

Oral Health Colorado

FINANCIAL STATEMENTS AND  
ACCOUNTANT'S COMPILATION REPORT

December 31, 2014

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## ACCOUNTANT'S COMPILATION REPORT

Board of Directors  
Oral Health Colorado

We have compiled the accompanying statement of financial position of Oral Health Colorado, a Colorado not-for-profit corporation (the "Organization"), as of December 31, 2014, and the related statements of activities and functional expenses for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*Marc, James and Associates, PC*

Highlands Ranch, CO  
September 28, 2015

1745 Shea Center Drive, Suite 400  
Highlands Ranch, CO 80129  
720/344-4938

206/888-2716 – fax  
[www.marcjamescpa.com](http://www.marcjamescpa.com)

1660 Marlands Lane  
Minocqua, WI 54548  
715/301-9782

*FINANCIAL STATEMENTS*

Oral Health Colorado

STATEMENT OF FINANCIAL POSITION

December 31, 2014

ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 277,803
FIXED ASSETS, net of accumulated depreciation of \$838	<u>2,181</u>
Total assets	<u>\$ 279,984</u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts payable	\$ 3,098
Accrued liabilities	<u>5,169</u>
Total liabilities	<u>8,267</u>
NET ASSETS	
Unrestricted	<u>271,717</u>
Total liabilities and net assets	<u>\$ 279,984</u>

See Accountant's Compilation Report

Oral Health Colorado

STATEMENT OF ACTIVITIES

Year ended December 31, 2014

Revenues and other support	
Public support	
Grants	\$ 278,412
Contributions-in-kind	68,050
Donations	570
Membership dues	<u>625</u>
Total public support	347,657
Program services	2,564
Other	<u>16,644</u>
Total revenues and other support	366,865
Expenses	
Program services	418,631
Fundraising	10,125
Administration	<u>34,772</u>
Total expenses	<u>463,528</u>
CHANGE IN NET ASSETS	(96,663)
NET ASSETS	
Beginning of the year	<u>368,380</u>
End of the year	<u><u>\$ 271,717</u></u>

See Accountant's Compilation Report

Oral Health Colorado

STATEMENT OF FUNCTIONAL EXPENSES

Year ended December 31, 2014

	<u>Program Services</u>	<u>Fundraising</u>	<u>Administration</u>	<u>Total</u>
Bank fees	\$ -	\$ -	\$ 51	\$ 51
Communication	80,469	4,184	-	84,653
Contract services	93,839	2,125	9,777	105,741
Conference	31,110	-	-	31,110
Depreciation	-	-	838	838
Donated services	61,158	-	3,496	64,654
Dues and subscriptions	405	-	-	405
Facilities	1,850	-	-	1,850
Insurance	1,898	86	12,132	14,116
Legislative affairs	15,062	-	-	15,062
Miscellaneous	1,055	-	436	1,491
Payroll taxes	8,484	281	562	9,327
Postage	80	-	13	93
Printing and copying	722	-	-	722
Salaries and wages	106,817	3,433	6,917	117,167
Supplies	938	16	9	963
Telecommunications	1,872	-	488	2,360
Training	5,578	-	-	5,578
Travel	7,294	-	53	7,347
	<u>\$ 418,631</u>	<u>\$ 10,125</u>	<u>\$ 34,772</u>	<u>\$ 463,528</u>

See Accountant's Compilation Report

Oral Health Colorado

SELECT DISCLOSURES – SUBSTANTIALLY  
ALL DISCLOSURES OMITTED

December 31, 2013

THE ORGANIZATION

Oral Health Colorado was founded in 2003 as a 501(c)(3) organization to develop and promote strategies that achieve optimal oral health in Colorado

The goals of the Organization are to:

- Educate coalition constituents and the public,
- Help increase access to comprehensive oral health care,
- Work with both the public and private dental communities to assure the providers are available,
- Develop communications that promote best practices in a variety of settings,
- Develop and support public policy initiatives resulting in improved oral health for all Coloradans.