

Missouri Coalition for Oral Health, Inc. December 2017 Management Reports

	Page #
Statement of Financial Position	2
Statement of Activity	3
Budget Performance	5
Statement of Cash Flows	7

Missouri Coalition for Oral Health, Inc.
Statement of Financial Position
As of December 31 and November 30, 2017

	<u>Dec 31, 2017</u>	<u>Nov 30, 2017</u>
ASSETS		
Current Assets		
Bank Accounts		
1000 Providence Bank	301,202.58	320,330.55
1090 PayPal	-	849.78
Total Bank Accounts	<u>301,202.58</u>	<u>321,180.33</u>
Accounts Receivable		
1200 Accounts Receivable	271.02	-
1205 Grants Receivable	9,942.00	9,942.00
Total Accounts Receivable	<u>10,213.02</u>	<u>9,942.00</u>
Other Current Assets		
12000 Undeposited Funds	-	-
1500 Prepaid Rent	500.00	500.00
1510 Prepaid Expenses	698.20	910.28
Total Other Current Assets	<u>1,198.20</u>	<u>1,410.28</u>
Total Current Assets	<u>312,613.80</u>	<u>332,532.61</u>
Fixed Assets		
1550 Furniture and Equipment	11,772.30	11,772.30
1555 Accumulated Depreciation	(8,664.84)	(8,537.27)
Total Fixed Assets	<u>3,107.46</u>	<u>3,235.03</u>
TOTAL ASSETS	<u><u>315,721.26</u></u>	<u><u>335,767.64</u></u>
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	-	-
Total Accounts Payable	<u>-</u>	<u>-</u>
Other Current Liabilities		
2100 Payroll Tax Liabilities	9,256.90	6,148.81
2110 Accrued Salaries	-	-
2120 Accrued Vacation	12,126.67	9,419.79
2150 Retirement Account Withholding	460.77	-
Total Other Current Liabilities	<u>21,844.34</u>	<u>15,568.60</u>
Total Current Liabilities	<u>21,844.34</u>	<u>15,568.60</u>
Long-Term Liabilities		
2250 Deferred Revenue	13,600.00	13,464.43
Total Long-Term Liabilities	<u>13,600.00</u>	<u>13,464.43</u>
Total Liabilities	<u>35,444.34</u>	<u>29,033.03</u>
Equity		
3000 Opening Balance Equity	-	-
3150 Temp. Restricted Net Assets	99,520.00	99,520.00
3200 Unrestricted Net Assets	188,388.83	188,388.83
Net Income	(8,631.91)	18,825.78
Total Equity	<u>279,276.92</u>	<u>306,734.61</u>
TOTAL LIABILITIES AND EQUITY	<u><u>314,721.26</u></u>	<u><u>335,767.64</u></u>

Missouri Coalition for Oral Health, Inc.
Statement of Activity
For the One Month and Year Ending December 31, 2017

	Dec 2017	Jan - Dec 2017 (YTD)
Income		
4100 Reimbursable Grants/Stipend		
4101 DentaQuest	1,484.43	115,406.86
4102 MO DHSS	271.02	24,177.91
Total 4100 Reimbursable Grants/Stipend	1,755.45	139,584.77
 4200 Grant Income - Restricted	 -	 2,350.00
4225 Capacity Building	-	70,000.00
4230 Restricted Grant Income	-	71,250.00
Total 4200 Grant Income - Restricted	-	143,600.00
4300 Direct Public Support		
4310 Corporate Contributions		1,005.00
4330 Individuals	1,000.00	1,120.00
Total 4300 Direct Public Support	1,000.00	2,125.00
 4500 Program Income		
4505 Conference Fees		
4505.1 Registrations	-	9,300.00
4505.2 Exhibitors	-	2,250.00
4505.3 Sponsorships	-	28,150.00
Total 4505 Conference Fees	-	39,700.00
4510 Membership Dues		2,830.00
Total 4500 Program Income	-	42,530.00
Total Income	2,755.45	327,839.77
 Expenses		
5000 Personnel Costs		
5100 Salaries	24,537.04	233,752.17
5110 Payroll Taxes	2,055.19	17,497.11
Total 5000 Personnel Costs	26,592.23	251,249.28
6000 Program Expenses		
6010 Consulting/TA	-	3,771.83
Total 6000 Program Expenses	-	3,771.83
 6100 Operating Expenses		
6101 Rent and utilities	620.00	7,818.22
6102 Payroll Services	124.42	1,158.86
6103 Telephone, Internet	362.47	3,287.14
6104 Conference and Professional Dev	35.00	4,222.92
6105 Small Furn/Fixtures	-	390.58
6106 Printing and copying	654.86	1,197.79
6107 Supplies	-	1,981.06

Missouri Coalition for Oral Health, Inc.

