenses and other assets	1,285	(37,263)
Accounts payable and accrued expenses	(9,495)	306
Deferred program revenue	967	(22,073)
Due to/due from Oasis programs, net	176	(54,099)
Due to BJH	330	(2,154)
<b>Net Cash Used In Operating Activities</b>	<b>(629,193)</b>	<b>(940,080)</b>
<b>Cash Flows From Investing Activities</b>		
Proceeds from sale of investments	477,331	734,076
Purchase of investments	(46,454)	(144,166)
Payments for furniture, equipment and leasehold improvements	(272,940)	(75,037)
<b>Net Cash Provided By Investing Activities</b>	<b>157,937</b>	<b>514,873</b>
<b>Cash Flows Used In Financing Activities</b>		
Payments on charitable gift annuity obligations	(1,656)	(1,655)
<b>Net Decrease In Cash And Cash Equivalents</b>	<b>(472,912)</b>	<b>(426,862)</b>
<b>Cash And Cash Equivalents - Beginning Of Year</b>	<b>1,052,749</b>	<b>1,479,611</b>
<b>Cash And Cash Equivalents - End Of Year</b>	<b>\$ 579,837</b>	<b>\$ 1,052,749</b>

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# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2019 And 2018

### 1. 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.

### 2. 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, San Antonio Oasis, and San Diego Oasis (Supporting Organizations).

#### **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 consolidated financial position and activities according to the following net asset classifications:

*Net assets without donor restrictions:* Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of management and the Board of Directors.

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

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

*Net assets with donor restrictions:* Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Oasis or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Oasis does not have any donor restrictions that are perpetual in nature as of December 31, 2019 or 2018.

#### **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), National Credit Union Administration (NCUA), or Securities Investor Protection coverage. At times, such amounts may be in excess of insured amounts.

#### **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, 2019 or 2018.

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

Unconditional promises to give and grants receivable are recognized as support in the period the promises or grants are received. Conditional promises to give and grants receivable, that is, those with a measurable performance barrier, are not recognized until the conditions on which they depend have been met.

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

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

Promises to give and grants receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible 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, 2019 or 2018.

#### **Investments**

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. 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.

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 fifteen years.

#### **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 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 11. In addition, Oasis generated 263,747 and 269,865 volunteer hours in 2019 and 2018, 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 with or without donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions 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 net assets with donor restrictions. When a donor restriction is accomplished, regardless of whether the cash has been received, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions.

Oasis recognizes contributions and grants when cash, an unconditional promise to give, a grant receivable or a notification of a beneficial interest is received. Conditional promises to give and grants receivable - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

#### **Revenue and Revenue Recognition**

Program revenues include class fees, educational trips and processing fees.

##### ***Class Fees***

Oasis offers educational class offerings in the form of one-time lectures or multi-session series on a variety of topics across multiple areas of focus (health, arts and humanities, history, and current events, for example). Offerings are available on a trimester basis and are published in a catalog (published three times a year) that is mailed, placed on-line on the organization's website, and placed strategically in partner locations throughout the community. The three trimesters are Winter/Spring (January - April), Summer (May - August), and Fall (September - December). Classes are priced individually and are published along with each class listing in the catalog. No volume discounts are offered. While registration for class offerings occurs continuously throughout each trimester, the heaviest registration occurs at the beginning of each trimester. Registrations are captured through Oasis' database, including participant name, courses for which they have registered, dollar amount paid and payment type. Oasis recognizes revenue from class fees within the fiscal year in which these programs are offered. All program fees received for classes scheduled to take place in the following year are recorded as deferred program revenue.

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

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

#### ***Educational Trips***

The educational offerings in the program catalog also include educational day trips. As with class fees above, registrations for trips are captured through Oasis' database, including participant name, trips for which they have registered, dollar amount paid and payment type. Oasis recognizes revenue from educational trips within the fiscal year in which the trips occur.

#### ***Processing Fees***

During each trimester for which a participant registered for a class or an educational trip, a one-time processing fee was collected. The fee is the same each trimester regardless of the number of classes for which an individual registers. Oasis recognizes revenue from processing fees as they are collected. Processing fees will no longer be charged beginning January 1, 2020.

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

Oasis is a national educational organization designed to empower the lives of older adults, and includes a national network of Oasis programs in more than 250 communities through nine education centers and a national network of over 700 partners in 23 states. Oasis offers challenging programs in the arts, humanities, health, technology literacy and volunteer service and creates opportunities for older adults to continue their personal growth and provide meaningful service to the community. Oasis 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 Upstate Oasis in Syracuse, 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 in fundraising, communications and marketing, volunteer programs and in evidence-based health programs and develops curriculum. The Institute also engages in a rolling five-year business planning process as an ongoing part of its operational strategy with an emphasis on increasing financial sustainability and growth throughout the Oasis network.

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

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

Program services and supporting activities include:

#### **Education**

The network centers design and implement local educational programs in the areas of the arts, humanities and a broad range of other interest areas. Topics range from creative writing and poetry to art history, performing and visual arts, international studies, United States and world history and current events. The Institute supports the network in developing educational programs that address digital literacy through the Oasis Connections Technology Training Program and include topics on how to use iPads, iPhones, Internet, email, Facebook, accessibility for handheld devices and fraud and scam protection. See technology literacy program description below. The Institute works with the Supporting Organizations and other program locations throughout the country to implement the programs. In 2019, enrollment in Oasis education classes across the country exceeded 147,000 with just under 14,000 new participants.

#### **Health**

The Institute's health education programs provide behavior-change classes emphasizing increasing awareness, knowledge and skills for older adults to address their health needs. Oasis both creates health program content and holds licenses for nationally recognized evidence-based workshops. These programs are implemented by the Supporting Organizations as well as non-supporting organization centers and program sites. Program content includes topics on nutrition, exercise, disease management, diabetes management, falls prevention, reducing social isolation and general health promotion. The health education programs prioritize evidence-based health programs such as the Self-Management Resource Center's *Chronic Disease Self-Management and Diabetes Self-Management Programs* and *A Matter of Balance through MaineHealth*. In 2019, Oasis was awarded a grant for a new project to become a national funder to discover effective models for nonmedical volunteer caregiving programs to maintain the independence of older adults. 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. Programs focused on behavior change are multi-sessions workshops while many health education programs are one-time programs.



