Audit Report
Of The
Nashville Area Command
Kentucky - Tennessee Division

CONFIDENTIAL

Regular

Period Covered
02/01/2018 - 01/31/2019

Auditors
Major Beatrice K. Boalt
Seth Coleman
Major Jim Deuel
Paul Leinenbach
Richard Lerner
Daoud Safi

DATE OF AUDIT:
3/11/2019 - 3/14/2019

Majors Ethan and Sue Frizzell

Area Commanders
By signing this audit report I attest that all pertinent information, to the best of my knowledge, has been made available to the auditors.

Major Jim Arrowood

Divisional Commander

Board Review Stamp

Scope

Nashville Area Command

Accounts covered:

Area Command
Family Store

Period Covered:

02/01/2018 - 01/31/2019

Overview

Auditors of The Salvation Army Southern Territorial Internal Audit team recently conducted an audit of the Nashville Area Command. The audit focused on the controls in place at the unit for the period of 02/01/2018 - 01/31/2019. The auditors completed their fieldwork on 3/14/2019. The scope of this audit included the Operating Account and all associated subsidiary accounts.

The objective of the audit was to determine whether or not the internal controls in place were adequately designed and operating effectively.

We conducted our audit in accordance with the Standards for the Professional Practice of Internal Auditing. Our audit procedures included interviewing managers and personnel who work directly or indirectly with any aspect of the accounting function, as well as examining documents and records. The following procedures were used when examining documents:

- **Accounts Payable / Receivable** – All accounts payable and receivable were reviewed for accuracy.
- **Disbursements** – 10% of all checks up to a maximum of 250 were selected for review.
- **Receipts** – 10% of all deposits up to a maximum of 250 were selected for review. Additionally, a selection of subsidiary receipt books were also selected for review.
- **Bank Reconciliations** – All bank accounts were reviewed to ensure accuracy.
- **Client Files** – Client files were selected for review.
- **Financial Statements** – All reserve accounts held at Divisional and Territorial Headquarters were reviewed for accuracy.
- **Journals/Gifts in Kind** – Journals were selected for review.
- **Payroll** – Three consecutive payroll cycles were selected for review. A paid holiday is included in one of the cycles that were reviewed. Additionally, a selection of exempt employees and nonexempt employees were also selected for review.
- **Personnel Files** – The personnel files of all employees hired during the audit period were reviewed. Additionally, the personnel files of a selection of employees who were terminated during the audit period were also reviewed.
- **Payroll** – The time sheets for the three selected payroll cycles were reviewed.
- **I-9 Forms** – The I-9 forms for all employees hired during the audit period were reviewed.
- **Post Retirement Service Agreement** – All post retirement service agreements that were in force during the audit period were reviewed.
- **Petty Cash** – All petty cash was reviewed.
- **Officer's Allowance** – All Officer's allowance calculations were reviewed.
- **Employee Vacation** – The vacation usage of employees was reviewed.
- **Safe** – All safes were reviewed.
- **Safe from Harm** – Safe From Harm Certification for all officers was reviewed.
- **Unit Grants/Contracts/Leases** – All unit grants, contracts, and leases were reviewed to ensure that they were properly approved and executed.
- **Unrecorded Accounts Payable/Receivable** – All unrecorded accounts receivable and accounts payable were reviewed. The financial statements contained in the audit were adjusted accordingly.

An internal control system consists of many policies and procedures designed to provide management with reasonable assurance that organizational goals and objectives will be achieved. Please note that management is responsible for establishing and maintaining an effective system of internal control. Internal Audit is one of many monitoring tools available to assess the effectiveness of internal controls.

Net Position

Nashville Area Command

Accounts covered:

Area Command
Family Store

Period Covered:

02/01/2018 - 01/31/2019

Net Position:

Department Dates:	Appointment 4/30/2017	Last Audit 1/31/2018	Current Audit 1/31/2019
Area Command	$ 1,388,481.80	$ 980,556.68	$ 1,120,101.65
Family Store	143,531.45	67,967.19	69,166.40
South Corps	54,110.62	57,608.01	41,436.40
Berry St Corps	31,892.52	47,871.88	78,992.00
Citadel Corps	35,698.93	88,269.88	37,090.79
Surplus (Deficit) per Audit Date			
Total	$ 1,653,715.32	$ 1,242,273.64	$ 1,346,787.24
Change from Appointment		$ (411,441.68)	$ (306,928.08)
Change from Last Audit			$ 104,513.60

Management:

Nashville Area Command Trust Breakdown:	
As of 1/31/2018	$20,954,405
As of 1/31/2019	$19,869,495
Change	$1,084,910

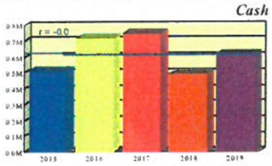
DOING THE MOST GOOD

January 2019 Financial Analysis
E9040 - Nashville Area Command

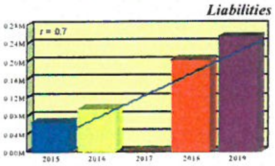
Run on 03/06/2019 at 6:40 pm

Financial Position	2019	2018
Assets		
Cash	$620,032	$492,649
Unrestricted Reserves at HQ	355,287	599,936
Designated Reserves at HQ	19,127	25,314
Accounts/Pledges Receivable	233,873	7,593
Inventory	115,488	42,809
Prepaid Expense & Deferred Charges	3,958	5,993
Furn & Equip, net of depr	26,602	8,602
Total Assets	**$1,374,368**	**$1,182,897**
Liabilities		
Accts Payable & Accrued Exp	$251,996	$199,820
Other Current Liabilities	2,270	2,520
Total Liabilities	**$254,266**	**$202,340**
Net Assets		
Accumulated Surplus/(Deficit)	454,362	784,739
Change in Net Operating Assets	665,740	195,818
Total Net Assets	**$1,120,102**	**$980,557**
Total Liabilities and Net Assets	**$1,374,368**	**$1,182,897**

