

BLAIR SENIOR SERVICES, INC.

REPORT ON AUDIT OF
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
JUNE 30, 2023

FIORE FEDELI SNYDER CAROTHERS, LLP

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Independent Auditors' Report

Board of Directors
Blair Senior Services, Inc.
Altoona, Pennsylvania

Opinion

We have audited the accompanying financial statements of Blair Senior Services, Inc., which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Blair Senior Services, Inc. as of June 30, 2023, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of Blair Senior Services, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgement and maintain professional skepticism through the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 17 through 19 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information except for the Narrative Discussion and Analysis presented under PennDOT's Pennsylvania Public Transportation Audit Requirements for Fixed Route, Specialized, and Intercity Bus Transportation Providers dated July 2017 which has been marked "unaudited", has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 3, 2024 on our consideration of Blair Senior Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Blair Senior Services, Inc.'s internal control over financial reporting and compliance.

Fiore Fedeli Snyder Carothers

FIORE FEDELI SNYDER CAROTHERS, LLP

State College, Pennsylvania

January 3, 2024

BLAIR SENIOR SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 2,790,894
Cash Held for Others	277,223
Accounts Receivable	2,067,000
Prepaid Expenses	<u>101,204</u>

Total Current Assets	<u>5,236,321</u>
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PROPERTY AND EQUIPMENT

Land	281,658
Building and Equipment	6,761,406
Vehicles	<u>2,592,534</u>

Total Property and Equipment	9,635,598
Less Accumulated Depreciation	<u>(5,738,024)</u>

Net Property and Equipment	<u>3,897,574</u>
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TOTAL ASSETS	\$ <u>9,133,895</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 521,270
Deposits Due Others	277,223
Payroll Withholding and Taxes Payable	176,969
Accrued Payroll, Vacation and Sick Pay	560,514
Refundable Advances	<u>726,643</u>

TOTAL LIABILITIES	<u>2,262,619</u>
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NET ASSETS

Without Donor Restrictions	5,317,234
With Donor Restrictions	<u>1,554,042</u>

Total Net Assets	<u>6,871,276</u>
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TOTAL LIABILITIES AND NET ASSETS	\$ <u>9,133,895</u>
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See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

	<u>Operations</u>	<u>Property and Equipment</u>	<u>Total</u>
<u>REVENUE AND SUPPORT</u>			
Grants and Contracts	\$ 10,625,668		\$ 10,625,668
Program Income	1,798,109		1,798,109
Other	279,616		279,616
Interest	15,835		15,835
Net Assets Released from Restriction	<u>337,675</u>		<u>337,675</u>
Total Revenue and Support	<u>13,056,903</u>		<u>13,056,903</u>
<u>EXPENSES</u>			
Program Services			
Access Services	609,896	\$ 18,510	628,406
In-Home Services	4,066,333	70,351	4,136,684
Long-Term Care Support Services	1,012,892	20,823	1,033,715
Transportation	3,373,043	269,870	3,642,913
Volunteer Services	406,116	16,210	422,326
Advocacy	811,164	5,847	817,011
Senior Community Centers	<u>692,242</u>	<u>22,805</u>	<u>715,047</u>
	10,971,686	424,416	11,396,102
Support Services			
General and Administrative	<u>1,336,037</u>	<u>23,501</u>	<u>1,359,538</u>
Total Expenses	<u>12,307,723</u>	<u>447,917</u>	<u>12,755,640</u>
Change in Net Assets Without Donor Restrictions	<u>749,180</u>	(<u>447,917</u>)	<u>301,263</u>
Net Assets With Donor Restrictions			
Contributions	13,188	--	13,188
Net Assets Released from Restriction	(<u>337,675</u>)	--	(<u>337,675</u>)
Change in Net Assets With Donor Restrictions	(<u>324,487</u>)	--	(<u>324,487</u>)
Change in Net Assets	424,693	(447,917)	(23,224)
Net Assets, Beginning	<u>3,918,952</u>	<u>2,975,548</u>	<u>6,894,500</u>
Net Assets, Ending	<u>\$ 4,343,645</u>	<u>\$ 2,527,631</u>	<u>\$ 6,871,276</u>

