



GENERAL INFORMATION:

Annual Financial Report Kit (Rev. 10/24): The Annual Financial Report Kit is now only available as a tool to assist you in preparing your financial information by category and format as required by National Headquarters (National). Hardcopies or emailed digital PDF copies of AFRs will no longer be accepted by National. AFRs must be submitted using the AFR online submission form accessible through your Membership CRM Page at MyDAV.org. The AFR Kit has been updated to follow suit with the AFR online submission form. To ensure that you are using the current AFR Kit provided by National, use the AFR Kit available on dav.org by navigating to: Member Resources → Quick Links → Elected Officer Resources → Annual Financial Report Kit.

Accounting Year: July 1–June 30 for all departments and chapters as provided in the National Bylaws.

Due Date: No later than September 30. Any department or chapter that has not submitted an AFR online submission form by September 30 will be considered in a delinquent status, which may subject the department/chapter to suspension or revocation of its charter. Note that a saved AFR is not considered a submitted AFR.

Income Filing Requirements:

Departments	All departments are required to file an AFR with National via the AFR online submission form regardless of the amount of gross income.
Chapters	All chapters are required to file an AFR via the AFR online submission form through your Membership CRM Page regardless of the amount of gross receipts. When your report is submitted via the AFR online submission form, it will be submitted to both National and your state department. Gross receipts above \$25,000 , excluding all funding received from National and in-kind donations: If the total income on line 10 minus any amounts on lines 1 and 7 of the completed AFR form is more than \$25,000, the review and approval of your AFR will be completed by National. Gross receipts of \$25,000 or below , excluding all funding received from National and in-kind donations: If the total income on line 10 minus any amounts on lines 1 and 7 of the completed AFR form is \$25,000 or less, the review and approval of your AFR will be completed by your state department.
Departments and Chapters	Gross income exceeding \$500,000 , excluding all funding received from National and in-kind donations: If the total income on line 10 minus any amounts on lines 1 and 7 of the completed AFR exceeds \$500,000, a review by a certified public accountant (CPA) is required. The complete CPA review report to include the basic supporting backup documentation: Statement of Revenues, Expenditures, Assets and Statement of Cash Flows; the actual review must be accompanied by a completed financial report and all additional required information.

Report Submission:

Only online submissions of the AFR made through the Membership CRM system will be accepted by National. AFRs, along with all required supporting documentation, are to be submitted to National and appropriate DAV state department via the AFR online submission form available through your Membership CRM Page at MyDAV.org. Chapters unable to submit an AFR via the AFR online submission form should contact their DAV state department for assistance. The contact information for each DAV state department can be found at dav.org by navigating to Find a DAV Location → Local Chapter → Click on “here” link in blue → Click on Departments & Chapters → Click on link for your Department.

Additional Filing Requirements & Information:

Properly allocate building expenses. If the same building is used for multiple operations, allocations should be made according to how often the building is used for each specific operation. For example, a Bar/Lounge operation that is open 7 days a week would have higher operational costs (utilities, janitorial, insurance, etc.) than a Chapter office that is open 3 days a week and Chapter meetings held once a month. See the Allocation Explanation and Schedule Example on page 14 for additional information.

Cost of Goods Sold must not be included on the financial report as it is the beginning inventory plus purchases made minus the ending the inventory, which is not an actual cash disbursement. Only the actual inventory purchases made during the accounting period should be reported.

Transfers of funds (including cashing in and/or buying a CD) must not be reported on the financial report. A transfer of funds is just moving money the department/chapter already had from one bank account to another bank account. The actual transfer is not income as the department/chapter already had the money as an asset, nor is it an expense as the money was not spent/disbursed. Only income actually earned/received and money actually spent/disbursed during the accounting period should be reported.

Depreciation of fixed assets (real estate, equipment, etc.) must not be listed on the financial report.

Fixed assets such as real estate, furniture/equipment, vehicles and inventory/miscellaneous must be reported separately on the Other Assets Schedule form (901332–Rev. 10/24) included in this kit.

Copies of recognition letters from all organizations and individuals, excluding needy veterans/families of veterans, having received a donation(s) from the department/chapter during the accounting period are required. If recognition letters are not available, copies of cancelled checks clearly showing the recipient and reason for the donation for each may be provided.

Be prepared to substantiate the reported income and/or expenses with receipts, cancelled checks, or other supporting documentation.

ANNUAL FINANCIAL REPORT (AFR) FORM (901308-Rev. 10/24):

This form is to be used to report only cash/liquid assets of a department/chapter. For DAV's financial reporting purposes, cash/liquid assets are assets that are in cash form or are readily convertible to cash. This includes checking and savings accounts, cash on hand, certificates of deposit, market value of investments at end of the accounting period, and any other assets readily convertible to cash (i.e. stocks, bonds, mutual funds and any other securities). The following information and guidelines correspond to the lines of the AFR Form. Some lines may not be applicable and, therefore, should be left blank. Please make entries on the correct lines only. As this form follows the lines and information on the AFR online submission form, it is recommended that you do not alter the categories listed for the specific lines. In addition, a properly formatted schedule that clearly identifies the source of income or the reasons for the disbursements with the **total** amount stated for each category is required for any line on the AFR form indicating "Attach Required Schedule" on which you have entered an amount. **Refer to pages 9 through 13 for schedule examples and proper format.**

BEGINNING BALANCE FOR THIS YEAR'S REPORT:

Beginning Balance: Must be the **total liquid assets** reported on line 27 of last year's financial report. Do not include fixed assets such as real estate, furniture/equipment, vehicles or inventory/miscellaneous in the Beginning Balance figure. Keep in mind that this figure must not be adjusted for any reason. If there was a reporting error on last year's report that changes the amount of the total liquid assets reported on line 27 of that report, the adjustment must be reported in the income or expenses section of this year's financial report accordingly. An explanation for the adjustment must be provided as well.

THIS YEAR'S INCOME/RECEIPTS (Net values are not permitted):

Line 1. All Funding from National Headquarters: Report all funds, including per capita dues, received from National during the accounting period. Funding includes, but is not limited to, per capita dues distributions from National and grants from the Columbia Trust and, for departments, distributions from the Department Fundraising and Department Revenue Sharing Programs. **Attach schedule** listing the type of payment, a description (if applicable), and the amount for each category.

Line 2. Forget-Me-Not Drive Gross Receipts: Report **total gross receipts** from Forget-Me-Not drive during the accounting period. **Attach schedule** listing a description and the amount for each category.

Line 3. Bingo Gross Receipts: Report **total gross receipts** from bingo operation during the accounting period. NOTE: Total gross receipts from voluntary bingo sessions held for disabled veterans at a VAMC and/or nursing home for veterans should be reported on line 9. **Attach schedule** listing a description and amount for each category.

Line 4. Thrift Store Gross Receipts: Report **total gross receipts** from thrift store operation during the accounting period. **Attach schedule** listing a description and amount for each category.

Line 5. Bar/Lounge Gross Receipts: Report **total gross receipts** from bar/lounge operation to include all gross receipts received from all gaming activities (e.g. video gaming machines, pull tabs, lottery tickets) conducted in the bar/lounge during the accounting period. **Attach schedule** listing a description and amount for each category.

Line 6. Interest and Dividend Income: Report interest and dividends received from checking accounts, savings accounts, and certificates of deposit during the accounting period. NOTE: Interest and dividend income received from the investments listed on line 26 should be reported on line 9, 9f as investment income. **Attach schedule** listing a description and amount for each category.

