Missouri Coalition for Oral Health, Inc.
February 2019 Management Reports

Accrual basis

Missouri Coalition for Oral Health, Inc.
Statement of Financial Position - Prior Period Comparison
As of February 28, 2019

	Total	
	As of February 28, 2019	As of February 28, 2018
ASSETS		
Current Assets		
Bank Accounts		
1000 Providence Bank	314,355.56	335,169.77
1090 PayPal	0.00	0.00
Total Bank Accounts	**$ 314,355.56**	**$ 335,169.77**
Accounts Receivable		
1200 Accounts Receivable	0.00	1,390.02
1205 Grants Receivable	0.00	35,750.00
Total Accounts Receivable	**$ 0.00**	**$ 37,140.02**
Other Current Assets		
12000 Undeposited Funds	0.00	0.00
1500 Prepaid Rent	0.00	500.00
1510 Prepaid Expenses	2,960.60	1,870.04
Total Other Current Assets	**$ 2,960.60**	**$ 2,370.04**
Total Current Assets	**$ 317,316.16**	**$ 374,679.83**
Fixed Assets		
1550 Furniture and Equipment	11,772.30	11,772.30
1555 Accumulated Depreciation	-10,060.50	-9,198.10
Total Fixed Assets	**$ 1,711.80**	**$ 2,574.20**
Other Assets		
1610 Security Deposit	0.00	0.00
Total Other Assets	**$ 0.00**	**$ 0.00**
TOTAL ASSETS	**$ 319,027.96**	**$ 377,254.03**
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	324.93	2,163.06
Total Accounts Payable	**$ 324.93**	**$ 2,163.06**
Other Current Liabilities		
2100 Payroll Tax Liabilities	0.00	0.00
2110 Accrued Salaries	1,001.60	0.00
2120 Accrued Vacation	11,419.23	13,126.67
2150 Retirement Account Withholding	0.00	0.00
Total Other Current Liabilities	**$ 12,420.83**	**$ 13,126.67**
Total Current Liabilities	**$ 12,745.76**	**$ 15,289.73**
Long-Term Liabilities		
2250 Deferred Revenue	0.00	0.00
Total Long-Term Liabilities	**$ 0.00**	**$ 0.00**
Total Liabilities	**$ 12,745.76**	**$ 15,289.73**
Equity		
3150 With Donor Restrictions	0.00	0.00
3200 Without Donor Restrictions	225,983.86	278,998.80
Net Income	80,298.34	82,965.50
Total Equity	**$ 306,282.20**	**$ 361,964.30**
TOTAL LIABILITIES AND EQUITY	**$ 319,027.96**	**$ 377,254.03**

Missouri Coalition for Oral Health, Inc.
Profit and Loss
For the Month and Two Months Ended February 28, 2019

