

# Physical Inspection Field Guide

VFW Department of California | FY 2026-27 | Deputy Department Inspectors

## Inspection evidence

Use the official inspection forms and the Post Inspection Binder Guide for this inspection cycle. A source document is the actual retained record, a readable copy, or an official electronic record that establishes the fact being inspected.

Use this guide to conduct physical Post inspections and record findings on the National and California Supplemental forms. Apply the source document standards in the Post Inspection Binder Guide. Read the Post's Tab Summary, then verify the actual evidence before recording the answer.

## Inspection Purpose

### Correction process

A deficiency begins the correction process. District Inspectors manage corrections after inspection, and the State Inspector clears findings after satisfactory evidence. Outside agency processing may delay clearance.

## What Counts as YES

- The required source document or official source system is available.
- The evidence satisfies the inspection question.
- The evidence is current for any item with a current-status requirement.
- The Inspector can explain the basis for the answer.

## What Counts as NO

- Required evidence is missing.
- Available evidence does not satisfy the requirement.
- A required filing, approval, signature, audit, report, or record is missing.
- Official source data shows a current deficiency.

## Inapplicable Items and Blank Fields

- Use N/A only for a truly inapplicable item.
- Do not use N/A as a substitute for missing evidence.
- Leave a date or amount blank only when its value cannot be established, and explain the gap. Missing required evidence for a YES/NO question results in NO. Item 24 has the specific exception below.
- When no checkbook exists, leave Item 24 unanswered and explain the Post's statement in notes. Inspect any unused check stock that does exist.

## 1 Before the Inspection

### Inspector Coordination

- Deputy Inspectors assigned to the inspection site should coordinate before the inspection date.
- The DCOS or Department should identify a lead Inspector when practical.
- One Inspector should inspect one Post from start to finish.
- The site team should confirm one Inspector will bring enough current inspection forms.
- Print Page 1 and Page 2 of the Post Inspection Form double-sided.
- Print the California Supplemental Inspection Form double-sided.
- Use first ready and first available order at multi-Post sites unless local coordination sets another order.

## Recommended Post Binder

Use the Binder Guide's labeled tabs 1-28 and S1-S4, with lettered subitems inside their numbered tab. Tab Summaries are strongly advised and optional; they need no signature. A missing summary is not a deficiency. For existence questions, accept a truthful statement such as "This Post has no Auxiliary," then mark only the inapplicable follow-up N/A.

### Presenting the records

Electronic records may be displayed during inspection. Member applications, officer Proof of Eligibility, and I-9/W-4 records belong directly in the physical binder. Either two records facing opposite directions in a sleeve or grouped related records in one sleeve is acceptable. A reference sheet may point to exact labeled tabs; use duplicates when the source tab is not labeled.

Review period: the previous 12 months. Review 12 monthly Quartermaster reports and the last four required quarterly audits. A complete electronic set satisfies presentation; otherwise review the paper set. This inspection period does not shorten the Department's record retention requirements.

Financial preparation: all June 2026 bank statements, ledgers, the monthly Quartermaster report, receipts, invoices, and supporting payment records should be available in Tab 16. Also review latest statements and current bond coverage. Prepare one Relief Fund expenditure from the previous 12 months when one exists.

## 2 Arrival and Start of Inspection

1. Check in with the lead Inspector and the local inspection team.
2. Take the next available Post unless the site team uses another assignment plan.
3. Confirm the presence of the Commander, Senior Vice Commander, or Junior Vice Commander. One of these officers must certify the inspection results.
4. Complete the top section of the Post Inspection Form before document review starts.
5. Complete the top section of the Supplemental Inspection Form before document review starts.
6. Complete front and back identification fields before the inspection moves forward.
7. Confirm the Post number, District number, inspection date, chartered location, and other header information.
8. Identify the officer expected to sign at closeout. Record the officer position on the form.

The Quartermaster and Adjutant are strongly encouraged to attend. Their presence is not required when the inspection binder contains all required evidence and the command officer can provide access.

## 3 How to Mark the Inspection Forms

| Mark  | Use                                                                                                                                                              |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| YES   | Evidence satisfies the question, or YES truthfully answers an existence question.                                                                                |
| NO    | Required evidence does not satisfy the question, or NO truthfully answers an existence question. A NO is not always a deficiency.                                |
| N/A   | The item does not apply to the Post.                                                                                                                             |
| BLANK | Explain an unavailable date or amount. Missing required proof for a YES/NO question is NO. For Item 24, no checkbook means leave the response blank and explain. |

## Notes Standard

Use the preprinted item number on the notes page. Use this format:

### ITEM | SOURCE REVIEWED | FINDING | WAY FORWARD

Identify the record, date or period, and what it establishes or fails to establish. Write enough detail for the State Inspector and District Inspector to understand the finding and correction.

- Write a deficiency note for every noncompliant answer. A truthful NO for no Auxiliary, property, operation, employees, or additional accountable person is not itself a deficiency. For Item 24, NO is compliant and YES is deficient.
- Write notes for unusual facts, timing issues, disputes, missing source evidence, or abnormal conditions.
- Do not narrate every routine YES.
- If a Post disputes a NO, note the disagreement. Complete the inspection. The State Inspector may request evidence later.

## 4 Review the Minutes Once

Review the previous 12 months of minutes once. Record exact meeting dates, pages, and entries for later checks. Use the same admitted-member sample for Items 5b, 6, and 19b. Keep shared records in a labeled source tab instead of requiring duplicate complete files.

| Item | Use During Minutes Review  | Rule                                                                                                                                                                        |
|------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3    | Required officers          | Use minutes only for an appointment or replacement not established by the submitted Officer Election Report. The report is the primary source in Tab 3.                     |
| 4    | Delegates                  | Find the actual election entry for Department and National delegates and alternates. Compare it with both submitted reports; reference each dues payment.                   |
| 5b   | Member application sample  | Verify the retained application file. Select one admitted-member application for the separate process checks in Items 6 and 19b.                                            |
| 5c   | Approved minutes file      | Presence of the retained minutes supports YES. Trustee signatures documenting acceptance are a best practice, not a condition for YES.                                      |
| 6    | Applicant vote             | Record application reading, committee recommendation, opportunity for objections or discussion, membership vote, and result. A separate motion and second are not required. |
| 7    | Monthly meeting and quorum | An explicit quorum statement or a meeting attendance count/list demonstrating quorum is acceptable. Compare with the Post Bylaws.                                           |
| 8    | Committee reports          | Minutes naming the reporting committee and summarizing its report satisfy the item. Separate written reports or a separate acceptance vote are not required.                |
| 9    | Program reporting          | Minutes may identify an activity for follow-up. Actual submitted Community Service reports on vfwca.org establish reporting.                                                |
| 10   | Commemorative dates        | Use actual submitted Commemorative Date reports for the four named observances. Minutes alone do not establish report submission.                                           |
| 11a  | Auxiliary cooperation      | If using Auxiliary reports, find the Commander's acknowledgment of receipt. A memorandum of cooperation is also acceptable inspection evidence.                             |
| 13   | Membership committee       | Minutes may establish the committee. The current recruitment and retention plan must be submitted by September 30.                                                          |
| 14   | Monthly Trustee review     | Minutes must explicitly document Trustee review. Attendance alone is insufficient. Signed monthly QM reports are preferred.                                                 |
| 15   | Quarterly audit            | Minutes mentioning an audit do not replace the last four required actual quarterly audit reports.                                                                           |

| Item | Use During Minutes Review | Rule                                                                                                                                                           |
|------|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 19b  | Dues sample               | Match the sample application, admission vote, QM signature after processing, and an OMS transaction or confirmation.                                           |
| 19e  | QM financial report       | Minutes should explicitly state the QM report on receipts and expenditures.                                                                                    |
| 21   | Expenditure authorization | Identify membership authorization. For Commander approval, use explicit approval in minutes or later minutes stating the Commander accepted the prior minutes. |
| 22   | Relief Fund expenditure   | Minutes or a membership-approved budget may authorize the Relief Fund sample. Apply the same Commander approval evidence as Item 21.                           |

#### Correcting retained minutes

Membership may approve a truthful correction to an omitted record. Note approved corrections in pen on retained originals and identify the amendment in current minutes. Do not invent a past vote or action, or silently rewrite accepted minutes. Trustee signatures documenting acceptance are a best practice.

## 5 National Post Inspection Form Items 1 to 13

| Item | Topic                     | Inspector Rule                                                                                                                                                                                                                                                                                                                                                                         |
|------|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | Post Bylaws               | Obtain current Post Bylaws and retained National review evidence from the Adjutant. Mark YES when bylaws exist. Enter the CIC review date in 1a when documented; otherwise leave the date blank and note that it is not documented. VFWCA.org will show 1a as NO when no review date exists.                                                                                           |
| 2    | Articles of Incorporation | Obtain filed Articles and amendments, plus retained National review evidence, from the Adjutant. Mark YES when Articles exist. Enter the documented CIC review date in 2a; otherwise leave the date blank and explain. Record the filed legal name, state filing date, registered agent, and last update from Articles and SI-100. VFWCA.org will show 2a as NO without a review date. |
| 3    | Officer positions         | Use the submitted Post Officer Election Report as the primary source. Verify Commander, SVC, JVC, QM, three Trustees, Adjutant, Chaplain, and Benefits Advisor are currently filled. Require an appointment or replacement record only when needed to establish a current position. Routine election minutes are not also required.                                                    |
| 4    | Delegates                 | Review the election entry for Department and National delegates and alternates. Compare names with the two submitted Delegate Election Reports, and verify dues payment records for each. Minutes may remain in Tab 5c with an exact reference. Electronic reports and payment confirmations may be displayed.                                                                         |
| 5a   | Adjutant records          | Legible, organized, retrievable records for 5b-5g satisfy YES. No separate Adjutant book is required. Verify practical retrieval rather than imposing a new filing format.                                                                                                                                                                                                             |
| 5b   | Applications              | Verify the retained file of applications for admitted members, placed directly in the binder. Presence of that file satisfies this item. Flag one admitted-member sample for Items 6 and 19b; the sample does not replace the retained file.                                                                                                                                           |

