

BLAIR SENIOR SERVICES, INC.

AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2016

FIORE FEDELI SNYDER CAROTHERS, LLP

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FIORE FEDELI SNYDER CAROTHERS, LLP

Certified Public Accountants and Consultants

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Independent Auditor's 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, 2016, 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.

Auditor's 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 auditor's judgment, including the assessment of the risk 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, 2016, 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 Matter

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 23 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 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 November 17, 2016 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 the 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

Altoona, Pennsylvania

November 17, 2016

BLAIR SENIOR SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2016

ASSETS

CURRENT ASSETS	
Cash and Cash Equivalents	\$2,704,559
Cash Held for Others	512,190
Accounts Receivable	988,057
Prepaid Expenses	<u>62,940</u>
Total Current Assets	<u>4,267,746</u>
PROPERTY AND EQUIPMENT	
Land	281,658
Building and Equipment	5,835,394
Vehicles	<u>2,315,512</u>
Total Property and Equipment	8,432,564
Less Allowance for Depreciation	<u>(4,047,999)</u>
Net Property and Equipment	<u>4,384,565</u>
TOTAL ASSETS	<u>\$8,652,311</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable	\$ 873,104
Deposits Due Others	512,190
Payroll Withholding and Taxes Payable	275,862
Accrued Vacation and Sick Pay	255,412
Refundable Advances	367,929
Current Portion of Long-Term Debt	<u>33,118</u>
Total Current Liabilities	2,317,615
LONG-TERM DEBT - Net of Current Portion	<u>1,091,684</u>
Total Liabilities	<u>3,409,299</u>
NET ASSETS	
Unrestricted	4,234,746
Temporarily Restricted	<u>1,008,266</u>
Total Unrestricted Net Assets	<u>5,243,012</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$8,652,311</u>

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2016

	<u>Operations</u>	<u>Property and Equipment</u>	<u>Total</u>
<u>REVENUE AND SUPPORT</u>			
Grants and Contracts	\$ 6,661,479		\$ 6,661,479
Net Assets Released from Restriction	106,521		106,521
Program Income	3,359,930		3,359,930
Other	<u>106,631</u>		<u>106,631</u>
Total Revenue and Support	<u>10,234,561</u>		<u>10,234,561</u>
<u>EXPENSES</u>			
Program Services			
Access Services	643,719	\$ 17,776	661,495
In-Home Services	1,708,875	67,561	1,776,436
Long-Term Care Support Services	1,959,646	19,997	1,979,643
Transportation	2,392,350	289,722	2,682,072
Volunteer Services	511,821	15,567	527,388
Advocacy	352,713	5,615	358,328
Senior Community Centers	<u>702,656</u>	<u>21,900</u>	<u>724,556</u>
	8,271,780	438,138	8,709,918
Support Services			
General and Administrative	<u>1,109,231</u>	<u>22,569</u>	<u>1,131,800</u>
Total Expenses	<u>9,381,011</u>	<u>460,707</u>	<u>9,841,718</u>
Change in Unrestricted Net Assets	<u>853,550</u>	(<u>460,707</u>)	<u>392,843</u>
Temporarily Restricted Net Assets			
Program Income	332,542	--	332,542
Net Assets Released from Restriction	(<u>106,521</u>)	--	(<u>106,521</u>)
Change in Temporarily Restricted Net Assets	<u>226,021</u>	--	<u>226,021</u>
Change in Net Assets	\$ <u>1,079,571</u>	\$ (<u>460,707</u>)	\$ <u>618,864</u>

