

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

THE SALVATION ARMY ST. PETERSBURG AREA COMMAND
GENERAL OPERATING FUND

September 30, 2010 and 2009

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RIVERO, GORDIMER & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Member	
American Institute of Certified Public Accountants	
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Cesar J. Rivero	Sam A. Lazzara
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Board of Trustees
The Salvation Army, a Georgia Corporation

We have audited the accompanying statements of financial position of the General Operating Fund of The Salvation Army St. Petersburg Area Command (the "Command"), a unit of The Salvation Army, a Georgia corporation, as of September 30, 2010 and 2009 and the related operating statements of activities and changes in net assets, cash flows, and functional expenses for the years then ended. These financial statements are the responsibility of the Command's management. 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 *Government Auditing Standards* issued by the Comptroller General of the United States of America. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the General Operating Fund of The Salvation Army St. Petersburg Area Command at September 30, 2010 and 2009 and the results of its operations and changes in its net assets, its cash flows, and its functional expenses for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 2011 on our consideration of the Command'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 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*, and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental information, including the Schedule of Expenditures of Federal Awards and State Financial Assistance, identified in the Table of Contents, is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650 *State of Florida Rules of the Auditor General*, and is not a required part of the basic consolidated financial statements. Such information, including the Schedule of Expenditures of Federal Awards and State Financial Assistance, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Tampa, Florida
January 4, 2011

The Salvation Army St. Petersburg Area Command
General Operating Fund

STATEMENT OF FINANCIAL POSITION

September 30, 2010

	Unrestricted	Permanently Restricted	Total
ASSETS			
Cash and cash equivalents (notes A9, A11 and H)	\$ 1,627,259	\$ -	\$ 1,627,259
Accounts receivable (note A6)			
Grants (note D)	201,259	-	201,259
Related party (note G)	99,928	-	99,928
Investments (notes A7, A8 and B)	-	77,735	77,735
Vehicles and equipment, net of accumulated depreciation (notes A9 and E)	96,917	-	96,917
TOTAL ASSETS	\$2,025,363	\$ 77,735	\$ 2,103,098
LIABILITIES AND NET ASSETS			
Accounts payable			
Trade	\$ 65,462	\$ -	\$ 65,462
Related party (note G)	257,383	-	257,383
Accrued expenses and other liabilities	100,890	-	100,890
TOTAL LIABILITIES	423,735	-	423,735
Net assets			
Unrestricted	1,601,628	-	1,601,628
Permanently restricted	-	77,735	77,735
	1,601,628	77,735	1,679,363
TOTAL LIABILITIES AND NET ASSETS	\$2,025,363	\$ 77,735	\$ 2,103,098

The accompanying notes are an integral part of this statement.

The Salvation Army St. Petersburg Area Command
General Operating Fund

STATEMENT OF FINANCIAL POSITION

September 30, 2009

	<u>Unrestricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents (notes A9, A11 and H)	\$ 985,461	\$ -	\$ 985,461
Accounts receivable (note A6)			
Grants (note D)	164,087	-	164,087
Related party (note G)	122,775	-	122,775
Investments (notes A7, A8 and B)	-	72,398	72,398
Vehicles and equipment, net of accumulated depreciation (notes A9 and E)	<u>106,239</u>	<u>-</u>	<u>106,239</u>
TOTAL ASSETS	<u><u>\$1,378,562</u></u>	<u><u>\$ 72,398</u></u>	<u><u>\$ 1,450,960</u></u>
LIABILITIES AND NET ASSETS			
Accounts payable			
Trade	\$ 72,380	\$ -	\$ 72,380
Related party (note G)	303,633	-	303,633
Accrued expenses and other liabilities	<u>91,420</u>	<u>-</u>	<u>91,420</u>
TOTAL LIABILITIES	<u>467,433</u>	<u>-</u>	<u>467,433</u>
Net assets			
Unrestricted	911,129	-	911,129
Permanently restricted	<u>-</u>	<u>72,398</u>	<u>72,398</u>
	<u>911,129</u>	<u>72,398</u>	<u>983,527</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$1,378,562</u></u>	<u><u>\$ 72,398</u></u>	<u><u>\$ 1,450,960</u></u>

The accompanying notes are an integral part of this statement.

