# Missouri Coalition for Oral Health, Inc.
# March 2017 Management Reports



**Notes:**

# Missouri Coalition for Oral Health, Inc.
## Statement of Financial Position
### As of March 31 and February 28, 2017

| | Mar 31, 17 | Feb 28, 17 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets** | | |
| **Checking/Savings** | | |
| **1000 · Providence Bank** | 328,647.07 | 342,907.51 |
| **1090 · PayPal** | 1,375.16 | 3,650.85 |
| **Total Checking/Savings** | 330,022.23 | 346,558.36 |
| **Accounts Receivable** | | |
| **1205 · Grants Receivable** | 103,470.19 | 100,432.39 |
| **Total Accounts Receivable** | 103,470.19 | 100,432.39 |
| **Other Current Assets** | | |
| **1500 · Prepaid Rent** | 500.00 | 525.00 |
| **1510 · Prepaid Expenses** | 2,854.92 | 1,740.00 |
| **Total Other Current Assets** | 3,354.92 | 2,265.00 |
| **Total Current Assets** | 436,847.34 | 449,255.75 |
| **Fixed Assets** | | |
| **1550 · Furniture and Equipment** | 11,772.30 | 11,772.30 |
| **1555 · Accumulated Depreciation** | (7,131.55) | (7,003.98) |
| **Total Fixed Assets** | 4,640.75 | 4,768.32 |
| **Other Assets** | | |
| **1610 · Security Deposit** | 500.00 | 500.00 |
| **Total Other Assets** | 500.00 | 500.00 |
| **TOTAL ASSETS** | **441,988.09** | **454,524.07** |
| **LIABILITIES & NET ASSETS** | | |
| **Liabilities** | | |
| **Current Liabilities** | | |
| **Accounts Payable** | | |
| **2000 · Accounts Payable** | 17,348.79 | 1,113.88 |
| **Total Accounts Payable** | 17,348.79 | 1,113.88 |
| **Other Current Liabilities** | | |
| **2100 · Payroll Tax Liabilities** | 5,513.76 | 4,968.18 |
| **2120 · Accrued Vacation** | 9,419.79 | 9,419.79 |
| **Total Other Current Liabilities** | 14,933.55 | 14,387.97 |
| **Total Current Liabilities** | 32,282.34 | 15,501.85 |
| **Long Term Liabilities** | | |
| **2250 · Deferred Revenue** | 3,124.86 | 5,474.86 |
| **Total Long Term Liabilities** | 3,124.86 | 5,474.86 |
| **Total Liabilities** | 35,407.20 | 20,976.71 |
| **Net Assets** | | |
| **3150 · Temp. Restricted Net Assets** | 153,670.40 | 153,670.40 |
| **3200 · Unrestricted Net Assets** | 134,623.59 | 134,623.59 |
| **Net Income** | 118,286.90 | 145,253.37 |
| **Total Net Assets** | 406,580.89 | 433,547.36 |
| **TOTAL LIABILITIES & NET ASSETS** | **441,988.09** | **454,524.07** |

# Missouri Coalition for Oral Health, Inc.
## Statement of Activity
### For the Month and Three Months Ending March 31, 2017

