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Return of Organization Exempt From Income Tax

2009

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

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

Open to Public Inspection

For the 2009 calendar year, or tax year beginning 7/01, 2009, and ending 6/30, 2010

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Please use IRS label or print or type. See specific instructions. Dept. of IL VFW of the U.S. P.O. Box 13206 Springfield, IL 62791	D Employer Identification Number 36-1911490
		E Telephone number 217-529-6688	G Gross receipts \$ 2,297,491.
F Name and address of principal officer Same As C Above		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'No,' attach a list (see instructions)	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (19) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number	
J Website: N/A			
K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of Formation: M State of legal domicile:	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>The purpose of this Organization shall be fraternal, patriotic, historical, and educational; to preserve and strengthen comradeship among its members; to assist worthy comrades, to perpetuate the memory and history of our dead, and to assist their widows and orphans; to</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	22
	4	Number of independent voting members of the governing body (Part VI, line 1b)	0
	5	Total number of employees (Part V, line 2a)	0
	6	Total number of volunteers (estimate if necessary)	0
Revenue	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	0.
	8	Contributions and grants (Part VIII, line 1h)	1,803,541.
	9	Program service revenue (Part VIII, line 2g)	444,292.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-144,399.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	26,774.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,103,434.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	475,659.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)	687,465.
	b	Total fundraising expenses (Part IX, column (D), line 25)	940,674.
	17	Other expenses (Part IX, column (A), lines 11a-11g, 11f-24f)	989,964.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,153,088.
	19	Revenue less expenses. Subtract line 18 from line 12	-49,654.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	2,045,190.
	21	Total liabilities (Part X, line 26)	1,446.
	22	Net assets or fund balances. Subtract line 21 from line 20	2,043,744.

Part II Signature Block

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.		
	Signature of officer: <u>Terry Vance</u> Date: <u>10-26-10</u> Quartermaster		
Paid Preparer's Use Only	Preparer's signature: <u>Frank Kircher, CPA</u>	Date: <u>10.6.10</u>	Check if self-employed <input checked="" type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4: <u>Kircher & Associates, CPAs</u> <u>3233 Mathers Rd Suite A</u> <u>Springfield, IL 62711-7805</u>	EIN: <u>37-1344028</u>	Preparer's identifying number (see instructions): <u>[REDACTED]</u>
	Phone no: <u>(217) 546-4446</u>		

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 12/29/09 Form 990 (2009)

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Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: 1300) (Expenses \$ 734,376. including grants of \$) (Revenue \$)

Services provided to veterans of foreign wars.

4b (Code: 1300) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code: 1300) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 734,376.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
• Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		
• Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		
• Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		
• Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If 'Yes,' complete Schedule D, Part X		
12 Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII		X
12A Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional	Yes	No
		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and II		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I		
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions).		
28a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV		X
28b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV		X
28c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	0	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	0	
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
4a	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)?		X
4b	If 'Yes,' enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
6b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make any distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter.		
11a	Gross income from other members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		

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Form 990 (2009)

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

	Yes	No
1 a Enter the number of voting members of the governing body	22	
b Enter the number of voting members that are independent		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7 a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10 a Does the organization have local chapters, branches, or affiliates?	X	
b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	X	
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11 A Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12 a Does the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done		X
13 Does the organization have a written whistleblower policy?		X
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		X
b Other officers or key employees of the organization		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosures

17 List the states with which a copy of this Form 990 is required to be filed ▶ None

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Schedule O

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization.

▶ Terry Vance P.O. Box 13206, Springfield, IL 62791 217-529-6688

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organizations's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of 'key employees.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **current** key employees. See instructions for definition of 'key employees.'

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees, highest compensated employees, and former such persons.

☒ Check this box if the organization did not compensate any current officer, director, or trustee.

[illegible]

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(cont.)</i>
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[illegible]

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶ 0

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual</i>	3	X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes' complete Schedule J for such individual</i>	4	X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

[illegible]

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 0

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	1,464,880.			
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	291,871.			
	g Noncash contribns included in lns 1a-1f:	\$				
	h Total. Add lines 1a-1f		1,756,751.			
PROGRAM SERVICE REVENUE	2a <u>Membership</u>	Business Code	400,202.	400,202.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		400,202.			
	OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		40,526.	40,526.	
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross Rents		(i) Real (ii) Personal				
b Less: rental expenses						
c Rental income or (loss)						
d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other	100,000. 12.			
b Less: cost or other basis and sales expenses			113,740. 24.			
c Gain or (loss)			-13,740. -12.			
d Net gain or (loss)			-13,752. -13,752.			
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		a				
b Less: direct expenses		b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19		a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances		a				
b Less: cost of goods sold		b				
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		2,183,727.	426,976.	0.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	385,014.	217,849.	164,765.	2,400.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	67,434.	40,404.	26,710.	320.
9 Other employee benefits				
10 Payroll taxes	31,560.	18,487.	13,073.	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	9,545.		9,545.	
d Lobbying				
e Prof fundraising svcs. See Part IV, ln 17	714,702.			714,702.
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	8,804.	8,504.		300.
14 Information technology				
15 Royalties				
16 Occupancy	20,807.	7,896.	12,761.	150.
17 Travel	38,158.		38,158.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	125,509.	125,509.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	22,204.	546.	21,658.	
23 Insurance	8,694.	2,775.	5,919.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <u>Supplies</u>	214,451.		8,087.	206,364.
b <u>Expense Allotments</u>	129,861.	35,206.	80,000.	14,655.
c <u>Health Insurance</u>	88,852.	51,043.	37,809.	
d <u>Special Projects</u>	79,811.	79,811.		
e <u>Postage and Shipping</u>	57,387.	47,971.	9,366.	50.
f All other expenses	149,726.	98,375.	49,618.	1,733.
25 Total functional expenses. Add lines 1 through 24f.	2,152,519.	734,376.	477,469.	940,674.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	437,540.	1	472,335.
	2 Savings and temporary cash investments	846,591.	2	890,275.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	8,667.	4	9,668.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	10,505.	8	12,628.
	9 Prepaid expenses and deferred charges	4,029.	9	4,117.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 832,898.		
	b Less: accumulated depreciation.	10b 271,413.	10c	561,485.
	11 Investments — publicly-traded securities	14,700.	11	14,700.
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	145,653.	15	148,339.
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,045,190.	16	2,113,547.	
LIABILITIES	17 Accounts payable and accrued expenses	1,446.	17	2,101.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	1,446.	26	2,101.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	1,355,097.	27	1,395,262.
	28 Temporarily restricted net assets	688,647.	28	716,184.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, and equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances.	2,043,744.	33	2,111,446.
	34 Total liabilities and net assets/fund balances.	2,045,190.	34	2,113,547.

BAA

Form 990 (2009)

Part XI Financial Statements and Reporting1 Accounting method used to prepare the Form 990. ☐ Cash ☒ Accrual ☐ Other

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

Yes No

2a X

2b X

2c

3a X

3b

BAA

Form 990 (2009)

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

- ▶ **Complete if the organization answered 'Yes,' to Form 990,
Part IV, lines 6, 7, 8, 9, 10, 11, or 12.**
▶ **Attach to Form 990. ▶ See separate instructions**

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

Dept. of IL VFW of the U.S.

Employer identification number

36-1911490

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easement it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition accession and other records, check any of the following that are a significant use of its collection items (check all that apply).

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table.

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV.

Part V Endowment Funds Complete if organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶ _____ %

b Permanent endowment ▶ _____ %

c Term endowment ▶ _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1a Land		112,481.		112,481.
b Buildings		451,381.	83,767.	367,614.
c Leasehold improvements		76,855.	17,740.	59,115.
d Equipment				
e Other		192,181.	169,906.	22,275.

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶ 561,485.

BAA

Schedule D (Form 990) 2009

Part XI	Reconciliation of Change in Net Assets from Form 990 to Financial Statements
----------------	---

N/A

- | | | | | | |
|-----------|--|-----|----|-----|--|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | .. | . | | |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | . | .. | .. | |
| 3 | Excess or (deficit) for the year. Subtract line 2 from line 1 | .. | . | ... | |
| 4 | Net unrealized gains (losses) on investments | ... | . | .. | |
| 5 | Donated services and use of facilities | ... | . | ... | |
| 6 | Investment expenses | ... | . | .. | |
| 7 | Prior period adjustments | | . | . | |
| 8 | Other (Describe in Part XIV) | . | . | . | |
| 9 | Total adjustments (net). Add lines 4 through 8 | . | . | .. | |
| 10 | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | | | | |

Part XII	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return	N/A
-----------------	---	------------

- | | | | | |
|----------|--|-----------|-----------|--|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a | Net unrealized gains on investments | 2a | | |
| b | Donated services and use of facilities | 2b | | |
| c | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIV) | 2d | | |
| e | Add lines 2a through 2d | | 2e | |
| 3 | Subtract line 2e from line 1 | | 3 | |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | |
| a | Investments expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIV) | 4b | | |
| c | Add lines 4a and 4b | | 4c | |
| 5 | Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) | | 5 | |

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

N/A

- | | | | | |
|----------|---|-----------|-----------|--|
| 1 | Total expenses and losses per audited financial statements | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25. | | | |
| a | Donated services and use of facilities | 2a | | |
| b | Prior year adjustments | 2b | | |
| c | Other losses | 2c | | |
| d | Other (Describe in Part XIV) | 2d | | |
| e | Add lines 2a through 2d | | 2e | |
| 3 | Subtract line 2e from line 1 | | 3 | |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | |
| a | Investments expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIV) | 4b | | |
| c | Add lines 4a and 4b | | 4c | |
| 5 | Total expenses. Add lines 3 and 4c (This must equal Form 990, Part I, line 18.) | | 5 | |

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

[illegible]

Part XIV Supplemental Information *(continued)*

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization

Dept. of IL VFW of the U.S.

Employer identification number

36-1911490

Part I

Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. Form 990EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|---|--|
| <input type="checkbox"/> Mail solicitations | <input type="checkbox"/> Solicitation of non-government grants |
| <input type="checkbox"/> Internet and email solicitations | <input type="checkbox"/> Solicitation of government grants |
| <input type="checkbox"/> Phone solicitations | <input type="checkbox"/> Special fundraising events |
| <input type="checkbox"/> In-person solicitations | |

- 2a** Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? . . .

☐ Yes ☒ No

- b** If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col.(i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						0.

- 3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		(event type)	(event type)	(total number)	(Add col. (a) through col. (c))
REVENUE	1 Gross receipts				
	2 Less. Charitable contributions				
	3 Gross income (line 1 minus line 2)				
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4- through 9 in column (d)				
	11 Net income summary. Combine lines 3, column (d) and line 10				

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col. (a) through col. (c))
REVENUE	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Combine lines 1, column (d) and line 7					

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states?

b If 'No,' explain.

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If 'Yes,' explain.

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	YES	NO
9a		
10a		
11		
12		

13 Indicate the percentage of gaming activity operated in.**a** The organization's facility**13a** %**b** An outside facility**13b** %**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name: ▶ _____

Address: ▶ _____

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?**15a****b** If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____.**c** If 'Yes,' enter name and address of the third party.

Name ▶ _____

Address: ▶ _____

16 Gaming manager information

Name. ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided. ▶ _____

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?**17a****b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ▶ \$ _____

SCHEDULE O
(Form 990)

Supplemental Information to Form 990

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

Name of the organization

Dept. of IL VFW of the U.S.

Employer identification number

36-1911490

Form 990, Part III, Line 1 - Organization Mission

The purpose of this Organization shall be fraternal, patriotic, historical, and
educational; to preserve and strengthen comradeship among its members; to assist
worthy comrades, to perpetuate the memory and history of our dead, and to assist
their widows and orphans; to maintain true allegiance to the Government of the
United States of America, and fidelity to its Constitution and laws; to foster true
patriotism; to maintain and extend the institutions of American Freedom, and to
preserve and defend the United States from all her enemies, whomsoever.

Form 990, Part VI, Line 11 - Form 990 Review Process

The four officers review the form 990 before signing and filing the document.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

Upon request

Name of the organization

Employer identification number

Dept. of IL VFW of the U.S.

36-1911490

2009

Federal Worksheets

Page 1

Client 1013

Dept. of IL VFW of the U.S.