| Item | Topic                       | Inspector Rule                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5c   | Minutes                     | Verify the previous 12 months of retained minutes. Their presence satisfies YES. Trustee signatures documenting acceptance are preferred practice, not mandatory evidence for this answer. Accept approved pen corrections on retained originals.                                                                                                                                                                                                                                                                         |
| 5d   | Orders and circulars        | Accept the Tab Summary stating that Department keeps orders and circulars current at vfwca.org > Members Only > General Orders. This section requires no printed collection of orders.                                                                                                                                                                                                                                                                                                                                    |
| 5e   | Correspondence              | Verify an organized, retrievable file of incoming and outgoing Post communications, including National, Department, and District correspondence, emails, and attachments. Paper or electronic files are acceptable; demonstrate finding a record.                                                                                                                                                                                                                                                                         |
| 5f   | Officer PoE                 | Review eligibility evidence for every Post officer, directly in the binder. Accept DD-214 evidence of qualifying Korea service/KDSM, campaign or expeditionary medal; LES evidence of qualifying Hostile Fire or Imminent Danger Pay; or other evidence of those grounds. Use National Bylaws and Manual Section 101. Examples include VSM, Iraq Campaign Medal, and Afghanistan Campaign Medal.                                                                                                                          |
| 5g   | Governing documents         | Accept official website access to National Bylaws through Inspection Resources and Department Bylaws under Members Only. Verify current Post and applicable District Bylaws are provided. Cross-reference Tab 1 for Post Bylaws.                                                                                                                                                                                                                                                                                          |
| 6    | Membership process          | Use one member admitted during the review period. Application must show three Reviewing Committee signatures from three different comrades confirming eligibility, plus QM signature after OMS processing. Minutes must show reading, recommendation, opportunity for objections/discussion, membership vote, and result. Review an OMS transaction or confirmation. No separate motion and second are required. If none were admitted in the period, record that fact and identify available retained admission records. |
| 7    | Monthly meetings and quorum | Verify a regular meeting each month during the previous 12 months. Accept an explicit quorum statement or attendance count/list tied to the meeting that demonstrates quorum. Explicit wording is best practice. Compare with Post Bylaws; National minimum is five.                                                                                                                                                                                                                                                      |
| 8    | Committee reports           | Minutes naming each applicable reporting committee and summarizing its report satisfy YES. No separate committee report or separate acceptance vote is required. A truthful no-activity report is acceptable.                                                                                                                                                                                                                                                                                                             |
| 9    | Program reports             | Check actual submitted Community Service reports on vfwca.org for the previous 12 months. Verify the Post, activity date, and description. Also check Commemorative Date and Buddy Poppy distribution drive reports under Items 10 and 12. Printed duplicates are unnecessary; minutes alone do not establish submission.                                                                                                                                                                                                 |
| 10   | Commemorative dates         | Check submitted Commemorative Date reports on vfwca.org for Memorial Day, Veterans Day, Flag Day, and Loyalty Day during the previous 12 months. Identify the Post's observance or role in a joint event. A calendar or minutes entry alone does not establish submission. See Manual Section 223.                                                                                                                                                                                                                        |
| 11   | Auxiliary                   | A truthful no-Auxiliary statement answers the existence question: 11 NO, 11a N/A. No Auxiliary is not a deficiency.                                                                                                                                                                                                                                                                                                                                                                                                       |

| Item | Topic                         | Inspector Rule                                                                                                                                                                                                                                                                                                                                                                   |
|------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11a  | Auxiliary cooperation         | Accept the Auxiliary's last quarterly audit, membership status report, and additional liaison committee reports, or a memorandum of cooperation. Manual 1101(f)(3) requires submission to the Post Commander within 30 days after the President's induction; the Commander acknowledges receipt at the next regular meeting. If using the reports, identify that acknowledgment. |
| 12   | Buddy Poppies                 | Check submitted Buddy Poppy distribution drive reports on vfwca.org for the previous 12 months and record the last actual distribution date. Trace any net proceeds to the Relief Fund ledger. No printed duplicate report is required. If no distribution or proceeds occurred, record that fact without inventing a date or deposit.                                           |
| 13   | Membership committee and plan | Use a current appointment memo or minutes to establish the membership committee. Verify the current recruitment and retention plan and its submission by September 30. A template is on Inspection Resources. A committee list alone is not a plan. Record actual dates for any same-day correction.                                                                             |

## 6 National Post Inspection Form Items 14 to 20

| Item | Topic                           | Inspector Rule                                                                                                                                                                                                                                                                                                                                       |
|------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 14   | Monthly Trustee review          | Review 12 actual Monthly QM Reports of Receipts and Expenditures, commonly Form 4208. Signed reports are preferred. Minutes explicitly documenting Trustee review are also acceptable; attendance alone is insufficient. A full electronic set suffices; otherwise review the last 12 paper reports.                                                 |
| 15   | Quarterly Trustee audit         | Review the last four required actual quarterly Trustee audits. Each must have at least two Trustee signatures and the Post Commander's signature. Verify coverage of QM, Adjutant, committee, and Post-sponsored activity funds. Full electronic sets are acceptable. Enter the latest required audit date; do not demand an audit before it is due. |
| 16   | Accounts and reconciliation     | Review the June 2026 financial packet for all accounts and all June transaction support. Also use latest statements and current ledgers for current balances. Statements and ledgers suffice when reconciling items such as outstanding checks and deposits are identified. No separate reconciliation worksheet is required.                        |
| 16f  | QM bond amount                  | Use the current bond certificate and latest account records. Enter coverage in 16f and assess 16g against the current funds requiring coverage, including committee/activity funds. Coverage at or above the current total satisfies the present check.                                                                                              |
| 17   | Quartermaster bond              | Review the issued current bond certificate showing covered position/person, insured Post, issuer, amount, and effective/expiration dates. A paid bill or application alone does not establish an issued bond. Cross-reference the same certificate for Items 16 and 18 when it covers them.                                                          |
| 18   | Additional accountable officers | Identify additional persons with access to accountable funds and review the issued bond certificate for applicable officers and bonded employees, such as a canteen manager. A full bond policy is unnecessary. If no additional accountable person exists, record that fact; NO is compliant.                                                       |
| 19a  | QM books and records            | Books must be legible, uniform, retrievable, and usable for inspection.                                                                                                                                                                                                                                                                              |

| Item | Topic                  | Inspector Rule                                                                                                                                                                                                                                                                                                                                                |
|------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 19b  | Dues processing        | Use the same member as 5b and 6. Review an OMS transaction or confirmation in addition to the QM signature on the processed application. A roster alone does not supply the required OMS evidence.                                                                                                                                                            |
| 19c  | Relief Fund maintained | Review the separate Relief Fund ledger and most recent audit showing a positive balance of at least \$1. Separate accounting is required; a separate Relief Fund bank account is not required.                                                                                                                                                                |
| 19d  | Committee funds        | Verify QM control and audit coverage for all committee and activity funds. If none exist, record that fact.                                                                                                                                                                                                                                                   |
| 19e  | QM reports at meetings | Identify minutes explicitly recording the QM report on receipts and expenditures. Cross-reference actual monthly reports in Tab 14.                                                                                                                                                                                                                           |
| 19f  | Required filings       | Review the last submitted applicable IRS 990/990-EZ/990-N, FTB 199/199N, SOS SI-100, and OAG RRF-1 with required attachment. Current-year filing is acceptable if filed; prior-year filing is acceptable when inspection precedes the current filing due date. A separate acceptance receipt is not mandatory. Missing overdue required filings result in NO. |
| 19h  | 990 public inspection  | Verify the filed 990-series record is available for public inspection through Post records or IRS TEOS. Enter the last actual 990 filing date in 19g and identify its year or period.                                                                                                                                                                         |
| 20   | EIN                    | Use the EIN on the Post's filed 990-series record. Verify it matches the Officer Election Report. Record any mismatch for correction. Do not substitute an SOS entity, FTB, charity, or ABC number, or demand a separate EIN letter.                                                                                                                          |

## 7 National Post Inspection Form Items 21 to 28

| Item | Topic                     | Inspector Rule                                                                                                                                                                                                                                                                                                                                                  |
|------|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 21   | Expenditure authorization | Select one expenditure from the complete June 2026 packet. Trace membership-authorized minutes or budget, ledger, payment record, and receipt/invoice. Commander approval is a signature on the budget, explicit approval in minutes, or later minutes stating the Commander accepted the prior minutes. Identify both meetings when using later minutes.       |
| 22   | Relief Fund expenditures  | Review one Relief Fund expenditure from the previous 12 months. Trace minutes or membership-approved budget authorization, Commander approval as in Item 21, Relief ledger, payment, receipt/support, and a permitted Section 219 purpose. If none occurred, review the no-expenditure statement and ledger activity rather than requiring a fabricated sample. |
| 23   | Disbursement signatures   | Apply current Post Bylaws and any stricter signature rule. Review a June check or bank image for required signatures. For card/online payments, accept signed payment vouchers or retained electronic approvals meeting the Post's authorization rules. Additional authorized persons must be bonded when required.                                             |
| 24   | Pre-signed checks         | Physically inspect the checkbook and available unused check stock. NO means no pre-signed checks and is compliant; YES is deficient. If no checkbook exists, obtain an explicit statement, leave the response blank, and explain in notes. Review any unused stock that does exist.                                                                             |

| Item | Topic                              | Inspector Rule                                                                                                                                                                                                                                                                                                                                                                              |
|------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 25   | Real property                      | For ownership, a deed copy is preferred; a county assessor valuation record identifying the owner is acceptable. The assessor valuation is also an acceptable value source; label it assessed value when applicable. Use latest loan/mortgage records for payment and debt. If no property is owned, record NO and the use/rental situation; apply N/A to inapplicable financial subfields. |
| 26   | Insurance                          | Review actual current policy declaration pages for applicable insurance, showing insured Post, coverage, limits, and dates. Include general liability for property/facility operations and applicable liquor liability. A certificate of insurance alone is insufficient for this source standard.                                                                                          |
| 26a  | Additional insureds                | Review actual declarations or policy endorsements naming Veterans of Foreign Wars of the United States and VFW Department of California as additional insureds when required. An endorsement supplements declarations when the names are not on the declaration page.                                                                                                                       |
| 27   | Document retention                 | The Tab Summary points to Department's Document Retention Policy at <a href="http://vfwca.org">vfwca.org</a> > Resources > Inspection Resources. Verify required retained records are accessible under that policy. A printed policy or new Post adoption resolution is not required. The 12-month inspection period is not a retention limit.                                              |
| 28   | Clubroom, canteen, licensed entity | YES means a clubroom, canteen, or other state-licensed operation exists and triggers applicable Supplemental sections. Accept a truthful no-operation page for NO; it is not a deficiency. Paper copies of licenses/permits are preferred, but electronic records may be displayed.                                                                                                         |

#### Item 24 response

NO is compliant; YES is deficient. Inspect the actual checkbook or unused stock. A truthful statement that no checkbook exists explains the blank response; it is not itself a deficiency. Do not force YES or NO when no checkbook exists.

## 8 Financial Sampling

### Use One Transaction Per Question

Start with one June ordinary expenditure and one Relief Fund expenditure from the previous 12 months when one exists. A clean sample is sufficient to move on. If evidence reveals a concern, follow up only as needed for a clear finding; one established failure may justify a deficiency without an arbitrary second-failure rule.

#### Ordinary Expenditure Trace

1. Start with the complete June 2026 ledger and bank packet. Select one expenditure; all June receipts, invoices, and supporting payment records should be available.
2. Find the membership authorization in the minutes or approved budget.
3. Confirm Commander approval: signed budget, explicit minutes approval, or later minutes stating the Commander accepted the previous minutes.
4. Find the ledger entry.
5. Find the bank, check, debit, ACH, or other payment record.
6. Find the receipt, invoice, or other support.
7. Compare amount, payee, date, and purpose across the records.

