

BLAIR SENIOR SERVICES, INC.

REPORT ON AUDIT OF
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
JUNE 30, 2021

FIORE FEDELI SNYDER CAROTHERS, LLP

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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, 2021, 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 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, 2021 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 18 through 20 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 December 22, 2021, 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

FIGRE FEDELI SNYDER CAROTHERS, LLP

State College, Pennsylvania
December 22, 2021

BLAIR SENIOR SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 3,484,569
Cash Held for Others	389,747
Accounts Receivable	1,311,491
Prepaid Expenses	<u>78,786</u>

Total Current Assets 5,264,593

PROPERTY AND EQUIPMENT

Land	281,658
Building and Equipment	6,147,255
Vehicles	<u>2,358,825</u>

Total Property and Equipment 8,787,738
Less Accumulated Depreciation (5,349,520)

Net Property and Equipment 3,438,218

TOTAL ASSETS \$ 8,702,811

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 749,180
Deposits Due Others	389,747
Payroll, Withholding and Taxes Payable	184,980
Accrued Vacation and Sick Pay	375,159
Refundable Advances	<u>540,669</u>

TOTAL LIABILITIES 2,239,735

NET ASSETS

Without Donor Restrictions	4,500,267
With Donor Restrictions	<u>1,962,809</u>

Total Net Assets 6,463,076

TOTAL LIABILITIES AND NET ASSETS \$ 8,702,811

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

	<u>Operations</u>	<u>Property and Equipment</u>	<u>Total</u>
<u>REVENUE AND SUPPORT</u>			
Grants and Contracts	\$ 7,075,929		\$ 7,075,929
Program Income	2,303,704		2,303,704
Other	54,610		54,610
Interest	2,697		2,697
Net Assets Released from Restriction	<u>78,603</u>		<u>78,603</u>
Total Revenue and Support	<u>9,515,543</u>		<u>9,515,543</u>
<u>EXPENSES</u>			
Program Services			
Access Services	326,636	\$ 13,113	339,749
In-Home Services	1,352,258	49,840	1,402,098
Long-Term Care Support Services	1,378,075	14,752	1,392,827
Transportation	2,639,206	359,432	2,998,638
Volunteer Services	465,349	11,484	476,833
Advocacy	635,525	4,142	639,667
Senior Community Centers	<u>679,783</u>	<u>16,156</u>	<u>695,939</u>
	7,476,832	468,919	7,945,751
Support Services			
General and Administrative	<u>1,121,810</u>	<u>16,648</u>	<u>1,138,458</u>
Total Expenses	<u>8,598,642</u>	<u>485,567</u>	<u>9,084,209</u>
Change in Net Assets Without Donor Restrictions	<u>916,901</u>	(<u>485,567</u>)	<u>431,334</u>
Net Assets With Donor Restrictions			
Contributions	472,102	--	472,102
Net Assets Released from Restriction	(<u>78,603</u>)	--	(<u>78,603</u>)
Change in Net Assets With Donor Restrictions	<u>393,499</u>	--	<u>393,499</u>
Change in Net Assets	1,310,400	(485,567)	824,833
Net Assets, Beginning	<u>1,714,458</u>	<u>3,923,785</u>	<u>5,638,243</u>
Net Assets, Ending	\$ <u>3,024,858</u>	\$ <u>3,438,218</u>	\$ <u>6,463,076</u>

