Missouri Coalition for Oral Health, Inc.
December 2022 Management Reports

Accrual basis

Missouri Coalition for Oral Health, Inc.
Statement of Financial Position - Prior Period Comparison
As of December 31, 2022

	Total	
	As of December 31, 2022	**As of December 31, 2021**
ASSETS		
Current Assets		
Bank Accounts		
1010 Central Bank	576,588.30	229,917.62
1090 PayPal	0.00	0.00
Total Bank Accounts	**$ 576,588.30**	**$ 229,917.62**
Accounts Receivable		
1200 Accounts Receivable	0.00	13,572.00
Total Accounts Receivable	**$ 0.00**	**$ 13,572.00**
Other Current Assets		
1510 Prepaid Expenses	715.42	698.31
Total Other Current Assets	**$ 715.42**	**$ 698.31**
Total Current Assets	**$ 577,303.72**	**$ 244,187.93**
Fixed Assets		
1550 Furniture and Equipment	13,114.39	11,941.35
1555 Accumulated Depreciation	-11,372.71	-11,208.62
Total Fixed Assets	**$ 1,741.68**	**$ 732.73**
TOTAL ASSETS	**$ 579,045.40**	**$ 244,920.66**
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	117,280.00	2,394.30
Total Accounts Payable	**$ 117,280.00**	**$ 2,394.30**
Other Current Liabilities		
2100 Payroll Tax Liabilities	528.54	420.81
2110 Accrued Salaries	6,908.89	5,500.69
2120 Accrued Vacation	22,014.17	22,291.97
Total Other Current Liabilities	**$ 29,451.60**	**$ 28,213.47**
Total Current Liabilities	**$ 146,731.60**	**$ 30,607.77**
Long-Term Liabilities		
2250 Deferred Revenue	10,520.00	5,001.00
Total Long-Term Liabilities	**$ 10,520.00**	**$ 5,001.00**
Total Liabilities	**$ 157,251.60**	**$ 35,608.77**
Equity		
3150 With Donor Restrictions	324,237.70	35,890.82
3200 Without Donor Restrictions	-114,925.81	154,001.17
Net Income	212,481.91	19,419.90
Total Equity	**$ 421,793.80**	**$ 209,311.89**
TOTAL LIABILITIES AND EQUITY	**$ 579,045.40**	**$ 244,920.66**

Accrual basis

Missouri Coalition for Oral Health, Inc.
Profit and Loss
For the Month and Twelve Months Ended December 31, 2022

