

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

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 coferece 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 November 30, 2014 and October 31, 2014

	Nov 30, 14	Oct 31, 14
ASSETS		
Current Assets		
Checking/Savings		
1000 · Providence Bank	85,708.31	76,933.45
Total Checking/Savings	85,708.31	76,933.45
Accounts Receivable		
1205 · Grants Receivable	19,890.00	19,890.00
Total Accounts Receivable	19,890.00	19,890.00
Other Current Assets		
1500 · Prepaid Rent	525.00	525.00
1510 · Prepaid Expenses	14,335.58	14,547.58
Total Other Current Assets	14,860.58	15,072.58
Total Current Assets	120,458.89	111,896.03
Fixed Assets		
1550 · Furniture and Equipment	6,911.10	6,911.10
1555 · Accumulated Depreciation	(3,190.94)	(3,087.62)
Total Fixed Assets	3,720.16	3,823.48
Other Assets		
1610 · Security Deposit	500.00	500.00
Total Other Assets	500.00	500.00
TOTAL ASSETS	124,679.05	116,219.51
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	65.00	65.00
Total Accounts Payable	65.00	65.00
Other Current Liabilities		
2100 · Payroll Tax Liabilities	2,464.18	2,216.16
2120 · Accrued Vacation	5,281.10	5,281.10
Total Other Current Liabilities	7,745.28	7,497.26
Total Current Liabilities	7,810.28	7,562.26
Long Term Liabilities		
2250 · Deferred Revenue	46,500.00	26,500.00
Total Long Term Liabilities	46,500.00	26,500.00
Total Liabilities	54,310.28	34,062.26
Net Assets		
3200 · Unrestricted Net Assets	117,695.03	117,695.03
Net Income (Loss)	(47,326.26)	(35,537.78)
Total Net Assets	70,368.77	82,157.25
TOTAL LIABILITIES & NET ASSETS	124,679.05	116,219.51

Missouri Coalition for Oral Health, Inc.

Statement of Activity

For the Month and Eleven Months Ending November 30, 2014

	<u>Nov 2014</u>	<u>Year to Date</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	-	250.00
Total 4300 · Direct Public Support	-	250.00
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	70.00	3,195.00
Total 4500 · Program Income	70.00	45,815.00
Total Income	70.00	123,565.00
Expense		
5000 · Personnel Costs		
5100 · Salaries	7,023.44	83,566.87
5110 · Payroll Taxes	560.70	6,610.12
5115 · Benefits	1,755.88	20,713.57
Total 5000 · Personnel Costs	9,340.02	110,890.56
6000 · Program Expenses		
6010 · Consulting/TA	-	214.20
Total 6000 · Program Expenses	-	214.20
6100 · Operating Expenses		
6101 · Rent and utilities	630.33	8,295.58
6102 · Payroll Services	64.83	807.68
6103 · Telephone, Internet	266.17	2,924.56
6104 · Conference and Professional Dev	-	1,553.50
6106 · Printing and copying	280.30	439.02
6107 · Supplies	-	1,681.68
6108 · Postage and Delivery	-	190.65
6109 · Travel	-	6,362.22
6111 · Accounting/Audit	630.31	11,004.80
6112 · Meeting Expenses	206.00	1,749.78
6113 · Insurance - Liability, D and O	144.58	1,771.78
6114 · Legal Fees	-	185.36
6115 · Bank Service Charges	125.20	746.31
6116 · Equipment, Major	-	1,554.95
6117 · Depreciation	103.32	1,136.52
6118 · Other Expenses (Indirect)	67.42	539.36