	Feb 2019	Total Jan - Feb, 2019 (YTD)
Income		
4100 Reimbursable Grants/Stipend		
4101 DentaQuest	65,800.00	65,800.00
4102 MO DHSS		
4102.1 DHSS Main	5,307.78	5,307.78
Total 4102 MO DHSS	**$ 5,307.78**	**$ 5,307.78**
Total 4100 Reimbursable Grants/Stipend	**$ 71,107.78**	**$ 71,107.78**
4200 Grant Income - Restricted		
4225 Capacity Building	-	22,500.00
4230 Restricted Grant Income	-	3,750.00
Total 4200 Grant Income - Restricted	**$ -**	**$ 26,250.00**
4300 Direct Public Support	300.00	300.00
4310 Corporate Contributions	-	1,000.00
Total 4300 Direct Public Support	**$ 300.00**	**$ 1,300.00**
4500 Program Income		
4505 Conference Fees		
4505.1 Registrations	2,475.00	6,825.00
4505.2 Exhibitors	3,000.00	3,750.00
4505.3 Sponsorships	7,500.00	21,600.00
Total 4505 Conference Fees	**$ 12,975.00**	**$ 32,175.00**
4510 Membership Dues	150.00	700.00
Total 4500 Program Income	**$ 13,125.00**	**$ 32,875.00**
49100 Other Income	16.38	33.14
Total Income	**$ 84,549.16**	**$ 131,565.92**
Gross Profit	**$ 84,549.16**	**$ 131,565.92**
Expenses		
5000 Personnel Costs		
5100 Salaries	20,526.97	40,799.29
5110 Payroll Taxes	1,570.32	5,011.18
Total 5000 Personnel Costs	**$ 22,097.29**	**$ 45,810.47**
6000 Program Expenses		
6010 Consulting/TA	875.00	875.00
Total 6000 Program Expenses	**$ 875.00**	**$ 875.00**
6100 Operating Expenses		
6101 Rent and utilities	500.00	1,060.00
6103 Telephone, Internet	-	224.12
6106 Printing and copying	103.29	103.29
6107 Supplies	48.07	48.07
6108 Postage and Delivery	80.00	80.00
6109 Travel	44.84	44.84
6110 Website Maintenance	148.98	508.98
6111 Accounting/Audit	700.00	1,400.00
6113 Insurance - Liability, D and O	(426.00)	518.00
6114 Legal Fees	-	55.00
6115 Bank Service Charges	-	125.85
6117 Depreciation	72.65	145.30
6119 Conference Expenses	268.66	268.66
Total 6100 Operating Expenses	**$ 1,540.49**	**$ 4,582.11**
Total Expenses	**$ 24,512.78**	**$ 51,267.58**
Net Operating Income	**$ 60,036.38**	**$ 80,298.34**
Net Income	**$ 60,036.38**	**$ 80,298.34**

Accrual basis

Missouri Coalition for Oral Health, Inc.
Statement Of Activity - Budget Performance
For the Month and Two Months Ended February 28, 2019

	Feb-19				Year To Date 2019				
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Annual Budget
Income									
4000 Grant Income - Unrestricted	0.00	10,000.00	-10,000.00	0.00%	0.00	20,000.00	-20,000.00	0.00%	120,000.00
Total 4000 Grant Income - Unrestricted	**$ 0.00**	**$ 10,000.00**	**-$ 10,000.00**	**0.00%**	**$ 0.00**	**$ 20,000.00**	**-$ 20,000.00**	**0.00%**	**120,000.00**
