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Return of Organization Exempt From Income Tax

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning 07-01, 2013, and ending 06-30, 2014	
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 province, country, and ZIP or foreign postal code VIRGINIA BEACH, VA 23454-5207 D Employer identification no. 54-1119242 E Telephone number (757) 486-5875 G Gross receipts \$ 1,105,101
F Name and address of principal officer STEVEN C WILLIAMS 1829 STAPLE INN DRIVE, Virginia Beach, VA 23456 H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list (see instructions) 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

Activities & Governance	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)	3 12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 11
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5 7
	6 Total number of volunteers (estimate if necessary)	6
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0
b Net unrelated business taxable income from Form 990-T, line 34	7b 0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 23,937 Current Year 24,028
	9 Program service revenue (Part VIII, line 2g)	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	126 12
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	153,749 161,187
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	177,812 185,227
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	34,661 36,598
	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
	b Total fundraising expenses (Part IX, column (D), line 25)	4,553
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	158,354 147,679	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	193,015 184,277	
19 Revenue less expenses. Subtract line 18 from line 12	(15,203) 950	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 623,561 End of Year 623,683
	21 Total liabilities (Part X, line 26)	0
	22 Net assets or fund balances. Subtract line 21 from line 20	623,561 623,683

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	Signature of officer <i>John H Phillips</i>		Date
	JOHN H PHILLIPS, QUARTERMASTER		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	GEORGE M THOMA JR CPA	<i>George M Thoma Jr CPA</i>	10-23-2014
	Firm's name	Firm's EIN	PTIN
	GEORGE M THOMA JR CPA PC		
	Firm's address	Phone no	
	3330 PACIFIC AVE STE 504	757-428-1787	
	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.

Form 990 (2013)

613 2M

Part III **Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line 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 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 \$ 36,598 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 **▶ 36,598**

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 (see instructions)?		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, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
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		
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		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, for escrow or custodial account liability; 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 temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		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	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		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		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		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		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		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		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 and XII is optional		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, 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		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		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)		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	
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21 X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	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	23	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, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
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	25a	
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	25b	
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26	X
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	27	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).		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
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	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	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	32	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	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, 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	35b	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	36	
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	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
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.		
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).	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, 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
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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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 as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.		
b	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?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
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.		
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.		
c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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 or note to any line in the 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 made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made 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:

► **JOHN H PHILLIPS (757) 486-5875, 1405 DALSBURY LANE, Virginia Beach, VA 23456**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line 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 (list any hours for related organizations below dotted line)	(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STEVEN C WILLIAMS POST CDR	20.00	X		X				0	0	0
(2) DOUGLAS M ILES SR V CDR	10.00	X		X				0	0	0
(3) STEVEN E GRAVES JR V CDR	10.00	X		X				0	0	0
(4) JOHN H PHILLIPS QUARTERMASTER	30.00	X		X				10,800	0	0
(5) GORDON C WAITE 1 YR TRUSTEE		X						0	0	0
(6) WILLIAM R SOWERS 2 YR TRUSTEE		X						0	0	0
(7) MARK A DEFILIPPO 3 YR TRUSTEE		X						0	0	0
(8) PETER A GEBELEIN 4 YR HOUSE COMMITTEE MBR (CHAIRMAN)		X						0	0	0
(9) THERESA J DECHAMPLAIN 3 YR HOUSE COMMITTEE MEMBER		X						0	0	0
(10) RONALD C JONES 5 YR HOUSE COMMITTEE MEMBER		X						0	0	0
(11) RALPH D STEPHENS 2 YR HOUSE COMMITTEE MEMBER		X						0	0	0
(12) JONATHAN HARNDEN 1 YR HOUSE COMMITTEE MEMBER		X						0	0	0
(13) MICHAEL T MARUSHIA SR ADJUTANT	2.00			X				0	0	0
(14) MARK K WINN JUDGE ADVOCATE				X				0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) ROBERT G DUVAL CHAPLAIN				X				0	0	0
(16) RAYMOND J STRAWBRIDGE SURGEON				X				0	0	0
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total								10,800	0	0
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								10,800	0	0