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023

	PROGRAM SERVICES								GENERAL AND ADMINI- STRATIVE	TOTAL EXPENSES
	LONG TERM									
	ACCESS SERVICES	IN HOME SERVICES	CARE SUPPORT SERVICES	TRANSPORT- ATION	VOLUNTEER SERVICES	ADVOCACY	SENIOR COMMUNITY CENTERS	TOTAL PROGRAM SERVICES		
Salaries	\$ 328,604	\$1,974,504	\$ 573,830	\$ 1,366,460	\$ 92,283	\$ 509,005	\$ 260,794	\$ 5,105,480	\$ 848,949	\$ 5,954,429
Payroll Taxes and Fringe Benefits	252,613	358,717	230,673	489,765	27,181	158,902	84,318	1,602,169	270,044	1,872,213
Utilities and Telephone	11,883	97,243	20,237	93,714	5,948	33,572	104,103	366,700	32,682	399,382
Rent	405	998	2,195	1,242	217	1,868	--	6,925	2,877	9,802
Supplies	3,600	458,615	11,926	58,465	27,416	8,664	21,891	590,577	9,330	599,907
Repairs and Maintenance	3,000	119,186	6,025	70,086	998	11,347	59,708	270,350	10,218	280,568
Professional Fees	--	31,613	--	9,266	1,588	13,084	--	55,551	19,079	74,630
Travel, Meetings and Conferences	2,371	11,107	19,134	3,712	58,730	18,353	7,115	120,522	7,542	128,064
Fuel and Repairs	--	13,173	3	276,992	--	1,052	4,659	295,879	174	296,053
Insurance	2,052	12,814	5,742	95,632	906	6,601	10,155	133,902	7,326	141,228
Purchased Meals	--	39,329	--	--	--	--	--	39,329	--	39,329
Contracted Services	--	933,959	129,172	3,306	167,706	--	108,087	1,342,230	--	1,342,230
Dues and Subscriptions	--	--	--	3,048	195	--	496	3,739	11,816	15,555
MATP Reimbursements	--	--	903	834,642	--	--	--	835,545	--	835,545
Other Program Costs	--	--	--	1,823	6,568	1,415	19,491	29,297	--	29,297
Other	5,368	15,075	13,052	64,890	16,380	47,301	11,425	173,491	116,000	289,491
Total Expenses Before Depreciation	609,896	4,066,333	1,012,892	3,373,043	406,116	811,164	692,242	10,971,686	1,336,037	12,307,723
Depreciation	18,510	70,351	20,823	269,870	16,210	5,847	22,805	424,416	23,501	447,917
Total Expenses	\$ 628,406	\$ 4,136,684	\$ 1,033,715	\$ 3,642,913	\$ 422,326	\$ 817,011	\$ 715,047	\$ 11,396,102	\$ 1,359,538	\$ 12,755,640

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from grantors and others	\$ 10,810,909
Cash payments to suppliers and employees	(12,049,265)
Cash received from investing	<u>15,835</u>

Net cash used for operating activities	(<u>1,222,521</u>)
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CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of property and equipment	(<u>562,953</u>)
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Net decrease in cash and cash equivalents	(1,785,474)
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Cash and cash equivalents at beginning of year	<u>4,576,368</u>
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Cash and cash equivalents at end of year	\$ <u>2,790,894</u>
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Reconciliation of Change in Net Assets to Net Cash
Provided by Operating Activities:

Change in Net Assets	\$(23,224)
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Adjustment to Reconcile Change in Net Assets to Net
Cash Provided by Operating Activities:

Depreciation	447,917
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Changes in Assets and Liabilities:

Increase in accounts receivable	(1,358,360)
Decrease in prepaid expenses	12,423
Increase in accounts payable	69,689
Increase in payroll withholding and taxes payable	176,346
Decrease in refundable advances	(<u>547,312</u>)

Net Cash Provided by Operating Activities	\$ <u>1,222,521</u>
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See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

A. Nature of Activities

Blair Senior Services, Inc. (the "Organization" or "Agency") was incorporated as a non-profit corporation on February 1, 1974 under the laws of the Commonwealth of Pennsylvania for the purpose of providing or coordinating a wide array of social services to consumers who are sixty years of age or older.