	Dec-22	Total Jan - Dec, 2022 (YTD)
Income		
4000 Grant Income - Unrestricted	0.00	60,000.00
4100 Reimbursable Grants/Stipend		
4102 MO DHSS		0.00
4102.1 DHSS Main	-	22,909.08
4102.4 Teledentistry Evaluation	-	8,372.76
4102.5 Water Fluoridation Education	-	54,115.99
4102.9 DHSS Opioid Online Workshop	-	1,500.00
4102.10 DHSS CWF Online Workshop	-	1,500.00
4102.11 DHSS Dental Sealants Wrkshp 2021	-	1,500.00
Total 4102 MO DHSS	$ -	$ 89,897.83
4104 OPEN	0.00	5,000.00
4105 MO DD Council	0.00	93,884.00
Total 4100 Reimbursable Grants/Stipend	$ -	$ 188,781.83
4200 Grant Income - Restricted	0.00	73,500.00
4210 MFH Agreement	141,451.00	219,585.00
4230 Restricted Grant Income	-	3,500.00
4240 CareQuest Institute	-	165,919.00
Total 4200 Grant Income - Restricted	$ 141,451.00	$ 462,504.00
4300 Direct Public Support	-	14.63
4310 Corporate Contributions	-	2,500.00
4330 Individuals	-	105.00
Total 4300 Direct Public Support	$ -	$ 2,619.63
4500 Program Income		
4505 Conference Fees	0.00	0.00
4505.1 Registrations	-	7,800.24
4505.2 Exhibitors	-	4,600.00
4505.3 Sponsorships	-	23,601.00
Total 4505 Conference Fees	$ -	$ 36,001.24
4510 Membership Dues	-	30.00
Total 4500 Program Income	$ -	$ 36,031.24
49100 Other Income	5.66	175.98
Total Income	$ 141,456.66	$ 750,112.68
Gross Profit	$ 141,456.66	$ 750,112.68
Expenses		
5000 Personnel Costs		
5100 Salaries	27,236.31	296,973.04
5105 Accrued Salaries/Vacation/PR Tax	1,238.13	1,238.13
5110 Payroll Taxes	2,083.58	22,718.37
Total 5000 Personnel Costs	$ 30,558.02	$ 320,929.54
6100 Operating Expenses		
6104 Conference and Professional Dev	475.00	10,231.20
6106 Printing and copying	83.51	115.49
6107 Supplies	311.94	3,291.98
6108 Postage and Delivery	33.30	257.98
6109 Travel	945.71	5,995.93
6110 Website Maintenance	230.00	2,936.65
6111 Accounting/Audit	2,550.00	15,845.00
6112 Meeting Expenses	124.51	980.01
6113 Insurance - Liability, D and O	305.25	3,656.89
6114 Legal Fees	-	1,335.00
6115 Bank Service Charges	-	186.51
6117 Depreciation	22.74	164.09
6118 Other Expenses (Indirect)	-	-
6119 Conference Expenses	-	179.65
6119.1 Speaker	-	2,000.00
6119.2 Food	-	6,551.22
6119.3 Venue	-	7,603.04
Total 6119 Conference Expenses	$ -	$ 16,333.91
6121 Grant Expense	$ 115,000.00	$ 154,934.60
Total 6100 Operating Expenses	$ 120,081.96	$ 216,265.24
Uncategorized Expense	-	435.99
Total Expenses	$ 150,639.98	$ 537,630.77
Net Operating Income	$ (9,183.32)	$ 212,481.91
Net Income	$ (9,183.32)	$ 212,481.91

Accrual basis

Missouri Coalition for Oral Health, Inc.
Statement Of Activity - Budget Performance
For the Month and Twelve Months Ended December 31, 2022