Missouri Coalition for Oral Health, Inc.
Statement of Activity

For the Month and Eleven Months Ending November 30, 2014

	<u>Nov 2014</u>	<u>Year to Date</u>
6119 · Conference Expenses		
6119.1 · Speaker	-	2,119.86
6119.2 · Food	-	9,145.90
6119.3 · Venue	-	9,967.77
Total 6119 · Conference Expenses	-	21,233.53
6120 · MFH Sponsorship Agreement	-	1,005.22
Total 6100 · Operating Expenses	2,518.46	63,182.50
Total Expense	11,858.48	174,287.26
Net Ordinary Income (Loss)	(11,788.48)	(50,722.26)
Other Income/Expense		
Other Income		
7000 · Survey Project Income	-	15,400.00
7001 · DHSS Income	-	2,000.00
Total Other Income	-	17,400.00
Other Expense		
7100 · Survey Project Expense	-	14,000.00
7101 · DHSS Expense	-	4.00
Total Other Expense	-	14,004.00
Net Other Income	-	3,396.00
Net Income (Loss)	<u>(11,788.48)</u>	<u>(47,326.26)</u>

Missouri Coalition for Oral Health, Inc.
Statement of Activity - Budget Performance
For the Month and Eleven Months Ending November 30, 2014

	November 2014				Year-to-Date				Annual Budget
	Actual	Budget	\$ Over Budget	% of Budget	Actual	Budget	\$ Over Budget	% of Budget	
Ordinary Income/Expense									
Income									
4200 · Grant Income - Restricted									
4225 · Capacity Building	-	-	-	0.0%	77,500.00	172,138.00	(94,638.00)	45.02%	175,270.00
Total 4200 · Grant Income - Restricted	-	-	-	0.0%	77,500.00	172,138.00	(94,638.00)	45.02%	175,270.00
4300 · Direct Public Support									
4330 · Individuals	-	83.33	(83.33)	0.0%	250.00	916.67	(666.67)	27.27%	1,000.00
Total 4300 · Direct Public Support	-	83.33	(83.33)	0.0%	250.00	916.67	(666.67)	27.27%	1,000.00
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%	-	22,916.67	(22,916.67)	0.0%	25,000.00
Total 4505 · Conference Fees	-	2,083.33	(2,083.33)	0.0%	42,620.00	22,916.67	19,703.33	185.98%	25,000.00
4510 · Membership Dues	70.00	83.33	(13.33)	84.0%	3,195.00	916.67	2,278.33	348.54%	1,000.00
Total 4500 · Program Income	70.00	2,166.66	(2,096.66)	3.23%	45,815.00	23,833.34	21,981.66	192.23%	26,000.00
Total Income	70.00	2,249.99	(2,179.99)	3.11%	123,565.00	196,888.01	(73,323.01)	62.76%	202,270.00
Expense									
5000 · Personnel Costs									
5100 · Salaries	7,023.44	7,023.44	-	100.0%	83,566.87	82,965.30	601.57	100.73%	89,988.74
5110 · Payroll Taxes	560.70	560.70	-	100.0%	6,610.12	6,626.08	(15.96)	99.76%	7,186.78
5115 · Benefits	1,755.88	1,755.86	0.02	100.0%	20,713.57	20,741.34	(27.77)	99.87%	22,497.20
Total 5000 · Personnel Costs	9,340.02	9,340.00	0.02	100.0%	110,890.56	110,332.72	557.84	100.51%	119,672.72
6000 · Program Expenses									
6010 · Consulting/TA	-	166.67	(166.67)	0.0%	214.20	1,833.33	(1,619.13)	11.68%	2,000.00
Total 6000 · Program Expenses	-	166.67	(166.67)	0.0%	214.20	1,833.33	(1,619.13)	11.68%	2,000.00
6100 · Operating Expenses									
6101 · Rent and utilities	630.33	757.69	(127.36)	83.19%	8,295.58	8,334.56	(38.98)	99.53%	9,092.25
6102 · Payroll Services	64.83	75.00	(10.17)	86.44%	807.68	825.00	(17.32)	97.9%	900.00
6103 · Telephone, Internet	266.17	236.92	29.25	112.35%	2,924.56	2,606.08	318.48	112.22%	2,843.00
6104 · Conference and Professional Dev	-	141.67	(141.67)	0.0%	1,553.50	1,558.33	(4.83)	99.69%	1,700.00
6105 · Small Furn/Fixtures	-	116.67	(116.67)	0.0%	-	1,283.33	(1,283.33)	0.0%	1,400.00
6106 · Printing and copying	280.30	41.67	238.63	672.67%	439.02	458.33	(19.31)	95.79%	500.00