A substantial portion of the Organization's services are provided with federal funds through Pennsylvania's Department of Aging and others.

B. Summary of Significant Accounting Policies

Basis of Accounting - The financial statements have been prepared on the accrual basis of accounting as applied to not for profit organizations.

Basis of Presentation - Financial statement presentation follows the requirements of the Financial Accounting Standards Board. The Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Cash and Cash Equivalents - For purposes of the financial statements, cash equivalents include time deposits, certificates of deposit and all highly liquid investments with original maturities of three months or less to be cash equivalents.

Cash Held for Others - For purposes of the financial statements, cash held for others represents nonoperating cash on hand payable to consumers with an offsetting liability deposits due to others.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events - Subsequent events have been evaluated through January 3, 2024, which is the date the financial statements were available to be issued.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

B. Summary of Significant Accounting Policies (continued)

Property and Equipment - Acquisitions of property and equipment in excess of \$5,000 are capitalized. Property and equipment are carried at cost. Depreciation is computed using primarily the straight-line method over the estimated useful life.

Building	40 years
Building improvements	20 years
Equipment and vehicles	3-10 years

Repairs and maintenance are expensed; betterments are capitalized.

Assets acquired with federal funds are considered expenditures of the corresponding federal program. Assets so purchased are depreciated over their useful life, however no subsequent depreciation is charged to such programs.

Expense Allocation - Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies or management estimates. Management and general expenses include those expenses that are not directly identifiable with any specific function but provide for the overall support and direction of the Organization.

Concentration of Credit Risk - Financial instruments that potentially subject the Organization to concentrations of credit risk consist of cash and cash equivalents on deposit with one bank amounting to \$3,265,810 at June 30, 2023. Such bank balances are insured up to \$250,000 by the Federal Deposit Insurance Corporation.

Concentration of Revenues - The Organization receives approximately 81% of its support from various governmental grants and contracts and, of that total amount, the Block Grant from the Pennsylvania Department of Aging is approximately 60% of grant and contract revenues.

Restricted and Unrestricted Revenue and Support - Contributions received are recorded as support without donor restrictions or support with donor restrictions, depending on the existence and/or nature of any donor restrictions.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

B. Summary of Significant Accounting Policies (continued)

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. The Organization did not receive any support with donor restrictions.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It is similarly exempt from Pennsylvania corporate taxes.

The Organization has examined its tax positions and believes they will be sustained upon examination. Tax years 2019 through 2022 remain open to IRS examination.

C. Receivables and Revenues

The Organization recognizes revenue from grants and contracts when the related services are performed. As of June 30, 2023, the following revenues have been recognized but have not yet been received primarily from federal, state and local governmental agencies:

PA Department of Aging	\$ 987,353
Medical Assistance Transportation Program	458,693
Transportation Program	267,494
Aging Well	121,249
Tax Credits - Solar	103,632
Choices	9,816
Other	70,898
Foster Grandparent Program	18,777
Senior Companion Program	<u>29,088</u>
	\$2,067,000

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

C. Receivables and Revenues (continued)

Some grantors and contractors advance funds to the Agency. These grants and contract advances are recorded as unearned revenues until the related services are performed. The following unearned revenues are considered refundable advances as of June 30, 2023:

PDA Block Grant	\$ 708,366
PDA Title XIX	<u>18,277</u>
	\$ <u>726,643</u>

D. Property & Equipment

Property and equipment consist of the following:

Buildings	\$ 5,532,420
Equipment	1,228,986
Vehicles	2,592,534
Land	<u>281,658</u>
Total Costs	<u>9,635,598</u>
Less accumulated depreciation	
Buildings	(2,875,473)
Equipment	(959,661)
Vehicles	<u>(1,902,890)</u>
Total Accumulated Depreciation	<u>(5,738,024)</u>
Net Book Value	\$ <u>3,897,574</u>

Depreciation expense was \$447,917 for the year ended June 30, 2023.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

E. Accrued Vacation and Sick Time

Effective March 9, 2020, the Organization replaced vacation and sick time categories with a single Paid Time Off (PTO) category. Vacation and sick time will be combined into a single PTO balance. PTO is provided as a lump sum on the employee's anniversary date. The Organization allows employees hired prior to January 1, 2012 to accrue one year of applicable PTO and 675 hours as a termination benefit. All employees hired after January 1, 2012 may accrue up to 225 hours and one year of applicable PTO as a termination benefit. The accrued liability for such benefits as of June 30, 2023 was \$560,514.