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

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

#### **Technology Literacy**

The Institute has developed a broad library of technology literacy curricula that are offered under the Oasis Connections program category. These courses teach adults how to use technology in order to stay connected with friends and family to decrease social isolation, add digital tools to their lives, provide them with confidence to learn new technology skills on their own, and navigate the internet safely. 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*, *Google Photos*, *Introduction to the Internet*, *iPad*, *iPhone*, *Mobile Accessibility*, *Safety and Privacy Online* and *Windows 10*. Seventeen courses are translated into Spanish. 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 141,000 since the program began in 2001.

#### **Volunteer Service**

Oasis cooperated with 81 school districts to offer the Oasis Intergenerational Tutoring Program in 2019. This research-based program matches trained volunteer tutors with primary grade children to build reading skills, confidence, self-esteem and a positive attitude toward learning. Including the Supporting Organizations and other sponsored centers in the Oasis network, the program operates in 20 major cities and involves more than 4,800 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 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 2019, 5,800 Oasis volunteers provided significant service in their communities. Volunteers also serve as proofreaders, administrative support personnel, instructors, class coordinators, computer instructors, health facilitators and peer discussion leaders.

#### **General And Administrative**

Oasis carries out functions necessary to provide coordination and articulation of the national and local program strategies including biannual participant surveys, sharing of best practices across the network, developing program evaluations and program content. Oasis also manages the national and local financial and budgetary responsibilities, as well as the technology infrastructure.

## **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 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 are charged to programs and supporting activities on the basis of management's estimates on how resources are specifically utilized. Expenses that are directly identifiable with a specific function are allocated directly to that function. Expenses that are not directly identifiable to a specific function and are related to space usage, including rent, depreciation, telephone, and equipment, are allocated based on square footage. All remaining expenses that are not directly attributable to a specific function, including salaries, payroll taxes and benefits, postage, printing and supplies, are allocated based on estimates of time and effort.

#### **New Accounting Pronouncements**

During 2019, Oasis adopted Accounting Standard Update (ASU) 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which provides enhanced guidance to assist entities in evaluating whether transactions should be accounted for as contributions or reciprocal transactions. The implementation did not have a material impact on the financial statements.

During 2019, Oasis also adopted ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which clarifies the principles for recognizing revenue and develops a common revenue standard. ASU 2014-09 requires new disclosures about contracts with customers, significant judgements in determining the satisfaction of performance obligations in contracts, and assets recognized from costs to obtain or fulfill contracts. The implementation did not have a material impact on the financial statements.

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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### Notes To Consolidated Financial Statements (Continued)

#### Tax Status

The Oasis Institute is exempt as an organization described in Section 501(c)(3) of the Internal Revenue Code. The 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 2016 and later remain subject to examination by taxing authorities.

### 3. Liquidity And Availability Of Financial Assets

Oasis regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. Oasis has various sources of liquidity at its disposal, including cash and cash equivalents, accounts receivable, grants receivable, promises to give and portions of investments convertible to cash within the next 12 months. For purposes of analyzing resources available to meet general expenditures over a 12-month period, Oasis considers all expenditures related to its ongoing activities of lifelong learning, health, intergenerational tutoring and other volunteer activities, as well as the conduct of services undertaken to support those activities, to be general expenditures.

The following table reflects the Oasis' financial assets as of December 31, 2019 and 2018, reduced by amounts that are not available to meet general expenditures within one year of the consolidated statement of financial position date because of donor restrictions:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 579,837	\$ 1,052,749
Accounts receivable	134,744	117,488
Grants receivable	123,818	90,810
Promises to give - short term	172,344	504,193
Investments	2,025,668	2,174,639
	<u>3,036,411</u>	<u>3,939,879</u>
Less: Amounts subject to donor restrictions	<u>862,708</u>	<u>1,284,180</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 2,173,703</u>	<u>\$ 2,655,699</u>

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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

#### 4. Investments

Investments consist of:

	<u>2019</u>	<u>2018</u>
Vanguard Intermediate-Term Bond Fund	\$ 1,195,060	\$ 1,247,700
Vanguard 500 Index Fund	604,290	626,822
Funds held at San Diego Foundation	226,318	300,117
	<u>\$ 2,025,668</u>	<u>\$ 2,174,639</u>

Realized gains of \$209,520 and \$306,698 were recorded in 2019 and 2018, respectively. At December 31, 2019 and 2018, unrealized gains (losses) of \$72,386 and \$(402,569), respectively, were recorded to adjust the investments to fair value.

Oasis 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.

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.

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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### Notes To Consolidated Financial Statements (Continued)

*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:

	2019			
	Level 1	Level 2	Level 3	Total
Vanguard Intermediate-Term Bond Fund	\$ 1,195,060	\$ —	\$ —	\$ 1,195,060
Vanguard 500 Index Fund	604,290	—	—	604,290
Funds held at San Diego Foundation	—	226,318	—	226,318
	<u>\$ 1,799,350</u>	<u>\$ 226,318</u>	<u>\$ —</u>	<u>\$ 2,025,668</u>

	2018			
	Level 1	Level 2	Level 3	Total
Vanguard Intermediate-Term Bond Fund	\$ 1,247,700	\$ —	\$ —	\$ 1,247,700
Vanguard 500 Index Fund	626,822	—	—	626,822
Funds held at San Diego Foundation	—	300,117	—	300,117
	<u>\$ 1,874,522</u>	<u>\$ 300,117</u>	<u>\$ —</u>	<u>\$ 2,174,639</u>

At December 31, 2019 and 2018, 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

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Notes To Consolidated Financial Statements (*Continued*)

### 5. Promises To Give And Grants Receivable

As of December 31, 2019 and 2018, Oasis had the following unconditional promises to give and grants receivable, which are all collectible within one year:

	<u>2019</u>	<u>2018</u>
<b>Promises To Give</b>		
AgeSmart	\$ 40,420	\$ 42,625
Bellweather Foundation	25,000	—
AT&T Foundation	—	250,000
BJH Foundation	—	60,274
Blue Cross/Blue Shield	25,000	—
Senior Fund	22,498	—
Valero Energy Foundation	—	40,000
Others	59,426	111,294
	<u>\$ 172,344</u>	<u>\$ 504,193</u>
<b>Grants Receivable</b>		
Administration for Community Living	\$ 63,778	\$ 45,624
RSVP	43,728	36,655
Others	16,312	8,531
	<u>\$ 123,818</u>	<u>\$ 90,810</u>

### 6. 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, 2019 and 2018.

### 7. Due To Barnes-Jewish Hospital (BJH)

The balance due to BJH at December 31, 2019 and 2018 consists of amounts owed for payments made on the Institute's behalf for payroll, related payroll taxes and benefits.

## **8. 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 2019 and 2018 funding was at the rate of approximately 7% and 8%, respectively, of participants' compensation. The Institute's share of the pension expense for the years ended December 31, 2019 and 2018 was approximately \$93,000 and \$104,000, 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 2019 and 2018, matching amounts of approximately \$25,400 and \$24,500 were contributed, respectively.

During 2018, Albuquerque Oasis began to participate in a 403(b) plan whereby employees can contribute a percentage of their salaries subject to program limitations. Under this plan, employer matching contributions are determined at the discretion of the Board of Directors. An employer match of \$2,832 was made in 2019 for the 2018 fiscal year. The Board of Directors has not yet voted on an employer match for 2019 as of the date of this report.

Further, San Antonio Oasis participates in a 403(b) plan and San Diego Oasis participates in an IRA plan 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 2019 and 2018, matching amounts of approximately \$5,400 and \$5,200 respectively, were contributed.

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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### Notes To Consolidated Financial Statements (Continued)

#### 9. Net Assets

Net assets with donor restrictions consist of:

	<u>2019</u>	<u>2018</u>
Education	\$ 3,000	\$ 3,799
Health	339,235	406,954
Technology literacy	137,562	350,747
Volunteer service	205,129	170,148
General	317,500	290,167
Other time restricted	60,282	62,365
	<u>\$ 1,062,708</u>	<u>\$ 1,284,180</u>

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

	<u>2019</u>	<u>2018</u>
Program restrictions	\$ 1,261,422	\$ 1,363,794
Other time restricted	62,364	198,000
	<u>\$ 1,323,786</u>	<u>\$ 1,561,794</u>



## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

Notes To Consolidated Financial Statements (*Continued*)

### 10. Contributions, Grants And Government Grants

Contributions, grants and government grants consist of:

	<u>2019</u>	<u>2018</u>
<b>Contributions And Grants</b>		
<b>Foundations</b>		
AT&T Foundation	\$ 61,000	\$ 282,000
BJH Foundation	—	99,180
Blue Cross/Blue Shield	25,000	60,000
Central Indiana Community Foundation	50,000	—
Lilly Endowment Inc.	50,000	50,000
May and Stanley Smith Charitable Trust	300,000	300,000
United HealthCare Services	60,000	60,000
Valero Energy Foundation	—	40,000
WellMed Foundation	54,480	—
Others	361,630	376,127
<b>Total Foundations</b>	<b>962,110</b>	<b>1,267,307</b>
<b>Corporate</b>		
BJC Healthcare	400,000	400,000
Charter Communications	20,000	35,000
Emerson	150,000	100,000
Thrivent Financial	—	103,400
Others	495,194	454,801
<b>Total Corporate</b>	<b>1,065,194</b>	<b>1,093,201</b>
<b>Private - Individuals</b>	<b>452,029</b>	<b>336,988</b>
<b>Total Contributions And Grants</b>	<b>\$ 2,479,333</b>	<b>\$ 2,697,496</b>
<b>Government Grants</b>		
Age Smart Community Resources	\$ 48,500	\$ 54,500
Alamo Area Council of Governments	35,990	16,355
Administration for Community Living	307,204	137,561
City of San Antonio	145,050	148,534
CNCS	232,039	201,601
Productive Living Board	83,658	34,346
Senior Fund	44,996	50,000
Others	205,480	75,805
<b>Total Government Grants</b>	<b>\$ 1,102,917</b>	<b>\$ 718,702</b>

Conditional contributions not recognized due to the existence of measurable performance barriers at December 31, 2019 were \$4,191,542, of which \$2,630,156 and \$1,561,386 are expected to be recognized in 2020 and 2021, respectively.

## THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

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Notes To Consolidated Financial Statements (*Continued*)

### 11. In-Kind Contributions

In-kind contributions consist of:

	<u>2019</u>	<u>2018</u>
Facilities rent	\$ 745,299	\$ 675,055
Instructors and consultants	180,194	138,368
Other	92,800	73,971
	<u>\$ 1,018,293</u>	<u>\$ 887,394</u>

### 12. Commitments

Oasis leases office and facility space, as well as equipment, under various noncancellable leases expiring at various dates through 2025. Certain leases may be renewed for additional periods. Total lease expense was \$316,713 and \$279,099 in 2019 and 2018, respectively.

The future minimum rental commitments required under the leases at December 31, 2019 are as follows:

<u>Year</u>	<u>Amount</u>
2020	\$ 322,317
2021	298,290
2022	263,119
2023	249,210
2024	195,687
Thereafter	11,164
	<u>\$ 1,339,787</u>

### 13. Contingencies

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

### 14. Subsequent Events

The COVID-19 pandemic has resulted in suspension of in-person programs and services in St. Louis and across the Oasis Network. The suspension of in-person activities has had, and will continue to have, a negative impact on earned revenue and financial stability in all operations.

In all Oasis centers, the suspension of in-person programs resulted in partial refunds or account crediting of classes in the first quarter of 2020 and cessation of earned revenue-generating programs going forward. Though all Oasis centers are working to launch digitally delivered programs that can potentially provide a new sustained revenue stream, Oasis is not forecasting a replacement of lost revenue from in-person programs. Oasis will be able to better forecast the impact of new modes for program delivery and participant enrollment in fee-based classes in the third quarter.

