

Oral Health Colorado

FINANCIAL STATEMENTS AND  
ACCOUNTANT'S COMPILATION REPORT

December 31, 2015

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Marc, James & Associates, PC  
Certified Public Accountants

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, 2015 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*

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August 25, 2016

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*FINANCIAL STATEMENTS*

Oral Health Colorado  
STATEMENT OF FINANCIAL POSITION  
December 31, 2015

ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 162,127
FIXED ASSETS, net of accumulated depreciation of \$1,978	<u>2,177</u>
Total assets	<u><u>\$ 164,304</u></u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts payable	\$ 5,540
Accrued liabilities	<u>5,521</u>
Total liabilities	<u>11,061</u>
NET ASSETS	
Unrestricted	<u>153,243</u>
Total liabilities and net assets	<u><u>\$ 164,304</u></u>

Oral Health Colorado

STATEMENT OF ACTIVITIES

Year ended December 31, 2015

Revenues and other support	
Public support	
Grants	\$ 216,725
Contributions-in-kind	57,500
Donations	<u>2,996</u>
Total public support	277,221
Program services	775
Other	<u>261</u>
Total revenues and other support	278,257
Expenses	
Program services	368,920
Fundraising	10,592
Administration	<u>18,131</u>
Total expenses	<u>397,643</u>
CHANGE IN NET ASSETS	(119,386)
NET ASSETS	
Beginning of the year - restated	<u>272,629</u>
End of the year	<u><u>\$ 153,243</u></u>

See Accountant's Compilation Report

Oral Health Colorado

STATEMENT OF FUNCTIONAL EXPENSES

Year ended December 31, 2015

	<u>Program Services</u>	<u>Fundraising</u>	<u>Administration</u>	<u>Total</u>
Bank fees	\$ -	\$ -	\$ 78	\$ 78
Communication	34,883	-	-	34,883
Contract services	40,335	700	2,967	44,002
Conference - hosted	5,556	-	-	5,556
Conference training	958	-	-	958
Depreciation	-	-	1,139	1,139
Donated services	57,500	-	-	57,500
Dues and subscriptions	388	-	-	388
Employee benefits	10,760	636	520	11,916
Grants	11,500	-	-	11,500
Insurance	-	-	1,917	1,917
Legislative affairs	17,875	-	-	17,875
Meals	544	-	-	544
Miscellaneous	669	37	83	789
Payroll taxes	12,260	-	464	12,724
Postage	10	-	112	122
Printing and copying	2,469	-	323	2,792
Salaries and wages	158,468	8,559	8,500	175,527
Supplies	2,232	660	584	3,476
Telecommunications	3,343	-	673	4,016
Travel	9,170	-	771	9,941
	<u>\$ 368,920</u>	<u>\$ 10,592</u>	<u>\$ 18,131</u>	<u>\$ 397,643</u>

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Oral Health Colorado

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

December 31, 2015

*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 2015, the Organization derived 78% and 20% of its revenue from grants and contributions-in-kind, respectively.