

BLAIR SENIOR SERVICES, INC.

REPORT ON AUDIT OF  
FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
JUNE 30, 2018

**FIORE FEDELI SNYDER CAROTHERS, LLP**

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# FIORE FEDELI SNYDER CAROTHERS, LLP

*Certified Public Accountants and Consultants*

Patrick J. Fiore, CPA  
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Stanley N. Roseberry IV, CPA

## 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, 2018, 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 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, 2018 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 24 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 November 1, 2018 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 1, 2018

BLAIR SENIOR SERVICES, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2018

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$2,461,426
Cash Held for Others	212,143
Accounts Receivable	759,032
Prepaid Expenses	<u>72,932</u>

Total Current Assets 3,505,533

PROPERTY AND EQUIPMENT

Land	281,658
Building and Equipment	5,830,852
Vehicles	<u>1,985,501</u>
Total Property and Equipment	8,098,011
Less Allowance for Depreciation	<u>(4,283,537)</u>

Net Property and Equipment 3,814,474

TOTAL ASSETS \$7,320,007

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 269,119
Deposits Due Others	212,143
Payroll Withholding and Taxes Payable	437,870
Accrued Vacation and Sick Pay	252,641
Refundable Advances	94,027
Current Portion of Long-Term Debt	<u>37,145</u>

Total Current Liabilities 1,302,945

Long-Term Debt, Net of Current Portion 741,237

TOTAL LIABILITIES 2,044,182

NET ASSETS

Unrestricted	3,488,149
Temporarily Restricted	<u>1,787,676</u>

Total Net Assets 5,275,825

TOTAL LIABILITIES AND NET ASSETS \$7,320,007

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2018

	<u>Operations</u>	<u>Property and Equipment</u>	<u>Total</u>
<u>REVENUE AND SUPPORT</u>			
Grants and Contracts	\$ 6,839,360		\$ 6,839,360
Program Income	3,328,706		3,328,706
Other	94,714		94,714
Interest	2,230		2,230
Net Assets Released from Restriction	<u>131,534</u>		<u>131,534</u>
Total Revenue and Support	<u>10,396,544</u>		<u>10,396,544</u>
<u>EXPENSES</u>			
<u>Program Services</u>			
Access Services	534,875	\$ 17,280	552,155
In-Home Services	1,611,882	65,674	1,677,556
Long-Term Care Support Services	2,301,774	19,439	2,321,213
Transportation	2,619,634	331,000	2,950,634
Volunteer Services	502,942	15,132	518,074
Advocacy	440,561	5,458	446,019
Senior Community Centers	<u>692,253</u>	<u>21,289</u>	<u>713,542</u>
	8,703,921	475,272	9,179,193
<u>Support Services</u>			
General and Administrative	<u>1,242,142</u>	<u>21,939</u>	<u>1,264,081</u>
Total Expenses	<u>9,946,063</u>	<u>497,211</u>	<u>10,443,274</u>
Change in Unrestricted Net Assets	<u>450,481</u>	( <u>497,211</u> )	( <u>46,730</u> )
<u>Temporarily Restricted Net Assets</u>			
Program Income	235,753	--	235,753
Net Assets Released from Restriction	( <u>131,534</u> )	--	( <u>131,534</u> )
Change in Temporarily Restricted Net Assets	<u>104,219</u>	--	<u>104,219</u>
Change in Net Assets	\$ <u>554,700</u>	\$ ( <u>497,211</u> )	\$ <u>57,489</u>