36-1911490

10/05/10

04.27PM

Form 990, Part IX, Line 24
Other Expenses

	(A) <u>Total</u>	(B) <u>Program Services</u>	(C) <u>Management & General</u>	(D) <u>Fundraising</u>
Awards	28,202.	26,469.		1,733.
Donations/Contributions	539.		539.	
Equipment Leases	14,904.		14,904.	
Maintenance Contracts	2,005.		2,005.	
Maintenance/Repairs	17,996.		17,996.	
Other	50,215.	50,215.		
Printing and Publications	26,191.	21,691.	4,500.	
Quartermaster Bonds	3,423.		3,423.	
Real Estate Taxes	4,351.		4,351.	
Scholarships				
Workman's Compensation	1,900.		1,900.	
Total	<u>\$ 149,726.</u>	<u>\$ 98,375.</u>	<u>\$ 49,618.</u>	<u>\$ 1,733.</u>

6/30/10

2009 Federal Book Depreciation Schedule

Page 1

Client 1013

Dept. of IL VFW of the U.S.

36-1911490

10/05/10

04:27PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Dep. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec Bal Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Building-Department Headquarters																
108	Building	9/01/01		337,500							337,500	67,439	S/L MM	39	02564	8,654
	Total Building-Department Headqua			337,500		0	0	0	0	0	337,500	67,439				8,654
Condo - Department Headquarters																
143	Rental Property - Condo	8/15/08		112,331							112,331	3,574	S/L MM	27 5	.03636	4,084
144	Rental Property - Land	8/15/08		12,481							12,481					0
150	Condo Patio	3/30/10		1,550							1,550		S/L MM	27.5	.01061	16
	Total Condo - Department Headquart			126,362		0	0	0	0	0	126,362	3,574				4,100
Department Headquarters																
1	5 Drawer File	10/10/86		302							302	302	S/L	5		0
2	Blood Pres Kit	9/06/88		23							23	23	S/L HY	5		0
3	Panasonic Typewriter-7km	10/26/88		858							858	858	S/L HY	5		0
4	T.V. Stand 5520	11/17/88		86							86	86	S/L HY	5		0
5	Swingline Letter Opener	11/18/88		911							911	911	S/L HY	5		0
6	Fax Table	1/06/89		86							86	86	S/L HY	5		0
7	VCR-VR9845	8/10/90		353							353	353	S/L HY	7		0
8	T.V. - RX4325	8/10/90	6/30/10	374							374	374	S/L HY	7		0
9	Panasonic Typewriter-8CM	8/16/90		885							885	885	S/L HY	5		0
10	Chairs(2 Swivel, 6 Kitch)	12/18/90	6/30/10	525							525	525	S/L HY	7		0
11	Minolta Copier 8601	1/11/91		15,939							15,939	15,939	S/L HY	5		0
12	10 Button HF Phone	3/31/91		225							225	225	S/L HY	7		0

6/30/10

2009 Federal Book Depreciation Schedule

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Client 1013

Dept. of IL VFW of the U.S.

36-1911490

10/05/10

04.27PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
13	12" Fan Stand-80104413	8/31/91		123							123	123	S/L HY	7		0
14	Powerplan Software	12/09/91		508							508	500	S/L HY	5		0
15	Plastic Storage Unit	8/10/92		24							24	24	S/L HY	7		0
16	Calculator-NBR 151302	8/11/92	6/30/10	64							64	59	S/L HY	5		0
17	Stacker Software	10/31/92		159							159	159	S/L HY	5		0
18	Pan Typewriter 3008	1/20/93		858							858	858	S/L HY	5		0
19	Tex Instr Calculator	6/18/94		54							54	54	S/L HY	5		0
61	Used Copier	7/10/91		644							644	580	S/L HY	5		0
62	Wheel Chair	8/10/94		403							403	403	S/L HY	7		0
63	Wheel Chair Repairs	9/20/94		427							427	427	S/L HY	7		0
64	Panasonic Fax Machine	10/12/94		1,636							1,636	1,636	S/L HY	7		0
65	Trunks (3ea) 3911	3/31/95		821							821	821	S/L HY	10		0
66	IBM QW-8 Typewriter	6/16/95		347							347	347	S/L HY	5		0
75	Desk Chairs (5)	11/29/95		1,631							1,631	1,631	S/L HY	7		0
80	Calculators	6/29/95		134							134	123	S/L HY	5		0
83	Maint & Reports Prog Sftw	5/13/97		1,150							1,150	1,022	S/L HY	3		0
84	Konica Copier 1112	6/12/97		1,046							1,046	958	S/L HY	5		0
85	Condensing Unit	7/30/97		2,600							2,600	2,600	S/L HY	7		0
88	Shredder	7/21/99		1,849							1,849	1,849	S/L MQ	5		0
89	Power Surge/Backup	12/27/99		386							386	386	S/L MQ	5		0
91	Computer Upgrade	1/01/01		6,407							6,407	6,407	S/L MQ	3		0
92	Recording System	6/15/01		3,902							3,902	3,902	S/L MQ	5		0
93	10 Radios & 10 Masks	6/11/01		710							710	710	S/L MQ	5		0
94	Computer Desk	7/12/00		80							80	80	S/L MQ	5		0
95	Olympus Recorder	12/31/00		200							200	200	S/L MQ	5		0
96	HP Printer & 10' Cable	12/07/00		192							192	192	S/L MQ	5		0
98	Microphone	7/11/01		164							164	164	S/L HY	5		0

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2009 Federal Book Depreciation Schedule

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Client 1013

Dept. of IL VFW of the U.S.

36-1911490

10/05/10

04.27PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr Basis	Prior Depr.	Method	Life	Rate	Current Depr.
99	Paper Folder	9/27/01		1,995							1,995	1,995	S/L HY	5		0
100	Chairs (seven)	9/27/01		135							135	135	S/L HY	5		0
101	Paper Shredder	11/20/01		299							299	299	S/L HY	5		0
102	Workstation	12/01/01		677							677	677	S/L HY	7		0
103	Panasonic Fax	3/09/02		333							333	333	S/L HY	5		0
112	Telephone System	9/01/01		7,369							7,369	7,369	S/L HY	7		0
114	Furniture/Fixtures	9/01/01		16,247							16,247	16,247	S/L HY	7		0
115	Fax Machine	7/17/02		223							223	208	S/L HY	7	.07140	15
116	Aluminum Staff	9/30/02		83							83	78	S/L HY	7	.07140	5
117	Reconditioned Typewriter	10/31/02		531							531	494	S/L HY	7	.07140	37
118	Reconditioned Copier	11/12/02		2,995							2,995	2,782	S/L HY	7	.07140	213
119	Printer (Butch)	1/18/03	6/30/10	129							129	117	S/L HY	7	.07140	5
120	HP OfficeJet Printer (C)	8/15/03	6/30/10	576							576	576	S/L HY	5		0
121	Software - QuickBooks	8/12/03		456							456	456	S/L HY	3		0
122	Brother Printer	12/08/03	6/30/10	275							275	275	S/L HY	5		0
123	Printer (Judy)	2/19/04		397							397	397	S/L HY	5		0
124	Laptop Computer	9/18/03		2,134							2,134	2,134	S/L HY	5		0
125	Computer/Projector	7/20/04		3,719							3,719	3,348	S/L HY	5	.10000	371
126	Panafax UF-7000	3/22/05		1,346							1,346	1,211	S/L HY	5	.10000	135
127	Copy Printer	12/29/05		2,904							2,904	2,033	S/L HY	5	.20000	581
128	Printer	3/05/07		242							242	114	S/L MQ	5	.20000	48
130	Smith-Corona Typewriter	7/23/07		108							108	41	S/L MQ	5	.20000	22
131	Notebook Computer	3/31/08		1,149							1,149	316	S/L MQ	5	.20000	230
132	New Computers	6/18/08		21,080							21,080	4,743	S/L MQ	5	20000	4,216
136	Computer QM Office	9/22/08		1,461							1,461	146	S/L HY	5	20000	292
137	Captain Chairs (4)	10/31/08		603							603	60	S/L HY	5	.20000	121
138	Vacuum	11/17/08		431							431	43	S/L HY	5	.20000	86

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2009 Federal Book Depreciation Schedule

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Dept. of IL VFW of the U.S.

36-1911490

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No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Dep. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
139	Desk/Chair Commander Off	11/30/08		905							905	91	S/L HY	5	.20000	181
140	Telephones/Headsets (2)	1/30/09		356							356	36	S/L HY	5	20000	71
141	Letter Opener	2/27/09		431							431	43	S/L HY	5	.20000	86
145	Table & Six Chairs	9/03/09		727							727		S/L MQ	7	12500	91
146	Laptop Computer	4/05/10		2,158							2,158		S/L MQ	5	.02500	54
147	Printer	6/28/10		540							540		S/L MQ	5	.02500	14
148	Sofa	6/30/10		514							514		S/L MQ	7	.01790	9
Total Department Headquarters				120,614		0	0	0	0	0	120,614	93,579				6,883
Department Service Office-Chicago																
20	Wall Safe	1/08/82		111							111	111	S/L	10		0
21	Panels, Connectors, Doors	11/18/86		6,345							6,345	6,345	S/L	15		0
22	Medical Books	1/23/87		466							466	466	S/L HY	5		0
23	Walnut Custom Table Top	1/31/87		202							202	202	S/L HY	7		0
24	Executive Desk & Credenza	4/13/87		507							507	507	S/L HY	7		0
25	Executive Swivel Chair	4/27/87		267							267	267	S/L HY	7		0
26	Wall Unit (3pc)	5/05/87		276							276	276	S/L HY	7		0
27	6 Fans	5/06/87		64							64	64	S/L HY	7		0
28	Lakeshore Arm Chair-Brown	7/30/87		253							253	253	S/L HY	7		0
29	Swivel Chair-E4511TGF56	7/30/87		123							123	123	S/L HY	7		0
30	IBM WW 3 Tpewrtr-3053311	1/29/88		687							687	687	S/L HY	5		0
31	Coffee Maker-M11030581	7/25/88		256							256	256	S/L HY	7		0
32	Computer Table Top	11/23/88		202							202	202	S/L HY	7		0
33	5 Panels, Wall Mt., Conct	12/31/88		777							777	688	S/L HY	10		0
34	Victor Calculator	2/01/89		120							120	120	S/L HY	5		0
35	3 Steno Sec Chairs	2/01/89		432							432	377	S/L HY	10		0

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2009 Federal Book Depreciation Schedule

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Client 1013

Dept. of IL VFW of the U.S.

36-1911490

10/05/10

04.27PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
36	Toshiba Copier-1BD 5110	3/31/89		4,039							4,039	4,039	S/L	12		0
37	Norcom Dictation Machine	7/17/89		172							172	172	S/L	HY	7	0
38	5 Computer Stations	9/28/90		5,109							5,109	5,109	S/L	HY	5	0
39	5 File Cabinets, 5 Drawer	9/23/91		1,025							1,025	1,025	S/L	HY	7	0
40	IBM Laser Printer 4029	1/17/92		1,892							1,892	1,892	S/L	HY	5	0
41	Pana Dot Printer-KXP1180	1/27/92		211							211	211	S/L	HY	5	0
42	5 Steel Organizers	1/31/92		510							510	510	S/L	HY	7	0
43	IBM Quiet Fonts for Prntr	3/02/92		58							58	58	S/L	HY	5	0
44	Desk w/Lock-HP-TRM 3021	4/21/92		592							592	592	S/L	HY	7	0
45	2 Steno Chairs-13567640	12/08/92		160							160	160	S/L	HY	7	0
46	6 Surge Protectors	12/08/92		206							206	206	S/L	HY	7	0
47	2 Adj Height Tables	12/08/92		160							160	160	S/L	HY	7	0
48	DVA Software	1/05/93		835							835	835	S/L	HY	5	0
49	2 File Cabs, 5drwr/lock	4/07/93		848							848	848	S/L	HY	7	0
50	DVA Software Update	4/19/93		900							900	900	S/L	HY	5	0
51	2 Exec Highback Chairs	4/28/93		440							440	440	S/L	HY	7	0
52	2 File Cabinets, 4 Drawer	6/14/93		762							762	762	S/L	HY	7	0
53	Storage Cabinets	2/16/94		160							160	160	S/L	HY	7	0
54	Storage Cabinets	2/16/94		160							160	160	S/L	HY	7	0
67	Hand Held Dict Micro (2)	8/31/94		1,515							1,515	1,515	S/L	HY	7	0
68	File Cabinets/4Drwr (2)	10/31/94		672							672	672	S/L	HY	7	0
69	File Cabinet/5 Drwr	2/28/98		459							459	459	S/L	HY	7	0
70	Credenza w/Sliding Door	5/31/95		420							420	420	S/L	HY	7	0
71	2 Chair Guest/Arm-Grey	5/31/95		263							263	263	S/L	HY	7	0
72	Chair HB/SWL-Grey	5/31/95		327							327	327	S/L	HY	7	0
73	2 Sofa, Loveseat	5/31/95		893							893	893	S/L	HY	7	0
74	Table, Corner	5/31/95		97							97	97	S/L	HY	7	0

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2009 Federal Book Depreciation Schedule

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Dept. of IL VFW of the U.S.