Oasis does anticipate cost savings from part-time instructor and facilitator salaries going unpaid during suspension, cessation of travel and related expenses, and the renegotiation of the terms of several vendor contracts. Additionally, in St. Louis, Oasis has job-eliminated 2.5FTE and done one full furlough for a part-time employee, and two partial furloughs of full-time employees. Oasis anticipates they will be doing additional furloughs late in the second quarter. Other centers have also furloughed staff. In April and May 2020, The Oasis Institute, Albuquerque Oasis, San Antonio Oasis, San Diego Oasis and Indianapolis Oasis received \$412,300, \$63,300, \$50,900, \$99,000 and \$22,900, respectively, under the Paycheck Protection Program (PPP) that was signed into law as part of the CARES Act during the COVID-19 outbreak. These loans have a two-year term at an interest rate of 1% and may also be eligible for tax-free forgiveness up to 100% of the loan value if certain criteria are met.

Management evaluates subsequent events through the date the consolidated financial statements are available for issue, which is the date of the Independent Auditors' Report.



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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, 2019 and 2018, and our report thereon dated May 6, 2020, 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 6, 2020

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2019

### Assets

	The Institute	Albuquerque	Indianapolis	San Antonio	San Diego	Eliminations	Total
Cash and cash equivalents	\$ 215,332	\$ 105,588	\$ 80,961	\$ 107,774	\$ 70,182	\$ —	\$ 579,837
Accounts receivable	16,279	3,200	—	53,678	70,861	(9,274)	134,744
Due from vendor	7,179	—	—	—	—	—	7,179
Grants receivable	123,818	—	—	—	—	—	123,818
Promises to give - short term	91,793	35,002	21,367	24,182	—	—	172,344
Due from Oasis/Oasis Programs	8,492	35,726	8,820	—	—	(44,753)	8,285
Prepaid expenses and other assets	35,187	16,772	3,441	1,500	44,646	—	101,546
Investments	1,495,646	303,704	—	—	226,318	—	2,025,668
Furniture, equipment and leasehold improvements (net of accumulated depreciation and amortization of \$1,100,678)	86,093	194,370	—	57,390	337,268	—	675,121
<b>Total Assets</b>	<b>\$ 2,079,819</b>	<b>\$ 694,362</b>	<b>\$ 114,589</b>	<b>\$ 244,524</b>	<b>\$ 749,275</b>	<b>\$ (54,027)</b>	<b>\$ 3,828,542</b>

### Liabilities And Net Assets

#### Liabilities

Accounts payable and accrued expenses	\$ 69,076	\$ 64,256	\$ 10,295	\$ 10,848	\$ 63,825	\$ —	\$ 218,300
Deferred program revenue	62,572	2,105	5,681	—	—	—	70,358
Due to Oasis/Oasis Programs	139,409	207	—	—	—	(54,027)	85,589
Due to BJH	373,924	—	—	—	—	—	373,924
Annuities payable	6,381	16,013	—	—	—	—	22,394
<b>Total Liabilities</b>	<b>651,362</b>	<b>82,581</b>	<b>15,976</b>	<b>10,848</b>	<b>63,825</b>	<b>(54,027)</b>	<b>770,565</b>

#### Net Assets

Without donor restrictions	781,420	475,116	(33,468)	196,836	575,365	—	1,995,269
With donor restrictions	647,037	136,665	132,081	36,840	110,085	—	1,062,708
<b>Total Net Assets</b>	<b>1,428,457</b>	<b>611,781</b>	<b>98,613</b>	<b>233,676</b>	<b>685,450</b>	<b>—</b>	<b>3,057,977</b>
<b>Total Liabilities And Net Assets</b>	<b>\$ 2,079,819</b>	<b>\$ 694,362</b>	<b>\$ 114,589</b>	<b>\$ 244,524</b>	<b>\$ 749,275</b>	<b>\$ (54,027)</b>	<b>\$ 3,828,542</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2018

Assets							
	The Institute	Albuquerque	Indianapolis	San Antonio	San Diego	Eliminations	Total
Cash and cash equivalents	\$ 599,870	\$ 243,081	\$ 104,578	\$ 68,962	\$ 36,258	\$ —	\$ 1,052,749
Accounts receivable	52,168	—	—	29,320	36,000	—	117,488
Due from vendor	21,165	284	—	—	—	—	21,449
Grants receivable	90,810	—	—	—	—	—	90,810
Promises to give - short term	398,361	3,748	1,334	100,750	—	—	504,193
Due from Oasis/Oasis Programs	42,790	36,775	57,617	3,965	11,318	(134,064)	18,401
Prepaid expenses and other assets	34,439	14,010	9,332	2,420	42,630	—	102,831
Investments	1,626,265	248,257	—	—	300,117	—	2,174,639
Furniture, equipment and leasehold improvements (net of accumulated depreciation and amortization of \$1,023,028)	74,540	16,913	—	14,820	314,212	—	420,485
<b>Total Assets</b>	<b>\$ 2,940,408</b>	<b>\$ 563,068</b>	<b>\$ 172,861</b>	<b>\$ 220,237</b>	<b>\$ 740,535</b>	<b>\$ (134,064)</b>	<b>\$ 4,503,045</b>
Liabilities And Net Assets							
<b>Liabilities</b>							
Accounts payable and accrued expenses	\$ 121,024	\$ 25,445	\$ 26,641	\$ 8,593	\$ 46,092	\$ —	\$ 227,795
Deferred program revenue	48,428	410	20,553	—	—	—	69,391
Due to Oasis/Oasis Programs	205,204	7,818	10,659	3,412	2,500	(134,064)	95,529
Due to BJH	373,594	—	—	—	—	—	373,594
Annuities payable	6,740	16,747	—	—	—	—	23,487
<b>Total Liabilities</b>	<b>754,990</b>	<b>50,420</b>	<b>57,853</b>	<b>12,005</b>	<b>48,592</b>	<b>(134,064)</b>	<b>789,796</b>
<b>Net Assets</b>							
Without donor restrictions	1,321,821	381,981	(3,802)	96,792	632,277	—	2,429,069
With donor restrictions	863,597	130,667	118,810	111,440	59,666	—	1,284,180
<b>Total Net Assets</b>	<b>2,185,418</b>	<b>512,648</b>	<b>115,008</b>	<b>208,232</b>	<b>691,943</b>	<b>—</b>	<b>3,713,249</b>
<b>Total Liabilities And Net Assets</b>	<b>\$ 2,940,408</b>	<b>\$ 563,068</b>	<b>\$ 172,861</b>	<b>\$ 220,237</b>	<b>\$ 740,535</b>	<b>\$ (134,064)</b>	<b>\$ 4,503,045</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

