

THE SALVATION ARMY
NORTHEAST FLORIDA AREA COMMAND OPERATING FUND

(a division of The Salvation Army Northeast Florida
Area Command, a unit of The Salvation Army,
a Georgia Corporation)

FINANCIAL STATEMENTS AND ADDITIONAL INFORMATION
Years Ended September 30, 2013 and 2012

THE SALVATION ARMY
NORTHEAST FLORIDA AREA COMMAND OPERATING FUND
(a division of The Salvation Army Northeast Florida Area Command,
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JAMES KNUTZEN & ASSOCIATES, C.P.A.'s, P.A.

5150 Belfort Road, Bldg. 300
JACKSONVILLE, FLORIDA 32256
(904) 725-5832 FAX (904) 727-6835
Email: office@knutzencpa.com

James V. Knutzen, C.P.A., M.B.A., Emeritus
M. Todd Middlemas, C.P.A., M.B.A.
Margaret R. Dodson, C.P.A.
Barbara L. Towle, C.P.A.
Christina E. Gibson, C.P.A.
Michael J. Connelly, C.P.A.
Greg A. Korn, C.P.A.

MEMBER OF
AMERICAN AND FLORIDA
INSTITUTES OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Trustees
The Salvation Army, A Georgia Corporation

Report on the Financial Statements

We have audited the accompanying financial statements of The Salvation Army Northeast Florida Area Command Operating Fund (the "Operating Fund"), a division of The Salvation Army Northeast Florida Area Command, a unit of The Salvation Army, a Georgia corporation, which comprise the statements of financial position as of September 30, 2013 and 2012, 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.

Auditors' 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Salvation Army Northeast Florida Area Command Operating Fund as of September 30, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, by Section 215.97, Florida Statutes and Chapter 10.650: *Rules of the Auditor General*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2014 on our consideration of the Operating Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations,

JAMES KNUTZEN & ASSOCIATES
C.P.A.'s, P.A.

contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Salvation Army Northeast Florida Area Command Operating Fund's internal control over financial reporting and compliance.



James Knutzen & Associates, C.P.A.'s, P.A.
Jacksonville, Florida
March 5, 2014

THE SALVATION ARMY
NORTHEAST FLORIDA AREA COMMAND OPERATING FUND
(a division of The Salvation Army Northeast Florida Area Command,
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STATEMENTS OF FINANCIAL POSITION
September 30, 2013 and 2012

ASSETS

	<u>2013</u>	<u>2012</u>
Operating Assets:		
Cash and cash equivalents (Notes 2 and 3)	\$ 1,131,769	\$ 584,299
Accounts receivable (less allowance for doubtful accounts of \$3,225 and \$940) (Note 4)	376,425	382,441
Property and equipment (less accumulated depreciation of \$410,478 and \$375,605) (Note 11)	240,527	209,815
Other assets	<u>117,480</u>	<u>278,508</u>
Total Assets	<u>\$ 1,866,201</u>	<u>\$ 1,455,063</u>

LIABILITIES AND NET ASSETS

Liabilities:		
Accounts payable	\$ 1,812,754	\$ 1,336,588
Accrued payroll	146,036	145,929
Funds held in trust	<u>179,373</u>	<u>109,221</u>
Total Liabilities	<u>2,138,163</u>	<u>1,591,738</u>
Net Assets:		
Unrestricted	(330,226)	(172,450)
Temporarily restricted (Note 7)	<u>58,264</u>	<u>35,775</u>
Total Net Assets	<u>(271,962)</u>	<u>(136,675)</u>
Total Liabilities and Net Assets	<u>\$ 1,866,201</u>	<u>\$ 1,455,063</u>

See Notes to Financial Statements.

THE SALVATION ARMY
NORTHEAST FLORIDA AREA COMMAND OPERATING FUND
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STATEMENT OF ACTIVITIES
For The Year Ended September 30, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 2013</u>
Public Support and Revenue			
Contributions	\$ 3,689,058	\$ 179,529	\$ 3,868,587
Donations-in-kind and contributed services	1,669,869	-	1,669,869
Program service fees	2,882,770	-	2,882,770
Special events	190,935	-	190,935
Federated fund-raising organizations	476,529	-	476,529
Fees and grants from governmental agencies	1,652,351	-	1,652,351
Other income	82,088	-	82,088
	<u>10,643,600</u>	<u>179,529</u>	<u>10,823,129</u>
Assets released from restrictions	<u>157,040</u>	<u>(157,040)</u>	<u>-</u>
 Total Public Support and Revenue	 <u>10,800,640</u>	 <u>22,489</u>	 <u>10,823,129</u>
Expenses			
Program Services:			
Corps Community Center	953,700	-	953,700
Residential and institutional	624,032	-	624,032
Other social services	7,046,536	-	7,046,536
	<u>8,624,268</u>	<u>-</u>	<u>8,624,268</u>
Supporting Services:			
Management and general	1,395,115	-	1,395,115
Fund raising	939,033	-	939,033
	<u>2,334,148</u>	<u>-</u>	<u>2,334,148</u>
 Total Expenses	 <u>10,958,416</u>	 <u>-</u>	 <u>10,958,416</u>
Changes in Net Assets	(157,776)	22,489	(135,287)
Net Assets at Beginning of Year	<u>(172,450)</u>	<u>35,775</u>	<u>(136,675)</u>
Net Assets at End of Year	<u>\$ (330,226)</u>	<u>\$ 58,264</u>	<u>\$ (271,962)</u>