36-1911490

10/05/10

04.27PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
76	MS Office Pro. & Training	8/31/95		2,664							2,664	2,664	S/L HY	5		0
77	HP Laser Jet 4 Plus (4)	8/23/95		4,854							4,854	4,854	S/L HY	5		0
78	IBM WW 3 Tpewrtr-0651735	6/30/86		590							590	590	S/L HY	5		0
79	IBM WW 5 Tpewrtr-6000523	6/30/86		782							782	782	S/L HY	5		0
81	Toshiba-Copy Machine	9/05/96		4,120							4,120	4,120	S/L HY	5		0
82	High Back Office Chairs	1/08/97		2,574							2,574	2,574	S/L HY	7		0
86	TV	6/29/99		680							680	680	S/L HY	5		0
87	Toshiba 631 Facsimile	11/23/98		1,808							1,808	1,808	S/L HY	5		0
90	(8) Computer Systems	6/28/00		11,705							11,705	11,705	S/L MQ	5		0
97	HP Laserjet Printer C4	11/29/00		1,635							1,635	1,635	S/L MQ	3		0
104	Pedestal File	7/20/01		345							345	345	S/L HY	7		0
105	Workstation	7/20/01		219							219	219	S/L HY	7		0
106	Refrigerator	9/10/01		207							207	207	S/L HY	7		0
107	Chair	9/18/01		594							594	594	S/L HY	7		0
129	Microwave	4/22/07		170							170	72	S/L MQ	5	.20000	34
133	Digital Copier	7/03/07		1,262							1,262	473	S/L MQ	5	.20000	252
134	Headsets	7/20/07		356							356	133	S/L MQ	5	.20000	71
135	Card Solutions	7/19/07		237							237	88	S/L MQ	5	.20000	47
142	Black Berry Phone	3/06/09		518							518	52	S/L HY	5	.20000	104
149	Bookcases	3/08/10		706							706		S/L MQ	7	.05360	38
Total Department Service Office-Chic				69,999		0	0	0	0	0	69,999	67,424				546
Department Service Office-Marion																
56	Brother Typewriter AX-22	2/04/90		137							137	134	S/L HY	5		0
58	Software Program	12/17/90		1,000							1,000	900	S/L HY	5		0
60	Bookcase (6pc.)	4/04/91		675							675	675	S/L HY	7		0
Total Department Service Office-Mari				1,812		0	0	0	0	0	1,812	1,709				0

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2009 Federal Book Depreciation Schedule

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Client 1013

Dept. of IL VFW of the U.S.

36-1911490

10/05/10

04.27PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus Pct.	Cur 179 Bonus	Special Depr Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Department Service Office-VFW Post 8677																
55	Vertical Blinds	10/31/88		175							175	175	S/L HY	10		0
57	Chair, Desk, Hutch	11/20/90		1,195							1,195	1,195	S/L HY	7		0
59	2 File Cabs, 10 Drwr-Grey	3/01/91		324							324	324	S/L HY	7		0
Total Department Service Office-VFW				1,694		0	0	0	0	0	1,694	1,694				0
Improvements-Department Headquarters																
109	Building Improvements	9/01/01		70,456							70,456	14,074	S/L MM	39	.02564	1,806
110	Flag Pole	9/01/01		4,329							4,329	865	S/L MM	39	.02564	111
111	Outdoor Sign	9/01/01		2,070							2,070	780	S/L HY	20	.05000	104
Total Improvements-Department Hea				76,855		0	0	0	0	0	76,855	15,719				2,021
Land-Department Headquarters																
113	Land	9/01/01		100,000							100,000					0
Total Land-Department Headquarters				100,000		0	0	0	0	0	100,000	0				0
Total Depreciation				834,836		0	0	0	0	0	834,836	251,138				22,204
Grand Total Depreciation				834,836		0	0	0	0	0	834,836	251,138				22,204
Depreciation Assets Sold				1,943		0	0	0	0	0	1,943	1,926				5
Depr Remaining Assets				832,893		0	0	0	0	0	832,893	249,212				22,199

DEPARTMENT OF ILLINOIS
VETERANS OF FOREIGN WARS
of the
UNITED STATES

Office of the Department Quartermaster



FINANCIAL STATEMENTS
SUPPLEMENTAL SCHEDULES
AUDITORS' OPINION
for the year ended
June 30, 2010

and

PROPOSED BUDGET
for
FISCAL YEAR 2010- 2011



KIRCHER & ASSOCIATES
Certified Public Accountants
Springfield, IL 62711

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INDEPENDENT AUDITORS' REPORT

Council of Administration Members
Department of Illinois
Veterans of Foreign Wars of the U.S.
State Headquarters
Springfield, Illinois

We have **audited** the accompanying statements of financial position of the Department of Illinois, Veterans of Foreign Wars of the U.S., State Headquarters (a nonprofit organization) as of June 30, 2010, and 2009, and the related statements of activities, functional revenues, functional expenses, and cash flows for the year ended June 30, 2010. 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. 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 audit provides 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 the Department of Illinois, Veterans of Foreign Wars of the U.S., State Headquarters as of June 30, 2010, and 2009, and the results of its activities and its cash flows for the year ended June 30, 2010, in conformity with accounting principles generally accepted in the United States of America.


Kircher & Associates
Certified Public Accountants

July 30, 2010

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENTS OF FINANCIAL POSITION
June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 472,335	\$ 437,540
Mutual funds at market	687,855	538,414
Accounts and interest receivable	9,668	8,667
Prepaid expenses	4,117	4,029
Inventories	12,628	10,505
TOTAL CURRENT ASSETS	<u>1,186,603</u>	<u>999,155</u>
INVESTMENTS		
Certificates of deposit, cost	202,420	308,177
Assets restricted to term endowment	148,339	145,653
Investments (stock)	14,700	14,700
TOTAL INVESTMENTS	<u>365,459</u>	<u>468,530</u>
PROPERTY, PLANT AND EQUIPMENT		
Land, building and equipment-net	561,485	577,505
TOTAL PROPERTY, PLANT AND EQUIPMENT	<u>561,485</u>	<u>577,505</u>
TOTAL ASSETS	\$ <u><u>2,113,547</u></u>	\$ <u><u>2,045,190</u></u>
LIABILITIES and STOCKHOLDERS' EQUITY		
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 2,101	\$ 1,446
TOTAL CURRENT LIABILITIES	<u>2,101</u>	<u>1,446</u>
LONG-TERM LIABILITIES		
TOTAL LIABILITIES	<u>2,101</u>	<u>1,446</u>
NET ASSETS		
Unrestricted	1,395,262	1,355,097
Temporarily restricted	716,184	688,647
TOTAL NET ASSETS	<u>2,111,446</u>	<u>2,043,744</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u><u>2,113,547</u></u>	\$ <u><u>2,045,190</u></u>

See accompanying notes and auditors' report

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF ACTIVITIES
Year Ended June 30, 2010

	<u>2010</u>			<u>2209</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Total</u>
REVENUES, GAINS AND OTHER SUPPORT				
Membership	\$ 230,402	\$ 169,800	\$ 400,202	\$ 444,292
Fundraising	1,464,880		1,464,880	1,459,551
Contributions	31,359	79,011	110,370	64,796
Other	141,271	40,230	181,501	279,194
Interest and dividends	38,717	1,809	40,526	41,355
Realized Net Gain (Loss) on disposal of investments	(13,740)		(13,740)	(185,754)
Realized Net Gain (Loss) on disposal of assets	(12)		(12)	
Unrealized gain (loss) on investments	36,494		36,494	(53,354)
Net assets released from restrictions:				
Membership	57,977	(57,977)		
Contributions				
Interest and dividends	2,589	(2,589)		
Other	21,791	(21,791)		
Expiration of time restrictions:	180,956	(180,956)		
TOTAL REVENUES, GAINS AND OTHER SUPPORT	<u>2,192,684</u>	<u>27,537</u>	<u>2,220,221</u>	<u>2,050,080</u>
EXPENSES				
Administration	477,469		477,469	467,799
Support	226,098		226,098	232,991
Programs	396,876		396,876	413,724
Fundraising	940,674		940,674	924,961
Other	111,402		111,402	113,613
TOTAL EXPENSES	<u>2,152,519</u>		<u>2,152,519</u>	<u>2,153,088</u>
CHANGE IN NET ASSETS	40,165	27,537	67,702	(103,008)
NET ASSETS AT BEGINNING OF YEAR	<u>1,355,097</u>	<u>688,647</u>	<u>2,043,744</u>	<u>2,146,752</u>
NET ASSETS AT END OF YEAR	<u>\$ 1,395,262</u>	<u>\$ 716,184</u>	<u>\$ 2,111,446</u>	<u>\$ 2,043,744</u>

See accompanying notes and auditors' report

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF FUNCTIONAL REVENUES
Year Ended June 30, 2010

	Membership	Fundraising	Contributions	Interest/ Dividends	Other	2010 Total	2009 Total
Membership dues	\$ 169,800	\$	\$	\$	\$	\$ 169,800	\$ 180,956
National Membership Increase		23,518				23,518	21,664
Restricted dues 2009-20109	169,800					169,800	180,956
Admission fees	2,676					2,676	2,213
Supply commission		3,936				3,936	44,569
Interest Income Investment				23,488		23,488	33,320
Supply Orders National		136					
State Fair receipts		13,464				13,464	14,839
Quartermaster bonds	57,561					57,561	56,150
Dissolved posts	365					365	24,017
Voice of Democracy banquet			14,774			14,774	
Banquet/Salute to Service						-	
National insurance					1,571	1,571	1,794
Contributions - V.O.D						-	
Supply sales		35,089				35,089	33,135
Department convention--registration						-	7,882
Department convention--ad book					10,350	10,350	10,313
Newspaper					130	130	532
Card programs						-	
Label program		424				424	550
National subsidy					39,894	39,894	20,000
National V S.O Grant						-	7,281
Contrnbutions - T. McKinney Scholarship						-	
Contrnbutions- Cramer/Harrell						-	
Subtotals	\$ 400,202	\$ 76,567	\$ 14,774	\$ 23,488	\$ 51,945	\$ 566,976	\$ 640,171

See accompanying notes and auditors' report

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF FUNCTIONAL REVENUES
Year Ended June 30, 2010

	<u>Membership</u>	<u>Fundraising</u>	<u>Contributions</u>	<u>Interest/ Dividends</u>	<u>Other</u>	<u>2010 Total</u>	<u>2009 Total</u>
Balances forwarded	\$ 400,202	\$ 76,567	\$ 14,774	\$ 23,488	\$ 51,945	\$ 566,976	\$ 81,122
Service officer seminars					3,035	3,035	2,800
Contributions - V O D Awards			3,300			3,300	2,700
Poppies		71,324				71,324	70,697
Dividend income - investment				15,724		15,724	8,035
VFW fundraiser		807,573				807,573	776,413
Publishing rights to convention program					12,000	12,000	12,000
Contributions - V A V S			2,245			2,245	1,445
Calendar program						-	-
Department Calander Raffle						-	-
Contributions -National Home silver march			1,302			1,302	1,604
Contributions - General Fund			1,933			1,933	
Contributions -National Home miscellaneous			7,300			7,300	
Contributions - National Home scholarship						-	
Contributions - National Home Main			8,352			8,352	6,494
Contributions - V O D Programs			6,275			6,275	6,100
Contributions - wounded veterans						-	
Contributions - Patriot' s Pen			4,895			4,895	4,475
Contributions - March of Dimes						-	
Contributions - Sprinkler System						-	
Grant-Veterans service						-	100,000
Men's Auxiliary					26,579	26,579	22,906
Contributions - Paul Powell scholarship			226			226	471
Contributions - Americanism						-	
Contributions - Drug Abuse						-	
Contributions - U C P						-	
Contributions- Joint Hospitality Fund						-	1,442
Contributions - Belleville Office						-	
Contributions - Dept Headquarters						-	338
Contributions - Emergency Services						-	
Contributions Med/Canteen						-	
Contributions-Vets Homes						-	12,000
Contributions - POW/MIA			825			825	485
National Conv banquet tickets						-	900
Commander's homecoming					5,940	5,940	2,910
Contributions- service office						-	225
Newspaper Ads					800	800	1,450
Fortune Raffle						-	92,804
National Vet's Service					12,689	12,689	30,835
Subtotals	\$ 400,202	\$ 955,464	\$ 51,427	\$ 39,212	\$ 112,988	\$ 1,559,293	\$ 1,240,651

