

**STRATEGIES AGAINST  
VIOLENCE EVERYWHERE  
(SAVE)**

**Report on Audit of  
FINANCIAL STATEMENTS  
For the Years Ended  
December 31, 2010 and 2009**

# STRATEGIES AGAINST VIOLENCE EVERYWHERE

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Strategies Against Violence Everywhere (SAVE)  
Columbus, Ohio

We have audited the accompanying statements of financial position of Strategies Against Violence Everywhere (SAVE) (a nonprofit organization) as of December 31, 2010 and 2009, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of SAVE as of December 31, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2011, on our consideration of SAVE's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Columbus, Ohio  
July 27, 2011

A handwritten signature in blue ink that reads "Hemphill &amp; Associates". The signature is written in a cursive style.

**SAVE**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2010 and 2009**

	<b>2010</b>	<b>2009</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash (Note 3)	\$ 120,088	\$ 96,017
Accounts Receivable	41,171	64,792
Prepaid Expense	4,117	2,655
Total Current Assets	165,376	163,464
<b>Property &amp; Equipment (Note 2)</b>		
Equipment	19,076	19,076
Less: Accumulated Depreciation - Equipment	(19,076)	(19,076)
Net Property & Equipment	-	-
<b>TOTAL ASSETS</b>	<b>\$ 165,376</b>	<b>\$ 163,464</b>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 1,286	\$ 1,308
Fiscal Agent Payable	136	136
Refundable Advance	-	4,781
Accrued Salaries	3,030	2,398
Accrued Vacation	3,154	3,331
Total Current Liabilities	7,606	11,954
<b>TOTAL LIABILITIES</b>	<b>7,606</b>	<b>11,954</b>
 <b>NET ASSETS</b>		
Unrestricted	157,770	151,510
Temporarily Restricted	-	-
<b>TOTAL NET ASSETS</b>	<b>157,770</b>	<b>151,510</b>
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 <b>\$ 165,376</b>	 <b>\$ 163,464</b>

See Accompanying Notes to Financial Statements

**SAVE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2010**

	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total 2010</b>
<b>SUPPORT &amp; REVENUE</b>			
<b>Grant Revenue</b>			
City of Columbus	\$ 58,959	\$ -	\$ 58,959
Foundations	5,221	-	5,221
Franklin County	25,615	-	25,615
State of Ohio - Office of Criminal Justice	66,890	-	66,890
United Way	42,750	-	42,750
<b>Fundraising</b>			
Contributions	284	-	284
Fundraising	6,887	-	6,887
SAVE Awards	19,277	-	19,277
Other Income	491	-	491
<b>TOTAL SUPPORT AND REVENUE</b>	<b>226,374</b>	<b>-</b>	<b>226,374</b>
 <b>EXPENSES</b>			
<b>Program Services</b>			
SAVE Awards	62,049	-	62,049
Media Violence Education Project	5,997	-	5,997
Save Students Network	136,861	-	136,861
Total Program Services	204,907	-	204,907
<b>Management &amp; General</b>	<b>15,207</b>	<b>-</b>	<b>15,207</b>
<b>TOTAL EXPENSES</b>	<b>220,114</b>	<b>-</b>	<b>220,114</b>
Increase in Net Assets	6,260	-	6,260
Net Assets, Beginning of Year	151,510	-	151,510
<b>Net Assets, End of Year</b>	<b>\$ 157,770</b>	<b>\$ -</b>	<b>\$ 157,770</b>

See Accompanying Notes to Financial Statements

**SAVE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2009**

	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total 2009</b>
<b>SUPPORT &amp; REVENUE</b>			
<b>Grant Revenue</b>			
City of Columbus	\$ 61,097	\$ -	\$ 61,097
Columbus Public Schools	29,607	-	29,607
Foundations	6,619	-	6,619
Franklin County	60,100	-	60,100
State of Ohio - Office of Criminal Justice	49,377	-	49,377
<b>Fundraising</b>			
Contributions	509	-	509
Fundraising	6,169	-	6,169
SAVE Awards	22,068	-	22,068
Other Income	3,461	-	3,461
<b>TOTAL SUPPORT AND REVENUE</b>	239,007	-	239,007
 <b>EXPENSES</b>			
<b>Program Services</b>			
SAVE Awards	73,196	-	73,196
Media Violence Education Project	12,659	-	12,659
Save Students Network	140,714	-	140,714
Total Program Services	226,569	-	226,569
<b>Management &amp; General</b>	14,894	-	14,894
<b>TOTAL EXPENSES</b>	241,463	-	241,463
Decrease in Net Assets	(2,456)	-	(2,456)
Net Assets, Beginning of Year	153,966	-	153,966
<b>Net Assets, End of Year</b>	\$ 151,510	\$ -	\$ 151,510

