

**SENIOR CITIZENS OF GREATER DALLAS, INC.**

**FINANCIAL REPORT**

**MARCH 31, 2016**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Senior Citizens of Greater Dallas, Inc.

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of Senior Citizens of Greater Dallas, Inc. (a nonprofit organization) (dba The Senior Source), (the Organization) which comprise the statements of financial position as of March 31, 2016 and 2015, and the related statements of activities, functional expenses, and cash flows for the years 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 audits. We conducted our audits 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 from 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 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.

Senior Citizens of Greater Dallas, Inc.

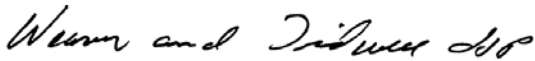
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***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Senior Citizens of Greater Dallas, Inc. as of March 31, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended are in accordance with accounting principles generally accepted in the United States of America.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2016, on our consideration of Senior Citizens of Greater Dallas, 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 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 Senior Citizens of Greater Dallas, Inc.'s internal control over financial reporting and compliance.



WEAVER AND TIDWELL, L.L.P.

Dallas, Texas  
August 29, 2016

**SENIOR CITIZENS OF GREATER DALLAS, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**MARCH 31, 2016 AND 2015**

	<b>2016</b>	<b>2015</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,927,545	\$ 1,428,502
Investments	3,141,427	4,281,779
Accounts receivable	35,028	27,684
Grants receivable	115,774	134,573
Pledges receivable	109,908	96,125
Prepaid expenses	41,804	30,905
<b>Total current assets</b>	<b>5,371,486</b>	<b>5,999,568</b>
Property and equipment, at cost:		
Land	1,381,450	1,381,450
Building	5,340,613	5,340,613
Furniture and fixtures	565,807	547,804
Transportation equipment	131,679	131,679
Construction in progress	-	17,473
	7,419,549	7,419,019
Accumulated depreciation	(2,034,262)	(1,829,505)
<b>Total property and equipment</b>	<b>5,385,287</b>	<b>5,589,514</b>
Other assets	-	107,505
<b>Total other assets</b>	<b>-</b>	<b>107,505</b>
<b>TOTAL ASSETS</b>	<b>\$ 10,756,773</b>	<b>\$ 11,696,587</b>
<b>LIABILITIES AND NET ASSETS</b>		
Accounts payable	\$ 30,701	\$ 6,218
Deferred support	13,974	33,067
Accrued expenses	24,816	20,003
<b>Total current liabilities</b>	<b>69,491</b>	<b>59,288</b>
Deferred compensation benefits	-	107,505
<b>Total long-term liabilities</b>	<b>-</b>	<b>107,505</b>
<b>Total liabilities</b>	<b>69,491</b>	<b>166,793</b>
<b>Net assets:</b>		
Unrestricted:		
Undesignated	6,941,420	7,617,735
Board designated	8,681	101,269
Temporarily restricted	3,737,181	3,810,790
	10,687,282	11,529,794
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 10,756,773</b>	<b>\$ 11,696,587</b>

The Notes to Financial Statements are an integral part of these statements.

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED MARCH 31, 2016**

	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total</b>
<b>REVENUES, GAINS AND OTHER SUPPORT:</b>			
Contributions	\$ 688,174	\$ 1,587,582	\$ 2,275,756
United Way allocation	320,331	-	320,331
United Way designated contributions	74,872	-	74,872
Special events	921,158	-	921,158
Investment return	(238,550)	-	(238,550)
Federal grants	1,407,251	-	1,407,251
Local grants	421,799	-	421,799
Other	326,424	-	326,424
Net assets released from restrictions	1,661,191	(1,661,191)	-
	<b>5,582,650</b>	<b>(73,609)</b>	<b>5,509,041</b>
 <b>EXPENSES:</b>			
Program services	5,624,487	-	5,624,487
Fund raising	493,726	-	493,726
Management and general	233,340	-	233,340
	<b>6,351,553</b>	<b>-</b>	<b>6,351,553</b>
<b>CHANGE IN NET ASSETS</b>	<b>(768,903)</b>	<b>(73,609)</b>	<b>(842,512)</b>
<b>BEGINNING NET ASSETS</b>	<b>7,719,004</b>	<b>3,810,790</b>	<b>11,529,794</b>
<b>ENDING NET ASSETS</b>	<b>\$ 6,950,101</b>	<b>\$ 3,737,181</b>	<b>\$ 10,687,282</b>

The Notes to Financial Statements are an integral part of this statement.

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED MARCH 31, 2015**

	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total</b>
<b>REVENUES, GAINS AND OTHER SUPPORT:</b>			
Contributions	\$ 581,962	\$ 1,322,499	\$ 1,904,461
United Way allocation	305,000	-	305,000
United Way designated contributions	63,166	-	63,166
Special events	970,596	-	970,596
Investment return	37,446	-	37,446
Federal grants	1,383,454	-	1,383,454
Local grants	396,605	-	396,605
Other	302,392	-	302,392
Net assets released from restrictions	1,433,532	(1,433,532)	-
<b>Total revenues, gains and other support</b>	<b>5,474,153</b>	<b>(111,033)</b>	<b>5,363,120</b>
<b>EXPENSES:</b>			
Program services	5,269,149	-	5,269,149
Fund raising	411,172	-	411,172
Management and general	271,809	-	271,809
<b>Total expenses</b>	<b>5,952,130</b>	<b>-</b>	<b>5,952,130</b>
<b>CHANGE IN NET ASSETS</b>	<b>(477,977)</b>	<b>(111,033)</b>	<b>(589,010)</b>
<b>BEGINNING NET ASSETS</b>	<b>8,196,981</b>	<b>3,921,823</b>	<b>12,118,804</b>
<b>ENDING NET ASSETS</b>	<b>\$ 7,719,004</b>	<b>\$ 3,810,790</b>	<b>\$ 11,529,794</b>

The Notes to Financial Statements are an integral part of this statement.

