

The Salvation Army

Greater Columbus Area

Form 990

Return of Organization Exempt form Tax Form

DISCLAIMER

The Salvation Army is not required to file IRS Form 990, therefore, this form is submitted under protest, in compliance with the ruling of CFC opinion 88 – 1 which states:

“Organizations that are not required to file IRS Form 990 with the IRS must nonetheless submit a completed copy of that form with their application for national or local eligibility.”

Return of Organization Exempt From Income Tax

2005

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2005 calendar year, or tax year beginning **OCT 1, 2005** and ending **SEP 30, 2006**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	G Name of organization THE SALVATION ARMY GREATER COLUMBUS AREA		D Employer identification number 13-5562351
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 966 EAST MAIN STREET		E Telephone number 614-221-6561
		City or town, state or country, and ZIP + 4 COLUMBUS, OH 43205		F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates ▶ **N/A**

H(c) Are all affiliates included? **N/A** Yes No (if "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

G Website: ▶ **WWW.SALVATIONARMYCOLUMBUS.ORG**

J Organization type (check only one) ▶ 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

I Group Exemption Number ▶

M Check if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **7,184,120.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	1a	4,671,486.	
	b Indirect public support	1b	629,712.	
	c Government contributions (grants)	1c	783,700.	
	d Total (add lines 1a through 1c) (cash \$ 4,557,826. noncash \$ 1,527,072.)	1d		6,084,898.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		224,375.
	3 Membership dues and assessments	3		
	4 Interest on savings and temporary cash investments	4		
	5 Dividends and interest from securities	5		794,432.
	6 a Gross rents	6a		
	b Less: rental expenses	6b		
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7 Other investment income (describe ▶)	7			
	8 a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
	b Less: cost or other basis and sales expenses	8a	8b	
	c Gain or (loss) (attach schedule)	8c		
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		
	9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
	a Gross revenue (not including \$ 0. of contributions reported on line 1a)	9a	33,419.	
	b Less: direct expenses other than fundraising expenses	9b		
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c	SEE STATEMENT 1	33,419.
	10 a Gross sales of inventory, less returns and allowances	10a		
	b Less: cost of goods sold	10b		
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
	11 Other revenue (from Part VII, line 103)	11		46,996.
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		7,184,120.	
Expenses	13 Program services (from line 44, column (B))	13		6,041,267.
	14 Management and general (from line 44, column (C))	14		878,462.
	15 Fundraising (from line 44, column (D))	15		263,099.
	16 Payments to affiliates (attach schedule)	16		
	17 Total expenses (add lines 16 and 44, column (A))	17		7,182,828.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		1,292.
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		157,331.
	20 Other changes in net assets or fund balances (attach explanation)	20		0.
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		158,623.

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GREATER COLUMBUS AREA**

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ <u>0.</u> noncash \$ <u>0.</u>) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25 Compensation of officers, directors, etc.	0.	0.	0.	0.
26 Other salaries and wages	1,916,474.	1,376,267.	479,435.	60,772.
27 Pension plan contributions				
28 Other employee benefits	359,369.	275,209.	81,695.	2,465.
29 Payroll taxes	173,420.	124,688.	42,837.	5,895.
30 Professional fundraising fees				
31 Accounting fees				
32 Legal fees				
33 Supplies	123,468.	103,118.	17,713.	2,637.
34 Telephone	49,749.	41,063.	8,564.	122.
35 Postage and shipping	51,449.	6,177.	8,762.	36,510.
36 Occupancy	365,430.	365,430.		
37 Equipment rental and maintenance	74,032.	29,362.	39,653.	5,017.
38 Printing and publications	182,716.	37,521.	36,784.	108,411.
39 Travel	168,818.	139,728.	28,820.	270.
40 Conferences, conventions, and meetings	45,018.	41,145.	3,563.	310.
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)				
43 Other expenses not covered above (itemize):				
a				
b				
c				
d				
e				
f				
g SEE STATEMENT 2	3,672,885.	3,501,559.	130,636.	40,690.
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	7,182,828.	6,041,267.	878,462.	263,099.

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A; (ii) the amount allocated to Program services \$ N/A;

(iii) the amount allocated to Management and general \$ N/A; and (iv) the amount allocated to Fundraising \$ N/A

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Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	1,030,937.	45	83,258.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable	3,250,949.		
	b Less: allowance for doubtful accounts		47c	3,250,949.
	48 a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	107,210.		
	b Less: allowance for doubtful accounts		51c	107,210.
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	27,856.	53	24,039.
	54 Investments - securities	STMT 5 <input checked="" type="checkbox"/> Cost <input type="checkbox"/> FMV 3,400.	54	6,827.
	55 a Investments - land, buildings, and equipment: basis			
	b Less: accumulated depreciation		55c	
56 Investments - other		56		
57 a Land, buildings, and equipment: basis				
b Less: accumulated depreciation		57c		
58 Other assets (describe _____)		58		
59 Total assets (must equal line 74). Add lines 45 through 58	2,187,551.	59	3,472,283.	
Liabilities	60 Accounts payable and accrued expenses	841,803.	60	1,887,879.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable	626,300.	64b	600,000.
	65 Other liabilities (describe DEFERRED REVENUE)	562,117.	65	825,781.
66 Total liabilities. Add lines 60 through 65	2,030,220.	66	3,313,660.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	157,331.	67	158,623.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	157,331.	73	158,623.
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	2,187,551.	74	3,472,283.	

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Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	7,184,120.
b	Amounts included on line a but not on Part I, line 12:		
1	Net unrealized gains on investments	b1	
2	Donated services and use of facilities	b2	
3	Recoveries of prior year grants	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	0.
c	Subtract line b from line a	c	7,184,120.
d	Amounts included on Part I, line 12, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	0.
e	Total revenue (Part I, line 12). Add lines c and d	e	7,184,120.