Line 7. In-kind Donations During Accounting Period: Report the total value of in-kind donations that were redistributed during the accounting period. **Attach required schedule** listing the type of in-kind donation (individual or business), the first and last names of each donor for individuals and the business name for businesses, the donated item and value of each item.

Line 8. Total Increase in Market Value of Investments on Line 26 During Accounting Period: Report any **increase** in the market value of the investments reported on line 26 **as of the end of the accounting period (June 30).**

Line 9. Other Income: Report all income and monies received that do not fall into any of the above categories. The **Income Schedule Form for Line 9**, which is included with the AFR Kit, should be completed and provided with the financial report. Each line listed on said form provides a description of what is to be reported on that specific line, as well as what additional schedule attachments are required for each. Alterations and/or grouping of the lines are not

recommended, and entries should be made on the correct lines. Ensure that all required schedule attachments and any other supporting documentation as indicated on the Income Schedule Form for Line 9 are provided. See page 10.

Line 10. Total Income: The sum of lines 1 thru 9. Do NOT include the Beginning Balance amount.

THIS YEAR'S EXPENSES/DISBURSEMENTS (Net values are not permitted):

Line 11. Administrative Personnel Salaries, Benefits, Payroll Taxes and Payroll Processing Fees: Report total amount of all salaries, employee benefits and payroll taxes for administrative personnel only, and any related payroll processing fees. Do not include any salaries, employee benefits, payroll taxes or related payroll processing fees for service personnel (i.e. department/chapter service officers, hospital service coordinators) or bingo or bar/lounge employees as these should be listed on separate schedules for lines 14, 16, and 18 respectively. **Attach required schedule** listing the first and last names of all administrative personnel, their job title or description of duties and the amount of each individual's compensation, as well as expenses related to payroll taxes, payroll processing and benefits for administrative personnel.

Line 12. Conventions/Conferences/Seminars/Meetings: Report total amount of expenses for conventions, conferences, schools of instruction, seminars and meetings, including monthly membership meetings. **Attach required schedule** listing the type of event (e.g. State Fall Conference, National Convention, Legislative Seminar. etc.) and the total amount expended/disbursed for each event. Note that all travel and lodging expenses, advertisements, hospitality rooms and all other expenses directly related to an event should be included in the total amount reported for that event.

Line 13. Administrative & Non-Service Related Postage and Office Supplies: Report total amount of expenses for administrative and non-service related postage and office supplies (pens, paper, ink cartridges). **Note that service related postage and office supplies should be reported on line 14.** The purchase of furniture or equipment (e.g. computers, printers, desks) should not be listed on line 13, but should instead be listed on the lines for which the items were purchased. **Attach required schedule** listing the reasons/descriptions for the expenses and the total amount for each category.

Line 14. Service Expenses: Report total amount of expenses for service programs and activities that provide a direct and substantial benefit to disabled veterans and their families. The **Expenses Schedule Form for Line 14**, which is included with the AFR Kit, should be completed and provided with the financial report. Each line listed on said form provides a description of what is to be reported on that specific line, as well as what additional schedules and attachments are required for each. Alterations and/or grouping of the lines are not recommended, and entries should be made on the correct lines. Ensure that all required schedule attachments, receipts, recognition letters and other supporting documentation as indicated on the Expenses Schedule Form for Line 14 are provided. See pages 6, 7 and 11.

Line 15. Forget-Me-Not Expenses: Report total amount of Forget-Me-Not drive expenses, including flowers, cans, posters, volunteer meals and all other expenses directly related to drive. **Attach required schedule** listing the reasons/descriptions for the expenses and the total amount for each category.

Line 16. Bingo Operation Expenses: Report total amount of expenses for any non-service related bingo operation. Do not report expenses for voluntary bingo sessions held at a VAMC and/or nursing home for disabled veterans on line 16 as those expenses should be reported on line 14, accordingly. The **Expenses Schedule Form for Line 16**, which is included with the AFR Kit, should be completed and provided with the financial report. Each line listed on said form provides a description of what is to be reported on that specific line, as well as what additional schedule attachments are required for each. Alterations and/or grouping of the lines are not recommended, and entries should be made on the correct lines. Ensure that all required schedule attachments and any other supporting documentation as indicated on the Expenses Schedule Form for Line 16 are provided. See pages 6 and 12.

Line 17. Thrift Store Operation Expenses: Report total amount of expenses for any thrift store operation. The **Expenses Schedule Form for Line 17**, which is included with the AFR Kit, should be completed and provided with the financial report. Each line listed on said form provides a description of what is to be reported on that specific line, as well as what additional schedule attachments are required for each. Alterations and/or grouping of the lines are not recommended, and entries should be made on the correct lines. Ensure that all required schedule attachments and any other supporting documentation as indicated on the Expenses Schedule Form for Line 17 are provided. See pages 6 and 12.

Line 18. Bar/Lounge Operation Expenses: Report total amount of expenses for any bar/lounge operation. The **Expenses Schedule Form for Line 18**, which is included with the AFR Kit, should be completed and provided with the financial report. Each line listed on said form provides a description of what is to be reported on that specific line, as well as what

additional schedule attachments are required for each. Alterations and/or grouping of the lines are not recommended, and entries should be made on the correct lines. Ensure that all required schedule attachments and any other supporting documentation as indicated on the Expenses Schedule Form for Line 18 are provided. See pages 6 and 13.

Line 19. Chapter Home/Department HQ Operational Expenses: Report total amount of expenses associated with the chapter meeting place/department headquarters facility operational expenses. The **Expenses Schedule Form for Line 19** (901331 – Rev. 10/24), which is included with the AFR Kit, should be completed and provided with the financial report. Each line listed on said form provides a description of what is to be reported on that specific line, as well as what additional schedule attachments are required for each. Alterations and/or grouping of the lines are not recommended, and entries should be made on the correct lines. Ensure that all required schedule attachments and any other supporting documentation as indicated on the Expenses Schedule Form for Line 19 are provided. See pages 6 and 13.

Line 20. Decrease in Market Value of Investments on Line 26: Report any **decrease** in the market value of investments reported on line 26 **as of the end of the accounting period (June 30)**.

Line 21. Other Expenses: Report total amount of all other expenses that do not fit into any of the above categories. Examples include: awards, gifts and pins to officers, members and quests; dinners and picnics for the members; installation, supplies (non-Forget-Me-Not) purchased from National, and any other miscellaneous expenses. **Attach required schedule** listing the reasons/descriptions for the expenses and the total amount for each category.

Line 22. Total Expenses: The sum of lines 11 thru 21.

ENDING BALANCE FOR THIS YEAR'S REPORT:

Ending Balance: To calculate the Ending Balance, take the amount listed on the **Beginning Balance** line of this current report, add the amount listed on **Line 10. Total Income** of this current report and subtract the amount listed on the **Line 22. Total Expenses** of this current report. In order for the current report to be in balance, the Ending Balance amount must agree with the amount listed on **Line 27. Total Liquid Assets** of this current report.

LIQUID ASSETS:

Lines 23 thru 27 on this form are to be used to report only liquid/cash assets which, for DAV's financial reporting purposes, are assets that are in cash form or are readily convertible to cash (i.e. stocks, bonds, mutual funds and any other securities). Please remember that this does not include fixed assets such as real estate, furniture/equipment, vehicles and inventory/miscellaneous which must be reported on the Other Assets Schedule form included with the AFR Kit.