**SENIOR CITIZENS OF GREATER DALLAS, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED MARCH 31, 2016**

	Management and General	Fund Raising	Program Services				
			AGE	Elder Support	Guardianship	Long-Term Home Ombudsman	Employment
Salaries - professional	\$ 116,629	\$ 202,190	\$ 107,596	\$ 273,750	\$ 380,739	\$ 446,094	\$ 226,273
Salaries - clerical	8,149	46,234	28,353	13,225	48,042	10,554	10,554
Salaries-van driver/miscellaneous	-	-	-	-	-	-	-
Vacation expense	4,814	-	-	-	-	-	-
Health/dental insurance	9,189	21,105	7,941	25,211	34,107	39,731	15,667
Social security taxes	8,199	17,515	9,813	20,380	31,066	33,272	17,152
Workers' compensation insurance	306	634	414	1,112	1,785	1,822	881
State unemployment tax	72	398	176	231	1,220	952	582
Retirement	11,937	22,409	7,560	10,133	14,039	25,088	9,506
Disability and life insurance	1,306	2,276	1,488	2,573	4,203	3,887	1,927
Audit	500	2,237	1,292	3,119	4,631	5,166	1,985
Contract services	1,419	5,870	3,389	8,185	12,154	13,559	5,208
Evaluations	-	-	-	-	-	-	-
Technology	7,797	1,989	1,349	1,802	3,146	12,187	1,309
Collaboration fees	-	-	-	-	-	-	-
Program supplies	11,193	967	9,963	6,114	6,927	9,941	10,222
Stipends	-	-	-	-	-	-	-
Client assistance	-	-	-	211,741	-	-	-
Printing	1,000	1,243	2,795	1,408	1,428	1,825	3,613
Postage	531	2,188	839	1,163	1,835	484	425
Website/web design	1,835	-	-	-	-	-	1,925
Internet-c-beyond	78	350	202	488	725	809	311
Telephone	16,119	896	645	2,133	6,747	7,247	1,238
Utilities	636	2,821	1,629	3,933	5,840	6,516	2,503
Janitor	708	3,145	1,816	4,385	6,511	7,264	2,790
Building maintenance	355	2,639	1,524	3,852	5,464	6,096	2,342
Household supplies	53	204	137	332	492	549	211
Property, cyber, and umbrella insurance	1,061	3,991	2,304	5,564	8,262	9,218	3,381
Security services/fire alarm monitoring	288	1,250	722	1,744	2,589	2,889	1,110
Data storage	68	298	172	416	617	689	265
Grounds maintenance	58	256	148	356	529	590	227
Waste management	443	413	238	576	855	954	366
Permits	1	7	4	10	15	16	6
Shredding confidential data	150	53	60	144	162	138	91
Staff travel	1,930	98	1,103	219	6,135	13,215	776
Vehicle operating cost	-	-	-	-	-	-	-
Conference	2,054	676	2,016	510	3,538	10,121	-
Subscriptions	1,019	79	-	-	57	-	-
Memberships	1,436	300	220	325	1,224	1,116	-
Liability insurance and CIMA	-	-	-	-	3,011	752	-
Volunteer travel	-	-	-	-	-	-	-
Bank charges	6,337	7,443	500	823	1,292	1,363	522
Volunteer recognition	7,725	642	297	-	-	-	-
Recruiting	199	199	199	199	397	398	-
Special events	-	109,644	-	-	-	-	-
SAGE Society	-	14,682	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-	-
Maintenance agreements	500	1,782	1,399	3,379	5,018	5,598	2,150
Software/software licenses	3,447	65	150	1,136	2,287	1,773	965
Advertising	523	-	-	-	-	-	-
Marketing	-	-	-	-	-	-	146
Depreciation	3,276	14,538	8,395	20,271	30,099	33,580	12,900
<b>Total</b>	<b>\$ 233,340</b>	<b>\$ 493,726</b>	<b>\$ 206,848</b>	<b>\$ 630,942</b>	<b>\$ 637,188</b>	<b>\$ 715,453</b>	<b>\$ 339,529</b>

The Notes to Financial Statements are an integral part of this statement.