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.  
 STATEMENT OF FUNCTIONAL EXPENSES  
 YEAR ENDED JUNE 30, 2018

	PROGRAM SERVICES										TOTAL EXPENSES
	ACCESS SERVICES	IN HOME SERVICES	LONG TERM CARE SUPPORT SERVICES	TRANSPORTATION	VOLUNTEER SERVICES	ADVOCACY	SENIOR COMMUNITY CENTERS	TOTAL PROGRAM SERVICES	GENERAL AND ADMINISTRATIVE	TOTAL EXPENSES	
Salaries	\$ 261,738	\$ 185,177	\$ 1,070,677	\$ 1,150,919	\$ 78,561	\$ 294,554	\$ 250,109	\$ 3,291,735	\$ 797,597	\$ 4,089,332	
Payroll Taxes/ Fringe Bene	104,545	94,971	349,471	375,598	18,531	118,798	86,477	1,148,391	270,566	1,418,957	
Utilities/Telephone	22,295	31,184	42,582	41,589	5,814	6,527	84,333	232,724	18,394	251,118	
Rent	93,851	1,412	5,548	3,398	2,193	748	32,874	140,024	1,112	141,136	
Supplies	5,097	136,169	22,639	64,215	19,713	2,577	41,990	292,311	11,404	303,715	
Repairs and Maintenance	745	11,884	10,318	49,903	1,797	859	65,608	140,914	3,543	144,457	
Professional Fees	1,324	21,867	8,040	7,184	1,289	5,115	1,891	46,710	6,445	53,155	
Travel/Meeting/Conferences	20,713	16,912	43,382	11,027	63,605	6,601	14,465	176,705	12,207	188,912	
Gas and Repairs	1,218	3,411	-	189,361	-	1,131	525	194,428	121	194,549	
Insurance	-	9,111	8,132	43,144	2,215	3,188	18,086	85,094	8,363	93,457	
Contracted Services	-	1,042,450	538,731	6,807	272,121	-	75,918	1,906,027	577	1,906,604	
Dues and Subscriptions	-	225	-	2,200	140	-	933	3,498	-	3,425	
MATP Reimbursements	-	33,515	154,966	654,502	11,561	-	3,974	204,121	-	204,121	
Other Program Costs	-	53,794	29,365	19,581	25,402	2,063	15,070	168,814	-	168,814	
Other	23,439	-	-	-	-	-	-	-	-	-	
Total Expenses Before Depreciation	534,875	1,611,882	2,301,774	2,619,634	502,942	440,561	692,253	9,703,921	1,242,142	9,946,063	
Depreciation	17,280	65,674	19,439	331,900	15,132	5,458	21,289	475,272	21,939	497,211	
Total Expenses	\$ 552,155	\$ 1,677,556	\$ 2,321,213	\$ 2,950,634	\$ 518,074	\$ 446,019	\$ 713,542	\$ 9,179,193	\$ 1,264,081	\$ 10,443,274	

See Accompanying Notes to Financial Statement



BLAIR SENIOR SERVICES, INC.  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2018

<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash received from grantors and others	\$ 10,494,775
Cash payments to suppliers and employees	( 9,821,129)
Cash received from investing	<u>2,230</u>
Net cash provided by operating activities	<u>675,876</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Purchase of property and equipment	( <u>183,880</u> )
<u>CASH FLOWS FROM FINANCING ACTIVITIES:</u>	
Loan proceeds	21,914
Principal repayment of loans	( <u>335,776</u> )
Net Cash used in financing activities	( <u>313,862</u> )
Net increase in cash and cash equivalents	178,134
Cash and cash equivalents at beginning of year	<u>2,283,292</u>
Cash and cash equivalents at end of year	\$ <u>2,461,426</u>
Reconciliation of Change in Net Assets to Net Cash Provided by Operating Activities:	
Change in Net Assets	\$ 57,489
Adjustment to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	497,211
Changes in Assets and Liabilities:	
Decrease in accounts receivable	328,778
Decrease in prepaid expenses	44,400
Decrease in accounts payable	( 56,563)
Increase in payroll withholding and taxes payable	137,097
Decrease in refundable advances	( <u>332,536</u> )
Net Cash Provided by Operating Activities	\$ <u>675,876</u>
SUPPLEMENTAL DISCLOSURE:	
Interest paid	\$ <u>34,015</u>

See Accompanying Notes to Financial Statements

BLAIR SENIOR SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

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, 2018

B. Summary of Significant Accounting Policies (continued)

Subsequent Events - Subsequent events have been evaluated through November 1, 2018, 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 \$2,738,488 at June 30, 2018. 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, 2018

B. Summary of Significant Accounting Policies (continued)

Concentration of Revenues - The Organization receives approximately 67% 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 2014 through 2017 remain open to IRS examination.

