



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2011 calendar year, or tax year beginning 07-01, 2011, and ending 06-30, 20 12	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization VETERANS OF FOREIGN WARS-POST 392 Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite 2408 BOWLAND PARKWAY City or town, state or country, and ZIP + 4 VIRGINIA BEACH, VA 23454-5207 D Employer identification no. 54-1119242 E Telephone number (757) 486-5875 G Gross receipts \$
F Name and address of principal officer WILLIAM R SOWERS 2240 WILD OAKS CRESCENT, VA 23456 H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) Are all affiliates included? If "No," attach a list (see instructions) ☐ Yes ☐ No H(c) Group exemption number 1135	
I Tax-exempt status ☐ 501(c)(3) ☒ 501(c) (19) (insert no) ☐ 4947(a)(1) or ☐ 527 J Website N/A K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ☐ L Year of formation 1999 M State of legal domicile VA	

Part I Summary

1 Briefly describe the organization's mission or most significant activities SEE STMT 2 ATTACHED	
2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets	
3 Number of voting members of the governing body (Part VI, line 1a)	12
4 Number of independent voting members of the governing body (Part VI, line 1b)	11
5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	12
6 Total number of volunteers (estimate if necessary)	
7a Total 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)	27,825
9 Program service revenue (Part VIII, line 1g)	0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,742
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	118,086
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	148,653
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	29,703
14 Benefits paid to or for members (Part IX, column (A), line 4)	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0
16a Professional fundraising fees (Part IX, column (A), line 11e)	0
16b Total fundraising expenses (Part IX, column (D), line 25)	2,906
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	124,567
18 Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	154,270
19 Revenue less expenses - Subtract line 18 from line 12	(5,617)
20 Total assets (Part X, line 16)	620,258
21 Total liabilities (Part X, line 26)	0
22 Net assets or fund balances - Subtract line 21 from line 20	620,258

Part II Signature Block

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.

Sign Here	<i>Donald E Brown</i> Signature of officer	10-30-2012 Date
	DONALD E BROWN, QUARTERMASTER Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name George M Thoma Jr CPA	Preparer's signature <i>George M Thoma Jr CPA</i>	Date 10-24-2012	Check ☐ if self-employed	PTIN P01006391
	Firm's name George M Thoma Jr CPA PC	Firm's EIN 757-428-1787		Phone no 757-428-1787	
	Firm's address 3330 Pacific Avenue Ste 504 Virginia Beach VA 23451				

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

EEA

Form 990 (2011)

2012
SCANNED
DEC 6 2012
GOVERNMENT

Part III**Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III ☐

- 1** Briefly describe the organization's mission
SEE STMT 2 ATTACHED

- 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 organization's program service accomplishments for each of its three largest program services, as measured 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) (Expenses \$ 27,800 including grants of \$) (Revenue \$)
SEE STMT 2 ATTACHED

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

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

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses **27,800**

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	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)?	2	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	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which 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	6	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	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	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	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X
b 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	11b	X
c 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	11c	X
d 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	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f 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 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	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, Parts II and IV	15	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, Parts III and IV	16	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 (see instructions)	17	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	18	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	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.	☒	☐
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 III.	☐	☒
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.	☐	☒
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, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25.	☐	☒
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	☐	☐
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	☐	☐
d 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.	☐	☐
b 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.	☐	☒
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III.	☐	☒
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)	☐	☐
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.	☐	☒
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.	☐	☒
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV.	☐	☒
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.	☐	☒
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.	☐	☒
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.	☐	☒
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.	☐	☒
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.	☐	☒
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.	☐	☒
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	☐	☒
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2.	☐	☒
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.	☐	☒
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.	☒	☐

Part V**Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		
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.	2a	12	
b 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 (see instructions).	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b		
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)?	4a		X
b If "Yes," enter the name of the foreign country: See instructions for 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?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
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?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a 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?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year.	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
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?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12.	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b		
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders.	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b		
c Enter the amount of reserves on hand.	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b		

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.

Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	12	
	If there are material differences in voting rights among members of the governing body, or			
	If the governing body delegated broad authority to an executive committee or similar			
	committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent	1b	11	
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?	2		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?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, 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	9		X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14	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	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ►

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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 during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► **DONALD E BROWN (757) 486-5875** **1150 BROADLAWN ROAD Virginia Beach, VA 23454**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**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 organization's tax year.

- 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, if any. See instructions for definition of "key employee."