**Program Services**

RSVP Fund	FGP Fund	Elder Care Partners	SCP Fund	Elder Financial		Public Education	Total	Total
				Safety Center				
\$ 220,692	\$ 154,056	\$ 228,169	\$ 155,494	\$ 525,722	\$ 23,521	\$ 2,742,106	\$ 3,060,925	
17,289	7,615	7,882	8,015	13,626	4,008	169,163	223,546	
23,499	-	-	-	-	-	23,499	23,499	
-	-	-	-	-	-	-	4,814	
24,900	6,500	12,102	9,634	50,165	1,475	227,433	257,727	
18,645	11,753	16,336	11,710	38,323	1,571	210,021	235,735	
1,009	599	764	606	2,115	458	11,565	12,505	
501	569	187	264	701	20	5,403	5,873	
8,203	6,980	13,671	6,980	19,188	5,147	126,495	160,841	
2,381	1,082	2,699	1,468	4,541	1,216	27,465	31,047	
3,938	1,890	1,481	1,890	3,213	158	28,763	31,500	
10,342	7,894	3,886	14,536	8,471	413	88,037	95,326	
-	-	-	-	12,000	-	12,000	12,000	
2,019	1,992	12,700	5,077	3,563	106	45,250	55,036	
-	-	-	-	331,720	-	331,720	331,720	
13,567	59,174	2,767	20,657	10,688	1,982	152,002	164,162	
-	299,596	-	219,277	-	-	518,873	518,873	
-	-	-	-	-	-	211,741	211,741	
2,774	1,774	1,512	1,374	8,904	320	27,727	29,970	
1,808	1,314	252	915	1,201	16	10,252	12,971	
-	-	-	-	241	475	2,641	4,476	
617	296	232	296	503	25	4,504	4,932	
2,371	903	2,647	1,087	2,345	215	27,578	44,593	
4,966	2,384	1,867	2,384	4,052	199	36,273	39,730	
5,536	2,657	2,082	2,657	4,518	221	40,437	44,290	
4,646	2,230	1,747	2,230	3,791	253	34,175	37,169	
419	201	157	201	376	17	3,092	3,349	
7,025	3,373	2,641	3,373	5,733	280	51,154	56,206	
2,202	1,057	828	1,057	1,797	83	16,078	17,616	
525	252	197	252	428	21	3,834	4,200	
450	216	169	216	367	18	3,286	3,600	
727	349	273	-	593	29	4,960	5,816	
13	6	5	6	10	1	92	100	
142	87	141	129	148	7	1,249	1,452	
1,553	2,351	8,423	1,202	3,056	39	38,072	40,100	
8,438	-	-	-	-	-	8,438	8,438	
529	1,025	1,974	703	14,217	140	34,773	37,503	
-	-	-	-	19	-	76	1,174	
391	43	880	268	50	-	4,517	6,253	
11,707	480	-	735	-	-	16,685	16,685	
-	34,570	-	38,854	-	-	73,424	73,424	
2,594	1,245	706	513	1,138	443	11,139	24,919	
1,562	2,862	110	131	125	-	5,087	13,454	
99	199	199	199	199	-	2,088	2,486	
-	-	-	-	-	-	-	109,644	
-	-	-	-	-	-	-	14,682	
-	-	633	-	-	-	633	633	
4,267	2,048	2,292	2,048	3,482	171	31,852	34,134	
210	270	411	148	28	-	7,378	10,890	
-	-	25	-	2,760	-	2,785	3,308	
679	-	250	-	654	-	1,729	1,729	
25,595	12,285	9,624	12,285	20,885	1,024	186,943	204,757	
<u>\$ 438,830</u>	<u>\$ 634,177</u>	<u>\$ 342,921</u>	<u>\$ 528,871</u>	<u>\$ 1,105,656</u>	<u>\$ 44,072</u>	<u>\$ 5,624,487</u>	<u>\$ 6,351,553</u>	

