



York Opioid Collaborative
Financial Statements
(Compiled)

June 30, 2024 and 2023



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, 2024 and 2023, 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 29, 2024
York, Pennsylvania

York Opioid Collaborative

Statement of Financial Position - Cash Basis

See Accountant's Compilation Report

	June 30,	
	<u>2024</u>	<u>2023</u>
Assets		
Current Assets		
Cash	\$ 394,072	\$ 127,226
Certificate of deposit	<u>204,334</u>	<u>196,000</u>
Total Assets	<u>\$ 598,406</u>	<u>\$ 323,226</u>
Liabilities and Net Assets		
Liabilities	<u>\$ -</u>	<u>\$ -</u>
Net Assets		
Without donor restrictions	324,729	279,394
With donor restrictions	<u>273,677</u>	<u>43,832</u>
Total Net Assets	<u>598,406</u>	<u>323,226</u>
Total Liabilities and Net Assets	<u>\$ 598,406</u>	<u>\$ 323,226</u>

York Opioid Collaborative

Statement of Activities - Cash Basis

See Accountant's Compilation Report

	Year Ended June 30, 2024		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue			
Grants	\$ 2,771	\$ 425,000	\$ 427,771
Public contributions	131,415	-	131,415
Interest income	8,497	-	8,497
Government contracts	-	-	-
Net assets released from restrictions	<u>195,155</u>	<u>(195,155)</u>	<u>-</u>
Total Revenue	<u>337,838</u>	<u>229,845</u>	<u>567,683</u>
Expenses			
Program services	189,163	-	189,163
Supporting services			
Management and general	53,669	-	53,669
Fundraising	<u>49,671</u>	<u>-</u>	<u>49,671</u>
Total Expenses	<u>292,503</u>	<u>-</u>	<u>292,503</u>
Changes in Net Assets	<u>\$ 45,335</u>	<u>\$ 229,845</u>	<u>\$ 275,180</u>

York Opioid Collaborative

Statement of Activities - Cash Basis (continued)

See Accountant's Compilation Report

	Year Ended June 30, 2023		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue			
Grants	\$ 52,587	\$ 44,302	\$ 96,889
Public contributions	121,733	-	121,733
Interest income	-	-	-
Government contracts	7,514	-	7,514
Net assets released from restrictions	21,519	(21,519)	-
Total Revenue	<u>203,353</u>	<u>22,783</u>	<u>226,136</u>
Expenses			
Program services	118,600	-	118,600
Supporting services			
Management and general	36,911	-	36,911
Fundraising	28,772	-	28,772
Total Expenses	<u>184,283</u>	<u>-</u>	<u>184,283</u>
Changes in Net Assets	<u>\$ 19,070</u>	<u>\$ 22,783</u>	<u>\$ 41,853</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>Total</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	279,394	43,832	323,226
Changes in net assets	<u>45,335</u>	<u>229,845</u>	<u>275,180</u>
Net Assets at June 30, 2024	<u><u>\$ 324,729</u></u>	<u><u>\$ 273,677</u></u>	<u><u>\$ 598,406</u></u>

York Opioid Collaborative

Statement of Functional Expenses - by Natural Classification - Cash Basis

See Accountant's Compilation Report

	Year Ended June 30, 2024			Total
	Program Services	Supporting Services Management and General	Fundraising	
Salaries and wages	\$ 66,771	\$ 19,019	\$ 9,491	\$ 95,281
Office expense	45,827	13,093	6,547	65,467
Contract services	33,097	9,456	4,728	47,281
Payroll taxes and employee benefits	14,424	4,108	2,050	20,582
Special events - fundraisers	-	-	20,514	20,514
Promotion and advertising	9,341	2,661	1,328	13,330
Travel expense	5,407	1,545	772	7,724
Professional fees	5,140	1,469	734	7,343
Printing and postage	3,053	872	436	4,361
Insurance	2,384	681	341	3,406
Business regulation fees	425	122	2,410	2,957
Telephone	803	230	115	1,148
Employee cost reimbursement	765	219	109	1,093
Staff development	1,050	-	-	1,050
Subscriptions	676	194	96	966
	<u>\$ 189,163</u>	<u>\$ 53,669</u>	<u>\$ 49,671</u>	<u>\$ 292,503</u>

York Opioid Collaborative

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

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
Contract services	16,272	2,871	-	19,143
Payroll taxes and employee benefits	11,008	3,931	786	15,725
Special events - fundraisers	-	-	20,053	20,053
Promotion and advertising	8,702	1,632	544	10,878
Travel expense	11,337	2,819	-	14,156
Professional fees	3,858	1,377	276	5,511
Printing and postage	4,850	1,748	346	6,944
Insurance	1,569	560	112	2,241
Business regulation fees	-	451	2,350	2,801
Telephone	643	229	46	918
Employee cost reimbursement	741	-	-	741
Staff development	-	-	-	-
Subscriptions	571	204	41	816
	<u>\$ 118,600</u>	<u>\$ 36,911</u>	<u>\$ 28,772</u>	<u>\$ 184,283</u>