See Notes to Financial Statements.

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STATEMENT OF ACTIVITIES
For The Year Ended September 30, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 2012</u>
Public Support and Revenue			
Contributions	\$ 3,695,004	\$ 141,335	\$ 3,836,339
Donations-in-kind and contributed services	1,165,322	-	1,165,322
Program service fees	2,670,696	-	2,670,696
Special events	172,370	-	172,370
Federated fund-raising organizations	459,211	-	459,211
Fees and grants from governmental agencies	1,461,922	-	1,461,922
Other income	31,023	-	31,023
	<u>9,655,548</u>	<u>141,335</u>	<u>9,796,883</u>
Assets released from restrictions	<u>150,641</u>	<u>(150,641)</u>	<u>-</u>
Total Public Support and Revenue	9,806,189	(9,306)	9,796,883
Expenses			
Program Services:			
Corps Community Center	1,051,990	-	1,051,990
Residential and institutional	724,469	-	724,469
Other social services	6,376,589	-	6,376,589
Total Program Services	<u>8,153,048</u>	<u>-</u>	<u>8,153,048</u>
Supporting Services:			
Management and general	1,271,043	-	1,271,043
Fund raising	909,470	-	909,470
Total Supporting Services	<u>2,180,513</u>	<u>-</u>	<u>2,180,513</u>
Total Expenses	<u>10,333,561</u>	<u>-</u>	<u>10,333,561</u>
Changes in Net Assets	(527,372)	(9,306)	(536,678)
Net Assets at Beginning of Year	<u>354,922</u>	<u>45,081</u>	<u>400,003</u>
Net Assets at End of Year	<u>\$ (172,450)</u>	<u>\$ 35,775</u>	<u>\$ (136,675)</u>

See Notes to Financial Statements.

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STATEMENT OF FUNCTIONAL EXPENSES
Year Ended September 30, 2013

	Corps Community Center	Residential and Institutional	Other Social Services	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and officer allowances	\$ 256,486	\$ 296,617	\$ 2,052,240	\$ 2,605,343	\$ 521,367	\$ 429,774	\$ 951,141	\$ 3,556,484
Officer and employee benefits	78,736	130,960	544,824	754,520	110,371	37,450	147,821	902,341
Payroll taxes	26,321	20,111	201,413	247,845	89,484	23,918	113,402	361,247
Professional fees	35,471	2,646	101,272	139,389	19,112	16,045	35,157	174,546
Supplies	81,918	2,335	146,169	230,422	86,569	58,661	145,230	375,652
Telephone	53,924	8,991	128,995	191,910	32,251	3,502	35,753	227,663
Postage and shipping	3,920	77	25,645	29,642	5,948	66,864	72,812	102,454
Occupancy	180,259	78,585	363,671	622,515	109,154	4,908	114,062	736,577
Furnishings and equipment	32,121	16,487	59,438	108,046	72,989	4,698	77,687	185,733
Printing and publications	15,812	130	20,707	36,649	8,234	198,323	206,557	243,206
Travel, meals, and transportation	39,725	(153)	42,721	82,293	59,845	15,844	75,689	157,982
Conferences, meetings, and major trips	19,043	-	2,275	21,318	8,296	175	8,471	29,789
Specific assistance to individuals	9,367	8,434	2,565,473	2,583,274	69,393	74,377	143,770	2,727,044
Organization dues	5,250	60	3,271	8,581	3,237	875	4,112	12,693
Awards and grants	28,001	-	-	28,001	61,387	-	61,387	89,388
Miscellaneous	9,659	531	8,288	18,478	137,478	3,619	141,097	159,575
Support services	51,906	56,133	756,559	864,598	-	-	-	864,598
Depreciation	25,781	2,088	23,575	51,444	-	-	-	51,444
Total Expenses	\$ 953,700	\$ 624,032	\$ 7,046,536	\$ 8,624,268	\$ 1,395,115	\$ 939,033	\$ 2,334,148	\$ 10,958,416

See Notes to Financial Statements.