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2016

	PROGRAM SERVICES										TOTAL EXPENSES
	ACCESS SERVICES	IN HOME SERVICES	CARE SUPPORT SERVICES	TRANSITION SERVICES	VOICEMAIL SERVICES	AGENCY	SENIOR COMMUNITY CENTERS	TOTAL PROGRAM SERVICES	GENERAL AND ADMINISTRATIVE	TOTAL	
Salaries	\$ 254,648	\$ 235,075	\$ 1,035,594	\$ 1,129,260	\$ 90,616	\$ 245,349	\$ 250,637	\$ 3,241,179	\$ 680,771	\$ 3,921,950	
Payroll Taxes/ Fringe Benefits	89,812	121,408	372,593	401,154	28,052	80,515	82,879	1,176,413	236,248	1,412,661	
Utilities/Telephone	34,371	34,800	34,869	44,368	2,387	3,848	89,870	244,513	18,647	263,160	
Rent	91,450	2,381	3,019	1,004	2,008	-	34,715	134,477	1,018	135,495	
Supplies	5,955	153,381	20,682	56,537	19,989	549	55,006	311,659	13,832	325,531	
Repairs and Maintenance	894	11,078	11,464	58,759	1,193	304	70,385	154,077	7,944	162,021	
Professional Fees	1,213	17,999	7,235	7,333	1,256	6,266	1,943	43,851	9,722	53,573	
Travel/Meeting/Conferences	34,196	19,279	38,725	17,800	48,395	7,366	8,525	176,061	8,800	179,866	
Gas and Repairs	-	2,570	-	171,491	-	745	1,235	176,041	1,124	177,165	
Insurance	656	8,678	7,523	39,792	1,789	1,580	15,920	75,940	8,221	84,161	
Purchased Meals	-	-	-	-	-	-	-	-	-	-	
Contracted Services	53,217	1,076,070	304,596	2,094	305,586	-	77,252	1,818,815	-	1,918,815	
Dues and Subscriptions	-	-	-	2,050	-	-	290	2,340	7,689	10,029	
MAP Reimbursements	63,181	-	18,871	444,770	-	-	-	463,681	-	463,681	
Other Program Costs	14,524	-	83,553	605	5,237	1,078	2,773	156,427	-	156,427	
		26,256	20,922	14,733	9,313	5,113	11,420	102,281	115,215	217,496	
Total Expenses Before Depreciation	643,719	1,708,875	1,959,646	2,392,350	511,821	352,713	702,656	8,771,780	1,109,231	9,881,011	
Depreciation	17,776	67,561	19,997	289,722	15,557	5,615	21,900	438,138	22,569	460,707	
Total Expenses	\$ 661,495	\$ 1,776,436	\$ 1,979,643	\$ 2,682,072	\$ 527,378	\$ 358,328	\$ 724,556	\$ 8,709,918	\$ 1,131,800	\$ 9,841,718	

See Accompanying Notes to Financial Statement

BLAIR SENIOR SERVICES, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2016

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from grantors and others	\$ 10,118,108
Cash payments to suppliers and employees	<u>(8,778,333)</u>
Net cash provided by operating activities	<u>1,339,775</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of property and equipment	<u>(961,197)</u>
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CASH FLOWS FROM FINANCING ACTIVITIES:

Loan proceeds	300,000
Principal repayment of loans	<u>(31,126)</u>
Net cash provided by financing activities	<u>268,874</u>

Net increase in cash and cash equivalents 647,452

Cash and cash equivalents at beginning of year 2,057,107

Cash and cash equivalents at end of year \$ 2,704,559

Reconciliation of Operating Income to Net Cash
Provided By Operating Activities:

Increase in net assets \$ 618,864

Adjustment to Reconcile Operating Income to Net
Cash Provided by Operating Activities:

Depreciation 460,707

Changes in Assets and Liabilities:

Increase in accounts receivable	(339,814)
Increase in prepaid expenses	(3,842)
Increase in accounts payable	558,682
Increase in payroll withholding and taxes payable	47,838
Decrease in refundable advances	<u>(2,660)</u>

Net Cash provided by Operating Activities \$ 1,339,775

SUPPLEMENTAL DISCLOSURE:

Interest paid \$ 31,126

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

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 three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

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, 2016

B. Summary of Significant Accounting Policies (continued)

Subsequent Events - Subsequent events have been evaluated through November 17, 2016, 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 \$3,250,139 at June 30, 2016. 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, 2016

B. Summary of Significant Accounting Policies (continued)

Concentration of Revenues - The Organization receives approximately 65% 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 56% of grant and contract revenues.

Restricted and Unrestricted Revenue and Support - Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets 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 temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. The Organization did not receive any temporarily or permanently restricted support.