F. Line of Credit

As of June 30, 2023, the Organization had a \$2,000,000 line of credit to be drawn upon as needed, subject to interest at the prime interest rate (8.25% at June 30, 2023). This line is collateralized by all grants, contracts, and accounts receivable, and all of its right, title and interest in its Commonwealth of Pennsylvania Department of Aging Cooperative Agreement including funds maintained by the Blair Senior Fund. There was no outstanding balance at June 30, 2023, and no use of the line of credit during the year then ended.

G. Commitments and Contingencies

The Organization receives federal funds in connection with certain projects and programs. Such funds are subject to periodic audits whereby costs claimed may be questioned by local auditors, the Auditor General of the Commonwealth of Pennsylvania and/or Federal Inspectors General. To the extent such costs are disallowed by the provider, repayment would be required by the Organization from other funds.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

H. Pension Plan

The Organization adopted the Ameriserv Trust & Financial Services Company Prototype Money Purchase Pension Plan effective September 1, 1980. The Organization contributes 7.50% of all participant compensation annually. Total expense for the year ended June 30, 2023 was \$330,633, including administration expenses. Total covered payroll for the year ended June 30, 2023 was \$4,088,987.

The vesting schedule is as follows:

<u>Years of Service With the Employer</u>	<u>Vested Percentage</u>
1	0%
2	0%
3	0%
4	100%

An employee will receive credit for all worked and most non-worked hours with the employer. The employee will be credited with a year of service when they achieve 400 hours in a 12-month period. The 12-month period for eligibility begins on the date of hire. The 12-month period for both vesting and entitlement to contributions is the plan year.

I. Description of Program and Supporting Services

Access Services - Includes programs to inform the older residents of the County as to what services are available to them to include employment opportunities and housing assistance.

In-Home Services - Includes programs to assist persons with problems to coordinate and develop service plans to meet their needs to include home delivered meals, home support for persons with disabilities, personal care to include housekeeping and homemaker services when needed, adult day programs and counseling to individuals and their family members.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

I. Description of Program and Supporting Services (Continued)

Long-Term Care Support Services - Includes programs for persons with long-term needs. Provides support for alternative in-home service for persons needing nursing home care, aid in placement service to long-term care facilities, and protective living arrangements.

Transportation - Includes a door-to-door van service throughout the county for older persons and persons with disabilities.

Volunteer Services - Includes programs that enable older persons to volunteer their skills and talents to local non-profit organizations and to provide support for other needy older persons and companionship in their home.

Advocacy - Includes programs for crisis intervention services to incapacitated older adults who may be victims of abuse, neglect, exploitation or abandonment and investigates and mediates complaints related to health, safety or rights of older individuals who are customers of long-term care services.

Senior Community Centers - Operates centers for socialization, education and recreational activities and to furnish congregate meals for older persons.

Other - Includes all other programs or activities that are unable to be classified in the above functions.

General and Administrative - Includes the functions necessary to maintain employment programs, adequate working environment, coordinate and supervise program activities operated for the benefit of the County's older residents, administrative functions for the programs of the Agency and manage the financial and budgetary responsibilities of the Agency. Reported on the IRS Form 990 are direct fundraising costs and allocated expenses consisting primarily of salaries, benefits and payroll taxes.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

J. Related Party

Blair Senior Services, Inc. is related to the Blair Senior Fund because of common board members. During the year, the Blair Senior Fund had a contribution of \$134,645 to Blair Senior Services, Inc. for the purpose of funding program operations for the benefit of older residents of the County. The financial statements of Blair Senior Services, Inc. do not reflect any assets or transactions of the Blair Senior Fund.