BLAIR SENIOR SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

C. Receivables and Revenues

The Organization recognizes revenue from grants and contracts when the related services are performed. As of June 30, 2018, the following revenues have been recognized but have not yet been received primarily from federal, state and local governmental agencies:

Medical Assistance Transportation Program	\$ 117,885
Transportation Program	189,919
PDA Waiver	24,373
Managed Care Organization Services	135,330
Blair Senior Fund	60,492
Choices	42,553
Other	116,119
Senior Companion Program	18,530
Housing Program	14,634
Foster Grandparent Program	21,397
PDA Nursing Home Transition	<u>17,800</u>
	\$ <u>759,032</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, 2018:

PDA Special NHT	\$ 25,111
Medical Assistance Transportation Program	5,489
PDA Regional Apprise	34,112
PDA Family Caregiver Support Program	16,519
PDA Other	4,251
Other	<u>8,545</u>
	\$ <u>94,027</u>

BLAIR SENIOR SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

D. Property & Equipment

Property and equipment consist of the following:

Buildings	\$ 5,097,883
Equipment	732,969
Vehicles	1,985,501
Land	<u>281,658</u>
	8,098,011
Less accumulated depreciation	<u>(4,283,537)</u>
	\$ <u>3,814,474</u>

Depreciation expense was \$497,211 for the year ended June 30, 2018.

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, 2018 was \$252,641. 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, 2018, the Organization had a \$2,000,000 line of credit to be drawn upon as needed, subject to interest at the prime interest rate (5.00%). 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, 2018, 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, 2018

G. Long-Term Debt

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

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.	3,885
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.	3,885
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.	203,765
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.	548,729
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>18,118</u>
Long-term debt	778,382
Current portion of long-term debt	<u>( 37,145)</u>
Non-current portion of long-term debt	\$ <u>741,237</u>

BLAIR SENIOR SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

G. Long-Term Debt (continued)

Future maturities of long-term debt are as follows:

2019	\$ 37,145
2020	30,724
2021	32,073
2022	28,881
2023	28,536
2024	<u>621,023</u>
	<u>\$ 778,382</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, 2018 was \$278,425, including administration expenses. Total covered payroll for the year ended June 30, 2018 was \$3,672,857.

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, 2018

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, 2018

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 contribution of \$422,578 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, 2018, there was \$60,492 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.

BLAIR SENIOR SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2018

M. Net Assets Released from Restrictions

Net assets released from restriction are summarized below:

Released for federal programs	\$ 83,286
Released for Options Cost Share	27,122
Local program income	<u>21,126</u>
	<u>\$131,534</u>

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

Transportation	\$1,426,940
Options Cost Share	27,299
Local program income	<u>333,437</u>
	<u>\$1,787,676</u>

SUPPLEMENTARY INFORMATION

BLAIR SENIOR SERVICES, INC.  
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM  
SCHEDULE OF REVENUES AND EXPENDITURES  
YEAR ENDED JUNE 30, 2018

Revenues

Block Grant \$ 1,289,234

Expenditures

Group I

Reimbursements 37,307  
Paratransit 1,072,572  
No shows --  
Mass transit 9,342  
Allocation of administrative expenditures 170,013

Total Group I 1,289,234

Group II

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

Total Group II --

Administrative Expenditures

Reimbursement - salaries and benefits 154,839  
Reimbursement - rent/lease of space 1,998  
Reimbursement - materials and supplies 5,164  
Reimbursement - data processing 2,992  
Reimbursement - travel 217  
Reimbursement - fees - other related costs 4,803

Total Administrative Expenses 170,013

Allocation to Group I and Group II (170,013)