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

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

	Yes	No
3		X
4		X
5		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

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

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 **0**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b	14,609		
	c	Fundraising events	1c	9,419		
	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 ▶		24,028		
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) ▶		12	12
4		Income from investment of tax-exempt bond proceeds . . . ▶				
5		Royalties ▶				
6a		Gross rents	(i) Real	11,010		
b		Less: rental expenses	(ii) Personal			
c		Rental income or (loss)		11,010		
d		Net rental income or (loss) ▶		11,010	11,010	
7a		Gross amount from sales of assets other than inventory	(i) Securities			
b		Less: cost or other basis and sales expenses	(ii) Other			
c		Gain or (loss)				
d		Net gain or (loss) ▶				
8a		Gross income from fundraising events (not including \$ 9,419 of contributions reported on line 1c). See Part IV, line 18 a		25,682		
b		Less: direct expenses b				
c		Net income or (loss) from fundraising events ▶		25,682		25,682
9a		Gross income from gaming activities. See Part IV, line 19 a		830,341		
b		Less: direct expenses b		693,484		
c		Net income or (loss) from gaming activities ▶		136,857	136,857	
10a		Gross sales of inventory, less returns and allowances a		205,882		
b		Less: cost of goods sold b		226,390		
c		Net income or (loss) from sales of inventory ▶		(20,508)	(20,508)	
Miscellaneous Revenue		Business Code				
11a	AMUSEMENT & OTHER	900099	5,213	5,213		
b	RECOVERED BAD DEBT	900099	1,465	1,465		
c	ATM RECEIPTS	900099	1,468	1,468		
d	All other revenue					
e	Total. Add lines 11a-11d ▶		8,146			
12	Total revenue. See instructions ▶		185,227	135,517	0	25,682

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).

Check if Schedule O contains a response or note to any line 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	32,299	32,299		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	4,299	4,299		
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. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	4,553			4,553
12 Advertising and promotion				
13 Office expenses	7,051		7,051	
14 Information technology	1,898		1,898	
15 Royalties				
16 Occupancy	112,273		112,273	
17 Travel	2,558		2,558	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	344		344	
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	2,261		2,261	
b DUES - NATL, DEPT, DISTRICT	7,804		7,804	
c FLAGS - CEMETARY, FIELD, OTH	722		722	
d BAD DEBT EXPENSE	1,240		1,240	
e All other expenses	5,300		5,300	
25 Total functional expenses. Add lines 1 through 24e	184,277	36,598	143,126	4,553
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 SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	225,340	1	225,462	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		4		
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Loans and other 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). Complete Part II of Schedule L		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)		623,561	16	623,683	
Liabilities	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 Loans and other 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	0	
Net Assets of Fund Balances	Organizations that follow SFAS 117 (ASC 958), 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 (ASC 958), 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	225,340	32	225,462	
33 Total net assets or fund balances	623,561	33	623,683		
34 Total liabilities and net assets/fund balances	623,561	34	623,683		

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	185,227
2	Total expenses (must equal Part IX, column (A), line 25)	2	184,277
3	Revenue less expenses. Subtract line 2 from line 1	3	950
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	623,561
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	(828)
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	623,683

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	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.	2c	
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?	3a	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	3b	

