

**Missouri Coalition for Oral Health, Inc.
December 2016 Management Reports**

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Notes:

Grant funds anticipated to arrive in 2016 were not received until 2017.

Some new accounts have been added to more accurately reflect the different sources of income

Missouri Coalition for Oral Health, Inc.
Statement of Financial Position
As of December 31 and November 30, 2016

	<u>Dec 31, 16</u>	<u>Nov 30, 16</u>
ASSETS		
Current Assets		
Checking/Savings		
1000 · Providence Bank	238,965.70	245,110.52
1090 · PayPal	1,380.03	-
Total Checking/Savings	<u>240,345.73</u>	<u>245,110.52</u>
Accounts Receivable		
1205 · Grants Receivable	68,299.11	8,088.00
Total Accounts Receivable	<u>68,299.11</u>	<u>8,088.00</u>
Other Current Assets		
1500 · Prepaid Rent	525.00	525.00
1510 · Prepaid Expenses	5,129.20	5,049.28
Total Other Current Assets	<u>5,654.20</u>	<u>5,574.28</u>
Total Current Assets	<u>314,299.04</u>	<u>258,772.80</u>
Fixed Assets		
1550 · Furniture and Equipment	11,772.30	11,772.30
1555 · Accumulated Depreciation	(6,748.84)	(6,621.27)
Total Fixed Assets	<u>5,023.46</u>	<u>5,151.03</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>319,822.50</u></u>	<u><u>264,423.83</u></u>
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	2,547.68	613.48
Total Accounts Payable	<u>2,547.68</u>	<u>613.48</u>
Other Current Liabilities		
2100 · Payroll Tax Liabilities	8,760.13	5,444.94
2110 · Accrued Salaries	740.28	-
2120 · Accrued Vacation	9,419.79	5,412.41
2150 · Retirement Account Withholding	760.77	-
Total Other Current Liabilities	<u>19,680.97</u>	<u>10,857.35</u>
Total Current Liabilities	<u>22,228.65</u>	<u>11,470.83</u>
Long Term Liabilities		
2250 · Deferred Revenue	9,299.86	4,600.00
Total Long Term Liabilities	<u>9,299.86</u>	<u>4,600.00</u>
Total Liabilities	<u>31,528.51</u>	<u>16,070.83</u>
Net Assets		
3150 · Temp. Restricted Net Assets	76,835.20	123,745.00
3200 · Unrestricted Net Assets	181,510.29	134,600.49
Net Income (Loss)	29,948.50	(9,992.49)
Total Net Assets	<u>288,293.99</u>	<u>248,353.00</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>319,822.50</u></u>	<u><u>264,423.83</u></u>

Missouri Coalition for Oral Health, Inc.
Statement of Activity
For the Month and Fiscal Year Ending December 31, 2016

	<u>Dec 16</u>	<u>Jan - Dec 16</u>
Income		
4100 · Reimbursable Grants/Stipend		
4102 · Dept of HHS	1,092.11	1,092.11
4101 · DentaQuest	(3,124.86)	2,475.14
Total 4100 · Reimbursable Grants/Stipend	(2,032.75)	3,567.25
4000 · Grant Income - Unrestricted	-	58,000.00
4200 · Grant Income - Restricted		
4210 · MFH Agreement	78,844.00	151,091.00
4225 · Capacity Building	-	70,000.00
4200 · Grant Income - Restricted - Other	-	22,316.00
Total 4200 · Grant Income - Restricted	78,844.00	243,407.00
4300 · Direct Public Support		
4310 · Corporate Contributions	-	4,000.00
4330 · Individuals	300.00	785.00
Total 4300 · Direct Public Support	300.00	4,785.00
4500 · Program Income		
4505 · Conference Fees		
4505.1 · Registrations	-	8,930.00
4505.2 · Exhibitors	-	2,800.00
4505.3 · Sponsorships	-	34,101.00
Total 4505 · Conference Fees	-	45,831.00
4510 · Membership Dues	600.00	4,030.58
Total 4500 · Program Income	600.00	49,861.58
Total Income	77,711.25	359,620.83
Expense		
5000 · Personnel Costs		
5100 · Salaries	26,260.60	227,545.99
5105 · Accrued Salaries/Vacation	4,747.66	4,747.66
5110 · Payroll Taxes	2,008.93	17,266.26
Total 5000 · Personnel Costs	33,017.19	249,559.91
6000 · Program Expenses		
6010 · Consulting/TA	119.40	4,001.35
Total 6000 · Program Expenses	119.40	4,001.35
6100 · Operating Expenses		
6101 · Rent and utilities	703.90	8,559.55
6102 · Payroll Services	172.75	837.09
6103 · Telephone, Internet	1,078.46	3,402.56
6104 · Conference and Professional Dev	575.00	2,692.34
6105 · Small Furn/Fixtures	-	554.12
6106 · Printing and copying	-	453.36
6107 · Supplies	29.54	944.89
6108 · Postage and Delivery	1.36	282.36

Missouri Coalition for Oral Health, Inc.
Statement of Activity
For the Month and Fiscal Year Ending December 31, 2016