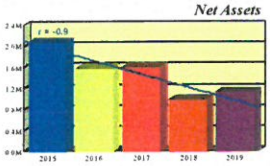
Cash



Liabilities

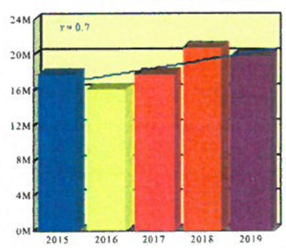


Net Assets



Master Reserve Assets	2019	2018
Reserve Type		
Unrestricted/General Operating	$355,612	$600,449
Unrestricted/Board Designated	602,974	447,208
Bd Des Fixed Rate Q-Endowments	1,662,349	1,500,986
Temporarily Restricted	201,308	279,787
Temp Restr - Cap Cmpgn	1,687,192	1,996,124
Permanently Restricted	14,096,278	15,258,935
Limited to Location	1,260,851	867,868
Unrestricted Limited to Location	-	-
Unrestricted Bd Des Lim Loc	-	-
Total Master Reserve Assets	**$19,866,565**	**$20,951,356**

Master Reserve Assets



Budgeted Activities	Budget 2019	Actuals 2019	Actuals 2018	% vs PY	% vs Bud
Support and Revenue					
Direct Contributions	$750,000	$1,498,570	$1,351,823	11%	100%
Gifts in Kind	583,332	81,113	1,260,630	(94%)	(86%)
Special Fund Raising	100,000	115,075	215,621	(47%)	15%
Transfers to/from Other SA Units	49,692	12,520	3,914	220%	(75%)
Transfers from Unrestr Reserve Funds	286,604	600,409	210,895	185%	109%
Transfers from Restr Reserve Funds	158,332	-	-	-	(100%)
Unassociated Organizations	108,332	40,602	46,278	(12%)	(63%)
Government Fees & Grants	99,404	104,104	128,940	(19%)	5%
Program Service Fees	35,832	26,485	29,706	(11%)	(26%)
Sales to the Public	104	124	137	(9%)	19%
Gain/(Loss) on Sale of LB&E	-	3,813	-	-	-
Interest Earnings	200	973	1,709	(43%)	386%
Total Support and Revenue	**$2,171,832**	**$2,483,788**	**$3,249,651**	**(24%)**	**14%**
Expense					
Salaries & Officer Allowances	$471,388	$379,316	$364,820	4%	(20%)
Officer & Employee Benefits	141,808	95,064	61,166	55%	(33%)
Payroll Taxes	44,344	34,467	34,108	1%	(22%)
Professional Fees	127,108	138,537	185,154	(25%)	9%
Supplies	23,356	61,254	40,456	51%	162%
Telephone	10,908	14,649	14,065	4%	34%
Postage & Shipping	20,680	53,653	32,315	66%	159%
Occupancy	96,512	161,927	88,831	82%	68%
Furnishings & Equipment	24,004	32,547	58,413	(44%)	36%
Printing & Publications	103,740	231,031	124,935	85%	123%
Travel, Meals & Transportation	18,288	15,778	10,103	56%	(14%)
Conferences & Major Trips	21,008	24,833	9,182	170%	18%
Specific Assistance to Individuals	759,240	215,134	1,458,511	(85%)	(72%)
Organization Dues	1,168	1,250	2,172	(42%)	7%
Awards & Grants	4,488	12,930	6,813	90%	188%
Miscellaneous	20,036	26,300	34,161	(23%)	31%
Support Service	128,172	233,454	194,187	20%	82%
Transfers to SA Units	146,852	83,317	332,391	(75%)	(43%)
Depreciation	2,820	2,605	2,052	27%	(8%)
Total Expense	**$2,165,920**	**$1,818,048**	**$3,053,834**	**(40%)**	**(16%)**
Change in Net Operating Assets	**$5,912**	**$665,740**	**$195,818**	**240%**	**11,161%**

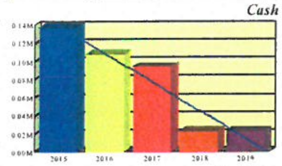
DOING THE MOST GOOD

January 2019 Financial Analysis
E6040 - Nashville, TN Thrift Store

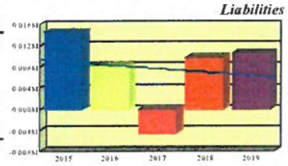
Run on 03/06/2019 at 6:18 pm

Financial Position	**2019**	**2018**
Assets		
Cash	$23,484	$23,682
Designated Reserves at HQ	7,980	7,980
Furn & Equip, net of depr	37,702	45,935
Total Assets	**$69,166**	**$77,598**
Liabilities		
Accts Payable & Accrued Exp	$10,574	$9,630
Total Liabilities	**$10,574**	**$9,630**
Net Assets		
Accumulated Surplus/(Deficit)	$59,811	$57,575
Change in Net Operating Assets	(1,219)	10,392
Total Net Assets	**$58,592**	**$67,967**
Total Liabilities and Net Assets	**$69,166**	**$77,598**