**SENIOR CITIZENS OF GREATER DALLAS, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED MARCH 31, 2015**

	Management and General	Fund Raising	Program Services				Long-Term Care Ombudsman
			AGE	Elder Support	Guardianship		
Salaries - professional	\$ 131,914	\$ 154,854	\$ 105,186	\$ 239,782	\$ 361,338	\$ 405,226	
Salaries - clerical	13,046	24,758	34,324	14,933	47,757	11,609	
Salaries-van driver/miscellaneous	-	-	-	-	-	-	
Health/dental insurance	16,006	13,198	5,587	20,053	37,488	34,419	
Social security taxes	15,748	13,554	10,947	18,770	30,347	31,408	
Workers' compensation insurance	500	641	410	993	1,721	1,832	
State unemployment tax	513	380	502	1,528	1,387	2,157	
Retirement	25,433	18,757	11,715	10,990	30,900	24,579	
Disability and life insurance	2,681	2,019	1,616	1,811	4,748	3,456	
Audit	450	2,115	1,262	2,858	4,332	4,344	
Contract services	1,730	1,902	1,135	2,570	2,751	3,907	
Evaluations	-	-	-	-	-	-	
Technology	961	5,689	2,961	7,066	10,949	9,842	
Collaboration fees	-	-	-	-	-	-	
Program supplies	13,587	2,319	3,171	1,767	1,918	4,081	
Stipends	-	-	-	-	-	-	
Client assistance	-	-	-	234,949	17,052	-	
Printing	2,195	2,208	4,594	855	1,604	1,560	
Postage	3,212	1,254	3,120	841	1,711	435	
Web site/web design	1,288	31	-	-	113	-	
Internet-c-beyond	126	594	354	803	1,216	1,220	
Telephone	10,441	824	521	2,136	2,699	6,317	
Utilities	606	2,839	1,693	3,836	5,814	5,830	
Janitor	598	2,801	1,671	3,785	5,737	5,753	
Building maintenance	310	1,442	860	1,948	2,953	2,961	
Household supplies	50	234	140	316	479	481	
Property, cyber, and umbrella insurance	1,802	1,528	1,510	3,418	5,180	5,194	
Security services/fire alarm monitoring	227	1,061	649	1,470	2,228	2,234	
Data storage	185	165	173	391	593	594	
Grounds maintenance	59	283	169	383	580	582	
Waste management	85	407	243	550	833	835	
Permits	2	7	4	9	14	14	
Shredding confidential data	44	35	39	88	133	133	
Staff travel	2,170	43	858	144	6,521	13,111	
Vehicle operating cost	119	-	2,667	-	-	-	
Conference	690	807	686	495	9,188	11,442	
Subscriptions	940	77	-	-	-	25	
Memberships	881	1,205	35	290	411	-	
Liability insurance and CIMA	-	-	-	-	2,895	713	
Volunteer travel	-	-	-	-	-	850	
Bank charges	3,554	3,775	1,775	1,775	1,775	1,775	
Volunteer recognition	9,152	157	257	-	-	159	
Recruiting	174	250	-	398	-	348	
Special events	-	99,551	-	-	-	-	
SAGE Society	-	23,519	-	-	-	-	
Bad debt expense	-	-	-	-	-	-	
Equipment	3,957	-	-	-	-	-	
Maintenance agreements	305	12,590	855	1,937	2,936	2,945	
Software/software licenses	805	-	-	-	-	-	
Advertising	264	1,244	742	1,681	2,547	2,554	
Marketing	-	-	-	-	-	12,180	
Depreciation	4,999	12,055	8,384	18,991	28,782	28,864	
<b>Total</b>	<b>\$ 271,809</b>	<b>\$ 411,172</b>	<b>\$ 210,815</b>	<b>\$ 604,610</b>	<b>\$ 639,630</b>	<b>\$ 645,969</b>	

The Notes to Financial Statements are an integral part of this statement.

**Program Services**

Employment	Elder Financial						Total	Total
	RSVP Fund	FGP Fund	Elder Care Partners	SCP Fund	Safety Center	Public Education		
\$ 195,973	\$ 195,122	\$ 173,552	\$ 148,267	\$ 144,020	\$ 472,714	\$ 22,635	\$ 2,463,815	\$ 2,750,583
11,609	35,805	12,086	-	12,086	8,531	5,864	194,604	232,408
-	24,839	-	-	-	-	-	24,839	24,839
11,326	16,365	7,614	10,357	8,107	28,689	2,050	182,055	211,259
16,012	15,248	13,988	15,116	12,098	22,234	2,332	188,500	217,802
763	1,776	696	741	549	509	440	10,430	11,571
672	1,488	541	489	915	2,411	75	12,165	13,058
15,755	12,571	12,836	13,037	10,738	10,417	2,631	156,169	200,359
2,582	1,655	2,334	2,547	1,376	1,825	394	24,344	29,044
2,834	3,755	1,802	1,431	1,299	4,046	172	28,135	30,700
2,548	3,376	1,621	1,629	1,168	6,014	155	26,874	30,506
-	-	-	-	-	12,000	-	12,000	12,000
6,846	9,539	5,727	4,135	4,596	17,970	365	79,996	86,646
-	-	-	-	-	280,738	-	280,738	280,738
7,309	18,301	56,290	1,458	35,830	4,651	1,075	135,851	151,757
-	-	280,306	-	207,068	-	-	487,374	487,374
-	-	-	623	-	-	-	252,624	252,624
3,320	2,982	1,047	1,142	876	8,264	4,042	30,286	34,689
160	861	1,032	191	936	772	21	10,080	14,546
5,925	-	-	265	-	650	-	6,953	8,272
796	1,054	506	402	365	1,136	48	7,900	8,620
1,080	2,475	989	3,247	1,143	2,015	225	22,847	34,112
3,803	5,039	2,419	1,920	1,743	5,431	231	37,759	41,204
3,753	4,973	2,387	1,895	1,720	5,359	228	37,261	40,660
1,932	2,559	1,228	975	885	2,758	117	19,176	20,928
314	415	199	158	144	476	19	3,141	3,425
3,388	4,489	2,156	1,711	1,553	21,086	206	49,891	53,221
1,458	1,931	927	736	668	2,081	88	14,470	15,758
388	514	247	196	176	554	24	3,850	4,200
379	503	241	192	174	542	23	3,768	4,110
545	722	347	275	250	778	33	5,411	5,903
9	12	6	5	4	13	1	91	100
87	115	78	44	40	124	5	886	965
1,045	882	2,489	6,479	1,756	1,298	13	34,596	36,809
-	8,593	-	-	-	-	-	11,260	11,379
-	1,155	1,136	2,756	978	9,745	10	37,591	39,088
-	-	-	-	-	94	-	119	1,136
-	333	278	1,129	278	500	-	3,254	5,340
-	11,061	427	-	683	-	-	15,779	15,779
-	-	35,420	-	35,653	-	-	71,923	71,923
1,775	1,775	1,775	1,775	1,775	-	-	15,975	23,304
18	1,861	1,595	-	1,664	201	-	5,755	15,064
-	-	125	-	-	647	-	1,518	1,942
-	-	-	-	-	-	-	-	99,551
-	-	-	-	-	-	-	-	23,519
-	-	-	18,167	-	-	-	18,167	18,167
-	-	-	-	-	-	-	-	3,957
1,921	2,545	1,222	1,491	880	2,743	117	19,592	32,487
-	-	-	803	-	200	-	1,003	1,808
1,666	2,208	1,060	841	764	2,629	101	16,793	18,301
777	588	-	500	-	564	-	14,609	14,609
18,828	24,947	11,974	9,506	8,629	26,885	1,142	186,932	203,986
<u>\$ 327,596</u>	<u>\$ 424,432</u>	<u>\$ 640,703</u>	<u>\$ 256,631</u>	<u>\$ 503,587</u>	<u>\$ 970,294</u>	<u>\$ 44,882</u>	<u>\$ 5,269,149</u>	<u>\$ 5,952,130</u>