Line 23. Checking Accounts/Cash on Hand: Report total amounts of all checking accounts and cash on hand on last day of accounting period (June 30). Line 23 consists of two sub-lines requiring specific information for each.

Checking Accounts: Report total of amounts in all checking accounts on last day off the accounting period (June 30). Attach required schedule listing the name of each bank, a description (e.g. Bingo Account), if desired, and balance as of June 30 for each. Also, attach a copy of ONLY the bank statement closest to June 30 for each checking account. **Do not include bank statements for the entire accounting period.** If the total amount reported on this line differs from the closing balance shown on the bank statement(s), provide a copy of the reconciliation page for each checking account.

Cash on Hand: Report all cash on hand as of June 30. Attach required schedule listing the reason for the cash on hand, a description, if desired, and total amount for each entry.

Line 24. Savings Accounts: Report **total** of amounts in **all** savings accounts on last day of accounting period (June 30). **Attach required schedule** listing the name of each bank and balance as of June 30 for each. Also, attach a copy of ONLY the bank statement closest to the June 30 for each savings account. **Do not include bank statements for the entire accounting period.** If the total amount reported on this line differs from the closing balance shown on the bank statement(s), provide a copy of the reconciliation page for each savings account.

Line 25. Certificates of Deposit: Report **total value** (not original purchase value) of **all** certificates of deposit (CD) on last day of accounting period (June 30). **Attach required schedule** listing the name of each bank and balance as of June 30 for each. Also, attach a copy of ONLY the bank statement closest to June 30 or a letter from the financial institution(s) holding any CDs verifying the value as of the end of the accounting period for each CD. **NOTE:** Be sure to properly report all CD

interest earned during the accounting period on line 6 and the actual total value of all CDs on the last day of the accounting period on line 25.

Line 26. Market Value of Investments as of End of Accounting Period: Report **total market value** of investments on the last day of accounting period (June 30). **Attach required schedule** listing the name of each bank and balance as of June 30 for each. Also, attach a copy of **ONLY** the investment statement closest to June 30 for all investments (i.e. stocks, bonds, mutual funds and any other securities).

Line 27. Total Liquid Assets: The sum of lines 23 thru 26. **In all cases**, this figure must **equal** the amount reported on the **Ending Balance** line. **Reports that are not in balance will likely not be accepted.**

NAME OF BANK(S) AND BRANCH LOCATION(S):

Provide the full name and local branch location (address, city, state and ZIP code) of **all** financial institutions (banks, savings & loans, etc.) holding **any** funds of department/chapter/affiliated entity, along with the first and last names and job title for each authorized signer on the bank account(s). Note that the authorized signers should be only those individuals specifically authorized as signatories on these accounts by your constitution/bylaws. If additional space is needed, attach a schedule attachment listing the required information for each bank.

REQUIRED SIGNATURES:

Signed by Audit Committee: The financial report must be **signed** and dated by **three** members of the department/chapter audit committee as indicated in the lower left hand corner of the report. As provided in the National Bylaws, **excluded** from the audit committee are the commander, senior vice commander, treasurer, adjutant and finance committee chairperson. Be sure the membership number of each audit committee member is provided and is legible.

Signed and Submitted by Authorized: The financial report must be **signed**, dated and submitted by an authorized department/chapter officer (preferably the commander, adjutant, or treasurer) as indicated in the lower right hand corner of the report.

SCHEDULE FORMS FOR LINES 9, 14, 16, 17, 18 AND 19 (901331-REV. 10/24):

These forms are provided for these specific lines as each has sub-lines that require schedules and/or additional information for each of those lines. Each line of the forms provides a description of what information should be reported on that specific line, as well as what additional attachments are required for each.

Some things to note when completing these forms:

- All schedule attachments as indicated on the form must be provided. A single schedule attachment listing all income/all expenses is not permitted.
- The figures listed within each schedule attachment must total to the amounts reported on the corresponding lines of the related form.
- The figures listed on the lines of each form must add up to the amount listed on the *Total Amount* line on the corresponding form, as well as agree with the amount listed on the corresponding line of the Annual Financial Report form.

In addition to the above, some things to note when completing the Expenses Schedule Form for Line 14:

- Shares/percentages of fundraisers, assessments and donations given to a DAV department to support their service programs should be reported on line **14g. Service Programs**.
- Copies of the recognition letters from each recipient (with the exception of needy veterans/families of veteran) of any donations given by the department/chapter are required.
- The supporting documentation for each line should be labeled for easy reference back to the corresponding schedule attachment and the information within the supporting documentation should agree with the figure listed on the corresponding line. For example, if \$2,500.00 is listed on line **14b. Donations to State Veterans Homes**, the figures on the schedule attachment should add up to \$2,500.00, and the figures provided within the recognition letters/receipts should also add up to \$2,500.00.

- For department/chapter operated programs/food bank/meal programs, copies of receipts and applicable recognition letters substantiating all expenses related to the operation must be provided.

OTHER ASSETS SCHEDULE FORM (901332-REV. 10/24):

This form is to be used to report all **fixed assets**. Do not include any cash/liquid assets on this form. Please be prepared to substantiate the reported assets with supporting documentation.

Real Estate: Provide the complete address, date of acquisition/purchase and the **current market value** (not purchase price) for **each** property **titled** in the department/chapter name and affiliated entity(ies) name (e.g. thrift store). If more than two properties are owned, attach a schedule listing the required information for **each property**. Rented or leased property that is **not** titled in the department/chapter name or affiliated entity(ies) name should **not** be listed. If a property has been sold during the accounting period, provide a separate schedule listing the complete address, sale date and sale amount for the property.

Loan Information: For any loan in the department/chapter name or affiliated entity(ies) name, provide the full name and address (city, state and ZIP code) of each lender, the type of loan (e.g. existing mortgage, refinance) and the loan balance as of the end of the accounting period (June 30) for each. To report additional loan information, attach a schedule listing the required information for each additional loan.

Furniture/Equipment: Provide the total **current estimated market value**, not the purchase price, of all furniture/equipment owned by the department/chapter or affiliated entity(ies) as of the end of the accounting period (June 30). **Attach required schedule** listing a description (e.g. bingo machine) of furniture/equipment and the **current estimated market value**, not the purchase price, for each category.

Vehicles: Provide the total **current estimated market value**, not the purchase price, of all vehicles/trailers owned by the department/chapter or affiliated entity(ies) as of the end of the accounting period (June 30). **Attach required schedule** listing the year, make and model of all vehicles/trailers owned by the department/chapter and affiliated entity(ies) and the **current estimated market value**, not the purchase price, as of June 30 for each vehicle/trailer.

Inventory/Miscellaneous: Provide the **total current estimated market value**, not the purchase price, of all inventory/miscellaneous owned by the department/chapter or affiliated entity(ies) as of the end of the accounting period (June 30). **Attach required schedule** listing the inventory/miscellaneous (e.g. flags, office supplies) and the **current estimated market value**, not the purchase price, for each category.

ENSURE REPORT IS MATHEMATICALLY CORRECT AND IN BALANCE:

Be sure to complete **all** computations on the financial report and required schedules.

Ensure that the amounts listed on the financial report agree with the corresponding schedule amounts.