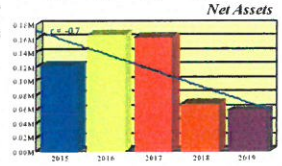
Cash



Liabilities



Net Assets



Master Reserve Assets	**2019**	**2018**
Reserve Type		
Total Master Reserve Assets		

Master Reserve Assets

Budgeted Activities	**Budget 2019**	**Actuals 2019**	**Actuals 2018**	**% vs PY**	**% vs Bud**
Support and Revenue					
Direct Contributions	-	$140	$283	(50%)	-
Transfers to/from Other SA Units	-	10,000	35,000	(71%)	-
Sales to the Public	249,792	202,640	195,361	4%	(19%)
Interest Earnings	36	56	28	101%	57%
Other	176	(94)	(230)	(59%)	(153%)
Total Support and Revenue	**$250,004**	**$212,743**	**$230,442**	(8%)	(15%)
Expense					
Salaries & Officer Allowances	$84,736	$72,871	$74,839	(3%)	(14%)
Officer & Employee Benefits	39,356	25,544	20,781	23%	(35%)
Payroll Taxes	10,220	5,460	5,525	(1%)	(47%)
Professional Fees	17,908	14,651	19,216	(24%)	(18%)
Supplies	5,084	4,789	4,206	14%	(6%)
Telephone	932	1,715	900	91%	84%
Postage & Shipping	68	-	-	-	(100%)
Occupancy	54,436	50,418	50,962	(1%)	(7%)
Furnishings & Equipment	-	465	6,981	(93%)	-
Printing & Publications	232	7,647	7,570	1%	3,196%
Travel, Meals & Transportation	2,340	4,203	3,212	31%	80%
Specific Assistance to Individuals	5,000	3,924	3,909	-%	(22%)
Organization Dues	68	-	-	-	(100%)
Awards & Grants	244	-	-	-	(100%)
Miscellaneous	272	-	-	-	(100%)
Support Service	24,500	19,230	19,153	-%	(22%)
Transfers to SA Units	4,608	300	50	500%	(93%)
Depreciation	-	2,744	2,744	-	-
Total Expense	**$250,004**	**$213,962**	**$220,050**	(3%)	(14%)
Change in Net Operating Assets	**$-**	**($1,219)**	**$10,392**	(112%)	-%

E6040 - Nashville, TN Thrift Store
Finance Return for Audit Report
For the Four Months Ending Thursday, January 31, 2019

Account Number / Description	Prior Year to Date	Current Year to Date	Adjustments to Current Year	Current Year to Date With Adjustments	Budget To Date	Annual Budget
Balance Sheet						
Assets						
1001 Cash in Bank	$22,832.13	$22,633.83		$22,633.83		
1006 Individual Petty Cash	50.00	50.00		50.00		
1008 Store Fund Change	800.00	800.00		800.00		
1111 Board Designated - Vehicle Deposits	7,980.37	7,980.37		7,980.37		
1840 Furnishings And Equipment	11,900.00	11,900.00		11,900.00		
1843 Furnishings And Equipment	98,796.23	98,796.23		98,796.23		
1849 Accumulated Depreciation-Equipment	(64,761.07)	(72,994.03)		(72,994.03)		
Total Assets	77,597.66	69,166.40		69,166.40		
Liabilities						
2001 Accounts Payable-Automated Systems		2,339.95		2,339.95		
2002 Accounts Payable-Non Automated Entries		(1,205.73)		(1,205.73)		
2007 Accounts Payable DHQ		1,675.00		1,675.00		
2014 Sales Tax Payable	4,503.02	2,220.08		2,220.08		
2015 Accounts Payable - Support Service	4,589.33	5,545.06		5,545.06		
2032 Employee Medical Insurance Premiums Payable	538.12					
Total Liabilities	9,630.47	10,574.36		10,574.36		
Deposits Held at THQ/DHQ for Other Units						
Surplus/Deficit						
3901 Current Year Net Income and Expense	10,391.85	(1,219.34)		(1,219.34)		5,577.24
3903 Accumulated Surplus/Deficit	57,575.34	59,811.38		59,811.38		
Surplus/Deficit to Date	67,967.19	58,592.04		58,592.04		
Total Liabilities and Net Assets	77,597.66	69,166.40		69,166.40		
Income and Expense Statement						
Income						
4001 Donations - General	283.22	140.35		140.35		
6431 Sales Stores	190,795.22	180,772.14		180,772.14	234,516.00	43,500.42
6433 Sales Rags		4,573.42		4,573.42	2,332.00	505.20
6435 Sales Junk	120.60				276.00	
6436 Sales Vehicles	4,445.00	10,775.00		10,775.00	12,668.00	3,225.00
6437 Sales Corps Welfare Vouchers		6,519.53		6,519.53		2,330.55
6801 Interest Income	28.04	56.45		56.45	36.00	11.92
6901 Sundry/Miscellaneous Revenue	(230.18)	(93.94)		(93.94)	176.00	(250.56)

E6040 - Nashville, TN Thrift Store
Finance Return for Audit Report
For the Four Months Ending Thursday, January 31, 2019