Statement of Revenues and Expenses Year Ending 6/30/2014

STATEMENT /

New Item	New	FY2013/2014	Gaming	Canteen	Post	Total
		Revenues				
	1c	Donations Received			\$13,898.83	\$13,898.83
	1c	Fund Raisers		\$2,911.17	\$6,507.69	\$9,418.86
					\$11,783.54	\$11,783.54
						\$35,101.23
Part VIII	1b	Dues, Annual member			\$6,735.00	\$6,735.00
	1b	Dues, Life Membership			\$1,510.00	\$1,510.00
	1b	Nat Reimburse Annual Dues				\$0.00
	1b	Rebate From Dept, Annual Mbr				\$0.00
	1b	Rebate From Nat'l, Life Mbrs			\$6,364.40	\$6,364.40
						\$14,609.40
Part VIII	3	Interest earned (Checking)	\$8.45	\$1.23	\$2.39	\$12.07
	3	Interest Earned (Investments)				\$0.00
						\$12.07
Part VIII	6a	Hall Rental Cleaning Deposit		\$4,700.00		\$4,700.00
	6a	Rental, Equipment				\$0.00
	6a	Rental, Hall		\$3,455.00		\$3,455.00
	6a	Rental, Kitchen		\$1,700.00		\$1,700.00
	6a	Rental, Personal Lockers		\$1,155.00		\$1,155.00
						\$11,010.00
		Sale of Assets				
Part VIII	9a	Pop Open Sales, Fish Tank	\$15,370.00			\$15,370.00
	9a	Pop Open Sales, Machine	\$814,971.00			\$814,971.00
						\$0.00
Part VIII	10a	Sale of Memorabilia			\$2,374.50	\$2,374.50
	10a	Sales - bottled beer		\$69,848.64		\$69,848.64
	10a	Sales - setups		\$17,369.31		\$17,369.31
	10a	Sales - soda/juice		\$9,580.48		\$9,580.48
	10a	Sales / wine		\$7,302.31		\$7,302.31
	10a	Sales - draft beer		\$29,581.89		\$29,581.89
	10a	Sales - food		\$44,424.46		\$44,424.46
	10a	Sales - party kegs		\$2,114.86		\$2,114.86

Part VIII

35,101.23

25,682.37

9,418.86

GOLF TUN.

6536.00

5257.94

Part VIII

13

Part VIII

3

Part VIII

6A

Part VIII

9A

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.**

▶ **Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

VETERANS OF FOREIGN WARS-POST 392

Employer identification number

54-1119242

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 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 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).

☐ 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 XIII, 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 XIII, 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 XIII.

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 the 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 XIII 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 XIII. Check here if the explanation has been provided in Part XIII ☐

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

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 XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. 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 VII Investments - Other Securities

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. 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) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, 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). Check here if the text of the footnote has been provided in Part XIII . . . ☐

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

Employer identification number

VETERANS OF FOREIGN WARS-POST 392

54-1119242

Part I

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 II 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
		<u>BUDDY POPPY</u> (event type)	<u>GOLF TURNMNT</u> (event type)	<u>None</u> (total number)	(add col (a) through col (c))
Revenue	1 Gross receipts	28,575	6,526		35,101
	2 Less: Contributions	9,419			9,419
	3 Gross income (line 1 minus line 2)	19,156	6,526		25,682
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. Subtract line 10 from line 3, column (d) ▶				25,682	

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		830,341		830,341
Direct Expenses	2 Cash prizes	623,344		623,344
	3 Noncash prizes			
	4 Rent/facility costs			
	5 Other direct expenses	70,140		70,140
6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☒ No	☐ Yes _____ % ☐ No	
7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				693,484
8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				136,857

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 CANTEEN 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.** 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 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.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

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. 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)	NONE OVER \$5000							
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								

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.

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.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

01. 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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

**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.

Schedule O (Form 990 or 990-EZ) (2013)

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.