- 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 neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		I n d i v i d u a l	T r u s t e e	O f f i c e r	K e y e m p l o y e e	H i g h e s t c o m p e n s a t e d	F o r m e r				
(1) DAVID R GOLDSTEIN 2 YR TRUSTEE		X							0	0	0
(2) DOUGLAS R KELLER 2 YR COMMITTEE MBR		X		X					0	0	0
(3) JONATHAN HARNDEN 3 YR COMMITTEE MBR		X							0	0	0
(4) JOSEPH G BRADY 1 YR TRUSTEE		X							0	0	0
(5) PETER A GEBELEIN 3 YR TRUSTEE		X							0	0	0
(6) RALPH D STEPHENS 4 YR COMMITTEE MBR		X							0	0	0
(7) THERESA J DECHAMPLAIN 5 YEAR HOUSE COMMITTE MEMBER		X							0	0	0
(8) DONALD E BROWN QUARTERMASTER	30.00			X					9,600	0	0
(9) JOHN R BROOKS JR V CDR	10.00			X					0	0	0
(10)MICHAEL E GAUGHAN SR V CDR	10.00			X					0	0	0
(11)MICHAEL T MARUSHIA SR ADJUTANT	2.00			X					0	0	0
(12)ROBERT G DUVALL CHAPLAIN				X							
(13)WILLIAM R SOWERS POST CDR	20.00			X					0	0	0
(14)											

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and director/trustee)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Director	Officer	Key employee	Highest compensated employee	Former					
(15)											
(16)											
(17)											
(18)											
(19)											
(20)											
(21)											
(22)											
(23)											
(24)											
(25)											
1b Sub-total											
c Total from continuation sheets to Part VII, Section A											
d Total (add lines 1b and 1c)								9,600	0	0	
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? If "Yes," complete Schedule J for such individual		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? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

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

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	13,002			
	c	Fundraising events	1c	7,038			
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		20,040			
Program Service Revenue	2a	Business Code					
	b						
	c						
	d						
	e						
	f	All other program service revenue.					
	g	Total. Add lines 2a-2f					
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		242	242	
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6a		Gross rents	(i) Real (ii) Personal				
b		Less rental expenses.	8,297				
c		Rental income or (loss)	8,297				
d		Net rental income or (loss)		8,297	8,297		
7a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
b		Less cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss)					
8a		Gross income from fundraising events (not including \$ 7,038 of contributions reported on line 1c) See Part IV, line 18 a		18,250			
b		Less direct expenses b					
c		Net income or (loss) from fundraising events		18,250		18,250	
9a		Gross income from gaming activities See Part IV, line 19 a		584,601			
b		Less direct expenses b		470,685			
c		Net income or (loss) from gaming activities		113,916	113,916		
10a		Gross sales of inventory, less returns and allowances a		196,339			
b		Less cost of goods sold b		213,080			
c		Net income or (loss) from sales of inventory		(16,741)	(16,741)		
Miscellaneous Revenue		Business Code					
11a	AMUSEMENT OTHER	900099	2,067	2,067			
b	RECOVERED BAD DEBT	900099	440	440			
c	ATM RECEIPTS	900099	1,152	1,152			
d	All other revenue	900099	46	46			
e	Total. Add lines 11a-11d		3,705				
12	Total revenue. See instructions		147,709	109,419	0	18,250	

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).

Check if Schedule O contains a response to any question in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(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 United States. See Part IV, line 21.	25,599	25,599		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.	2,201	2,201		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.				
11 Fees for services (non-employees):				
a Management.				
b Legal.	150		150	
c Accounting.	1,525		1,525	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other.	2,906			2,906
12 Advertising and promotion.				
13 Office expenses.	2,884		2,884	
14 Information technology.	1,954		1,954	
15 Royalties.				
16 Occupancy.	71,275		71,275	
17 Travel.	2,739		2,739	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	361		361	
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.				
23 Insurance.				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a NEWSLETTER	3,004		3,004	
b DUES-NATL, DEPT, DISTRICT	4,719		4,719	
c FLAGS-CEMETARY, FIELD, OTH	1,648		1,648	
d OTHER EXPENSES	3,881		3,881	
e All other expenses.	520		520	
25 Total functional expenses. Add lines 1 through 24e.	125,366	27,800	94,660	2,906
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
A s s e t s	1. Cash - non-interest-bearing	154,203	1	240,543
	2. Savings and temporary cash investments	67,834	2	
	3. Pledges and grants receivable, net		3	
	4. Accounts receivable, net		4	
	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)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7. Notes and loans receivable, net		7	
	8. Inventories for sale or use		8	
	9. Prepaid expenses and deferred charges		9	
	10a. Land, buildings, and equipment. cost or other basis. Complete Part VI of Schedule D	10a 398,221		
	b. Less accumulated depreciation	10b	398,221	10c 398,221
	11. Investments - publicly traded securities		11	
	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		15	
16. Total assets. Add lines 1 through 15 (must equal line 34)		620,258	16	638,764
L i a b i l i t i e s	17. Accounts payable and accrued expenses		17	
	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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26. Total liabilities. Add lines 17 through 25		0	26
N e t A s s e t B a l a n c e s	Organizations that follow SFAS 117, check here ☐ and complete lines 27 through 29, and lines 33 and 34.			
	27. Unrestricted net assets		27	
	28. Temporarily restricted net assets		28	
	29. Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☒ 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, or equipment fund	398,221	31	398,221
	32. Retained earnings, endowment, accumulated income, or other funds	222,037	32	240,543
	33. Total net assets or fund balances	620,258	33	638,764
34. Total liabilities and net assets/fund balances	620,258	34	638,764	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	147,709
2	Total expenses (must equal Part IX, column (A), line 25)	2	125,366
3	Revenue less expenses Subtract line 2 from line 1	3	22,343
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	620,258
5	Other changes in net assets or fund balances (explain in Schedule O)	5	(3,837)
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	638,764

