

Missouri Coalition for Oral Health, Inc. December 2023 Management Reports

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Missouri Coalition for Oral Health, Inc.
Statement of Financial Position - Prior Period Comparison
As of December 31, 2023

	Total	
	As of December 31, 2023	As of December 31, 2022
ASSETS		
Current Assets		
Bank Accounts		
1010 Central Bank	530,793.24	576,588.30
1090 PayPal	0.00	0.00
Total Bank Accounts	\$ 530,793.24	\$ 576,588.30
Accounts Receivable		
1205 Grants Receivable	0.00	57,470.94
Total Accounts Receivable	\$ 0.00	\$ 57,470.94
Other Current Assets		
1510 Prepaid Expenses	692.76	715.42
Total Other Current Assets	\$ 692.76	\$ 715.42
Total Current Assets	\$ 531,486.00	\$ 634,774.66
Fixed Assets		
1550 Furniture and Equipment	13,114.39	13,114.39
1555 Accumulated Depreciation	-11,761.58	-11,372.71
Total Fixed Assets	\$ 1,352.81	\$ 1,741.68
TOTAL ASSETS	\$ 532,838.81	\$ 636,516.34
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	0.00	117,280.00
Total Accounts Payable	\$ 0.00	\$ 117,280.00
Other Current Liabilities		
2100 Payroll Tax Liabilities	563.94	528.54
2110 Accrued Salaries	7,371.80	6,908.89
2120 Accrued Vacation	25,235.59	22,014.17
2250 Deferred Revenue	1,000.00	10,520.00
Total Other Current Liabilities	\$ 34,171.33	\$ 39,971.60
Total Current Liabilities	\$ 34,171.33	\$ 157,251.60
Total Liabilities	\$ 34,171.33	\$ 157,251.60
Equity		
3150 With Donor Restrictions	255,437.74	324,237.70
3200 Without Donor Restrictions	223,827.00	-114,925.81
Net Income	19,402.74	269,952.85
Total Equity	\$ 498,667.48	\$ 479,264.74
TOTAL LIABILITIES AND EQUITY	\$ 532,838.81	\$ 636,516.34

Missouri Coalition for Oral Health, Inc.
Profit and Loss
For the Month and Twelve Months Ended December 31, 2023

	Dec-23	Total Jan - Dec, 2023 (YTD)
Income		
4000 Grant Income - Unrestricted	0.00	83,519.00
4100 Reimbursable Grants/Stipend		
4102 MO DHSS		0.00
4102.1 DHSS Main	-	-
4102.4 Teledentistry Evaluation	-	0.01
4102.5 Water Fluoridation Education	-	32,494.01
4102.9 DHSS Opioid Online Workshop	-	-
4102.10 DHSS CWF Online Workshop	-	1,500.00
4102.11 DHSS Dental Sealants Wrkshp 2021	-	1,500.00
4102.14 DHSS Oral Health Workforce	1,960.79	8,455.67
Total 4102 MO DHSS	\$ 1,960.79	\$ 43,949.69
4104 OPEN	0.00	0.00
4105 MO DD Council	0.00	101,293.67
Total 4100 Reimbursable Grants/Stipend	\$ 1,960.79	\$ 145,243.36
4200 Grant Income - Restricted	0.00	0.00
4210 MFH Agreement	0.00	148,274.00
4220 Improving MO Oral Health	1,779.12	6,060.04
4225 Capacity Building	-	-
4230 Restricted Grant Income	-	-
4240 CareQuest Institute	220,488.00	225,488.00
Total 4200 Grant Income - Restricted	\$ 222,267.12	\$ 379,822.04
4300 Direct Public Support	1,500.00	1,522.85
4310 Corporate Contributions	-	5,000.00
4330 Individuals	-	50.00
Total 4300 Direct Public Support	\$ 1,500.00	\$ 6,572.85
4500 Program Income		
4505 Conference Fees	0.00	0.00
4505.1 Registrations	-	7,625.00
4505.2 Exhibitors	-	5,300.00
4505.3 Sponsorships	-	23,050.00
Total 4505 Conference Fees	\$ -	\$ 35,975.00
4510 Membership Dues	-	1,860.00
Total 4500 Program Income	\$ -	\$ 37,835.00
49100 Other Income	5.73	171.07
Total Income	\$ 225,733.64	\$ 653,163.32
Gross Profit	\$ 225,733.64	\$ 653,163.32
Expenses		
5000 Personnel Costs		
5100 Salaries	29,470.24	369,151.76
5105 Accrued Salaries/Vacation/PR Tax	3,719.73	3,719.73
5110 Payroll Taxes	2,254.46	28,240.26
Total 5000 Personnel Costs	\$ 35,444.43	\$ 401,111.75
6100 Operating Expenses		
6102 Payroll Services	-	110.04
6104 Conference and Professional Dev	1,500.00	7,370.00
6106 Printing and copying	-	4,887.33
6107 Supplies	188.57	2,707.45
6108 Postage and Delivery	-	166.00
6109 Travel	750.37	9,136.63
6110 Website Maintenance	75.00	2,898.84
6111 Accounting/Audit	90.00	15,272.00
6112 Meeting Expenses	150.76	150.76
6113 Insurance - Liability, D and O	298.67	3,716.66
6114 Legal Fees	10.00	132.50
6115 Bank Service Charges	15.00	434.05
6117 Depreciation	32.47	388.87
6118 Other Expenses (Indirect)	-	-
6119 Conference Expenses	-	20,567.25
6119.1 Speaker	-	-
6119.2 Food	-	-
6119.3 Venue	-	-
Total 6119 Conference Expenses	\$ -	\$ 20,567.25
6121 Grant Expense	\$ 450.00	\$ 164,210.45
Total 6100 Operating Expenses	\$ 3,560.84	\$ 232,148.83
Uncategorized Expense	-	500.00
Total Expenses	\$ 39,005.27	\$ 633,760.58
Net Operating Income	\$ 186,728.37	\$ 19,402.74
Net Income	\$ 186,728.37	\$ 19,402.74