Account Number / Description	Prior Year to Date	Current Year to Date	Adjustments to Current Year	Current Year to Date With Adjustments	Budget To Date	Annual Budget
Total Income	195,441.90	202,742.95		202,742.95	250,004.00	49,322.53
Expenses						
7003 Salaries - Non-exempt Employees	74,839.35	72,871.05		72,871.05	84,736.00	15,143.79
7102 Employee Life/Accident Insurance					288.00	
7103 Employee Medical Insurance Premiums	20,781.38	24,362.25		24,362.25	33,984.00	4,724.45
7104 Pension - Employees					5,084.00	
7105 SA Employee Retirement Contributions - Programs		1,182.18		1,182.18		296.41
7201 FICA - Salvation Army Portion	5,525.25	5,459.84		5,459.84	8,388.00	1,121.04
7203 Workers' Compensation Insurance					1,832.00	
8001 Professional Fees	19,216.45	14,430.22		14,430.22	17,088.00	7,956.94
8008 Audit Fees					252.00	
8009 Data Processing Fees (Accounting, Payroll)		220.65		220.65	568.00	54.53
8101 Medical Supplies	27.94				132.00	
8102 Uniforms		369.00		369.00	32.00	
8104 Food and Beverages					68.00	
8106 Office Supplies	4,178.30	4,420.38		4,420.38	4,000.00	1,073.69
8107 Duplicating and Printing Supplies					84.00	
8108 Goods Purchased for Resale					668.00	
8110 Kitchen, Dining Room Supplies					16.00	
8111 Miscellaneous Supplies					84.00	
8201 Office Telephones	105.14	214.97		214.97	332.00	91.40
8202 Cell Phones and Internet	794.74	1,500.20		1,500.20	600.00	401.14
8301 Postage and Parcel Post					68.00	
8401 Facility Rent	37,180.00	35,200.00		35,200.00	38,336.00	8,800.00
8403 Building and Equipment Insurance		19.95		19.95	1,024.00	
8405 Utiltities	9,751.77	10,128.92		10,128.92	10,000.00	2,993.41
8409 Property Upkeep and Repairs	2,007.75	1,454.80		1,454.80	2,912.00	269.95
8413 Janitorial Supplies	845.02	582.03		582.03	832.00	312.40
8420 Dump Fees	1,177.93	3,032.07		3,032.07	1,332.00	763.09
8502 Repairs and Maintenance - Furnishings and Equipment	320.08					
8503 Purchases of Furnishings and Equipment	6,661.14	465.49		465.49		
8601 Printing and Other Media Preparation					232.00	
8608 Advertising and Public Information Charges	7,569.84	7,647.04		7,647.04		1,911.76
8702 Salvation Army Vehicles - Operating Costs	1,858.15	2,473.60		2,473.60	1,060.00	867.91
8704 Salvation Army Vehicles - Insurance	1,353.36	1,728.96		1,728.96	1,280.00	432.24
8920 Statewide and Interstate Payments Individual	3,908.84	3,924.47		3,924.47	5,000.00	939.84
9001 Organization Dues					68.00	
9111 Christmas Remembrances					244.00	
9410 Sundry Expense					272.00	

E6040 - Nashville, TN Thrift Store
Finance Return for Audit Report
For the Four Months Ending Thursday, January 31, 2019

Account Number / Description	Prior Year to Date	Current Year to Date	Adjustments to Current Year	Current Year to Date With Adjustments	Budget To Date	Annual Budget
9692 Support Service to Headquarters	19,153.30	19,229.90		19,229.90	24,500.00	4,605.22
9704 Furnishings and Equipment Depreciation	2,744.32	2,744.32		2,744.32		686.08
Total Expenses	220,000.05	213,662.29		213,662.29	245,396.00	53,445.29
Net Income and Expense	(24,558.15)	(10,919.34)		(10,919.34)	4,608.00	(4,122.76)

Appropriations

Account Number / Description	Prior Year to Date	Current Year to Date	Adjustments to Current Year	Current Year to Date With Adjustments	Budget To Date	Annual Budget
Appropriations (In)						
4620 City Activity Appropriation	35,000.00	10,000.00		10,000.00		10,000.00
Total Appropriations (In)	35,000.00	10,000.00		10,000.00		10,000.00
Appropriations (Out)						
9620 City Activity Appropriation	50.00	300.00		300.00	4,608.00	300.00
Total Appropriations (Out)	50.00	300.00		300.00	4,608.00	300.00
Net Appropriations (In and Out)	34,950.00	9,700.00		9,700.00	(4,608.00)	9,700.00
Total Current Yr Surplus/Deficit	10,391.85	(1,219.34)		(1,219.34)		5,577.24

E6040 - Nashville, TN Thrift Store
Finance Return for Audit Report
For the Four Months Ending Thursday, January 31, 2019

Account Number / Description	Prior Year to Date	Current Year to Date	Adjustments to Current Year	Current Year to Date With Adjustments	Budget To Date	Annual Budget
		Balance Sheet				
Assets						
1001 Cash in Bank	$22,832.13	$22,633.83		$22,633.83		
1006 Individual Petty Cash	50.00	50.00		50.00		
1008 Store Fund Change	800.00	800.00		800.00		
1111 Board Designated - Vehicle Deposits	7,980.37	7,980.37		7,980.37		
1840 Furnishings And Equipment	11,900.00	11,900.00		11,900.00		
1843 Furnishings And Equipment	98,796.23	98,796.23		98,796.23		
1849 Accumulated Depreciation-Equipment	(64,761.07)	(72,994.03)		(72,994.03)		
Total Assets	77,597.66	69,166.40		69,166.40		
Liabilities						
2001 Accounts Payable-Automated Systems		2,339.95		2,339.95		
2002 Accounts Payable-Non Automated Entries		(1,205.73)		(1,205.73)		
2007 Accounts Payable DHQ		1,675.00		1,675.00		
2014 Sales Tax Payable	4,503.02	2,220.08		2,220.08		
2015 Accounts Payable - Support Service	4,589.33	5,545.06		5,545.06		
2032 Employee Medical Insurance Premiums Payable	538.12					
Total Liabilities	9,630.47	10,574.36		10,574.36		
Deposits Held at THQ/DHQ for Other Units						
Surplus/Deficit						
3901 Current Year Net Income and Expense	10,391.85	(1,219.34)		(1,219.34)		5,577.24
3903 Accumulated Surplus/Deficit	57,575.34	59,811.38		59,811.38		
Surplus/Deficit to Date	67,967.19	58,592.04		58,592.04		
Total Liabilities and Net Assets	77,597.66	69,166.40		69,166.40		

