

VVMF

The function expense statement as of 12/31/10 included both direct and indirect cost and administrative expenses in the "Indirect Cost" column.

Breakdown of "Indirect costs" column in 2010 functional expense statement:

	Indirect cost per Funct. Exp. Stmt. Includes both Admin and indirect cost	Indirect Costs	General And Administrative
Direct mail expenses			
Salaries and benefits	88,582.00	52,659.00	35,923.00
Public relations	7,874.00	7,874.00	-
Professional fees	348,665.00	307,421.00	41,244.00
Consulting	35,918.00	32,350.00	3,568.00
Facility and equipment rental	228,745.00	228,745.00	-
Memorial maintenance, name additions	-	-	-
Insurance	162,502.00	162,502.00	-
Caging	-	-	-
Depreciation	86,670.00	86,670.00	-
Travel and lodging	15,396.00	15,209.00	187.00
Vietnam program	-	-	-
Meals and entertainment	7,728.00	6,998.00	730.00
Printing and postage	26,195.00	24,689.00	1,506.00
Special events	-	-	-
Website	197.00	-	197.00
Bank charges	35,698.00	35,698.00	-
Other	32,542.00	5,038.00	27,504.00
Photos and video	869.00	857.00	12.00
Supplies	18,288.00	18,271.00	17.00
Taxes, licenses, filings	21,714.00	-	21,714.00
Telephone	15,406.00	15,324.00	82.00
Gasoline	-	-	-
Equipment lease	9,896.00	9,896.00	-
Service provider fees	9,679.00	9,679.00	-
Repairs and maintenance	3,199.00	3,199.00	-
Total	1,155,763.00	1,023,079.00	132,684.00

Functional totals before allocation of administrative expenses:

	Memorial Maintenance	Ceremonies And Events	The Wall That Heals	Memorial Legacy	Education Programs	Education Center	Project RENEW	Total Program	Fundraising	General And Administrative	Indirect Costs	Total Support Service	Total
Totals before allocations	282,323.00	256,405.00	301,789.00	2,019,469.00	171,717.00	713,054.00	587,165.00	4,331,922.00	1,569,294.00	132,684.00	1,023,079.00	2,725,057.00	7,056,979.00
Indirect Cost Allocation	40,891.00	116,604.00	85,537.00	139,372.00	133,991.00	247,051.00	147,112.00	910,558.00	77,737.00	34,784.00	(1,023,079.00)	(910,558.00)	-
Totals before admin. Expense allocation	323,214.00	373,009.00	387,326.00	2,158,841.00	305,708.00	960,105.00	734,277.00	5,242,480.00	1,647,031.00	167,468.00	-	1,814,499.00	7,056,979.00

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Revised 2009 functional expense breakdown

BBB Online questionnaire, "Financials" category , "Expenses" section:

	Breakdown with Admin allocation	Original Breakdown based on Audited Statements
1. Major Program Expense Categories:		
<u>Name of Program</u>		
Memorial Legacy	2,540,907	2,497,531
Education Center Program	1,036,287	994,424
Project RENEW	759,205	734,277
Memorial Maintenance	330,143	323,214
The Wall That Heals	401,820	387,326
Education Programs	328,413	305,708
2. Total Program Service Expenses:	5,396,775	5,242,480
3. Total Fundraising Expenses:	1,660,204	1,647,031
4. Total Administrative Expenses:	0	167,468
5. Other Expenses:	0	0
6. Total Other Expenses:	0	0
7. Total Expenses:	7,056,979	7,056,979