

BLAIR SENIOR SERVICES, INC.

REPORT ON AUDIT OF
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
JUNE 30, 2020

FIORE FEDELI SNYDER CAROTHERS, LLP

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FIORE FEDELI SNYDER CAROTHERS, LLP

Certified Public Accountants and Consultants

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Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of Blair Senior Services, Inc., which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

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assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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, 2020 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of program revenues and expenditures on pages 18 through 20 are presented for purposes of additional analysis and are 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 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 December 3, 2020, 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 solely 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 the effectiveness of Blair Senior Services, Inc.'s 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
December 3, 2020

BLAIR SENIOR SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 1,902,508
Cash Held for Others	228,928
Accounts Receivable	1,340,062
Prepaid Expenses	<u>62,676</u>

Total Current Assets 3,534,174

PROPERTY AND EQUIPMENT

Land	281,658
Building and Equipment	6,080,517
Vehicles	<u>2,313,687</u>

Total Property and Equipment 8,675,862
Less Allowance for Depreciation (4,901,097)

Net Property and Equipment 3,774,765

TOTAL ASSETS \$ 7,308,939

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 301,974
Deposits Due Others	228,928
Payroll, Withholding and Taxes Payable	153,643
Accrued Vacation and Sick Pay	324,130
Refundable Advances	379,065
Current Portion of Long-Term Debt	<u>5,810</u>

Total Current Liabilities 1,393,550

LONG-TERM DEBT, Net of Current Portion 1,497

TOTAL LIABILITIES 1,395,047

NET ASSETS

Without Donor Restrictions	4,345,122
With Donor Restrictions	<u>1,568,770</u>

Total Net Assets 5,913,892

TOTAL LIABILITIES AND NET ASSETS \$ 7,308,939

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020

	<u>Operations</u>	<u>Property and Equipment</u>	<u>Total</u>
<u>REVENUE AND SUPPORT</u>			
Grants and Contracts	\$ 7,396,822		\$ 7,396,822
Program Income	2,524,851		2,524,851
Other	314,841		314,841
Interest	31,762		31,762
Net Assets Released from Restriction	<u>462,671</u>		<u>462,671</u>
Total Revenue and Support	<u>10,730,947</u>		<u>10,730,947</u>
<u>EXPENSES</u>			
Program Services			
Access Services	296,630	\$ 13,291	309,921
In-Home Services	1,614,485	50,517	1,665,002
Long-Term Care Support Services	1,714,848	14,952	1,729,800
Transportation	2,781,200	351,161	3,132,361
Volunteer Services	502,216	11,640	513,856
Advocacy	642,284	4,199	646,483
Senior Community Centers	<u>644,173</u>	<u>16,375</u>	<u>660,548</u>
	8,195,836	462,135	8,657,971
Support Services			
General and Administrative	<u>1,209,621</u>	<u>16,876</u>	<u>1,226,497</u>
Total Expenses	<u>9,405,457</u>	<u>479,011</u>	<u>9,884,468</u>
Change in Net Assets Without Donor Restrictions	<u>1,325,490</u>	(<u>479,011</u>)	<u>846,479</u>
Net Assets With Donor Restrictions			
Contributions	93,701	--	93,701
Net Assets Released from Restriction	(<u>462,671</u>)	--	(<u>462,671</u>)
Change in Net Assets With Donor Restrictions	(<u>368,970</u>)	--	(<u>368,970</u>)
Change in Net Assets	956,520	(479,011)	477,509
Net Assets Beginning	<u>1,182,607</u>	<u>4,253,776</u>	<u>5,436,383</u>
Net Assets Ending	<u>\$ 2,139,127</u>	<u>\$ 3,774,765</u>	<u>\$ 5,913,892</u>

