

Student4Giving Project ~ BA111 Introduction to Accounting: Financial Analysis

<i>Organization Name</i>	
<i>Primary Exempt Purpose (from Form 990, Part III)</i>	
<i>Your Name</i>	
<i>Overall opinion of this organization supported by your research below.</i>	

Legitimacy: Establish that this organization is a qualified 501(c)(3) organization, does not have any outstanding legal issues and that we have reviewed their bylaws for unusual items.

<i>Process</i>	<i>Result</i>	<i>Notes</i>
Search IRS publication 78 eligible donee list: www.irs.gov/charities/article/0,,id=96136,00.html		
Organization type from Form 990, 1st page, Item J		
Review IRS determination letter from grant package.		
Search Oregon Department of Justice for news releases or decisions against your organization: http://www.doj.state.or.us/index.shtml		
Check Google for any news stories about this organization: http://news.google.com		
Review the bylaws submitted by the organization for unusual issues.		

Form 990 Review:

	Contributions / Grants	Source	Current Year Amount	Prior Year Amount	Oldest Year Amount	Comments
1	Direct & indirect public support (contributions)	Part I, line 1a + 1b				
2	Governmental contributions (grants)	Part I, line 1c				
3	Total contributions and grants	Part I, line 1d				
4	<i>Percentage of public support</i>	<i>Step 1 divided by step 3</i>				
	Excess/(Deficit)	Source	Current Year Amount	Prior Year Amount	Oldest Year Amount	Comments
1	Total revenue	Part I, line 12				
2	Less total expenses	Part I, line 17				
3	<i>Equals excess/(deficit) for year</i>	<i>Part I, line 18</i>				
	Efficiency Calculations	Source	Current Year Amount	Prior Year Amount	Oldest Year Amount	Comments
1	Total program expenses	Part I, line 13				
2	Total expenses	Part I, line 17				
3	<i>Percentage of program to total</i>	<i>Line 13 / line 17</i>				
4	Management expenses	Part I, line 14				
5	Fundraising expenses	Part I, line 15				
	Officer & Director Compensation	Source	Current Year Amount	Prior Year Amount	Oldest Year Amount	Comments
1	Total officer & director compensation	Part II, line 25				
2	Number of paid officers/directors	Statement for Part V-A				
3	Director's compensation	Statement for Part V-A				
4	<i>Percentage of compensation to total expenses</i>	<i>Step 1 divided by Part I, line 17</i>				

<i>5</i>	<i>Percentage of officer & director compensation allocated to program</i>	<i>Part II, line 25(B) divided by line 25 (A)</i>				
	Unusual Expenses (from Part II & related statements)	Part II line number or statement number	Current Year Amount	Prior Year Amount	Oldest Year Amount	Comments
<i>1</i>						
<i>2</i>						
<i>3</i>						
<i>4</i>						
<i>5</i>						
	Lobbying/Unusual Activities (From Schedule A, Part III)	Part III line number or statement number	Current Year Amount	Prior Year Amount	Oldest Year Amount	Comments
<i>1</i>	Lobbying	Line 1				
<i>2</i>	Related party transactions	Line 2				
<i>3</i>	Other...					
<i>4</i>						
<i>5</i>						
	Payment to Independent Contractors (From Schedule A, Part II-A&B)	Type of Service	Current Year Amount	Prior Year Amount	Oldest Year Amount	Comments
<i>1</i>						
<i>2</i>						
<i>3</i>						
<i>4</i>						
<i>5</i>						
	Program Accomplishments Description (Part III)		Current Year Expense Amount	Prior Year Expense Amount	Oldest Year Expense Amount	Comments
<i>a</i>						
<i>b</i>						
<i>c</i>						
<i>d</i>						
<i>e</i>						
<i>f</i>						

	Balance Sheet Items -Assets-	Part IV line	Current Year Amount	Prior Year Amount	Oldest Year Amount	Comments
1	Cash	Line 45				
2	Savings	Line 46				
3	Accounts receivable	Line 47				
4	Pledges receivable	Line 48				
5	Grants receivable	Line 49				
6	Related party receivable	Line 50				
7	Other receivables	Line 51				
8	Inventories	Line 52				
9	Prepaid expenses	Line 53				
10	Investments – securities	Line 54				
11	Other assets	Line 58				
12	Total Current Assets	Total of above items				
	Balance Sheet Items -Liabilities-	Part IV line	Current Year Amount	Prior Year Amount	Oldest Year Amount	Comments
1	Accounts payable	Line 60				
2	Grants payable	Line 61				
3	Deferred revenue	Line 62				
4	Related party loans	Line 63				
5	Bond liabilities	Line 64a				
6	Notes payable	Line 64b				
7	Other liabilities	Line 65				
8		Line 65 statement				
9		Line 65 statement				
10		Line 65 statement				
11	Total liabilities	Total of above items				
	Current Assets to Total Debt	Part IV line	Current Year Amount	Prior Year Amount	Oldest Year Amount	Comments
1	Total current assets	From above				
2	Total liabilities	From above				
3	Current assets to debt	Step 1 divided by Step 2				