Statement of Activity

For the One Month and Year Ending December 31, 2017

	Dec 2017	Jan - Dec 2017 (YTD)
6108 Postage and Delivery	5.17	97.50
6109 Travel	574.14	7,302.17
6110 Website Maintenance	191.90	1,094.38
6111 Accounting/Audit	510.22	11,392.54
6112 Meeting Expenses	40.97	726.66
6113 Insurance - Liability, D and O	152.08	3,034.00
6114 Legal Fees	11.25	111.25
6115 Bank Service Charges	-	357.00
6116 Equipment, Major	-	699.99
6117 Depreciation	127.57	1,530.84
6118 Other Expenses (Indirect)	210.86	3,406.37
6119 Conference Expenses	-	-
6119.1 Speaker	-	11,554.68
6119.3 Venue	-	20,086.62
Total 6119 Conference Expenses	-	31,641.30
Total 6100 Operating Expenses	3,620.91	81,450.57
Total Expenses	30,213.14	336,471.68
Net Income (Loss)	(27,457.69)	(8,631.91)

Missouri Coalition For Oral Health, Inc.
Statement of Activity - Budget Performance
For the One Month and Year Ended December 31, 2017

	December 2017				Year To Date 2017			
	Actual	Budget	Budget Variance	% of Budget	Actual	Budget	Budget Variance	% of Budget
Income								
4100 Reimbursable Grants/Stipend								
4101 DentaQuest	1,484.43	111,000.00	(109,515.57)	1.34%	115,406.86	217,682.00	(102,275.14)	53.02%
4102 MO DHSS	271.02	2,083.33	(1,812.31)	13.01%	24,177.91	28,666.64	(4,488.73)	84.34%
Total 4100 Reimbursable Grants/Stipend	1,755.45	113,083.33	(111,327.88)	1.55%	139,584.77	246,348.64	(106,763.87)	56.66%
4200 Grant Income - Restricted								
4210 MFH Agreement		2,942.00	(2,942.00)	0.00%	-	80,194.00	(80,194.00)	0.00%
4225 Capacity Building		6,000.00	(6,000.00)	0.00%	70,000.00	70,000.00	-	100.00%
4230 Restricted Grant Income			-		71,250.00	-	71,250.00	
4200 Grant Income - Restricted-Other			-		2,350.00	-	2,350.00	
Total 4200 Grant Income - Restricted	-	8,942.00	(8,942.00)	0.00%	143,600.00	150,194.00	(6,594.00)	95.61%
4300 Direct Public Support								
4310 Corporate Contributions			-		1,005.00	-	1,005.00	
4330 Individuals	1,000.00	83.33	916.67	1200.05%	1,120.00	1,000.00	120.00	112.00%
Total 4300 Direct Public Support	1,000.00	83.33	916.67	1200.05%	2,125.00	1,000.00	1,125.00	212.50%
4500 Program Income								
4505 Conference Fees								
4505.1 Registrations		-	-		9,300.00	-	9,300.00	
4505.2 Exhibitors		-	-		2,250.00	-	2,250.00	
4505.3 Sponsorships		-	-		28,150.00	-	28,150.00	
4505 Conference Fees		2,916.67	(2,916.67)	0.00%	-	35,000.00	(35,000.00)	0.00%
Total 4505 Conference Fees	-	2,916.67	(2,916.67)	0.00%	39,700.00	35,000.00	4,700.00	113.43%
4510 Membership Dues	-	250.00	(250.00)	0.00%	2,830.00	3,000.00	(170.00)	94.33%
Total 4500 Program Income	-	3,166.67	(3,166.67)	0.00%	42,530.00	38,000.00	4,530.00	111.92%
Total Income	2,755.45	125,275.33	(122,519.88)	2.20%	327,839.77	435,542.64	(107,702.87)	75.27%
Expenses								
5000 Personnel Costs								
5100 Salaries	24,537.04	26,849.75	(2,312.71)	91.39%	233,752.17	229,339.49	4,412.68	101.92%
5110 Payroll Taxes	2,055.19	2,054.01	1.18	100.06%	17,497.11	17,544.47	(47.36)	99.73%
Total 5000 Personnel Costs	26,592.23	28,903.76	(2,311.53)	92.00%	251,249.28	246,883.96	4,365.32	101.77%

Missouri Coalition For Oral Health, Inc.
Statement of Activity - Budget Performance
For the One Month and Year Ended December 31, 2017