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED MARCH 31, 2016 AND 2015**

	<b>2016</b>	<b>2015</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ (842,512)	\$ (589,010)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	204,757	203,986
Realized and unrealized (gains) losses on investments	244,533	(32,922)
Decrease (increase) in:		
Grants receivable	11,455	22,963
Pledges receivable	(13,783)	5,375
Prepaid expenses	(10,899)	(1,616)
Increase (decrease) in:		
Accounts payable	24,483	(15,466)
Deferred revenue	(19,093)	(67,182)
Accrued expenses	4,813	(6,302)
	<u>(396,246)</u>	<u>(480,174)</u>
<b>Net cash used in operating activities</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Sale of investments	3,432,802	492,565
Purchase of investments	(2,531,000)	(338,229)
Investment income reinvested	(5,983)	(4,524)
Capital expenditures	(530)	(57,802)
	<u>895,289</u>	<u>92,010</u>
<b>Net cash provided by investing activities</b>		
Increase (decrease) in cash and cash equivalents	499,043	(388,164)
Beginning cash and cash equivalents	<u>1,428,502</u>	<u>1,816,666</u>
Ending cash and cash equivalents	<u>\$ 1,927,545</u>	<u>\$ 1,428,502</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Non-cash donations of goods and services	<u>\$ 106,536</u>	<u>\$ 91,863</u>

The Notes to Financial Statements are  
an integral part of these statements.

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Senior Citizens of Greater Dallas, Inc. (dba The Senior Source) (the Organization) is a nonprofit organization that serves as an umbrella for eleven programs for older adults. The Organization's mission is to improve the quality of life of older adults in the greater Dallas area through protection, eldercare, advocacy, volunteerism, and employment services. The Organization is supported primarily through donor contributions, grants, and the United Way.

**Financial Statement Presentation**

The Organization has adopted Financial Accounting Standards Board (FASB) guidance on not-for-profit financial statement presentation. Under this guidance, 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.

**Unrestricted Net Assets**

Net assets that are not restricted as to use or for which the donor-imposed restrictions have been fulfilled are reported as unrestricted net assets in the accompanying financial statements. Unrestricted net assets are used to meet the Organization's overall objectives of improving the quality of life of older adults in the greater Dallas area through protection, eldercare, advocacy, volunteerism, and employment services. Board designated net assets include assets designated for the building.

**Temporarily Restricted Net Assets**

Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time and trust activity for which the ultimate purpose of the proceeds is not permanently restricted. The income from the investment of these net assets is similarly restricted if specified by the donor. When the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

**Contributions**

The Organization has adopted FASB guidance on accounting for contributions received and contributions made. In accordance with FASB guidance, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Under FASB guidance, the Organization reports donor restricted contributions as temporarily or permanently restricted support, whichever the case, and then reclassifies to unrestricted net assets upon expiration of the related restrictions.

**SENIOR CITIZENS OF GREATER DALLAS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less at the date acquired to be cash equivalents.

**Fair Value Measurements**

The Organization's financial assets carried at fair value have been classified for disclosure purposes only based on a hierarchy defined by FASB Accounting Standards Codification 820 *Fair Value Measurement Disclosure* (FASB ASC 820), in accordance with accounting principles generally accepted in the United States of America (GAAP). FASB ASC 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value and establishes a measurement framework.

FASB ASC 820 emphasizes that fair value is a market-based measurement, not an entity-specific measurement. Therefore, a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability. As a basis for considering market participant assumptions in fair value measurements, FASB establishes a fair value hierarchy that distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Levels 1 and 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy).

Level 1 inputs utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access. Level 2 inputs are inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs may include quoted prices for similar assets and liabilities in active markets, as well as inputs that are observable for the asset or liability (other than quoted prices), such as interest rates, foreign exchange rates, and yield curves that are observable at commonly quoted intervals.

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**Fair Value Measurements – Continued**

Level 3 inputs are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity. In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The Organization's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the asset or liability.

**Promises to Give**

Unconditional promises to give are recognized as revenues or gains in the period the promise is received.

An allowance has not been provided as management considers all pledges receivable to be fully collectible based upon review of donors.

**Donated Materials, Services, and Facilities**

Contributions of property are recorded at appraised or fair market value as of the date of the gift. The value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded.