#### Relief Fund Expenditure Trace

1. Select one Relief Fund expenditure from the previous 12 months, when one exists.

2. Find membership authorization in minutes or the membership-approved budget and Commander approval using the Item 21 standard.
3. Find the Relief Fund ledger entry.
4. Find the bank or payment record.
5. Find the receipt or support document.
6. Confirm an allowable Section 219 Relief Fund purpose.

#### No Relief Fund expenditures

Review the Post's statement and ledger showing the balance and activity during the previous 12 months. A lack of expenditure does not eliminate the Relief Fund requirement. Check the last Buddy Poppy distribution and any net-proceeds deposits. If there is no activity or donation, document the facts for Department follow-up.

## Financial Baseline

Use June 2026 statements, ledgers, monthly report, and all June support for the financial sample. Use the most recent required audit for the Relief Fund balance and latest bank statements/current ledgers for current account balances and bond coverage. Identify reconciling items; a separate worksheet is unnecessary.

## 9 Government Filings and Official Source Checks

Review a copy of the last submitted applicable filing. Accept this year's filing if already submitted. If this year has not been filed and inspection is before its due date, accept the previous filing. Identify the year/period and actual submission date. Do not fail a filing before its due date; this timing rule does not excuse an overdue filing. A separate acceptance receipt is not mandatory.

| Source             | Check                                                                   | Inspector Instruction                                                                                                                                                                                                                                                                                     | URL                                                                                                                                                                                                                   |
|--------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IRS                | 990, 990-EZ, or 990-N                                                   | Search by EIN. Verify the latest required filing. Note any auto-revocation issue.                                                                                                                                                                                                                         | <a href="https://www.irs.gov/charities-non-profits/search-for-tax-exempt-organizations">https://www.irs.gov/charities-non-profits/search-for-tax-exempt-organizations</a>                                             |
| California FTB     | 199 or 199N                                                             | Review the last submitted applicable 199 or 199N. Use official FTB guidance to resolve the required form, tax year, and due date; do not infer a missing filing from an uncertain lookup.                                                                                                                 | <a href="https://www.ftb.ca.gov/file/business/types/charities-nonprofits/annual-and-filing-requirements.html">https://www.ftb.ca.gov/file/business/types/charities-nonprofits/annual-and-filing-requirements.html</a> |
| California SOS     | SI-100                                                                  | The Supplemental form expects filing after election of new corporate officers or at least every two years. Verify entity status and filing information.                                                                                                                                                   | <a href="https://bizfileonline.sos.ca.gov/">https://bizfileonline.sos.ca.gov/</a>                                                                                                                                     |
| California DOJ/OAG | RRF-1 and attachment                                                    | First determine OAG registration applicability. A registered charity files RRF-1 annually. A 990 or 990-EZ filer submits the IRS return. A 990-N filer uses CT-TR-1. Do not automatically fail a mutual benefit corporation solely for missing RRF-1. Check charitable solicitation or charitable assets. | <a href="https://oag.ca.gov/charities">https://oag.ca.gov/charities</a>                                                                                                                                               |
| California ABC     | License status                                                          | Use for canteen and alcohol-license questions. Search by license number, licensee, business, or address.                                                                                                                                                                                                  | <a href="https://www.abc.ca.gov/licensing/license-lookup/">https://www.abc.ca.gov/licensing/license-lookup/</a>                                                                                                       |
| VFWCA              | Community Service, Commemorative Dates, Buddy Poppy distribution drives | Review the actual submitted reports for Items 9, 10, and 12. Verify the correct Post, date, and activity. Minutes alone do not establish submission.                                                                                                                                                      | <a href="https://vfwca.org/">https://vfwca.org/</a>                                                                                                                                                                   |

**Item 19f filing findings**

If an applicable required filing is overdue and missing, mark Item 19f NO. Identify the filing, period, and due date in notes. Apply the timing rule before recording a deficiency. A Post may initiate a correction during inspection; outside agency processing may delay final clearance.

## 10 Same Day Corrections

Encourage legitimate correction during the inspection. Do not force a Post to wait for a later date when a current condition can be fixed now.

- Generate a missing VFWCA.org report when the system permits it.
- File a needed SI-100 when the Post can complete the filing.
- Create and submit a missing current recruitment and retention plan using the Inspection Resources template. Record its actual date; do not backdate it to the September 30 deadline.
- Create a current Auxiliary cooperation memo when needed.
- Create a current membership committee memo when needed.
- Locate and present overlooked source evidence.

### Historical Records

Do not invent a past event, vote, approval, or report. Truthful minutes may be amended after an omission. Membership approval should support the amendment. The prior minutes may receive a handwritten correction with the amendment date.

### Disputed NO

Do not argue. Record the finding and the Post position. Finish the inspection. The State Inspector may request evidence later. A NO today can become a YES tomorrow after satisfactory evidence or correction. IRS, FTB, OAG, SOS, and other outside agencies may require processing time.

## 11 California Supplemental Inspection Form

Use the same Supplemental form for every Post. Answer each existence question Yes or No, then mark only its truly inapplicable follow-ups N/A. Missing evidence for an existing activity is not N/A. Apply the government-filing timing rule above to all applicable submitted returns.

| Code | Topic           | Rule                                                                                                                                                                                                                                                   |
|------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| S1-1 | SI-100          | Review the last submitted SI-100, identifying officers and registered agent. The Supplemental form checks filing after election of new officers or at least every two years. Use the government-filing timing rule.                                    |
| S1-2 | OAG filing      | Determine applicability from charitable solicitation, donations, or assets. When required, review the last submitted RRF-1 with filed IRS 990/990-EZ, or CT-TR-1 for a 990-N filer. Do not assume every mutual benefit Post is exempt from this check. |
| S1-3 | FTB filing      | Review the last submitted applicable FTB 199 or 199N and its period. Use the filing timing rule; resolve status questions with official evidence.                                                                                                      |
| S2-1 | Bingo or Lotto  | Accept a truthful no-Bingo/Lotto statement for NO. Then S2-2 and S2-3 are N/A.                                                                                                                                                                         |
| S2-2 | Chairman bonded | When operating, review the actual issued current bond certificate covering the Bingo/Lotto chairperson.                                                                                                                                                |
| S2-3 | Funds separated | Bingo/Lotto funds must have a separate bank account from the Post operating account. Review statements and the corresponding ledger, plus QM control/audit coverage. A separate ledger inside the operating bank account is insufficient.              |

| Code | Topic                  | Rule                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| S3-1 | Canteen or social club | Accept a truthful no-canteen/social-club statement for NO. Mark only genuinely inapplicable follow-ups N/A.                                                                                                                                                                                                                                                                                                                                                      |
| S3-2 | ABC Type 52            | Review the actual current ABC Type 52 license requested by the form. If another type is held, review that actual record. Paper copies are preferred; electronic records are acceptable.                                                                                                                                                                                                                                                                          |
| S3-3 | Health permit          | Review the actual current applicable health permit. Paper copies are preferred; electronic records are acceptable.                                                                                                                                                                                                                                                                                                                                               |
| S3-4 | ABC Type 58            | No catering means N/A. If catering occurs, review the actual applicable Type 58 record. Paper copies are preferred.                                                                                                                                                                                                                                                                                                                                              |
| S3-5 | CDTFA sales taxes      | Review the last submitted CDTFA sales tax return or electronic filing record and its reporting period. Apply the filing timing rule.                                                                                                                                                                                                                                                                                                                             |
| S3-6 | Club manager           | Record whether a manager exists. NO is not a deficiency by itself.                                                                                                                                                                                                                                                                                                                                                                                               |
| S3-7 | Manager bonded         | When an accountable manager exists, review the issued current bond certificate. If no manager exists, use N/A.                                                                                                                                                                                                                                                                                                                                                   |
| S3-8 | Liquor liability       | Review actual current liquor liability policy declarations when applicable. Cross-reference Tab 26 if retained there.                                                                                                                                                                                                                                                                                                                                            |
| S3-9 | RBS training           | For each server, accept either the ABC RBS certification record or a course completion certificate for this inspection training item. Identify person and dates. ABC proof is Certified status and Server ID on the dashboard; ABC does not issue a paper certificate. Course completion and passing the ABC exam are distinct.                                                                                                                                  |
| S4-1 | Paid employees         | Record the current paid employee count. A truthful no-paid-employees statement answers NO; then inapplicable employee follow-ups are N/A.                                                                                                                                                                                                                                                                                                                        |
| S4-2 | I-9 and W-4            | Review retained I-9 and W-4 copies for every current paid employee directly in the binder. Sampling is insufficient.                                                                                                                                                                                                                                                                                                                                             |
| S4-3 | EDD DE-9               | Review the last submitted DE 9 with quarter/year. Apply the filing timing rule.                                                                                                                                                                                                                                                                                                                                                                                  |
| S4-4 | EDD DE-9C              | Review the last submitted DE 9C with quarter/year. Apply the filing timing rule.                                                                                                                                                                                                                                                                                                                                                                                 |
| S4-5 | Federal 940            | Review the last submitted Form 940 with tax year. Apply the filing timing rule.                                                                                                                                                                                                                                                                                                                                                                                  |
| S4-6 | Federal 941            | Review the last submitted Form 941 with quarter/year. Apply the filing timing rule.                                                                                                                                                                                                                                                                                                                                                                              |
| S4-7 | Workers compensation   | Review actual current workers compensation policy declaration pages showing the insured Post and policy period.                                                                                                                                                                                                                                                                                                                                                  |
| S4-8 | Harassment training    | Individual completion certificates are preferred. Accept a roster showing each employee's name, completion date, and hours. Apply CRD's general two-year interval, one hour for nonsupervisors and two for supervisors. Do not rely only on paid headcount for the five-person threshold; CRD counts volunteers/contractors too. Check earlier new-hire/promotion deadlines. Although the form says annual, apply the CRD two-year interval for this inspection. |

## 12 Closeout Before Anyone Leaves

### Final Form Check

- Confirm every applicable YES, NO, or N/A response.
- Confirm every required date and dollar field.
- Explain every necessary blank on the notes page.
- Confirm every deficiency has a finding and way forward.
- Confirm unusual facts or disputes are documented.
- Complete both forms.
- Write the signing command officer's email address in the comments section for delivery of the completed inspection.

### Signatures

- Commander, Senior Vice Commander, or Junior Vice Commander may sign for the Post.
- The signing officer must print the name, identify the position, and sign.
- The Inspector must print and sign the Inspector line on both inspection forms.
- Review every NO with the signing officer before closeout.
- A signature certifies the inspection results were presented. A signature does not require agreement with every finding.

#### Closeout findings

Review every response with the signing officer. Explain each deficiency and its correction step. A truthful NO to an existence question is not itself a deficiency.

