



York Opioid Collaborative
Financial Statements
(Compiled)

June 30, 2023 and 2022



York Opioid Collaborative

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Accountant's Compilation Report

To the Board of Directors
York Opioid Collaborative
York, Pennsylvania

Management is responsible for the accompanying financial statements of York Opioid Collaborative (the Collaborative), which comprise the statement of financial position - cash basis as of June 30, 2023 and 2022, and the related statements of activities - cash basis, changes in net assets - cash basis, and functional expenses - by natural classification - cash basis, for the years then ended, in accordance with the cash basis of accounting and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed compilation engagements 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.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Collaborative's assets, liabilities, net assets, revenue, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to York Opioid Collaborative.

RKL LLP

August 14, 2023
York, Pennsylvania

York Opioid Collaborative

Statement of Financial Position - Cash Basis

See Accountant's Compilation Report

	June 30,	
	2023	2022
Assets		
Current Assets		
Cash	\$ 127,226	\$ 281,373
Certificate of deposit	196,000	-
	<u>323,226</u>	<u>-</u>
Total Assets	<u>\$ 323,226</u>	<u>\$ 281,373</u>
Liabilities and Net Assets		
Liabilities	<u>\$ -</u>	<u>\$ -</u>
Net Assets		
Without donor restrictions	279,394	260,324
With donor restrictions	43,832	21,049
	<u>323,226</u>	<u>281,373</u>
Total Net Assets	<u>323,226</u>	<u>281,373</u>
Total Liabilities and Net Assets	<u>\$ 323,226</u>	<u>\$ 281,373</u>

York Opioid Collaborative

Statement of Activities - Cash Basis

See Accountant's Compilation Report

	Year Ended June 30, 2023		
	Without Donor Restrictions	With Donor Restrictions	Totals
Revenue			
Public contributions	\$ 121,733	\$ -	\$ 121,733
Grants	52,587	44,302	96,889
Government contracts	7,514	-	7,514
Net assets released from restrictions	21,519	(21,519)	-
Total Revenue	203,353	22,783	226,136
Expenses			
Program services	118,600	-	118,600
Supporting services			
Management and general	36,911	-	36,911
Fundraising	28,772	-	28,772
Total Expenses	184,283	-	184,283
Changes in Net Assets	\$ 19,070	\$ 22,783	\$ 41,853

York Opioid Collaborative

Statement of Activities - Cash Basis (continued)

See Accountant's Compilation Report

	Year Ended June 30, 2022		
	Without Donor Restrictions	With Donor Restrictions	Totals
Revenue			
Public contributions	\$ 91,389	\$ -	\$ 91,389
Grants	31,979	-	31,979
Government contracts	8,766	-	8,766
Net assets released from restrictions	45,568	(45,568)	-
Total Revenue	<u>177,702</u>	<u>(45,568)</u>	<u>132,134</u>
Expenses			
Program services	138,440	-	138,440
Supporting services			
Management and general	37,194	-	37,194
Fundraising	14,175	-	14,175
Total Expenses	<u>189,809</u>	<u>-</u>	<u>189,809</u>
Changes in Net Assets	<u>\$ (12,107)</u>	<u>\$ (45,568)</u>	<u>\$ (57,675)</u>

York Opioid Collaborative

Statement of Changes in Net Assets - Cash Basis

See Accountant's Compilation Report

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Totals</u>
Net Assets at June 30, 2021	\$ 272,431	\$ 66,617	\$ 339,048
Changes in net assets	<u>(12,107)</u>	<u>(45,568)</u>	<u>(57,675)</u>
Net Assets at June 30, 2022	260,324	21,049	281,373
Changes in net assets	<u>19,070</u>	<u>22,783</u>	<u>41,853</u>
Net Assets at June 30, 2023	<u>\$ 279,394</u>	<u>\$ 43,832</u>	<u>\$ 323,226</u>

York Opioid Collaborative

Statement of Functional Expenses - by Natural Classification - Cash Basis

See Accountant's Compilation Report

	Year Ended June 30, 2023			Total
	Program Services	Supporting Services Management and General	Fundraising	
Salaries and wages	\$ 42,067	\$ 15,024	\$ 3,005	\$ 60,096
Office expense	16,982	6,065	1,213	24,260
Special events - fundraisers	-	-	20,053	20,053
Contract services	16,272	2,871	-	19,143
Payroll taxes and employee benefits	11,008	3,931	786	15,725
Travel expense	11,337	2,819	-	14,156
Promotion and advertising	8,702	1,632	544	10,878
Printing and postage	4,850	1,748	346	6,944
Professional fees	3,858	1,377	276	5,511
Business regulation fees	-	451	2,350	2,801
Insurance	1,569	560	112	2,241
Telephone	643	229	46	918
Subscriptions	571	204	41	816
Employee cost reimbursement	741	-	-	741
	<u>\$ 118,600</u>	<u>\$ 36,911</u>	<u>\$ 28,772</u>	<u>\$ 184,283</u>

York Opioid Collaborative

Statement of Functional Expenses - by Natural Classification - Cash Basis (continued)

See Accountant's Compilation Report

	Year Ended June 30, 2022			Total
	Program Services	Supporting Services Management and General	Fundraising	
Salaries and wages	\$ 39,472	\$ 14,098	\$ 2,819	\$ 56,389
Office expense	10,020	3,577	716	14,313
Special events - fundraisers	-	-	5,077	5,077
Contract services	39,941	7,048	-	46,989
Payroll taxes and employee benefits	12,461	3,540	708	16,709
Travel expense	2,402	601	-	3,003
Promotion and advertising	22,165	4,156	1,385	27,706
Printing and postage	4,824	1,723	345	6,892
Professional fees	3,637	1,299	260	5,196
Business regulation fees	-	-	2,635	2,635
Insurance	1,742	622	124	2,488
Telephone	644	230	46	920
Subscriptions	840	300	60	1,200
Employee cost reimbursement	292	-	-	292
	<u>\$ 138,440</u>	<u>\$ 37,194</u>	<u>\$ 14,175</u>	<u>\$ 189,809</u>