| | Mar 17 | Jan - Mar 17 |
|---|---|---|
| Income | | |
| 4100 · Reimbursable Grants/Stipend | | |
| 4102 · Dept of HHS | 5,475.68 | 5,475.68 |
| 4101 · DentaQuest | - | 106,682.00 |
| Total 4100 · Reimbursable Grants/Stipend | 5,475.68 | 112,157.68 |
| 4200 · Grant Income - Restricted | | |
| 4225 · Capacity Building | - | 70,000.00 |
| 4200 · Grant Income - Restricted - Other | 2,350.00 | 2,350.00 |
| Total 4200 · Grant Income - Restricted | 2,350.00 | 72,350.00 |
| 4500 · Program Income | | |
| 4505 · Conference Fees | | |
| 4505.1 · Registrations | 3,045.00 | 8,840.00 |
| 4505.2 · Exhibitors | 500.00 | 1,750.00 |
| 4505.3 · Sponsorships | 7,700.00 | 20,650.00 |
| Total 4505 · Conference Fees | 11,245.00 | 31,240.00 |
| 4510 · Membership Dues | 100.00 | 1,340.00 |
| Total 4500 · Program Income | 11,345.00 | 32,580.00 |
| Total Income | 19,170.68 | 217,087.68 |
| Expense | | |
| 5000 · Personnel Costs | | |
| 5100 · Salaries | 17,588.03 | 52,483.40 |
| 5110 · Payroll Taxes | 1,332.47 | 4,021.60 |
| Total 5000 · Personnel Costs | 18,920.50 | 56,505.00 |
| 6000 · Program Expenses | | |
| 6010 · Consulting/TA | 212.50 | 962.50 |
| Total 6000 · Program Expenses | 212.50 | 962.50 |
| 6100 · Operating Expenses | | |
| 6101 · Rent and utilities | 923.85 | 2,445.67 |
| 6102 · Payroll Services | 212.35 | 212.35 |
| 6103 · Telephone, Internet | 206.76 | 413.49 |
| 6104 · Conference and Professional Dev | - | 1,273.52 |
| 6107 · Supplies | 141.37 | 401.86 |
| 6108 · Postage and Delivery | 2.67 | 37.87 |
| 6109 · Travel | - | 913.62 |
| 6110 · Website Maintenance | - | 54.98 |
| 6111 · Accounting/Audit | 2,214.65 | 2,964.65 |
| 6112 · Meeting Expenses | 12.12 | 155.16 |
| 6113 · Insurance - Liability, D and O | 220.08 | 660.28 |
| 6114 · Legal Fees | - | 100.00 |
| 6115 · Bank Service Charges | 48.77 | 301.12 |
| 6116 · Equipment, Major | 739.58 | 1,439.57 |
| 6117 · Depreciation | 127.57 | 382.71 |
| 6119 · Conference Expenses | | |
| 6119.1 · Speaker | 6,667.46 | 10,988.46 |
| 6119.3 · Venue | 15,486.92 | 18,587.97 |
| Total 6119 · Conference Expenses | 22,154.38 | 29,576.43 |
| Total 6100 · Operating Expenses | 27,004.15 | 41,333.28 |
| Total Expense | 46,137.15 | 98,800.78 |
| Net Ordinary Income | (26,966.47) | 118,286.90 |
| **Net Income (Loss)** | **(26,966.47)** | **118,286.90** |

# Missouri Coalition for Oral Health, Inc.
## Statement of Activity - Budget Performance
### For the Month and Three Months Ending March 31, 2017