## 13 Scan and Submit Each Post Separately

### ONE POST = ONE PDF

Never combine multiple Post inspections into one scan. Each Post inspection must be a separate PDF.

### Google Drive Scan on Android

1. Open the Google Drive app.
2. Tap the Camera icon at the lower right.
3. Place the first page flat with good lighting.
4. Capture the page. Adjust crop and rotation as needed.
5. Tap Add to scan the next page.
6. Continue until all pages for one Post are included.
7. Tap Done.
8. Choose PDF format.
9. Name the file: Post ##### Inspection YYYY-MM-DD.pdf
10. Save the PDF.
11. Open the saved PDF. Check every page for readability before leaving.

### Google Drive Scan on iPhone or iPad

1. Open the Google Drive app.
2. Tap Add at the lower right. Select Scan. The camera icon may also appear.
3. Capture the first page.
4. Adjust crop and rotation as needed.
5. Tap Add for the next page.
6. Continue until all pages for one Post are included.

7. Tap Done.
8. Name the file and keep all pages for that Post in one PDF: Post ##### Inspection YYYY-MM-DD.pdf
9. Select a Drive location if needed.
10. Tap Save.
11. Open the saved PDF. Check every page for readability before leaving.

### Lead Inspector Submission

- The lead Inspector collects the completed forms.
- The lead Inspector scans each Post as a separate PDF.
- Send the files before leaving when practical. Send them no later than the end of the day.
- Email each completed Post inspection to Inspector@vfwca.org.
- Use this subject: Completed Physical Inspection - Post ##### - District ##
- Keep the signed paper originals until receipt confirmation from the State Inspector.
- Destroy the paper originals after receipt confirmation from the State Inspector.

## 14 After the Inspection

- The District Inspector owns post-inspection correction work for the Post.
- Send new evidence through the District Inspector after closeout.
- Do not alter a signed inspection form independently after submission.
- The State Inspector clears corrected findings after satisfactory evidence.
- Outside agency findings may remain open during agency processing.

### REMEMBER

The objective is early identification and early assistance. The inspection creates a factual snapshot. It does not create a punishment process.

## 15 National Authority Quick Reference

| Item                  | Authority                          | Use                                                                                                                        |
|-----------------------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| 1                     | Sec. 202                           | Post Bylaws adoption and National review process.                                                                          |
| 2                     | Sec. 708                           | Incorporation and review of Articles.                                                                                      |
| 3                     | Sec. 216                           | Required elected and appointed Post officers.                                                                              |
| 4                     | Sec. 222                           | Delegate election and timing.                                                                                              |
| 5, 14, 15, 19, 21, 23 | MOP Sec. 218                       | Officer duties, QM duties, Adjutant records, Trustee reviews, audits, and disbursement practices.                          |
| 7                     | Sec. 203                           | Monthly meeting and quorum rules.                                                                                          |
| 10                    | Sec. 223                           | Manual Section 223 names Memorial Day, Veterans Day, Flag Day, and Loyalty Day.                                            |
| 11                    | Article XI and MOP Sec. 1101(f)(3) | Article XI governs Auxiliary matters. Manual 1101(f)(3) sets the reports, 30-day submission, and Commander acknowledgment. |
| 18, 23                | Sec. 703                           | Bonding of accountable officers.                                                                                           |
| 19c, 22               | Sec. 219                           | Relief Fund creation and permitted uses.                                                                                   |

| Item             | Authority                                                   | Use                                                                                                                                              |
|------------------|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| 19d, 26, 26a, 28 | Sec. 709                                                    | Control of units, facility operations, and insurance requirements.                                                                               |
| 24               | MOP Sec. 218 plus Post Inspection Instructions              | Accepted banking practices. National inspection instructions prohibit pre-signed checks.                                                         |
| 5f, 6            | Sec. 101 and MOP Sec. 103; RONR 12th ed. Secs. 48 and 51:54 | Eligibility grounds, applicant admission, and minutes. A separate motion and second are not required for the committee admission recommendation. |

## 16 Inspector Resources

Inspection Resources: [VFWCA.org > Resources > Inspection Resources](https://vfwca.org/resources/inspection-resources/)

Inspection Resources direct page: <https://vfwca.org/di/vfw/v2/default.asp?pid=158232>

IRS Tax Exempt Organization Search: <https://www.irs.gov/charities-non-profits/search-for-tax-exempt-organizations>

California FTB nonprofit filing requirements: <https://www.ftb.ca.gov/file/business/types/charities-nonprofits/annual-and-filing-requirements.html>

California Secretary of State BizFile: <https://bizfileonline.sos.ca.gov/>

California DOJ/OAG Charities: <https://oag.ca.gov/charities>

California ABC License Lookup: <https://www.abc.ca.gov/licensing/license-lookup/>

Google Drive scanning help: <https://support.google.com/drive/answer/3145835>

### Source Documents Used for This Guide

- 2027 VFW Digital Podium Edition, National Bylaws and Manual of Procedure.
- VFW 2026-27 Post Inspection Form and instructions.
- VFW Department of California Supplemental Inspection Report Form, Revised 8/2025.
- VFWCA Department Deputy Inspector training materials and current State Inspector direction.
- Official agency sources are listed below for status, filing, training, and scanning checks. Use the Post Inspection Binder Guide for this cycle's accepted inspection evidence.

#### Recording the result

Base each answer on the accepted evidence and the actual question. A truthful NO to an existence question is not a deficiency. Note missing required evidence and explain unavailable dates/amounts. Apply the Item 24 exception. Optional summaries and preferred presentation formats are not additional compliance requirements.

- Companion source: VFWCA Post Inspection Binder Guide 2026-27, including labeled tabs, Tab Summaries, and the optional Document Reference Sheet.

ABC RBS evidence: <https://www.abc.ca.gov/how-do-i-get-my-certificate/>

CRD employer training guidance: <https://calcivilrights.ca.gov/shptfaq-employer/>

## Annex A California VFW Post Identifier Reference

237 Posts and Ships in District and Post order. Address is the roster physical or meeting location. Data is from the September 2026 master.

Blank = no separate identifier recorded. \* = EIN requires verification. FTB Entity IDs are not separately recorded in the master. The DOJ CT column repeats only CT-prefixed identifiers explicitly recorded in the DOJ registry field. ABC numbers include matched licenses, with multiple numbers and corresponding types on matching lines.

| Dist. | Post | Post Name                         | Address                                                           | CA SOS Entity # | Federal EIN / FEIN | FTB Entity ID | DOJ / AG Charity Reg # | DOJ CT #  | ABC License # | ABC Type |
|-------|------|-----------------------------------|-------------------------------------------------------------------|-----------------|--------------------|---------------|------------------------|-----------|---------------|----------|
| 1     | 1512 | Encanto                           | 6873 Federal Blvd, Lemon Grove, Ca 91945                          | 1014431         | 23-7144740         |               | 042486                 |           | 00447066      | 52, 58   |
| 1     | 1513 | John R Simpson                    | 515 W Valley Parkway Escondido Columbus Club, Escondido, CA 92025 | 0202749         | 95-6098096         |               | 026443                 |           |               |          |
| 1     | 1774 | Osmond K Ingram The Ship          | 8118 University Ave, La Mesa, CA 91942                            | 0197627         | 95-1869663         |               | CT0288834              | CT0288834 |               |          |
| 1     | 1924 | Charles E Swisher                 | 1175 Old Stage Road, Fallbrook, Ca 92028                          | 0194322         | 95-2838041         |               | CT0238320              | CT0238320 | 00066079      | 52, 58   |
| 1     | 2080 | Lt John W. Finn                   | 301 Sheridan Road, Campo, CA 91906                                | 1128584         | 33-0050983         |               | 051652                 |           | 00145892      | 52, 58   |
| 1     | 2082 | Michael A Monsoor                 | 2885 Lemon Grove Ave, Lemon Grove, Ca 91945                       | 0187172         | 95-2288684         |               |                        |           | 00046743      | 52, 58   |
| 1     | 2111 | CDR Jack E Carleton               | 299 I Street, Chula Vista, Ca 91910-5622                          | 0283303         | 95-6100568         |               |                        |           | 00030564      | 52, 58   |
| 1     | 2275 | S.A.B.L.E.                        | 136 Chambers St, El Cajon, Ca 92020-3304                          | 0265715         | 95-2455212*        |               |                        |           |               |          |
| 1     | 2422 | General Henry D Styer             | 557 Orange Ave, Coronado, Ca 92118                                | 0199636         | 95-2674983         |               |                        |           | 00390095      | 52       |
| 1     | 3783 | PFC Archie G McArthur             | 2247 Kelly Av, Ramona, Ca 92065                                   | 0423265         | 95-2250154         |               | CT0261873              | CT0261873 |               |          |
| 1     | 3787 | Mission Valley                    | 4370 Twain Ave, San Diego, Ca 92120                               | 0453388         | 95-2452280*        |               |                        |           | 00044421      | 52, 58   |
| 1     | 3788 | LCDR Arnold E Betcher Kearny Mesa | 7785 Othello Ave, San Diego, Ca 92111-3624                        | 0376974         | 95-2394047         |               |                        |           | 00036295      | 52       |
| 1     | 3795 | San Marcos Memorial Post          | 212 West Mission Road, San Marcos, CA 92069                       | 0581997         | 23-7282836         |               |                        |           | 00333087      | 52       |
| 1     | 5431 | Col Frank M Brezina               | 411 North Highway 101, Solana Beach, Ca 92075-1131                | 0216988         | 23-7098227         |               |                        |           |               |          |
| 1     | 5477 | Silver Strand                     | 123 Palm Avenue, Imperial Beach, CA 91932-1046                    | 0255302         | 23-7081271         |               |                        |           | 00010333      | 52       |
| 1     | 5867 | Carter-Smith                      | 12650 Lindo Lane, Lakeside, Ca 92040-4212                         | 0243383         | 94-1699411         |               |                        |           | 00008901      | 52       |
| 1     | 5985 | Pacific Beach                     | 853 Turquoise Street, San Diego, CA 92109-1127                    | 0229731         | 95-2140817*        |               |                        |           | 00211881      | 52, 58   |
| 1     | 7041 | Vista Memorial Post               | AL 1234 South Sante Fe Ave, Vista, CA 92040-3410                  | 0259860         | 23-7144783         |               | 026710                 |           |               |          |
| 1     | 7420 | Don Diego VFW Post 7420           | 2100 Logan Avenue, San Diego, CA 92113-2204                       | 6181934         | 95-2403336         |               |                        |           | 00038946      | 52, 58   |