Ensure that the report is in balance. Start with the beginning balance listed at the top of this current financial report, add the total income listed on line 10 and subtract the total expenses listed on line 22 to arrive at the ending balance. The ending balance **must** agree with the total liquid assets listed on line 27 of this current financial report. **Reports that are not in balance will likely not be accepted.**

REQUIRED SCHEDULES – ENSURE ALL REQUIRED SCHEDULES ARE IN THE PROPER FORMAT:

Simple schedules in the proper format that clearly identify the source of income and the reasons for the disbursements are required for any line indicating an attached schedule is needed and an amount is listed on that line. Combine all like income or all like disbursements and indicate the total amount for each category; for example: Quilt Raffle income and the **total** amount received from the quilt raffle would be listed on the schedule for line 9, 9a; State Convention and the **total** amount disbursed for the state convention would be reported on the schedule for line 12; Repairs: Plumbing and the **total** amount disbursed for all plumbing repairs for the chapter home/department HQ facility would be reported on the schedule for line 19, 19a; Chapter Christmas Party and the **total** amount disbursed for said party would be reported on the

schedule for line 21. Monthly breakdowns/general ledger reports and listings of each deposit made, each check written and each withdrawal are **not** acceptable.

Refer to pages 9 through 13 of these instructions for the proper format.

SUBMIT INFORMATION AS FOLLOWS:

- Log in to your Membership CRM Page at MyDAV.org to access the AFR online submission form and enter your financial report information, accordingly. If you have not already registered for login credentials for MyDAV.org, see the MyDAV.org Annual Financial Report User Guide available at DAV.org by navigating to: Member Resources > Quick Links > Elected Officer Resources > locate and click on the Annual Financial Report User Guide link. As a reminder, hardcopy or emailed reports are not accepted at National.
- If your DAV state department will be submitting the report through the Membership CRM system on behalf of the chapter, send one copy of all forms and supporting schedules and attachments to your DAV state department. The contact information for state departments can be found at www.dav.org by navigating to: Find a DAV Location > Local Chapter tab > Click on blue “here” link > Click on Locate Your Local Chapter (green box at left of page > Click on the dropdown arrow and click on Search > Click on link for appropriate state > Click on link for your department.
- Retain a copy of all forms and all original supporting schedules and attachments for your records.

SCHEDULE EXAMPLES:**Schedule for Line 1**

Per Capita Dues	125.00
Columbia Trust Grant	Project for Disabled Veterans 1,000.00
Other	Program Distribution from Natl 350.25
Line 1 Total	\$1,475.25

Schedule for Line 2

Forget Me Not Income	1500.00
Line 2 Total	\$1,500.00

Schedule for Line 3

Instant Bingo	122,500.75
Wednesday Bingo	47,756.85
Line 3 Total	\$170,257.60

Schedule for Line 4

Thrift Store	11 Main St.	311,475.36
Line 4 Total		\$311,475.36

Schedule for Line 5

Beverage & Food Sales	123,508.91
Pull Tab Sales	16,545.00
Jukebox Income	850.25
Pool Table Income	1,225.75
Sale of Old Bar Stools	500.00
Line 5 Total	\$142,629.91

Schedule for Line 6

Checking Account Interest	36.54
CD Interest	25.02
Savings Account Interest	115.36
Line 6 Total	\$176.92

Schedule for Line 7

Individual	Jane Ross	Hospital Bed	900.00
Business	Medical Store	Wheelchair	700.00
Line 7 Total			\$1,600.00

Schedule for Line 11

Salaries	Jerry Brown	Adjutant	15,716.44
Salaries	Larry James	Office Support	10,975.65
Other		Payroll Taxes	1,536.47
Line 11 Total			\$28,228.56

Schedule for Line 12

Monthly Chapter Meetings	647.12
State Mid-Winter Conference	347.57
National Convention	1,745.33
Other	Legislative Seminar 189.47
State Convention	953.21
Line 12 Total	\$3,882.70

Schedule for Line 13

Postage	180.20
Pens, Pencils, etc.	74.35
Paper	115.55
Ink Cartridges	254.67
Line 13 Total	\$624.77

Schedule for Line 15

Posters	124.54
Forget-Me-Nots	112.00
Volunteer T-Shirts	475.86
Line 15 Total	712.40

Schedule for Line 21

Fundraiser - BBQ Event	4,512.36
Fundraiser - Car Show	125.00
Fundraiser - Quilt Raffle	743.15
DAV Membership Dues	250.00
Christmas Dinner for Members	1,483.77
Hall Rental Operation	2,648.22
Line 21 Total	\$9,762.50

Schedule for Line 23a

US Bank	Thrift Store Account	45,124.33
Bank of America	General Account	28,443.91
Line 23a Total		\$73,568.24

Schedule for Line 23b Cash on Hand

Bingo Cash Drawer	2,500.00
Gift Cards	Unused 500.00
Line 23b Total	\$3,000.00

Schedule for Line 24

Bank of America	18,161.73
Line 24 Total	\$18,161.73

Schedule for Line 25

US Bank	10,293.47
US Bank	5,000.00
Line 25 Total	\$15,293.47

Schedule for Line 26

Wells Fargo	145,678.23
Fifth Third Bank	17,574.88
Line 26 Total	163,253.11

LINE 9 SCHEDULE EXAMPLES

9a. Fundraiser

BBQ Event	18,243.11
Car Show	2,500.00
Quilt Raffle	3,549.88
Line 9a. Total	\$24,292.99

9b. Member Donations

James Denver	2,500.00
Mary Blue	3,549.88
Line 9a. Total	\$6,049.88

9c. Business Donations

Jolly Mart	750.00
Swap Shop	1,500.00
Line 9c. Total	\$2,250.00

9d. Non-Member Donations

Janice Jones	50.00
Don Macon	175.00
Elise Perry	1,700.00
Line 9d. Total	\$1,925.00

9e. Testamentary Type Gifts

Benny Jones	Will	5,000.00
Jack Market	Trust	5,000.00
Don Macon	Bequest	75,000.00
Line 9e. Total		\$85,000.00

9f. Other Income

Hall Rental Operation	8,572.00
Sale of Merchandise	2,137.80
Sale of Van	75,000.00
Line 9f. Total	\$85,709.80

LINE 14 SCHEDULE EXAMPLES**14a. Donations to VA Medical Centers**

Name of VAMC	Hygiene Items	452.14
Name of VAMC	TV for Rec Room	300.00
Line 14a. Total		\$752.14

14b. Donations to State Veteran Homes and Patients

Name of Facility	General Donation	100.00
Name of Facility	Christmas Cards	400.00
Name of Facility	Picnic Items	100.00
Line 14b. Total		\$600.00

14f. VAVS Programs

Donations	Facility Name	Ramp Project	2,500.00
Other	Volunteer Meals		125.00
Line 14f. Total			\$2,625.00

14g. Service Programs

Donations	Recipient Name	2,500.00
	Program Name	
Other	Program Expense	2,141.57
Dept/Chpt Operated Program	Chapter Food Bank	16,485.25
Line 14g. Total		\$21,126.82

14h. Service Office/Officer Expenses

Donations	County VSO	Office Supplies	246.84
Other	CSO Office Rent		2,400.00
Line 14h. Total			\$2,646.84

14i. Service Officer Salaries and Benefits

Employee Benefits	Insurance	2,147.56
Salaries	Nathan Moore NSO Supervisor	12,854.28
Donations	NSO Office Salary Support	5,000.00
Other	Holiday Bonuses	2,000.00
Payroll Taxes	FICA	1,457.25
Line 14i. Total		\$23,459.09