| | March 2017 | | | | Fiscal Year to Date | | | | Annual |
|---|---|---|---|---|---|---|---|---|---|
| | Actual | Budget | $ Over Budget | % of Budget | Actual | Budget | $ Over Budget | % of Budget | Budget |
| **Income** | | | | | | | | | |
| **4100 · Reimbursable Grants/Stipend** | | | | | | | | | |
| **4102 · Dept of HHS** | 5,475.68 | 3,000.00 | 2,475.68 | 182.52% | 5,475.68 | 9,000.00 | (3,524.32) | 60.84% | 28,666.64 |
| **4101 · DentaQuest** | - | - | - | 0.00% | 106,682.00 | 106,682.00 | - | 100.00% | 217,682.00 |
| **Total 4100 · Reimbursable Grants/Stipend** | 5,475.68 | 3,000.00 | 2,475.68 | 182.52% | 112,157.68 | 115,682.00 | (3,524.32) | 96.95% | 246,348.64 |
| **4200 · Grant Income - Restricted** | | | | | | | | | |
| **4210 · MFH Agreement** | - | 18,725.00 | (18,725.00) | 0.00% | - | 37,450.00 | (37,450.00) | 0.00% | 80,194.00 |
| **4225 · Capacity Building** | - | - | - | 0.00% | 70,000.00 | 32,000.00 | 38,000.00 | 218.75% | 70,000.00 |
| **4200 · Grant Income - Restricted - Other** | 2,350.00 | - | 2,350.00 | 100.00% | 2,350.00 | - | 2,350.00 | 100.00% | - |
| **Total 4200 · Grant Income - Restricted** | 2,350.00 | 18,725.00 | (16,375.00) | 12.55% | 72,350.00 | 69,450.00 | 2,900.00 | 104.18% | 150,194.00 |
| **4300 · Direct Public Support** | | | | | | | | | |
| **4330 · Individuals** | - | 83.34 | (83.34) | 0.00% | - | 250.02 | (250.02) | 0.00% | 1,000.00 |
| **Total 4300 · Direct Public Support** | - | 83.34 | (83.34) | 0.00% | - | 250.02 | (250.02) | 0.00% | 1,000.00 |
| **4500 · Program Income** | | | | | | | | | |
| **4505 · Conference Fees** | | | | | | | | | |
| **4505.1 · Registrations** | 3,045.00 | - | 3,045.00 | 100.00% | 8,840.00 | - | 8,840.00 | 100.00% | - |
| **4505.2 · Exhibitors** | 500.00 | - | 500.00 | 100.00% | 1,750.00 | - | 1,750.00 | 100.00% | - |
| **4505.3 · Sponsorships** | 7,700.00 | - | 7,700.00 | 100.00% | 20,650.00 | - | 20,650.00 | 100.00% | - |
| **4505 · Conference Fees - Other** | - | 2,916.66 | (2,916.66) | 0.00% | - | 8,749.98 | (8,749.98) | 0.00% | 35,000.00 |
| **Total 4505 · Conference Fees** | 11,245.00 | 2,916.66 | 8,328.34 | 385.54% | 31,240.00 | 8,749.98 | 22,490.02 | 357.03% | 35,000.00 |
| **4510 · Membership Dues** | 100.00 | 250.00 | (150.00) | 40.00% | 1,340.00 | 750.00 | 590.00 | 178.67% | 3,000.00 |
| **Total 4500 · Program Income** | 11,345.00 | 3,166.66 | 8,178.34 | 358.26% | 32,580.00 | 9,499.98 | 23,080.02 | 342.95% | 38,000.00 |
| **Total Income** | 19,170.68 | 24,975.00 | (5,804.32) | 76.76% | 217,087.68 | 194,882.00 | 22,205.68 | 111.39% | 435,542.64 |
| **Expense** | | | | | | | | | |
| **5000 · Personnel Costs** | | | | | | | | | |
| **5100 · Salaries** | 17,588.03 | 17,460.50 | 127.53 | 100.73% | 52,483.40 | 52,217.46 | 265.94 | 100.51% | 229,339.49 |
| **5110 · Payroll Taxes** | 1,332.47 | 1,335.73 | (3.26) | 99.76% | 4,021.60 | 3,994.63 | 26.97 | 100.68% | 17,544.47 |
| **Total 5000 · Personnel Costs** | 18,920.50 | 18,796.23 | 124.27 | 100.66% | 56,505.00 | 56,212.09 | 292.91 | 100.52% | 246,883.96 |
| **6000 · Program Expenses** | | | | | | | | | |
| **6010 · Consulting/TA** | 212.50 | 583.34 | (370.84) | 36.43% | 962.50 | 1,750.01 | (787.51) | 55.00% | 7,000.00 |
| **Total 6000 · Program Expenses** | 212.50 | 583.34 | (370.84) | 36.43% | 962.50 | 1,750.01 | (787.51) | 55.00% | 7,000.00 |
| **6100 · Operating Expenses** | | | | | | | | | |
| **6101 · Rent and utilities** | 923.85 | 758.00 | 165.85 | 121.88% | 2,445.67 | 2,274.00 | 171.67 | 107.55% | 9,096.00 |
| **6102 · Payroll Services** | 212.35 | 75.00 | 137.35 | 283.13% | 212.35 | 225.00 | (12.65) | 94.38% | 900.00 |

# Missouri Coalition for Oral Health, Inc.
## Statement of Activity - Budget Performance
### For the Month and Three Months Ending March 31, 2017