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 2013 through 2015 remain open to IRS examination.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

C. Receivables and Revenues

The Organization recognizes revenue from grants and contracts when the related services are performed. As of June 30, 2016, the following revenues have been recognized but have not yet been received primarily from federal, state and local governmental agencies:

Transportation Program	\$ 571,420
PDA Waiver	159,657
Blair Senior Fund	55,571
Choices	45,634
Other	44,657
Senior Companion Program	24,132
Housing Program	49,570
Foster Grandparent Program	26,646
PDA Nursing Home Transition	<u>10,770</u>
	\$ <u>988,057</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, 2016:

PDA Special NHT	\$ 212,806
Medical Assistance Transportation Program	75,571
PDA Regional Apprise	20,872
PDA Family Caregiver Support Program	51,168
Apprise	5,292
Other	<u>2,220</u>
	\$ <u>367,929</u>

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

D. Property & Equipment

Property and equipment consist of the following:

Buildings	\$ 5,091,050
Equipment	744,344
Vehicles	2,315,512
Land	<u>281,658</u>
	8,432,564
Less accumulated depreciation	<u>(4,047,999)</u>
	\$ <u>4,384,565</u>

Depreciation expense was \$460,707 for the year ended June 30, 2016.

E. Accrued Vacation and Sick Time

The Organization allows employees to accrue one year of vacation and 675 hours of sick time as a termination benefit. The vacation time is paid out at the employee's hourly rate and sick time is paid out at \$15 per day. The accrued liability for such benefits as of June 30, 2016 was \$255,412. As of January 1, 2012, all new employees' sick hours are accrued up to 225 hours as a termination benefit.

F. Line of Credit

As of June 30, 2016, 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%). 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, 2016, 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, 2016

G. Long-Term Debt

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

3.93% note payable to Citizens Bank, due in monthly installments of \$325 including interest through January 17, 2018, secured by all deposits at the bank.	\$ 5,666
4.00% note payable to Citizens Bank, due in monthly installments of \$331 including interest through June 6, 2019, secured by all deposits at the bank.	11,203
4.00% note payable to Citizens Bank, due in monthly installments of \$331 including interest through June 6, 2019, secured by all deposits at the bank.	11,203
4.225% note payable to Citizens Bank, due in monthly installments of \$3,364 including interest through November 1, 2024 with a balloon payment, secured by Blair Senior Fund Trust.	215,746
4.225% note payable to Citizens Bank, due in monthly installments of \$1,249 including interest through November 11, 2024, with a balloon payment, secured by property at Southern Blair.	580,984
Note payable to Blair Senior Fund, due in 1 year and a day, renewable at end of initial term. This note requires no interest and is unsecured.	<u>300,000</u>
Long-term debt	1,124,802
Current portion of long-term debt	<u>(33,118)</u>
Non-current portion of long-term debt	\$ <u>1,091,684</u>

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

G. Long-Term Debt (continued)

Future maturities of long-term debt are as follows:

	<u>Notes Payable</u>
2017	\$ 33,118
2018	332,529
2019	31,846
2020	25,188
2021	26,263
2022-2024	<u>675,858</u>
	\$ <u>1,124,802</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.

I. Pension Plan

The Organization adopted the Ameriserv Trust & Financial Services Company Prototype Money Purchase Pension Plan effective September 1, 1980. The Organization contributes 7.5% of all participant compensation annually. Total expense for the year ended June 30, 2016 was \$277,599, including administration expenses. Total covered payroll for the year ended June 30, 2016 was \$3,701,320.

The vesting schedule is as follows:

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

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

I. Pension Plan (continued)

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.

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.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

J. Description of Program and Supporting Services (continued)

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 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.

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 net contribution of \$114,102 to Blair Senior Services, Inc. for the purpose of program operations for the benefit of older residents of the County. As of June 30, 2016, there was \$55,571 due from the Blair Senior Fund. As of June 30, 2016, there is a note payable to the Blair Senior Fund for \$300,000. 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.

BLAIR SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

M. Net Assets Released from Restrictions

Net assets released from restriction are summarized below:

Released for federal programs	\$ 63,900
Released for options cost share	38,074
Released from state van proceeds	<u>4,547</u>
	<u>106,521</u>

Included in temporarily restricted net assets and are held under and for the purpose of specific programs.

Transportation	\$ 965,775
Federal programs	<u>42,491</u>
	<u>\$1,008,266</u>

SUPPLEMENTARY DATA

BLAIR SENIOR SERVICES, INC.
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2016