The Salvation Army St. Petersburg Area Command
General Operating Fund

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended September 30, 2010

	Unrestricted	Permanently Restricted	Total
PUBLIC SUPPORT AND REVENUE			
Contributions (notes A4 and A5)	\$ 4,329,596	\$ -	\$ 4,329,596
Grants from governmental agencies (note D)	2,228,744	-	2,228,744
Program service fees	153,359	-	153,359
Interest and other	12,232	5,337	17,569
	<u>6,723,931</u>	<u>5,337</u>	<u>6,729,268</u>
EXPENSES			
Program services			
Corps community center	898,460	-	898,460
Residential and institutional	3,436,209	-	3,436,209
Other social services	666,296	-	666,296
	<u>5,000,965</u>	<u>-</u>	<u>5,000,965</u>
Supporting services			
Management and general	517,166	-	517,166
Fundraising	515,301	-	515,301
	<u>6,033,432</u>	<u>-</u>	<u>6,033,432</u>
Change in net assets	690,499	5,337	695,836
Net assets at beginning of year	<u>911,129</u>	<u>72,398</u>	<u>983,527</u>
Net assets at end of year	<u><u>\$ 1,601,628</u></u>	<u><u>\$ 77,735</u></u>	<u><u>\$ 1,679,363</u></u>

The accompanying notes are an integral part of this statement.

The Salvation Army St. Petersburg Area Command
General Operating Fund

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended September 30, 2009

	Unrestricted	Permanently Restricted	Total
PUBLIC SUPPORT AND REVENUE			
Contributions (notes A4 and A5)	\$ 3,639,559	\$ -	\$ 3,639,559
Grants from governmental agencies (note D)	2,065,387	-	2,065,387
Program service fees	150,658	-	150,658
Interest and other	55,890	(872)	55,018
	<u>5,911,494</u>	<u>(872)</u>	<u>5,910,622</u>
EXPENSES			
Program services			
Corps community center	986,816	-	986,816
Residential and institutional	3,307,236	-	3,307,236
Other social services	774,424	-	774,424
	<u>5,068,476</u>	<u>-</u>	<u>5,068,476</u>
Supporting services			
Management and general	519,726	-	519,726
Fundraising	514,598	-	514,598
	<u>6,102,800</u>	<u>-</u>	<u>6,102,800</u>
Change in net assets	(191,306)	(872)	(192,178)
Net assets at beginning of year	1,102,435	73,270	1,175,705
Net assets at end of year	<u>\$ 911,129</u>	<u>\$ 72,398</u>	<u>\$ 983,527</u>

The accompanying notes are an integral part of this statement.

The Salvation Army St. Petersburg Area Command
General Operating Fund

STATEMENTS OF CASH FLOWS

For the year ended September 30,

	<u>2010</u>	<u>2009</u>
Cash flows from operating activities	<u>\$ 695,836</u>	<u>\$ (192,178)</u>
Change in net assets		
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	67,605	81,173
(Increase) decrease in accounts receivable	(14,325)	87,282
Decrease in prepaid expenses	-	2,285
Net realized and unrealized changes in value of investments	(5,337)	872
(Decrease) increase in accounts payable	(53,168)	48,960
Increase (decrease) in accrued expenses and other liabilities	<u>9,470</u>	<u>(7,394)</u>
Total adjustments	<u>4,245</u>	<u>213,178</u>
Net cash provided by operating activities	<u>700,081</u>	<u>21,000</u>
Cash flows from investing activities		
Purchase of equipment	<u>(58,283)</u>	<u>(36,112)</u>
Net cash used by investing activities	<u>(58,283)</u>	<u>(36,112)</u>
Net increase (decrease) in cash and cash equivalents	641,798	(15,112)
Cash and cash equivalents at beginning of year	<u>985,461</u>	<u>1,000,573</u>
Cash and cash equivalents at end of year	<u><u>\$1,627,259</u></u>	<u><u>\$ 985,461</u></u>

The accompanying notes are an integral part of these statements.