14j. HSC Salaries, Benefits & Expenses

Salaries	Rose Jones	HSC	15,412.67
Salaries	Sam Jacks	HSC	13,478.21
Payroll Taxes	SUTA		7,500.00
Employee Benefits	Insurance		1,247.36
Donations	HSC Office	Salary Support	5,000.00
Other	Holiday Bonuses		1,000.00
Line 14j. Total			\$43,638.24

14k. Direct Assistance to Needy Vets & Families

Benny Votto	Rent	500.00
Angela Martin	Utilities	285.46
Mike Frazier	Family Funeral	175.23
Line 14k. Total		\$960.69

14m. In-Kind Donations During Accounting Period

Individual	Jackie Marks	Wheelchair	700.00
Business	Veteran Store	Hospital Bed	900.00
Line 14m. Total			\$1,600.00

LINE 16 SCHEDULE EXAMPLE**16a. Building Operation Costs**

Mortgage Payments	11 Main St	4,826.31
Real Estate Taxes	11 Main St	1,502.70
Insurance	Liability Insurance	1,647.89
Utilities	Gas and Electric	3,541.42
Utilities	Telephone	1,000.00
Other	Janitorial Service	2,238.45
Repairs	Electric Repair	1,017.16
Maintenance	HVAC Annual Service	761.84
Line 16a. Total		\$16,535.77

16b. Licenses & Permits

Gaming License	250.00
Line 16b. Total	\$250.00

16c. Player Payouts/Prizes

Instant Bingo Payouts	575.23
Wednesday Bingo Payouts	125.00
Line 16c. Total	\$700.23

16d. Salaries

Kelly Smith	Cashier	Temp	1,876.29
Bob Crow	Floor Worker		1,876.29
Line 16d. Total			\$3,752.58

16e. Payroll Taxes

FUTA	1,000.00
SUTA	258.44
Line 16e. Total	\$1,258.44

16f. Employee Benefits

Holiday Bonuses	500.00
Medical Insurance	1,200.00
Line 16f. Total	\$1,700.00

16g. Payroll Processing Fee

Payroll Processing Service Fees	835.12
Line 16g. Total	\$835.12

16h. Supplies

Bingo Cards	219.45
Daubers	49.17
Pull Tabs	200.00
Line 16h. Total	\$468.62

16i. Banking Fees/Charges

Checking Account Service Fees	6.45
Checking Account Returned Check Charge	25.00
Line 16i. Total	\$31.45

16j. Other

Advertising	375.00
Bingo Volunteer Meals	86.24
Line 16j. Total	\$461.24

LINE 17 SCHEDULE EXAMPLE**17a. Building Operation Costs**

Mortgage Payments	75 Green Ave	9,465.83
Real Estate Taxes	75 Green Ave	1,795.43
Insurance	Liability Insurance	2,354.87
Utilities	Gas and Electric	4,956.17
Utilities	Water	5.00
Other	Janitorial Service	15.00
Repairs	Plumbing Repair	75.24
Maintenance	HVAC Annual Service	450.00
Line 17a. Total		\$19,117.54

17b. Management Fees

Professional Management Fees	15,147.69
Line 17b. Total	\$15,147.69

17c. Licenses & Permits

Business License	250.00
Sign Permit	175.00
Line 17c. Total	\$425.00

17d. Salaries

Carl Green	Cashier	1,876.29
Marie Brown	Manager	2,500.00
Line 17d. Total		\$4,376.29

17e. Payroll Taxes

FUTA	754.23
SUTA	504.21
Line 17e. Total	\$1258.44

17f. Employee Benefits

Medical Insurance	1,750.26
Line 17f. Total	\$1,750.26

17g. Payroll Processing Fee

Payroll Processing Service Fees	452.78
Line 17g. Total	\$452.78

17h. Banking Fees/Charges

Checking Account Service Fees	35.00
Savings Account Service Fees	4.58
Line 17h. Total	\$39.58

17i. Supplies

Restroom Supplies	1,568.23
Laundry Detergent	849.74
Line 17i. Total	\$2,417.97

17j. Vehicle Expense

Maintenance	Oil Changes	850.32
Fuel	Van Fuel	68.50
Insurance	Liability Insurance	1,527.36
Repairs	Transmission	3,547.68
Other	Seat Cover	12.85
Loan Payments	Box Vans	4,357.15
Loan Payments	Trailer	1,946.69
Line 17j. Total		\$12,310.55

17k. Other

Advertising	1,479.55
Posters	57.12
Line 17k. Total	\$1,536.67

LINE 18 SCHEDULE EXAMPLE**18a. Building Operation Costs**

Mortgage Payments	11 Main St	4,826.31
Real Estate Taxes	11 Main St	1,502.70
Insurance	Fidelity Bond	567.45
Insurance	Liability Insurance	1,080.44
Utilities	Gas and Electric	3,541.42
Utilities	Water	1,000.00
Utilities	Telephone	1,200.00
Other	Janitorial Service	2,238.45
Repairs	Plumbing Repair	1,017.16
Maintenance	Annual Cooler Service	761.84
Line 18a. Total		\$17,735.77

18b. Licenses & Permits

Gaming License	250.00
Liquor License	500.00
Line 18b. Total	\$750.00

18c. Purchases

Bar Stools	575.23
Alcohol Purchases	5,246.89
Food Purchases	3,546.14
Line 18c. Total	\$9,368.26

18d. Salaries

Jim Short	Bartender	876.29
Martin Johns	Manager	2,500.00
Line 18d. Total		\$3,376.29

18e. Payroll Taxes

FUTA	1,145.32
SUTA	398.71
Line 18e. Total	\$1,544.03

18f. Employee Benefits

Holiday Bonuses	500.00
Medical Insurance	1,200.00
Line 18f. Total	\$1,700.00

18g. Payroll Processing Fee

Payroll Processing Service Fees	1,237.46
Line 18g. Total	\$1,237.46

18h. Banking Fees/Charges

Checking Account Service Fees	14.96
Investment Management Fees	1,973.08
Line 18h. Total	\$1,988.04

18i. Other

Advertising	1,368.11
Pool Table Repair	110.36
Line 18j. Total	1,478.47

LINE 19 SCHEDULE EXAMPLE**19a. Building Operation Costs**

Rent	VFW- Meeting Space Rent	1,200.00
Insurance	Liability Insurance	647.89
Line 19a. Total		\$1,847.89

19b. Licenses & Permits

Business License	115.00
Line 19b. Total	\$115.00

19c. Purchases

Chapter Flag	615.49
US Flag	125.00
Frame for Charter Document	150.00
Line 19c. Total	\$890.49

19d. Banking Fees/Charges

Checking Account Service Fees	25.31
Investment Management Fees	253.47
Line 19d. Total	\$278.78

19e. Other

Accounting Fees	875.46
Line 19e. Total	\$875.46

ALLOCATION EXPLANATION AND SCHEDULE EXAMPLE

The following is an example of allocations of expenses directly relating to the operation of a Bar/Lounge open seven (7) days a week, a Bingo holding four (4) sessions per month, and expenses directly relating to Home operations three (3) days a week and one (1) meeting per month. For the purposes of this example, expenses will be allocated at 60% to the Bar/Lounge, 30% to the Bingo, and 10% to Home and meeting operations with total itemized building expenses for the accounting period as follows:

Total Mortgage Payments	8,000.00
Total Insurance Payments	2,053.20
Total Pest Control Expenses	460.00
Total Utilities Payments	4,488.00
Total Cleaning Service Expenses	6,535.00
Total Repairs	6,885.10
Total Itemized Building Expenses	\$8,421.30

You would figure the allocation amount for each individual item:

60% of itemized building expenses:		30% of Itemized Building Expenses:		10% of Itemized Building Expenses:	
Mortgage Payments	\$4,800.00	Mortgage Payments	\$2,400.00	Mortgage Payments	\$800.00
Insurance	1,231.92	Insurance	615.96	Insurance	205.32
Pest Control	276.00	Pest Control	138.00	Pest Control	46.00
Utilities	2,692.80	Utilities	1,346.40	Utilities	448.80
Cleaning Service	3,921.00	Cleaning Service	1,960.50	Cleaning Service	653.50
Repairs	4,131.06	Repairs	2,065.53	Repairs	688.51

You would then compile individual schedules for lines 16, 18 and 19 reflecting the proper allocations and other expenses that are directly related to each operation and use the information to complete the required forms for each of these lines:

Bingo - Line 16

Bingo Payments	10,603.49
Bingo License	100.00
Bingo Supplies	500.00
-Bingo Cards	250.00
-Pull Tabs	200.00
-Daubers	50.00
Total Bingo Payroll	2,000.00
-Bob Jones, Manager	1,500.00
-John Doe, Cashier	500.00
Mortgage Payments	2,400.00
Insurance	615.96
Pest Control	138.00
Utilities	1,346.40
Cleaning Service	1,960.50
Repairs	2,065.53
Line 16 Total	\$21,729.88

Bar/Lounge - Line 18

Purchase of Liquor	8,500.00
Purchase of Beer	3,552.92
Sales Tax	3,087.40
Purchase of Bar Stools	500.00
Cooler Maintenance	1,000.00
Total Bar/Lounge Payroll	5,000.00
-Jim Greene, Manager	2,000.00
-Jane Smith, Bartender	1,800.00
-John Doe, Custodian	1,200.00
Mortgage Payments	5,600.00
Insurance	1,437.24
Pest Control	322.00
Utilities	3,141.64
Cleaning Service	4,574.50
Repairs	4,819.57
Line 18 Total	\$41,535.31

Chapter Home - Line 19

Purchase Office Computer	250.00
Purchase Office Desk	75.00
Purchase Office Printer	100.00
Mortgage Payments	2,400.00
Insurance	615.95
Pest Control	138.00
Utilities	1,346.41
Cleaning Service	1,960.50
Repairs	2,065.52
Line 19 Total	\$9,251.38

ANNUAL FINANCIAL REPORT CHECKLIST (provided for your convenience):

- ☐ Is the AFR form current (901308–Rev. 10/24)? Outdated forms will not be accepted.
- ☐ Are you using the required accounting period of July 1 to June 30?
- ☐ If your gross annual income, excluding all funding from National and in-kind donations, exceeds \$500,000, has a review by a certified public accountant (CPA) been performed? Be sure to include the complete CPA review.
- ☐ Is the beginning balance figure the Total Liquid Assets (line 27) from last year's report?
- ☐ Are all the computations on the AFR form completed?
- ☐ Does the Beginning Balance on the current report plus Total Income (line 10) minus Total Expenses (line 22) agree with Liquid Assets listed on line 27 of the current report?
- ☐ Are all the names and addresses of the local branch locations of the department/chapter/affiliated entity financial institutions included?
- ☐ Are the first and last names of the authorized signers on all department/chapter/affiliated entity bank accounts included? NOTE: There should be at least two authorized signers on each bank account.
- ☐ Did three members of the audit committee sign and date the AFR form? (Excluded from the audit committee are the commander, senior vice commander, treasurer, adjutant and the finance committee chairperson.)
- ☐ Is the AFR form signed, dated and submitted by an authorized department/chapter officer (preferable the commander, adjutant, or treasurer)?
- ☐ Are copies of the legal gifting documents for any bequests/trusts received enclosed?
- ☐ Are copies of the applicable recognition letters for donations made to others enclosed?

Are the following applicable schedules and/or attachments: 1.) Equal to the amount listed on the corresponding lines of the Annual Financial Report; 2.) In the proper format (refer to pages 7 and 8); and 3.) Included with your report?

- ☐ Line 1. All Funding From National Headquarters
- ☐ Line 2. Forget-Me-Not Drive Gross Receipts
- ☐ Line 3. Bingo Gross Receipts
- ☐ Line 4. Thrift Store Gross Receipts
- ☐ Line 5. Bar/Lounge Gross Receipts
- ☐ Line 6. Interest & Dividend Income From Checking, Savings and C.D.s Only
- ☐ Line 7. In-kind Donations
- ☐ Line 9. Other Income – Is the provided Income Schedule Form for Line 9 properly completed?
- ☐ Are the additional applicable detailed schedule attachments and copy of the legal gifting document(s) for any testamentary type gifts provided for the following lines of the Income Schedule Form for Line 9:
 - ☐ 9a. Fundraiser
 - ☐ 9b. Members Donations
 - ☐ 9c. Business Donations
 - ☐ 9d. Non-Member Donations
 - ☐ 9e. Testamentary Type Gifts
 - ☐ 9f. Other Income
- ☐ Line 11. Administrative Personnel Salaries, Benefits, Payroll Taxes & Payroll Processing Fees
- ☐ Line 12. Conventions/Conferences/Seminars/Meetings
- ☐ Line 13. Administrative & Non-Service Related Postage & Office Supplies
- ☐ Line 14. Service Expenses — Is the provided Expenses Schedule Form for Line 14 properly completed showing the total amount expended for such programs and activities that provide a direct and substantial benefit to ill and injured veterans and their families?
- ☐ Are the additional applicable detailed schedules and copies of required recognition letters included for the following lines of the Service Expenses Schedule form:
 - ☐ 14a. Donations to VA Medical Centers
 - ☐ 14b. Donations to State Veterans Homes & Patients
 - ☐ 14c. Donations to the Columbia Trust
 - ☐ 14d. Donations to the National Service Foundation
 - ☐ 14f. VAVS Programs
 - ☐ 14h. Service Office/Officer Expenses
 - ☐ 14i. Service Officer Salaries and Benefits
 - ☐ 14j. Hospital Service Coordinators Salaries, Benefits & Expenses
 - ☐ 14k. Direct Assistance to Needy Veterans & Families
 - ☐ 14m. In-kind Donations