System Date: 3/7/2019
System Time: 10:37 AM

E6040 - Nashville, TN Thrift Store
Finance Return for Audit Report
For the Four Months Ending Thursday, January 31, 2019

Income and Expense Statement

Account Number / Description	Prior Year to Date	Current Year to Date	Adjustments to Current Year	Current Year to Date With Adjustments	Budget To Date	Annual Budget
Income						
4001 Donations - General	283.22	140.35		140.35		
6431 Sales Stores	190,795.22	180,772.14		180,772.14	234,516.00	43,500.42
6433 Sales Rags		4,573.42		4,573.42	2,332.00	505.20
6435 Sales Junk	120.60				276.00	
6436 Sales Vehicles	4,445.00	10,775.00		10,775.00	12,668.00	3,225.00
6437 Sales Corps Welfare Vouchers		6,519.53		6,519.53		2,330.55
6801 Interest Income	28.04	56.45		56.45	36.00	11.92
6901 Sundry/Miscellaneous Revenue	(230.18)	(93.94)		(93.94)	176.00	(250.56)
Total Income	195,441.90	202,742.95		202,742.95	250,004.00	49,322.53
Expenses						
7003 Salaries - Non-exempt Employees	74,839.35	72,871.05		72,871.05	84,736.00	15,143.79
7102 Employee Life/Accident Insurance					288.00	
7103 Employee Medical Insurance Premiums	20,781.38	24,362.25		24,362.25	33,984.00	4,724.45
7104 Pension - Employees					5,084.00	
7105 SA Employee Retirement Contributions - Programs		1,182.18		1,182.18		296.41
7201 FICA - Salvation Army Portion	5,525.25	5,459.84		5,459.84	8,388.00	1,121.04
7203 Workers' Compensation Insurance					1,832.00	
8001 Professional Fees	19,216.45	14,430.22		14,430.22	17,088.00	7,956.94
8008 Audit Fees					252.00	
8009 Data Processing Fees (Accounting, Payroll)		220.65		220.65	568.00	54.53
8101 Medical Supplies	27.94				132.00	
8102 Uniforms		369.00		369.00	32.00	
8104 Food and Beverages					68.00	
8106 Office Supplies	4,178.30	4,420.38		4,420.38	4,000.00	1,073.69
8107 Duplicating and Printing Supplies					84.00	
8108 Goods Purchased for Resale					668.00	
8110 Kitchen, Dining Room Supplies					16.00	
8111 Miscellaneous Supplies					84.00	
8201 Office Telephones	105.14	214.97		214.97	332.00	91.40
8202 Cell Phones and Internet	794.74	1,500.20		1,500.20	600.00	401.14
8301 Postage and Parcel Post					68.00	
8401 Facility Rent	37,180.00	35,200.00		35,200.00	38,336.00	8,800.00
8403 Building and Equipment Insurance		19.95		19.95	1,024.00	
8405 Utiltities	9,751.77	10,128.92		10,128.92	10,000.00	2,993.41
8409 Property Upkeep and Repairs	2,007.75	1,454.80		1,454.80	2,912.00	269.95
8413 Janitorial Supplies	845.02	582.03		582.03	832.00	312.40
8420 Dump Fees	1,177.93	3,032.07		3,032.07	1,332.00	763.09
8502 Repairs and Maintenance - Furnishings and Equipment	320.08					

E6040 - Nashville, TN Thrift Store
Finance Return for Audit Report
For the Four Months Ending Thursday, January 31, 2019

Account Number / Description	Prior Year to Date	Current Year to Date	Adjustments to Current Year	Current Year to Date With Adjustments	Budget To Date	Annual Budget
8503 Purchases of Furnishings and Equipment	6,661.14	465.49		465.49		
8601 Printing and Other Media Preparation					232.00	
8608 Advertising and Public Information Charges	7,569.84	7,647.04		7,647.04		1,911.76
8702 Salvation Army Vehicles - Operating Costs	1,858.15	2,473.60		2,473.60	1,060.00	867.91
8704 Salvation Army Vehicles - Insurance	1,353.36	1,728.96		1,728.96	1,280.00	432.24
8920 Statewide and Interstate Payments Individual	3,908.84	3,924.47		3,924.47	5,000.00	939.84
9001 Organization Dues					68.00	
9111 Christmas Remembrances					244.00	
9410 Sundry Expense					272.00	
9692 Support Service to Headquarters	19,153.30	19,229.90		19,229.90	24,500.00	4,605.22
9704 Furnishings and Equipment Depreciation	2,744.32	2,744.32		2,744.32		686.08
Total Expenses	220,000.05	213,662.29		213,662.29	245,396.00	53,445.29
Net Income and Expense	(24,558.15)	(10,919.34)		(10,919.34)	4,608.00	(4,122.76)