The Salvation Army St. Petersburg Area Command
General Operating Fund

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended September 30, 2010

	Program Services			Supporting Services			Total Expenses	
	Corps. Community Center	Residential & Institutional Services	Other Social Services	Total Program Services	Management and General	Fund Raising		Total Supporting Services
Salaries and allowances	\$ 194,424	\$ 1,552,463	\$ 135,205	\$ 1,882,092	\$ 267,316	\$ 259,291	\$ 526,607	\$ 2,408,699
Officer and employee benefits	59,568	394,841	61,458	515,867	50,612	38,944	89,556	605,423
Payroll taxes	16,446	171,321	15,673	203,440	31,913	24,542	56,455	259,895
Total salaries and related expenses	270,438	2,118,625	212,336	2,601,399	349,841	322,777	672,618	3,274,017
Professional fees	764	33,404	578	34,746	71,007	2,858	73,865	108,611
Supplies	90,566	223,374	2,128	316,068	9,348	26,523	35,871	351,939
Direct assistance	81,981	167,773	208,957	458,711	14,330	-	14,330	473,041
Telephone	16,462	34,124	5,556	56,142	8,371	314	8,685	64,827
Postage and shipping	1,726	1,661	378	3,765	3,740	31,327	35,067	38,832
Occupancy	169,262	268,609	68,096	505,967	31,598	1,956	33,554	539,521
Furnishing and equipment	37,344	37,618	2,303	77,265	12,638	10,307	22,945	100,210
Printing and publications	17,654	5,279	319	23,252	3,239	100,242	103,481	126,733
Local meals and travel	4,042	21,871	169	26,082	2,188	632	2,820	28,902
Vehicles	28,771	36,160	4,789	69,720	4,691	17,751	22,442	92,162
Conferences, meetings and trips	18,454	1,766	651	20,871	3,501	269	3,770	24,641
Miscellaneous	2,288	1,952	35	4,275	2,674	345	3,019	7,294
Depreciation	36,720	30,885	-	67,605	-	-	-	67,605
Support service fees	121,988	453,108	160,001	735,097	-	-	-	735,097
Total expenses	\$ 898,460	\$ 3,436,209	\$ 666,296	\$ 5,000,965	\$ 517,166	\$ 515,301	\$ 1,032,467	\$ 6,033,432

The accompanying notes are an integral part of this statement.

The Salvation Army St. Petersburg Area Command
General Operating Fund

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended September 30, 2009

	Program Services			Supporting Services			Total Expenses	
	Corps. Community Center	Residential & Institutional Services	Other Social Services	Total Program Services	Management and General	Fund Raising		Total Supporting Services
Salaries and allowances	\$ 223,950	\$ 1,544,477	\$ 134,223	\$ 1,902,650	\$ 320,894	\$ 251,902	\$ 572,796	\$ 2,475,446
Officer and employee benefits	78,538	377,797	50,187	506,522	55,674	39,279	94,953	601,475
Payroll taxes	23,063	168,941	16,131	208,135	31,019	24,805	55,824	263,959
Total salaries and related expenses	325,551	2,091,215	200,541	2,617,307	407,587	315,986	723,573	3,340,880
Professional fees	1,009	7,859	504	9,372	27,644	2,454	30,098	39,470
Supplies	105,092	225,902	2,247	333,241	11,249	32,234	43,483	376,724
Direct assistance	73,908	80,326	364,693	518,927	16,055	-	16,055	534,982
Telephone	16,660	36,755	5,564	58,979	5,443	1,724	7,167	66,146
Postage and shipping	1,881	2,068	785	4,734	3,572	30,533	34,105	38,839
Occupancy	188,799	250,434	71,229	510,462	28,442	4,027	32,469	542,931
Furnishing and equipment	34,323	59,333	2,858	96,514	4,182	4,865	9,047	105,561
Printing and publications	20,457	420	679	21,556	5,467	108,297	113,764	135,320
Local meals and travel	4,665	26,419	-	31,084	2,084	2,232	4,316	35,400
Vehicles	29,111	30,832	3,697	63,640	4,469	11,981	16,450	80,090
Conferences, meetings and trips	22,426	8,787	2,884	34,097	2,837	219	3,056	37,153
Miscellaneous	7,121	400	70	7,591	695	46	741	8,332
Depreciation	42,885	38,288	-	81,173	-	-	-	81,173
Support service fees	112,928	448,198	118,673	679,799	-	-	-	679,799
Total expenses	\$ 986,816	\$ 3,307,236	\$ 774,424	\$ 5,068,476	\$ 519,726	\$ 514,598	\$ 1,034,324	\$ 6,102,800

The accompanying notes are an integral part of this statement.

The Salvation Army St. Petersburg Area Command
General Operating Fund

NOTES TO FINANCIAL STATEMENTS

September 30, 2010 and 2009

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT
ACCOUNTING POLICIES

A summary of the organization's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Purpose and Organization

The Salvation Army, founded in 1865, is a not-for-profit international religious organization and charitable movement organized and operated on a quasi-military pattern and is a branch of the Christian Church. Its membership includes officers (clergy), soldiers and adherents (laity), members of varied activity groups and volunteers who serve as advisors, associates and committed participants in its service functions.