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements	a	7,182,828.
b	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1	
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	0.
c	Subtract line b from line a	c	7,182,828.
d	Amounts included on Part I, line 17, but not on line a:		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	0.
e	Total expenses (Part I, line 17). Add lines c and d	e	7,182,828.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
DEBORAH S. LUTZ 6111 KARRER PLACE DUBLIN, OHIO 43017	IMMEDIATE PAST CHAIR	0.00	0.	0.
JOANNE SCHORSTEN 3518 RIVERSIDE DRIVE STE 101 COLUMBUS, OHIO 43221	CHAIR	0.00	0.	0.
RICHARD MURPHY III 1633 W. LANE AVENUE COLUMBUS, OHIO 43221	TREASURER	0.00	0.	0.
RICH RAMSEY 7623 FENWAY ROAD NEW ALBANY, OHIO 43054	SECRETARY	0.00	0.	0.
J. CRAIG MOHRE 220 MARKET STREET STE 205 NEW ALBANY, OHIO 43054	1ST VICE CHAIR	0.00	0.	0.

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Part VI Other Information (continued)

Yes No

82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A	
c	Dues, assessments, and similar amounts from members	85c	N/A	
d	Section 162(e) lobbying and political expenditures	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="text" value="0."/> ; section 4912 <input type="text" value="0."/> ; section 4955 <input type="text" value="0."/>			
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			0.
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization			0.
90 a	List the states with which a copy of this return is filed <input type="text" value="NONE"/>			
b	Number of employees employed in the pay period that includes March 12, 2005	90b		63
91 a	The books are in care of <input type="text" value="KEN VAN BRUNT"/> Telephone no. <input type="text" value="614-221-6561"/> Located at <input type="text" value="340 EAST FULTON, COLUMBUS, OHIO"/> ZIP + 4 <input type="text" value="43215"/>			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <input type="text" value="N/A"/>	91b		X
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country <input type="text" value="N/A"/>	91c		X
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="text"/>	92	N/A	

	Yes	No
91b		X
91c		X

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Part VII Analysis of Income-Producing Activities (See the instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a CONFERENCE CENTER/CAMP					64,682.
b MEETING COLLECTIONS					159,693.
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14		
96 Dividends and interest from securities			14	794,432.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory	511120				
101 Net income or (loss) from special events					33,419.
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a MISCELLANEOUS					29,823.
b SPECIAL FUND RAISING					17,173.
c RENTAL					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		794,432.	304,790.
105 Total (add line 104, columns (B), (D), and (E))					1,099,222.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93A	PROGRAM FEES FROM OPERATING THE CONFERENCE CENTER AND CAMP
93B	MEETING COLLECTIONS AND CARTRIDGES

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here: Signature of officer: _____ Date: _____ Type or print name and title: _____

Paid Preparer's Use Only: Preparer's signature: *Colleen E. Mirisola CPA* Date: 04/03/07 Check if self-employed: Preparer's SSN or PTIN: 277-70-6099

Firm's name (or yours if self-employed), address, and ZIP + 4: MIRISOLA & COMPANY
P.O. BOX 1220
WESTERVILLE, OH 43086-7220

EIN: 31-1621273
Phone no.: 740-965-6853

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FORM 990	SPECIAL EVENTS AND ACTIVITIES				STATEMENT	1
DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME	
WARCRY SALES	33,419.		33,419.		33,419.	
TO FM 990, PART I, LINE 9	33,419.		33,419.		33,419.	

FORM 990	OTHER EXPENSES				STATEMENT	2
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING		
ORGANIZATION MEMBERSHIPS	7,471.	3,823.	2,700.	948.		
MISCELLANEOUS SUPPORT SERVICE TO DHQ	3,080.		3,080.			
FINANCIAL ASSISTANCE	514,374.	411,176.	83,044.	20,154.		
GRANTS AND AWARDS	2,799,305.	2,799,305.				
PROFESSIONAL FEES	20,784.	19,764.	1,020.			
WORLD SERVICES	268,332.	207,952.	40,792.	19,588.		
TOTAL TO FM 990, LN 43	59,539.	59,539.				
	3,672,885.	3,501,559.	130,636.	40,690.		

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 3
PART III

EXPLANATION

THE SALVATION ARMY, FOUNDED IN 1865 IS A NOT-FOR-PROFIT INTERNATIONAL RELIGIOUS ORGANIZATION AND CHARITABLE MOVEMENT.

FORM 990 OTHER PROGRAM SERVICES STATEMENT 4

DESCRIPTION	GRANTS AND ALLOCATIONS	EXPENSES
THE FOLLOWING PROGRAM SERVICES ARE CONDUCTED THROUGH AREA SERVICES		
SPECIAL EVENTS		
BAISC MATERIAL ASSISTANCE		
COMMODITY SENIOR FEEDING		
THREE LEARNING CENTERS		
CAREER ENHANCEMENT		
GOLDEN AGE		
DIRECT HOUSING		
CHRISTMAS ASSISTANCE		
HEART TO HEART (FEEDING - HOMELESS)		
RESIDENTIAL SUMMER CAMP		
CONFERENCE CENTER		
SPECIAL SERVICES		
AEP DISASTER ASSISTANCE		
TOTAL TO FORM 990, PART III, LINE E		

FORM 990 OTHER SECURITIES STATEMENT 5

SECURITY DESCRIPTION	COST/FMV	OTHER SECURITIES
SECURITY DEPOSITS	COST	6,827.
TO FORM 990, LINE 54, COL B		6,827.