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STATEMENT OF FUNCTIONAL EXPENSES

Year Ended September 30, 2012

	Corps Community Center	Residential and Institutional	Other Social Services	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and officer allowances	\$ 254,433	\$ 281,886	\$ 2,247,254	\$ 2,783,573	\$ 472,067	\$ 390,249	\$ 862,316	\$ 3,645,889
Officer and employee benefits	76,008	111,377	517,994	705,379	113,760	31,499	145,259	850,638
Payroll taxes	26,074	19,854	212,238	258,166	81,817	17,232	99,049	357,215
Professional fees	39,576	1,969	108,893	150,438	37,220	19,989	57,209	207,647
Supplies	74,419	2,713	137,367	214,499	79,916	35,603	115,519	330,018
Telephone	44,046	7,485	127,177	178,708	29,489	2,553	32,042	210,750
Postage and shipping	2,873	17	14,266	17,156	1,975	85,941	87,916	105,072
Occupancy	245,496	59,288	391,272	696,056	152,568	5,023	157,591	853,647
Furnishings and equipment	34,835	8,623	81,494	124,952	15,690	5,141	20,831	145,783
Printing and publications	8,560	45	28,307	36,912	9,630	170,403	180,033	216,945
Travel, meals, and transportation	52,692	626	56,781	110,099	52,826	27,154	79,980	190,079
Conferences, meetings, and major trips	25,096	-	4,541	29,637	8,722	865	9,587	39,224
Specific assistance to individuals	15,147	137,150	1,693,595	1,845,892	97,285	116,618	213,903	2,059,795
Organization dues	3,794	-	983	4,777	5,684	600	6,284	11,061
Awards and grants	34,500	-	387	34,887	61,733	-	61,733	96,620
Miscellaneous	11,689	756	8,435	20,880	50,661	600	51,261	72,141
Support services	78,947	90,576	727,082	896,605	-	-	-	896,605
Depreciation	23,805	2,104	18,523	44,432	-	-	-	44,432
Total Expenses	\$ 1,051,990	\$ 724,469	\$ 6,376,589	\$ 8,153,048	\$ 1,271,043	\$ 909,470	\$ 2,180,513	\$ 10,333,561

See Notes to Financial Statements.

THE SALVATION ARMY
NORTHEAST FLORIDA AREA COMMAND OPERATING FUND
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STATEMENTS OF CASH FLOWS
For The Years Ended September 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	\$ (135,287)	\$ (536,678)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Changes in Operating Assets and Liabilities:		
Depreciation	51,444	44,432
(Increase) decrease in accounts receivable	6,016	(90,140)
Decrease in other assets	161,028	42,893
Increase in accounts payable and accrued expenses	476,273	341,711
Increase (decrease) in funds held in trust	<u>70,152</u>	<u>(893)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>629,626</u>	<u>(198,675)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Disposals of equipment and vehicles	3,560	-
Purchases of equipment and vehicles	<u>(85,716)</u>	<u>(161,983)</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(82,156)</u>	<u>(161,983)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>547,470</u>	<u>(360,658)</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>584,299</u>	<u>944,957</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 1,131,769</u>	<u>\$ 584,299</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Cash paid during year		
Interest expense	<u>\$ -</u>	<u>\$ -</u>

See Notes to Financial Statements.

THE SALVATION ARMY
NORTHEAST FLORIDA AREA COMMAND OPERATING FUND
(a division of The Salvation Army Northeast Florida Area Command,
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NOTES TO FINANCIAL STATEMENTS
September 30, 2013 and 2012

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 accompanying financial statements are summaries of the financial position, results of operations, net asset classifications and sources and applications of cash of the Northeast Florida Area Command Operating Fund (the "Operating Fund"), a unit of The Salvation Army, a Georgia corporation. The Operating Fund does not include investments of the Area Command. Financial support is provided by contributions, grants, and program fees.

The Salvation Army is an organization exempt from income taxation under Section 501(a) as an entity as described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended and is exempt from state income taxes under related state provisions.

The Salvation Army operates a variety of programs including corps community centers that provide spiritual, educational, and recreational services; homeless and emergency shelters; children's day care centers; emergency disaster services; assistance for the poor, disabled, and retired; misdemeanor corrections and non-secure drug programs; and other related programs.

2. Summary of Significant Accounting Policies

a. General

Basis of Presentation

The accompanying financial statements have been prepared in accordance with the national accounting policies of The Salvation Army. These policies are consistent with accounting principles generally accepted in the United States of America.