Statement of Revenues and Expenses Year Ending 6/30/2014

	10a	Sales - cigarettes		\$9,404.65		\$9,404.65	
	10a	Sales - bottled beer S/H		\$8,924.72		\$8,924.72	
	10a	Sales - soda / juice S/H		\$1,437.73		\$1,437.73	
	10a	Sales - wine S/H		\$590.15		\$590.15	
	10a	Sales - draft beer S/H		\$2,928.44		\$2,928.44	
						\$205,882.14	
		Amusement Machine Receipts		\$2,383.25		\$2,383.25	
		MWR Receipts		\$2,760.25		\$2,760.25	
	11d	Miscellaneous / Other Income		\$69.38		\$69.38	
Part VIII	11b	Recovered Bad Debt	\$570.00	\$765.00	\$130.00	\$1,465.00	
	11c	ATM Receipts		\$1,468.25		\$1,468.25	
						\$0.00	\$8,146.13
		Total Revenues					\$1,105,101.97
		Cost of Sales					
Part VIII	9b	Prizes awarded - daily machine	\$611,163.60			\$611,163.60	
	9b	Prizes awarded - daily tank	\$12,180.00			\$12,180.00	
	9b	Ticket Machine Repairs				\$0.00	
	9b	Ticket Purchases	\$70,139.92			\$70,139.92	
							\$693,483.52
Part VIII	10b	Admin supplies -	\$1,742.25			\$1,742.25	
	10b	Bar Supplies -		\$3,768.73		\$3,768.73	
	10b	Buddy Poppy Supplies			\$1,083.51	\$1,083.51	
	10b	Cleaning Supplies -		\$2,106.01		\$2,106.01	
	10b	Consumable paper products -		\$2,139.27		\$2,139.27	
	10b	Entertainment Expense		\$8,880.00		\$8,880.00	
	10b	License expense	\$150.00	\$340.00		\$490.00	
	10b	Memorabilia Purchases			\$4,160.11	\$4,160.11	
	10b	Payroll -		\$62,846.14		\$62,846.14	
	10b	Purchase - Bottle Beer		\$35,193.34		\$35,193.34	
	10b	Purchase - Cigarettes		\$9,412.15		\$9,412.15	
	10b	Purchase - Food		\$33,904.67		\$33,904.67	
	10b	Purchase - Keg Beer		\$17,518.00		\$17,518.00	
	10b	Purchase - Soda / Juice		\$4,297.89		\$4,297.89	

Part VIII

(10A) GROSS SALES ✓

(11D) } 52,121.88 ✓

(11D)

(11D) ✓

(11D)

(11D) ✓

(9B) 623,343.60 PRIZES

(9B) 70,139.92 OTHER DIME ✓

TOTAL (9B) 693,483.52 ✓

VFW Post 392

Statement of Revenues and Expenses Year Ending 6/30/2014

	10b	Purchase - Wine	\$3,481.16	\$3,481.16	\$3,481.16	
	10b	Purchase - Inventory Adjustment	\$199.14	\$199.14	\$199.14	
	10b	Trash removal	\$5,476.44		\$5,476.44	
	10b	Kitchen Supplies	\$302.43		\$302.43	
	10b	Federal Payroll Tax Expense	\$24,997.04		\$24,997.04	
	10b	Virginia Payroll Tax Expense	\$3,765.07		\$3,765.07	
	10b	Virginia Employment Commission	\$338.08		\$338.08	
	10b	Federal Unemployment Tax	\$288.39		\$288.39	\$226,389.82
		Total Cost of Sales				\$919,873.34
		Gross Profit				\$185,228.63
		Expenses				
		Refund to patron			\$0.00	
					\$0.00	\$0.00
Part IX	1	229th Military Police			\$0.00	
	1	Alexandria Harmonizers	\$500.00		\$500.00	
	1	Adopt-A-Unit		\$471.78	\$471.78	
	1	American Cancer Society			\$0.00	
	1	American Heart Association		\$70.00	\$70.00	
	1	Annual George Myers Bike		\$392.00	\$392.00	
	1	ANA- Flame of Hope			\$0.00	
	1	Armed Services YMCA	\$200.00		\$200.00	
	1	Boy Scout of America - Troop 392			\$0.00	
	1	Buddy Poppy share to Ladies Auxiliary		\$6,391.49	\$6,391.49	
	1	Christmas Decorations	\$24.70		\$24.70	
	1	Children's Wish Foundation	\$200.00		\$200.00	
	1	Children's Angel Tree			\$0.00	
	1	Children's Christmas party	\$200.00		\$200.00	
	1	Children's Halloween party			\$0.00	
	1	Christmas Baskets	\$200.00		\$200.00	
	1	Community Awards Ceremony	\$270.30		\$270.30	
	1	CPO Association, NAS Oceana	\$440.00		\$440.00	
	1	Dausey Possee Poker Run			\$0.00	