K. Donated Services

Many individuals also volunteer their time and perform a variety of tasks that assist the Organization with specific programs. No amounts have been reflected in the financial statements for those donated services.

L. Net Assets Released from Restrictions

Net assets released from restrictions represent expenses totaling \$337,675.

Included in net assets with donor restrictions are assets held under and for the purpose of specific programs at June 30, 2023.

Transportation	\$1,160,513
Local Program Income	<u>393,529</u>
	<u>\$1,554,042</u>

M. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, are comprised of the following at June 30, 2023.

Cash and equivalents	\$2,790,894
Accounts receivable	<u>2,067,000</u>
	<u>\$4,857,894</u>

SUPPLEMENTARY INFORMATION

BLAIR SENIOR SERVICES, INC.
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2023

Revenues

Block Grant	\$ 1,717,006
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Expenditures

Group I

Reimbursements	47,768
Paratransit	1,353,785
Mass transit	6,421
Allocation of administrative expenditures	<u>309,032</u>

Total Group I	1,717,006
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Group II

Reimbursements	--
Paratransit	--
No shows	--
Mass transit	--
Allocation of administrative expenditures	<u>--</u>

Total Group II	--
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Administrative Expenditures

Reimbursement - salaries and benefits	277,058
Reimbursement - rent/lease of space	12,080
Reimbursement - materials and supplies	6,826
Reimbursement - data processing	6,510
Reimbursement - travel	604
Reimbursement - fees - other related costs	<u>5,954</u>

Total Administrative Expenses	309,032
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Allocation to Group I	(<u>309,032</u>)
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Total Expenditures	<u>1,717,006</u>
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Excess of Revenues Over Expenditures	\$ <u><u>--</u></u>
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BLAIR SENIOR SERVICES, INC.
TRANSPORTATION
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2023

Operating Revenue

Passenger fares	\$ 171,614
State Medical Assistance Transportation Program	534,556
State Shared Ride Program	661,003
State Persons with Disabilities Program	25,322
Area Agency on Aging	29,322
Other contract revenue	194,782
Miscellaneous income	<u>205,216</u>
Total operating revenue	<u>1,821,815</u>

Operating Expenses

Salaries and Wages	1,273,212
Fringe Benefits	463,302
Services	66,327
Fuel & Lubricants	276,992
Tires & Tubes	9,557
Other Materials & Supplies	73,724
Utilities	59,082
Casualty & Liability Insurance	93,071
Miscellaneous expense	34,407
Depreciation	<u>269,870</u>
Total operating expenses	<u>2,619,544</u>
Loss from Operations	(797,729)

Non-Operating Revenue/(Expenses)

Operating grants

Federal government	--
Other private/public sources	166,482
Interest income	15,835
Gain/(loss) on disposal of capital assets	<u>5,225</u>
Total non-operating revenues/(expenses)	<u>187,542</u>

Capital grant funding

Federal	108,924
State	<u>163,588</u>
Total capital grant funding	<u>272,512</u>

Increase/(decrease) in net assets \$(337,675)

BLAIR SENIOR SERVICES, INC.
TRANSPORTATION
NARRATIVE DISCUSSION AND ANALYSIS
UNAUDITED
YEAR ENDED JUNE 30, 2023

Blair Senior Services, Inc., a private non-profit corporation, offers convenient and affordable door-to-door transportation to Blair County residents through the Shared-Ride Transportation Program. Shared-Ride Transportation is a Pennsylvania Lottery funded program that pays 85% of the fare for eligible consumers. The Agency contracts with the Pennsylvania Department of Transportation, Pennsylvania Department of Aging and other entities to provide trips to different age and demographic groups.

In the 2022-2023 fiscal year, the Shared-Ride program efficiencies and excessive revenue were negatively affected by the COVID-19 pandemic. In comparison to previous fiscal years, the department trips declined from 450 per day to 335. For the third consecutive year, the department's expenses exceed the revenue resulting in an operating loss for the fiscal year.