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF FUNCTIONAL REVENUES
Year Ended June 30, 2010

	Membership	Fundraising	Contributions	Interest/ Dividends	Other	2010 Total	2009 Total
Subtotals	\$ 400,202	\$ 955,464	\$ 51,427	\$ 39,212	\$ 112,988	\$ 1,559,293	\$ 1,240,651
Balances forwarded	\$ 400,202	\$ 955,464	\$ 51,427	\$ 39,312	\$ 112,988	\$ 1,559,393	\$
Fees/General Orders						-	
Term endowment						-	
Flying Squadron rebate						-	
C O A Luncheon					4,110	4,110	1,230
Commander's special project 2009-2010			16,575				5,324
Commander's M.A.P.			12,960				
Washington banquet tickets						-	
Operation Uplink			19,778			19,778	6,461
Jamell-Ross V.O.D. Award				247		247	
Umphrey V O D. Award				470		470	
National Members' Awards						-	2,000
McKinney V.O.D. Award						-	
Clifton V O D award				478		478	
Holysz V O D. award						-	
Cramer-Harrell V.O.D award						-	
Cosner V.O.D. award						-	
Spears V O D award				119		119	
Youth of America V O D. award						-	
Grant/Parkholm V.O.D.						-	
Service Office						-	
Rents					12,000	12,000	10,000
Other						-	218
Service office V.O.D Award						-	
Registration					7,555	7,555	
Refunds, Deferred					2,058	2,058	4,100
Convention Prior Year					430	430	466
Contribution - Golden Age Games						-	
Department Convention Drawing		110,557				110,557	
Department Sweepstakes		136,607				136,607	155,489
Purple Heart Raffle			20		17,650	17,670	16,168
Joint Hospitality Fund					4,560	4,560	
Exhibitors Space					2,043	2,043	1,450
Marketing		20,957				20,957	23,883
Contribution - Homeless Vets			9,610			9,610	2,085
Contribution - V O.D. Banquet						-	14,271
Contribution P.A.C.						-	100
National Combined Revenue Sharing		241,295				241,295	265,618
National Draw Account					18,107	18,107	19,580
TOTAL REVENUES	\$ 400,202	\$ 1,464,880	\$ 110,370	\$ 40,626	\$ 181,501	\$ 2,168,044	\$ 528,443

See accompanying notes and auditors' report

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF FUNCTIONAL EXPENSES - ADMINISTRATION
Year Ended June 30, 2010

	<u>2010</u> Total	<u>2009</u> Total
Real estate taxes	\$ 4,351	\$ 1,693
Utilities and telephone	12,761	14,125
Maintenance	15,913	17,556
Insurance	5,919	5,149
Department automobile allowance	10,000	10,000
Depreciation expense	21,658	19,842
Amortization Expense		
Equipment leases	14,904	14,904
Postage and UPS	9,366	12,390
Expense Accounts	70,000	65,847
Maintenance contracts	2,005	4,531
Stationery office supplies	8,087	6,697
Auditing and reporting	9,545	9,545
Printing roster	4,500	4,577
Post quartermaster bonds	3,423	3,423
Printing program books		
Various donations	539	1,135
Bonus	1,000	1,000
Salaries	163,765	157,983
Social Security	11,492	12,572
Unemployment taxes	1,581	1,063
Health insurance	37,809	40,383
Retirement plan contributions	26,710	22,865
Workman's compensation	1,900	2,149
Equipment Repairs/ Maintenance	2,083	3,888
Travel allocations	38,158	34,482
TOTAL	\$ <u>477,469</u>	\$ <u>467,799</u>

See accompanying notes and auditors' report

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF FUNCTIONAL EXPENSES - SUPPORT
Year Ended June 30, 2010

	<u>District Commander</u>	<u>Council of Admin</u>	<u>Department Convention</u>	<u>Extension</u>	<u>Subtotals</u>
Expense allotment	\$ 19,018	\$	\$	\$ 10	\$ 19,028
Summer, fall, winter meeting		55,410			55,410
Final council of administration		35,099			35,099
Postage and UPS			150	175	325
Telephone and telegraph			150	160	310
Printing and paper stock			241		241
Court reporter			3,932		3,932
Convention badges			487		487
Insurance			2,775		2,775
Awards and citations			808		808
Department history/memorial book			198		198
Photo and film cost					-
Stationery and office supplies				278	278
Membership round-up expenses					-
Memorial Service			2,008		2,008
Various committee expenses			478		478
Convention committee			438		438
District inspections				3,070	3,070
Convention expense					-
Commander's pins					-
Other			2,339		2,339
Rally			2,132		2,132
TOTAL	\$ <u>19,018</u>	\$ <u>90,509</u>	\$ <u>16,136</u>	\$ <u>3,693</u>	\$ <u>129,356</u>

See accompanying notes and auditors' report

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF FUNCTIONAL EXPENSES - SUPPORT
Year Ended June 30, 2010

	<u>Balance Forward</u>	<u>Membership</u>	<u>National Convention</u>	<u>Department Newspaper</u>	<u>2010 Total</u>	<u>2009 Total</u>
Expense allotment	\$ 19,028	\$ 998	\$	\$ 7,200	\$ 27,226	\$ 24,794
Summer, fall, winter meeting	55,410				55,410	47,941
Final council of administration	35,099				35,099	35,246
Postage and UPS	325	175		45,790	46,290	55,292
Telephone and telegraph	310	300		350	960	960
Printing and paper stock	241			21,450	21,691	30,963
Court reporter	3,932				3,932	3,313
Convention badges	487				487	584
Insurance	2,775				2,775	2,957
Awards and citations	808	5,030		543	6,381	8,506
Dept. history/memorial book	198				198	339
Photo and film cost					-	217
Stationery and office supplies	278	350			628	700
Membership round-up expenses		5,000			5,000	3,569
Memorial Service	2,008				2,008	1,362
Various committee expenses	478				478	479
Convention committee	438				438	200
District Inspection	3,070				3,070	3,530
Convention expense			2,000		2,000	977
Commander's Pins		6,956			6,956	6,975
Other	2,339		600		2,939	1,955
Rally	2,132				2,132	2,132
TOTAL	\$ <u>129,356</u>	\$ <u>18,809</u>	\$ <u>2,600</u>	\$ <u>75,333</u>	\$ <u>226,098</u>	\$ <u>232,991</u>

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF FUNCTIONAL EXPENSES - PROGRAMS
Year Ended June 30, 2010

	Veteran Service Offices	Alcohol & Drug Abuse	Americanism Loyalty Day	Blood Donor	Community Services	Subtotals
Expense allocations	\$ 7,980	\$	\$	\$	\$	\$ 7,980
Postage and UPS	731	75	75	75	75	1,031
Utilities and telephone	1,819	75	75	75	75	2,119
Stationery and office supplies	7,056	60	60	60	60	7,296
Awards			700	300	276	1,276
Banquet						-
Scholarships						-
Motel accommodations and travel						-
V.A. comfort items						-
Caps and name tags						-
Other expenses	2,968					2,968
Insurance						-
Rents	4,017					4,017
Maintenance contracts	1,131					1,131
Depreciation expense	546					546
Bonus	1,200					1,200
Salaries	216,649					216,649
Social Security	15,130					15,130
Unemployment taxes	3,357					3,357
Health Insurance	51,043					51,043
Retirement plan contributions	40,404					40,404
Workman's compensation	1,900					1,900
Seminars	5,276					5,276
Contingency	403					403
Parking	1,908					1,908
TOTAL	\$ <u>363,518</u>	\$ <u>210</u>	\$ <u>910</u>	\$ <u>510</u>	\$ <u>486</u>	\$ <u>365,634</u>

See accompanying notes and auditors' report

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF FUNCTIONAL EXPENSES - PROGRAMS
Year Ended June 30, 2010

	Balance Forward	Hospital V.A.V.S	Legislative	National Home	POW/MIA	Homeless Veterans	Subtotals
Expense allocations	\$ 7,980	\$	\$	\$	\$	\$	\$ 7,980
Postage and UPS	1,031	75	75	75	75	75	1,406
Utilities and telephone	2,119	75	75	75	75	75	2,494
Stationery and office supplies	7,296	60	60	60	60	60	7,596
Awards	1,276	700	200	200	100	100	2,576
Banquet							-
Scholarships							-
Motel accommodations and travel				90			90
V.A. comfort items		1,930					1,930
Caps and name tags							-
Other expenses	2,968			255			3,223
Insurance							-
Rents	4,017						4,017
Maintenance contracts	1,131						1,131
Depreciation expense	546						546
Bonus	1,200						1,200
Salaries	216,649						216,649
Social Security	15,130						15,130
Unemployment taxes	3,357						3,357
Health Insurance	51,043						51,043
Retirement plan contributions	40,404						40,404
Workman's compensation	1,900						1,900
Seminars	5,276						5,276
Contingency	403						403
Parking	1,908						1,908
TOTAL	\$ 365,634	\$ 2,840	\$ 410	\$ 755	\$ 310	\$ 310	\$ 370,259

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF FUNCTIONAL EXPENSES - PROGRAMS
Year Ended June 30, 2010

	Balance Forward	Public Relations	Safety	Voice of Democracy	Youth Activities	2010 Total	2009 Total
Expense allocations	\$ 7,980	\$	\$	\$	\$	\$ 7,980	\$ 14,183
Postage and UPS	1,406	50	75	75	75	1,681	3,608
Utilities and telephone	2,494	200	75	75	75	2,919	6,035
Stationery and office supplies	7,596	100	60	60	60	7,876	8,181
Awards	2,576	437	465	1,116	600	5,194	4,490
Banquet				13,802		13,802	12,553
Scholarships						-	
Motel accommodations and travel	90			4,975		5,065	5,230
V A. comfort items	1,930					1,930	1,500
Caps and name tags		2,095				2,095	2,187
Other expenses	3,223			2,147		5,370	4,419
Insurance						-	
Rents	4,017					4,017	7,802
Maintenance contracts	1,131					1,131	1,126
Depreciation expense	546					546	553
Bonus	1,200					1,200	1,400
Salaries	216,649					216,649	218,779
Social Security	15,130					15,130	17,388
Unemployment taxes	3,357					3,357	1,991
Health Insurance	51,043					51,043	56,718
Retirement plan contributions	40,404					40,404	37,558
Workman's compensation	1,900					1,900	1,749
Seminars	5,276					5,276	5,581
Contingency	403					403	347
Parking	1,908					1,908	346
TOTAL	\$ 370,259	\$ 2,882	\$ 675	\$ 22,250	\$ 810	\$ 396,876	\$ 413,724

See accompanying notes and auditors' report

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF FUNCTIONAL EXPENSES - FUNDRAISING
Year Ended June 30, 2010

	VFW Fundraiser	Marketing	Poppies	Supply Sales & Commissions	Subtotals
Purchases -- supplies	\$	\$ 10,000	\$ 55,548	\$ 34,295	\$ 99,843
Postage and UPS				50	50
Telephone				150	150
Stationery and office supplies				300	300
Allocations		4,565			4,565
Salaries	300		600	600	1,500
Payroll taxes	40		80	80	200
VFW Fundraiser, Inc.	714,702				714,702
Awards			1,733		1,733
TOTAL	\$ <u>715,042</u>	\$ <u>14,565</u>	\$ <u>57,961</u>	\$ <u>35,475</u>	\$ <u>823,043</u>