**Functional Expenses**

The costs of providing the Organization's various programs and other activities have been summarized between program services, management and general, and fundraising. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Programs maintained by the Organization are the following:

- The AGE (Advocacy Group for Elders) Program represents resources used to involve staff members and an advisory council of older adults in assessing aging needs in the community and working with groups and individuals to advocate for services and programs that will benefit older people. In addition, AGE educates hundreds of people each year through debates, newsletters and community education forums.
- The Elder Support Program represents resources used to address concerns often associated with aging through supportive counseling, facilitating problem solving, decision making and planning, thus enhancing the quality of lives of older adults.

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**Functional Expenses – Continued**

- The Guardianship and Money Management Program represents resources used to visit clients. The agency has been appointed by the courts as guardian for incapacitated older adults residing in Dallas, Denton, Collin, Kaufman, Rockwall, and Hunt counties. The Money Management component represents resources to offer assistance to low income elderly who have difficulty managing their financial situations.
- The Long-Term Care Ombudsman Program represents resources used to assist in staff ombudsmen and state certified volunteer ombudsmen working together to improve conditions for nursing home residents and to promote residents' rights.
- The Senior Employment Program represents resources used to provide job search information, training workshops on job-search related matters, and job listings for older adults.
- The Retired and Senior Volunteer Program (RSVP) represents resources used for activities conducted by persons over age 55 who volunteer their time to various programs and tasks in their communities.
- The Foster Grandparent Program (FGP) represents resources used for activities whereby eligible older adults receive stipend income and are paired with troubled, disabled, or hospitalized children who need the comfort, wisdom, and example of an older adult.
- The Organization, in keeping with its mission, has added a fee-for-service program, ElderCare Partners. Comprehensive and personalized services are provided for older adults and their caregivers. Services include: development of a written care plan outlining the older adult's needs; professional assessment to examine the level of care needed through an evaluation of living arrangements and memory screening; implementation and coordination of the customized care plan; vendor recommendations and counseling and crisis intervention.
- The Senior Companion Program (SCP) represents resources used for eligible older adults to receive stipend income for going into the homes of the elderly and frail and performing light housekeeping functions, companionship and meal preparation.
- The Elder Financial Safety Center (the Center) represents resources to involve the Organization and collaborating partners: the Dallas Probate Courts and the Dallas County District Attorney's Office; in identifying, preventing, and prosecuting those entities, or entity that exploits the financial security and safety of older adults. Financial safety includes housing, health choices, transportation, fraud, and exploitation. The Center is made possible by the W.W. Caruth, Jr. Foundation at Communities Foundation of Texas.

**SENIOR CITIZENS OF GREATER DALLAS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**Property and Equipment**

Furniture, fixtures, and equipment are stated at cost of acquisition or fair market value as of the date of the donation.

Depreciation is provided for under the straight-line method at rates sufficient to amortize the related costs over the estimated useful lives of the respective assets, which is thirty years for the building and five years for the remaining long lived assets. Depreciation expense for the periods ended March 31, 2016 and 2015 was \$204,757 and \$203,986, respectively.

Repairs and maintenance are charged to expense as incurred; major improvements and capital expenditures greater than \$1,000 are capitalized.

**Concentration of Credit Risk**

The Organization maintains its cash in deposit accounts, which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash and cash equivalents.

**Federal Income Taxes**

The Organization is a tax exempt entity for federal income tax purposes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal income tax is reflected in the accompanying financial statements.

Tax positions taken related to the Organization's tax exempt status, unrelated business activities taxable income and deductibility of expenses and other miscellaneous tax positions have been reviewed, and management is of the opinion that material positions taken by the Organization would more than likely than not be sustained by examination. Accordingly, the Organization has not recorded an income tax liability for uncertain tax benefits. As of March 31, 2016, the Organization's tax years 2013 through 2015 remain subject to examination.

**Subsequent Events**

Subsequent events have been evaluated through August 29, 2016, the date the financial statements were available to be issued. No material subsequent events were noted requiring recognition or disclosure in the financial statements.

**SENIOR CITIZENS OF GREATER DALLAS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2. MARKETABLE SECURITIES AND INVESTMENTS**

In accordance with FASB guidance on accounting for investments held by not-for-profit organizations, investments in equity securities with readily determinable fair values are recorded at fair market value. The carrying values of financial instruments reported on the Organization's statement of financial position approximate fair value. The difference, if any, between the cost basis and the fair value of each investment represents unrealized appreciation or depreciation. Changes in unrealized appreciation and depreciation during a period are reported in the statement of activities.

Information related to the investments measured at fair value at March 31, 2016 is as follows:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds:				
Domestic equity	\$ 584,956	\$ 584,956	\$ -	\$ -
International equity	767,183	767,183	-	-
Fixed income	1,378,489	1,378,489	-	-
Alternative strategy	54,115	54,115	-	-
Other	356,684	356,684	-	-
Total Investments	<u>\$ 3,141,427</u>	<u>\$ 3,141,427</u>	<u>\$ -</u>	<u>\$ -</u>

Information related to the investments measured at fair value at March 31, 2015 is as follows:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds:				
Domestic equity	\$ 888,866	\$ 888,866	\$ -	\$ -
International equity	365,439	365,439	-	-
Fixed income	1,682,151	1,682,151	-	-
Short-term treasury	70,669	70,669	-	-
Alternative strategy	1,067,452	1,067,452	-	-
Other	207,202	207,202	-	-
Total Investments	<u>\$ 4,281,779</u>	<u>\$ 4,281,779</u>	<u>\$ -</u>	<u>\$ -</u>

