

April 10, 2017

Assistance League® of the Columbia Pacific  
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VIA EMAIL

Dear Linda,

We thank you for submitting your chapter's review for the year ended May 31, 2016, the **Financial Compliance Report** and IRS Form 990-EZ.

Congratulations on the success of the Home Tour this year. Assistance League of the Columbia Pacific can also be proud of their 76.1% expenditures for program services.

The national organization has defined policies that are intended to set a standard of excellence and best practice. The **Financial Compliance Report** is a tool to verify that chapters are following policy. The goal of the National Finance Committee is to provide education and financial information to our chapters and to help them present their information to the public and potential donors in the most positive light possible while meeting the standards of the IRS, nonprofit accounting and the nonprofit community.

Financial statements, the standard by which many donors compare charities, are an opportunity to give the reader valuable information about the organization. We have a few comments about the financial reporting. The page numbers mentioned below can be found in the **2016 Finance Handbook**.

#### Financial Statements

- Statement of Functional Expenses
  - National dues expense was included with National Conference and Meeting Expenses. To conform to **Sample Financial Statements**, National dues should be presented as its own line item. Please refer to page 11-98 for presentation guidance.

#### Financial Compliance Report

- Question 7 – Reserve Funds

The information for these questions comes from the Statement of Financial Position.

7a - \$123,250  
7e - 2,720  
7f - 147,720

The information for this question comes from Note 3 in the financial statements.

7g - 141,407  
8b - 141,407 – 7g and 8b amounts generally are the same number.

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## Form 990-EZ

It is important that Form 990-EZ present an accurate and complete picture of the chapter since all nonprofit IRS Form 990-EZ are public documents available to all, including prospective donors who are evaluating nonprofits.

Once again, congratulations on the completion of another perfect 990-EZ.

Please share this letter with your board. If you have any questions, please e-mail me at [yotalay@comcast.net](mailto:yotalay@comcast.net) or contact Margery Hayward, National Director of Finance at [Finance@assistanceleague.org](mailto:Finance@assistanceleague.org).

Congratulations on a job well done. It is clear that Assistance League of the Columbia Pacific is doing a wonderful job in providing services to its community.

It is our hope that you will regard these comments as educational in nature with the purpose of improving the financial reporting.

Sincerely,

Judy Hale  
Financial Compliance Review Committee

cc Margery Hayward, National Finance Chairman  
Assistance League National Office

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