The Salvation Army St. Petersburg Area Command (the "Command"), an operating unit of the Florida Division ("Divisional Headquarters") of the Southern Territory of The Salvation Army, a Georgia corporation (the "Southern Territory"), operates a variety of programs including a community center, residential and institutional services and other social services. The accompanying financial statements are summaries of the financial position, changes in net assets, and cash flows of The Salvation Army St. Petersburg Area Command General Operating Fund (the "Operating Fund"). The Operating Fund includes the operations of the St. Petersburg Area Command, Family Specialist Service Program, Child Abuse Shelter and the Children's Village. The Operating Fund does not include land, buildings and certain other interest-bearing assets, that are not under the legal control and discretion of the Command.

2. Basis of Accounting

The accompanying financial statements have been prepared in accordance with the national accounting policies of The Salvation Army. These policies are consistent with those appearing in the *Audit and Accounting Guide - Not-for-Profit Organizations* issued by the American Institute of Certified Public Accountants. Accordingly, the financial statements are prepared on an accrual basis of accounting which recognizes revenues when earned and expenses when incurred.

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 the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

3. Financial Accounting Standards

The Command adheres to the provisions of the Financial Accounting Standards Board *Accounting Standards Codification* ("FASB ASC").

The Salvation Army St. Petersburg Area Command
General Operating Fund

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 2010 and 2009

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT
ACCOUNTING POLICIES - Continued

FASB ASC 958-605 requires the Command to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. It also requires recognition of contributed services meeting certain criteria at fair values.

FASB ASC 958-205 establishes standards for general purpose external financial statements of not-for-profit organizations and requires a statement of financial position, a statement of activities and changes in net assets, and a statement of cash flows. It also requires the classification of resources into three classes of net assets based on the absence or existence of donor imposed restrictions. These three classifications are defined as follows:

Unrestricted Net Assets - not subject to donor-imposed restrictions or the donor-imposed restrictions have expired. Unrestricted net assets may be designated for specific purposes or locations by action of the Advisory Board.

Temporarily Restricted Net Assets - subject to donor-imposed stipulations that may be fulfilled by actions of the Command to meet the stipulations or become unrestricted at the date specified by the donor.

Permanently Restricted Net Assets - subject to donor-imposed stipulations that they be retained and invested permanently by the Command. The donors require the Command to use all or part of the investment return on these net assets for specified or unspecified purposes.

As previously mentioned in note A1, the accompanying financial statements encompass the General Operating Net Assets of the Command.

4. Support and Revenue

Support and revenue are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions that are not fulfilled in the accounting period. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations or by law. All expenses are reported as decreases in unrestricted net assets.

5. Donations In-Kind and Contributed Services

Material gifts-in-kind items used in The Salvation Army programs (e.g., vehicle, free rent, equipment, etc.) and donated goods distributed (clothing, furniture, foodstuffs, etc.) are recorded as income and expense at the time the items are placed into service or distributed.

The Salvation Army St. Petersburg Area Command
General Operating Fund

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 2010 and 2009

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT
ACCOUNTING POLICIES - Continued

Contributed services are reported as contributions at their fair value if such services create or enhance nonfinancial assets; the services would have been purchased if not provided by contribution; and the service requires specialized skills. In addition, the appropriate value of donated services of individuals is recorded as an expense when such services qualify for cost reimbursement from third-party providers.

Unpaid volunteers have made significant contributions of time to the Command. The value of this contributed time is not reflected in the accompanying financial statements since it does not create or enhance non-financial assets or require specialized skills.

6. Accounts Receivable

The Command receives support from various federal and state grants. None of the amounts receivable at September 30, 2010 and 2009 are deemed to be uncollectible. Therefore, no provision for uncollectible amounts has been made in the accompanying financial statements.

7. Investments and Investment Income

Corporate headquarters has the responsibility for investment activity for all units within the territory for unrestricted assets, including board-designated assets; temporarily restricted assets; and permanently restricted assets. The temporarily restricted assets, including the life income funds, and permanently restricted asset portfolios are maintained on a pooled "mutual fund" accounting basis with the total earnings, investment expenses, appreciation and depreciation, whether realized or unrealized, being allocated to each participation account on a prorata basis.