Missouri Coalition for Oral Health, Inc.
Statement Of Activity - Budget Performance
For the Month and Twelve Months Ended December 31, 2023

	Dec-23				Year To Date 2023				Annual Budget
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	
Income									
4000 Grant Income - Unrestricted	0.00	5,000.00	-5,000.00	0.00%	83,519.00	60,000.00	23,519.00	139.20%	60,000.00
Total 4000 Grant Income - Unrestricted	\$ 0.00	\$ 5,000.00	-\$ 5,000.00	0.00%	\$ 83,519.00	\$ 60,000.00	\$ 23,519.00	139.20%	60,000.00
4100 Reimbursable Grants/Stipend	-	-	-	0.00%	-	-	-	0.00%	
4102 MO DHSS					-				
4102.1 DHSS Main	-	-	-	0.00%	-	-	-	0.00%	-
4102.4 Teledentistry Evaluation	-	-	-	0.00%	0.01	-	0.01	0.00%	-
4102.5 Water Fluoridation Education	-	-	-	0.00%	32,494.01	-	32,494.01	0.00%	-
4102.9 DHSS Opioid Online Workshop	-	-	-	0.00%	-	-	-	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%	
4102.14 DHSS Oral Health Workforce	1,960.79	-	1,960.79	0.00%	8,455.67	-	8,455.67	0.00%	
Total 4102 MO DHSS	1,960.79	-	1,960.79	0.00%	43,949.69	-	43,949.69	0.00%	-
4104 OPEN	-	-	-	0.00%	-	-	-	0.00%	-
4105 MO DD Council	-	-	-	0.00%	101,293.67	-	101,293.67	0.00%	-
Total 4100 Reimbursable Grants/Stipend	1,960.79	-	1,960.79	0.00%	145,243.36	-	145,243.36	0.00%	-
4200 Grant Income - Restricted	-	55,159.00	(55,159.00)	0.00%	-	661,908.00	(661,908.00)	0.00%	661,908.00
4210 MFH Agreement	-	-	-	0.00%	148,274.00	-	148,274.00	0.00%	
4220 Improving MO Oral Health	1,779.12	-	1,779.12	0.00%	6,060.04	-	6,060.04	0.00%	-
4230 Restricted Grant Income	-	-	-	0.00%	-	-	-	0.00%	-
4240 CareQuest Institute	220,488.00	-	220,488.00	0.00%	225,488.00	-	225,488.00	0.00%	-
Total 4200 Grant Income - Restricted	222,267.12	55,159.00	167,108.12	402.96%	379,822.04	661,908.00	(282,085.96)	57.38%	661,908.00
4300 Direct Public Support	1,500.00	-	1,500.00	0.00%	1,522.85	-	1,522.85	0.00%	-
4310 Corporate Contributions	-	-	-	0.00%	5,000.00	-	5,000.00	0.00%	
4330 Individuals	-	90.00	(90.00)	0.00%	50.00	1,080.00	(1,030.00)	4.63%	1,080.00
Total 4300 Direct Public Support	1,500.00	90.00	1,410.00	1,666.67%	6,572.85	1,080.00	5,492.85	608.60%	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%	7,625.00	-	7,625.00	0.00%	
4505.2 Exhibitors	-	-	-	0.00%	5,300.00	-	5,300.00	0.00%	
4505.3 Sponsorships	-	-	-	0.00%	23,050.00	-	23,050.00	0.00%	
Total 4505 Conference Fees	-	583.00	(583.00)	0.00%	35,975.00	6,996.00	28,979.00	514.22%	6,996.00
4510 Membership Dues	-	250.00	(250.00)	0.00%	1,860.00	3,000.00	(1,140.00)	62.00%	3,000.00
Total 4500 Program Income	-	833.00	(833.00)	0.00%	37,835.00	9,996.00	27,839.00	378.50%	9,996.00
49100 Other Income	5.73	-	5.73	0.00%	171.07	-	171.07	0.00%	-
Total Income	225,733.64	61,082.00	164,651.64	369.56%	653,163.32	732,984.00	(79,820.68)	89.11%	732,984.00