Missouri Coalition for Oral Health, Inc.
Statement of Activity - Budget Performance
For the Month and Eleven Months Ending November 30, 2014

	November 2014				Year-to-Date				Annual
	Actual	Budget	\$ Over Budget	% of Budget	Actual	Budget	\$ Over Budget	% of Budget	Budget
6107 · Supplies	-	120.00	(120.00)	0.0%	1,681.68	1,320.00	361.68	127.4%	1,440.00
6108 · Postage and Delivery	-	41.67	(41.67)	0.0%	190.65	458.33	(267.68)	41.6%	500.00
6109 · Travel	-	527.58	(527.58)	0.0%	6,362.22	5,803.42	558.80	109.63%	6,331.00
6110 · Website Maintenance	-	100.00	(100.00)	0.0%	-	1,100.00	(1,100.00)	0.0%	1,200.00
6111 · Accounting/Audit	630.31	916.67	(286.36)	68.76%	11,004.80	10,083.33	921.47	109.14%	11,000.00
6112 · Meeting Expenses	206.00	200.00	6.00	103.0%	1,749.78	2,200.00	(450.22)	79.54%	2,400.00
6113 · Insurance - Liability, D and O	144.58	229.17	(84.59)	63.09%	1,771.78	2,520.83	(749.05)	70.29%	2,750.00
6114 · Legal Fees	-	50.00	(50.00)	0.0%	185.36	550.00	(364.64)	33.7%	600.00
6115 · Bank Service Charges	125.20	23.80	101.40	526.05%	746.31	261.80	484.51	285.07%	285.60
6116 · Equipment, Major	-	-	-	0.0%	1,554.95	-	1,554.95	100.0%	-
6117 · Depreciation	103.32	-	103.32	100.0%	1,136.52	-	1,136.52	100.0%	-
6118 · Other Expenses (Indirect)	67.42	-	67.42	100.0%	539.36	-	539.36	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	-	-	-	0.0%	9,967.77	-	-	0.0%	-
6119 · Conference Expenses - Other	-	1,100.00	(1,100.00)	0.0%	-	34,900.00	(34,900.00)	0.0%	36,000.00
Total 6119 · Conference Expenses	-	1,100.00	(1,100.00)	0.0%	21,233.53	34,900.00	(13,666.47)	60.84%	36,000.00
6120 · MFH Sponsorship Agreement	-	-	-	0.0%	1,005.22	-	1,005.22	100.0%	-
Total 6100 · Operating Expenses	2,518.46	4,678.51	(2,160.05)	53.83%	63,182.50	74,263.34	(11,080.84)	85.08%	78,941.85
6200 · Uncollectable Grant Expense	-	-	-	0.0%	-	-	-	0.0%	-
Total Expense	11,858.48	14,185.18	(2,326.70)	83.6%	174,287.26	186,429.39	(12,142.13)	93.49%	200,614.57
Net Ordinary Income (Loss)	(11,788.48)	(11,935.19)	146.71	98.77%	(50,722.26)	10,458.62	(61,180.88)	-484.98%	1,655.43
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%	-
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)	(11,788.48)	(11,935.19)	146.71	98.77%	(47,326.26)	10,458.62	(57,784.88)	-452.51%	1,655.43

Missouri Coalition for Oral Health, Inc.
Statement of Cash Flows
For the Month Ending November 30, 2014

OPERATING ACTIVITIES	
Net Income (Loss)	(11,788.48)
Adjustments to reconcile Net Income to net cash used by operations:	
1510 · Prepaid Expenses	212.00
2100 · Payroll Tax Liabilities	248.02
Net cash used by Operating Activities	<u>(11,328.46)</u>
INVESTING ACTIVITIES	
1555 · Accumulated Depreciation	103.32
Net cash provided by Investing Activities	<u>103.32</u>
FINANCING ACTIVITIES	
2250 · Deferred Revenue	20,000.00
Net cash provided by Financing Activities	<u>20,000.00</u>
Net cash increase for period	8,774.86
Cash at beginning of period	<u>76,933.45</u>
Cash at end of period	<u><u>85,708.31</u></u>