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NOTES TO FINANCIAL STATEMENTS
September 30, 2013 and 2012
(continued)

2. Summary of Significant Accounting Policies (continued)

In order to observe restrictions which donors place on grants and other gifts, all assets, liabilities and activities are accounted for in the following net asset classifications:

Unrestricted Net Assets – not subject to donor imposed restrictions. Unrestricted net assets may be designated for specific purposes or locations by action of the Board of Trustees/Directors.

Temporarily Restricted Net Assets – subject to donor imposed stipulations that may be fulfilled by actions of The Salvation Army 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 may be retained and invested permanently by The Salvation Army. The donors require The Salvation Army to use all or part of the investment return on these net assets for specified or unspecified purposes.

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. All expenses are reported as decreases in unrestricted net assets. Expirations of temporary restrictions on net assets, that is, the expiration of the donor imposed stipulated purpose or the elapsing of the specified time period, are reported as reclassifications of net assets.

Contributions subject to donor-imposed restrictions are recorded as temporarily restricted support and are reclassified to unrestricted support when the donor-imposed restriction has been fulfilled or the stipulated time period has elapsed.

b. Cash and Cash Equivalents

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

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NOTES TO FINANCIAL STATEMENTS
September 30, 2013 and 2012
(continued)

2. Summary of Significant Accounting Policies (continued)

c. Equipment and Vehicles

Equipment and vehicles are stated at cost or, if donated, at fair market value at the date of donation.

d. Revenue and Support

All items of revenue and support are stated on the accrual basis, including revenues receivable as reimbursements for incurred costs from government units and other third party payers.

- i. Contributions with donor-imposed restrictions that are met in the same accounting period are recorded as unrestricted income at the time of receipt.
- ii. Contributions of temporarily restricted long-lived assets are assumed to be temporarily restricted over the specified period of the restriction.

e. Donations-In-Kind and Contributed Services

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

Goods donated for sale in Salvation Army adult rehabilitation centers and thrift stores are recorded as contributions and processed donations in kind on the basis of a percentage of sales income determined by appraisal studies.

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

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NOTES TO FINANCIAL STATEMENTS
September 30, 2013 and 2012
(continued)

2. Summary of Significant Accounting Policies (continued)

f. Expenses

All expenses are stated on the accrual basis and presented in a functionalized statement.

g. Depreciation

Depreciation is provided on buildings, vehicles and equipment at straight-line rates based on estimated service life. A half year of depreciation is charged in the year of acquisition or completion of construction. A half year of depreciation is charged in the year of disposition.

Provision is 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.

h. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States 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. Cash and Cash Equivalents

Cash accounts are maintained for separate functions within the Operating Fund. The Misdemeanant Probation program, more particularly described in Footnote 9, is one of those functions and maintains funds held for the courts and others. These funds, totaling \$176,480 and \$109,221 at September 30, 2013 and 2012, respectively, are not available for operations.

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NOTES TO FINANCIAL STATEMENTS
September 30, 2013 and 2012
(continued)

4.	<u>Accounts Receivable</u>	<u>2013</u>	<u>2012</u>
	Florida Department of Corrections		
	Non-secure drug program	\$ 49,710	\$ 47,481
	Probation and restitution center	-0-	21,444
	Post-Release Transitional Housing	4,620	2,880
	Florida Department of Health		
	Child Food Program	-0-	5,387
	Emergency Services & Homeless Coalition	45,462	-0-
	Salvation Army Units	265,611	284,189
	Child Care Development Center Tuition receivable	1,480	845
	Other receivables	<u>9,542</u>	<u>20,215</u>
	Total	<u>\$ 376,425</u>	<u>\$ 382,441</u>

The Operating Fund maintains an allowance for doubtful accounts for the Child Care Development Center. The allowance account had a balance of \$3,225 and \$940 for the year ending September 30, 2013 and 2012, respectively.

5. Pension, Retirement and Postretirement Benefits

Employee Pension Plan

Eligible employees participate in The Salvation Army Pension Plan with other Salvation Army territories which provides for death, disability and retirement benefits. The Employee Pension Plan is a defined contribution, money purchase plan.

Annual contributions to the Plan are based on a stipulated percentage of employees' salaries. The Operating Fund incurred expenses of \$149,421 and \$147,456 under this plan in fiscal year 2013 and 2012, respectively.

Officers' Retirement and Other Postretirement Benefits Provision

The Salvation Army has a retirement provision for Officers, which 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 upon active officer allowances and length of service. Provision for these benefits is made principally by annual assessments to all centers of operation, by

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NORTHEAST FLORIDA AREA COMMAND OPERATING FUND
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a unit of The Salvation Army, a Georgia Corporation)

NOTES TO FINANCIAL STATEMENTS
September 30, 2013 and 2012
(continued)

5. Pension, Retirement and Postretirement Benefits (continued)

designated portions from legacy income, by earnings on assets designated for retirement benefits, and by special appropriations. Amounts charged to the Operating Fund and included in expenses for this provision were \$12,000 in fiscal years 2013 and 2012.