✓ TOTAL (10B) DIRECT COST OF SALES

VFW Post 392
Statement of Revenues and Expenses Year Ending 6/30/2014

1	Cape Henry Collegiate High School					\$0.00
1	Dept of Virginia Fundraiser					\$0.00
1	Deputy Sheriff of the Year	\$200.00				\$200.00
1	Eagle Scout Awards					\$0.00
1	Easter Egg Hunt					\$0.00
1	EMT of the Year	\$200.00				\$200.00
1	Equi-Kids/Vets			\$392.00		\$392.00
1	Fireman of the Year	\$200.00				\$200.00
1	Fisher House Portsmouth	\$500.00				\$500.00
1	Golf Hole Sponsor	\$100.00				\$100.00
1	Hampton Rds Council of VA org	\$200.00				\$200.00
1	Faith Work Coalition	\$392.00				\$392.00
1	Homecoming Events					\$0.00
1	Honor & Remembrance					\$0.00
1	Hope for the Warriors					\$0.00
1	Horton Wreath Society			\$1,000.00		\$1,000.00
1	Isaak Walton League					\$0.00
1	Joy Fund	\$392.00				\$392.00
1	Knights of Columbus/ Golf Sponsor					\$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	Hampton Rds Viper Softball Team					\$0.00
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	Museum of Americans in Wartime	\$392.00				\$392.00
1	National MS Society					\$0.00
1	National Wheelchair Sports Fdtn	\$150.00				\$150.00
1	National Home, VFW			\$500.00		\$500.00
1	Navy/Marine Corps Relief					\$0.00
1	NJROTC	\$1,000.00				\$1,000.00
1	Ocean Lakes HS/PTSA	\$392.00				\$392.00
1	Operation PFP					\$0.00

VFW Post 392

Statement of Revenues and Expenses Year Ending 6/30/2014

1	Patriot Paws Service Dogs	\$392.00			\$392.00
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	Plaza Little League	\$392.00			\$392.00
1	Policeman of the Year	\$200.00			\$200.00
1	Post Birthday				\$0.00
1	Post Christmas Dinner		\$373.31		\$373.31
1	Post Thanksgiving Dinner		-\$17.68		-\$17.68
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				\$0.00
1	SPCA				\$0.00
1	Special Olympics	\$175.00			\$175.00
1	Sun Wheelers				\$0.00
1	St. Juedo-Christian Outreach	\$282.12			\$282.12
1	Star of Sea Catholic School	\$250.00			\$250.00
1	Teacher of the Year	\$400.00			\$400.00
1	Travis Manion Foundation	\$250.00			\$250.00
1	Thanksgiving Baskets	\$300.00			\$300.00
1	The Womens Memorial				\$0.00
1	Tidewater Veterans Memorial	\$100.00			\$100.00
1	Shop with a VET	\$350.00	\$1,650.00		\$2,000.00
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	\$200.00			\$200.00
1	USS Forrestal Association				\$0.00
1	VA Hospital Functions		\$1,506.34		\$1,506.34
1	VA Veterans Care Center - OHS		\$500.00		\$500.00
1	VFW National-Hurricane Sandy Relief	\$392.00			\$392.00
1	Vetshouse, Inc.		\$500.00		\$500.00