E6040 - Nashville, TN Thrift Store
Finance Return for Audit Report
For the Four Months Ending Thursday, January 31, 2019

Account Number / Description	Prior Year to Date	Current Year to Date	Adjustments to Current Year	Current Year to Date With Adjustments	Budget To Date	Annual Budget
		Appropriations				
Appropriations (In)						
4620 City Activity Appropriation	35,000.00	10,000.00		10,000.00		10,000.00
Total Appropriations (In)	35,000.00	10,000.00		10,000.00		10,000.00
Appropriations (Out)						
9620 City Activity Appropriation	50.00	300.00		300.00	4,608.00	300.00
Total Appropriations (Out)	50.00	300.00		300.00	4,608.00	300.00
Net Appropriations (In and Out)	34,950.00	9,700.00		9,700.00	(4,608.00)	9,700.00
Total Current Yr Surplus/Deficit	10,391.85	(1,219.34)		(1,219.34)		5,577.24

E9040 - Nashville Area Command
Finance Return for Audit Report
For the Four Months Ending Thursday, January 31, 2019

Balance Sheet

Account Number / Description	Prior Year to Date	Current Year to Date	Adjustments to Current Year	Current Year to Date With Adjustments	Budget To Date
Assets					
1001 Cash in Bank	$492,149.47	$619,532.12		$619,532.12	
1006 Individual Petty Cash	500.00	500.00		500.00	
1104 Unrestricted Deposits THQ	599,936.18	355,287.32		355,287.32	
1111 Board Designated - Vehicle Deposits	17,648.27	11,460.77		11,460.77	
1112 Property Maintenance Deposits	7,665.75	7,665.75		7,665.75	
1201 Accounts Receivable-Automated Systems	(9,282.00)	95,118.00		95,118.00	
1202 Accounts Receivable-Non Automated Systems	12,694.24	22,828.03		22,828.03	
1203 Accounts Receivable-DHQ	31.87				
1204 Accounts Receivable SA Other	4,148.77	4,697.19		4,697.19	
1206 Accounts Receivable THQ		111,229.31		111,229.31	
1403 Gift Card Inventory	42,809.14	115,488.34		115,488.34	
1501 Prepaid Expenses And Deferred Charges	5,992.75	3,958.41		3,958.41	
1840 Furnishings And Equipment	2,500.00	2,500.00		2,500.00	
1841 Small Vehicles	51,928.35	90,344.94		90,344.94	
1842 Medium Vehicles	44,815.36	44,815.36		44,815.36	
1843 Large Vehicles	6,500.00	6,500.00		6,500.00	
1849 Accumulated Depreciation-Equipment	(97,141.39)	(117,557.90)		(117,557.90)	
Total Assets	1,182,896.76	1,374,367.64		1,374,367.64	
Liabilities					
2001 Accounts Payable-Automated Systems	(111,801.92)	(61,438.80)		(61,438.80)	
2002 Accounts Payable-Non Automated Entries	13,496.58	(37,810.36)		(37,810.36)	
2004 Accounts Receivable SA Other		(59,568.10)		(59,568.10)	
2006 Accounts Payable THQ	(1,000.00)	(4,000.00)		(4,000.00)	
2007 Accounts Payable DHQ	(8,723.42)	(36.80)		(36.80)	
2009 Unclaimed Checks Pr	15.70				
2015 Accounts Payable - Support Service	(87,196.37)	(87,271.36)		(87,271.36)	
2032 Employee Medical Insurance Premiums Payable	(4,688.10)	(1,870.57)		(1,870.57)	
2035 Tax-Sheltered Annuities Payable	(30.00)				
2038 Insurance Premiums Payable	107.45				
2401 Personal Deposits, Guests And Clients	(2,520.00)	(2,270.00)		(2,270.00)	
Total Liabilities	(202,340.08)	(254,265.99)		(254,265.99)	
Deposits Held at THQ/DHQ for Other Units					
Surplus/Deficit					
3901 Current Year Net Income and Expense	(195,817.65)	(665,739.61)		(665,739.61)	
3903 Accumulated Surplus/Deficit	(784,739.03)	(454,362.04)		(454,362.04)	

E9040 - Nashville Area Command
Finance Return for Audit Report
For the Four Months Ending Thursday, January 31, 2019

Account Number / Description	Prior Year to Date	Current Year to Date	Adjustments to Current Year	Current Year to Date With Adjustments	Budget To Date
Surplus/Deficit to Date	(980,556.68)	(1,120,101.65)		(1,120,101.65)	
Total Liabilities and Net Assets	(1,182,896.76)	(1,374,367.64)		(1,374,367.64)	

