

Missouri Coalition for Oral Health, Inc.
December 2014 Management Reports
Notes and Outstanding Items

Revised 1/21/15

These management reports are presented in accural basis of accounting.

Statement of Financial Position

Account 2250 Deferred Revenue balance is made up of \$15,000 of deferred grant income with the remainder 2015 Conference income.

Statement of Activity - Budget Performance

While total year to date income is below expected year to date income, program income year to date is above anticipated year to date income in both coference fees and membership dues.

Account 6115 Bank Service Charges includes credit card transaction fees which were higher than budgeted.

Missouri Coalition for Oral Health, Inc.
Statement of Financial Position
As of December 31, 2014 and November 30, 2014

	<u>Dec 31, 14</u>	<u>Nov 30, 14</u>
ASSETS		
Current Assets		
Checking/Savings		
1000 · Providence Bank	75,594.94	85,708.31
Total Checking/Savings	<u>75,594.94</u>	<u>85,708.31</u>
Accounts Receivable		
1205 · Grants Receivable	19,890.00	19,890.00
Total Accounts Receivable	<u>19,890.00</u>	<u>19,890.00</u>
Other Current Assets		
1500 · Prepaid Rent	525.00	525.00
1510 · Prepaid Expenses	14,123.58	14,335.58
Total Other Current Assets	<u>14,648.58</u>	<u>14,860.58</u>
Total Current Assets	110,133.52	120,458.89
Fixed Assets		
1550 · Furniture and Equipment	6,911.10	6,911.10
1555 · Accumulated Depreciation	(3,294.26)	(3,190.94)
Total Fixed Assets	<u>3,616.84</u>	<u>3,720.16</u>
Other Assets		
1610 · Security Deposit	500.00	500.00
Total Other Assets	<u>500.00</u>	<u>500.00</u>
TOTAL ASSETS	<u><u>114,250.36</u></u>	<u><u>124,679.05</u></u>
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	365.00	65.00
Total Accounts Payable	<u>365.00</u>	<u>65.00</u>
Other Current Liabilities		
2100 · Payroll Tax Liabilities	2,712.18	2,464.18
2110 · Accrued Salaries	1,006.27	-
2120 · Accrued Vacation	4,306.80	5,281.10
2150 · Retirement Account Withholding	702.40	-
Total Other Current Liabilities	<u>8,727.65</u>	<u>7,745.28</u>
Total Current Liabilities	9,092.65	7,810.28
Long Term Liabilities		
2250 · Deferred Revenue	46,625.00	46,500.00
Total Long Term Liabilities	<u>46,625.00</u>	<u>46,500.00</u>
Total Liabilities	55,717.65	54,310.28
Net Assets		
3200 · Unrestricted Net Assets	117,695.03	117,695.03
Net Income (Loss)	(59,162.32)	(47,326.26)
Total Net Assets	<u>58,532.71</u>	<u>70,368.77</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>114,250.36</u></u>	<u><u>124,679.05</u></u>

Missouri Coalition for Oral Health, Inc.
Statement of Activity
For the Month and Year Ending December 31, 2014