	December 2017				Year To Date 2017			
	Actual	Budget	Budget Variance	% of Budget	Actual	Budget	Budget Variance	% of Budget
6000 Program Expenses								
6010 Consulting/TA	-	583.34	(583.34)	0.00%	3,771.83	7,000.00	(3,228.17)	53.88%
Total 6000 Program Expenses	-	583.34	(583.34)	0.00%	3,771.83	7,000.00	(3,228.17)	53.88%
6100 Operating Expenses								
6101 Rent and utilities	620.00	758.00	(138.00)	81.79%	7,818.22	9,096.00	(1,277.78)	85.95%
6102 Payroll Services	124.42	75.00	49.42	165.89%	1,158.86	900.00	258.86	128.76%
6103 Telephone, Internet	362.47	265.92	96.55	136.31%	3,287.14	3,191.00	96.14	103.01%
6104 Conference and Professional Dev	35.00	250.00	(215.00)	14.00%	4,222.92	3,000.00	1,222.92	140.76%
6105 Small Furn/Fixtures	-	166.66	(166.66)	0.00%	390.58	2,000.00	(1,609.42)	19.53%
6106 Printing and copying	654.86	33.33	621.53	1964.78%	1,197.79	400.00	797.79	299.45%
6107 Supplies	-	125.00	(125.00)	0.00%	1,981.06	1,500.00	481.06	132.07%
6108 Postage and Delivery	5.17	25.00	(19.83)	20.68%	97.50	300.00	(202.50)	32.50%
6109 Travel	574.14	750.00	(175.86)	76.55%	7,302.17	9,002.00	(1,699.83)	81.12%
6110 Website Maintenance	191.90	100.00	91.90	191.90%	1,094.38	1,200.00	(105.62)	91.20%
6111 Accounting/Audit	510.22	995.00	(484.78)	51.28%	11,392.54	11,940.00	(547.46)	95.41%
6112 Meeting Expenses	40.97	200.00	(159.03)	20.49%	726.66	2,400.00	(1,673.34)	30.28%
6113 Insurance - Liability, D and O	152.08	300.00	(147.92)	50.69%	3,034.00	3,600.00	(566.00)	84.28%
6114 Legal Fees	11.25	50.00	(38.75)	22.50%	111.25	694.00	(582.75)	16.03%
6115 Bank Service Charges	-	62.50	(62.50)	0.00%	357.00	750.00	(393.00)	47.60%
6116 Equipment, Major	-	66.67	(66.67)	0.00%	699.99	800.00	(100.01)	87.50%
6117 Depreciation	127.57	135.60	(8.03)	94.08%	1,530.84	1,627.20	(96.36)	94.08%
6118 Other Expenses (Indirect)	210.86	625.00	(414.14)	33.74%	3,406.37	7,500.00	(4,093.63)	45.42%
6119 Conference Expenses								
6119.1 Speaker	-	-	-		11,554.68	-	11,554.68	
6119.2 Food	-	-	-		-	-	-	
6119.3 Venue	-	-	-		20,086.62	-	20,086.62	
6119 Conference Expenses-Other	-	2,085.00	(2,085.00)	0.00%	-	25,020.00	(25,020.00)	0.00%
Total 6119 Conference Expenses	-	2,085.00	(2,085.00)	0.00%	31,641.30	25,020.00	6,621.30	126.46%
Total 6100 Operating Expenses	3,620.91	7,068.68	(3,447.77)	51.22%	81,450.57	84,920.20	(3,469.63)	95.91%
Total Expenses	30,213.14	36,555.78	(6,342.64)	82.65%	336,471.68	338,804.16	(2,332.48)	99.31%
Net Operating Income (Loss)	(27,457.69)	(36,555.78)	9,098.09	75.11%	(8,631.91)	96,738.48	(105,370.39)	-8.92%

Missouri Coalition for Oral Health, Inc.
Statement of Cash Flows
December 2017

	<u>Total</u>
OPERATING ACTIVITIES	
Net Income	\$ (27,457.69)
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	(271.02)
1510 Prepaid Expenses	212.08
2000 Accounts Payable	-
2100 Payroll Tax Liabilities	3,108.09
2120 Accrued Vacation	3,706.88
2150 Retirement Account Withholding	460.77
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	<u>7,216.80</u>
Net cash provided by operating activities	<u>(20,240.89)</u>
INVESTING ACTIVITIES	
1555 Accumulated Depreciation	127.57
Net cash provided by investing activities	<u>127.57</u>
FINANCING ACTIVITIES	
2250 Deferred Revenue	135.57
Net cash provided by financing activities	<u>135.57</u>
Net cash increase for period	<u>(19,977.75)</u>
Cash at beginning of period	321,180.33
Cash at end of period	<u><u>\$ 301,202.58</u></u>