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF FUNCTIONAL EXPENSES - FUNDRAISING
Year Ended June 30, 2010

	Balance Forward	Fortune Raffle	State Fair	Department Sweepstakes	2010 Total	2009 Total
Purchases -- supplies	\$ 99,843	57,454		49,067	\$ 206,364	\$ 219,979
Postage and UPS	50				50	75
Telephone	150				150	150
Stationery and office supplies	300				300	375
Allocations	4,565		10,090		14,655	13,144
Salaries	1,500	300	300	300	2,400	2,700
Payroll taxes	200	40	40	40	320	360
VFW Fundraiser, Inc.	714,702				714,702	687,125
Awards	1,733				1,733	1,053
TOTAL	\$ <u>823,043</u>	\$ <u>57,794</u>	\$ <u>10,430</u>	<u>49,407</u>	\$ <u>940,674</u>	\$ <u>924,961</u>

See accompanying notes and auditors' report

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF FUNCTIONAL EXPENSES - OTHER
Year Ended June 30, 2010

	2010 Total	2009 Total
Washington conference	\$	\$
Big Ten fall conference	800	800
Big Ten dues	450	450
National Convention Banquet Tickets		850
Commander's special project - M.A.P.	4,837	7,747
Commander's Project	16,622	12,000
Commander's gift		1,000
Project Uplink	15,153	5,836
National Home Utility		
990 reports		6,678
Past department Comander's pins	399	16
Sr. Vice Dist. Comander's conference	5,655	5,221
Contingency	1,845	1,930
U.C.P.		
V.A.V.S.	2,025	1,385
Emergency Service		
Homeless Veterans	3,456	2,400
Canteen		
Ladies Auxiliary		
Men's Auxiliary	236	265
Commander's Homecoming	5,940	2,910
Patriots Pen	2,250	2,250
March of Dimes		
Project wounded Vetrans	1,400	2,200
Write-off stale checks	(50)	(1,325)
Bank charges/Investment fees	5,620	5,234
National Home Silver March	1,302	1,604
National Home maintenance	8,352	6,495
National Home miscellaneous	7,300	
Paul Powell scholarship		400
Cosner V.O.D. Award	346	350
Clifton V.O.D. Award	683	854
Holysz V.O.D. Award		409
Cramer-Harrell V.O.D. Award		
Jarnell-Ross V.O.D. Award	450	450
Umphrey V.O.D. Award	655	740
Spears V.O.D. Award	171	180
Veterans Service Fund		5,000
Flying Squadron		2,248
Joint Hospitality	4,509	4,442
McKinney V.O.D. Award		649
Membership Seminar	2,236	5,303
Condo Expenses		6,200
V.O.D. Awards	2,700	2,700
Grant/Parkholm V.O.D. Award	284	400
V.O.D. Program	8,461	7,317
National V.S.O. Grant		5,993
Purple Heart Raffle	2,000	1,000
C.O.A. Luncheon	3,910	1,351
POW - MIA	218	
Other	1,187	1,681
TOTAL	\$ 111,402	\$ 113,613

DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS OF THE U.S.
STATE HEADQUARTERS
STATEMENT OF CASH FLOWS
Year Ended June 30, 2010

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 67,702	\$ (103,008)
Adjustment to reconcile change in net assets to net cash used by operating activities		
Depreciation	22,204	23,969
Realized (gain) loss on assets	12	
Realized (gain) loss on investments	13,740	185,754
Unrealized (gain) loss on investments	(36,494)	53,354
Contributions restricted for long-term investments	(2,686)	
(Increase) decrease in		
Accounts and interest receivable	(1,001)	1,392
Inventories	(2,123)	(1,783)
Prepaid expenses	(88)	1,392
Increase (decrease) in		
Accounts payable	1,597	(942)
Obligation under capital leases		
	<u>62,863</u>	<u>160,128</u>
NET CASH FROM OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sale of investments	127,454	612,000
Purchase of long-term investments	(152,024)	(631,932)
Proceeds from Sale of Property and Equipment		
Purchase of Property and Equipment	(6,184)	(129,517)
	<u>(30,754)</u>	<u>(149,449)</u>
NET CASH USED BY INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from contributions restricted for		
Investment in term security	2,686	
Purchase of term security		
Lease Payable		
	<u>2,686</u>	
NET CASH FROM FINANCING ACTIVITIES		
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	34,795	10,679
BEGINNING CASH AND CASH EQUIVALENTS	<u>437,540</u>	<u>426,861</u>
ENDING CASH AND CASH EQUIVALENTS	\$ <u>472,335</u>	\$ <u>437,540</u>

**DEPARTMENT OF ILLINOIS VETERANS OF FOREIGN WARS
OF THE U.S. STATE HEADQUARTERS**

NOTES TO FINANCIAL STATEMENTS

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

Purpose of Organization

The purpose of this organization shall be fraternal, patriotic, historical, and educational; to preserve and strengthen comradeship among its members; to assist worthy comrades, to perpetuate the memory and history of our dead, and to assist their widows and orphans; to maintain true allegiance to the Government of the United States of America, and fidelity to its Constitution and laws; to foster true patriotism; to maintain and extend the institutions of American Freedom, and to preserve and defend the United States from all her enemies, whomsoever.

Recognition of Donor Restrictions

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Property and Equipment

Donations of property and equipment are recorded as support at their fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment is depreciated using the straight-line method over their useful lives.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(19) of the Internal Revenue Code.

NOTE A – SIGNIFICANT ACCOUNTING POLICIES (continued)

Statement of Cash Flows

Because the organization used the "indirect method" of reporting operating cash flows, FASB Statement No. 95 requires disclosure of certain amounts paid during the reporting period, including interest and income tax. Total income tax and interest paid for the years ending June 30, 2008, was \$ 0 and \$ 0, respectively.

Use of 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.

Memorandum Totals

Regarding the Financial Statements and Statement of Cash Flows, prior year balances are memorandum amounts only.

NOTE B - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes or period:

Term Endowment – Clifton	\$ 30,476
Term Endowment – Holysz	10,352
Term Endowment - Cosner	9,291
Term Endowment – Spears	5,010
Term Endowment – Youth of America	16,337
Term Endowment – Jarnell/Ross	10,353
Term Endowment – Umphrey	20,001
Term Endowment – Grant – Parkholme	10,274
Term Endowment-McKinney	36,245
Spears V.O.D. Award	44
McKinney V.O.D. Award	-0-
Veteran Service V.O.D. Award	30,000
Paul Powell Scholarship Fund	335
National Home Silver March	5,765
National Home Miscellaneous	1,567
Clifton V.O.D. Award	174
Holysz V.O.D. Award	-0-
Cosner V.O.D. Award	-0-
Jarnell-Rose V.O.D. Award	158
Umphrey V.O.D. Award	174
Youth of America V.O.D. Award	3,391
Grant-Parkholme V.O.D. Award	-0-
Wounded Veterans	-0-

NOTE B - TEMPORARILY RESTRICTED NET ASSETS (continued)

Contributions – POW/MIA	1,370
Contributions – UCP	350
Contributions – P.A.C.	687
Contributions - V.O.D. Awards	3,286
Contributions - V.O.D. Programs	16,504
Contributions - Homeless Veterans	24,176
Contributions - V.A.V.S. (Hospital)	3,908
Purple Heart Raffle	78,152
Contributions – Emergency Services	784
Contributions – M.A.P.	33,030
Contributions – COA Luncheon	1,116
Contributions – Americanism	750
Contributions – Youth for America	19
Contributions - Drug Abuse	1,375
Universal Plate Decals	802
Contributions Golden Age Games	1,275
Service Office CD 1	1,510
Restricted membership dues	169,800
Contributions – Patriots Pen	18,480
Operations Uplink	6,068
Contributions - Service Fund	115,224
Service Fund-CD A	10,811
Commander Special Project	-0-
Service Fund CD 2	33,826
Contributions Leno Petermark Estate	2,000
Flying Squadrin	<u>934</u>
Total Temporarily restricted net assets	<u>\$716,184</u>

NOTE C - PERMANENTLY RESTRICTED NET ASSETS

The Organization does not have any permanently restricted net assets at June 30, 2010.

NOTE D - RELEASED NET ASSETS

Net assets were released from donor restrictions by incurring expenses, satisfying the restricted purposes or by occurrence of other events specified by donor:

Contributions:

V.A.V.S.	\$ 2,025
Purple Heart Raffle	3,400

NOTE D – RELEASED NET ASSETS (continued)

Paul Powell Scholarship	-0-
Homeless Veterans	3,456
V.O.D. Programs	8,461
V.O.D. Awards	2,700
Patriot Pens	2,250
COA Luncheon	3,910
Commander's Special Project 2009-2010	16,622
Project Uplink	<u>15,153</u>
	<u>57,977</u>
Interest and Dividends:	
Cosner V.O.D. Award	346
Clifton V.O.D.	683
Holysz V.O.D. Award	-0-
Umphrey V.O.D.	655
Jarnell-Ross V.O.D. Award	450
Spears V.O.D. Award	171
Grant-Parkholme V.O.D. Award	284
T. McKinney V.O.D. Award	<u>-0-</u>
	<u>2,589</u>
Other:	
M.A.P. Project	4,837
National Home Maintenance	8,352
National Home Miscellaneous	7,300
National Home Silver March	1,302
Flying Squadron	<u>-0-</u>
	<u>21,794</u>
<u>Time restrictions expired:</u>	
Restricted dues 2009-2010	<u>180,956</u>
Total released net asset	<u>\$ 263,313</u>

NOTE E - CERTIFICATES OF DEPOSIT

The Organization records Certificates of Deposit at cost.

<u>Description</u>	<u>Cost</u>
Bank of Springfield CD Certificate of Deposit – Department of Illinois 2.18% Interest Rate, Reinvested monthly Maturity Date: 09/18/2010	\$ 50,003
Bank of Springfield CD Certificate of Deposit – Department of Illinois 2.10% Interest Rate, Reinvested monthly Maturity Date: 09/13/2010	107,780
Bank of Springfield CD Certificate of Deposit – Department of Illinois 2.25% Interest Rate, Reinvested quarterly Maturity Date: 01/15/2011	10,811
PNC Bank CD Certificate of Deposit – Department of Illinois 5.12% Interest Rate, Reinvested monthly Maturity Date: 10/22/2011	<u>33,826</u>
Total Certificates of Deposit	<u>202,420</u>

NOTE F – INVESTMENTS (STOCK)

The Organization records its long - term investments at cost.

<u>Description</u>	<u>Cost</u>	<u>Estimated Market Value</u>
Bank of Springfield stock 3,536 shares	\$ 14,700	\$ 8,153

Management has decided to record these investments at market value.

NOTE G - MUTUAL FUNDS

The organization has purchased investments in the following different funds:

	SHARES	COST	FAIR MARKET VALUE
Delaware Diversified - CH	1,629.465	\$ 13,062	\$ 15,398
Pimco total Return - CH	1,248.567	12,756	14,011
Money Market - CH	0.000	627	627
Delaware Diversified Class A - Hqty	6,860.751	55,063	64,834
Pimco Total Class A - Hqty	4,834.310	49,414	54,434
FNMA Home Loan 8.25% - Hqty	1,001.000	20,231	340
Federal Home Loan 8.375% - Hqty	812.000	20,408	276
VanKampen Blackrock #2 - Hqty	51.000	49,860	55,320
Allstate Annuity - Hqty	125,000.000	125,000	131,927
Money Market - Hqty	0.000	17,500	17,500
Blackrock Intl Growth	1,000.000	11,738	8,780
CitiGroup, Inc.	50,000.000	53,839	52,119
Claymore Delta Global #3	2,415.731	25,034	22,732
Claymore Global Energy #21	2,304.060	24,997	23,155
Claymore Guggenheim Reit #1	3,087.923	30,592	31,404
Encana Corp	750.000	23,678	22,755
First Trust Senior Loan	1,831.388	18,199	16,684
Linn Energy LLC	500.000	11,663	13,275
Penn West Energy Trust	1,000.000	16,350	19,020
Pfizer Incorporated	750.000	14,084	10,695
SPDR Gold TR Gold SHS	100.000	10,630	12,168
Templeton Global Bond	3,921.569	50,000	50,627
Van Kampen Conservative	5,043.000	49,992	49,774
		<u>\$ 704,717</u>	<u>\$ 687,855</u>

NOTE H - TERM ENDOWMENT

Endowment funds (Certificates of Deposit) were established by donor-restricted contributions. The principle must be maintained for a specified term and is classified as temporarily restricted net assets. The funds are to be invested to provide income for Voice of Democracy (V.O.D.) awards. The principle will be returned to the donors upon the termination of the Voice of Democracy Program.

