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York Opioid Collaborative

Financial Statements

(Compiled)

June 30, 2026 and 2025

York Opioid Collaborative

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June 30, 2026 and 2025

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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, 2026 and 2025, 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 31, 2026
York, Pennsylvania

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York Opioid Collaborative

Statement of Financial Position - Cash Basis
See Accountant's Compilation Report

	June 30, 2026	June 30, 2025
Assets		
Current Assets		
Cash	**$ 336,539**	$ 357,007
Certificate of deposit	**215,395**	213,005
Total Assets	**$ 551,934**	$ 570,012
Liabilities and Net Assets		
Liabilities	**$ -**	$ -
Net Assets		
Without donor restrictions	**409,473**	$ 385,865
With donor restrictions	**142,461**	184,147
Total Net Assets	**551,934**	570,012
Total Liabilities and Net Assets	**$ 551,934**	$ 570,012

York Opioid Collaborative

Statement of Activities - Cash Basis
See Accountant's Compilation Report

	Year Ended June 30, 2026		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenue			
Grants	$ -	$ 210,750	$ 210,750
Public contributions	145,774	-	145,774
Interest income	2,686	-	2,686
Other income	-	-	-
Net assets released from restrictions	252,436	(252,436)	-
Total Revenue	400,896	(41,686)	359,210
Expenses			
Program services	289,119	-	289,119
Supporting services			
Management and general	32,302	-	32,302
Fundraising	55,867	-	55,867
Total Expenses	377,288	-	377,288
Changes in Net Assets	$ 23,608	$ (41,686)	$ (18,078)

York Opioid Collaborative

Statement of Activities - Cash Basis (continued)
See Accountant's Compilation Report

	Year Ended June 30, 2025		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenue			
Grants	$ -	$ 250,000	$ 250,000
Public contributions	90,126	-	90,126
Interest income	8,907	-	8,907
Other income	500	-	500
Net assets released from restrictions	339,530	(339,530)	-
Total Revenue	439,063	(89,530)	349,533
Expenses			
Program services	310,618	-	310,618
Supporting services			
Management and general	32,519	-	32,519
Fundraising	34,790	-	34,790
Total Expenses	377,927	-	377,927
Changes in Net Assets	$ 61,136	$ (89,530)	$ (28,394)

York Opioid Collaborative

Statement of Changes in Net Assets - Cash Basis
See Accountant's Compilation Report

	Without Donor Restrictions	With Donor Restrictions	Total
Net Assets at June 30, 2024	$ 324,729	$ 273,677	$ 598,406
Changes in net assets	61,136	(89,530)	(28,394)
Net Assets at June 30, 2025	385,865	184,147	570,012
Changes in net assets	**23,608**	**(41,686)**	**(18,078)**
Net Assets at June 30, 2026	**$ 409,473**	**$ 142,461**	**$ 551,934**

York Opioid Collaborative

Statement of Functional Expenses - by Natural Classification - Cash Basis
See Accountant's Compilation Report

	Year Ended June 30, 2026			
		Supporting Services		
	Program Services	Management and General	Fundraising	Total
Salaries and wages	$ 158,651	$ 19,875	$ 7,950	$ 186,476
Office expense	38,863	5,029	1,829	45,721
Payroll taxes and employee benefits	38,121	4,776	1,910	44,807
Special events - fundraisers	-	-	43,222	43,222
Contract services	25,636	-	-	25,636
Professional fees	9,052	1,162	426	10,640
Scholarships	7,500	-	-	7,500
Insurance	2,679	346	124	3,149
Printing and postage	2,500	324	118	2,942
Promotion and advertising	1,852	238	87	2,177
Business regulation fees	1,483	192	70	1,745
Subscriptions	763	99	36	898
Employee cost reimbursement	720	93	34	847
Telephone	698	90	33	821
Travel expense	601	78	28	707
Staff development	-	-	-	-
	$ 289,119	$ 32,302	$ 55,867	$ 377,288

York Opioid Collaborative

Statement of Functional Expenses - by Natural Classification - Cash Basis (continued)
See Accountant's Compilation Report

	Year Ended June 30, 2025			
		Supporting Services		
	Program Services	Management and General	Fundraising	Total
Salaries and wages	$ 170,509	$ 18,941	$ 7,576	$ 197,026
Office expense	40,248	4,680	1,872	46,800
Payroll taxes and employee benefits	39,770	4,418	1,767	45,955
Special events - fundraisers	-	-	19,428	19,428
Contract services	19,313	-	-	19,313
Professional fees	7,162	833	333	8,328
Scholarships	-	-	-	-
Insurance	2,634	306	123	3,063
Printing and postage	3,797	442	177	4,416
Promotion and advertising	15,982	1,775	710	18,467
Business regulation fees	308	77	2,600	2,985
Subscriptions	559	65	29	653
Employee cost reimbursement	2,095	244	97	2,436
Telephone	1,682	196	78	1,956
Travel expense	4,882	542	-	5,424
Staff development	1,677	-	-	1,677
	$ 310,618	$ 32,519	$ 34,790	$ 377,927