<u>Revenues</u>		
Block Grant		\$1,049,708
<u>Expenditures</u>		
<u>Group I</u>		
Reimbursements	\$ 37,587	
Paratransit	840,177	
No shows	--	
Mass transit	8,791	
Allocation of administrative expenditures	<u>163,153</u>	
Total Group I		1,049,708
<u>Group II</u>		
Reimbursements	--	
Paratransit	--	
No shows	--	
Mass transit	--	
Allocation of administrative expenditures	<u>--</u>	
Total Group II		--
<u>Administrative Expenditures</u>		
Reimbursement - salaries and benefits	144,333	
Reimbursement - rent/lease of space	2,609	
Reimbursement - materials and supplies	7,747	
Reimbursement - data processing	3,668	
Reimbursement - travel	1,188	
Reimbursement - fees - other related costs	<u>3,608</u>	
Total Administrative Expenses	163,153	
Allocation to Group I and Group II	<u>(163,153)</u>	<u>--</u>
Total Expenditures		<u>1,049,708</u>
Excess of Revenues Over Expenditures		\$ <u><u>--</u></u>

BLAIR SENIOR SERVICES, INC.
TRANSPORTATION
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2016

	Shared-Ride	Contract & Other	Total
Passenger Fares	\$ 92,632	\$ -	\$ 92,632
Lottery Trip Reimbursement	1,221,327	-	1,221,327
PwD Trip Reimbursement	39,473	-	39,473
PwD Passenger Fares	7,747	-	7,747
Blair Senior Services Sponsorship	145,118	1,630	146,748
NSSCP Sponsorship	19,775	-	19,775
Blair Senior Fund	16,829	-	16,829
MH/MR	49,349	-	49,349
MATP Shared-Ride	441,785	607,923	1,049,708
Blair Recreation	2,931	-	2,931
Miscellaneous Sponsorship	6,013	940	6,953
PDA Waiver	7,415	-	7,415
AMTRAN	213,399	3,622	217,021
Other	-	11,796	11,796
Gain on sale of fixed assets	12,353	-	12,353
Capital Grants	562,532	-	562,532
TOTAL REVENUES	2,838,678	625,911	3,464,589
Operators Salaries & Wages	659,760	2,184	661,944
Other Salaries & Wages	483,883	1,603	485,486
Fringe benefits	406,326	1,345	407,671
Services	27,861	92	27,953
Fuel & Lubricants	170,925	566	171,491
Tires & Tubes	21,304	71	21,375
Other materials & supplies	58,864	195	59,059
Utilities	41,006	136	41,142
Casualty & liability insurance	51,718	171	51,889
Purchased Transportation	-	407,183	407,183
Mileage Reimbursement	-	37,587	37,587
MATP Non-Public Service Admin Expense	-	163,153	163,153
Interest Expense	8	-	8
Depreciation Expense	288,766	956	289,722
Miscellaneous expense	25,313	77	25,390
TOTAL EXPENDITURES	2,235,734	615,319	2,851,053
Operating Surplus/(Deficit)	\$ 602,944	\$ 10,592	\$ 613,536

Expenditures are distributed based on actual vehicle hours

BLAIR SENIOR SERVICES, INC.
HOUSING ASSISTANCE PROGRAM (HAP) CASE MANAGEMENT
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2016

Revenues

Housing Assistance Program (HAP)		
Case Management	\$73,698	
Miscellaneous	<u>60</u>	
Total Revenues:		\$73,758

Expenditures

Wages	50,898	
Fringe Benefits	19,887	
Communications	530	
Supplies and Equipment	1,072	
Transportation	94	
Contracted Services	1,183	
Other	<u>94</u>	
Total Expenditures		<u>73,758</u>

Excess of Revenues Over Expenditures \$ --

BLAIR SENIOR SERVICES, INC.
RENTAL ASSISTANCE PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2016

<u>Revenues</u>		
Rental Assistance		\$96,574
<u>Expenditures</u>		
Rent	\$64,232	
Security Deposits	20,378	
Utilities	<u>11,964</u>	
Total Expenditures		<u>96,574</u>
Excess of Revenues Over Expenditures		\$ <u> </u>

BLAIR SENIOR SERVICES, INC.
EMERGENCY SHELTER PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2016

<u>Revenues</u>		
Emergency Shelter		\$16,368
<u>Expenditures</u>		
Emergency Shelter	<u>\$16,368</u>	
Total Expenditures		<u>16,368</u>
Excess of Revenues Over Expenditures		\$ <u> --</u>

BLAIR SENIOR SERVICES, INC.
HOUSING ASSISTANCE PROGRAM - PHARE
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2016

<u>Revenues</u>		
Rental Assistance		\$11,202
<u>Expenditures</u>		
Rent	\$ 2,134	
Security Deposits	550	
Utilities	7,281	
Other	<u>1,237</u>	
Total Expenditures		<u>11,202</u>
Excess of Revenues Over Expenditures		\$ <u> --</u>