| Dist. | Post  | Post Name                                          | Address                                                    | CA SOS Entity # | Federal EIN / FEIN | FTB Entity ID | DOJ / AG Charity Reg # | DOJ CT #  | ABC License # | ABC Type   |
|-------|-------|----------------------------------------------------|------------------------------------------------------------|-----------------|--------------------|---------------|------------------------|-----------|---------------|------------|
| 1     | 7907  | LT Fred Lewis Kent Poway                           | 12342 Old Pomerado Road, Poway, CA 92064-5304              | 0375099         | 95-2549793         |               |                        |           | 00033896      | 52         |
| 1     | 9305  | Vietnam & Global War Veterans El Centro            | 247 S Imperial Ave, Imperial, CA 92251                     | 2178753         | 33-0824368         |               | 114614                 |           |               |            |
| 1     | 9327  | Santee                                             | 8516 North Magnolia Avenue Suite 203/204, Santee, CA 92071 | 0432511         | 95-2570575         |               | 026598                 |           | 00573844      | 52         |
| 1     | 9578  | Bert Fuller                                        | 844 Tavern Road, Alpine, CA 91901-3810                     | 1110292         | 33-0099322         |               | 047164                 |           | 00135744      | 52, 58     |
| 1     | 10577 | Oceanside Memorial Post                            | 444 Country Club Ln, Oceanside, Ca 92054-4913              | 2470083         | 33-0424299         |               | CT0165557              | CT0165557 |               |            |
| 1     | 11387 | Thomas G Gravelle Sr Mem Post                      | 2312 Reo Drive, San Diego, CA 92139-3024                   | 1874686         | 33-0536358         |               | 096701                 |           |               |            |
| 2     | 2085  | Ontario                                            | 1341 East D St, Ontario, CA 91764                          | 0189651         | 23-7144750         |               |                        |           | 00026568      | 52         |
| 2     | 3173  | Anaheim                                            | 805 E Sycamore St, Anaheim, CA 92805-2103                  | 0213068         | 95-2227878         |               |                        |           | 00025100      | 52         |
| 2     | 3670  | Kazuo Masuda Memorial Post                         | 12942 Dale St, Garden Grove, CA 92841                      | 2560515         | 20-1779910         |               | CT0261871              | CT0261871 |               |            |
| 2     | 5384  | 2nd Lt Walter D Elhers Memorial Brea               | 805 E. Sycamore St, Anaheim, CA 92805                      | 0261754         | 23-7144772         |               |                        |           |               |            |
| 2     | 6024  | Edward J. Kearns                                   | Com Center 24932 Veterans Way, Mission Viejo, CA 92692     | 1683368         | 33-0345846         |               | 081381                 |           |               |            |
| 2     | 6563  | Ralph Broiles                                      | 9190 Fontana Ave, Fontana, CA 92335-4448                   | 0232506         | 95-6346433         |               |                        |           | 00042384      | 52         |
| 2     | 8680  | Mathias Houge Robert Wheeler Herald Cales Memorial | 8751 Industrial Way, Rancho Cucamonga, CA 91730            | 2461237         | 93-0914449         |               | 070202                 |           | 00150777      | 52, 58, 68 |
| 2     | 9557  | West Orange County Post                            | 14582 Beach BLVD, Midway City, CA 92655                    | 2352619         | 33-0814764         |               | 119354                 |           |               |            |
| 2     | 9934  | Dana Point                                         | 32712 Crown Valley Pkwy, Dana Point, CA 92629              | 2863334         | 94-3247437         |               | CT0249715              | CT0249715 |               |            |
| 2     | 10489 | Upland Post                                        | 1749 W 13th St, Upland, CA 91786                           | 2714481         | 33-0313270*        |               |                        |           |               |            |
| 2     | 11546 | The Black Sheep Post                               | 13759 Central Ave, Chino Hills, CA 91710                   | 2116771         | 33-0636240         |               | CT0217064              | CT0217064 |               |            |
| 3     | 184   | Ysmael R Villegas Mem Casa Blancat                 | 3091 Esperanza St, Riverside, CA 92504-4560                | 3623872         |                    |               |                        |           |               |            |
| 3     | 233   | Beaumont                                           | 450 E 4TH STREET, Beaumont, CA 92223                       | 2326595         | 91-2026681         |               | CT0189541              | CT0189541 |               |            |
| 3     | 888   | Perris Valley                                      | 623 South D Street, Perris, CA 92570-2104                  | 1807040         | 33-0350814         |               |                        |           | 00333413      | 52         |
| 3     | 1508  | Richard Elliot                                     | 21180 Waite St., Wildomar, CA 92595                        | 1109338         | 95-2931254         |               | 047859                 |           | 00181921      | 52         |
| 3     | 1873  | Capt. John Francis Drivick III                     | 59011 Bailey Rd, Anza, CA 92539-0433                       | 2583097         | 95-3159808         |               | CT0270024              | CT0270024 | 00018865      | 52         |

| Dist. | Post  | Post Name                                    | Address                                                | CA SOS Entity # | Federal EIN / FEIN | FTB Entity ID | DOJ / AG Charity Reg # | DOJ CT #  | ABC License # | ABC Type |
|-------|-------|----------------------------------------------|--------------------------------------------------------|-----------------|--------------------|---------------|------------------------|-----------|---------------|----------|
| 3     | 1956  | Menifee                                      | 28237 La Piedra Rd Bldg. 900 Rm 927, Menifee, CA 92584 | 2326557         | 95-3319357         |               | 119380                 |           |               |          |
| 3     | 2266  | Harbour-Record                               | 1891 S. Santa Fe Ave, San Jacinto, CA 92583-5028       | 0217910         | 23-1744752         |               | 031163                 |           | 00094980      | 52       |
| 3     | 2987  | Capt. Jacob E. Baker                         | 148 North First Street, Blythe, CA 92225               | 0235996         | 33-0224388         |               | 111174                 |           |               |          |
| 3     | 3251  | West Shores                                  | 50 Desert Shores Dr, Desert Shores, CA 92274-8352      | 1541281         | 33-0084533         |               | 065981                 |           | 00318671      | 52       |
| 3     | 3699  | Bill Huntington                              | 44-200 Sungold Street, Indio, CA 92201                 | 0183643         | 95-3362643         |               | CT0241624              | CT0241624 |               |          |
| 3     | 4089  | Temecula Valley                              | 28075 Diaz Rd, Temecula, CA 92590-3436                 | 1245462         | 33-0028024         |               | CT0262701              | CT0262701 | 00403712      | 52       |
| 3     | 4379  | Winchester Valley                            | 28780 Whitter Ave, Winchester, CA 92596                | 1950370         | 33-0733637         |               | 100215                 |           | 00313778      | 52       |
| 3     | 6476  | Rudolfo P. Hernandez                         | 1789 N 8th St, Colton, CA 92324                        | 3613763         | 95-6346465         |               |                        |           | 00056512      | 52       |
| 3     | 7264  | Joshua Tree                                  | 6402 Veterans Way, Joshua Tree, CA 92252-2388          | 0338289         | 95-6194269         |               |                        |           | 00020484      | 52       |
| 3     | 7347  | Yucaipa Valley                               | 12235 California St, Yucaipa, CA 92399-4349            | 0440343         | 95-6207173*        |               |                        |           | 00011338      | 52       |
| 3     | 8547  | Alessandro                                   | 22616 Alessandro Blvd, Moreno Valley, CA 92553         | 0455415         | 95-2843483         |               |                        |           | 00328191      | 52       |
| 3     | 8737  | COL Joseph Chuck Rodriguez                   | 2018 W Foothill Blvd, San Bernardino, CA 92410-1410    | 0263394         | 95-2241896         |               |                        |           | 00013231      | 52, 58   |
| 3     | 9223  | Arlington                                    | 10303 Arlington Ave, Riverside, CA 92505               | 0226955         | 95-6336073         |               | 084987                 |           |               |          |
| 3     | 10267 | Jurupa Post                                  | 8607 Mission Blvd, Jurupa Valley, CA 92509-2803        | 2554051         | 33-0381370         |               | 125757                 |           | 00243113      | 52       |
| 4     | 1622  | Lomita                                       | 1865 Lomita Blvd, Lomita, CA 90717-1905                | 0173628         | 95-6346952         |               | CT0288988              | CT0288988 | 00025429      | 52, 58   |
| 4     | 1961  | Gardena Nisei Memorial POST                  | 1964 W 162nd St, Gardena, CA 90247-3640                | 0315277         |                    |               |                        |           |               |          |
| 4     | 2075  | Hawthorne                                    | 4563 W 131st Street, Hawthorne, CA 90250               | 0189210         | 95-6078899         |               | 026407                 |           | 00022279      | 52       |
| 4     | 2122  | PFC Adrienne L. Mitchell Hawthorne           | 4563 W 131st St, Hawthorne, CA 90250                   | 0182562         |                    |               |                        |           |               |          |
| 4     | 2828  | Cpt Rocky Versace Beach Cities Redondo Beach | 1000 N Catalina Ave, Redondo Beach, CA 90277-2144      | 0191502         | 95-6119099         |               |                        |           | 00195467      | 52       |
| 4     | 2967  | Port of Los Angeles                          | 1130 W Anaheim St, Wilmington, CA 90744-4106           | 0230486         | 95-1588393         |               | CT0174168              | CT0174168 | 00024120      | 52, 58   |
| 4     | 3261  | General William Stark Rosecrans              | 1822 W 162nd St, Gardena, CA 90247-3638                | 0184649         | 95-1553848         |               | CT0293257              | CT0293257 | 00395258      | 52, 58   |
| 4     | 5394  | Howard Martin Richardson                     | 303 E. Palmer Street, Compton, CA 90221-2610           | 1130433         | 95-4045723         |               | 050158                 |           |               |          |