Investment income and net appreciation (depreciation) on investments of donor endowments, whether permanently or temporarily restricted, are reported as follows:

- As increases in permanently restricted net assets, if the terms of the gift or relevant state law require that they be added back to the principal of the permanently restricted contributions.
- As increases in temporarily restricted net assets, if the terms of the gift or state law impose restrictions on the current use of the investment income or net appreciation (depreciation).
- As increases in unrestricted net assets in all other cases.

The Salvation Army St. Petersburg Area Command
General Operating Fund

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 2010 and 2009

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT
ACCOUNTING POLICIES - Continued

8. Fair Value Measurements

Financial Accounting Standards Board *Accounting Standards Codification* 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Command has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for that asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The Salvation Army St. Petersburg Area Command
General Operating Fund

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 2010 and 2009

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Following is a description of the valuation methodologies used for significant assets and liabilities measured at fair value at September 30, 2010 and 2009:

Cash and cash equivalents: The carrying amounts reported in the Statement of Financial Position approximate the fair value because of the short maturities of those instruments.

Investments: Valued at the closing price reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, while the Command believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The estimated fair values of the Command's significant financial instruments are as follows:

<u>September 30, 2010</u>	<u>Fair Value</u>	<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>	<u>Level 3 Inputs</u>
Cash and cash equivalents	\$ 1,627,259	\$ 1,627,259	\$ -	\$ -
Investments	<u>77,735</u>	<u>77,735</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,704,994</u>	<u>\$ 1,704,994</u>	<u>\$ -</u>	<u>\$ -</u>
<u>September 30, 2009</u>	<u>Fair Value</u>	<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>	<u>Level 3 Inputs</u>
Cash and cash equivalents	\$ 985,461	\$ 985,461	\$ -	\$ -
Investments	<u>72,398</u>	<u>72,398</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,057,859</u>	<u>\$ 1,057,859</u>	<u>\$ -</u>	<u>\$ -</u>

The Salvation Army St. Petersburg Area Command
General Operating Fund

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 2010 and 2009

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

9. Property, Equipment, Depreciation and Reserves

All land and buildings used by the Command, as well as any contributions or reserves established for purchase or replacement of land or buildings are held in separate funds, which are under the legal control and discretion of The Salvation Army, a Georgia corporation. Consequently, these assets are not included in the accompanying financial statements.

Capitalized equipment is stated at cost or, if donated, at fair market value at the date of donation. As a matter of policy, items costing \$10,000 or more are capitalized and all other items are expensed.

Depreciation is provided on equipment at straight-line rates based on estimated service lives as follows:

	<u>Years</u>
Equipment and vehicles	3

A full month of depreciation is charged in the month of acquisition, and no depreciation is charged in the month of disposition. Provisions are made for major future costs of property maintenance and replacement of vehicles and some equipment by transfer of operating net assets to board designated unrestricted net assets.

Cash and cash equivalents include the following assets that are board designated to be used for certain purposes as of September 30,:

	<u>2010</u>	<u>2009</u>
Auto revolving reserve	\$ 23,507	\$ 66,879
Property reserve	3,461	3,823
	<u>\$ 26,968</u>	<u>\$ 70,702</u>

10. Allocation of Functional Expenses

Certain expenses are allocated on the basis of employee time involved. Expenses incurred for benefiting a single function are recorded directly into the appropriate function.

The Salvation Army St. Petersburg Area Command
General Operating Fund

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 2010 and 2009

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT
ACCOUNTING POLICIES - Continued

11. Cash and Equivalents

For purposes of these statements, cash equivalents are defined as short-term, highly liquid money market investments that are both readily convertible to known amounts of cash and having original maturities of three months or less.

NOTE B - INVESTMENTS

Salvation Army policy requires that the investment of assets for all centers of operation may be made only through the corporate portfolio under the administration of the Board of Trustees / Directors. Assets that are restricted by donors for use in a center of operation are invested on a pooled mutual fund basis and receive total net rate of return. These invested assets are treated as investments in the financial statements.

NOTE C - INCOME TAX STATUS

The Salvation Army has received a determination of tax exempt status from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and Chapter 220.13 of the Florida Statutes, respectively. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements.

NOTE D - GRANTS FROM GOVERNMENTAL AGENCIES

The Command received funding from the Department of Homeland Security, State of Florida Department of Children and Families, Eckerd Community Alternatives, Inc. and the Florida Department of Corrections. These grants provide funding for operating expenses, support services and employment assistance for the respective program.