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2. MARKETABLE SECURITIES AND INVESTMENTS – CONTINUED**

Investments consisted of the following at March 31:

	2016	
	Cost	Fair Value
Mutual funds		
Domestic equity	\$ 597,920	\$ 584,956
International equity	840,652	767,183
Fixed income	1,392,814	1,378,489
Alternative strategy	83,586	54,115
Other	365,573	356,684
	<u>\$ 3,280,545</u>	<u>\$ 3,141,427</u>

	2015	
	Cost	Fair Value
Mutual funds		
Domestic equity	\$ 754,740	\$ 888,866
International equity	349,350	365,439
Fixed income	1,733,144	1,682,151
Short-term treasury	70,832	70,669
Alternative strategy	1,263,606	1,067,452
Other	287,704	207,202
	<u>\$ 4,459,376</u>	<u>\$ 4,281,779</u>

The following is a description of the valuation methodologies used to measure and disclose fair value of investments:

Marketable equity and fixed income securities reported as level 1 are determined by reference to quoted market prices for investments listed on an exchange or over-the-counter market.

The following schedule summarizes the investment return in the statement of activities:

	2016	2015
Interest income	\$ 5,983	\$ 4,525
Net realized and unrealized gain (loss)	(244,533)	32,921
	<u>\$ (238,550)</u>	<u>\$ 37,446</u>

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 3. PLEDGES RECEIVABLE**

Pledges receivable represents unconditional promises to give. At March 31, 2016 and 2015, these pledges receivables are due to be collected as follows:

	2016	2015
Within one year:	\$ 109,908	\$ 96,125
	\$ 109,908	\$ 96,125

The Organization determines the fair value of assets through application of FASB guidance on fair value measurements. There were no pledges receivables requiring fair value measurements at March 31, 2016.

**NOTE 4. DEFERRED COMPENSATION PLAN**

In January 2010, the Organization entered into a deferred compensation plan with a member of management. The contributions that have been deferred since the plan's inception have been accrued and the only expenses, other than the Organization's annual contributions permitted by the Internal Revenue Code, related to this plan is the interest on the deferred amounts. In January 2016, the plan was closed upon the retirement of the member of management. Investment returns related to this plan include \$(24,565) and \$(4,219) in 2016 and 2015, respectively. The Organization has included in "Deferred compensation benefits" \$0 and \$107,505 at March 31, 2016 and 2015, respectively. The Organization has included in "Other assets" \$0 and \$107,505 at March 31, 2016 and 2015, respectively, which represent the fair value of the plan. These assets were held in alternative strategy mutual funds and reported as level 1 determined by reference to quoted market prices for investments listed on an exchange or over-the-counter market.

**NOTE 5. RETIREMENT PLAN**

The Organization established a thrift plan November 1, 1992. Each participant may elect to contribute a percentage of annual compensation provided that the contribution does not exceed the lesser of the maximum permitted by the Internal Revenue Code of \$18,000 per year or the individual's maximum excludable allowance. The Organization contributes 5% of each eligible participant's salary. The Organization makes an additional contribution equal to 100% of the eligible participants' salary reduction amount up to 3%. The value of the account attributable to the participant's own contributions is always fully and immediately vested. The value of the participant's account attributable to the Organization's contributions is 20% vested after two years of service, and increases by 20% each year until the account value is 100% vested at the end of six years of service.

During the years ended March 31, 2016 and 2015, the Organization incurred \$160,841 and \$200,359, respectively, of expense for retirement contributions.

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 6. NET ASSETS**

Temporarily restricted net assets at March 31, 2016 and 2015 consist of:

	2016	2015
Building operations	\$ 2,889,550	\$ 2,889,550
Program services	847,631	921,240
	\$ 3,737,181	\$ 3,810,790

**NOTE 7. SPECIAL EVENTS**

Special events consisted of the following for the year ended March 31, 2016:

	Spirit Luncheon	TI Golf Tournament	JUB Jam	2016 Total
Revenues	\$ 845,862	\$ 12,055	\$ 63,241	\$ 921,158
Expenses	(107,484)	-	(2,159)	(109,643)
	\$ 738,378	\$ 12,055	\$ 61,082	\$ 811,515

Special events consisted of the following for the year ended March 31, 2015:

	Spirit Luncheon	TI Golf Tournament	JUB Jam	2015 Total
Revenues	\$ 903,300	\$ 17,650	\$ 49,646	\$ 970,596
Expenses	(97,489)	-	(2,063)	(99,552)
	\$ 805,811	\$ 17,650	\$ 47,583	\$ 871,044

**SENIOR CITIZENS OF GREATER DALLAS, INC.**

**REPORTS ON FEDERAL FINANCIAL ASSISTANCE**

**MARCH 31, 2016**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Senior Citizens of Greater Dallas, Inc.  
Dallas, Texas

We have audited 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, the financial statements of Senior Citizens of Greater Dallas, Inc. (a nonprofit organization) (the Organization), which comprise the statement of financial position as of March 31, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated August 29, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Senior Citizens of Greater Dallas, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Senior Citizens of Greater Dallas, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Senior Citizens of Greater Dallas, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Senior Citizens of Greater Dallas, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

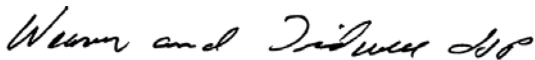
Senior Citizens of Greater Dallas, Inc.