	Dec-22				Year To Date 2022				
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Annual Budget
Income									
4000 Grant Income - Unrestricted	0.00	5,416.00	-5,416.00	0.00%	60,000.00	64,992.00	-4,992.00	92.32%	64,992.00
Total 4000 Grant Income - Unrestricted	**$ 0.00**	**$ 5,416.00**	**-$ 5,416.00**	**0.00%**	**$ 60,000.00**	**$ 64,992.00**	**-$ 4,992.00**	**92.32%**	**64,992.00**
4100 Reimbursable Grants/Stipend	-	-	-	0.00%	-	-	-	0.00%	
4102 MO DHSS					-				
4102.1 DHSS Main	-	-	-	0.00%	22,909.08	-	22,909.08	0.00%	-
4102.4 Teledentistry Evaluation	-	-	-	0.00%	8,372.76	-	8,372.76	0.00%	-
4102.5 Water Fluoridation Education	-	-	-	0.00%	54,115.99	-	54,115.99	0.00%	-
4102.9 DHSS Opioid Online Workshop	-	-	-	0.00%	1,500.00	-	1,500.00	0.00%	
4102.10 DHSS CWF Online Workshop	-	-	-	0.00%	1,500.00	-	1,500.00	0.00%	
4102.11 DHSS Dental Sealants Wrkshop 2021	-	-	-	0.00%	1,500.00	-	1,500.00	0.00%	
Total 4102 MO DHSS	**-**	**-**	**-**	**0.00%**	**89,897.83**	**-**	**89,897.83**	**0.00%**	**-**
4104 OPEN	-	-	-	0.00%	5,000.00	-	5,000.00	0.00%	-
4105 MO DD Council	-	-	-	0.00%	93,884.00	-	93,884.00	0.00%	-
Total 4100 Reimbursable Grants/Stipend	**-**	**-**	**-**	**0.00%**	**188,781.83**	**-**	**188,781.83**	**0.00%**	**-**
4200 Grant Income - Restricted	-	23,334.00	(23,334.00)	0.00%	73,500.00	280,008.00	(206,508.00)	26.25%	280,008.00
4210 MFH Agreement	141,451.00		141,451.00	0.00%	219,585.00	-	219,585.00	0.00%	
4230 Restricted Grant Income	-	-	-	0.00%	3,500.00	-	3,500.00	0.00%	-
4240 CareQuest Institute	-	-	-	0.00%	165,919.00	-	165,919.00	0.00%	-
Total 4200 Grant Income - Restricted	**141,451.00**	**23,334.00**	**118,117.00**	**606.20%**	**462,504.00**	**280,008.00**	**182,496.00**	**165.18%**	**280,008.00**
4300 Direct Public Support	-	-	-	0.00%	14.63	-	14.63	0.00%	-
4310 Corporate Contributions	-	-	-	0.00%	2,500.00	-	2,500.00	0.00%	
4330 Individuals	-	90.00	(90.00)	0.00%	105.00	1,080.00	(975.00)	9.72%	1,080.00
Total 4300 Direct Public Support	**-**	**90.00**	**(90.00)**	**0.00%**	**2,619.63**	**1,080.00**	**1,539.63**	**242.56%**	**1,080.00**
4500 Program Income									
4505 Conference Fees	-	583.00	(583.00)	0.00%	-	6,996.00	(6,996.00)	0.00%	6,996.00
4505.1 Registrations	-	-	-	0.00%	7,800.24	-	7,800.24	0.00%	
4505.2 Exhibitors	-	-	-	0.00%	4,600.00	-	4,600.00	0.00%	
4505.3 Sponsorships	-	-	-	0.00%	23,601.00	-	23,601.00	0.00%	
Total 4505 Conference Fees	-	583.00	(583.00)	0.00%	36,001.24	6,996.00	29,005.24	514.60%	6,996.00
4510 Membership Dues	-	250.00	(250.00)	0.00%	30.00	3,000.00	(2,970.00)	1.00%	3,000.00
Total 4500 Program Income	**-**	**833.00**	**(833.00)**	**0.00%**	**36,031.24**	**9,996.00**	**26,035.24**	**360.46%**	**9,996.00**
49100 Other Income	5.66	-	5.66	0.00%	175.98	-	175.98	0.00%	-
Total Income	**141,456.66**	**29,673.00**	**111,783.66**	**476.72%**	**750,112.68**	**356,076.00**	**394,036.68**	**210.66%**	**356,076.00**

Accrual basis

Missouri Coalition for Oral Health, Inc.
Statement Of Activity - Budget Performance
For the Month and Twelve Months Ended December 31, 2022