Income and Expense Statement

Account Number / Description	Prior Year to Date	Current Year to Date	Adjustments to Current Year	Current Year to Date With Adjustments	Budget To Date
Income					
4001 Donations - General	(823,678.75)	(709,730.54)		(709,730.54)	(500,000.00)
4002 Seasonal Donations	(528,144.05)	(788,839.07)		(788,839.07)	(250,000.00)
4050 Gifts-in-Kind	(1,260,630.00)	(81,113.34)		(81,113.34)	(583,332.00)
4201 Special Fund Raising Events	(215,620.61)	(115,075.02)		(115,075.02)	(100,000.00)
4701 Income From Unassociated Organizations	(46,278.27)	(40,602.31)		(40,602.31)	(108,332.00)
5001 Public Funds/Agency Funds	(128,939.50)	(104,104.00)		(104,104.00)	(99,404.00)
6201 Program Service Fees	(29,706.36)	(26,485.36)		(26,485.36)	(35,832.00)
6403 Vending Machine - Canteen Sales	(64.60)	(123.99)		(123.99)	(52.00)
6435 Sales Junk	(72.00)				
6703 Realized Gains (Losses) on Sale of Equipment		(3,812.50)		(3,812.50)	
6801 Interest Income	(1,708.71)	(972.90)		(972.90)	(200.00)
Total Income	(3,034,842.85)	(1,870,859.03)		(1,870,859.03)	(1,677,152.00)
Expenses					
7001 Officers Allowance and Grants	14,133.44	14,717.24		14,717.24	13,428.00
7002 Salaries - Exempt Employees	132,842.78	157,049.40		157,049.40	158,940.00
7003 Salaries - Non-exempt Employees	217,333.57	207,549.11		207,549.11	291,988.00
7004 Salaries - Temporary/Seasonal Employees	510.00				7,032.00
7102 Employee Life/Accident Insurance					692.00
7103 Employee Medical Insurance Premiums	53,808.00	78,210.30		78,210.30	109,508.00
7104 Pension - Employees					23,592.00
7105 SA Employee Retirement Contributions - Programs		7,901.84		7,901.84	
7108 Officers' Health Care Provision Assessments	4,573.50	6,400.00		6,400.00	5,300.00
7109 Officers' Retirement Assessments	1,824.00	2,552.00		2,552.00	2,556.00
7112 Employee Disability Insurance	960.00				160.00
7201 FICA - Salvation Army Portion	24,990.78	27,012.92		27,012.92	35,028.00
7203 Workers' Compensation Insurance	9,116.78	7,454.55		7,454.55	9,316.00
8001 Professional Fees	183,453.64	137,830.25		137,830.25	117,108.00
8008 Audit Fees	1,700.00				6,668.00
8009 Data Processing Fees (Accounting, Payroll)		706.93		706.93	3,332.00
8101 Medical Supplies		341.99		341.99	
8102 Uniforms	80.65	862.30		862.30	668.00
8103 Educational, Recreational, and Craft Supplies	5,065.20	5,467.14		5,467.14	4,120.00

E9040 - Nashville Area Command
Finance Return for Audit Report
For the Four Months Ending Thursday, January 31, 2019

Account Number / Description	Prior Year to Date	Current Year to Date	Adjustments to Current Year	Current Year to Date With Adjustments	Budget To Date
8104 Food and Beverages	19,095.88	23,711.42		23,711.42	10,160.00
8106 Office Supplies	12,455.23	27,644.04		27,644.04	5,524.00
8107 Duplicating and Printing Supplies	1,055.17	891.89		891.89	1,216.00
8110 Kitchen, Dining Room Supplies	2,703.86	2,335.55		2,335.55	1,668.00
8201 Office Telephones	11,237.38	10,964.59		10,964.59	8,812.00
8202 Cell Phones and Internet	2,827.99	3,684.82		3,684.82	2,096.00
8301 Postage and Parcel Post	32,315.09	53,653.14		53,653.14	20,680.00
8401 Facility Rent	28,063.85	44,100.00		44,100.00	14,992.00
8403 Building and Equipment Insurance	3,753.98	41,750.60		41,750.60	17,236.00
8405 Utiltities	37,926.24	48,742.14		48,742.14	40,948.00
8409 Property Upkeep and Repairs	14,285.41	22,855.41		22,855.41	18,156.00
8413 Janitorial Supplies	4,801.36	4,478.98		4,478.98	5,180.00
8501 Rentals of Furnishings and Equipment	2,166.15	5,242.81		5,242.81	4,000.00
8502 Repairs and Maintenance - Furnishings and Equipment	4,995.57	18,663.28		18,663.28	11,676.00
8503 Purchases of Furnishings and Equipment	51,251.12	8,640.79		8,640.79	8,328.00
8601 Printing and Other Media Preparation	97,050.11	201,900.89		201,900.89	86,504.00
8606 Subscriptions	80.00				168.00
8607 Purchase of S.A Periodical Publications (War Cry, etc.)					400.00
8608 Advertising and Public Information Charges	27,804.85	29,130.00		29,130.00	16,668.00
8701 Other Transportation and Meals	2,313.41	3,707.12		3,707.12	1,668.00
8702 Salvation Army Vehicles - Operating Costs	6,158.88	6,564.01		6,564.01	12,072.00
8704 Salvation Army Vehicles - Insurance	1,630.48	5,452.32		5,452.32	3,416.00
8706 Leased Vehicles - Operating Costs					532.00
8707 Auto Allowances - Employees, Officers and		55.00		55.00	600.00
8801 Conference Attendance	6,398.42	23,605.17		23,605.17	13,340.00
8802 Out-of-Town Travel	2,783.95	1,227.80		1,227.80	7,668.00
8906 Specific Assistance to Individuals	56,216.11	55,217.56		55,217.56	159,116.00
8916 Specific Assistance - Seasonal/Disaster	1,362,665.10	112,272.61		112,272.61	573,964.00
8920 Statewide and Interstate Payments Individual	39,630.07	47,643.73		47,643.73	26,160.00
9001 Organization Dues	2,171.88	1,250.00		1,250.00	1,168.00
9103 Scholarship Grants/Tuition Payments	4,230.00	12,930.00		12,930.00	4,488.00
9111 Christmas Remembrances	2,582.65				
9402 World Services and Harvest Festival	33,750.00	26,300.00		26,300.00	19,868.00
9410 Sundry Expense	410.75				168.00
9692 Support Service to Headquarters	194,187.36	233,454.25		233,454.25	128,172.00
9704 Furnishings and Equipment Depreciation	2,052.44	2,604.76		2,604.76	2,820.00
Total Expenses	2,721,443.08	1,734,730.65		1,734,730.65	2,019,068.00
Net Income and Expense	(313,399.77)	(136,128.38)		(136,128.38)	341,916.00

