

# Sherlock Notes

Helping you keep track of your examination of charities.

Related podcasts, videos and links are at [SeriousGivers.org/sherlock](http://SeriousGivers.org/sherlock)



No.	Subject	Information
<b>Basic</b>		
1	Charity's Name	
2	EIN	
3	Form Found	<input type="checkbox"/> 990 <input type="checkbox"/> 990-EZ <input type="checkbox"/> 990-N <input type="checkbox"/> 990-PF
4	Form Year	
5	Saved on my computer at	

No.	Subject	Information	Instructions
<b>Program Spending Percentage Calculation</b>			
6	Program service expenses		From Form 990, Page 10, Part IX, Line 25, Column (B)
7	Total expenses		From Form 990, Page 1, Part I, Line 18, Right hand column
8	Program Spending Percentage	%	Multiply #6 by #7, then multiply result by 100. <b>Target</b> is 60% to 80%.
<b>Reserve Ratio (Does the charity need more money?)</b>			
9	Net assets		From Form 990, Page 1, Part I, Line 22, Right hand column
10	Total expenses		From #7 above
11	Reserve Ratio		Divide #9 by #10. <b>Target</b> is 0.5 to 2.0.