	<u>Cost</u>
KSKJ Annuities - Holysz VOD Award	
	\$ 10,352
Certificate of Deposit - Spears VOD Award	
2.13% Interest Rate	
Maturity Date: 09/18/2010	5,010
Certificate of Deposit - Clifton VOD Award	
2.10% Interest	
Maturity Date: 09/18/2010	20,041
Certificate of Deposit - Clifton VOD Award	
1.40% Interest Rate	
Maturity Date: 10/01/2010	10,435
Certificate of Deposit - Jarnell/Ross VOD Award	
2.10% Interest Rate	
Maturity Date: 09/18/2010	10,353
Certificate of Deposit - Umphrey VOD Award	
2.10% Interest Rate	
Maturity Date: 09/18/2010	20,001
KSKI Annuity - Grant-Parkholme	
Post 9115 VOD Award	
	10,274

NOTE H - TERM ENDOWMENTS (Continued)

	<u>Cost</u>
Certificate of Deposit - Youth for America 5.12% Interest Rate Maturity Date: 10/16/2011	16,337
Certificate of Deposit - Cosner VOD/Cosner Memorial 5.10% Interest Rate Maturity Date: 08/08/2012	9,291
Certificate of Deposit - VOD Terry McKinney 1.98% Interest Rate Maturity Date: 09/13/2010	<u>36,245</u>
Total	<u>\$ 148,339</u>

NOTE I - PROPERTY AND EQUIPMENT

The Department acquired new furniture, fixtures, and computers during the current fiscal year at a cost of \$6,184. Total Depreciation recognized on all furniture, fixtures and equipment is \$22,204 for the current year.

Property and equipment consist of the following:

Land	\$ 100,000
Building and Improvements	540,717
Furniture and fixtures	<u>192,181</u>
Subtotal	832,898
Less accumulated depreciation	<u>(271,413)</u>
Total	<u>\$561,485</u>

NOTE J - LEASE EQUIPMENT

In April 20, 2008, the Department acquired a lease for a mail handling machine under a sixty month lease payable in quarterly payments of \$488. The lease is being accounted for by the operating method. At June 30, 2010, future lease payments are as follows:

Fiscal year 2011	\$5,856
Fiscal year 2012	\$5,856
Fiscal year 2013	<u>\$4,392</u>
Total Payment	<u>\$16,104</u>

NOTE K - PENSION PLAN

The Department is a participant in a pension plan maintained by the VFW National Headquarters. The plan covers substantially all employees of the Department of Illinois. The Organization contributed \$ 67,114 on behalf of its employees for the year ended June 30, 2010. The actuarially computed vested benefits of the plan did not exceed plan assets at June 30, 2010. The Department was notified that the pension plan was underfunded and the additional premiums were paid to catch up to current.

The Department also maintains long term disability, pre-retirement death benefits, hospitalization and group life plans for the employees.

NOTE L - RESTRICTED DUES

The Organization is obligated to restrict one-half of current year's dues each year until July 1 of the ensuing year when such restriction is lifted and such dues become available for general operations.

NOTE M - VFW FUNDRAISER

During the year the Organization contracted with the Veterans Assistance Corp. of Illinois to establish and maintain a fundraising program to build its service program in the State of Illinois. The Organization and the professional fundraiser have agreed upon a program by which the solicitation of contributions in the State of Illinois is to be established and administered according to specific terms, so that the Organization will receive eleven and one-half percent (11.5%) of the gross receipts from the solicitations made on behalf of the Organization by the solicitor. The Organization does not provide any management services or have any fiscal responsibilities to The Veterans Assistance Corp. of Illinois.



KIRCHER & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITORS' REPORT
ON THE SUPPLEMENTARY INFORMATION**

Council of Administration Members
Department of Illinois
Veterans of Foreign Wars of the U.S.
State Headquarters
Springfield, Illinois

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on it.


Kircher & Associates
Certified Public Accountants

July 30, 2010

DISTRICT NUMBER	MEMBERSHIP as of 6/30/10	Total @ \$.30 per member	TOTAL for The 2010- 2011 Year
Second District	1,378	413.40	413.40
Third District	2,522	756.60	756.60
Fourth District	4,443	1,332.90	1,332.90
Fifth District	3,869	1,160.70	1,160.70
Sixth District	4,393	1317.90	1317.90
Seventh District	5,016	1504.80	1504.80
Eighth District	3,700	1110.00	1110.00
Ninth District	3,606	1081.80	1081.80
Tenth District	3,409	1022.70	1022.70
Eleventh District	2,185	655.50	655.50
Twelfth District	5,202	1,560.60	1,560.60
Thirteenth District	3,304	991.20	991.20
Fourteenth District	4,471	1341.30	1341.30
Fifteenth District	3,097	929.10	929.10
Sixteenth District	3,119	935.70	935.70
Seventeenth District	3,547	1064.10	1064.10
Eighteenth District	3,386	1015.80	1015.80
Nineteenth District	6,024	1,807.20	1,807.20
Totals	66,671	\$ 20,001.30	\$ 20,001.30

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Accrual Basis

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				GFR3037 - Dept.Sweepstakes	136,607 00	125,000 00	11,607 00	125,000 00	
				GFR3040 - Popples					
				GFR3041 - Poppies/Fall	26,810 58	28,000 00	-1,189 42	27,000 00	
				GFR3043 - Popples/Spring	44,513 61	42,000 00	2,513 61	43,000 00	
				Total GFR3040 - Popples	71,324 19	70,000 00	1,324 19	70,000 00	
				GFR3050 - Supply Sales					
				GFR3051 - Supply Sales	35,089 46	30,000 00	5,089 46	30,000 00	
				Total GFR3050 - Supply Sales	35,089 46	30,000 00	5,089 46	30,000 00	
				GFR3060 - Dept Conv Drawing	110,557 00	125,000 00	-14,443 00	110,000 00	
				GFR3070 - Supply Commission	3,935 73	4,000 00	-64 27	4,000 00	
				GFR3080 - Mailing Labels	424 00	200 00	224 00	300 00	
				GFR3090 - VFW Fundraiser	91,915 06	98,400 00	-6,484 94	94,500 00	
				Total Unrestricted	735,622 52	736,526 00	-903 48	774,800 00	
				Total FUNDRAISING	749,222 51	748,526 00	696 51	786,800 00	
				INVESTMENT INCOME					
				Temporarily Restricted					
				GF4200 - Interest - VOD/Clifton	477 76				
				GF4204 - Interest - VOD/Spears	119 48				
				GF4206 - Int-VOD/ Jarnell-Ross	246 86				
				GF4207 - Interest - VOD/Umphrey	470 14				
				GF4222 - CD Interest accrued	4,531 44				
				Total Temporarily Restricted	5,845 68				
				Unrestricted					
				GF3100 - Dividend Income					
				GF3101 - Cash received	954 72	954 00	0 72	954 00	
				GF3102 - Brokerage Company	13,404 00	3,796 00	9,608 00	4,000 00	
				GF3103 - Brokerage Co.Cramer/H	1,365 23	250 00	1,115 23	250 00	
				Total GF3100 - Dividend Income	15,723 95	5,000 00	10,723 95	5,204 00	
				GF3150 - Interest Income					
				GF3151 - Cash Received	9,696 15	8,000 00	1,696 15	8,000 00	
				GF3152 - Brokerage Company	6,179 91	4,000 00	2,179 91	4,000 00	
				GF3153 - Brokerage Co.Cramer/H	0 19				

					GF3154 - Int. accrued Dept CD's	3,080 05						
					Total GF3150 - Interest Income	18,956 30	12,000 00	6,956 30		12,000 00		
					GF3200 - Investments/Gains	-13,739 72	27,000 00	-40,739 72		30,000 00		
					GF3260 SB/Unrealized Gain/Loss	34,070 06						
					GF3261 SB/unrealized G/Loss C/H	2,424 11						
					GF3300 - Real Estate Income							
					GF3301 - Rent	12,000 00	12,000 00	0.00		12,000 00		
					Total GF3300 - Real Estate Income	12,000 00	12,000 00	0 00		12,000 00		
					Total Unrestricted	69,434 70	56,000 00	13,434 70		59,204 00		
					Total INVESTMENT INCOME	75,280 38	56,000 00	19,280 38		59,204 00		
					MEMBERSHIP							
					Temporarily Restricted							
					GF4250 - Memb'ship Dues Rest	169,799 94	180,955 71	-11,155 77		169,799 94		
					Total Temporarily Restricted	169,799 94	180,955 71	-11,155 77		169,799 94		
					Unrestricted							
					GF3300 - Membership Dues	169,799 96	180,955 71	-11,155 75		169,799.94		
					GF3302 - Admission Fees	2,676 00	3,000 00	-324 00		2,500 00		
					GF3304 - Quartermaster Bonds	57,561.00	55,000 00	2,561 00		56,000 00		
					GF3305 - Dissolved Posts	364 90						
					Total Unrestricted	230,401 86	238,955 71	-8,553 85		228,299 94		
					Total MEMBERSHIP	400,201 80	419,911 42	-19,709 62		398,099 88		
					OTHER							
					Temporarily Restricted							
					GF4314 - Dept Cmdr's Homecoming	5,940 00						
					GF4315 - COA Luncheon	4,110 00						
					GF4318 - Purple Heart Drawing	17,650 00	20,000 00	-2,350 00		17,000 00		
					GF4319 - IDVA Grant-V/Serv Off	0 00	100,000 00	-100,000 00		100,000 00		
					GF4321 - Redeem CD	0 00						
					GF4323 - Joint Hospitality Fund	4,560 00						
					GF4324 - FY10-11 Recelpts	0 00						
					Total Temporarily Restricted	32,260.00	120,000 00	-87,740 00		117,000 00		

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Accrual Basis

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					Total GFDBE - Dep't Building Expenses	29,344 05	31,400 00	-2,055 95	31,400 00	
					GFDEQ - Dep't Equipment					
					GFDEQ6335 - Department Auto	10,000 00	10,000 00	0 00	10,000 00	
					GFDEQ6337 - Purchase of Equip	3,197 80	5,000 00	-1,802 20	5,000 00	
					GFDEQ6338 - Equipment Leases	14,904 00	20,000 00	-5,096 00	18,000 00	
					GFDEQ6339 - Computer Upgrade	1,823 01	4,000 00	-2,176 99	4,000 00	
					Total GFDEQ - Dep't Equipment	29,924 81	39,000 00	-9,075 19	37,000 00	
					GFDGE - Dep't General Expenses					
					GFDGE6101 - Postage	7,110 00	10,000 00	-2,890 00	10,000 00	
					GFDGE6102 - UPS Shipment	2,256 29	3,000 00	-743 71	3,000 00	
					GFDGE6103 - Postage/Rental	0 00	1,000 00	-1,000 00	0 00	
					GFDGE6104 - Maint Contracts	2,005 00	4,000 00	-1,995 00	3,000 00	
					GFDGE6105 - Stationery/Supplies	8,086 74	9,000 00	-913 26	9,000 00	
					GFDGE6106 - Telephone	5,932 56	7,000 00	-1,067 44	7,000 00	
					GFDGE6109 - Auditing/Reporting	9,545 00	11,000 00	-1,455 00	11,000 00	
					GFDGE6110 - Printing Roster	4,500 00	5,000 00	-500 00	5,000 00	
					GFDGE6111 - Post Quar'ter Bonds	3,423 00	5,000 00	-1,577 00	5,000 00	
					GFDGE6112 - Program Book	0 00	3,000 00	-3,000 00	3,000 00	
					GFDGE6113 - Bonus	1,000 00	1,000 00	0 00	1,000 00	
					GFDGE6114 - Donations	539 22	1,200 00	-660 78	1,200 00	
					GFDGE6117 - Adjutant Admin	52,500 00	52,500 00	0 00	61,000 00	
					GFDGE6118 - Quartermaster Admin	17,500 00	17,500 00	0 00	9,000 00	
					Total GFDGE - Dep't General Expenses	114,397 81	130,200 00	-15,802 19	128,200 00	
					GFDGE - Real Estate Expenses					
					GFDGE6119 - Improvements&Maint	1,550 00	1,000 00	550 00	1,500 00	
					GFDGE6120 - Taxes	2,667 75	2,600 00	67 75	2,700 00	
					GFDGE6121 - Insurance & Fees	1,000 00	1,000 00	0 00	1,000 00	
					Total GFDGE - Real Estate Expenses	5,217 75	4,600 00	617 75	5,200 00	
					GFDHQ - Dep't Salaries/Benefits					
					GFDHQ6122 - Salaries	166,164 98	161,000 00	5,164 98	165,000 00	
					GFDHQ6123 - Extra Help	0 00	800 00	-800 00	800 00	
					GFDHQ6124 - Social Security	12,753 02	12,317 00	436 02	12,623 00	
					GFDHQ6125 - Unemployment Taxes	1,580 94	1,208 00	372 94	2,300 00	
					GFDHQ6127 - Health Insurance	37,403 88	41,000 00	-3,596 12	40,000 00	