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2020

	PROGRAM SERVICES										TOTAL EXPENSES
	ACCESS SERVICES	IN HOME SERVICES	LONG TERM CAFE SUPPORT SERVICES	TRANSPORTATION	VOLUNTEER SERVICES	ADVOCACY	SENIOR COMMUNITY CENTERS	TOTAL PROGRAM SERVICES	GENERAL AND ADMINISTRATIVE	TOTAL	
Salaries	\$ 181,737	\$ 198,560	\$ 661,483	\$ 1,370,865	\$ 75,796	\$ 413,032	\$ 228,596	\$ 3,130,069	\$ 566,002	\$ 3,696,071	
Payroll Taxes and Fringe Benefits	69,288	67,937	260,561	455,845	26,420	162,554	66,193	1,108,798	201,555	1,310,353	
Utilities and Telephone	9,421	26,626	31,463	56,433	5,320	11,775	83,090	224,128	29,439	253,567	
Rent	2,049	2,962	3,935	4,438	1,589	2,949	29,302	47,224	3,621	50,845	
Supplies	4,217	201,369	22,308	38,422	20,013	6,069	46,017	338,415	16,694	355,109	
Repairs and Maintenance	394	14,332	8,727	50,639	2,149	1,900	63,677	141,818	6,977	148,795	
Professional Fees	587	23,637	2,545	11,362	2,038	12,907	2,857	55,933	5,917	61,850	
Travel, Meetings and Conferences	16,023	16,365	25,297	4,851	46,739	8,758	9,771	127,804	8,496	136,300	
Fuel and Repairs	--	2,821	--	190,160	--	1,080	359	194,420	89	194,509	
Insurance	383	3,957	8,719	50,292	738	3,506	15,709	83,304	10,403	93,707	
Contracted Services	--	868,605	518,171	9,811	292,814	706	79,966	1,770,073	--	1,770,073	
Dues and Subscriptions	--	--	--	2,341	40	--	1,096	3,477	8,660	12,137	
MATP Reimbursements	--	--	8,969	511,295	--	--	--	520,264	--	520,264	
Other Program Costs	--	--	135,452	--	8,227	1,768	5,056	150,503	64	150,567	
Other	12,531	187,314	27,218	24,446	20,333	15,280	12,484	299,606	351,704	651,310	
Total Expenses Before Depreciation	296,630	1,614,485	1,714,848	2,781,200	502,216	642,284	644,173	8,195,836	1,209,621	9,405,457	
Depreciation	13,291	50,517	14,952	351,161	11,640	4,199	16,375	462,135	16,876	479,011	
Total Expenses	\$ 309,921	\$ 1,665,002	\$ 1,729,800	\$ 3,132,361	\$ 513,856	\$ 646,483	\$ 660,548	\$ 8,657,971	\$ 1,226,497	\$ 9,884,468	

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2020

<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash received from grantors and others	\$ 10,114,543
Cash payments to suppliers and employees	(9,353,843)
Cash received from investing	<u>31,762</u>
Net cash provided by operating activities	<u>792,462</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Purchase of property and equipment	(<u>517,775</u>)
<u>CASH FLOWS FROM FINANCING ACTIVITIES:</u>	
Principal repayment of loans	(<u>733,736</u>)
Net decrease in cash and cash equivalents	(459,049)
Cash and cash equivalents at beginning of year	<u>2,361,557</u>
Cash and cash equivalents at end of year	\$ <u><u>1,902,508</u></u>
Reconciliation of Change in Net Assets to Net Cash	
Provided by Operating Activities:	
Change in Net Assets	\$ 477,509
Adjustment to Reconcile Change in Net Assets to Net	
Cash Provided by Operating Activities:	
Depreciation	479,011
Changes in Assets and Liabilities:	
Decrease in accounts receivable	(439,900)
Increase in prepaid expenses	25,959
Increase in accounts payable	(12,336)
Decrease in payroll withholding and taxes payable	37,991
Decrease in refundable advances	<u>224,228</u>
Net Cash Provided by Operating Activities	\$ <u><u>792,462</u></u>

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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 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.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

B. Summary of Significant Accounting Policies (continued)

Subsequent Events - Subsequent events have been evaluated through December 3, 2020, which is the date the financial statements were available to be issued.

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 \$2,131,436 at June 30, 2020. Such bank balances are insured up to \$250,000 by the Federal Deposit Insurance Corporation.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

B. Summary of Significant Accounting Policies (continued)

Concentration of Revenues - The Organization receives approximately 69% 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 37% 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.

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 2016 through 2019 remain open to IRS examination.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

C. Receivables and Revenues

The Organization recognizes revenue from grants and contracts when the related services are performed. As of June 30, 2020, the following revenues have been recognized but have not yet been received primarily from federal, state and local governmental agencies:

Medical Assistance Transportation Program	\$ 244,008
Transportation Program	82,202
Managed Care Organization Services	11,385
Aging Well	61,888
Blair Senior Fund	79,349
Choices	52,292
Other	755,465
Senior Companion Program	25,953
Foster Grandparent Program	25,629
PDA Nursing Home Transition	<u>1,891</u>
	\$ <u>1,340,062</u>

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, 2020:

PDA Special NHT	\$ 128,358
Medical Assistance Transportation Program	165,413
PDA Regional Apprise	22,422
PDA Family Caregiver Support Program	49,552
Other	<u>13,320</u>
	\$ <u>379,065</u>

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

D. Property & Equipment

Property and equipment consist of the following:

Buildings	\$ 5,143,010
Equipment	937,507
Vehicles	2,313,687
Land	<u>281,658</u>
	8,675,862
Less accumulated depreciation	<u>(4,901,097)</u>
	\$ <u>3,774,765</u>

Depreciation expense was \$479,011 for the year ended June 30, 2020.

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 to accrue one year of applicable PTO and 675 hours as a termination benefit. The accrued liability for such benefits as of June 30, 2020 was \$324,130. As of January 1, 2012, all new employees' PTO is accrued up to 225 hours and one year of applicable PTO as a termination benefit.