4100 Reimbursable Grants/Stipend	-	-	-	0.00%	-	-	-	0.00%	
4101 DentaQuest	65,800.00	-	65,800.00	0.00%	65,800.00	-	65,800.00	0.00%	
4102 MO DHSS									
4102.1 DHSS Main	5,307.78	1,900.00	3,407.78	279.36%	5,307.78	3,800.00	1,507.78	139.68%	22,800.00
4102.2 OH Plan	-	1,166.66	(1,166.66)	0.00%	-	2,333.33	(2,333.33)	0.00%	14,000.00
Fl. Conf. 2019	-	416.66	(416.66)	0.00%	-	833.33	(833.33)	0.00%	5,000.00
Total 4102 MO DHSS	**5,307.78**	**3,483.32**	**1,824.46**	**152.38%**	**5,307.78**	**6,966.66**	**(1,658.88)**	**76.19%**	**41,800.00**
Total 4100 Reimbursable Grants/Stipend	**71,107.78**	**3,483.32**	**67,624.46**	**2,041.38%**	**71,107.78**	**6,966.66**	**64,141.12**	**1,020.69%**	**41,800.00**
4103 WIC Dental Project		-	-	0.00%	-	-	-	0.00%	-
4200 Grant Income - Restricted	-	40,830.00	(40,830.00)	0.00%	-	81,660.00	(81,660.00)	0.00%	489,960.00
4225 Capacity Building	-	-	-	0.00%	22,500.00	-	22,500.00	0.00%	-
4230 Restricted Grant Income	-	-	-	0.00%	3,750.00	-	3,750.00	0.00%	-
Total 4200 Grant Income - Restricted	**-**	**40,830.00**	**(40,830.00)**	**0.00%**	**26,250.00**	**81,660.00**	**(55,410.00)**	**32.15%**	**489,960.00**
4300 Direct Public Support	300.00	-	300.00	0.00%	300.00	-	300.00	0.00%	
4310 Corporate Contributions	-	-	-	0.00%	1,000.00	-	1,000.00	0.00%	
4330 Individuals	-	90.00	(90.00)	0.00%	-	180.00	(180.00)	0.00%	1,080.00
Total 4300 Direct Public Support	**300.00**	**90.00**	**210.00**	**333.33%**	**1,300.00**	**180.00**	**1,120.00**	**722.22%**	**1,080.00**
4500 Program Income									
4505 Conference Fees		2,916.66	(2,916.66)	0.00%	-	5,833.32	(5,833.32)	0.00%	
4505.1 Registrations	2,475.00	-	2,475.00	0.00%	6,825.00	-	6,825.00	0.00%	
4505.2 Exhibitors	3,000.00	-	3,000.00	0.00%	3,750.00	-	3,750.00	0.00%	
4505.3 Sponsorships	7,500.00	-	7,500.00	0.00%	21,600.00	-	21,600.00	0.00%	
Total 4505 Conference Fees	12,975.00	2,916.66	10,058.34	444.86%	32,175.00	5,833.32	26,341.68	551.57%	35,000.00
4510 Membership Dues	150.00	250.00	(100.00)	60.00%	700.00	500.00	200.00	140.00%	3,000.00
Total 4500 Program Income	**13,125.00**	**3,166.66**	**9,958.34**	**414.47%**	**32,875.00**	**6,333.32**	**26,541.68**	**519.08%**	**38,000.00**
49100 Other Income	16.38	-	16.38	0.00%	33.14	-	33.14	0.00%	-
Total Income	**84,549.16**	**57,569.98**	**26,979.18**	**146.86%**	**131,565.92**	**115,139.98**	**16,425.94**	**114.27%**	**690,840.00**
Expenses									
5000 Personnel Costs									