Page 1 Of 3

For The Year Ended December 31, 2019

	The Institute			Albuquerque			Indianapolis		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
	<b>Public Support</b>								
Contributions and grants	\$ 738,104	\$ 604,931	\$ 1,343,035	\$ 121,081	\$ 126,625	\$ 247,706	\$ 72,504	\$ 115,733	\$ 188,237
Government grants	811,277	—	811,277	40,738	—	40,738	13,367	—	13,367
In-kind contributions	352,100	—	352,100	20,998	—	20,998	181,492	—	181,492
<b>Total Public Support</b>	<b>1,901,481</b>	<b>604,931</b>	<b>2,506,412</b>	<b>182,817</b>	<b>126,625</b>	<b>309,442</b>	<b>267,363</b>	<b>115,733</b>	<b>383,096</b>
<b>Revenues And Gains (Losses)</b>									
Program revenue	318,126	—	318,126	362,178	—	362,178	195,201	—	195,201
Partner revenue	113,009	—	113,009	200	—	200	—	—	—
Fee revenue	110,714	—	110,714	10,150	—	10,150	—	—	—
Interest and dividends	49,485	—	49,485	8,037	—	8,037	—	—	—
Realized gains on investments	209,520	—	209,520	—	—	—	—	—	—
Unrealized gains (losses) on investments	(9,539)	—	(9,539)	53,393	—	53,393	—	—	—
Change in fair value of charitable gift annuities	359	—	359	(922)	—	(922)	—	—	—
Other	1,069	—	1,069	488	—	488	1	—	1
<b>Total Revenues And Gains (Losses)</b>	<b>792,743</b>	<b>—</b>	<b>792,743</b>	<b>433,524</b>	<b>—</b>	<b>433,524</b>	<b>195,202</b>	<b>—</b>	<b>195,202</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>2,694,224</b>	<b>604,931</b>	<b>3,299,155</b>	<b>616,341</b>	<b>126,625</b>	<b>742,966</b>	<b>462,565</b>	<b>115,733</b>	<b>578,298</b>
<b>Net Assets Released From Restrictions</b>	<b>821,491</b>	<b>(821,491)</b>	<b>—</b>	<b>120,627</b>	<b>(120,627)</b>	<b>—</b>	<b>102,462</b>	<b>(102,462)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>3,515,715</b>	<b>(216,560)</b>	<b>3,299,155</b>	<b>736,968</b>	<b>5,998</b>	<b>742,966</b>	<b>565,027</b>	<b>13,271</b>	<b>578,298</b>
<b>Expenses</b>									
Program services:									
Education	691,532	—	691,532	274,149	—	274,149	199,465	—	199,465
Health	1,174,065	—	1,174,065	116,294	—	116,294	164,537	—	164,537
Technology literacy	301,944	—	301,944	—	—	—	15,637	—	15,637
Volunteer service	487,529	—	487,529	129,459	—	129,459	76,121	—	76,121
<b>Total Program Services</b>	<b>2,655,070</b>	<b>—</b>	<b>2,655,070</b>	<b>519,902</b>	<b>—</b>	<b>519,902</b>	<b>455,760</b>	<b>—</b>	<b>455,760</b>
Supporting activities:									
General and administrative	1,092,699	—	1,092,699	99,176	—	99,176	97,706	—	97,706
Fundraising	308,347	—	308,347	24,755	—	24,755	41,227	—	41,227
<b>Total Expenses</b>	<b>4,056,116</b>	<b>—</b>	<b>4,056,116</b>	<b>643,833</b>	<b>—</b>	<b>643,833</b>	<b>594,693</b>	<b>—</b>	<b>594,693</b>
<b>Increase (Decrease) In Net Assets</b>	<b>(540,401)</b>	<b>(216,560)</b>	<b>(756,961)</b>	<b>93,135</b>	<b>5,998</b>	<b>99,133</b>	<b>(29,666)</b>	<b>13,271</b>	<b>(16,395)</b>
<b>Net Assets - Beginning Of Year</b>	<b>1,321,821</b>	<b>863,597</b>	<b>2,185,418</b>	<b>381,981</b>	<b>130,667</b>	<b>512,648</b>	<b>(3,802)</b>	<b>118,810</b>	<b>115,008</b>
<b>Net Assets - End Of Year</b>	<b>\$ 781,420</b>	<b>\$ 647,037</b>	<b>\$ 1,428,457</b>	<b>\$ 475,116</b>	<b>\$ 136,665</b>	<b>\$ 611,781</b>	<b>\$ (33,468)</b>	<b>\$ 132,081</b>	<b>\$ 98,613</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

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For The Year Ended December 31, 2019