NOTE E - VEHICLES AND EQUIPMENT

Vehicles and equipment consisted of the following at September 30,:

	<u>2010</u>	<u>2009</u>
Vehicles	\$ 529,618	\$ 470,387
Equipment	74,648	74,648
	604,266	545,035
Less accumulated depreciation	<u>(507,349)</u>	<u>(438,796)</u>
	<u>\$ 96,917</u>	<u>\$ 106,239</u>

The Salvation Army St. Petersburg Area Command
General Operating Fund

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 2010 and 2009

NOTE F - PENSION, RETIREMENT AND BENEFIT PLANS

Employee Pension Plan

Eligible employees of the Command participate in The Salvation Army Pension Plan (the "Plan") with other Salvation Army territories, which provides for death, disability and retirement benefits. The Plan, a defined contribution, money purchase plan, is administered by a Board of Trustees approved by the National Headquarters of The Salvation Army. The Plan's assets are held by an insurance company as trustee. Annual contributions to the Plan are based on a stipulated percentage of employee's salaries. Approximately \$101,000 and \$108,000 of expense was incurred under this Plan for the years ended September 30, 2010 and 2009, respectively.

Employee Medical Plan

Employees of The Salvation Army are provided health benefits under a self-insured program, that is administered by a third party claims administrator. Amounts charged to the Command and included in expense for this plan were approximately \$380,000 and \$484,000 for the years ended September 30, 2010 and 2009, respectively.

Officers' Retirement Provisions

The Salvation Army has a noncontributory retirement provision for officers that provides retirement benefits and certain health care and death benefits to retired officers, as defined by Salvation Army policy governing such benefits. The corporate headquarters has total responsibility for the administration of retirement benefits. Retirement allowances are determined based on active officer allowances and length of service.

They are self-funded principally by annual assessments to all centers of operation, by designated portions from legacy income, by earnings on assets designated for retirement benefits, and by appropriations.

Amounts charged to the Command and included in expenses for this plan for the fiscal years ended September 30, 2010 and 2009 were approximately \$4,500, respectively.

Officers' and Auxiliary-Captains' Sick Benefit and Burial Fund

The Salvation Army provides certain health care and death benefits for active Salvation Army officers and Auxiliary-Captains through Officers' and Auxiliary-Captains' Sick Benefit and Burial Funds, as defined by the national Salvation Army policy. All active Salvation Army officers and Auxiliary-Captains and their eligible dependents are eligible for these benefits. Amounts charged to the unit and included in expenses for this plan were approximately \$10,300 for each of the fiscal years ended September 30, 2010 and 2009, respectively.

The Salvation Army St. Petersburg Area Command
General Operating Fund

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 2010 and 2009

NOTE F - PENSION, RETIREMENT AND BENEFIT PLANS - Continued

Insurance Programs

The Salvation Army maintains insurance programs for general liability, automobile, workers' compensation, and property coverage. The programs, administered by territorial headquarters, are intended to provide coverage for claims arising in all centers of operation. Funding for these programs is obtained through assessments to all centers of operation for each line of coverage and through earnings on designated assets held to pay claims.

NOTE G - RELATED PARTY TRANSACTIONS

The Command is assessed an administrative charge for support services provided by the Florida Divisional Headquarters and the Southern Territorial Headquarters to the Command. Support services include administration related to program, personnel, business, and other support services provided to the Command. Total support services charged to the Command for the years ended September 30, 2010 and 2009 were approximately \$808,000 and \$680,000, respectively.

The amounts shown as related party accounts receivable at September 30, 2010 and 2009 represent trust fund earnings due to the Command from the Southern Territory fully collected subsequent to year-end. Trust fund earnings are included as contributions and approximated \$882,000 and \$971,000 for the years ended September 30, 2010 and 2009, respectively.

The amount shown as related party accounts payable represents amounts due to Divisional Headquarters and the Southern Territory for employee medical insurance coverage, workers' compensation expenses, liabilities for support services, as well as an advance for working capital purposes of \$125,149 at September 30, 2010 and 2009, respectively.

NOTE H - CONCENTRATION OF CREDIT RISK

The Command occasionally maintains deposits in excess of federally insured limits. Statement of Financial Accounting Standards No. 105 identifies these items as a concentration of credit risk requiring disclosure, regardless of the degree of risk. The risk is managed by maintaining all deposits in high quality financial institutions.

NOTE I – SUBSEQUENT EVENTS

The Command has evaluated events and transactions occurring subsequent to September 30, 2010 as of January 4, 2011 which is the date the financial statements were available to be issued. Subsequent event occurring after January 4, 2011 have not been evaluated by management. No material events have occurred since September 30, 2010 that require recognition or disclosure in the financial statements.