6. Related Party Transactions

The Operating Fund is assessed an administrative charge by The Salvation Army Florida Divisional Headquarters for support services provided by the Florida Divisional Headquarters and the Southern Territorial Headquarters to the Operating Fund. Support services provided by Divisional and Territorial Headquarters include program, personnel, business, and social services. Expenses reflected for these services were \$864,584 and \$896,605 in fiscal 2013 and 2012, respectively.

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 Operating Fund and included in expenses for this plan were \$45,504 and \$33,216 in fiscal 2013 and 2012, respectively.

Employees of The Salvation Army are provided health benefits under a self-insured program which is administered by a third-party claims administrator. Amounts charged to the Operating Fund and included in expenses were \$713,366 and \$669,761 in fiscal 2013 and 2012, respectively.

The Salvation Army maintains self-insurance programs for general liability, automobile workers compensation and property coverage. The programs, which are administered by Territorial Headquarters, are intended to provide coverage for claims arising in all centers of operation. Amounts charged to the Operating Fund and included in expenses were \$158,377 and \$169,322 in fiscal 2013 and 2012, respectively.

The Operating Fund received \$245,927 and \$297,768 in fiscal year 2013 and 2012, respectively, from funds held by Territorial Headquarters for operations which is reflected as contributions in the accompanying financial statements.

THE SALVATION ARMY
NORTHEAST FLORIDA AREA COMMAND OPERATING FUND
(a division of The Salvation Army Northeast Florida Area Command,
a unit of The Salvation Army, a Georgia Corporation)

NOTES TO FINANCIAL STATEMENTS
September 30, 2013 and 2012
(continued)

6. Related Party Transactions (continued)

The Salvation Army Florida Divisional Headquarters and the Southern Territorial Headquarters pay operating costs for the Operating Fund. The resulting amounts due the Divisional Headquarters and Territorial Headquarters are recorded as payables by the Operating Fund. These payables totaled \$1,402,592 and \$1,096,053 at September 30, 2013 and 2012.

7. Net Asset Classifications

Temporarily restricted net assets of \$58,264 and \$35,775 are available for the welfare and support of needy persons at September 30, 2013 and 2012, respectively.

8. Net Assets Released from Restrictions

Net assets of \$157,040 and \$150,641 were released for the welfare and support of needy persons from donor restrictions by incurring expenses satisfying the restricted purposes or by the occurrence of other events specified by the donors during fiscal years 2013 and 2012.

9. Fines and Restitutions

The Misdemeanant Probation program of the Northeast Florida Area Command Operating Fund collects fines and restitution funds from program participants on behalf of the Judicial Courts of surrounding counties in the northern Florida area. Court ordered fines collected are remitted to the respective county, while receipts of court ordered restitutions are remitted directly to victims. The Operating Fund recorded the cash balance of the Fines and Restitutions account as cash and cash equivalents in the September 30, 2013 and 2012 financial statements. The liability to these county courts and individuals was reflected as Funds Held in Trust.

10. Concentration of Credit Risk

The Operating Fund maintains bank accounts with an FDIC insured bank and, although not regularly, exceeded depository insurance limits.

THE SALVATION ARMY
NORTHEAST FLORIDA AREA COMMAND OPERATING FUND
(a division of The Salvation Army Northeast Florida Area Command,
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NOTES TO FINANCIAL STATEMENTS
September 30, 2013 AND 2012
(continued)

11. Property and Equipment

Depreciation expense is computed on the straight-line basis over the estimated service life of the assets. The estimated service lives of the assets range from 3 to 8 years.

	<u>2013</u>	<u>2012</u>
Vehicles and equipment	\$ 651,005	\$ 585,420
Accumulated depreciation	<u>(410,478)</u>	<u>(375,605)</u>
	<u>\$ 240,527</u>	<u>\$ 209,815</u>

12. Operating Leases

The Operating Fund leases office space for the Misdemeanant Program in Yulee, Jacksonville Beach and Orange Park. Additionally, certain office equipment is leased. The minimum lease payments for the year ending September 30 are as follows:

<u>Fiscal</u> <u>Year</u>	<u>Lease</u> <u>Payments</u>
2014	\$ 60,638
2015	54,091
2016	33,596
2017	<u>-0-</u>
	<u>\$148,325</u>

Lease expense totaled \$146,944 for the year ending September 30, 2013.

13. Tax Positions

The Operating Fund is a unit of The Salvation Army and does not have a federal or state tax return filing requirement. Therefore, there are no tax years that remain subject to examination and no unrecognized exposure related to uncertain tax positions.