					GFDHQ6128 - Retirement Plan	26,710 40	50,000 00	-23,289 60	40,000 00	
					GFDHQ6129 - Insurance/WC	1,899 97	2,000 00	-100 03	2,000 00	
					Total GFDHQ - Dep't Salaries/Benefits	246,513 19	268,325 00	-21,811 81	262,723 00	
					GFDOT - Dep't Officers Travel					
					GFDOT6128 - Depart Commander	13,471 67	13,500 00	-28 33	13,500 00	
					GFDOT6129 - Senior V Commander	9,000 00	9,000 00	0 00	9,000 00	
					GFDOT6130 - Junior V Commander	8,836.11	9,000 00	-163 89	9,000 00	
					GFDOT6132 - Assistant Adj/QM	2,956 48	5,000 00	-2,043 52	5,000 00	
					GFDOT6133 - Inspector	410.77	800 00	-389 23	600 00	
					GFDOT6134 - Judge Advocate	10 00	200 00	-190 00	200 00	
					GFDOT6135 - Surgeon	10 00	100.00	-90 00	100 00	
					GFDOT6136 - Chaplain	10 00	100 00	-90 00	100 00	
					GFDOT6137 - State Fair Coord	500 00	500 00	0 00	500 00	
					GFDOT6139 - Other Officers	2,952.98	4,000 00	-1,047 02	4,000 00	
					Total GFDOT - Dep't Officers Travel	38,158 01	42,200 00	-4,041 99	42,000 00	
					Total Unrestricted	463,555 62	515,725 00	-52,169 38	506,523 00	
					Total ADMINISTRATION EXPENSES	463,555 62	515,725 00	-52,169 38	506,523.00	
					FUNDRAISING EXPENSES					
					Temporarily Restricted					
					GFSD - Supply Orders/National					
					GFSD4550 - Purchases	135 99				
					Total GFSD - Supply Orders/National	135 99				
					GFSF - State Fair					
					GFSF4510 - Allocations	10,090 08	12,000 00	-1,909 92	12,000 00	
					Total GFSF - State Fair	10,090 08	12,000.00	-1,909 92	12,000 00	
					Total Temporarily Restricted	10,226 07	12,000 00	-1,773 93	12,000 00	
					Unrestricted					
					GFDS - Dept Sweepstakes					
					GFDS 3537 - Expenses	49,066 80	50,000 00	-933 20	50,000 00	
					GFDS - Dept Sweepstakes - Other	0 00				
					Total GFDS - Dept Sweepstakes	49,066 80	50,000 00	-933 20	50,000 00	

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Accrual Basis

				GFFR - Dept Conv Drawing					
				GFFR3560 - Expenses	57,454 02	60,000 00	-2,545 98	50,000 00	
				Total GFFR - Dept Conv Drawing	57,454 02	60,000 00	-2,545 98	50,000 00	
				GFM - Marketing					
				GFM3570 - Expenses	10,000 00	10,000 00	0 00	60,000 00	
				GFM3571 - Travel Expense	4,564 75	5,000.00	-435 25	5,000 00	
				Total GFM - Marketing	14,564 75	15,000 00	-435 25	65,000 00	
				GFPOP - Poppies					
				GFPOP3540 - Purchases	55,548 00	60,000 00	-4,452 00	60,000 00	
				GFPOP3543 - Committee Expense	0 00	100 00	-100 00	100 00	
				GFPOP3544 - Awards	1,733 17	2,000 00	-266 83	2,000 00	
				Total GFPOP - Poppies	57,281 17	62,100 00	-4,818 83	62,100 00	
				GFSD - Supply Department					
				GFSD3550 - Purchases	36,282 23	27,000 00	9,282 23	29,000 00	
				GFSD3553 - Postage/UPS	50 00	100 00	-50 00	100 00	
				GFSD3555 - Stationery/Supplies	300 00	300 00	0 00	300 00	
				GFSD3556 - Telephone	150.00	150 00	0 00	150 00	
				Total GFSD - Supply Department	36,782 23	27,550 00	9,232 23	29,550 00	
				Total Unrestricted	215,148 97	214,650 00	498 97	256,650 00	
				Total FUNDRAISING EXPENSES	225,375 04	226,650 00	-1,274 96	268,650 00	
				OTHER EXPENSES					
				Temporarily Restricted					
				GFOEXDT - Donations					
				GFOX4502 - D/Com Proj-Uplink	15,153 00				
				GFOX4506 - D/Homeless Vets	3,456 00				
				GFOX4510 - D/NH Maint	8,351 50				
				GFOX4511 - D/NH Misc	7,300 00				
				GFOX4513 - D/NH Silver March	1,302 36				
				GFOX4515 - D/POW-MIA	217 94				
				GFOX4517 - D/AVS	2,025 00				
				GFOX4525 - D/Com Proj-M.A.P.	4,837 34				

						GFOXD4529 - D/Patnot's Pen	2,250 00						
						GFOXD4537 - Cmdr's Proj 2004-05	47 25						
						GFOXD4539 - Wounded Vet's (PH)	1,400 00						
						GFOXD4543 - Cmdrs Proj 09-10	16,575 00						
						Total GFOEXDT - Donations	62,915 39						
						GFOEXFT - Other Expenses							
						GFOXF4541 - Cmdr's Homecoming	5,940 00						
						GFOXF4542 - COA Luncheon	3,910 15						
						GFOXF4546 - Purple Heart Drawing	2,000 00						
						GFOXF4549 - Joint Hospitality F	4,508 78						
						Total GFOEXFT - Other Expenses	16,358 93						
						GFOEXST- Scholarships							
						GFST4517 - VOD/Grant Pakholme	283 71						
						GFST4518 - VOD/Jamell-Ross	450 00						
						GFST4519 - VOD/Umphrey	655 40						
						GFST4520 - VOD/Clifton	683 30						
						GFST4521 - VOD/Cosner	345 58						
						GFST4524 - VOD/Spears	170 85						
						GFST4526 - D/VOD Awards	2,700 00						
						GFST4527 - D/VOD Program	8,461 16						
						Total GFOEXST- Scholarships	13,750 00						
						Total Temporarily Restricted	93,024 32						
						Unrestricted							
						GFOEX - Other Expenses							
						GFOEX6340 - Big Ten Conference	800 00	800 00	0 00		800 00		
						GFOEX6341 - Big Ten Dues	450 00	500 00	-50 00		450 00		
						GFOEX6342 - Officer Flowers	0 00	200 00	-200 00		300 00		
						GFOEX6344 - Miscellaneous	1,187 33	1,200 00	-12 67		1,200 00		
						GFOEX6348 - Contingent	1,844 57	2,000 00	-155 43		2,000 00		
						GFOEX6351 - Sr Vice Comm Conf	5,654 68	5,500 00	154 68		5,500 00		
						GFOEX6361 - Legal Fees	0 00	200 00	-200 00		200 00		
						GFOEX6362 - Past Dept Comm Pins	399 00	400 00	-1 00		400 00		
						GFOEX6363 - Checks/WO	-50 00	100 00	-150 00		100 00		
						GFOEX6364 - Men's Auxilliary	235 60	1,000 00	-764 40		1,000 00		

					GFOEX6366 - Fees/Investments	4,945 22						
					GFOEX6367 - Bank Charges	675 23	700 00	-24 77		700 00		
					GFOEX6378 - Membership Seminar	2,235 99	5,500 00	-3,264 01		5,000 00		
					Total GFOEX - Other Expenses	18,377 62	18,100 00	277 62		17,650 00		
					Total Unrestricted	18,377 62	18,100 00	277 62		17,650 00		
					Total OTHER EXPENSES	111,401 94	18,100 00	93,301 94		17,650 00		
					Payroll Expenses	-1,831 41						
					PROGRAM EXPENSES							
					Unrestricted							
					GFADA - Alcohol/Drug Program							
					GFADA6168 - Travel	0 00	100 00	-100 00		100 00		
					GFADA6170 - Postage/UPS	75 00	150 00	-75 00		150 00		
					GFADA6171 - Telephone	75 00	75 00	0 00		75 00		
					GFADA6172 - Stationery/Supplies	60 00	60 00	0 00		60 00		
					GFADA6173 - Awards	0 00	250 00	-250 00		250 00		
					Total GFADA - Alcohol/Drug Program	210 00	635 00	-425 00		635 00		
					GFAL - Amer'ism/Loyalty Program							
					GFAL6142 - Travel	0 00	100 00	-100 00		100 00		
					GFAL6144 - Postage/UPS	75 00	150 00	-75 00		150 00		
					GFAL6145 - Telephone	75 00	75 00	0 00		75 00		
					GFAL6146 - Stationery/Supplies	60 00	60 00	0 00		60 00		
					GFAL6148 - Awards	700 00	700 00	0 00		700 00		
					Total GFAL - Amer'ism/Loyalty Program	910 00	1,085 00	-175 00		1,085 00		
					GFBD - Blood Donor Program							
					GFBD6149 - Travel	0 00	100 00	-100 00		100 00		
					GFBD6151 - Postage/UPS	75 00	150 00	-75 00		150 00		
					GFBD6152 - Telephone	75 00	75 00	0 00		75 00		
					GFBD6153 - Stationery/Supplies	60 00	60 00	0 00		60 00		
					GFBD6154 - Awards	300 00	300 00	0 00		300 00		
					Total GFBD - Blood Donor Program	510 00	685 00	-175 00		685 00		
					GFCS - Com'nity Service Program							
					GFCS6161 - Travel	0 00	100 00	-100 00		100 00		

						GFCS6163 - Postage/UPS	75 00	150 00	-75 00	150 00	
						GFCS6164 - Telephone	75 00	75 00	0 00	75 00	
						GFCS6165 - Stationery/Supplies	60 00	60 00	0 00	60 00	
						GFCS6166 - Judging	0 00	100 00	-100 00	100 00	
						GFCS6167 - Awards	276 44	400 00	-123 56	400 00	
						Total GFCS - Com'nity Service Program	486 44	885 00	-398 56	885 00	
						GFHVA - Hospital / VAVS Program					
						GFHVA6182 - Travel	0 00	200 00	-200 00	200 00	
						GFHVA6184 - V.A. Comfort Items	1,930 00	4,000 00	-2,070 00	4,000 00	
						GFHVA6185 - Postage/UPS	75 00	150 00	-75 00	150 00	
						GFHVA6186 - Telephone	75 00	75 00	0 00	75 00	
						GFHVA6187 - Stationery/Supplies	60 00	60 00	0 00	60 00	
						GFHVA6188 - Awards	700 00	700 00	0 00	700 00	
						Total GFHVA - Hospital / VAVS Program	2,840 00	5,185 00	-2,345 00	5,185 00	
						GFHVE - Homeless Vets Program					
						GFHVE6368 - Travel	0 00	100 00	-100 00	100 00	
						GFHVE6369 - Postage/UPS	75 00	150 00	-75 00	150 00	
						GFHVE6370 - Telephone	75 00	75 00	0 00	75 00	
						GFHVE6371 - Stationery/Supplies	60 00	60 00	0 00	60 00	
						GFHVE6372 - Awards	100 00	100 00	0 00	100 00	
						Total GFHVE - Homeless Vets Program	310 00	485 00	-175 00	485 00	
						GFLEG - Legislative Program					
						GFLEG6189 - Travel	0 00	200 00	-200 00	200 00	
						GFLEG6190 - Lobby Fees	0 00	700 00	-700 00	700 00	
						GFLEG6191 - Postage/UPS	75 00	150 00	-75 00	150 00	
						GFLEG6192 - Telephone	75 00	75 00	0 00	75 00	
						GFLEG6193 - Stationery/Supplies	60 00	60 00	0 00	60 00	
						GFLEG6194 - Awards	200 00	200 00	0 00	200 00	
						Total GFLEG - Legislative Program	410 00	1,385 00	-975 00	1,385 00	
						GFNH - National Home Program					
						GFNH6201 - Travel	90 10	100 00	-9 90	100 00	
						GFNH6203 - Postage/UPS	75 00	150 00	-75 00	150 00	
						GFNH6204 - Telephone	75 00	75 00	0 00	75 00	
						GFNH6205 - Stationery/Supplies	60 00	60 00	0 00	60 00	