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	PROGRAM SERVICES										GENERAL AND ADMINI- STRATIVE	TOTAL EXPENSES
	LONG TERM					PROGRAM SERVICES						
	ACCESS SERVICES	IN HOME SERVICES	CARE SUPPORT SERVICES	TRANSPORT- ATION	VOLUNTEER SERVICES	ADVOCACY	SENIOR COMMUNITY CENTERS	TOTAL PROGRAM SERVICES				
Salaries	\$ 214,488	\$ 194,913	\$ 500,834	\$ 1,241,379	\$ 70,221	\$ 405,266	\$ 186,529	\$ 2,813,630	\$ 655,490	\$ 3,469,120		
Payroll Taxes and Fringe Benefits	74,295	81,547	183,865	473,979	21,878	163,032	56,497	1,055,093	265,580	1,320,673		
Utilities and Telephone	12,929	30,263	17,873	46,535	6,921	20,944	77,721	213,186	30,375	243,561		
Rent	1,153	2,492	1,917	4,074	958	3,324	--	13,918	2,866	16,784		
Supplies	10,069	225,705	7,853	25,939	14,042	9,943	37,500	331,051	36,154	367,205		
Repairs and Maintenance	1,862	15,645	9,204	55,761	2,883	3,034	89,035	177,424	7,013	184,437		
Professional Fees	--	33,325	--	11,877	1,964	6,713	--	53,879	12,972	66,851		
Travel, Meetings and Conferences	536	3,697	6,963	2,629	18,344	5,368	3,987	41,524	1,652	43,176		
Fuel and Repairs	--	5,945	--	205,417	--	956	484	212,802	108	212,910		
Insurance	668	5,005	4,132	61,272	904	7,474	13,564	93,019	8,062	101,081		
Contracted Services	--	748,485	621,641	4,710	301,620	--	195,561	1,872,017	--	1,872,017		
Dues and Subscriptions	--	413	--	2,623	40	--	550	3,626	8,845	12,471		
MATP Reimbursements	--	--	10,300	478,226	--	--	--	488,526	--	488,526		
Other Program Costs	--	--	255	--	7,455	1,802	8,447	17,959	435	18,394		
Other	10,636	4,823	13,238	24,785	18,119	7,669	9,908	89,178	92,258	181,436		
Total Expenses Before Depreciation	326,636	1,352,258	1,378,075	2,639,206	465,349	635,525	679,783	7,476,832	1,121,810	8,598,642		
Depreciation	13,113	49,840	14,752	359,432	11,484	4,142	16,156	468,919	16,648	485,567		
Total Expenses	\$ 339,749	\$ 1,402,098	\$ 1,392,827	\$ 2,998,638	\$ 476,833	\$ 639,667	\$ 695,939	\$ 7,945,751	\$ 1,138,458	\$ 9,084,209		

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from grantors and others	\$ 10,096,520
Cash payments to suppliers and employees	(8,085,180)
Cash received from investing	<u>2,697</u>

Net cash provided by operating activities	<u>2,014,037</u>
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CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of property and equipment	(<u>424,669</u>)
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CASH FLOWS FROM FINANCING ACTIVITIES:

Principal repayment of loans	(<u>7,307</u>)
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Net increase in cash and cash equivalents	1,582,061
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Cash and cash equivalents at beginning of year	<u>1,902,508</u>
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Cash and cash equivalents at end of year	\$ <u>3,484,569</u>
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Reconciliation of Change in Net Assets to Net Cash

Provided by Operating Activities:

Change in Net Assets	\$ 824,833
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Adjustment to Reconcile Change in Net Assets to Net

Cash Provided by Operating Activities:

Depreciation	485,567
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Changes in Assets and Liabilities:

Decrease in accounts receivable	28,571
Increase in prepaid expenses	(16,110)
Increase in accounts payable	447,206
Increase in payroll withholding and taxes payable	82,366
Increase in refundable advances	<u>161,604</u>

Net Cash Provided by Operating Activities	\$ <u>2,014,037</u>
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See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021

B. Summary of Significant Accounting Policies (continued)

Subsequent Events - Subsequent events have been evaluated through December 22, 2021, 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 \$3,902,226 at June 30, 2021. 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, 2021

B. Summary of Significant Accounting Policies (continued)

Concentration of Revenues - The Organization receives approximately 75% 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 45% 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 2017 through 2020 remain open to IRS examination.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

C. Receivables and Revenues

The Organization recognizes revenue from grants and contracts when the related services are performed. As of June 30, 2021, the following revenues have been recognized but have not yet been received primarily from federal, state and local governmental agencies:

Medical Assistance Transportation Program	\$ 248,384
Transportation Program	116,484
Managed Care Organization Services	7,260
Aging Well	80,147
Senior Community Center	40,351
Choices	52,885
Other	697,580
Senior Companion Program	33,503
Foster Grandparent Program	33,006
PDA Nursing Home Transition	<u>1,891</u>
	\$ <u>1,311,491</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, 2021:

PDA Special NHT	\$ 356,734
Medical Assistance Transportation Program	78,703
PDA Regional Apprise	37,037
PDA Family Caregiver Support Program	37,912
Other	<u>30,283</u>
	\$ <u>540,669</u>

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

D. Property & Equipment

Property and equipment consist of the following:

Buildings	\$ 4,971,094
Equipment	1,176,161
Vehicles	2,358,825
Land	<u>281,658</u>
Total Costs	<u>8,787,738</u>
Less accumulated depreciation	
Buildings	(2,636,532)
Equipment	(788,737)
Vehicles	<u>(1,924,251)</u>
Total Accumulated Depreciation	<u>(5,349,520)</u>
Net Book Value	\$ <u>3,438,218</u>

Depreciation expense was \$485,567 for the year ended June 30, 2021.

During 2021, the Organization recognized the sale of an asset made in the prior year. The cost of \$312,793 and the accumulated depreciation of \$37,144 were removed from the July 1, 2020 balances of the Organization and the net book value sold of \$275,649 was recorded as a credit to beginning net assets without restrictions.

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, 2021 was \$375,159.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

F. Line of Credit

As of June 30, 2021, 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, 2021). 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, 2021, and no use of the line of credit during the year then ended.

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 at June 30, 2020	7,307
Principal payments made year ended June 30, 2021	<u>(7,307)</u>
Long-term debt at June 30, 2021	\$ <u> --</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, 2021

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, 2021 was \$257,364, including administration expenses. Total covered payroll for the year ended June 30, 2021 was \$3,120,037.

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, 2021

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 \$47,956 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, 2021

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 \$81,181 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.

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 \$78,063.

Included in net assets with donor restrictions are assets held under and for the purpose of specific programs at June 30, 2021.

Transportation	\$1,510,058
Local Program Income	368,545
Federal Program Income	65,589
Options Lost Share	<u>18,617</u>
	<u>\$1,962,809</u>

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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 \$3,484,569 at June 30, 2021.

SUPPLEMENTARY INFORMATION

BLAIR SENIOR SERVICES, INC.
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2021

Revenues

Block Grant	\$ 1,126,851
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Expenditures

Group I

Reimbursements	32,467
Paratransit	825,858
Mass transit	2,971
Allocation of administrative expenditures	<u>265,555</u>

Total Group I	1,126,851
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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	236,136
Reimbursement - rent/lease of space	6,933
Reimbursement - materials and supplies	11,961
Reimbursement - data processing	4,586
Reimbursement - travel	19
Reimbursement - fees - other related costs	<u>5,920</u>

Total Administrative Expenses	265,555
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Allocation to Group I	(<u>265,555</u>)
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Total Expenditures	<u>1,126,851</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, 2021

Operating Revenue

Passenger fares	\$ 73,908
State Medical Assistance Transportation Program	383,071
State Shared Ride Program	595,510
State Persons with Disabilities Program	11,999
Area Agency on Aging	122,701
Other contract revenue	150,378
Miscellaneous income	<u>1,604</u>

Total operating revenue	<u>1,339,171</u>
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Operating Expenses

Salaries and Wages	1,130,375
Fringe Benefits	443,993
Services	25,835
Fuel & Lubricants	205,417
Tires & Tubes	16,356
Other Materials & Supplies	64,821
Utilities	38,735
Casualty & Liability Insurance	63,349
Miscellaneous expense	9,396
Depreciation	<u>359,432</u>

Total operating expenses	<u>2,357,709</u>
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Loss from Operations	(1,018,538)
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Non-Operating Revenue/(Expenses)

Operating grants	
Federal government	728,930
Other Commonwealth and local operating funds	388,186
Total government subsidies for operations	1,117,116
Other private/public sources	1,768
Interest income	<u>1,686</u>

Total non-operating revenues/(expenses)	<u>1,120,570</u>
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Capital grant funding	
Federal	--
State	<u>--</u>

Total capital grant funding	<u>--</u>
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Increase in net assets	\$ <u>102,032</u>
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BLAIR SENIOR SERVICES, INC.
TRANSPORTATION
NARRATIVE DISCUSSION AND ANALYSIS
UNAUDITED
YEAR ENDED JUNE 30, 2021

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 2020-2021 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 278. For the first time in six years, the department's expenses exceed the revenue resulting in an operating loss for the fiscal year.