14. Subsequent Events

In preparing these financial statements, the organization has evaluated events and transactions for potential recognition or disclosure through March 5, 2014, the date the financial statements were available to be issued. Subsequent events occurring after March 5, 2014 have not been evaluated by management. No material events have occurred since September 30, 2013 that requires recognition or disclosure in the financial statements.

THE SALVATION ARMY
NORTHEAST FLORIDA AREA COMMAND OPERATING FUND
(a division of The Salvation Army Northeast Florida Area Command,
a unit of the Salvation Army, a Georgia Corporation)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

For The Year Ended September 30, 2013

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Contract Period</u>	<u>CFDA CSFA Number</u>	<u>Contract Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
U .S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Passed Through State of Florida					
Department of Children and Families					
Emergency Shelter Grant	10/1/12 - 9/30/13	14.231		\$ 50,373	\$ -
Emergency Shelter Grant	10/1/12 - 9/30/13	14.231	DPZ02	84,027	-
Emergency Shelter Grant	10/1/12 - 9/30/13	14.231	DPZ01	87,500	-
Passed Through City of Jacksonville, Florida					
Emergency Shelter Grant	10/1/12 - 9/30/13	14.231		<u>156,600</u>	<u>-</u>
				<u>378,500</u>	<u>-</u>
U .S. DEPARTMENT OF VETERANS AFFAIRS					
Passed Through Emergency Services & Homeless Coalition of N. E. Florida, Inc.					
Supportive Services for Veteran Families	10/1/12 - 9/30/13	64.033		<u>97,786</u>	<u>-</u>
				<u>97,786</u>	<u>-</u>
U .S. DEPARTMENT OF HOMELAND SECURITY					
National Board of Emergency Food and Shelter	10/1/12 - 9/30/13	97.024		13,225	-
National Board of Emergency Food and Shelter	10/1/12 - 9/30/13	97.024		<u>60,295</u>	<u>-</u>
				<u>73,520</u>	<u>-</u>
U. S. DEPARTMENT OF AGRICULTURE					
Passed Through State of Florida					
Department of Health					
Child Care Food Program	10/1/12 - 9/30/13	10.558	I-1003	37,241	-
Child Care Food Program	10/1/12 - 9/30/13	10.558	H-1273	<u>44,213</u>	<u>-</u>
				<u>81,454</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u><u>631,260</u></u>	<u><u>-</u></u>
<u>State Agency/Pass-through Entity/State Project</u>					
FLORIDA DEPARTMENT OF CORRECTIONS					
Direct Projects					
Community Substance Abuse Program	10/1/12 - 9/30/13	70.016	C2421	\$ 697,728	\$ -
Offender Supervision-Probation and Restitution Center	10/1/12 - 9/30/13	70.003	C2358	111,261	-
Post-Release Substance Abuse Transitional Housing	10/1/12 - 9/30/13	70.011	C2682	<u>33,400</u>	<u>-</u>
				<u>842,389</u>	<u>-</u>
FLORIDA DEPARTMENT OF EDUCATION					
Pass-through Early Learning Coalition of Duval					
Voluntary Pre-Kindergarten Education Program	10/1/12 - 9/30/13	48.108		<u>92,743</u>	<u>-</u>
				<u>92,743</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE				<u><u>\$ 935,132</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this schedule.

THE SALVATION ARMY
NORTHEAST FLORIDA AREA COMMAND OPERATING FUND
(a division of The Salvation Army Northeast Florida Area Command,
a unit of The Salvation Army, a Georgia Corporation)

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Year Ended September 30, 2013

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance includes the federal and state grant activity of The Salvation Army Northeast Florida Area Command Operating Fund 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 States, Local Governments, and Non-Profit Organizations* and Chapter 10.650, “Rules of the Auditor General.” Because the schedule presents only a selected portion of the operations of The Salvation Army Northeast Florida Area Command Operating Fund it is not intended to and does not present the financial position, changes in net assets, or cash flows of The Salvation Army Northeast Florida Area Command Operating Fund.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on an accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, whereby certain types of expenditures are not allowed or are limited as to reimbursement.

JAMES KNUTZEN & ASSOCIATES, C.P.A.'s, P.A.

5150 Belfort Road, Bldg. 300
JACKSONVILLE, FLORIDA 32256
(904) 725-5832 FAX (904) 727-6835
Email: office@knutzencpa.com

James V. Knutzen, C.P.A., M.B.A., Emeritus
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MEMBER OF
AMERICAN AND FLORIDA
INSTITUTES OF
CERTIFIED PUBLIC ACCOUNTANTS

**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, in accordance with the 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 The Salvation Army Northeast Florida Area Command Operating Fund (the "Operating Fund"), which comprise the statement of financial position as of September 30, 2013, 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 March 5, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Operating Fund's internal control over financial reporting (internal control) to determine the auditing 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 the Operating Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Operating Fund'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 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies (2013-1).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Operating Fund'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. 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*.