See Accompanying Notes to Financial Statements

**SAVE**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Year Ended December 31, 2010**

**PROGRAM SERVICES**

	<b>SAVE Awards</b>	<b>Media Violence Education Project</b>	<b>Save Students Network</b>	<b>Total Program Services</b>	<b>Management and General</b>	<b>TOTAL EXPENSES</b>
Salaries	\$ 38,473	\$ 4,500	\$ 89,360	\$ 132,333	\$ 8,054	\$ 140,387
Employer Taxes	3,821	452	8,699	12,972	978	13,950
Benefits	1,095	149	13,392	14,636	1,076	15,712
Insurance	554	76	1,385	2,015	504	2,519
Office Supplies	168	23	419	610	153	763
Programming Activities	2,208	-	13,740	15,948	-	15,948
Office Equipment	-	451	-	451	-	451
Contract Services	13,704	171	3,205	17,080	1,294	18,374
Travel	742	-	3,450	4,192	-	4,192
Postage	-	-	-	-	73	73
Occupancy	1,284	175	3,211	4,670	1,168	5,838
Other	-	-	-	-	276	276
Fundraising	-	-	-	-	1,631	1,631
	<u>\$ 62,049</u>	<u>\$ 5,997</u>	<u>\$ 136,861</u>	<u>\$ 204,907</u>	<u>\$ 15,207</u>	<u>\$ 220,114</u>

See Accompanying Notes to Financial Statements

**SAVE**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Year Ended December 31, 2009**

**PROGRAM SERVICES**

	<b>SAVE Awards</b>	<b>Media Violence Education Project</b>	<b>Save Students Network</b>	<b>Total Program Services</b>	<b>Management and General</b>	<b>TOTAL EXPENSES</b>
Salaries	\$ 42,773	\$ 10,672	\$ 101,548	\$ 154,993	\$ 9,889	\$ 164,882
Employer Taxes	4,589	1,172	10,473	16,234	908	17,142
Benefits	1,296	192	5,099	6,587	901	7,488
Insurance	495	71	848	1,414	353	1,767
Office Supplies	174	25	401	600	124	724
Programming Activities	5,110	27	10,898	16,035	-	16,035
Office Equipment	146	-	-	146	-	146
Contract Services	16,126	224	5,336	21,686	1,301	22,987
Travel	224	75	2,956	3,255	-	3,255
Postage	183	26	313	522	131	653
Occupancy	1,083	155	1,857	3,095	774	3,869
Other	997	20	985	2,002	319	2,321
Fundraising	-	-	-	-	194	194
	<u>\$ 73,196</u>	<u>\$ 12,659</u>	<u>\$ 140,714</u>	<u>\$ 226,569</u>	<u>\$ 14,894</u>	<u>\$ 241,463</u>

See Accompanying Notes to Financial Statements

**SAVE**  
**STATEMENT OF CASH FLOWS**  
**For the Years Ended December 31, 2010 and 2009**

	<b>2010</b>	<b>2009</b>
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ 6,260	\$ (2,456)
<b>Adjustments to Reconcile Change in Net Assets to Cash Provided by Operating Activities</b>		
Decrease in Accounts Receivable	23,621	29,687
Increase in Prepaid Expense	(1,462)	(687)
Decrease in Accounts Payable	(22)	(787)
(Decrease) Increase in Refundable Advance	(4,781)	4,781
Increase (Decrease) in Accrued Salaries	632	(9,113)
(Decrease) Increase in Accrued Vacation	(177)	1,189
Total Adjustments	17,811	25,070
<b>Net Cash Provided by Operating Activities</b>	24,071	22,614
Net Increase in Cash	24,071	22,614
Cash at Beginning of Year	96,017	73,403
<b>Cash at End of Year</b>	\$ 120,088	\$ 96,017

See Accompanying Notes to Financial Statements

**SAVE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2010 and 2009**

<b>Note 1 - Summary of Significant Accounting Policies</b>
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**Scope of Services**

Strategies Against Violence Everywhere's (SAVE) mission is to empower youth through results-oriented programming and services to prevent violence and promote healthy lives.

**Basis of Accounting**

The accompanying financial statements are prepared on the accrual basis in accordance with generally accepted accounting principles.

**Tax Exempt Status**

SAVE is exempt from federal taxes under Section 501(c)(3) of the Internal Revenue Code.

**Estimates**

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

**Basis of Presentation**

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

- 1) Unrestricted net assets represent the portion of expendable funds that are available for support of the operations of the Organization.
- 2) Temporarily restricted net assets represent net assets whose use is limited by donor-imposed stipulations that expire either by the passage of time or are removed by actions of the Organization. No temporarily restricted assets existed as of December 31, 2010 and 2009.
- 3) Permanently restricted net assets comprise funds that are subject to restrictions that the principal be maintained in perpetuity and invested for the purposes of producing present and future income that may be expended by the Organization. No permanently restricted assets existed as of December 31, 2010 and 2009.