Total Expenditures 1,289,234

Excess of Revenues Over Expenditures \$     --

BLAIR SENIOR SERVICES, INC.  
TRANSPORTATION  
SCHEDULE OF REVENUES AND EXPENDITURES  
YEAR ENDED JUNE 30, 2018

Operating Revenue

Passenger fares	\$ 96,383
State Medical Assistance Transportation Program	464,719
State Shared Ride Program	1,078,752
State Persons with Disabilities Program	39,928
Area Agency on Aging	148,079
Other contract revenue	282,514
Miscellaneous income	<u>3,548</u>
Total operating revenue	<u>2,113,923</u>

Operating expenses

Salaries and Wages	1,128,826
Fringe Benefits	364,432
Services	21,523
Fuel & Lubricants	189,361
Tires & Tubes	25,871
Other Materials & Supplies	57,048
Utilities	38,188
Casualty & Liability Insurance	47,493
Miscellaneous expense	44,068
Depreciation	<u>331,000</u>
Total operating expenses	<u>2,247,810</u>

Loss from Operations (133,887)

Non-operating revenue/(expenses)

Other private/public sources	3,049
Interest income	1,784
Gain/(loss) on disposal of capital assets	13,500
Interest expense	<u>(22)</u>
Total non-operating revenue/(expenses)	<u>18,311</u>

Capital grant funding

Federal	101,472
State	<u>33,467</u>
Total capital grant funding	<u>134,939</u>

Increase/(decrease) in net assets \$ 19,363

BLAIR SENIOR SERVICES, INC.  
TRANSPORTATION  
NARRATIVE DISCUSSION AND ANALYSIS  
UNAUDITED  
YEAR ENDED JUNE 30, 2018

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 2017-2018 fiscal year, the Shared-Ride program continued to see operational efficiencies from processes and procedures developed over the past three fiscal years. In comparison to fiscal year 2016-2017, several items contributed to the positive results. Driver wages were under budget due to close monitoring and daily adjustments made by the dispatch team based on actual driver hours compared to projected trips. Although the number of trips per day decreased compared to the prior fiscal year, the low price of gasoline combined with lower driver hours offset the loss of trips. In fiscal year 16-17 the program was delivering 497 trips per day compared to 483 for fiscal year 17-18. Overall, the program had excess revenue over expenditures for the fifth consecutive year.

BLAIR SENIOR SERVICES, INC.  
HOUSING ASSISTANCE PROGRAM (HAP) CASE MANAGEMENT  
SCHEDULE OF REVENUES AND EXPENDITURES  
YEAR ENDED JUNE 30, 2018

Revenues

Housing Assistance Program (HAP)	
Case Management	\$86,236
Miscellaneous	<u>935</u>
Total Revenues	87,171

Expenditures

Wages	53,679
Fringe Benefits	27,510
Communications	1,173
Supplies and Equipment	2,816
Transportation	112
Contracted Services	1,546
Other	<u>335</u>
Total Expenditures	<u>87,171</u>

Excess of Revenues Over Expenditures \$     --



BLAIR SENIOR SERVICES, INC.  
RENTAL ASSISTANCE PROGRAM  
SCHEDULE OF REVENUES AND EXPENDITURES  
YEAR ENDED JUNE 30, 2018

<u>Revenues</u>	
Rental Assistance	\$65,791
<u>Expenditures</u>	
Rent	48,891
Security Deposits	12,881
Utilities	<u>4,019</u>
Total Expenditures	<u>65,791</u>
Excess of Revenues Over Expenditures	\$ <u>    --</u>

BLAIR SENIOR SERVICES, INC.  
EMERGENCY SHELTER PROGRAM  
SCHEDULE OF REVENUES AND EXPENDITURES  
YEAR ENDED JUNE 30, 2018

<u>Revenues</u>	
Emergency Shelter	\$14,613
<u>Expenditures</u>	
Emergency Shelter	<u>14,613</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, 2018

<u>Revenues</u>	
Rental Assistance	\$1,268
<u>Expenditures</u>	
Rent	<u>1,268</u>
Excess of Revenues Over Expenditures	\$ <u>    --</u>