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☐

	Yes	No
1 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?		X
b Were the organization's financial statements audited by an independent accountant?		X
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 separate basis, consolidated 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?		X
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		

EEA

Form 990 (2011)

**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, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

**Open to Public
Inspection**

Name of the organization

Employer identification number

VETERANS OF FOREIGN WARS-POST 392

54-1119242

Part II 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 can 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 III 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).

☐ Preservation of land for public use (e g , recreation or education)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ 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 Tax 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 and not on a historic structure listed in the National Register	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 easements 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 section 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 (ASC 958), 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 (ASC 958), 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 (ASC 958) 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

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	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 the 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 current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ☐ %
 b Permanent endowment ☐ %
 c Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%

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

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other STMD1E	398,221			398,221
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				398,221

Part VIII Investments - Other Securities. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)		

Part VIII Investments - Program Related. See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	

Part X Other Liabilities. See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

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

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

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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	Investment 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

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	Investment 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.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

**Supplemental Information Regarding
Fundraising or Gaming Activities**

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

2011

**Open to Public
Inspection**

Employer identification number

VETERANS OF FOREIGN WARS-POST 392

54-1119242



Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
Form 990-EZ 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.

- | | |
|--|---|
| a ☐ Mail solicitations | e ☐ Solicitation of non-government grants |
| b ☐ Internet and email solicitations | f ☐ Solicitation of government grants |
| c ☐ Phone solicitations | g ☐ Special fundraising events |
| d ☐ In-person solicitations | |

2a Did the organization have a 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 and address 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			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total				▶		

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

Part III

Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		BUDDY POPPIE (event type)	(event type)	None (total number)	Add col (a) through col (c)
R e v e n u e	1 Gross receipts	25,288			25,288
	2 Less Charitable contributions	7,038			7,038
	3 Gross income (line 1 minus line 2)	18,250			18,250
D i r e c t E x p e n s e s	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 line 3, column (d), and line 10				18,250	

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))
R e v e n u e				
1 Gross revenue		584,601		584,601
D i r e c t E x p e n s e s	2 Cash prizes	446,598		446,598
	3 Noncash prizes			
	4 Rent/facility costs			
	5 Other direct expenses	24,087		24,087
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☒ No	☐ Yes _____ % ☐ No
7 Direct expense summary Add lines 2 through 5 in column (d)				(470,685)
8 Net gaming income summary Combine line 1, column d, and line 7				113,916

9 Enter the state(s) in which the organization operates gaming activities VA,

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☒ No

b If "No," explain

EXEMPT

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain

- 11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☒ No
- 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
- 13 Indicate the percentage of gaming activity operated in
- | | | | |
|-------------------------------|-----|---------|---|
| a The organization's facility | 13a | 100.000 | % |
| 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 ► JOSEPH P HALZACK

Address ► 1106 SNOWBIRD LANE Virginia Beach, VA 23454

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No
- 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 ► JOSEPH P HALZACK

Gaming manager compensation ► \$ _____

Description of services provided ► GENERAL CANTEN AND GAMING MGMT

☐ 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? ☐ Yes ☒ No
- 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 ► \$ _____

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization

VETERANS OF FOREIGN WARS-POST 392

Employer identification number

54-1119242

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000.

Part II can be duplicated if additional space is needed ▶ ☒

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

EEA

Schedule I (Form 990) (2011)

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					
Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.					