Missouri Coalition for Oral Health, Inc.
Statement Of Activity - Budget Performance
For the Month and Twelve Months Ended December 31, 2023

	Dec-23				Year To Date 2023				Annual Budget
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	
Expenses									
5000 Personnel Costs									
5100 Salaries	29,470.24	28,446.26	1,023.98	103.60%	369,151.76	364,285.94	4,865.82	101.34%	364,285.94
5105 Accrued Salaries/Vacation/PR Tax	3,719.73	-	3,719.73	0.00%	3,719.73	-	3,719.73	0.00%	
5110 Payroll Taxes	2,254.46	2,176.14	78.32	103.60%	28,240.26	27,867.86	372.40	101.34%	27,867.86
Total 5000 Personnel Costs	35,444.43	30,622.40	4,822.03	115.75%	401,111.75	392,153.80	8,957.95	102.28%	392,153.80
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%	-
6102 Payroll Services	-	-	-	0.00%	110.04	-	110.04	0.00%	-
6104 Conference and Professional Dev	1,500.00	1,167.00	333.00	128.53%	7,370.00	14,004.00	(6,634.00)	52.63%	14,004.00
6106 Printing and copying	-	8.33	(8.33)	0.00%	4,887.33	99.96	4,787.37	4,889.29%	99.96
6107 Supplies	188.57	267.00	(78.43)	70.63%	2,707.45	3,204.00	(496.55)	84.50%	3,204.00
6108 Postage and Delivery	-	21.00	(21.00)	0.00%	166.00	252.00	(86.00)	65.87%	252.00
6109 Travel	750.37	1,000.00	(249.63)	75.04%	9,136.63	12,000.00	(2,863.37)	76.14%	12,000.00
6110 Website Maintenance	75.00	210.00	(135.00)	35.71%	2,898.84	2,520.00	378.84	115.03%	2,520.00
6111 Accounting/Audit	90.00	1,210.00	(1,120.00)	7.44%	15,272.00	14,520.00	752.00	105.18%	14,520.00
6112 Meeting Expenses	150.76	84.00	66.76	179.48%	150.76	1,008.00	(857.24)	14.96%	1,008.00
6113 Insurance - Liability, D and O	298.67	335.00	(36.33)	89.16%	3,716.66	4,020.00	(303.34)	92.45%	4,020.00
6114 Legal Fees	10.00	25.00	(15.00)	40.00%	132.50	300.00	(167.50)	44.17%	300.00
6115 Bank Service Charges	15.00	17.00	(2.00)	88.24%	434.05	204.00	230.05	212.77%	204.00
6117 Depreciation	32.47	22.68	9.79	143.17%	388.87	272.16	116.71	142.88%	272.16
6118 Other Expenses (Indirect)	-	-	-	0.00%	-	-	-	0.00%	-
6119 Conference Expenses	-	1,660.00	(1,660.00)	0.00%	20,567.25	19,920.00	647.25	103.25%	19,920.00
6119.1 Speaker	-	-	-	0.00%	-	-	-	0.00%	-
6119.2 Food	-	-	-	0.00%	-	-	-	0.00%	-
6119.3 Venue	-	-	-	0.00%	-	-	-	0.00%	-
Total 6119 Conference Expenses	-	1,660.00	(1,660.00)	0.00%	20,567.25	19,920.00	647.25	103.25%	19,920.00
6121 Grant Expense	450.00	20,833.00	(20,383.00)	2.16%	164,210.45	249,996.00	(85,785.55)	65.69%	249,996.00
Total 6100 Operating Expenses	3,560.84	26,860.01	(23,299.17)	13.26%	232,148.83	322,320.12	(90,171.29)	72.02%	322,320.12
Uncategorized Expense	-	-	-	0.00%	500.00	-	500.00	0.00%	-
Total Expenses	39,005.27	57,492.41	(18,487.14)	67.84%	633,760.58	714,593.92	(80,833.34)	88.69%	714,593.92
Net Operating Income	186,728.37	3,589.59	183,138.78	5,201.94%	19,402.74	18,390.08	1,012.66	105.51%	18,390.08

Missouri Coalition for Oral Health, Inc.
Statement of Cash Flows
Dec-23

	Dec-23
OPERATING ACTIVITIES	
Net Income	186,728.37
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1510 Prepaid Expenses	298.67
2100 Payroll Tax Liabilities	35.40
2110 Accrued Salaries	462.91
2120 Accrued Vacation	3,221.42
2250 Deferred Revenue	1,000.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$ 5,018.40
Net cash provided by operating activities	\$ 191,746.77
INVESTING ACTIVITIES	
1555 Accumulated Depreciation	32.47
Net cash provided by investing activities	\$ 32.47
Net cash increase for period	\$ 191,779.24
Cash at beginning of period	339,014.00
Cash at end of period	\$ 530,793.24