	Dec 16	Jan - Dec 16
6109 · Travel	172.26	10,656.04
6110 · Website Maintenance	85.00	1,718.97
6111 · Accounting/Audit	772.91	10,063.22
6112 · Meeting Expenses	608.62	2,135.62
6113 · Insurance - Liability, D and O	220.08	3,361.19
6114 · Legal Fees	11.25	1,119.50
6115 · Bank Service Charges	74.97	680.93
6116 · Equipment, Major	-	-
6117 · Depreciation	127.57	1,336.84
6118 · Other Expenses (Indirect)	-	1,405.18
6119 · Conference Expenses		
6119.1 · Speaker	-	7,027.19
6119.2 · Food	-	14,204.16
6119.3 · Venue	-	4,675.96
Total 6119 · Conference Expenses	-	25,907.31
Total 6100 · Operating Expenses	4,633.67	76,111.07
Total Expense	37,770.26	329,672.33
Net Income	39,940.99	29,948.50

Missouri Coalition for Oral Health, Inc.
Statement of Activity - Budget Performance
For the Month and Fiscal Year Ending December 31, 2016

	December 2016				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	1,092.11	-	1,092.11	100.00%	1,092.11	-	1,092.11	100.00%	-
4101 · DentaQuest	(3,124.86)	-	(3,124.86)	100.00%	2,475.14	-	2,475.14	100.00%	-
Total 4100 · Reimbursable Grants/Stipend	(2,032.75)	-	(2,032.75)	100.00%	3,567.25	-	3,567.25	100.00%	-
4000 · Grant Income - Unrestricted	-	-	-	0.00%	58,000.00	55,000.00	3,000.00	105.46%	55,000.00
4200 · Grant Income - Restricted									
4210 · MFH Agreement	78,844.00	5,612.00	73,232.00	1404.92%	151,091.00	224,252.00	(73,161.00)	67.38%	224,252.00
4225 · Capacity Building	-	1,000.00	(1,000.00)	0.00%	70,000.00	70,000.00	-	100.00%	70,000.00
4200 · Grant Income - Restricted - Other	-	-	-	0.00%	22,316.00	-	22,316.00	100.00%	-
Total 4200 · Grant Income - Restricted	78,844.00	6,612.00	72,232.00	1192.44%	243,407.00	294,252.00	(50,845.00)	82.72%	294,252.00
4300 · Direct Public Support									
4310 · Corporate Contributions	-				4,000.00				
4330 · Individuals	300.00	83.33	216.67	360.01%	785.00	1,000.00	(215.00)	78.50%	1,000.00
Total 4300 · Direct Public Support	300.00	83.33	216.67	360.01%	4,785.00	1,000.00	3,785.00	478.50%	1,000.00
4500 · Program Income									
4505 · Conference Fees									
4505.1 · Registrations	-	-	-	0.00%	8,930.00	-	8,930.00	100.00%	-
4505.2 · Exhibitors	-	-	-	0.00%	2,800.00	-	2,800.00	100.00%	-
4505.3 · Sponsorships	-	-	-	0.00%	34,101.00	-	34,101.00	100.00%	-
4505 · Conference Fees - Other	-	2,916.67	(2,916.67)	0.00%	-	35,000.04	(35,000.04)	0.00%	35,000.04
Total 4505 · Conference Fees	-	2,916.67	(2,916.67)	0.00%	45,831.00	35,000.04	10,830.96	130.95%	35,000.04
4510 · Membership Dues	600.00	250.00	350.00	240.00%	4,030.58	3,000.00	1,030.58	134.35%	3,000.00
Total 4500 · Program Income	600.00	3,166.67	(2,566.67)	18.95%	49,861.58	38,000.04	11,861.54	131.22%	38,000.04
Total Income	77,711.25	9,862.00	67,849.25	787.99%	359,620.83	388,252.04	(28,631.21)	92.63%	388,252.04
Expense									
5000 · Personnel Costs									
5100 · Salaries	31,008.26	26,067.59	4,940.67	118.95%	232,293.65	236,729.42	(4,435.77)	98.13%	236,729.42
5110 · Payroll Taxes	2,008.93	1,994.17	14.76	100.74%	17,266.26	18,109.80	(843.54)	95.34%	18,109.80
Total 5000 · Personnel Costs	33,017.19	28,061.76	4,955.43	117.66%	249,559.91	254,839.22	(5,279.31)	97.93%	254,839.22
6000 · Program Expenses									
6010 · Consulting/TA	119.40	541.66	(422.26)	22.04%	4,001.35	3,500.00	501.35	114.32%	3,500.00
Total 6000 · Program Expenses	119.40	541.66	(422.26)	22.04%	4,001.35	3,500.00	501.35	114.32%	3,500.00

Missouri Coalition for Oral Health, Inc.
Statement of Activity - Budget Performance
For the Month and Fiscal Year Ending December 31, 2016