Monitoring procedures (Part I, line 2)

THE OFFICE STAFF MAINTAIN THE RECORDS OF THE GRANTS. EACH TIME AN INITIAL GRANT IS MADE, THEIR PROPOSAL IS PRESENTED TO THE FLOOR FOR A

MEMBERSHIP VOTE. THE VOTE IS LARGELY BASED ON THE PROPOSAL, THE AMOUNT REQUESTED, AND IT'S APPLICABILITY TO THE EXEMPT PURPOSE AND MISSION OF THE POST.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

**Open to Public
Inspection**

Employer identification number

VETERANS OF FOREIGN WARS-POST 392

54-1119242

01. Members or stockholder classes and rights (Part VI, line 6)

THIS ORGANIZATION IS A VETERANS ORGANIZATION CREATED AS A TAX EXEMPT CORPORATION WITH A
MEMBERSHIP BASED ON THE QUALIFICATIONS IN THEIR CHARTER.

02. Member election for additional members (Part VI, line 7a)

ALL MEMBERS VOTE ANNUALLY ON WHO IS TO SERVE AS THE ORGANIZATION'S GOVERNING BODY.

03. Governing body decisions (Part VI, line 7b)

THIS ORGANIZATION MAKES ALL MAJOR DECISIONS BASED ON A FLOOR VOTE OF OF IT'S MEMBERS. THE
GOVERNING BODY OF OFFICERS CAN MAKE DECISIONS IN AN EMERGENCY SITUATION AND CAN LATER
PRESENT IT'S EMERGENCY DECISION TO IT'S MEMBERS IF EVER NECESSARY.

04. Form 990 governing body review (Part VI, line 11)

BEFORE A FORM 990 TAX RETURN IS MAILED TO IRS, THE QUARTERMASTER DOES A DETAILED REVIEW
AND SATISFIES HIS QUESTIONS, IF ANY, WITH THE CPA. IT'S THEN PRESENTED BY THE
QUARTERMASTER TO THE OFFICERS AND TRUSTEES OF THE POST AT A POST MEETING. AFTER ALL HAVE
REVIEWED THE RETURN, THE POST COMMANDER AND THREE TRUSTEES SIGN AS REVIEWERS, THE
QUARTERMASTER SIGNS THE ACTUAL RETURN, AND IT'S THEN MAILED.

05. Conflict of interest policy compliance (Part VI, line 12c)

CONFLICT OF INTEREST POLICIES ARE DETERMINED AT THE HEADQUARTERS LEVEL. EACH MAJOR
ECONOMIC DECISION IS TAKEN TO THE FLOOR FOR A MEMBERSHIP VOTE AND ANY CONFLICT OF
INTERESTS ARE THEN DETERMINED AT THAT TIME.

06. Governing documents, etc, available to public (Part VI, line 19)

FINANCIAL STATEMENTS AND OTHER POLICIES ARE DISPLAYED ON A POST BULITIN BOARD IN THE
For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

EEA

Schedule O (Form 990 or 990-EZ) (2011)

Name of the organization

Employer identification number

VETERANS OF FOREIGN WARS-POST 392

54-1119242

GENERAL OFFICE AREA. THEY ARE AVAILABLE TO ANY INTERESTED PARTY UPON REQUEST.

07. Explanation of other changes in net assets or fund balances (Part XI, line 5)

TAXPAYER LARGELY USES A SINGLE ENTRY SYSTEM WHERE PRIOR PERIOD ADJUSTMENTS ARE SOMETIMES
NECESSARY. THIS IS SUCH AN ENTRY.

Federal Supporting Statements**2011 PG01**

Name(s) as shown on return

Employer Identification Number

VETERANS OF FOREIGN WARS-POST 392

54-1119242

Form 990, Schedule D, Part VI, Line 1e
Investments - Other

Statement #D1e

Description of Investment	Cost/basis (Investment)	Cost/basis (Other)	Depr	Book Value
LAND AND BUILDING	398,221	0	0	398,221
Total	398,221	0	0	398,221