- ☐ 14g. Service Programs ☐ 14n. Other Service Expenses
- ☐ Line 16. Bingo Expenses – Is the provided Expenses Schedule Form for Line 16 properly completed?
- ☐ Are the additional applicable detailed schedule attachments included for the following lines of the Expenses Schedule Form for Line 16:
- | | |
|--|--|
| <input type="checkbox"/> 16a. Building Operation Costs | <input type="checkbox"/> 16f. Employee Benefits |
| <input type="checkbox"/> 16b. Licenses & Permits | <input type="checkbox"/> 16g. Payroll Processing Fee |
| <input type="checkbox"/> 16c. Player Payouts/Prizes | <input type="checkbox"/> 16h. Supplies |
| <input type="checkbox"/> 16d. Salaries | <input type="checkbox"/> 16i. Banking Fees/Charges |
| <input type="checkbox"/> 16e. Payroll Taxes | <input type="checkbox"/> 16j. Other |
- ☐ Line 17. Thrift Store – Is the provided Expenses Schedule Form for Line 17 properly completed?
- ☐ Are the additional applicable detailed schedule attachments included for the following lines of the Expenses Schedule Form for Line 17:
- | | |
|--|---|
| <input type="checkbox"/> 17a. Building Operation Costs | <input type="checkbox"/> 17g. Payroll Processing Fees |
| <input type="checkbox"/> 17b. Management Fees | <input type="checkbox"/> 17h. Banking Fees/Charges |
| <input type="checkbox"/> 17c. Licenses & Permits | <input type="checkbox"/> 17i. Supplies |
| <input type="checkbox"/> 17d. Salaries | <input type="checkbox"/> 17j. Vehicle Expenses |
| <input type="checkbox"/> 17e. Payroll Taxes | <input type="checkbox"/> 17k. Other |
| <input type="checkbox"/> 17f. Employee Benefits | |
- ☐ Line 18. Bar/Lounge – Is the provided Expenses Schedule Form for Line 18 properly completed?
- ☐ Are the additional applicable detailed schedule attachments included for the following lines of the Expenses Schedule Form for Line 18:
- | | |
|--|---|
| <input type="checkbox"/> 18a. Building Operation Costs | <input type="checkbox"/> 18f. Employee Benefits |
| <input type="checkbox"/> 18b. Licenses & Permits | <input type="checkbox"/> 18g. Payroll Processing Fees |
| <input type="checkbox"/> 18c. Purchases | <input type="checkbox"/> 18h. Banking Fees/Charges |
| <input type="checkbox"/> 18d. Salaries | <input type="checkbox"/> 8i. Other |
| <input type="checkbox"/> 18e. Payroll Taxes | |
- ☐ Line 19. Chapter Home/Department HQ Operational Expenses – Is the provided Expenses Schedule Form for Line 19 properly completed?
- ☐ Are the additional applicable detailed schedule attachments included for the following lines of the Expenses Schedule Form for Line 19:
- | | |
|--|--|
| <input type="checkbox"/> 19a. Building Operation Costs | <input type="checkbox"/> 19d. Banking Fees/Charges |
| <input type="checkbox"/> 19b. Licenses & Permits | <input type="checkbox"/> 19e. Other |
| <input type="checkbox"/> 19c. Purchases | |
- ☐ Line 21. Other Expenses
- ☐ Line 23. Checking Account/Cash on Hand
- ☐ Line 24. Savings Account
- ☐ Line 25. Certificate(s) of Deposit
- ☐ Line 26. Market Value of Investments as of End of Accounting Period
- ☐ OTHER ASSETS SCHEDULE—Is the Other Assets Schedule **form** (901332–Rev. 10/24) properly completed to include the full address, date of acquisition/purchase and the current market value of each property titled in department/chapter/affiliated entity name as of June 30; any loan balance and full name and address of lending institution(s); and furniture/equipment, vehicles and inventory listed at their **current market value** as of June 30?
- ☐ Are the additional applicable schedule attachments included for the following lines of the Other Assets Schedule form?
- | |
|--|
| <input type="checkbox"/> Furniture/Equipment |
| <input type="checkbox"/> Vehicles |
| <input type="checkbox"/> Inventory/Miscellaneous |



Located at _____ Accounting Period from **July 1,** _____ to **June 30,** _____
City State

This Year's Gross Income/Receipts (net values are not permitted):

- *** The report must be reviewed by a certified public accountant if the amount shown on line 10 minus the amounts shown on lines 1 and 7 exceeds \$500,000. ***

This Year's Expenses/Disbursements (net values are not permitted):

- Ending Balance** \$ _____
(Beginning Balance plus Line 10 minus Line 22)

Liquid Assets: Liquid assets are those assets which are readily convertible to cash, and do not include real or physical property such as real estate or furniture and fixtures. If applicable, complete and attach Other Assets Schedule form (901332-Rev. 10/24) to this report.

- Name of Bank(s) and Local Branch Location(s), and First and Last Names and Job Title of Authorized Signers on Bank Account(s):**

SIGNED & SUBMITTED *authorized department/chapter officer*
(preferably the commander, adjutant or treasurer)

Authorized Officer Signature
Authorized Officer Title & Membership Number
Date

This form is required to be submitted annually by the National Constitution and Bylaws Article 8, Section 8.4 and Article 9, Section 9.3. If gross receipts of chapter, excluding dues per capita and in-kind donations, are equal to or less than \$25,000, submit report to state department only.



Income Schedule Form for Line 9

Important Notice to all Departments and Chapters:

Complete this form as an itemized schedule for Line 9 under the "Income" section of the financial report and attached as an addendum to the report. Alterations and/or grouping of these lines are not recommended. Group supporting documentation by category and clearly label with the title of the corresponding line.

Amount

9a. Fundraiser (attach schedule listing name of each fundraiser and total amount for each):

\$ _____

9b. Member Donations (attach schedule listing first and last names of each donor and donation amount from each):

9c. Business Donations (attach schedule listing name of each business and donation amount from each):

9c. Non-Member Donations (attach schedule listing first and last names of each donor and donation amount from each):

9e. Testamentary Type Gift (attach schedule listing name of decedent/provider, type of gift, total gift amount and copy of legal gifting document (will, trust, etc.) for each):

9f. Other (attach schedule listing the source of income and the total amount for each):

Total Amount of Line 9 Income (this figure must equal the amount on Line 9 of Annual Financial Report):

\$ _____



Expenses Schedule Form for Line 14

Important Notice to all Departments and Chapters:

Completed this form as an itemized schedule for Line 14 under the "Expenses/Disbursements" section of the financial report and attached as an addendum to the report. Alterations and/or grouping of these lines are not recommended. Group supporting documentation by category and clearly label with title of corresponding line.

	<u>Amount</u>
14a. Donations to VA Medical Centers (attach schedule listing name of VAMC, reason for expense/donation, and amount and copy of recognition letter from VAMC):	\$ _____
14b. Donations to State Veterans Homes and Patients (attach schedule listing name of facility, reason for expense/donation, and amount and copy of recognition letter from facility):	_____
14c. Donations to the Columbia Trust (attach copy of recognition letter from Trust, which may be requested at NSF@dav.org, or copy of canceled check):	_____
14d. Donations to the National Service Foundation (attach copy of recognition letter from Trust, which may be requested at NSF@dav.org, or copy of canceled check):	_____
14e. DAV Transportation Network Vehicle Grant Program (payments made directly to DAV National Headquarters for Program):	_____
14f. VAVS Programs (attach schedule listing name of facility, name of program and total program expense for each. If service was in form of donation, attach a copy of recognition letter from facility):	_____
14g. Service Programs (attach schedule listing name of organization, name of program and total program expense for each and a copy of recognition letter from organization. If department/chapter-operated program, list program name and total program expense and attach copies of receipts substantiating total expense):	_____
14h. Service Office/Officer Expenses (attach schedule listing reasons for expenses with total amount stated for each category. If service was in form of donation, attach copy of recognition letter from facility):	_____
14i. Service Officer Salaries and Benefits (attach schedule listing first and last names and total salary and benefits for each. If support was in form of donation, attach copy of recognition letter from service office):	_____
14j. Hospital Service Coordinators Salaries, Benefits & Expenses (attach schedule listing first and last names and total salary and benefits of each, and all other related expenses. If support was in form of donation, attach copy of recognition letter from HSC office):	_____
14k. Direct Assistance to Needy Veterans & Families (attach schedule listing veteran first and last names, reason for grant/assistance, and amount and copy of Financial Assistance Form, if using, or receipt):	_____
14l. Publication of Newsletters/Periodicals (devoted to providing service/VA benefits/membership information):	_____
14m. In-kind Donations (attach schedule listing recipient first and last names (if individual) or business name, item donated and estimated value of each. Note that the amount(s) listed on the schedule attachment must agree with the amount(s) reported on Line 7. In-kind Donations in the income section of the AFR form):	_____
14n. Other Service Expenses (attach schedule listing the reasons for expenses/disbursements with the total amount stated for each category. If service was in form of donation, include the recipient first and last names, reason for the donation and attach copy of recognition letter from recipient):	_____
Total Amount of Line 14 Expenses (this figure must equal the amount reported on Line 14 of Annual Financial Report):	\$ _____



Expenses Schedule Form for Line 16

Important Notice to all Departments and Chapters:

This form must be completed as an itemized schedule for Line 16 under the “Expenses/Disbursements” section of the financial report and attached as an addendum to the report. Alterations and/or grouping of these lines are not recommended. Group supporting documentation by category and clearly label with the title of the corresponding line.