| Dist. | Post  | Post Name                           | Address                                                                          | CA SOS Entity # | Federal EIN / FEIN | FTB Entity ID | DOJ / AG Charity Reg # | DOJ CT #  | ABC License # | ABC Type |
|-------|-------|-------------------------------------|----------------------------------------------------------------------------------|-----------------|--------------------|---------------|------------------------|-----------|---------------|----------|
| 4     | 7243  | Clyde R. Zuver Post                 | 12064 E. Centralia Rd., Hawaiian Gardens, CA 90716-1028                          | 0233688         | 95-6207172         |               | CT0289242              | CT0289242 | 00011784      | 52       |
| 4     | 9148  | La Mirada                           | 13932 Valley View Ave., La Mirada, CA 90638                                      | 0421385         | 23-7196256         |               |                        |           | 00227816      | 52, 58   |
| 4     | 10166 | Carson Post                         | 20820 S. Vermont Ave, Torrance, CA 90502                                         | 3169979         | 33-0849195         |               |                        |           | 00313492      | 52       |
| 5     | 2143  | Bill Collins                        | 25190 Main St, Barstow, CA 92311                                                 | 0297855         | 95-6111515         |               | CT0282683              | CT0282683 | 00034109      | 52       |
| 5     | 2924  | Joshua Palms - Hesperia, California | 10184 Hesperia Rd, Hesperia, Ca 92345                                            | 0224676         | 95-2989150         |               |                        |           | 00066483      | 52, 58   |
| 5     | 3000  | Quartz Hill                         | 4342 W Avenue L, Quartz Hill, CA 93536                                           | 1245749         | 95-3149300         |               | 057502                 |           | 00106122      | 52, 58   |
| 5     | 3552  | Richard K. Carlson                  | 39643 10th Street East, Palmdale, CA 93550                                       | 0201059         | 95-6111877         |               | CT0291850              | CT0291850 | 00532106      | 52       |
| 5     | 4084  | Lloyd E. Frost Ship                 | 117 North Alvord Street, Ridgecrest, CA 93555                                    | 0213957         | 95-1863033         |               | CT0278098              | CT0278098 | 00018996      | 52, 58   |
| 5     | 6313  | Amargo                              | 13101 N. Boron Ave., Boron, CA 93516-2007                                        | 0460795         | 95-2378124         |               | CT0243572              | CT0243572 | 00004658      | 52       |
| 5     | 8036  | Turner Barnes                       | 481 S Main St, Lone Pine, CA 93545                                               | 0220705         |                    |               |                        |           | 00240916      | 52       |
| 5     | 8988  | Bishop                              | 484 Short St, Bishop, CA 93514-3510                                              | 0232374         | 95-6346438         |               |                        |           | 00006900      | 52       |
| 5     | 9375  | California City                     | 21016 Neuralia Rd, CA City, CA 93505-1905                                        | 0818906         | 95-6439753         |               | CT0302753              | CT0302753 | 00055972      | 52       |
| 5     | 9415  | Tri-Community                       | 4892 Nielson Rd, Phelan, CA 92371                                                | 2366388         | 33-0824338         |               | 120762                 |           | 00409880      | 52       |
| 5     | 9624  | Rim of the World                    | 21841 Crest Forest Drive, Cedarpines Park, CA 92322                              | 1576082         | 33-0126736         |               | 067338                 |           | 00403657      | 52       |
| 5     | 9657  | Rosamond                            | 1990 El Rey St, Rosamond, CA 93560                                               | 0411257         | 95-2685180         |               | 026571                 |           | 00003800      | 52       |
| 6     | 97    | Richard H. Woodward                 | Student Union Bld Cal State Bakersfield 9001 Stckdale HWY, Bakersfield, CA 93311 | 2340531         | 95-2931510         |               | 125532                 |           |               |          |
| 6     | 2814  | VFW 2814                            | 9555 Morro Road, Atascadero, Ca 93422                                            | 0213442         | 95-6102298         |               |                        |           | 00067551      | 52       |
| 6     | 5948  | Tehachapi Mountain                  | 221 W Tehachapi Blvd, Tehachapi, CA 93561-1633                                   | 0519757         | 77-0060778         |               | CT0240602              | CT0240602 | 00374954      | 52, 58   |
| 6     | 7216  | Spc 4 Leonard L. Alvarado           | 2101 Ridge Rd, Bakersfield, CA 93305-4124                                        | 0462535         | 77-0491473         |               | CT0177106              | CT0177106 |               |          |
| 6     | 7665  | Kern River                          | 2811 Nugett Ave, Lake Isabella, CA 93240                                         | 0245308         | 95-1635034         |               |                        |           | 00222090      | 52, 58   |
| 6     | 9499  | Springville                         | 35944 Highway 190, Springville, CA 93265-9745                                    | 0914702         | 23-7171773         |               |                        |           |               |          |
| 6     | 9791  | Frazier Mountain Park               | 613 San Gabriel Trail, Frazier Park, CA 93225                                    | 0443509         | 23-7144809         |               | 031141                 |           | 00030352      | 52       |
| 6     | 10859 | Post 10859 North of the River       | 400 Norris Rd, Bakersfield, CA 93308                                             | 2757334         | 95-4615177         |               | CT0149663              | CT0149663 |               |          |
| 6     | 10965 | Paso Robles                         | 240 Scott St, Paso Robles, CA 93446-3500                                         | 1679673         | 77-0264336         |               | 080901                 |           |               |          |
| 6     | 11012 | Maricopa                            | 600 Hazelton St, Maricopa, CA 93252-9665                                         | 3565032         | 77-0494299         |               | CT0197645              | CT0197645 |               |          |

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| 7     | 1614  | La Crescenta Valley                  | 4011 La Crescenta Avenue, La Crescenta, CA 91214           | 0188545         | 23-7257008         |               |                        |           |               |          |
| 7     | 1649  | PVT John Thomas Hall                 | 112 W Cabrillo Blvd, Santa Barbara, CA 93101-3505          | 0245627         | 95-6062903         |               |                        |           |               |          |
| 7     | 1679  | Wallace Chaffee Post 1679            | 3801 Market St, Ventura, CA 93003-5111                     | 0221612         | 23-7196257         |               | 023178                 |           | 00053601      | 52, 58   |
| 7     | 2043  | Mercer-Prieto                        | 200 N 10th St, Santa Paula, CA 93060-9207                  | 0238230         | 95-6056084         |               | CT0283962              | CT0283962 |               |          |
| 7     | 2323  | All American Post 2323 Granada Hills | 17522 Chatsworth St, Granada Hills, CA 91344-5719          | 0315646         | 95-6346441         |               |                        |           | 00054519      | 52       |
| 7     | 2521  | Mc Ginley Brothers                   | 200 E Battles Rd, Santa Maria, CA 93454-7204               | 0259469         | 95-6191108         |               |                        |           | 00037160      | 52       |
| 7     | 2805  | West Valley                          | 8107 Canoga Ave, Canoga Park, CA 91304-4103                | 0182308         | 95-2112899         |               |                        |           | 00065138      | 52, 58   |
| 7     | 3834  | Juan M. Alvarez Jr                   | 111 N. Hagar St., San Fernando, CA 91340                   | 0246798         | 95-6207043         |               | CT0285384              | CT0285384 | 00033526      | 52, 58   |
| 7     | 3935  | LT Winnie Wood                       | 300S. Surfside Dr., Port Hueneme, CA 93041                 | 0214903         |                    |               |                        |           | 00265494      | 52, 58   |
| 7     | 6885  | Canyon Country                       | 16208 Sierra Highway, Canyon Country, CA 91351-1410        | 0498477         | 95-4055167         |               | 061870                 |           | 00298817      | 52, 58   |
| 7     | 7139  | Pedercini-Ortega                     | 1745 Mission Dr, Solvang, CA 93463-3603                    | 2469815         | 95-3859941         |               | CT0260467              | CT0260467 |               |          |
| 7     | 8310  | USS Gudgeon Ship                     | 1006 W Magnolia Blvd, Burbank, CA 91506-1607               | 0216849         | 95-1979873         |               |                        |           | 00015096      | 52       |
| 7     | 9637  | Fillmore                             | 511 2nd St, Fillmore, CA 93015-1336                        | 2343155         | 77-0419383         |               | 119363                 |           |               |          |
| 7     | 10049 | Simi Valley                          | 4242 E Los Angeles Ave, Simi Valley, CA 93063-3308         | 1853672         | 23-7144815         |               | 026702                 |           | 00126720      | 52       |
| 7     | 10978 | Nipomo                               | 140 South Thompson Ave, Nipomo, CA 93444                   | 2328845         | 77-0287930         |               | CT0169343              | CT0169343 |               |          |
| 7     | 11461 | Ojai                                 | AL 843 E Ojai Avenue, Ojai, CA 93023                       | 2330390         | 77-0565639         |               | CT0261368              | CT0261368 |               |          |
| 8     | 275   | Fountain Memorial                    | MOuntain Com Cntr 29775 Hwy 299E, Round Mountain, CA 96084 | 6217748         | 68-0450735         |               |                        |           |               |          |
| 8     | 1932  | Jim Kennedy Red Bluff                | 735 Oak St, Red Bluff, CA 96080-3755                       | 0187391         | 94-2423925         |               | CT0171466              | CT0171466 |               |          |
| 8     | 1934  | Redding                              | 1251 Oregon St, Redding, CA 96001                          | 0187287         | 94-6107769         |               | 026557                 |           | 00637215      | 52       |
| 8     | 2381  | William Davidson                     | 1205 Main St Ste 102, Susanville, CA 96130-4422            | 0238539         | 61-1720587         |               | 026141                 |           |               |          |
| 8     | 3327  | Pete Christensen Alturas             | 508 S Main St, Alturas, CA 96101-4120                      | 0229603         | 68-0010283         |               |                        |           |               |          |
| 8     | 4218  | David L. Blanchard                   | 1620 Solano St, Corning, CA 96021-2933                     | 0325410         | 23-7147134         |               |                        |           |               |          |
| 8     | 5689  | Burney Intermountain Mem             | 37410 Main Street, Burney, CA 96013                        | 0217643         | 23-7165175         |               |                        |           | 00082506      | 52, 58   |
| 8     | 7144  | Big Valley                           | Hwy 299E, Adin, CA 96006                                   | 0235654         | 94-6253143         |               |                        |           |               |          |