**Subsequent Events**

Generally accepted accounting principles defines subsequent events as events or transactions that occur after the statement of financial position date, but before the financial statements are issued or are available to be issued. Management has evaluated subsequent events through July 27, 2011, the date on which the financial statements were available to be issued.

**SAVE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2010 and 2009**

<b>Note 1 - Summary of Significant Accounting Policies (continued)</b>
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**Fair Value of Financial Instruments**

The Organization's financial instruments consist primarily of cash, accounts receivable, accounts payable, and accrued expenses. The carrying amount of these assets and liabilities approximates fair value due to their short-term nature.

**Accounts Receivable**

Accounts receivable are shown at their net realizable value. Uncollectible accounts are charged to operations during the period in which they are determined to be uncollectible. The Organization considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

**Concentration of Credit Risk**

The Organization's cash is held in various financial institutions. Each of these institutions provides insurance coverage up to \$250,000 through the Federal Deposit Insurance Coverage Corporation.

**Cash and Cash Equivalents**

Cash and Cash Equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less.

<b>Note 2 - Property &amp; Equipment</b>
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Equipment is recorded at cost. Depreciation has been computed using the straight-line method over the estimated useful life of five years. The Board of Trustees has adopted a policy statement that items costing \$1,000 or more are to be capitalized. Depreciation expense at December 31, 2010 and 2009 was \$0 and \$0, respectively.

A summary of the equipment is as follows:

	<b>2010</b>	<b>2009</b>
Beginning Balance	\$ 19,076	\$ 19,076
Less - Accumulated Depreciation	(19,076)	(19,076)
Carrying Value at End of Year	\$ -	\$ -

**SAVE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2010 and 2009**

**Note 3 - Cash**

The cash balance at December 31, 2010 and 2009 was \$120,088 and \$96,017, respectively. The corresponding balances are as follows:

	<u>2010</u>	<u>2009</u>
Gift Certificate	\$ 201	\$ 201
Checking	(1,358)	1,165
Savings	121,084	94,489
Fiscal Agent	136	136
Petty Cash	25	26
Totals	<u>\$ 120,088</u>	<u>\$ 96,017</u>

**Note 4 - Concentration of Revenue**

SAVE receives a substantial amount of its support from federal, state, and local governments. A significant reduction in the level of this support, if this were to occur, could have a material effect on SAVE's programs and activities.

**Note 5 - Operating Lease**

The organization leases office space. Rent expense for the year ended December 31, 2010 and 2009 totaled \$4,200 and \$2,750 respectively.

Future minimum lease payments under this lease are as follows:

2011	\$ 4,200
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**Note 6 - Fiscal Agent**

SAVE is the fiscal agent of Corporate Sisters. As of December 31, 2010 and 2009, SAVE owed this entity \$136 and \$136, respectively.



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

To the Board of Directors of  
Strategies Against Violence Everywhere (SAVE)  
Columbus, Ohio

We have audited the financial statements of Strategies Against Violence Everywhere (SAVE) (a nonprofit organization) as of and for the year ended December 31, 2010, and have issued our report thereon dated July 27, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect 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.

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



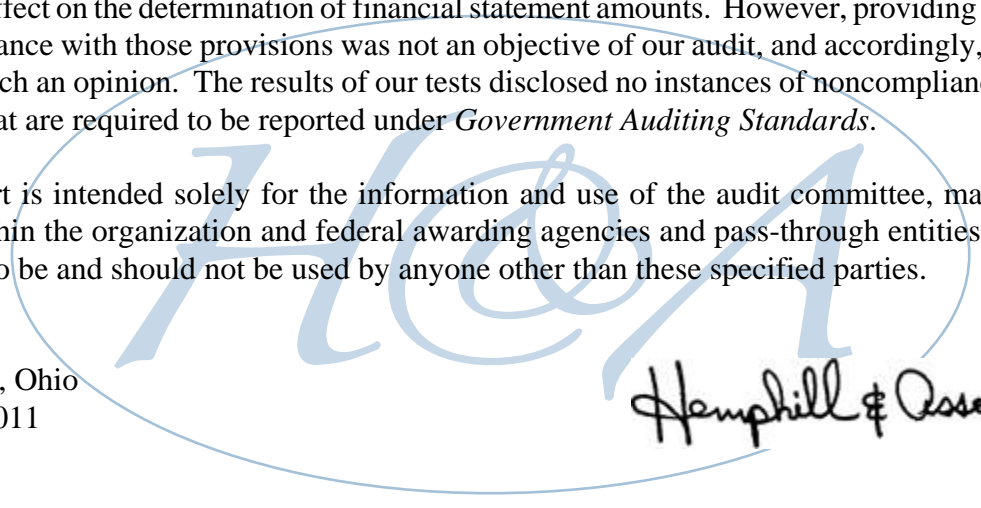
**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND ON OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**  
(continued)

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether SAVE's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Columbus, Ohio  
July 27, 2011



*Hemphill & Associates*