	December 2016				Fiscal Year to Date				Annual
	Actual	Budget	\$ Over Budget	% of Budget	Actual	Budget	\$ Over Budget	% of Budget	Budget
6100 · Operating Expenses									
6101 · Rent and utilities	703.90	758.00	(54.10)	92.86%	8,559.55	9,096.00	(536.45)	94.10%	9,096.00
6102 · Payroll Services	172.75	75.00	97.75	230.33%	837.09	900.00	(62.91)	93.01%	900.00
6103 · Telephone, Internet	1,078.46	265.92	812.54	405.56%	3,402.56	3,191.00	211.56	106.63%	3,191.00
6104 · Conference and Professional Dev	575.00	250.00	325.00	230.00%	2,692.34	3,000.00	(307.66)	89.75%	3,000.00
6105 · Small Furn/Fixtures	-	200.00	(200.00)	0.00%	554.12	2,400.00	(1,845.88)	23.09%	2,400.00
6106 · Printing and copying	-	33.33	(33.33)	0.00%	453.36	400.00	53.36	113.34%	400.00
6107 · Supplies	29.54	125.00	(95.46)	23.63%	944.89	1,500.00	(555.11)	62.99%	1,500.00
6108 · Postage and Delivery	1.36	25.00	(23.64)	5.44%	282.36	300.00	(17.64)	94.12%	300.00
6109 · Travel	172.26	900.00	(727.74)	19.14%	10,656.04	10,800.00	(143.96)	98.67%	10,800.00
6110 · Website Maintenance	85.00	330.00	(245.00)	25.76%	1,718.97	3,960.00	(2,241.03)	43.41%	3,960.00
6111 · Accounting/Audit	772.91	995.00	(222.09)	77.68%	10,063.22	11,940.00	(1,876.78)	84.28%	11,940.00
6112 · Meeting Expenses	608.62	280.00	328.62	217.36%	2,135.62	3,360.00	(1,224.38)	63.56%	3,360.00
6113 · Insurance - Liability, D and O	220.08	300.00	(79.92)	73.36%	3,361.19	3,600.00	(238.81)	93.37%	3,600.00
6114 · Legal Fees	11.25	50.00	(38.75)	22.50%	1,119.50	600.00	519.50	186.58%	600.00
6115 · Bank Service Charges	74.97	80.00	(5.03)	93.71%	680.93	960.00	(279.07)	70.93%	960.00
6116 · Equipment, Major	-	100.00	(100.00)	0.00%	-	1,200.00	(1,200.00)	0.00%	1,200.00
6117 · Depreciation	127.57	135.60	(8.03)	94.08%	1,336.84	1,627.20	(290.36)	82.16%	1,627.20
6118 · Other Expenses (Indirect)	-	100.00	(100.00)	0.00%	1,405.18	1,200.00	205.18	117.10%	1,200.00
6119 · Conference Expenses									
6119.1 · Speaker	-	-	-	0.00%	7,027.19	-	7,027.19	100.00%	-
6119.2 · Food	-	-	-	0.00%	14,204.16	-	14,204.16	100.00%	-
6119.3 · Venue	-	-	-	0.00%	4,675.96	-	4,675.96	100.00%	-
6119 · Conference Expenses - Other	-	2,085.00	(2,085.00)	0.00%	-	25,020.00	(25,020.00)	0.00%	25,020.00
Total 6119 · Conference Expenses	-	2,085.00	(2,085.00)	0.00%	25,907.31	25,020.00	887.31	103.55%	25,020.00
Total 6100 · Operating Expenses	4,633.67	7,087.85	(2,454.18)	65.38%	76,111.07	85,054.20	(8,943.13)	89.49%	85,054.20
Total Expense	37,770.26	35,691.27	2,078.99	105.83%	329,672.33	343,393.42	(13,721.09)	96.00%	343,393.42
Net Income (Loss)	39,940.99	(25,829.27)	65,770.26	-154.64%	29,948.50	44,858.62	(14,910.12)	66.76%	44,858.62

Missouri Coalition for Oral Health, Inc.
Statement of Cash Flows
For the Month Ending December 31, 2016

OPERATING ACTIVITIES	
Net Income	39,940.99
Adjustments to reconcile Net Income to net cash used by operations:	
1205 · Grants Receivable	(60,211.11)
1510 · Prepaid Expenses	(79.92)
2000 · Accounts Payable	1,934.20
2100 · Payroll Tax Liabilities	3,315.19
2110 · Accrued Salaries	740.28
2120 · Accrued Vacation	4,007.38
2150 · Retirement Account Withholding	760.77
Net cash used by Operating Activities	(9,592.22)
INVESTING ACTIVITIES	
1555 · Accumulated Depreciation	127.57
Net cash provided by Investing Activities	127.57
FINANCING ACTIVITIES	
2250 · Deferred Revenue	4,699.86
3150 · Temp. Restricted Net Assets	(46,909.80)
3200 · Unrestricted Net Assets	46,909.80
Net cash provided by Financing Activities	4,699.86
Net cash decrease for period	(4,764.79)
Cash at beginning of period	245,110.52
Cash at end of period	<u><u>240,345.73</u></u>