	Dec-22				Year To Date 2022				
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Annual Budget
Expenses									
5000 Personnel Costs									
5100 Salaries	27,236.31	22,662.80	4,573.51	120.18%	296,973.04	289,445.30	7,527.74	102.60%	289,445.30
5105 Accrued Salaries/Vacation/PR Tax	1,238.13	-	1,238.13	0.00%	1,238.13	-	1,238.13	0.00%	
5110 Payroll Taxes	2,083.58	1,733.70	349.88	120.18%	22,718.37	22,142.57	575.80	102.60%	22,142.57
Total 5000 Personnel Costs	**30,558.02**	**24,396.50**	**6,161.52**	**125.26%**	**320,929.54**	**311,587.87**	**9,341.67**	**103.00%**	**311,587.87**
6000 Program Expenses									
6010 Consulting/TA	-	10.00	(10.00)	0.00%	-	120.00	(120.00)	0.00%	120.00
Total 6000 Program Expenses	**-**	**10.00**	**(10.00)**	**-**	**- -**	**120.00**	**(120.00)**	**-**	**120.00**
6100 Operating Expenses	-	-	-	0.00%	-	-	-	0.00%	-
6104 Conference and Professional Dev	475.00	200.00	275.00	237.50%	10,231.20	2,400.00	7,831.20	426.30%	2,400.00
6106 Printing and copying	83.51	8.33	75.18	1,002.52%	115.49	99.96	15.53	115.54%	99.96
6107 Supplies	311.94	91.66	220.28	340.32%	3,291.98	1,099.92	2,192.06	299.29%	1,099.92
6108 Postage and Delivery	33.30	16.66	16.64	199.88%	257.98	199.92	58.06	129.04%	199.92
6109 Travel	945.71	167.00	778.71	566.29%	5,995.93	2,004.00	3,991.93	299.20%	2,004.00
6110 Website Maintenance	230.00	167.00	63.00	137.72%	2,936.65	2,004.00	932.65	146.54%	2,004.00
6111 Accounting/Audit	2,550.00	1,208.00	1,342.00	211.09%	15,845.00	14,496.00	1,349.00	109.31%	14,496.00
6112 Meeting Expenses	124.51	83.33	41.18	149.42%	980.01	999.96	(19.95)	98.00%	999.96
6113 Insurance - Liability, D and O	305.25	310.00	(4.75)	98.47%	3,656.89	3,720.00	(63.11)	98.30%	3,720.00
6114 Legal Fees	-	25.00	(25.00)	0.00%	1,335.00	300.00	1,035.00	445.00%	300.00
6115 Bank Service Charges	-	8.00	(8.00)	0.00%	186.51	96.00	90.51	194.28%	96.00
6117 Depreciation	22.74	48.20	(25.46)	47.18%	164.09	578.40	(414.31)	28.37%	578.40
6118 Other Expenses (Indirect)	-	-	-	0.00%	-	-	-	0.00%	-
6119 Conference Expenses	-	1,660.00	(1,660.00)	0.00%	179.65	19,920.00	(19,740.35)	0.90%	19,920.00
6119.1 Speaker	-	-	-	0.00%	2,000.00	-	2,000.00	0.00%	-
6119.2 Food	-	-	-	0.00%	6,551.22	-	6,551.22	0.00%	-
6119.3 Venue	-	-	-	0.00%	7,603.04	-	7,603.04	0.00%	-
Total 6119 Conference Expenses	**-**	**1,660.00**	**(1,660.00)**	**0.00%**	**16,333.91**	**19,920.00**	**(3,586.09)**	**82.00%**	**19,920.00**
6121 Grant Expense	115,000.00	-	115,000.00	0.00%	154,934.60	-	154,934.60	0.00%	-
Total 6100 Operating Expenses	**120,081.96**	**3,993.18**	**116,088.78**	**3,007.18%**	**216,265.24**	**47,918.16**	**168,347.08**	**451.32%**	**47,918.16**
Uncategorized Expense	-	-	-	0.00%	435.99	-	435.99	0.00%	-
Total Expenses	**150,639.98**	**28,399.68**	**122,240.30**	**530.43%**	**537,630.77**	**359,626.03**	**178,004.74**	**149.50%**	**359,626.03**
Net Operating Income	**(9,183.32)**	**1,273.32**	**(10,456.64)**	**(721.21)%**	**212,481.91**	**(3,550.03)**	**216,031.94**	**(5,985.36)%**	**(3,550.03)**

Missouri Coalition for Oral Health, Inc.
Statement of Cash Flows
Dec-22

		Dec-22
OPERATING ACTIVITIES		
Net Income		-9,183.32
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1510 Prepaid Expenses		305.25
2000 Accounts Payable		117,280.00
2100 Payroll Tax Liabilities		107.73
2110 Accrued Salaries		1,408.20
2120 Accrued Vacation		-277.80
2250 Deferred Revenue		5,300.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	**$**	**124,123.38**
Net cash provided by operating activities	**$**	**114,940.06**
INVESTING ACTIVITIES		
1550 Furniture and Equipment		-1,173.04
1555 Accumulated Depreciation		22.74
Net cash provided by investing activities	**-$**	**1,150.30**
Net cash increase for period	**$**	**113,789.76**
Cash at beginning of period		462,798.54
Cash at end of period	**$**	**576,588.30**