Statement of Revenues and Expenses Year Ending 6/30/2014

1	VFW Riders of Virginia	\$392.00			\$392.00	
1	VFW National Military Service		\$500.00		\$500.00	
1	VFW Soft Ball Team	\$500.00			\$500.00	
1	Virginia War Memorial	\$100.00			\$100.00	
1	Vietnam Veterans Assoc	\$392.00			\$392.00	
1	VOD Scholarships	\$350.00			\$350.00	
1	Naval Special Warfare Foundation				\$0.00	
1	Korean War Ceremony				\$0.00	
1	Fisher House				\$0.00	
1	Tidewater Veterans Memorial				\$0.00	
1	Juvenile Diabetes Foundation				\$0.00	
1	Zachary Lamb Service Dogs				\$0.00	
					\$32,299.36	
Part IX	2 Veteran's Aid and Assistance		\$4,225.71		\$4,225.71	
2	Veteran's In Distress				\$0.00	
2	Veteran's Assistance Mileage		\$73.36		\$73.36	
2	Veteran's Memorial Services				\$0.00	
					\$4,299.07	
Part IX	11c 990 Tax Preparation	\$1,525.00			\$1,525.00	
11c	SSA W2/W3				\$0.00	
					\$1,525.00	
Part IX	11b Corporation Legal Fees		\$150.00		\$150.00	
					\$150.00	
Part IX	13 Award Supplies		\$1,403.18		\$1,403.18	
13	Cdr's & Officers Hats & Tags	\$407.62	\$642.68		\$1,050.30	
13	Cemetery Details for food/beverage	\$259.22			\$259.22	
13	Community Services Book		\$31.92		\$31.92	
13	Office / Admin Expense	\$7.25	\$42.84	\$1,243.24	\$1,293.33	
13	Office Equipment - Hard/Soft	\$899.02			\$899.02	
13	Past Commander's Pin		\$184.00		\$184.00	
13	Deceased/Life Members Board		\$216.01		\$216.01	

GRANTS TO ORGANIZATIONS
① PART IX

GRANTS TO INDIVIDUALS
② PART IX

①1c CPA - PART IX

①1b LEGAL - PART IX

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Statement of Revenues and Expenses Year Ending 6/30/2014

13	Memorial Functions	\$1,714.10		\$1,714.10		\$7,051.08
Part IX	Fund raisers expense	\$4,553.45		\$4,553.45		\$4,553.45
Part IX	Internet Services			\$15.99		\$15.99
14	Cox Telephone/Internet Service	\$1,882.10		\$1,882.10		\$1,882.10
Part IX	Bonding of Officers			\$580.00		\$580.00
16	Virginia Pilot	\$197.60		\$197.60		\$197.60
16	City treasurer, Water	\$2,517.03		\$2,517.03		\$2,517.03
16	Copy Data of VA	\$896.50		\$896.50		\$896.50
16	DirectTV	\$9,429.32		\$9,429.32		\$9,429.32
16	Dominion Virginia Power	\$15,017.50		\$15,017.50		\$15,017.50
16	Equipment Purchase, Bar			\$0.00		\$0.00
16	Equipment Purchase, Grounds			\$0.00		\$0.00
16	Equipment Purchase, Halls	\$78.44	\$2,013.58	\$2,092.02		\$2,092.02
16	Equipment Purchase, Kitchen			\$0.00		\$0.00
16	Equipment Purchase, Misc			\$0.00		\$0.00
16	Fire Prevention	\$460.28		\$460.28		\$460.28
16	HRSD	\$742.95		\$742.95		\$742.95
16	Insurance Expense	\$16,040.00		\$16,040.00		\$16,040.00
16	Laundry Expense		\$3,437.55	\$3,437.55		\$3,437.55
16	Sam's Club Membership		\$100.00	\$100.00		\$100.00
16	Pest Control	\$405.00		\$405.00		\$405.00
16	Recruiting Expense	\$296.00		\$185.50		\$481.50
16	Stanley Plant Security	\$1,233.12		\$1,233.12		\$1,233.12
16	Virginia Natural Gas	\$1,671.02		\$1,671.02		\$1,671.02
16	Great America Financial - Copy Machine	\$490.50		\$490.50		\$490.50
16	Kitchen Remodel	\$29,457.56		\$29,457.56		\$29,457.56
16	Maintenance - Building	\$2,393.11	\$132.49	\$2,525.60		\$2,525.60
16	Maintenance - Equipment	\$4,024.44	\$2,101.04	\$6,125.48		\$6,125.48
16	Maintenance - Grounds	\$2,748.59	\$359.75	\$3,108.34		\$3,108.34
16	Maintenance - Miscellaneous		\$325.00	\$325.00		\$325.00
16	Hall Rental Cleaning Deposit Refund		\$3,860.00	\$3,860.00		\$3,860.00