SUPPLEMENTAL INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

THE SALVATION ARMY ST. PETERSBURG AREA COMMAND
GENERAL OPERATING FUND

For the year ended September 30, 2010

The Salvation Army St. Petersburg Area Command
General Operating Fund

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

For the year ended September 30, 2010

Federal Program Title	Contract Number	Federal CFDA#	Expenditures
Federal			
<u>U.S. Department of Health and Human Services</u>			
Passed-through Eckerd Youth Alternatives, Inc. Foster Care Title IV-E (ARRA)	EYA-OHC-SAA-FY10	93.658	\$ 745,661
Passed-through Eckerd Youth Alternatives, Inc. Promoting Safe and Stable Families	ECA-NSVAPR9	93.556	514,965
Passed-through Eckerd Youth Alternatives, Inc. Social Services Block Grant	ECA-OHC-SAA-FY10	93.667	80,988
<u>U.S. Department of Homeland Security</u>			
Passed-through United Way Emergency Food & Shelter National Board Program	169400-002	97.024	<u>30,000</u>
Total expenditures of federal awards			<u>1,371,614</u>
State			
<u>Florida Department of Children and Families</u>			
Passed-through Eckerd Youth Alternatives, Inc. Community Based Care Supports	ECA-OHC-SAA-FY10	60.094	361,152
Direct Awards Salvation Army Children's Village-Pinellas	QJ14R	60.064	244,788
<u>Florida Department of Corrections</u>			
Direct Award Transitional Services-Post Release	C2252	70.011	<u>156,219</u>
Total expenditures of state financial assistance			<u>762,159</u>
Total expenditures of federal awards and state financial assistance			<u><u>\$ 2,133,773</u></u>

The accompanying notes are an integral part of this schedule.

The Salvation Army St. Petersburg Area Command
General Operating Fund

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

September 30, 2010

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal and state grant activity of the Command and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations* and Chapter 10.650, *Rules of the Auditor General*. Therefore, some amounts presented in this schedule differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE B - CONTINGENCIES

These federal and state programs / projects are subject to financial and compliance audits by grantor agencies, which, if instances of material noncompliance are found, may result in disallowed expenditures, and affect the Command's continued participation in specific programs. The amount of expenditures that may be disallowed by the grantor agencies cannot be determined at this time, although the Command expects such amounts, if any, to be immaterial.

NOTE C - SUBRECIPIENTS

The Command did not provide any federal awards or state financial assistance to subrecipients of the federal and state expenditures presented in this schedule.

INDEPENDENT AUDITORS' 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

THE SALVATION ARMY ST. PETERSBURG AREA COMMAND
GENERAL OPERATING FUND

September 30, 2010



RIVERO, GORDIMER & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Member
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

Cesar J. Rivero	Sam A. Lazzara
Richard Gordimer	Stephen G. Douglas
Herman V. Lazzara	Michael E. Helton
Marc D. Sasser	

INDEPENDENT AUDITORS' 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

Board of Trustees
The Salvation Army, a Georgia Corporation

We have audited the financial statements of the General Operating Fund of The Salvation Army St. Petersburg Area Command (the "Command") as of and for the year ended September 30, 2010, and have issued our report thereon, dated January 4, 2011. 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 of America.

Internal Control Over Financing Reporting

In planning and performing our audit, we considered the Command's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Command's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Command's internal control over financial reporting.

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 misstatements on a timely basis. A material weakness is a deficiency, or 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Command's financial statements are free of 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. 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*.

This report is intended for the information of the Advisory Board, management, federal, state and local awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than those specified parties.

Bucio, Gordinier & Company, P.A.

Tampa, Florida
January 4, 2011

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM
AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND CHAPTER 10.650,
RULES OF THE AUDITOR GENERAL

THE SALVATION ARMY ST. PETERSBURG AREA COMMAND
GENERAL OPERATING FUND

September 30, 2010



RIVERO, GORDIMER & COMPANY, P.A.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133 AND CHAPTER 10.650,
RULES OF THE AUDITOR GENERAL

Board of Trustees
The Salvation Army, a Georgia Corporation

Compliance

We have audited the General Operating Fund of The Salvation Army St. Petersburg Area Command (the "Command") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement*, and the requirements described in the Florida Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2010. The Command's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs and state projects is the responsibility of the Command's management. Our responsibility is to express an opinion on the Command's compliance based on our audit.