	San Antonio			San Diego			Subtotal		
	Without Donor	With Donor	Total	Without Donor	With Donor	Total	Without Donor	With Donor	Total
	Restrictions	Restrictions		Restrictions	Restrictions		Restrictions	Restrictions	
<b>Public Support</b>									
Contributions and grants	\$ 215,812	\$ 36,840	\$ 252,652	\$ 413,684	\$ 218,185	\$ 631,869	\$ 1,561,185	\$ 1,102,314	\$ 2,663,499
Government grants	197,535	—	197,535	40,000	—	40,000	1,102,917	—	1,102,917
In-kind contributions	268,103	—	268,103	195,600	—	195,600	1,018,293	—	1,018,293
<b>Total Public Support</b>	<b>681,450</b>	<b>36,840</b>	<b>718,290</b>	<b>649,284</b>	<b>218,185</b>	<b>867,469</b>	<b>3,682,395</b>	<b>1,102,314</b>	<b>4,784,709</b>
<b>Revenues And Gains (Losses)</b>									
Program revenue	150,844	—	150,844	669,811	—	669,811	1,696,160	—	1,696,160
Partner revenue	—	—	—	—	—	—	113,209	—	113,209
Fee revenue	—	—	—	—	—	—	120,864	—	120,864
Interest and dividends	128	—	128	—	—	—	57,650	—	57,650
Realized gains on investments	—	—	—	—	—	—	209,520	—	209,520
Unrealized gains (losses) on investments	—	—	—	28,532	—	28,532	72,386	—	72,386
Change in fair value of charitable gift annuities	—	—	—	—	—	—	(563)	—	(563)
Other	2,690	—	2,690	30,495	—	30,495	34,743	—	34,743
<b>Total Revenues And Gains (Losses)</b>	<b>153,662</b>	<b>—</b>	<b>153,662</b>	<b>728,838</b>	<b>—</b>	<b>728,838</b>	<b>2,303,969</b>	<b>—</b>	<b>2,303,969</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>835,112</b>	<b>36,840</b>	<b>871,952</b>	<b>1,378,122</b>	<b>218,185</b>	<b>1,596,307</b>	<b>5,986,364</b>	<b>1,102,314</b>	<b>7,088,678</b>
<b>Net Assets Released From Restrictions</b>	<b>111,440</b>	<b>(111,440)</b>	<b>—</b>	<b>167,766</b>	<b>(167,766)</b>	<b>—</b>	<b>1,323,786</b>	<b>(1,323,786)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>946,552</b>	<b>(74,600)</b>	<b>871,952</b>	<b>1,545,888</b>	<b>50,419</b>	<b>1,596,307</b>	<b>7,310,150</b>	<b>(221,472)</b>	<b>7,088,678</b>
<b>Expenses</b>									
Program services:									
Education	188,670	—	188,670	461,065	—	461,065	1,814,881	—	1,814,881
Health	247,085	—	247,085	397,394	—	397,394	2,099,375	—	2,099,375
Technology literacy	180,478	—	180,478	114,986	—	114,986	613,045	—	613,045
Volunteer service	102,626	—	102,626	208,340	—	208,340	1,004,075	—	1,004,075
Total Program Services	718,859	—	718,859	1,181,785	—	1,181,785	5,531,376	—	5,531,376
Supporting activities:									
General and administrative	127,649	—	127,649	254,949	—	254,949	1,672,179	—	1,672,179
Fundraising	—	—	—	166,066	—	166,066	540,395	—	540,395
<b>Total Expenses</b>	<b>846,508</b>	<b>—</b>	<b>846,508</b>	<b>1,602,800</b>	<b>—</b>	<b>1,602,800</b>	<b>7,743,950</b>	<b>—</b>	<b>7,743,950</b>
<b>Increase (Decrease) In Net Assets</b>	<b>100,044</b>	<b>(74,600)</b>	<b>25,444</b>	<b>(56,912)</b>	<b>50,419</b>	<b>(6,493)</b>	<b>(433,800)</b>	<b>(221,472)</b>	<b>(655,272)</b>
<b>Net Assets - Beginning Of Year</b>	<b>96,792</b>	<b>111,440</b>	<b>208,232</b>	<b>632,277</b>	<b>59,666</b>	<b>691,943</b>	<b>2,429,069</b>	<b>1,284,180</b>	<b>3,713,249</b>
<b>Net Assets - End Of Year</b>	<b>\$ 196,836</b>	<b>\$ 36,840</b>	<b>\$ 233,676</b>	<b>\$ 575,365</b>	<b>\$ 110,085</b>	<b>\$ 685,450</b>	<b>\$ 1,995,269</b>	<b>\$ 1,062,708</b>	<b>\$ 3,057,977</b>



# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

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For The Year Ended December 31, 2019

	Eliminations			Total		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Public Support</b>						
Contributions and grants	\$ (184,166)	\$ —	\$ (184,166)	\$ 1,377,019	\$ 1,102,314	\$ 2,479,333
Government grants	—	—	—	1,102,917	—	1,102,917
In-kind contributions	—	—	—	1,018,293	—	1,018,293
<b>Total Public Support</b>	(184,166)	—	(184,166)	3,498,229	1,102,314	4,600,543
<b>Revenues And Gains (Losses)</b>						
Program revenue	—	—	—	1,696,160	—	1,696,160
Partner revenue	(8,150)	—	(8,150)	105,059	—	105,059
Fee revenue	(59,800)	—	(59,800)	61,064	—	61,064
Interest and dividends	—	—	—	57,650	—	57,650
Realized gains on investments	—	—	—	209,520	—	209,520
Unrealized gains (losses) on investments	—	—	—	72,386	—	72,386
Change in fair value of charitable gift annuities	—	—	—	(563)	—	(563)
Other	—	—	—	34,743	—	34,743
<b>Total Revenues And Gains (Losses)</b>	(67,950)	—	(67,950)	2,236,019	—	2,236,019
<b>Total Public Support, Revenues And Gains (Losses)</b>	(252,116)	—	(252,116)	5,734,248	1,102,314	6,836,562
<b>Net Assets Released From Restrictions</b>	—	—	—	1,323,786	(1,323,786)	—
<b>Total Support, Revenues And Gains (Losses)</b>	(252,116)	—	(252,116)	7,058,034	(221,472)	6,836,562
<b>Expenses</b>						
Program services:						
Education	(35,400)	—	(35,400)	1,779,481	—	1,779,481
Health	(84,066)	—	(84,066)	2,015,309	—	2,015,309
Technology literacy	(40,600)	—	(40,600)	572,445	—	572,445
Volunteer service	(32,250)	—	(32,250)	971,825	—	971,825
<b>Total Program Services</b>	(192,316)	—	(192,316)	5,339,060	—	5,339,060
Supporting activities:						
General and administrative	(59,800)	—	(59,800)	1,612,379	—	1,612,379
Fundraising	—	—	—	540,395	—	540,395
<b>Total Expenses</b>	(252,116)	—	(252,116)	7,491,834	—	7,491,834
<b>Increase (Decrease) In Net Assets</b>	—	—	—	(433,800)	(221,472)	(655,272)
<b>Net Assets - Beginning Of Year</b>	—	—	—	2,429,069	1,284,180	3,713,249
<b>Net Assets - End Of Year</b>	\$ —	\$ —	\$ —	\$ 1,995,269	\$ 1,062,708	\$ 3,057,977