VFW Post 392

Statement of Revenues and Expenses Year Ending 6/30/2012

New Item	New	FY2011	Gaming	Canteen	Post	Total
		Revenues				
Part VIII	1c	Buddy Poppy Sales			\$11,701.82	\$11,701.82
	1c	Donations Received		\$3,541.82	\$3,496.02	\$7,037.84
	1c	Fund Raisers		\$2,995.67	\$3,581.85	\$6,577.52
						\$25,317.18
Part VIII	1b	Dues, Annual member			\$6,392.00	\$6,392.00
	1b	Dues, Life Installment Payment				\$0.00
	1b	Dues, Life Membership			\$700.00	\$700.00
	1b	Nat Reimburse Annual Dues				\$0.00
	1b	Rebate From Dept, Annual Mbr				\$0.00
	1b	Rebate From Nat'l, Life Mbrs			\$5,910.36	\$5,910.36
						\$13,002.36
Part VIII	3	Interest earned (Checking)	\$15.26	\$2.94	\$3.13	\$21.33
	3	Interest Earned (Investments)	\$220.91			\$220.91
						\$242.24
Part VIII	6a	Hall Rental Cleaning Deposit		\$725.00		\$725.00
	6a	Rental, Equipment		\$75.00		\$75.00
	6a	Rental, Hall		\$6,270.00		\$6,270.00
	6a	Rental, Kitchen		\$136.26		\$136.26
	6a	Rental, Personal Lockers		\$1,091.00		\$1,091.00
						\$8,297.26
		Sale of Assets				
Part VIII	9a	Pop Open Sales, Fish Tank	\$22,820.00			\$22,820.00
	9a	Pop Open Sales, Machine	\$561,781.00			\$561,781.00
						\$584,601.00
Part VIII	10a	Sale of Memorabilia			\$942.20	\$942.20
	10a	Sales - bottled beer		\$65,912.62		\$65,912.62
	10a	Sales - setups		\$15,256.50		\$15,256.50
	10a	Sales - soda/juice		\$8,560.70		\$8,560.70
	10a	Sales / wine		\$7,172.63		\$7,172.63
	10a	Sales - draft beer		\$23,818.85		\$23,818.85
	10a	Sales - food		\$50,876.81		\$50,876.81

PART VIII

25,317.18

<29.00> p3/4 (offset)

25,288.18

<18,250.00>

7038.18

PART VIII

(13)

PART VIII

(3)

PART VIII

(6A)

PART VIII

(9A)

STMT 1 p.1/9

Statement of Revenues and Expenses Year Ending 6/30/2012

	10a	Sales - dart supplies				\$0.00	
	10a	Sales - party kegs		\$1,011.28		\$1,011.28	
	10a	Sales - cigarettes		\$7,700.87		\$7,700.87	
	10a	Sales - bottled beer S/H		\$10,096.28		\$10,096.28	
	10a	Sales - soda / juice S/H		\$1,532.03		\$1,532.03	
	10a	Sales - wine S/H		\$683.12		\$683.12	
	10a	Sales - draft beer S/H		\$2,775.16		\$2,775.16	
						\$196,339.05	
		Amusement Machine Receipts		\$2,066.75		\$2,066.75	
		Gift Certificate				\$0.00	
	11d	Miscellaneous / Other Income		\$46.45		\$46.45	
	11b	Recovered Bad Debt	\$60.00	\$380.00		\$440.00	
	11c	ATM Receipts		\$1,152.00		\$1,152.00	
						\$0.00	\$3,705.20
		Total Revenues					\$831,504.29
		Cost of Sales					
	9b	Prizes awarded - daily machine	\$429,043.00			\$429,043.00	
	9b	Prizes awarded - daily tank	\$17,555.00			\$17,555.00	
	9b	Ticket Machine Repairs	\$310.00			\$310.00	
	9b	Ticket Purchases	\$23,777.03			\$23,777.03	
							\$470,685.03
	10b	Admin supplies -	\$1,348.52			\$1,348.52	
	10b	Bar Supplies -		\$3,586.29		\$3,586.29	
	10b	Buddy Poppy Supplies			\$2,136.04	\$2,136.04	
	10b	Cleaning Supplies -		\$2,607.24		\$2,607.24	
	10b	Consumable paper products -		\$2,129.88		\$2,129.88	
	10b	Entertainment Expense		\$9,000.00		\$9,000.00	
	10b	Equip purchases - Ticket Machine				\$0.00	
	10b	License expense		\$340.00		\$340.00	
	10b	Memorabilia Expense			\$1,665.68	\$1,665.68	
	10b	Payroll -		\$62,010.49		\$62,010.49	
	10b	Purchase - Bottle Beer		\$29,419.21		\$29,419.21	
	10b	Purchase - Cigarettes		\$7,193.43		\$7,193.43	

PART VIII

(10A) GROSS SALES

(11D)

(11D)

(11C)

(11D)

PART VIII

(9B) GAMING EXPAS.

