

Oral Health Colorado

FINANCIAL STATEMENTS AND
ACCOUNTANT'S COMPILATION REPORT

December 31, 2016

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Board of Directors
Oral Health Colorado

Management is responsible for the accompanying financial statements of Oral Health Colorado, a Colorado nonprofit corporation, (the "Organization") which comprise the statement of financial position of, as of December 31, 2016 and the related statements of activities and functional expenses for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants.

We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these 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
March 21, 2017

FINANCIAL STATEMENTS

Oral Health Colorado

STATEMENT OF FINANCIAL POSITION

December 31, 2016

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 151,985	\$ 66,281	\$ 218,266
FIXED ASSETS, net of			
accumulated depreciation of \$3,161	<u>1,094</u>	<u>-</u>	<u>1,094</u>
Total assets	<u>\$ 153,079</u>	<u>\$ 66,281</u>	<u>\$ 219,360</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 1,368	\$ -	\$ 1,368
Accrued liabilities	<u>6,024</u>	<u>-</u>	<u>6,024</u>
Total liabilities	<u>7,392</u>	<u>-</u>	<u>7,392</u>
NET ASSETS			
Restricted	-	66,281	66,281
Unrestricted	<u>145,687</u>	<u>-</u>	<u>145,687</u>
Total net assets	<u>145,687</u>	<u>66,281</u>	<u>211,968</u>
Total liabilities and net assets	<u>\$ 153,079</u>	<u>\$ 66,281</u>	<u>\$ 219,360</u>

Oral Health Colorado

STATEMENT OF ACTIVITIES

Year ended December 31, 2016

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Revenues and other support			
Public support			
Grants	\$ 311,451	\$ 150,952	\$ 462,403
Contributions-in-kind	10,500	-	10,500
Donations	8,481	-	8,481
Total public support	330,432	150,952	481,384
Other revenue			
Conference sponsorships	2,750	-	2,750
Reimbursed expenses	1,972	-	1,972
Program revenue	5,650	-	5,650
Other	369	-	369
Total other revenue	10,741	-	10,741
Total public support and other revenues	341,173	150,952	492,125
Revenue released from restrictions	84,671	(84,671)	-
Expenses			
Program services	385,633	-	385,633
Fundraising	7,972	-	7,972
Administration	39,795	-	39,795
Total expenses	433,400	-	433,400
CHANGE IN NET ASSETS	(7,556)	66,281	58,725
NET ASSETS			
Beginning of the year	153,243	-	153,243
End of the year	<u>\$ 145,687</u>	<u>\$ 66,281</u>	<u>\$ 211,968</u>

See Accountant's Compilation Report

Oral Health Colorado

STATEMENT OF FUNCTIONAL EXPENSES

Year ended December 31, 2016

	Program Services	Fundraising	Administration	Total
Bank fees	\$ -	\$ -	\$ 92	\$ 92
Business registration fees	-	-	30	30
Communications	74,857	-	-	74,857
Contract services	125,087	-	14,532	139,619
Conference - hosted	6,846	-	-	6,846
Conference training	1,393	-	-	1,393
Depreciation	-	-	1,183	1,183
Donated services	10,500	-	-	10,500
Dues and subscriptions	1,895	-	-	1,895
Employee benefits	11,508	667	1,206	13,381
Facilities	455	-	-	455
Grants	3,000	-	-	3,000
Internet	-	-	239	239
Insurance	-	-	3,673	3,673
Legislative affairs	16,023	-	-	16,023
Meals	243	-	828	1,071
Miscellaneous	-	-	251	251
Payroll taxes	9,393	519	939	10,851
Postage	-	-	154	154
Printing and copying	-	-	351	351
Salaries and wages	117,045	6,786	12,273	136,104
Supplies	-	-	1,762	1,762
Telecommunications	-	-	2,282	2,282
Travel	7,388	-	-	7,388
	<u>\$ 385,633</u>	<u>\$ 7,972</u>	<u>\$ 39,795</u>	<u>\$ 433,400</u>

See Accountant's Compilation Report

SELECT DISCLOSURES – SUBSTANTIALLY ALL DISCLOSURES REQUIRED BY
ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE
UNITED STATES OF AMERICA ARE NOT INCLUDED

December 31, 2016

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.

SOURCES OF REVENUE

During 2016, the Organization derived 94% of its revenue from grants.