

VVMF

The functional expense statement as of 12/31/09 included both indirect costs and administrative expenses in the "Indirect Costs" column.

**Breakdown of "Indirect costs" column in 2009 functional expense statement:**

	Indirect Costs per funct. exp. Stmt. (includes both admin. and indirect costs)		
	Indirect Costs	Admin. Expenses	
Direct mail expenses	\$-	\$-	\$-
Public Relations - In-Kind	-	-	-
Salaries and benefits	223,394	77,845	145,549
Consulting	108,648	-	108,648
Vietnam program	-	-	-
Professional fees	191,700	149,179	42,521
Facility and equipment rental	236,050	236,050	-
Travel and lodging	18,357	-	18,357
Caging	-	-	-
Insurance	142,734	142,734	-
Depreciation	106,924	106,924	-
Printing and postage	90,081	90,081	-
Memorial maintenance/name additions	-	-	-
Special events	-	-	-
Website and computer services	27,758	27,431	327
Other	59,733	59,733	-
Bank charges	55,874	55,874	-
Meals and entertainment	10,554	10,554	-
Service provider fees	13,438	13,438	-
Supplies	25,939	25,939	-
Telephone	24,317	24,317	-
Truck lease	-	-	-
Photos and video	-	-	-
Repairs and maintenance	20,219	20,219	-
State filings	-	-	-
Gasoline	-	-	-
Office expenses	7,652	7,652	-
	<u>\$1,363,372</u>	<u>\$1,047,970</u>	<u>\$315,402</u>

**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	Indirect Costs	Admin. Expenses	Total Support	Total
Totals before allocations	\$126,353	\$294,898	\$223,277	\$3,257,301	\$142,831	\$257,998	\$792,144	\$5,094,802	\$2,025,378	\$1,047,970	\$315,402	\$3,388,750	\$8,483,552
Indirect cost allocation	19,903	99,513	129,367	129,367	149,270	268,686	49,757	845,863	149,270	(1,047,970)	52,837	(845,863)	-
Totals before admin. expense allocation	<u>\$146,256</u>	<u>\$394,411</u>	<u>\$352,644</u>	<u>\$3,386,668</u>	<u>\$292,101</u>	<u>\$526,684</u>	<u>\$841,901</u>	<u>\$5,940,665</u>	<u>\$2,174,648</u>	<u>\$-</u>	<u>\$368,239</u>	<u>\$2,542,887</u>	<u>\$8,483,552</u>

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Revised 2009 functional expense breakdown

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

	Original breakdown based on audited statements	<b>Revised breakdown before allocation of admin. exp.</b>
1. Major Program Expense Categories:		
<b><u>Name of Program</u></b>		
Memorial Legacy	3,434,539	<b>3,386,668</b>
Project RENEW	860,313	<b>841,901</b>
Education Center Program	626,108	<b>526,684</b>
Special Events and Mem Maintenance	584,856	<b>540,667</b>
The Wall That Heals	400,515	<b>352,644</b>
Education Programs	347,337	<b>292,101</b>
2. Total Program Service Expenses:	6,253,668	<b>5,940,665</b>
3. Total Fundraising Expenses:	2,229,884	<b>2,174,648</b>
4. Total Administrative Expenses:	0	<b>368,239</b>
5. Other Expenses:	0	<b>0</b>
6. Total Other Expenses:	0	<b>0</b>
7. Total Expenses:	8,483,552	<b>8,483,552</b>