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

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For The Year Ended December 31, 2018

	The Institute			Albuquerque			Indianapolis		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Public Support</b>									
Contributions and grants	\$ 874,748	\$ 828,787	\$ 1,703,535	\$ 78,237	\$ 122,162	\$ 200,399	\$ 112,443	\$ 63,752	\$ 176,195
Government grants	509,878	—	509,878	—	—	—	—	—	—
In-kind contributions	294,088	—	294,088	9,254	—	9,254	221,596	—	221,596
<b>Total Public Support</b>	1,678,714	828,787	2,507,501	87,491	122,162	209,653	334,039	63,752	397,791
<b>Revenues And Gains (Losses)</b>									
Program revenue	324,169	—	324,169	347,382	—	347,382	208,640	—	208,640
Partner revenue	121,028	—	121,028	—	—	—	—	—	—
Fee revenue	112,948	—	112,948	—	—	—	—	—	—
Interest and dividends	57,903	—	57,903	5,814	—	5,814	—	—	—
Realized gains on investments	306,698	—	306,698	—	—	—	—	—	—
Unrealized losses on investments	(384,282)	—	(384,282)	(10,396)	—	(10,396)	—	—	—
Change in fair value of charitable gift annuities	370	—	370	(918)	—	(918)	—	—	—
Other	4,423	—	4,423	7,426	—	7,426	15	—	15
<b>Total Revenues And Gains (Losses)</b>	543,257	—	543,257	349,308	—	349,308	208,655	—	208,655
<b>Total Public Support, Revenues And Gains (Losses)</b>	2,221,971	828,787	3,050,758	436,799	122,162	558,961	542,694	63,752	606,446
<b>Net Assets Released From Restrictions</b>	1,109,262	(1,109,262)	—	151,862	(151,862)	—	175,421	(175,421)	—
<b>Total Support, Revenues And Gains (Losses)</b>	3,331,233	(280,475)	3,050,758	588,661	(29,700)	558,961	718,115	(111,669)	606,446
<b>Expenses</b>									
Program services:									
Education	618,090	—	618,090	201,997	—	201,997	190,620	—	190,620
Health	1,210,932	—	1,210,932	82,449	—	82,449	203,417	—	203,417
Technology literacy	321,808	—	321,808	—	—	—	17,604	—	17,604
Volunteer service	441,941	—	441,941	127,482	—	127,482	139,428	—	139,428
<b>Total Program Services</b>	2,592,771	—	2,592,771	411,928	—	411,928	551,069	—	551,069
Supporting activities:									
General and administrative	1,075,896	—	1,075,896	83,363	—	83,363	113,122	—	113,122
Fundraising	369,140	—	369,140	18,466	—	18,466	39,533	—	39,533
<b>Total Expenses</b>	4,037,807	—	4,037,807	513,757	—	513,757	703,724	—	703,724
<b>Increase (Decrease) In Net Assets</b>	(706,574)	(280,475)	(987,049)	74,904	(29,700)	45,204	14,391	(111,669)	(97,278)
<b>Net Assets - Beginning Of Year</b>	2,028,395	1,144,072	3,172,467	307,077	160,367	467,444	(18,193)	230,479	212,286
<b>Net Assets - End Of Year</b>	\$ 1,321,821	\$ 863,597	\$ 2,185,418	\$ 381,981	\$ 130,667	\$ 512,648	\$ (3,802)	\$ 118,810	\$ 115,008

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

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For The Year Ended December 31, 2018