	<u>Dec 2014</u>	<u>2014</u>
Ordinary Income/Expense		
Income		
4200 · Grant Income - Restricted		
4225 · Capacity Building	-	77,500.00
Total 4200 · Grant Income - Restricted	-	77,500.00
4300 · Direct Public Support		
4330 · Individuals	270.00	520.00
Total 4300 · Direct Public Support	270.00	520.00
4500 · Program Income		
4505 · Conference Fees		
4505.1 · Registrations	-	9,120.00
4505.2 · Exhibitors	-	3,000.00
4505.3 · Sponsorships	-	30,500.00
Total 4505 · Conference Fees	-	42,620.00
4510 · Membership Dues	1,450.00	4,645.00
Total 4500 · Program Income	1,450.00	47,265.00
Total Income	1,720.00	125,285.00
Expense		
5000 · Personnel Costs		
5100 · Salaries	7,055.41	90,622.28
5110 · Payroll Taxes	560.70	7,170.82
5115 · Benefits	2,458.28	23,171.85
Total 5000 · Personnel Costs	10,074.39	120,964.95
6000 · Program Expenses		
6010 · Consulting/TA	-	214.20
Total 6000 · Program Expenses	-	214.20
6100 · Operating Expenses		
6101 · Rent and utilities	871.18	9,166.76
6102 · Payroll Services	59.63	867.31
6103 · Telephone, Internet	266.11	3,190.67
6104 · Conference and Professional Dev	-	1,553.50
6106 · Printing and copying	-	439.02
6107 · Supplies	774.93	2,456.61
6108 · Postage and Delivery	-	190.65
6109 · Travel	134.40	6,496.62
6111 · Accounting/Audit	456.17	11,460.97
6112 · Meeting Expenses	248.77	1,998.55
6113 · Insurance - Liability, D and O	144.58	1,916.36
6114 · Legal Fees	10.00	195.36
6115 · Bank Service Charges	45.16	791.47
6116 · Equipment, Major	-	1,554.95
6117 · Depreciation	103.32	1,239.84
6118 · Other Expenses (Indirect)	67.42	606.78

Missouri Coalition for Oral Health, Inc.
Statement of Activity
For the Month and Year Ending December 31, 2014

	<u>Dec 2014</u>	<u>2014</u>
6119 · Conference Expenses		
6119.1 · Speaker	-	2,119.86
6119.2 · Food	-	9,145.90
6119.3 · Venue	300.00	10,267.77
	<u>300.00</u>	<u>21,533.53</u>
Total 6119 · Conference Expenses	300.00	21,533.53
6120 · MFH Sponsorship Agreement	-	1,005.22
	<u>-</u>	<u>1,005.22</u>
Total 6100 · Operating Expenses	3,481.67	66,664.17
	<u>3,481.67</u>	<u>66,664.17</u>
Total Expense	13,556.06	187,843.32
	<u>13,556.06</u>	<u>187,843.32</u>
Net Ordinary Income (Loss)	(11,836.06)	(62,558.32)
Other Income/Expense		
Other Income		
7000 · Survey Project Income	-	15,400.00
7001 · DHSS Income	-	2,000.00
	<u>-</u>	<u>17,400.00</u>
Total Other Income	-	17,400.00
	<u>-</u>	<u>17,400.00</u>
Other Expense		
7100 · Survey Project Expense	-	14,000.00
7101 · DHSS Expense	-	4.00
	<u>-</u>	<u>14,004.00</u>
Total Other Expense	-	14,004.00
	<u>-</u>	<u>14,004.00</u>
Net Other Income	-	3,396.00
	<u>-</u>	<u>3,396.00</u>
Net Income (Loss)	<u>(11,836.06)</u>	<u>(59,162.32)</u>

Missouri Coalition for Oral Health, Inc.
Statement of Activity - Budget Performance
For the Month and Twelve Months Ending December 31, 2014