Page 2

However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



WEAVER AND TIDWELL, L.L.P.

Dallas, Texas  
August 29, 2016



## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE, AND ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Board of Directors  
Senior Citizens of Greater Dallas, Inc.  
Dallas, Texas

### Report on Compliance for Each Major Federal Program

We have audited Senior Citizens of Greater Dallas, Inc.'s compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of Senior Citizens of Greater Dallas, Inc.'s major federal programs for the year ended March 31, 2016. Senior Citizens of Greater Dallas, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Senior Citizens of Greater Dallas, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Senior Citizens of Greater Dallas, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Senior Citizens of Greater Dallas, Inc.'s compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Senior Citizens of Greater Dallas, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2016.

### **Report on Internal Control Over Compliance**

Management of Senior Citizens of Greater Dallas, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Senior Citizens of Greater Dallas, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Senior Citizens of Greater Dallas, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

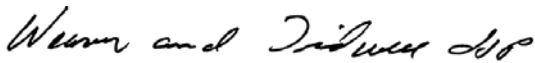
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Senior Citizens of Greater Dallas, Inc.

Page 3

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of Senior Citizens of Greater Dallas, Inc. as of and for the year ended March 31, 2016, and have issued our report thereon dated August 29, 2016, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance) 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 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.



WEAVER AND TIDWELL, L.L.P.

Dallas, Texas  
August 29, 2016

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED MARCH 31, 2016**

<u>Federal Grantor</u>	<u>Program Name</u>	<u>Federal Catalog Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
Corporation for National and Community Service:				
Direct Programs:				
	Foster Grandparent Program	94.011	14SFWTX002	\$ 472,094
	Senior Companion Program	94.016	15SFWTX007	<u>341,064</u>
	Total Senior Companion Program/Foster Grandparent Program Cluster			813,158
	Retired Senior Volunteer Program	94.002	14SRWTX013	<u>182,830</u>
				<u>995,988</u>
Passed through the State of Texas:				
	Foster Grandparent Program	94.011	15SFWTX007	5,501
	Senior Companion Program	94.016	15SC176964	5,756
	Senior Companion Program	94.016	13SZWTX003	<u>3,277</u>
	Total Senior Companion Program/Foster Grandparent Program Cluster			14,534
	Retired Senior Volunteer Program	94.002	15SRWTX022	28,530
	Retired Senior Volunteer Program	94.002	13RZWTX013	<u>13,078</u>
				<u>56,142</u>
Department of Health and Human Services				
Passed through Department of Aging and Disability Services:				
	Special Programs for the Aging - Title VII, Chapter 2	93.042	OMB 2016	53,818
	Special Programs for the Aging - Title VII, Chapter 2	93.042	OMB 2015	58,695
	Social Services Block Grant	93.667	539-07-0010-00001	<u>72,365</u>
				<u>184,878</u>
Passed through North Central Texas Council of Governments:				
	Special Programs for the Aging - Title III, Part B	93.044	FY 2015-2016	19,290
	Special Programs for the Aging - Title III, Part B	93.044	FY 2014-2015	19,290
	Senior Companion Respite Services	93.052	RESPITE	<u>11,900</u>
				<u>50,480</u>

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED MARCH 31, 2016**

<u>Federal Grantor</u>	<u>Program Name</u>	<u>Federal Catalog Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
United States Department of Housing and Urban Development:				
Passed through the City of Dallas:				
	Community Development Block Grants	14.218	HOU629HA1056	27,566
	Community Development Block Grants	14.218	HOU456GB735	31,502
Passed through the City of Irving:				
	Community Development Block Grants	14.218	Irving CDBG 2015-2016	15,345
	Community Development Block Grants	14.218	Irving CDBG 2014-2015	14,849
Passed through the City of Garland:				
	Community Development Block Grants	14.218	FY 2015-2016	4,594
	Community Development Block Grants	14.218	FY 2014-2015	<u>3,754</u>
				<u>97,610</u>
Department of Homeland Security Direct Programs:				
	Emergency Food and Shelter National Board Program	97.024	LRO 782600-076	<u>22,153</u>
	<b>Total</b>			<u><u>\$ 1,407,251</u></u>

**NOTE A -- BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the grant activity of Senior Citizens of Greater Dallas, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance.

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED MARCH 31, 2016**

**Section I-Summary of Auditor's Results**

**FINANCIAL STATEMENTS:**

An unmodified opinion was issued on the financial statements.

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?  Yes  None reported

Noncompliance material to financial statements noted?

Yes  No

**FEDERAL AWARDS:**

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?  Yes  None reported

An unmodified opinion was issued on compliance for major program.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes  No

Identification of major programs:

CFDA Number(s)

Name of Federal Programs or Cluster

94.016 and 94.011

Senior Companion Program/Foster Grandparent Program Cluster

Threshold for distinguishing Types A and B program:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes  No

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED MARCH 31, 2016**

**Section II-Financial Statement Findings**

**NONE**

**Section III-Federal Award Findings and Questioned Costs**

**NONE**

**SENIOR CITIZENS OF GREATER DALLAS, INC.  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED MARCH 31, 2016**

**Findings for the year ended March 31, 2015:**

**NONE**