Amount

16a. Building Operation Costs (attach schedule listing type of expense (e.g. utilities, repairs, mortgage payments), reason/description for expense and total amount for each category):

\$ _____

16b. Licenses & Permits (attach schedule listing reason/description for expenses and total amount for each category):

16c. Player Payouts/Prizes (attach schedule listing reason/description for expenses and total amount for each category):

16d. Salaries (attach schedule listing first and last names, job title or description for each bingo employee and total salary/compensation amount for each):

16e. Payroll Taxes (attach schedule listing reason/description for expenses and total amount for each category):

16f. Employee Benefits (attach schedule listing reason/description for expenses and total amount for each category):

16g. Payroll Processing Fees (attach schedule listing reason/description for expenses and total amount for each category):

16h. Supplies (attach schedule listing reason/description for expenses with total amount stated for each category):

16i. Banking Fees/Charges (attach schedule listing reason/description for expenses and total amount for each category):

16j. Other (attach schedule listing reason/description for expenses and total amount for each category):

Total Amount of Line 16 Expenses (this figure must equal the amount reported on Line 16 of Annual Financial Report):

\$ _____



Expenses Schedule Form for Line 17

Important Notice to all Departments and Chapters:

This form must be completed as an itemized schedule for Line 17 under the "Expenses/Disbursements" section of the financial report and attached as an addendum to the report. Alterations and/or grouping of these lines are not recommended. Group supporting documentation by category and clearly label with title of corresponding line.

Amount

17a. Building Operation Costs (attach schedule listing type of expense (e.g. utilities, repairs, mortgage payments), reason/description and total amount for each category):

\$ _____

17b. Management Fees (attach schedule listing reason/description for expenses and total amount for each category):

17c. Licenses & Permits (attach schedule listing reason/description for expenses and total amount for each category):

17d. Salaries (attach copy schedule listing first and last names, job title or description for each bingo employee and total salary/compensation amount for each):

17e. Payroll Taxes (attach copy of schedule listing reason/description for expenses and total amount for each category):

17f. Employee Benefits (attach schedule listing reason/description for expenses and total amount for each category):

17g. Payroll Processing Fees (attach schedule listing reason/description for expenses and total amount for each category):

17h. Banking Fees/Charges (attach schedule listing reason/description for expenses and total amount for each category):

17i. Supplies (attach schedule listing type of expense (e.g. loan payments, fuel, repairs), reason/description and total amount for each category):

17j. Vehicle Expenses (attach schedule listing reason/description for expenses with total amount stated for each category):

17k. Other (attach schedule listing reason/description for expenses and total amount for each category):

Total Amount of Line 17 Expenses (this figure must equal the amount reported on Line 17 of Annual Financial Report):

\$ _____



Expenses Schedule Form for Line 18

Important Notice to all Departments and Chapters:

This form must be completed as an itemized schedule for Line 18 under the “Expenses/Disbursements” section of the financial report and attached as an addendum to the report. Alterations and/or grouping of these lines are not recommended. Group supporting documentation by category and clearly label with the title of the corresponding line.

Amount

18a. Building Operation Costs (attach schedule listing type of expense (e.g. utilities, repairs, mortgage payments), reason/description and total amount for each category):

\$ _____

18b. Licenses & Permits (attach schedule listing reason/description for expenses and total amount for each category):

18c. Purchases (attach schedule listing reason/description for expenses and total amount for each category):

18d. Salaries (attach copy schedule listing first and last names, job title or description for each bingo employee and total salary/compensation amount for each):

18e. Payroll Taxes (attach copy of schedule listing reason/description for expenses and total amount for each category):

18f. Employee Benefits (attach schedule listing reason/description for expenses and total amount for each category):

18g. Payroll Processing Fees (attach schedule listing reason/description for expenses and total amount for each category):

18h. Banking Fees/Charges (attach schedule listing reason/description for expenses and total amount for each category):

18i. Other (attach schedule listing reason/description for expenses and total amount for each category):

Total Amount of Line 18 Expenses (this figure must equal the amount reported on Line 18 of Annual Financial Report):

\$ _____



Expenses Schedule Form for Line 19

Important Notice to all Departments and Chapters:

This form must be completed as an itemized schedule for Line 18 under the “Expenses/Disbursements” section of the financial report and attached as an addendum to the report. Alterations and/or grouping of these lines are not recommended. Group supporting documentation by category and clearly label with the title of the corresponding line.

Amount

19a. Building Operation Costs (attach schedule listing type of expense (e.g. utilities, repairs, mortgage payments, reason/description and total amount for each category):

\$ _____

19b. Licenses & Permits (attach schedule listing reason/description for expenses and total amount for each category):

19c. Purchases (attach schedule listing reason/description for expenses and total amount for each category):

19d. Banking Fees/Charges (attach schedule listing reason/description for expenses and total amount for each category):

19e. Other (attach schedule listing reason/description for expenses and total amount for each category):

Total Amount of Line 19 Expenses (this figure must equal the amount reported on Line 19 of Annual Financial Report):

\$ _____



Other Assets Schedule

Important Notice to all Departments and Chapters:

This form is to be used to report all **fixed assets**. Do **not** include any cash/liquid assets on this form. Please be prepared to substantiate the reported assets with supporting documentation.

Real Estate: If more than two properties are owned, attach list showing the required information for **each** additional property. **Rented or leased property that is not titled in the department/chapter name or affiliated entity (e.g. thrift store) should not be listed.**

Address/location of property:

Address/location of property:

Date of acquisition/purchase of property:

Date of acquisition/purchase of property:

Current market value as of June 30, including land, buildings and market improvements:

Current market value as of June 30, including land, buildings and market improvements:

\$ _____

\$ _____

Loan Information: Current balance of **any** loan in the department/chapter name or affiliated entity name as of June 30, including name and address of lending institution:

(Leader's Name)

(Loan Type, e.g. Existing Mortgage, Refinance)

(Lender's Complete Address: city, state and zip code)

\$ _____
(Loan Balance as of June 30)

Furniture/Equipment: Attach schedule listing each type of furniture/equipment (e.g. desks) and the estimated market value of each category as of June 30.

\$ _____
Total Estimated Market Value as of June 30

Vehicles (Automobiles, Trucks, Vans, Trailers): Attach schedule listing the year, make and model of each vehicle titled in the department/chapter name and the estimated market value of each as of June 30.

\$ _____
Total Estimated Market Value as of June 30

Inventory/Miscellaneous: Attach schedule listing a description of the inventory/miscellaneous (e.g. office supplies) and the total estimated market value for each category.

\$ _____
Total Estimated Market Value as of June 30