	December 2014				2014			
	Actual	Budget	\$ Over Budget	% of Budget	Acutual	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4200 · Grant Income - Restricted								
4225 · Capacity Building	-	3,132.00	(3,132.00)	0.0%	77,500.00	175,270.00	(97,770.00)	44.22%
Total 4200 · Grant Income - Restricted	-	3,132.00	(3,132.00)	0.0%	77,500.00	175,270.00	(97,770.00)	44.22%
4300 · Direct Public Support								
4330 · Individuals	270.00	83.33	186.67	324.01%	520.00	1,000.00	(480.00)	52.0%
Total 4300 · Direct Public Support	270.00	83.33	186.67	324.01%	520.00	1,000.00	(480.00)	52.0%
4500 · Program Income								
4505 · Conference Fees								
4505.1 · Registrations	-	-	-	0.0%	9,120.00	-	-	0.0%
4505.2 · Exhibitors	-	-	-	0.0%	3,000.00	-	-	0.0%
4505.3 · Sponsorships	-	-	-	0.0%	30,500.00	-	-	0.0%
4505 · Conference Fees - Other	-	2,083.33	(2,083.33)	0.0%	-	25,000.00	(25,000.00)	0.0%
Total 4505 · Conference Fees	-	2,083.33	(2,083.33)	0.0%	42,620.00	25,000.00	17,620.00	170.48%
4510 · Membership Dues	1,450.00	83.33	1,366.67	1,740.07%	4,645.00	1,000.00	3,645.00	464.5%
Total 4500 · Program Income	1,450.00	2,166.66	(716.66)	66.92%	47,265.00	26,000.00	21,265.00	181.79%
Total Income	1,720.00	5,381.99	(3,661.99)	31.96%	125,285.00	202,270.00	(76,985.00)	61.94%
Expense								
5000 · Personnel Costs								
5100 · Salaries	7,055.41	7,023.44	31.97	100.46%	90,622.28	89,988.74	633.54	100.7%
5110 · Payroll Taxes	560.70	560.70	-	100.0%	7,170.82	7,186.78	(15.96)	99.78%
5115 · Benefits	2,458.28	1,755.86	702.42	140.0%	23,171.85	22,497.20	674.65	103.0%
Total 5000 · Personnel Costs	10,074.39	9,340.00	734.39	107.86%	120,964.95	119,672.72	1,292.23	101.08%
6000 · Program Expenses								
6010 · Consulting/TA	-	166.67	(166.67)	0.0%	214.20	2,000.00	(1,785.80)	10.71%
Total 6000 · Program Expenses	-	166.67	(166.67)	0.0%	214.20	2,000.00	(1,785.80)	10.71%
6100 · Operating Expenses								
6101 · Rent and utilities	871.18	757.69	113.49	114.98%	9,166.76	9,092.25	74.51	100.82%
6102 · Payroll Services	59.63	75.00	(15.37)	79.51%	867.31	900.00	(32.69)	96.37%
6103 · Telephone, Internet	266.11	236.92	29.19	112.32%	3,190.67	2,843.00	347.67	112.23%
6104 · Conference and Professional Dev	-	141.67	(141.67)	0.0%	1,553.50	1,700.00	(146.50)	91.38%
6105 · Small Furn/Fixtures	-	116.67	(116.67)	0.0%	-	1,400.00	(1,400.00)	0.0%
6106 · Printing and copying	-	41.67	(41.67)	0.0%	439.02	500.00	(60.98)	87.8%
6107 · Supplies	774.93	120.00	654.93	645.78%	2,456.61	1,440.00	1,016.61	170.6%
6108 · Postage and Delivery	-	41.67	(41.67)	0.0%	190.65	500.00	(309.35)	38.13%

Missouri Coalition for Oral Health, Inc.
Statement of Activity - Budget Performance
For the Month and Twelve Months Ending December 31, 2014