Missouri Coalition for Oral Health, Inc.
Statement Of Activity - Budget Performance
For the Month and Two Months Ended February 28, 2019

	Feb-19				Year To Date 2019				
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Annual Budget
5100 Salaries	20,526.97	22,505.14	(1,978.17)	91.21%	40,799.29	45,010.28	(4,210.99)	90.64%	297,405.29
5110 Payroll Taxes	1,570.32	1,721.64	(151.32)	91.21%	5,011.18	3,443.28	1,567.90	145.54%	22,751.49

Accrual basis

Missouri Coalition for Oral Health, Inc.
Statement Of Activity - Budget Performance
For the Month and Two Months Ended February 28, 2019

	Feb-19				Year To Date 2019				
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Annual Budget
Total 5000 Personnel Costs	**22,097.29**	**24,226.78**	**(2,129.49)**	**91.21%**	**45,810.47**	**48,453.56**	**(2,643.09)**	**94.55%**	**320,156.78**
6000 Program Expenses									
6010 Consulting/TA	875.00	17,400.00	(16,525.00)	5.03%	875.00	34,800.00	(33,925.00)	2.51%	208,800.00
Total 6000 Program Expenses	**875.00**	**17,400.00**	**(16,525.00)**	**0.05**	**- 875.00**	**34,800.00**	**(33,925.00)**	**0.03**	**208,800.00**
6100 Operating Expenses								0.00%	
6101 Rent and utilities	500.00	565.00	(65.00)	88.50%	1,060.00	1,130.00	(70.00)	93.81%	6,780.00
6102 Payroll Services	-	75.00	(75.00)	0.00%	-	150.00	(150.00)	0.00%	900.00
6103 Telephone, Internet	-	265.91	(265.91)	0.00%	224.12	531.82	(307.70)	42.14%	3,191.00
6104 Conference and Professional Dev	-	415.00	(415.00)	0.00%	-	830.00	(830.00)	0.00%	4,980.00
6105 Small Furn/Fixtures	-	67.00	(67.00)	0.00%	-	134.00	(134.00)	0.00%	804.00
6106 Printing and copying	103.29	33.34	69.95	309.81%	103.29	66.68	36.61	154.90%	400.00
6107 Supplies	48.07	250.00	(201.93)	19.23%	48.07	500.00	(451.93)	9.61%	3,000.00
6108 Postage and Delivery	80.00	17.00	63.00	470.59%	80.00	34.00	46.00	235.29%	204.00
6109 Travel	44.84	1,000.00	(955.16)	4.48%	44.84	2,000.00	(1,955.16)	2.24%	12,000.00
6110 Website Maintenance	148.98	92.00	56.98	161.93%	508.98	184.00	324.98	276.62%	1,104.00
6111 Accounting/Audit	700.00	1,005.00	(305.00)	69.65%	1,400.00	2,010.00	(610.00)	69.65%	12,060.00
6112 Meeting Expenses	-	200.00	(200.00)	0.00%	-	400.00	(400.00)	0.00%	2,400.00
6113 Insurance - Liability, D and O	(426.00)	300.00	(726.00)	(142.00)%	518.00	600.00	(82.00)	86.33%	3,600.00
6114 Legal Fees	-	40.00	(40.00)	0.00%	55.00	80.00	(25.00)	68.75%	480.00
6115 Bank Service Charges	-	55.00	(55.00)	0.00%	125.85	110.00	15.85	114.41%	660.00
6116 Equipment, Major	-	168.00	(168.00)	0.00%	-	336.00	(336.00)	0.00%	2,016.00
6117 Depreciation	72.65	72.65	-	100.00%	145.30	145.30	-	100.00%	871.80
6118 Other Expenses (Indirect)	-	625.00	(625.00)	0.00%	-	1,250.00	(1,250.00)	0.00%	7,500.00
6119 Conference Expenses	268.66	2,085.00	(1,816.34)	12.89%	268.66	4,170.00	(3,901.34)	6.44%	25,020.00
Total 6119 Conference Expenses	**268.66**	**2,085.00**	**(1,816.34)**	**12.89%**	**268.66**	**4,170.00**	**(3,901.34)**	**6.44%**	**25,020.00**
Total 6100 Operating Expenses	**1,540.49**	**7,330.90**	**(5,790.41)**	**21.01%**	**4,582.11**	**14,661.80**	**(10,079.69)**	**31.25%**	**87,970.80**
Total Expenses	**24,512.78**	**48,957.68**	**(24,444.90)**	**50.07%**	**51,267.58**	**97,915.36**	**(46,647.78)**	**52.36%**	**616,927.58**
Net Operating Income	**60,036.38**	**8,612.30**	**51,424.08**	**697.10%**	**80,298.34**	**17,224.62**	**63,073.72**	**466.18%**	**73,912.42**

Missouri Coalition for Oral Health, Inc.
Statement of Cash Flows
Feb-19

		Feb-19
OPERATING ACTIVITIES		
Net Income		60,036.38
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1500 Prepaid Rent		500.00
1510 Prepaid Expenses		-2,592.00
2000 Accounts Payable		324.93
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	**-$**	**1,767.07**
Net cash provided by operating activities	**$**	**58,269.31**
INVESTING ACTIVITIES		
1555 Accumulated Depreciation		72.65
Net cash provided by investing activities	**$**	**72.65**
FINANCING ACTIVITIES		
2250 Deferred Revenue	**-$**	**3,800.00**
3150 With Donor Restrictions	**-$**	**81,442.33**
3200 Without Donor Restrictions	**$**	**81,442.33**
Net cash provided by financing activities	**-$**	**3,800.00**
Net cash increase for period	**$**	**54,541.96**
Cash at beginning of period		259,813.60
Cash at end of period	**$**	**314,355.56**