| | March 2017 | | | | Fiscal Year to Date | | | | Annual |
|---|---|---|---|---|---|---|---|---|---|
| | Actual | Budget | $ Over Budget | % of Budget | Actual | Budget | $ Over Budget | % of Budget | Budget |
| 6103 · Telephone, Internet | 206.76 | 265.91 | (59.15) | 77.76% | 413.49 | 797.73 | (384.24) | 51.83% | 3,191.00 |
| 6104 · Conference and Professional Dev | - | 250.00 | (250.00) | 0.00% | 1,273.52 | 750.00 | 523.52 | 169.80% | 3,000.00 |
| 6105 · Small Furn/Fixtures | - | 166.67 | (166.67) | 0.00% | - | 500.01 | (500.01) | 0.00% | 2,000.00 |
| 6106 · Printing and copying | - | 33.34 | (33.34) | 0.00% | - | 100.02 | (100.02) | 0.00% | 400.00 |
| 6107 · Supplies | 141.37 | 125.00 | 16.37 | 113.10% | 401.86 | 375.00 | 26.86 | 107.16% | 1,500.00 |
| 6108 · Postage and Delivery | 2.67 | 25.00 | (22.33) | 10.68% | 37.87 | 75.00 | (37.13) | 50.49% | 300.00 |
| 6109 · Travel | - | 751.00 | (751.00) | 0.00% | 913.62 | 2,252.00 | (1,338.38) | 40.57% | 9,002.00 |
| 6110 · Website Maintenance | - | 100.00 | (100.00) | 0.00% | 54.98 | 300.00 | (245.02) | 18.33% | 1,200.00 |
| 6111 · Accounting/Audit | 2,214.65 | 995.00 | 1,219.65 | 222.58% | 2,964.65 | 2,985.00 | (20.35) | 99.32% | 11,940.00 |
| 6112 · Meeting Expenses | 12.12 | 200.00 | (187.88) | 6.06% | 155.16 | 600.00 | (444.84) | 25.86% | 2,400.00 |
| 6113 · Insurance - Liability, D and O | 220.08 | 300.00 | (79.92) | 73.36% | 660.28 | 900.00 | (239.72) | 73.36% | 3,600.00 |
| 6114 · Legal Fees | - | 50.00 | (50.00) | 0.00% | 100.00 | 244.00 | (144.00) | 40.98% | 694.00 |
| 6115 · Bank Service Charges | 48.77 | 62.50 | (13.73) | 78.03% | 301.12 | 187.50 | 113.62 | 160.60% | 750.00 |
| 6116 · Equipment, Major | 739.58 | 66.66 | 672.92 | 1109.48% | 1,439.57 | 199.98 | 1,239.59 | 719.86% | 800.00 |
| 6117 · Depreciation | 127.57 | 135.60 | (8.03) | 94.08% | 382.71 | 406.80 | (24.09) | 94.08% | 1,627.20 |
| 6118 · Other Expenses (Indirect) | - | 625.00 | (625.00) | 0.00% | - | 1,875.00 | (1,875.00) | 0.00% | 7,500.00 |
| 6119 · Conference Expenses | | | | | | | | | |
| 6119.1 · Speaker | 6,667.46 | - | 6,667.46 | 100.00% | 10,988.46 | - | 10,988.46 | 100.00% | - |
| 6119.2 · Food | - | - | - | 0.00% | - | - | - | 0.00% | - |
| 6119.3 · Venue | 15,486.92 | - | 15,486.92 | 100.00% | 18,587.97 | - | 18,587.97 | 100.00% | - |
| 6119 · Conference Expenses - Other | - | 2,085.00 | (2,085.00) | 0.00% | - | 6,255.00 | (6,255.00) | 0.00% | 25,020.00 |
| Total 6119 · Conference Expenses | 22,154.38 | 2,085.00 | 20,069.38 | 1062.56% | 29,576.43 | 6,255.00 | 23,321.43 | 472.85% | 25,020.00 |
| Total 6100 · Operating Expenses | 27,004.15 | 7,069.68 | 19,934.47 | 381.97% | 41,333.28 | 21,302.04 | 20,031.24 | 194.03% | 84,920.20 |
| Total Expense | 46,137.15 | 26,449.25 | 19,687.90 | 174.44% | 98,800.78 | 79,264.14 | 19,536.64 | 124.65% | 338,804.16 |
| Net Income (Loss) | **(26,966.47)** | **(1,474.25)** | **(25,492.22)** | **1829.17%** | **118,286.90** | **115,617.86** | **2,669.04** | **102.31%** | **96,738.48** |

# Missouri Coalition for Oral Health, Inc.
## Statement of Cash Flows
### For the Month Ending March 31, 2017

| | |
|---|---|
| **OPERATING ACTIVITIES** | |
| **Net Income (Loss)** | (26,966.47) |
| **Adjustments to reconcile Net Income** | |
| **to net cash used by operations:** | |
| **1205 · Grants Receivable** | (3,037.80) |
| **1500 · Prepaid Rent** | 25.00 |
| **1510 · Prepaid Expenses** | (1,114.92) |
| **2000 · Accounts Payable** | 16,234.91 |
| **2100 · Payroll Tax Liabilities** | 545.58 |
| **Net cash used by Operating Activities** | (14,313.70) |
| **INVESTING ACTIVITIES** | |
| **1555 · Accumulated Depreciation** | 127.57 |
| **Net cash provided by Investing Activities** | 127.57 |
| **FINANCING ACTIVITIES** | |
| **2250 · Deferred Revenue** | (2,350.00) |
| **Net cash used by Financing Activities** | (2,350.00) |
| **Net cash decrease for period** | (16,536.13) |
| **Cash at beginning of period** | 346,558.36 |
| **Cash at end of period** | **330,022.23** |