

BLAIR SENIOR SERVICES, INC.

REPORT ON AUDIT OF  
FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
JUNE 30, 2025

FIORE FEDELI SNYDER CAROTHERS, LLP

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
<u>FINANCIAL STATEMENTS</u>	
Independent Auditors' Report	1
Statement of Financial Position	5
Statement of Activities	6
Statement of Functional Expenses	7
Statement of Cash Flows	8
Notes to Financial Statements	9-17
<u>SUPPLEMENTARY INFORMATION</u>	
Medical Assistance Transportation Program	
- Schedule of Revenues and Expenditures	18
Transportation - Schedule of Revenues and Expenditures	19
Transportation - Narrative Discussion and Analysis	20

**FIORE FEDELLI SNYDER CAROTHERS, LLP**

*Certified Public Accountants and Consultants*

Patrick J. Fiore, CPA  
Joseph P. Fedelli, CPA  
Robert P. Snyder, CPA  
Stanley N. Roseberry IV, CPA

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. (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2025, 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 present fairly, in all material respects, the financial position of Blair Senior Services, Inc. as of June 30, 2025, and the changes in its net assets 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 the 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.

MEMBERS: AMERICAN AND PENNSYLVANIA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS

1601 11TH AVENUE, SUITE 101 • ALTOONA, PENNSYLVANIA 16601 • (814) 946-8896 • FAX (814) 946-9219