					GFNH6206 - Awards	200 00	200 00	0 00	200 00	
					GFNH6207 - Home Visit	255 00	300 00	-45 00	300 00	
					Total GFNH - National Home Program	755 10	885 00	-129.90	885 00	
					GFPOW - POW/MIA Program					
					GFPOW6208 - Travel	0.00	100 00	-100 00	100 00	
					GFPOW6210 - Postage/UPS	75.00	150 00	-75 00	150 00	
					GFPOW6211 - Telephone	75 00	75 00	0 00	75 00	
					GFPOW6212 - Stationery/Supplies	60 00	60 00	0 00	60 00	
					GFPOW6213 - Awards	100 00	100 00	0 00	100 00	
					Total GFPOW - POW/MIA Program	310 00	485 00	-175 00	485 00	
					GFPR - Public Relations Program					
					GFPR6213 - Travel	0.00	100 00	-100 00	100 00	
					GFPR6215 - Postage/UPS	50 00	100 00	-50 00	100 00	
					GFPR6216 - Telephone	200 00	200.00	0 00	200 00	
					GFPR6217 - Stationery/Supplies	100 00	100.00	0 00	100 00	
					GFPR6218 - Awards	437 30	700 00	-262 70	700 00	
					GFPR6219 - Caps/Tags	2,094 65	3,300 00	-1,205 35	3,300 00	
					Total GFPR - Public Relations Program	2,881 95	4,500 00	-1,618 05	4,500 00	
					GFSP - Safety Program					
					GFSP6221 - Travel	0 00	100 00	-100 00	100 00	
					GFSP6223 - Postage/UPS	75 00	150 00	-75 00	150 00	
					GFSP6224 - Telephone	75 00	75 00	0 00	75 00	
					GFSP6225 - Stationery/Supplies	60 00	60 00	0 00	60 00	
					GFSP6226 - Awards	464 90	700 00	-235 10	700 00	
					Total GFSP - Safety Program	674 90	1,085 00	-410 10	1,085 00	
					GFV - Veterans Service Program					
					GFVMS - Vet Ser'ce Misc Program					
					GFVMS6425 - Officer Parking	1,906 85	2,500 00	-593 15	2,500 00	
					GFVMS6426 - Officer Seminars	5,276 31	8,000 00	-2,723 69	7,000 00	
					GFVMS6429 - Business Expenses	1,844 26	1,100 00	744 26	2,000 00	
					GFVMS6430 - Bonus	1,200 00	1,200.00	0 00	1,200 00	
					GFVMS6431 - Meals	500 00	500 00	0 00	500 00	
					Total GFVMS - Vet Ser'ce Misc Program	10,727 42	13,300 00	-2,572 58	13,200 00	

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					GFVOD6246 - Meals	255 00	500 00	-245 00	500 00
					GFVOD6247 - Accommodations	4,435 20	4,000 00	435 20	4,000 00
					GFVOD6248 - Bus Service	540 00	550 00	-10 00	550.00
					GFVOD6250 - Freedom Foundation	774 40	800 00	-25 60	800 00
					GFVOD6251 - Awards	69 32	500 00	-430 68	500 00
					GFVOD6252 - Banquet Flowers	445 19	400 00	45 19	450.00
					GFVOD6253 - Banquet Programs	0 00	400.00	-400 00	200 00
					GFVOD6254 - Program Awards	601 80	600 00	1 80	600 00
					GFVOD6255 - Miscellaneous	637 66	200 00	437 66	200 00
					Total GFVOD - V. O. D Program	22,249 59	27,235 00	-4,985 41	27,010 00
					GFYA - Youth Activities Program				
					GFYA6232 - Travel	0 00	200 00	-200 00	200 00
					GFYA6234 - Postage/UPS	75 00	150 00	-75 00	150 00
					GFYA6235 - Telephone	75 00	75 00	0.00	75 00
					GFYA6236 - Stationery/Supplies	60 00	60 00	0 00	60 00
					GFYA6237 - Awards	600 00	600 00	0 00	600 00
					Total GFYA - Youth Activities Program	810 00	1,085 00	-275.00	1,085 00
					Total Unrestricted	398,775 33	510,410 00	-111,634 67	479,973 00
					Total PROGRAM EXPENSES	398,775 33	510,410 00	-111,634 67	479,973 00
					SUPPORT EXPENSES				
					Unrestricted				
					GFCMD - District Commanders				
					GFCMD6272 - DC/01	129 90	129 90	0 00	
					GFCMD6273 - DC/02	158 84	300 60	-141 76	413 40
					GFCMD6274 - DC/03	773 40	773 40	0 00	756 60
					GFCMD6275 - DC/04	760 25	1,428 90	-668 65	1,332 90
					GFCMD6276 - DC/05	1,007 29	1,160 70	-153 41	1,160 70
					GFCMD6277 - DC/06	1,322 80	1,332 90	-10 10	1,317.90
					GFCMD6278 - DC/07	1,329 79	1,520 10	-190 31	1,504 80
					GFCMD6279 - DC/08	1,125 94	1,153 80	-27 86	1,110 00
					GFCMD6280 - DC/09	1,148 85	1,128 30	20 55	1,081 80
					GFCMD6281 - DC/10	1,032 00	1,032 00	0 00	1,022 70
					GFCMD6282 - DC/11	708 21	657 30	50 91	655 50
					GFCMD6283 - DC/12	1,508 87	1,573.80	-64 93	1,560 60

					GFCMD6284 - DC/13	961 40	1,009 50	-48 10	991 20	
					GFCMD6285 - DC/14	1,336 07	1,357 80	-21 73	1,341 30	
					GFCMD6286 - DC/15	906 30	906 30	0 00	929 10	
					GFCMD6287 - DC/16	935 80	934 80	1 00	935 70	
					GFCMD6288 - DC/17	1,069 80	1,069 80	0 00	1,064 10	
					GFCMD6289 - DC/18	1,005 47	1,005 00	0 47	1,015 80	
					GFCMD6290 - DC/19	1,797 08	1,811 40	-14 32	1,807 20	
					Total GFCMD - District Commanders	19,018 06	20,286 30	-1,268.24	20,001 30	
					GFCOA - Council/Administration				20,001 30	
					GFCOA6140 - Summer/Fall/Winter	55,410 08	50,000 00	5,410 08	55,000 00	
					GFCOA6141 - Dept Convention	35,098 77	40,000.00	-4,901 23	40,000 00	
					Total GFCOA - Council/Administration	90,508 85	90,000 00	508 85	95,000 00	
					GFDCN - Dep't Convention					
					GFDCN6298 - Conv Committee	437 30	200 00	237 30	400 00	
					GFDCN6299 - Memorial Service	2,007 90	2,200 00	-192 10	2,200 00	
					GFDCN6300 - Awards Committee	230 17			0 00	
					GFDCN6301 - Postage/UPS	150 00	300 00	-150 00	300 00	
					GFDCN6302 - Telephone	150 00	150 00	0 00	150 00	
					GFDCN6303 - Printing/Paper	241 15	400 00	-158 85	400 00	
					GFDCN6304 - Committee Expenses	247 80	150 00	97 80	150 00	
					GFDCN6306 - Miscellaneous	569 83	800 00	-230 17	800 00	
					GFDCN6307 - Court Reporter	3,932 00	3,932 00	0 00	3,548 00	
					GFDCN6309 - Convention Badges	486 87	900 00	-413 13	900.00	
					GFDCN6310 - Insurance	2,775 12	3,000.00	-224 88	3,000 00	
					GFDCN6311 - Awards	808 18	1,200 00	-391 82	1,200 00	
					GFDCN6313 - Audio Visual	1,290 00	1,700 00	-410 00	1,700 00	
					GFDCN6314 - Resolution Books	0 00	1,000 00	-1,000 00	1,000 00	
					GFDCN6316 - Tally Books	479 50	1,000 00	-520 50	1,000 00	
					GFDCN6318 - Rally	2,131 68	2,000 00	131 68	2,000 00	
					Total GFDCN - Dep't Convention	15,937 50	18,932 00	-2,994 50	18,748 00	
					GFEXT - Extension					
					GFEXT6265 - Travel	10 00	300.00	-290 00	300 00	
					GFEXT6267 - District Inspectors	3,070 00	4,000 00	-930 00	3,500 00	
					GFEXT6268 - New Posts	0 00	500 00	-500 00	500 00	
					GFEXT6269 - Postage/UPS	175 00	350 00	-175 00	350 00	

					GFEXT6270 - Telephone	160 00	160 00	0 00	160 00	
					GFEXT6271 - Stationery/Supplies	277.50	350 00	-72.50	350 00	
					Total GFEXT - Extension	3,692 50	5,660 00	-1,967 50	5,160 00	
					GFHIS - Historian					
					GFHIS6179 - Travel	0.00	100 00	-100 00	100 00	
					GFHIS6180 - History Book	198 26	500 00	-301 74	500 00	
					GFHIS6181 - Photo/Film	0 00	500 00	-500 00	500.00	
					Total GFHIS - Historian	198 26	1,100 00	-901 74	1,100 00	
					GFMBR - Membership					
					GFMBR6256 - Travel	998 40	1,000 00	-1 60	1,000 00	
					GFMBR6258 - Postage/UPS	175 00	350 00	-175.00	350.00	
					GFMBR6259 - Telephone	300 00	300.00	0 00	300 00	
					GFMBR6260 - Stationery/Supplies	350.00	350.00	0 00	350 00	
					GFMBR6261 - Paper Stock	0 00	300.00	-300 00	300 00	
					GFMBR6262 - Prizes	5,030 46	16,000 00	-10,969 54	16,000 00	
					GFMBR6264 - Round-Up Expenses	5,000 00	5,000 00	0 00	5,000 00	
					GFMBR6300 - Cmdr's Pins	6,955 50	7,000.00	-44.50	7,000 00	
					Total GFMBR - Membership	18,809 36	30,300 00	-11,490 64	30,300 00	
					GFNCN - National Convention					
					GFNCN6326 - Convention Expenses	2,000 00	2,000.00	0 00	2,000 00	
					GFNCN6327 - Big Ten Delegates	600 00	600 00	0 00	600 00	
					Total GFNCN - National Convention	2,600.00	2,600 00	0 00	2,600 00	
					GFNEW - Dep't Newspaper					
					GFNEW6291 - Printing	21,450 00	24,500 00	-3,050 00	24,500 00	
					GFNEW6292 - Postage	45,790 04	46,800 00	-1,009 96	46,800 00	
					GFNEW6293 - Photographer	0 00	600.00	-600 00	600 00	
					GFNEW6294 - Editor's Travel	600 00	600 00	0 00	600 00	
					GFNEW6295 - Telephone	350 00	350 00	0 00	350 00	
					GFNEW6296 - Editor's Expenses	6,600 00	6,600 00	0 00	6,600 00	
					GFNEW6297 - Awards	543 30	500 00	43.30	500 00	
					GFNEW6298 - Asst Editor Travel	0 00	200 00	-200 00	200 00	
					Total GFNEW - Dep't Newspaper	75,333.34	80,150 00	-4,816 66	80,150 00	
					Total Unrestricted	226,097 87	249,028 30	-22,930 43	253,059 30	

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