(13) OFFICE - PART IX
 SUPPLIES
 FUND RAISERS EXPS -
 PART IX
 (119)
 (14) INFO / TELEPHONE
 PART IX

Statement of Revenues and Expenses Year Ending 6/30/2014

16	Floor - Main Bar Area	\$2,050.00	\$5,300.00		\$7,350.00	
16	Cleaning Service	\$3,729.60			\$3,729.60	
Part IX						\$112,273.47
24a	Newsletter Production & Distri			\$2,261.28	\$2,261.28	
Part IX			\$1,800.00		\$1,800.00	\$2,261.28
17	Managers Gasoline Expense					
17	Chaplain's Expenses				\$0.00	
17	Commander's Expenses	\$406.71			\$406.71	
17	Incoming Commander's Expenses	\$351.78			\$351.78	
17	Quartermaster's Expenses				\$0.00	
17	Safety Officer				\$0.00	
17	Service Officer Expenses				\$0.00	
						\$2,558.49
Part IX						
19	Cdr to National Convention				\$0.00	
19	Dept Convention - Hospitality Rm				\$0.00	
19	District Meeting - Host			\$280.32	\$280.32	
19	National Commander Visit				\$0.00	
19	National Conv' Registration			\$45.00	\$45.00	
19	School of Instruction			\$18.65	\$18.65	
19	VFW National Campaign				\$0.00	
19	VOD - Dept Convention				\$0.00	
19	Recruiter of the Year Award				\$0.00	
Part IX						\$343.97
24b	Dues, Dept, Annual			\$1,453.50	\$1,453.50	
24b	Dues, District			\$893.50	\$893.50	
24b	Dues, National, Annual			\$2,746.50	\$2,746.50	
24b	Dues, National, Life			\$2,710.00	\$2,710.00	
						\$7,803.50
Part IX					\$0.00	
24c	Flags, Community Support				\$482.33	
24c	Flags, Flag Field			\$482.33	\$482.33	
24c	Flags, Cemetery			\$240.10	\$240.10	
						\$722.43
Part IX					\$0.00	
24d	Parade Expenses			\$1,909.36	\$1,909.36	
24d	Annual Picnic Expense					

(16) OCCUPANCY - PART IX

(24a) NEWS LETTER - PART IX

(17) TRAVEL - PART IX

(19) CONFERENCES - PART IX

(24b) DUES - PART IX

(24c) FLAGS - PART IX

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VFW Post 392

Statement of Revenues and Expenses Year Ending 6/30/2014

	24d	Bank Charges	\$145.00	\$105.00	\$48.00	\$298.00	
	24d	Flowers, Fruit Baskets, Cards			\$915.17	\$915.17	
	24d	Post Installation of Officer's			\$476.35	\$476.35	
	24d	Reimburse member		\$1.00		\$1.00	
	24d	Christmas Gifts to Employees	\$1,700.00			\$1,700.00	
							\$5,299.88
Part IX	24e	Bad Debt Expense	\$500.00	\$610.00	\$130.00	\$1,240.00	\$1,240.00
		Total Expenses					\$184,279.07
		Net Income					\$949.56

24e OTHER EXP - PART IX
 24d BAD DEBT - PART IX

Statement 2

VFW Post 392
July 1, 2013-June 30, 2014

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.