	December 2014				2014			
	Actual	Budget	\$ Over Budget	% of Budget	Actual	Budget	\$ Over Budget	% of Budget
6109 · Travel	134.40	527.58	(393.18)	25.48%	6,496.62	6,331.00	165.62	102.62%
6110 · Website Maintenance	-	100.00	(100.00)	0.0%	-	1,200.00	(1,200.00)	0.0%
6111 · Accounting/Audit	456.17	916.67	(460.50)	49.76%	11,460.97	11,000.00	460.97	104.19%
6112 · Meeting Expenses	248.77	200.00	48.77	124.39%	1,998.55	2,400.00	(401.45)	83.27%
6113 · Insurance - Liability, D and O	144.58	229.17	(84.59)	63.09%	1,916.36	2,750.00	(833.64)	69.69%
6114 · Legal Fees	10.00	50.00	(40.00)	20.0%	195.36	600.00	(404.64)	32.56%
6115 · Bank Service Charges	45.16	23.80	21.36	189.75%	791.47	285.60	505.87	277.13%
6116 · Equipment, Major	-	-	-	0.0%	1,554.95	-	1,554.95	100.0%
6117 · Depreciation	103.32	-	103.32	100.0%	1,239.84	-	1,239.84	100.0%
6118 · Other Expenses (Indirect)	67.42	-	67.42	100.0%	606.78	-	606.78	100.0%
6119 · Conference Expenses								
6119.1 · Speaker	-	-	-	0.0%	2,119.86	-	-	0.0%
6119.2 · Food	-	-	-	0.0%	9,145.90	-	-	0.0%
6119.3 · Venue	300.00	-	-	0.0%	10,267.77	-	-	0.0%
6119 · Conference Expenses - Other	-	1,100.00	(1,100.00)	0.0%	-	36,000.00	(36,000.00)	0.0%
Total 6119 · Conference Expenses	300.00	1,100.00	(800.00)	27.27%	21,533.53	36,000.00	(14,466.47)	59.82%
6120 · MFH Sponsorship Agreement	-	-	-	0.0%	1,005.22	-	-	0.0%
Total 6100 · Operating Expenses	3,481.67	4,678.51	(1,196.84)	74.42%	66,664.17	78,941.85	(12,277.68)	84.45%
6200 · Uncollectable Grant Expense	-	-	-	0.0%	-	-	-	0.0%
69800 · Uncategorized Expenses	-	-	-	0.0%	-	-	-	0.0%
Total Expense	13,556.06	14,185.18	(629.12)	95.57%	187,843.32	200,614.57	(12,771.25)	93.63%
Net Ordinary Income (Loss)	(11,836.06)	(8,803.19)	(3,032.87)	134.45%	(62,558.32)	1,655.43	(64,213.75)	-3,778.98%
Other Income/Expense								
Other Income								
7000 · Survey Project Income	-	-	-	0.0%	15,400.00	-	15,400.00	100.0%
7001 · DHSS Income	-	-	-	0.0%	2,000.00	-	2,000.00	100.0%
Total Other Income	-	-	-	0.0%	17,400.00	-	17,400.00	100.0%
Other Expense								
7100 · Survey Project Expense	-	-	-	0.0%	14,000.00	-	14,000.00	100.0%
7101 · DHSS Expense	-	-	-	0.0%	4.00	-	4.00	100.0%
6300 · Gain/Loss on Sale of Equipment	-	-	-	0.0%	-	-	-	0.0%
Total Other Expense	-	-	-	0.0%	14,004.00	-	14,004.00	100.0%
Net Other Income	-	-	-	0.0%	3,396.00	-	3,396.00	100.0%
Net Income (Loss)	(11,836.06)	(8,803.19)	(3,032.87)	134.45%	(59,162.32)	1,655.43	(60,817.75)	-3,573.83%

Missouri Coalition for Oral Health, Inc.
Statement of Cash Flows
For the Month Ending December 31, 2014

OPERATING ACTIVITIES	
Net Income (Loss)	(11,836.06)
Adjustments to reconcile Net Income	
to net cash used by operations:	
1510 · Prepaid Expenses	212.00
2000 · Accounts Payable	300.00
2100 · Payroll Tax Liabilities	248.00
2110 · Accrued Salaries	1,006.27
2120 · Accrued Vacation	(974.30)
2150 · Retirement Account Withholding	702.40
Net cash used by Operating Activities	(10,341.69)
INVESTING ACTIVITIES	
1555 · Accumulated Depreciation	103.32
Net cash provided by Investing Activities	103.32
FINANCING ACTIVITIES	
2250 · Deferred Revenue	125.00
Net cash provided by Financing Activities	125.00
Net cash increase (decrease) for period	(10,113.37)
Cash at beginning of period	85,708.31
Cash at end of period	<u><u>75,594.94</u></u>