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 of America, OMB Circular A-133, and Chapter 10.650, *Rules of the Auditor General*. Those standards, OMB Circular A-133 and Chapter 10.650, *Rules of the Auditor General*, 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 or state project occurred. An audit includes examining, on a test basis, evidence about the Command'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. Our audit does not provide a legal determination on the Command's compliance with those requirements.

In our opinion, the Command complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2010.

Internal Control Over Compliance

Management of the Command is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the Command's internal control over compliance with requirements that could have a direct and material effect on a major federal program or state project to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, *Rules of the Auditor General*, 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 the Command'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 or state project 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 or state project will not be prevented, or detected and corrected, on a timely basis.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above.

This report is intended solely for the information and use of management, the Advisory Board, federal and state awarding agencies, pass-through entities, and specific legislative or regulatory bodies, and is not intended to be and should not be used by anyone other than these specified parties.

Tampa, Florida
January 4, 2011

A handwritten signature in black ink that reads "Benicio, Gordinier & Company, P.A." The signature is written in a cursive, flowing style.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAMS
AND STATE PROJECTS

THE SALVATION ARMY ST. PETERSBURG AREA COMMAND
GENERAL OPERATING FUND

September 30, 2010

The Salvation Army St. Petersburg Area Command
General Operating Fund

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAMS
AND STATE PROJECTS
For the year ended September 30, 2010

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued Unqualified

Internal control over financial reporting

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards and State Financial Assistance

Internal control over major federal programs and state projects

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified yes X none reported

Type of auditors' report issued on compliance for major federal programs and state projects Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133 and Chapter 10.650, *Rules of the Auditor General*? yes X no

Identification of major federal programs and state projects:

Federal

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.556	Promoting Safe & Stable Families
93.658 - ARRA	Foster Care - Title IV - E (American Recovery and Reinvestment Act)
93.667	Social Services Block Grant
97.024	Emergency Food & Shelter National Board Program

State

<u>CSFA Number</u>	<u>Name of State Project</u>
60.064	Salvation Army Children's Village - Pinellas
60.094	Community Based Care Supports
70.011	Transitional Services-Post Release

Dollar threshold used to distinguish between type A and type B Federal programs \$ 300,000

Dollar threshold used to distinguish between type A and type B state projects \$ 300,000

Auditee qualified as low-risk auditee yes X no

The Salvation Army St. Petersburg Area Command
General Operating Fund

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAMS
AND STATE PROJECTS - CONTINUED

For the year ended September 30, 2010

Section II - Financial Statement Findings

No matters were reported for the year ended September 30, 2010, and no matters were reported for the prior year. Accordingly, a summary schedule of prior year audit findings is not presented.

Section III - Federal Award and State Financial Assistance Findings and Questioned Costs

No matters were reported for the year ended September 30, 2010, and no matters were reported for the prior year. Accordingly, a summary schedule of prior year audit findings is not presented.

Section IV - Other Issues

No summary schedule of prior audit findings is required because there were no prior audit findings related to state projects.

MANAGEMENT LETTER

THE SALVATION ARMY ST. PETERSBURG AREA COMMAND
GENERAL OPERATING FUND

September 30, 2010



RIVERO, GORDIMER & COMPANY, P.A.
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MANAGEMENT LETTER

Board of Trustees
The Salvation Army, a Georgia Corporation

We have audited the financial statements of the General Operating Fund of The Salvation Army St. Petersburg Area Command (the "Command") as of and for the fiscal year ended September 30, 2010, and have issued our report thereon, dated January 4, 2011.

We conducted our audit 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 of America; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. We have issued our Independent Auditors' 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, Independent Auditors' Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Federal Program and State Project and on Internal Control Over Compliance in accordance with OMB Circular A-133 and Chapter 10.650 *Rules of the Auditor General*, and the Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, dated January 4, 2011 should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.650, *Rules of the Auditor General* which requires disclosure in the management letter of violations of provisions of contracts or grant agreements or abuse that have an effect on the financial statements that is less than material but more than inconsequential. In addition, for matters that are inconsequential, considering both quantitative and qualitative factors, the following may be reported based on professional judgment: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, and (2) control deficiencies that are not significant deficiencies. Our audit disclosed no matters required to be disclosed.

Pursuant to Chapter 119, Florida Statutes, this management letter is public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this letter is solely for the information and use of management, the Advisory Board, and the State of Florida Office of the Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

Tampa, Florida
January 4, 2011