STMT 1

P2/9

Statement of Revenues and Expenses Year Ending 6/30/2012

	10b	Purchase - Food		\$36,870.50		\$36,870.50	
	10b	Purchase - Keg Beer		\$15,271.00		\$15,271.00	
	10b	Purchase - Soda / Juice		\$3,493.74		\$3,493.74	
	10b	Purchase - Wine		\$3,387.23		\$3,387.23	
	10b	Trash removal		\$4,502.95		\$4,502.95	
	10b	Kitchen Supplies		\$1,142.13		\$1,142.13	
	10b	Federal Payroll Tax Expense		\$22,964.16		\$22,964.16	
	10b	Virginia Payroll Tax Expense		\$4,011.74		\$4,011.74	
						\$213,080.23	
		Total Cost of Sales				\$683,765.26	
		Gross Profit				\$147,739.03	
		Expenses					
		Refund to patron		\$29.00		\$29.00	
						\$0.00	\$29.00
Part IX	1	229th Military Police				\$0.00	
	1	Afghanistan Children's Relief				\$0.00	
	1	Adopt-A-Unit				\$0.00	
	1	American Cancer Society				\$0.00	
	1	American Heart Association				\$0.00	
	1	Annual Bike Run Expense/Share	\$392.00			\$392.00	
	1	ANA- Flame of Hope				\$0.00	
	1	Beruit Walk				\$0.00	
	1	Boy Scout Troop 392	\$1,200.00			\$1,200.00	
	1	Buddy Poppy share to LAux		\$4,799.34		\$4,799.34	
	1	Christmas Decorations	\$215.98			\$215.98	
	1	Charitable Contributions				\$0.00	
	1	Children's Angel Tree	\$100.00			\$100.00	
	1	Children's Christmas party		\$200.00		\$200.00	
	1	Children's Halloween party		\$200.00		\$200.00	
	1	Christmas Baskets	\$200.00			\$200.00	
	1	Community Awards Ceremony	\$743.68			\$743.68	
	1	CHKD	\$25.00			\$25.00	

PART III
 (10B) DIRECT COST
 OF SALES

(1C) OFFSET

STMT 1 P3/9

VFW Post 392

Statement of Revenues and Expenses Year Ending 6/30/2012

1	Dausey Possee Poker Run					\$0.00	
1	FOP Lodge #8 - Shop w/ a Cop					\$0.00	
1	Dept of Virginia Fundraiser					\$0.00	
1	Deputy Sheriff of the Year					\$0.00	
1	Eagle Scout Awards			\$392.00		\$392.00	
1	Easter Egg Hunt					\$0.00	
1	EMT of the Year			\$200.00		\$200.00	
1	Equi-Kids					\$0.00	
1	Fireman of the Year					\$0.00	
1	Flame of Hope					\$0.00	
1	Gold Hole Sponsor, CPO Assoc S/L			\$250.00		\$250.00	
1	Hampton Rds Council of VA org			\$100.00		\$100.00	
1	General MacArthur Foundation			\$500.00		\$500.00	
1	Homecoming Events					\$0.00	
1	Honor & Remembrance					\$0.00	
1	Hope for the Warriors					\$0.00	
1	Horton Wreath Society					\$0.00	
1	Isaak Walton League			\$392.00		\$392.00	
1	Joy Fund			\$392.00		\$392.00	
1	Kids Wish Network					\$0.00	
1	Ladies Auxiliary Donation			\$3,600.00		\$3,600.00	
1	LAUX - Cancer Aid and Research			\$2,000.00		\$2,000.00	
1	Little League Softball Team			\$392.00		\$392.00	
1	Muscular Distrophy Association					\$0.00	
1	Make-A-Difference Day					\$0.00	
1	Mercy Medical Airlift					\$0.00	
1	Military Asst Prog. Dept of VA					\$0.00	
1	Morgan Scholars					\$0.00	
1	MWR Wilderness Challenge					\$0.00	
1	National Wheelchair Sports Fdtn			\$225.00		\$225.00	
1	National Home, VFW				\$500.00	\$500.00	
1	Navy/Marine Corps Relief					\$0.00	
1	NJROTC			\$1,000.00		\$1,000.00	
1	Operation Holiday Spirit					\$0.00	