F. Line of Credit

As of June 30, 2020, the Organization had a \$2,000,000 line of credit to be drawn upon as needed, subject to interest at the prime interest rate (3.25% at June 30, 2020). This loan 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, 2020, and no use of the line of credit during the year then ended.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

G. Long-Term Debt

The Organization's obligations under notes payable consist of the following:

4.844% lease payable to FNB commercial leasing, due in quarterly installments of \$1,515 including interest through September 28, 2021, secured by vehicle.	\$ <u>7,307</u>
Long-term debt	7,307
Current portion of long-term debt	<u>(5,810)</u>
Non-current portion of long-term debt	\$ <u>1,497</u>

Future maturities of long-term debt are as follows:

2021	\$ 5,810
2022	<u>1,497</u>
	\$ <u>7,307</u>

H. 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, 2020

I. 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, 2020 was \$261,553, including administration expenses. Total covered payroll for the year ended June 30, 2020 was \$3,209,745.

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.

J. 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, 2020

J. 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.

These amounts include approximately \$31,876 of expenses associated with fundraising. 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, 2020

K. 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 \$142,294 to Blair Senior Services, Inc. for the purpose of funding program operations for the benefit of older residents of the County. As of June 30, 2020, there was \$79,348 due from the Blair Senior Fund. The financial statements of Blair Senior Services, Inc. do not reflect any assets or transactions of the Blair Senior Fund.

L. 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.

M. Net Assets Released from Restrictions

Net assets released from restrictions represent amounts released for options cost share totaling \$462,671.

Included in net assets with donor restrictions are assets held under and for the purpose of specific programs at June 30, 2020.

Transportation	\$1,141,632
Local Program Income	349,076
Federal Program Income	<u>78,062</u>
	<u>\$1,568,770</u>

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

N. 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 cash and cash equivalents totaling \$1,902,508 at June 30, 2020.

O. Coronavirus Pandemic

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the United States. On March 11, 2020 the World Health Organization characterized COVID-19 as a pandemic. Blair Senior Services has managed to continue its operations, providing services with minimal disruptions. However, the full extent of the impact of COVID-19 on the Agency's consumers, employees and vendors cannot be determined at present. Accordingly, the extent to which COVID-19 may impact the Agency's financial position and activities and cash flows is uncertain and the accompanying financial statements include no adjustments relating to the effects of this pandemic.

SUPPLEMENTARY INFORMATION

FIORE FEDELI SNYDER CAROTHERS, LLP

BLAIR SENIOR SERVICES, INC.
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2020

Revenues

Block Grant \$ 2,204,210

Expenditures

Group I

Reimbursements 25,255
Paratransit 904,754
Mass transit 6,321
Allocation of administrative expenditures 267,880

Total Group I 2,204,210

Group II

Reimbursements --
Paratransit --
No shows --
Mass transit --
Allocation of administrative expenditures --

Total Group II --

Administrative Expenditures

Reimbursement - salaries and benefits 242,852
Reimbursement - rent/lease of space 6,458
Reimbursement - materials and supplies 7,761
Reimbursement - data processing 3,489
Reimbursement - travel 816
Reimbursement - fees - other related costs 6,504

Total Administrative Expenses 267,880

Allocation to Group I (267,880)

Total Expenditures 2,204,210

Excess of Revenues Over Expenditures \$ --

BLAIR SENIOR SERVICES, INC.
TRANSPORTATION
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2020

Operating Revenue

Passenger fares	\$ 76,216
State Medical Assistance Transportation Program	425,036
State Shared Ride Program	855,606
State Persons with Disabilities Program	17,918
Area Agency on Aging	111,447
Other contract revenue	<u>178,306</u>
Total operating revenue	<u>1,664,529</u>

Operating Expenses

Salaries and Wages	1,197,970
Fringe Benefits	400,783
Services	29,164
Fuel & Lubricants	190,160
Tires & Tubes	16,481
Other Materials & Supplies	59,652
Utilities	49,189
Casualty & Liability Insurance	49,821
Miscellaneous expense	24,807
Depreciation	<u>351,161</u>
Total operating expenses	<u>2,369,188</u>

Loss from Operations (704,659)

Non-Operating Revenue/(Expenses)

Operating grants	
Federal government	15,278
Total government subsidies for operations	15,278
Other private/public sources	3,191
Interest income	<u>21,722</u>
Total non-operating revenues/(expenses)	<u>40,191</u>

Capital grant funding

Federal	241,440
State	<u>60,408</u>
Total capital grant funding	<u>301,848</u>

Decrease in net assets \$ (362,620)

BLAIR SENIOR SERVICES, INC.
TRANSPORTATION
NARRATIVE DISCUSSION AND ANALYSIS
UNAUDITED
YEAR ENDED JUNE 30, 2020

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 2019-2020 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 down to 371. For the first time in six years, the department's expenses exceed the revenue resulting in an operating loss for the fiscal year.