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| 8     | 7888 | Surprise Valley           | 29801 County Road 1, Cedarville, CA 96104               | 0283408         | 94-6282482         |               |                        |           |               |          |
| 8     | 9650 | VFW Post 9650 - Anderson  | 3210 W Center St, Anderson, CA 96007                    | 0815307         | 23-7144807         |               |                        |           | 00040118      | 52, 58   |
| 9     | 1864 | Sequoia                   | 609 W Center St, Visalia, CA 93292                      | 0211297         | 94-6259795         |               |                        |           |               |          |
| 9     | 1981 | Corp. Herbert E. Macon    | 2026 N Granada Dr, Madera, CA 93637-9461                | 0245747         | 94-6104292         |               |                        |           | 00485068      | 52, 58   |
| 9     | 2002 | Tulare                    | 1771 E Tulare Ave, Tulare, CA 93274-3156                | 0256053         | 77-0061797         |               |                        |           |               |          |
| 9     | 2487 | LT Laurence F. Muth       | 615 E St, Los Banos, CA 93635-3628                      | 0209976         | 23-7144756         |               | 031231                 |           |               |          |
| 9     | 2587 | Shaver-Auberry            | Hist Soc 33326 Lodge Road, Tollhouse, CA 93667          | 0967534         | 94-6239910         |               |                        |           |               |          |
| 9     | 3225 | Clovis                    | 808 4th Street, Clovis, CA 93612                        | 0368863         | 23-7144762         |               |                        |           |               |          |
| 9     | 5057 | Lt Bill Young Post        | 530 N Parkway Dr, Fresno, CA 93728                      | 0831121         | 94-2494706         |               | 032976                 |           |               |          |
| 9     | 5845 | Biola                     | Com Center 4925 North 7th Street, Biola, CA 93606       | 0286149         | 95-6219758*        |               |                        |           |               |          |
| 9     | 5869 | Nisei Liberty Hanford     | 401 N Irwin St, Hanford, CA 93230                       | 0252775         | 23-7144774         |               |                        |           |               |          |
| 9     | 6042 | Keith M. Bertken          | 5158 Hwy 140, Mariposa, CA 95338                        | 0235646         |                    |               |                        |           |               |          |
| 9     | 6152 | Kingsburg                 | Com Center 1551 6th Avenue Dr, Kingsburg, CA 93631-1730 | 2239402         | 77-0398670         |               | 115631                 |           |               |          |
| 9     | 7168 | Edward Kuhlman            | 1502 O Street, Sanger, CA 93657                         | 0503052         | 94-6087032         |               |                        |           |               |          |
| 9     | 7380 | Westside                  | 1300 O St, Firebaugh, CA 93622-2320                     | 1914606         | 94-1728625         |               |                        |           |               |          |
| 9     | 8470 | Kerman Memorial           | 1020 W. Siskiyou Ave, Kerman, CA 93630                  | 0300520         | 94-6275975*        |               |                        |           |               |          |
| 9     | 8743 | Sierra Post               | Reg Park 43469 Hwy 49, Ahwahnee, CA 93601               | 0492779         | 94-2745100*        |               |                        |           |               |          |
| 9     | 8900 | E.G. Henry Gutierrez      | 3585 N. Blythe Ave., Fresno, CA 93722                   | 0464342         | 94-1705249         |               |                        |           | 00175183      | 52, 58   |
| 9     | 9896 | Richard Corbett Brown     | 245 S 5th St, Chowchilla, CA 93610-2824                 | 0238117         |                    |               |                        |           |               |          |
| 10    | 75   | San Ramon Valley Danville | 400 Hartz Avenue, Danville, CA 94526                    | 1918136         | 94-2686241         |               | 096789                 |           |               |          |
| 10    | 819  | San Leandro               | 1105 Bancroft Ave, San Leandro, CA 94577-3862           | 0393272         |                    |               |                        |           |               |          |
| 10    | 1351 | Sidney Severns            | 930 Ward Street, Martinez, CA 94553                     | 0164679         | 23-7144738         |               | CT0194871              | CT0194871 |               |          |
| 10    | 1525 | LT Jerry Novakovich       | 2290 Willow Pass Rd, Concord, CA 94520-2113             | 1631814         | 94-3095997         |               | 071470                 |           |               |          |
| 10    | 1898 | Pittsburg                 | 186 E Leland Rd, Pittsburg, CA 94565-4949               | 1637210         | 23-7171736         |               | 076988                 |           |               |          |

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| 10    | 2727  | East Bay Police and Fire | 200 Grand Ave Ste 101, Oakland, CA 94610-4555                        | 0255396         | 94-6107766         |               |                        |           |               |          |
| 10    | 4618  | 91st Div/Chinatown       | New Chef Hungs Rest 823 Clay Street, San Francisco, CA 94108         | 0280726         |                    |               |                        |           |               |          |
| 10    | 6298  | Ambrose D. Regalia       | 301 Main Street, Pleasanton, CA 94566                                | 0313535         | 23-7144778         |               | CT0157286              | CT0157286 |               |          |
| 10    | 6435  | Antioch                  | 815 Fulton Shipyard Rd, Antioch, CA 94509-7547                       | 0214352         | 94-6104290         |               |                        |           | 00072497      | 52, 58   |
| 10    | 7265  | Livermore Valley         | 522 South L St., Livermore, CA 94550                                 | 0221421         | 90-0579150         |               |                        |           |               |          |
| 10    | 8063  | Lamorinda                | 3780 Mt Diablo Blvd, Lafayette, CA 94549-1025                        | 1292841         | 94-2845270         |               | 063020                 |           |               |          |
| 10    | 9601  | Castro Valley Hayward    | 22737 Main Street, Hayward, CA 94541                                 | 3876059         | 94-3219539         |               | CT0265341              | CT0265341 |               |          |
| 10    | 10789 | SGT Charles R. McCurtain | 757 First Street, Brentwood, CA 94513                                | 1815429         | 68-0234418         |               | 084920                 |           |               |          |
| 11    | 1013  | CPL Guy Gabaldon         | Steven's Steak House 5332 Stevens Place, Commerce, CA 90040          | 0187288         |                    |               |                        |           |               |          |
| 11    | 1944  | La Puente                | 16157 E. Gale Ave, City Of Industry, CA 91745-1709                   | 0288831         | 95-6207040         |               | CT0283871              | CT0283871 | 00045983      | 52, 58   |
| 11    | 2070  | Arcadia-Monrovia         | 825 S Magnolia Ave, Monrovia, CA 91016                               | 0191621         | 95-2394120         |               | 031035                 |           |               |          |
| 11    | 3208  | Lt Kenneth Bell          | Hart Park House 200 W Sierra Madre Blvd, Sierra Madre, CA 91024-2642 | 0231569         |                    |               |                        |           |               |          |
| 11    | 7734  | Lt Ray L Musgrove        | 9128 East Bermudez St., Pico Rivera, CA 90660                        | 0242351         | 23-7147092         |               |                        |           | 00008688      | 52, 58   |
| 11    | 8070  | Azusa Post 8070          | 250 E 1st St, Azusa, CA 91702-3643                                   | 0225238         | 95-1991882         |               |                        |           | 00033322      | 52, 58   |
| 11    | 8620  | West Covina              | 2328 W Merced Ave, West Covina, CA 91790-2439                        | 0291667         | 95-2129592         |               | 031452                 |           |               |          |
| 11    | 10218 | Greater El Monte         | 11126 Ramona Blvd, El Monte, CA 91731-3149                           | 2955218         | 95-4524685         |               | CT0164805              | CT0164805 |               |          |
| 11    | 12034 | Band of Brothers         | 1550 Bonita Ave, La Verne, CA 91750-4825                             | 3415326         | 34-2041598         |               | CT0187256              | CT0187256 |               |          |
| 12    | 69    | CPL James Lindsay Wilson | 1455 Madison Ave, Redwood City, CA 94061-1549                        | 0175245         | 94-6104297         |               |                        |           |               |          |
| 12    | 344   | Zane/Fox Memorial        | AL Post 318 1504 Minnesota Ave, San Jose, CA 95125-4445              | 0221206         | 94-1155455         |               | 027956                 |           |               |          |
| 12    | 1716  | Freedom                  | 1960 Freedom Blvd, Freedom, CA 95019                                 | 0368408         | 94-6091991*        |               |                        |           | 00002144      | 52, 58   |
| 12    | 3982  | Mission Santa Clara Post | 2191 El Camino Real, Santa Clara, CA 95050-4056                      | 0615529         | 23-7085507         |               |                        |           |               |          |
| 12    | 4103  | South San Francisco      | 920 Stonegate Dr, South San Francisco, CA 94080-1568                 | 0322613         | 23-7143384         |               | CT0289137              | CT0289137 |               |          |

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| 12    | 6309  | John A. Berri                               | 74 W 6th St, Gilroy, CA 95020                                   | 0268134         | 94-2324083         |               | 026440                 |           |               |          |
| 12    | 6359  | Leslie L. Garratt                           | 58 Monterey Street, San Juan Bautista, CA 95045                 | 0220018         | 23-7144781         |               |                        |           | 00027869      | 52, 58   |
| 12    | 6747  | SGT Frank Lillard                           | 599 Bitterwater Rd, King City, CA 93930-2608                    | 0305631         | 94-6083727         |               |                        |           |               |          |
| 12    | 6849  | LT Billy Paulsen, Jr. Spreckels             | 90 5th street, Spreckels, CA 93962                              | 0206643         | 94-6256753         |               | CT0288278              | CT0288278 | 00005577      | 47, 48   |
| 12    | 7263  | Tres Pueblos                                | 2259 7th Ave, Santa Cruz, CA 95062-1655                         | 0232610         | 94-6166652         |               |                        |           | 00058871      | 52, 58   |
| 12    | 8679  | Sea-Mont Memorial                           | 1996 Fremont Blvd, Seaside, CA 93955                            | 0260578         | 94-2204363         |               | 031350                 |           | 00020162      | 52       |
| 12    | 9242  | Hollister                                   | 649 San Benito St, Hollister, CA 95023-3952                     | 0217110         | 94-1501114         |               |                        |           | 00026902      | 52       |
| 12    | 10110 | Aptos                                       | 846 Front St, Santa Cruz, CA 95060                              | 2322447         | 77-0489699         |               | 121748                 |           |               |          |
| 12    | 10245 | Pacifica                                    | American Legion 555 Buel Ave, Pacifica, CA 94044-3204           |                 | 94-3088100*        |               |                        |           |               |          |
| 13    | 52    | Luneta                                      | Mem Civ Auditorium 513 N Center St, Stockton, CA 95202-1903     | 0181849         | 94-1259248         |               |                        |           | 00106376      | 52       |
| 13    | 1051  | Adrian C. Fondse                            | 12455 W. Ripon Rd., Ripon, CA 95366                             | 1280104         | 68-0096276         |               | 061487                 |           | 00476581      | 52, 58   |
| 13    | 1537  | Tracy                                       | Civic Center 950 East Street, Tracy, CA 95376-2423              | 0185006         | 94-1185677         |               | 026640                 |           |               |          |
| 13    | 2600  | Dean Kincannon San Andreas                  | 156 W Saint Charles St, San Andreas, CA 95249-9664              | 1877209         | 94-3004131         |               | 092575                 |           | 00303867      | 52       |
| 13    | 2922  | Romain Schell                               | 800 S Yosemite Ave, Oakdale, CA 95361-9386                      | 0243379         | 94-6107764         |               |                        |           |               |          |
| 13    | 3154  | Wm. Lloyd Davis-Robert Theodore Rapp Sonora | 9 N Washington St, Sonora, CA 95370-4705                        | 0214140         | 23-7392341         |               |                        |           |               |          |
| 13    | 3199  | Modesto                                     | 2801 W. Hatch Rd., Modesto, CA 95358                            | 0179774         | 23-7066899         |               |                        |           | 00018664      | 52, 58   |
| 13    | 3322  | Blaise L. Raper                             | 202 Spink Rd, West Point, CA 95255                              | 1108511         | 94-2833234         |               | 047165                 |           | 00216183      | 52, 58   |
| 13    | 4748  | Keith Dale Wann                             | 18375 Fir St., Tuolumne, CA 95379                               | 0238109         | 77-0446201         |               | CT0265320              | CT0265320 |               |          |
| 13    | 5059  | Joe-Velasquez                               | 1405 E Linwood Ave, Turlock, CA 95380-6038                      | 0220103         | 23-7063384         |               | 026647                 |           | 00054257      | 52, 58   |
| 13    | 6311  | Jimmie Connors                              | Jimmie Connors Veterans Cntr 580 Moffat Blvd, Manteca, CA 95336 | 0268133         | 23-7144780         |               |                        |           | 00567312      | 52, 58   |
| 13    | 7635  | Joseph G. Rose                              | 145 5th St, Gustine, CA 95322-1130                              | 0251063         | 23-7144791         |               | 031183                 |           |               |          |
| 13    | 7792  | Winton                                      | 7093 W WALNUT, Winton, CA 95388                                 | 0598157         | 23-7184832         |               | 026729                 |           | 00047694      | 52, 58   |
| 13    | 8327  | Livingston                                  | 1605 7th Street, Livingston, CA 95334-1605                      | 0808994         | 94-2449019         |               |                        |           |               |          |
| 13    | 9454  | Thomas Jenkins                              | 5019 Main St, Coulterville, CA 95311                            | 1937815         | 77-0409533         |               | 113944                 |           | 00400426      | 52       |