Organization's Response to Findings

The Salvation Army Northeast Florida Area Command Operating Fund's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Salvation Army Northeast Florida Area Command Operating Fund's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



James Knutzen & Associates, C.P.A.'s, P.A.
Jacksonville, Florida
March 5, 2014

JAMES KNUTZEN & ASSOCIATES, C.P.A.'s, P.A.

5150 Belfort Road, Bldg. 300
JACKSONVILLE, FLORIDA 32256
(904) 725-5832 FAX (904) 727-6835
Email: office@knutzencpa.com

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MEMBER OF
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133
AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

Board of Trustees
The Salvation Army, A Georgia Corporation

Report on Compliance for Each Major Federal Program and State Project

We have audited the compliance of The Salvation Army Northeast Florida Area Command Operating Fund (the "Operating Fund") with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement*, and in the 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, 2013. The Operating Fund's major federal programs and state projects are identified in the summary of auditors' 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 and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Operating Fund's major federal programs and state projects 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* 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 Operating Fund'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 and state project. However, our audit does not provide a legal determination on the Operating Fund's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the Operating Fund 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 and state projects for the year ended September 30, 2013.

Report on Internal Control Over Compliance

Management of the Operating Fund 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 the Operating Fund's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project 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 Operating Fund'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. *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 or state project 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 the 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 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.

JAMES KNUTZEN & ASSOCIATES
C.P.A.'s, P.A.

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 OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

James Knutzen + Associates

James Knutzen & Associates, C.P.A.'s, P.A.
Jacksonville, Florida
March 5, 2014

THE SALVATION ARMY
NORTHEAST FLORIDA AREA COMMAND OPERATING FUND
(a division of The Salvation Army Northeast Florida Area Command,
a unit of The Salvation Army, a Georgia Corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FEDERAL PROGRAMS AND STATE PROJECTS

YEAR ENDED SEPTEMBER 30, 2013

Section I--Summary of Auditor's Results

Financial Statements

Unqualified auditors' report issued:

Internal control over financial reporting:

Material weakness(es) identified?	_____ yes	<u> X </u> no
Significant deficiency(ies) identified?	<u> X </u> yes	_____ none reported
Noncompliance material to financial statements noted?	_____ yes	<u> X </u> no

Federal/State Awards

Internal Control over major programs/projects:

Material weakness(es) identified?	_____ yes	<u> X </u> no
Significant deficiency(ies) identified?	_____ yes	<u> X </u> none reported

Qualified auditor's report issued on compliance for major programs/projects:

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133 or Florida Single Audit Act?	_____ yes	<u> X </u> no
--	-----------	-----------------

Identification of major projects:	<u>CFDA #</u>	<u>Name of Federal Program and State Project or Cluster</u>
Emergency Shelter Grant	14.231	N/A
	<u>CSFA #</u>	
Community Substance Abuse Program	70.016	N/A

Dollar threshold used to distinguish between type A and type B projects:

Federal	\$ 300,000
State	280,540

Auditee qualified as low risk auditee?	_____ yes	<u> X </u> no
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THE SALVATION ARMY
NORTHEAST FLORIDA AREA COMMAND OPERATING FUND
(a division of The Salvation Army Northeast Florida Area Command,
a unit of The Salvation Army, a Georgia Corporation)

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

Year Ended September 30, 2013

- continued -

Section II – Financial Statement Findings

Significant Deficiency in Internal Control

2013-1 *Condition:* The interdepartmental payables and receivables between departments and other commands within the Area Command Operating Fund were out of balance by \$74,335.

Criteria: Interdepartmental payables and receivables should net to zero.

Cause: Interdepartmental payables and receivables are not being reconciled on a timely basis.

Effect: An audit adjustment consisting of a miscellaneous expense of \$74,335 was recorded to bring the interdepartmental payables and receivables into balance.

Recommendation: The Salvation Army Northeast Florida Area Command Operating Fund should reconcile interdepartmental payables and receivables each month as a part of normal closing entries.

Views of Responsible Officials and Planned Corrective Actions: The Organization agrees with the finding and corrective actions are being implemented.

Section III – Federal/State Award Findings and Questioned Costs

Major Federal Award Programs/Major State Projects Audit:

None

Section IV – Summary Schedule of Prior Audit Findings

No Summary Schedule of Prior Audit Findings is required because there were no prior audit finding related to Federal Programs or State Projects.

JAMES KNUTZEN & ASSOCIATES, C.P.A.'s, P.A.