STMT 1 p4/9

Statement of Revenues and Expenses Year Ending 6/30/2012

1	Operation PFP					\$0.00	
1	Operation Uplink					\$0.00	
1	Paramedic of the Year					\$0.00	
1	Patriot's Pen Scholarships		\$350.00			\$350.00	
1	Plaza Rescue Squad		\$200.00			\$200.00	
1	Police Utility Tour					\$0.00	
1	Policeman of the Year		\$200.00			\$200.00	
1	Post Birthday					\$0.00	
1	Post Christmas Dinner				\$500.00	\$500.00	
1	Post Thanksgiving Dinner				\$383.74	\$383.74	
1	Pungo Strawberry Festival		\$150.00			\$150.00	
1	Red Horse Transportation Squad.					\$0.00	
1	Salty Dawgs Bike Run(Fisher House)					\$0.00	
1	Star of Sea Catholic School		\$250.00			\$250.00	
1	SPCA		\$100.00			\$100.00	
1	Special Olympics		\$350.00			\$350.00	
1	Sun Wheelers		\$250.00			\$250.00	
1	St. Juedo-Christian Outreach		\$214.41			\$214.41	
1	Susan G. Komen Cancer Drive					\$0.00	
1	Teacher of the Year		\$200.00			\$200.00	
1	Teacher of the Year - Dept					\$0.00	
1	Thanksgiving Baskets		\$300.00			\$300.00	
1	The Womens Memorial					\$0.00	
1	Thomas Nelson College					\$0.00	
1	Shop with a VET		\$350.00			\$350.00	
1	Toys For Tots		\$200.00			\$200.00	
1	UDT/SEAL Association					\$0.00	
1	US Association of Blind Athletes					\$0.00	
1	USMC Ball					\$0.00	
1	USO, Christmas					\$0.00	
1	USS Forrestal Association					\$0.00	
1	VA Hospital Functions				\$1,190.28	\$1,190.28	
1	VA Veterans Care Center - OHS				\$500.00	\$500.00	
1	VB Police Supervisors Association					\$0.00	

STMT / p5/9

Statement of Revenues and Expenses Year Ending 6/30/2012

	1	Vetshouse Inc							
	1	VFW Laux. JR Girls Unit 4809	\$392.00			\$550.00	\$550.00		
	1	VFW National Military Service				\$500.00	\$500.00		
	1	Vietnam War Memorial Fund				\$0.00	\$0.00		
	1	Virginia War Memorial	\$100.00			\$100.00	\$100.00		
	1	Va Wounded Warriors Program				\$0.00	\$0.00		
	1	VOD Scholarships	\$350.00			\$350.00	\$350.00		
	1	Naval Special Warfare Foundation				\$0.00	\$0.00		
	1	Marine Corp Unit 24				\$0.00	\$0.00		
	1	Fisher House				\$0.00	\$0.00		
	1	Vets Memorial VA Beach				\$0.00	\$0.00		
	1	Juvenile Diabetes Foundation				\$0.00	\$0.00		
	1	Zachary Lamb Service Dogs				\$0.00	\$0.00		
							\$25,599.43		
Part IX	2	Veterans' Aid and Assistance				\$2,200.72	\$2,200.72		
	2	Veterans' In Distress				\$0.00	\$0.00		
	2	Veterans' Assistance Mileage				\$0.00	\$0.00		
	2					\$0.00	\$0.00		
							\$2,200.72		
Part IX	11c	990 Tax Preparation	\$1,525.00			\$1,525.00	\$1,525.00		
	11c	SSA W2/W3				\$0.00	\$0.00		
							\$1,525.00		
Part IX	11b	Corporation Legal Fees				\$150.00	\$150.00		
							\$150.00		
Part IX	13	Award Supplies				\$504.95	\$504.95		
	13	Cdr's & Officers Hats & Tags				\$413.99	\$413.99		
	13	Cemetery Details for food/beve				\$142.79	\$142.79		
	13	Community Services Book				\$45.41	\$45.41		
	13	Office / Admin Expense	\$161.00	\$211.73		\$366.45	\$739.18		
	13	Office Equipment - Hard/Soft	\$685.73			\$79.97	\$765.70		
	13	Past Commander's Pin				\$103.00	\$103.00		

GRANTS TO ORGAN.
PART IX

(1)

GRANTS TO INDIV.
PART IX

(2)

CPA
PART IX

(11c)

LEGAL
PART IX

(11b)

STMT 1

P6/9

Statement of Revenues and Expenses Year Ending 6/30/2012

13	Deceased Members Board				\$168.68	\$168.68	\$2,883.70
Part IX	Fund raisers expense			\$750.73	\$2,155.72	\$2,906.45	
Part IX	Internet Services				\$145.43	\$145.43	
14	Cox Telephone/Internet Service			\$1,808.95		\$1,808.95	
16	Bonding of Officers/Employees				\$502.00	\$502.00	
16	Chairs & Table Purchase					\$0.00	
16	City treasurer, Water			\$2,133.51		\$2,133.51	
16	Copy Data of VA			\$1,386.72		\$1,386.72	
16	DirectTV			\$7,027.26		\$7,027.26	
16	Dominion Virginia Power			\$14,773.01		\$14,773.01	
16	Equipment Purchase, Bar			\$1,217.82		\$1,217.82	
16	Equipment Purchase, Grounds			\$1,460.65		\$1,460.65	
16	Equipment Purchase, Halls					\$0.00	
16	Equipment Purchase, Kitchen					\$0.00	
16	Equipment Purchase, Misc					\$0.00	
16	Fire Prevention			\$885.70		\$885.70	
16	HRSD			\$652.68		\$652.68	
16	Insurance Expense			\$13,255.00		\$13,255.00	
16	Laundry Expense			\$3,946.29		\$3,946.29	
16	Sam's Club Membership			\$135.00		\$135.00	
16	Pest Control			\$330.00		\$330.00	
16	Recruiting Expense			\$252.00		\$252.00	
16	Stanley Plant Security			\$1,118.64		\$1,118.64	
16	Virginia Natural Gas			\$1,744.29		\$1,744.29	
16	Cintas Rug Rental			\$1,489.30		\$1,489.30	
16	Kitchen Remodel					\$0.00	
16	Maintenance - Building			\$1,791.00		\$10,537.38	
16	Maintenance - Equipment			\$4,532.29		\$7,315.73	
16	Maintenance - Grounds			\$107.61		\$807.61	
16	Maintenance - Miscellaneous					\$0.00	
16	Stage Remodeling - Main Hall			\$304.63		\$304.63	