	San Antonio			San Diego			Subtotal		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Public Support</b>									
Contributions and grants	\$ 169,913	\$ 111,440	\$ 281,353	\$ 527,927	\$ 59,666	\$ 587,593	\$ 1,763,268	\$ 1,185,807	\$ 2,949,075
Government grants	178,824	—	178,824	30,000	—	30,000	718,702	—	718,702
In-kind contributions	192,611	—	192,611	169,845	—	169,845	887,394	—	887,394
<b>Total Public Support</b>	<b>541,348</b>	<b>111,440</b>	<b>652,788</b>	<b>727,772</b>	<b>59,666</b>	<b>787,438</b>	<b>3,369,364</b>	<b>1,185,807</b>	<b>4,555,171</b>
<b>Revenues And Gains (Losses)</b>									
Program revenue	139,550	—	139,550	655,410	—	655,410	1,675,151	—	1,675,151
Partner revenue	—	—	—	—	—	—	121,028	—	121,028
Fee revenue	—	—	—	—	—	—	112,948	—	112,948
Interest and dividends	109	—	109	—	—	—	63,826	—	63,826
Realized gains on investments	—	—	—	—	—	—	306,698	—	306,698
Unrealized gains on investments	—	—	—	(7,891)	—	(7,891)	(402,569)	—	(402,569)
Change in fair value of charitable gift annuities	—	—	—	—	—	—	(548)	—	(548)
Other	8,060	—	8,060	9,830	—	9,830	29,754	—	29,754
<b>Total Revenues And Gains (Losses)</b>	<b>147,719</b>	<b>—</b>	<b>147,719</b>	<b>657,349</b>	<b>—</b>	<b>657,349</b>	<b>1,906,288</b>	<b>—</b>	<b>1,906,288</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>689,067</b>	<b>111,440</b>	<b>800,507</b>	<b>1,385,121</b>	<b>59,666</b>	<b>1,444,787</b>	<b>5,275,652</b>	<b>1,185,807</b>	<b>6,461,459</b>
<b>Net Assets Released From Restrictions</b>	<b>59,583</b>	<b>(59,583)</b>	<b>—</b>	<b>65,666</b>	<b>(65,666)</b>	<b>—</b>	<b>1,561,794</b>	<b>(1,561,794)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>748,650</b>	<b>51,857</b>	<b>800,507</b>	<b>1,450,787</b>	<b>(6,000)</b>	<b>1,444,787</b>	<b>6,837,446</b>	<b>(375,987)</b>	<b>6,461,459</b>
<b>Expenses</b>									
Program services:									
Education	163,054	—	163,054	448,669	—	448,669	1,622,430	—	1,622,430
Health	207,572	—	207,572	403,542	—	403,542	2,107,912	—	2,107,912
Technology literacy	155,261	—	155,261	113,558	—	113,558	608,231	—	608,231
Volunteer service	85,620	—	85,620	210,237	—	210,237	1,004,708	—	1,004,708
<b>Total Program Services</b>	<b>611,507</b>	<b>—</b>	<b>611,507</b>	<b>1,176,006</b>	<b>—</b>	<b>1,176,006</b>	<b>5,343,281</b>	<b>—</b>	<b>5,343,281</b>
Supporting activities:									
General and administrative	130,741	—	130,741	231,425	—	231,425	1,634,547	—	1,634,547
Fundraising	—	—	—	166,461	—	166,461	593,600	—	593,600
<b>Total Expenses</b>	<b>742,248</b>	<b>—</b>	<b>742,248</b>	<b>1,573,892</b>	<b>—</b>	<b>1,573,892</b>	<b>7,571,428</b>	<b>—</b>	<b>7,571,428</b>
<b>Increase (Decrease) In Net Assets</b>	<b>6,402</b>	<b>51,857</b>	<b>58,259</b>	<b>(123,105)</b>	<b>(6,000)</b>	<b>(129,105)</b>	<b>(733,982)</b>	<b>(375,987)</b>	<b>(1,109,969)</b>
<b>Net Assets - Beginning Of Year</b>	<b>90,390</b>	<b>59,583</b>	<b>149,973</b>	<b>755,382</b>	<b>65,666</b>	<b>821,048</b>	<b>3,163,051</b>	<b>1,660,167</b>	<b>4,823,218</b>
<b>Net Assets - End Of Year</b>	<b>\$ 96,792</b>	<b>\$ 111,440</b>	<b>\$ 208,232</b>	<b>\$ 632,277</b>	<b>\$ 59,666</b>	<b>\$ 691,943</b>	<b>\$ 2,429,069</b>	<b>\$ 1,284,180</b>	<b>\$ 3,713,249</b>

# THE OASIS INSTITUTE AND SUPPORTING ORGANIZATIONS

## CONSOLIDATING STATEMENT OF ACTIVITIES

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For The Year Ended December 31, 2018

	Eliminations			Total		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Public Support</b>						
Contributions and grants	\$ (251,579)	\$ —	\$ (251,579)	\$ 1,511,689	\$ 1,185,807	\$ 2,697,496
Government grants	—	—	—	718,702	—	718,702
In-kind contributions	—	—	—	887,394	—	887,394
<b>Total Public Support</b>	<b>(251,579)</b>	<b>—</b>	<b>(251,579)</b>	<b>3,117,785</b>	<b>1,185,807</b>	<b>4,303,592</b>
<b>Revenues And Gains (Losses)</b>						
Program revenue	—	—	—	1,675,151	—	1,675,151
Partner revenue	—	—	—	121,028	—	121,028
Fee revenue	(83,550)	—	(83,550)	29,398	—	29,398
Interest and dividends	—	—	—	63,826	—	63,826
Realized gains on investments	—	—	—	306,698	—	306,698
Unrealized gains on investments	—	—	—	(402,569)	—	(402,569)
Change in fair value of charitable gift annuities	—	—	—	(548)	—	(548)
Other	—	—	—	29,754	—	29,754
<b>Total Revenues And Gains (Losses)</b>	<b>(83,550)</b>	<b>—</b>	<b>(83,550)</b>	<b>1,822,738</b>	<b>—</b>	<b>1,822,738</b>
<b>Total Public Support, Revenues And Gains (Losses)</b>	<b>(335,129)</b>	<b>—</b>	<b>(335,129)</b>	<b>4,940,523</b>	<b>1,185,807</b>	<b>6,126,330</b>
<b>Net Assets Released From Restrictions</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,561,794</b>	<b>(1,561,794)</b>	<b>—</b>
<b>Total Support, Revenues And Gains (Losses)</b>	<b>(335,129)</b>	<b>—</b>	<b>(335,129)</b>	<b>6,502,317</b>	<b>(375,987)</b>	<b>6,126,330</b>
<b>Expenses</b>						
Program services:						
Education	(35,400)	—	(35,400)	1,587,030	—	1,587,030
Health	(146,979)	—	(146,979)	1,960,933	—	1,960,933
Technology literacy	(43,700)	—	(43,700)	564,531	—	564,531
Volunteer service	(49,250)	—	(49,250)	955,458	—	955,458
<b>Total Program Services</b>	<b>(275,329)</b>	<b>—</b>	<b>(275,329)</b>	<b>5,067,952</b>	<b>—</b>	<b>5,067,952</b>
Supporting activities:						
General and administrative	(59,800)	—	(59,800)	1,574,747	—	1,574,747
Fundraising	—	—	—	593,600	—	593,600
<b>Total Expenses</b>	<b>(335,129)</b>	<b>—</b>	<b>(335,129)</b>	<b>7,236,299</b>	<b>—</b>	<b>7,236,299</b>
<b>Increase (Decrease) In Net Assets</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(733,982)</b>	<b>(375,987)</b>	<b>(1,109,969)</b>
<b>Net Assets - Beginning Of Year</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,163,051</b>	<b>1,660,167</b>	<b>4,823,218</b>
<b>Net Assets - End Of Year</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 2,429,069</b>	<b>\$ 1,284,180</b>	<b>\$ 3,713,249</b>