5150 Belfort Road, Bldg. 300
JACKSONVILLE, FLORIDA 32256
(904) 725-5832 FAX (904) 727-6835
Email: office@knutzencpa.com

James V. Knutzen, C.P.A., M.B.A., Emeritus
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MEMBER OF
AMERICAN AND FLORIDA
INSTITUTES OF
CERTIFIED PUBLIC ACCOUNTANTS

March 5, 2014

Board of Trustees
The Salvation Army, A Georgia Corporation
Jacksonville, Florida

We have audited the financial statements of The Salvation Army Northeast Florida Area Command Operating Fund as of and for the fiscal year ended September 30, 2013 and have issued our report dated March 5, 2014.

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; OMB Circular A-133, *Audits of States, Local Governments, and NonProfit Organizations*; and Chapter 10.650, Rules of the Auditor General. 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 Florida Auditor General, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated March 5, 2014, 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 noncompliance with provisions of contracts or grant agreements, abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements or State project amounts that is less than material but which warrants the attention of those charged with governance.

Board of Directors
The Salvation Army Northeast Florida
Area Command Operating Fund
March 5, 2014
Page Two

2013-1: Significant Deficiency in Internal Control

Condition: The interdepartmental payables and receivables between departments and other commands within the Area Command Operating Fund were out of balance by \$74,335.

Criteria: Interdepartmental payables and receivables should net to zero.

Cause: Interdepartmental payables and receivables are not being reconciled on a timely basis.

Effect: An audit adjustment consisting of a miscellaneous expense of \$74,335 was recorded to bring the interdepartmental payables and receivables into balance.

Recommendation: The Salvation Army Northeast Florida Area Command Operating Fund should reconcile interdepartmental payables and receivables each month as a part of normal closing entries.

Views of Responsible Officials and Planned Corrective Actions: The Organization agrees with the finding and corrective actions are being implemented.

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



James Knutzen & Associates, C.P.A.'s, P.A.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended September 30, 2013

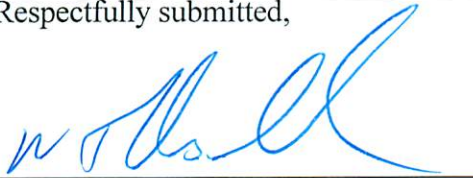
Section V – Corrective Action Plan

2013-1: Significant Deficiency in Internal Control:

Recommendations: The auditors noted that the interdepartmental payables and receivables were not reconciled on a timely basis. The auditors recommend the interdepartmental payables and receivables be reconciled monthly as part of the normal closing process.

Action Taken: We have made staffing changes in our accounting staff and have emphasized the procedural requirement that interdepartmental payables and receivables be balanced.

Respectfully submitted,



Major Thomas McWilliams
Northeast Florida Area Command

JAMES KNUTZEN & ASSOCIATES, C.P.A.'s, P.A.

5150 Belfort Road, Bldg. 300
JACKSONVILLE, FLORIDA 32256
(904) 725-5832 FAX (904) 727-6835
Email: office@knutzencpa.com

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MEMBER OF
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INDEPENDENT AUDITORS' REPORT ON
SUPPLEMENTARY INFORMATION OF CITY GRANTS

Board of Trustees
The Salvation Army, A Georgia Corporation

We have audited the financial statements of The Salvation Army Northeast Florida Area Command Operating Fund, a division of The Salvation Army Northeast Florida Area Command, a unit of The Salvation Army, a Georgia corporation, as of and for the years ended September 30, 2013 and 2012, and have issued our report thereon dated March 5, 2014, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The schedule of the source and status of funds received from the City of Jacksonville, Florida is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



James Knutzen & Associates, CPA's, P.A.
Jacksonville, Florida
March 5, 2014

THE SALVATION ARMY
NORTHEAST FLORIDA AREA COMMAND OPERATING FUND
(a division of The Salvation Army Northeast Florida Area Command,
a unit of The Salvation Army, a Georgia Corporation)

SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SOURCE AND STATUS OF FUNDS
RECEIVED FROM THE CITY OF JACKSONVILLE, FLORIDA

For the Year Ended September 30, 2013

Public Service Grant - Homeless Emergency Services
Contract Number: 7818-31
Grant Period: 10/1/12 - 9/30/13
Amount of Grant: \$22,559

	<u>Award Budget</u>	<u>2013 Actual</u>	<u>Remaining Budget</u>
Cash receipts	\$ 22,559	\$ 22,559	\$ -
Cash disbursements			
Client food	<u>22,559</u>	<u>22,559</u>	<u>-</u>
	<u>22,559</u>	<u>22,559</u>	
Cash receipts in excess of cash disbursements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>