Office/Supplies

PART IX

(13)

PART IX

(119)

FUNDRAISER
EXPS.

PART IX

(14)

INFO TECH/TEL

STMT

1
P7/9

Statement of Revenues and Expenses Year Ending 6/30/2012

16	Patio Structure					\$0.00	
16	Kitchen - Move Drain Pipe					\$0.00	
16	Floor - Main Bar Area					\$0.00	
16	America Glass - Front Entrance					\$0.00	
16	Atlantic Shoreline (Tint)					\$0.00	
16	Cleaning Service	\$3,708.00				\$71,275.22	
Part IX	24a Newsletter Production & Distri				\$3,004.25	\$3,004.25	
Part IX	17 Managers Gasoline Expense		\$1,800.00			\$1,800.00	
17	Chaplain's Expenses					\$0.00	
17	Commander's Expenses	\$605.71				\$605.71	
17	Incoming Commander's Expenses	\$300.00				\$300.00	
17	Quartermaster's Expenses	\$33.35				\$33.35	
17	Safety Officer					\$0.00	
17	Service Officer Expenses					\$0.00	
						\$2,739.06	
Part IX	19 Cdr for Nat'l Convention						
19	Dept Convention - Hospitality Rm				\$400.00		
19	District Meeting - Host				\$336.04	\$336.04	
19	National Commander Visit						
19	National Conv' Registration				\$25.00	\$25.00	
19	School of Instruction					\$0.00	
19	VFW National Campaign				\$500.00		
19	VOD - Dept Convention						
						\$361.04	
Part IX	24b Dues, Dept, Annual				\$1,334.50	\$1,334.50	
24b	Dues, Dept, Application						
24b	Dues, District				\$879.00	\$879.00	
24b	Dues, National, Annual				\$1,805.50	\$1,805.50	
24b	Dues, National, Life				\$700.00	\$700.00	
						\$4,719.00	
Part IX	24c Flags, Community Support				\$73.23	\$73.23	
24c	Flags, Flag Field				\$238.02	\$238.02	

OCCUPANCY
PART IX
(16)

PART IX
24a NEWSLETTER

TRAVEL
PART IX
(17)

CONFERENCE
PART IX
(19)

DUES
(24b) PART IX

START 1 P8/9

Statement of Revenues and Expenses Year Ending 6/30/2012

24c	Flags, Cemetery				\$1,336.22	\$1,336.22	\$1,647.47	✓
Part IX	24d	Parade Expenses						
	24d	Annual Picnic Expense			\$1,158.54	\$1,158.54		
	24d	Bank Charges	\$165.57	\$257.79	\$2.00	\$425.36		
	24d	Flowers, Fruit Baskets, Cards			\$477.63	\$477.63		
	24d	Installation Dinner/Dance			\$289.93	\$289.93		
	24d	Reimburse member			\$30.00	\$30.00		
	24d	Post New Years Party				\$0.00		
	24d	Christmas Gifts to Employees	\$1,500.00			\$1,500.00		
							\$3,881.46	
Part IX	24e	Bad Debt Expense	\$60.00	\$460.00		\$520.00	\$520.00	✓
		Total Expenses					\$125,396.18	
		Net Income					\$22,342.85	✓

Flags
PART IX
24c

OTHER EXPS
PART IX
24d
BAD DEBT
PART IX
24e

STMT ' 89/9

Statement 2

VFW Post 392
July 1, 2011-June 30, 2012

PART III

Purpose: The purpose of this corporation shall be fraternal, patriotic, historical, and educational; to preserve and strengthen comradeship among it's 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 it's 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 of her enemies, whomsoever.

All funds received and expended are in direct support of the corporation's purpose stated above and are detailed in the attached schedules.