E9040 - Nashville Area Command
Finance Return for Audit Report
For the Four Months Ending Thursday, January 31, 2019

Account Number / Description	Prior Year to Date	Current Year to Date	Adjustments to Current Year	Current Year to Date With Adjustments	Budget To Date
		Appropriations			
Appropriations (In)					
4620 City Activity Appropriation	(3,913.98)	(8,770.00)		(8,770.00)	(10,192.00)
4628 Unrestricted Trust Funds	(210,894.58)	(600,408.57)		(600,408.57)	(286,604.00)
4629 Restricted Trust Funds					(158,332.00)
4638 From Other SA Groups					(39,500.00)
4677 Grants From THQ To Local Units		(3,750.00)		(3,750.00)	
Total Appropriations (In)	(214,808.56)	(612,928.57)		(612,928.57)	(494,628.00)
Appropriations (Out)					
9620 City Activity Appropriation	332,390.68	83,317.34		83,317.34	146,852.00
Total Appropriations (Out)	332,390.68	83,317.34		83,317.34	146,852.00
Net Appropriations (In and Out)	117,582.12	(529,611.23)		(529,611.23)	(347,776.00)
Total Fund Balancing					(5,860.00)
Total Current Yr Surplus/Deficit	(195,817.65)	(665,739.61)		(665,739.61)	(5,860.00)

DOING THE MOST GOOD

Kentucky & Tennessee Division

Territorial Reserves Assets

5 Year Comparison as of January 31

	2015	2016	2017	2018	2019
8490400					
NASHVILLE AC DONATED PLOT/MOUNT C	1	1	1	1	1
NASHVILLE AC DONATED LOTS 23/24 QUE	100	100	100	100	100
NASHVILLE AC UNRESTR RESERVES	1,043,970	739,898	645,040	600,449	355,612
NASHVILLE AC CAPITAL TRUST	667,846	474,762	362,685	426,313	581,933
NASHVILLE AC PROPERTY SALES	262,260	140,243	20,771	20,895	21,042
NASHVILLE AC Q ENDOWMENT	1,334,306	1,365,110	1,427,765	1,500,986	1,662,349
NASHVILLE AC SIMRELL HOMELESS	152,161	79,984	79,984	79,984	34,984
NASHVILLE AC BLUMEN ASSIT NEEDY FA	45,780	45,780	35,780	35,780	35,780
NASHVILLE TOLAN POOR & HMLESS	128,398	128,398	128,398	128,398	78,398
NASHVILLE AC LOW TRANSITIONAL HOU	4,455	4,455	4,455	4,455	-
NASHVILLE AC MCCLENDON NASHVILLE	-	-	-	-	15,976
NASHVILLE AC FULLER SCHLRSHP	3,692	3,708	3,727	3,749	3,776
NASHVILLE PROCTOR CHAPEL FUND LEC	-	-	-	-	5,000
NASHVILLE AC CAPITAL CAMPAIGN	-	-	1,209,578	1,992,374	1,683,416
NASHVILLE AC GOODPASTURE OPER	-	5,257	4,895	-	-
NASHVILLE AC FLOYD CHARIT MEM EVA	31,147	31,147	31,147	31,147	31,147
N'VILLE AC TITANS FOUNDATION	23	23	23	23	23
NASHVILLE AC WHITE ENDOW	9,450	9,021	10,060	12,048	11,563
NASHVILLE AC HENDERSON ENDOW	11,211,576	10,264,034	10,950,930	12,631,547	11,666,073
NASHVILLE AC HMTOWN ENDOW	2,253,295	2,058,326	2,198,236	2,535,598	2,345,094
NASHVILLE AC SERVIAIS MAGNESS END(	78,107	66,922	69,948	79,741	73,549
NASHVILLE AC UNRESTR LIMIT/LOCATIO	-	-	275,496	377,028	813,813
NASHVILLE AC WILBUR CORN ENDOW	208,185	218,836	-	-	-
NASHVILLE Q-ENDOW	-	7,689	-	-	-
NASHVILLE AC BD DES LIMIT/LOC	-	-	139,874	153,261	97,011
NASHVILLE AC BD DES LIM/LOC	-	-	74,247	74,359	73,340
NASHVILLE AC WILBUR CORN ENDOW	-	-	230,032	241,801	254,172
NASHVILLE Q-ENDOW	-	-	8,083	21,419	22,515
NASHVILLE AC UNRESTR LIMIT/LOCATIO	178,047	230,689	-	-	-
NASHVILLE AC BD DES LIMIT/LOC	156,744	146,500	-	-	-
NASHVILLE AC BD DES LIM/LOC	112,629	104,410	-	-	-
	2,312	2,207	2,461	2,947	2,828
Total for 8490400	**$17,884,485**	**$16,127,500**	**$17,913,715**	**$20,954,405**	**$19,869,495**
Grand Total	**$17,884,485**	**$16,127,500**	**$17,913,715**	**$20,954,405**	**$19,869,495**