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| 13    | 9679  | John W Rash, Jr Waterford  | Waterford Historical Musm 1208 Bentley St, Waterford, CA 95386 | 1845203         | 77-0285214         |               | 087747                 |           |               |          |
| 13    | 10293 | Lloyd R. Smith             | 2609 Lawrence St, Ceres, CA 95307                              | 3045423         | 77-0465300         |               | CT0177344              | CT0177344 |               |          |
| 13    | 12118 | James D. Piper             | Copperopolis Fire District 30 Main St, Copperopolis, CA 95228  | 3773202         | 45-4339836         |               | CT0220167              | CT0220167 |               |          |
| 14    | 1381  | John Mc Elroy Post         | 810 H St, Crescent City, CA 95531-3750                         | 0263068         | 94-6255974         |               |                        |           | 00012345      | 52       |
| 14    | 1872  | The Redwood Empire Post    | 1018 H St, Eureka, CA 95501-1843                               | 0253467         | 23-7147136         |               | 026558                 |           | 00520927      | 52       |
| 14    | 2207  | Sunset Post                | 1426 Main St, Fortuna, CA 95540-2130                           | 0228948         | 23-7144751         |               |                        |           |               |          |
| 14    | 6353  | Kenneth Rasmussen Post     | 1100 Main Street, Ferndale, CA 95536                           | 0261127         | 68-0026649         |               |                        |           |               |          |
| 14    | 6354  | South Humboldt Post        | 123 briceland Rd, Redway, CA 95560                             | 0261125         |                    |               |                        |           |               |          |
| 14    | 7705  | Weaverville                | 100 Memorial Dr, Weaverville, CA 96093-0296                    | 3322851         | 36-4701367         |               | CT0171140              | CT0171140 |               |          |
| 14    | 9546  | Hayfork Post               | 9201 Hwy 3, Hayfork, CA 96041                                  | 0585485         | 23-7144803*        |               |                        |           |               |          |
| 14    | 9561  | Ironside                   | 20 Kitmu Road, Willow Creek, CA 95573                          | 0342270         | 94-2798056         |               |                        |           | 00418061      | 52, 58   |
| 15    | 948   | Bishop-Langenbach          | 211 17th St, Marysville, CA 95901-4290                         | 0166144         | 23-7185108*        |               |                        |           |               |          |
| 15    | 1555  | Chico                      | 554 Rio Lindo Ave, Chico, CA 95926-1817                        | 0171711         | 23-7063380         |               |                        |           |               |          |
| 15    | 1747  | Oroville-Gridley Post 1747 | 2374 Montgomery Street, Oroville, CA 95966                     | 0171655         | 23-7050784         |               | 023108                 |           | 00067667      | 52, 58   |
| 15    | 1770  | Leslie Johnson             | 525 W Sycamore St, Willows, CA 95988-2748                      | 0180044         | 94-6107768*        |               |                        |           |               |          |
| 15    | 1992  | Kenneth C. Morrissey       | 4th and Monterey, Orland, CA 95963                             | 0188766         | 94-6081327         |               |                        |           |               |          |
| 15    | 2039  | Max Bille                  | 6550 Skyway, Paradise, CA 95969-3920                           | 0186972         | 94-6080902         |               |                        |           |               |          |
| 15    | 2441  | Colusa County Post         | 108 Main St, Colusa, CA 95932-2956                             | 0194466         | 23-7445293         |               |                        |           |               |          |
| 15    | 3758  | High Sierras               | Hwy 70, East Sierra St, Portola, CA 96122                      | 0189821         | 68-0204211         |               | CT0262136              | CT0262136 |               |          |
| 15    | 3825  | Kenneth M. Hayes           | 292 Lawrence St., Quincy, CA 95971                             | 0212777         | 68-0415598         |               | 115251                 |           |               |          |
| 15    | 4095  | Roy Bourg                  | 4956 Powerline Rd, Olivehurst, CA 95961-4329                   | 0210886         | 23-7387834*        |               |                        |           |               |          |
| 15    | 9602  | Warren Scott Thermalito    | 2374 Montgomery St, Oroville, CA 95965-4924                    | 0232080         | 23-7144805         |               | CT0304556              | CT0304556 |               |          |
| 16    | 1123  | Carl H. Kreh Vallejo       | 420 Admiral Callaghan Lane, Vallejo, CA 94591                  | 0183101         | 94-1098834         |               | CT0299109              | CT0299109 |               |          |
| 16    | 1900  | Ukiah                      | 293 Seminary Ave, Ukiah, CA 95482                              | 0226964         | 94-6253106         |               |                        |           |               |          |
| 16    | 1929  | Petaluma                   | 1094 Petaluma Blvd S, Petaluma, CA 94952-5510                  | 0189720         | 94-1494011*        |               |                        |           | 00036769      | 52, 58   |
| 16    | 1943  | Bear Flag                  | 126 1st St W, Sonoma, CA 95476-5654                            | 0241774         | 23-7144746         |               |                        |           | 00547277      | 52       |

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|-------|------|-------------------------------------------|------------------------------------------------------|-----------------|--------------------|---------------|------------------------|-----------|---------------|----------|
| 16    | 2333 | Simmons-Sheldon                           | 427 Main Street, Suisun City, CA 94585               | 0274283         |                    |               |                        |           |               |          |
| 16    | 2337 | Clearlake Highlands                       | 3980 Veterans Lane, Clearlake, CA 95422              | 0187318         | 94-6104291         |               | 026277                 |           | 00096864      | 52       |
| 16    | 3237 | Fredrick Waldo Rohnert-Gen Henry H Arnold | 8505 Park Ave, Cotati, CA 94931                      | 1143299         | 94-2845201         |               | 051448                 |           |               |          |
| 16    | 3919 | Gold Ridge                                | 282 High St, Sebastopol, CA 95472-4366               | 0508183         | 23-7165986         |               |                        |           |               |          |
| 16    | 3928 | Benicia                                   | 1150 1st St, Benicia, CA 94510-3221                  | 0463898         | 23-7144765*        |               |                        |           |               |          |
| 16    | 7244 | LT Michael Libonati Jr.                   | 549 Merchant St, Vacaville, CA 95688-4511            | 0834341         | 94-2583926         |               | CT0286978              | CT0286978 |               |          |
| 16    | 7816 | Donald V. Westlund                        | 844 Sweetser Ave, Novato, CA 94945-2429              | 0249517         | 94-6089389         |               |                        |           |               |          |
| 16    | 8151 | Dixon VFW Post 8151                       | 231 N. First St., Dixon, CA 95620-2512               | 3289889         | 20-5222705         |               | CT0167455              | CT0167455 |               |          |
| 16    | 9268 | Ray Zittleman                             | 205 W First St, Cloverdale, CA 95425                 | 0239768         | 94-6091316         |               |                        |           |               |          |
| 17    | 67   | LT Lansdale                               | 2784 Stockton Blvd, Sacramento, CA 95817-2212        | 0179187         | 94-1000454         |               |                        |           | 00029425      | 52, 58   |
| 17    | 904  | Placer Foothills                          | 5945 Horseshoe Bar Rd., Loomis, CA 95650             | 1588818         | 68-0037903*        |               |                        |           |               |          |
| 17    | 1267 | Terry W. Nelson Memorial Sacramento       | 7576 Stockton Blvd, Sacramento, CA 95823             | 0412868         | 23-7060412         |               |                        |           | 00009628      | 52, 58   |
| 17    | 1487 | Roseville                                 | 110 Park Drive, Roseville, Ca 95678                  | 0218019         | 91-2023700         |               |                        |           |               |          |
| 17    | 2003 | Jess E. Taylor                            | 22 Sunset Circe, Colfax, CA 95713-1213               | 0271851         | 68-0084727         |               |                        |           |               |          |
| 17    | 2073 | Elk Grove                                 | 8230 Civic Center Dr Suite #100, Elk Grove, CA 95624 | 1285693         | 68-0050439         |               | 062157                 |           |               |          |
| 17    | 2655 | Banner Mountain Post                      | 415 N Pine St, Nevada City, CA 95959                 | 1540863         | 23-7145849         |               | 127228                 |           | 00056168      | 52       |
| 17    | 2680 | Sierra Nevada                             | 130 Placerville Dr, Placerville, CA 95667            | 0210726         | 23-7234315         |               |                        |           |               |          |
| 17    | 3010 | Glen Edwards Post 3010                    | 541 5th Street, Lincoln, CA 95648-1847               | 0304540         | 68-0058141         |               | CT0304538              | CT0304538 |               |          |
| 17    | 4647 | General John J. Pershing                  | 3300 U Street, Antelope, CA 95843                    | 0387209         | 23-7144769         |               |                        |           | 00064810      | 52, 58   |
| 17    | 6158 | Center Township                           | 8990 Kruitof Way, Fair Oaks, CA 95628                | 0241232         | 23-7144777         |               |                        |           | 00027495      | 52       |
| 17    | 6604 | Folsom                                    | 1300 Forrest Street, Folsom, CA 95630                | 0252313         | 23-7115049         |               |                        |           | 00324254      | 52       |
| 17    | 7143 | VFW Post 7143                             | 16812 Orleans Street, Esparto, CA 95627              | 0234724         | 23-7144784         |               |                        |           |               |          |
| 17    | 8254 | Ione Memorial Veteran VFW Post 8254       | 215 S Amador St, Ione, CA 95640                      | 0234030         | 94-3179801*        |               |                        |           |               |          |
| 17    | 8762 | West Sacramento                           | 905 Drever St, West Sacramento, CA 95691-3318        | 0218018         | 94-1119132         |               |                        |           | 00019053      | 52, 58   |
| 17    | 8985 | Nisei                                     | 1515 4th St, Sacramento, CA 95814-5322               | 0246877         | 94-6085005         |               |                        |           |               |          |

| Dist. | Post  | Post Name         | Address                                                   | CA SOS Entity # | Federal EIN / FEIN | FTB Entity ID | DOJ / AG Charity Reg # | DOJ CT #  | ABC License # | ABC Type |
|-------|-------|-------------------|-----------------------------------------------------------|-----------------|--------------------|---------------|------------------------|-----------|---------------|----------|
| 17    | 9241  | Growlersburg      | 6289 Main Street, Georgetown, CA 95634                    | 0247221         | 23-7129997         |               |                        |           | 00033166      | 52       |
| 17    | 10125 | Rancho Cordova    | Moose Lodge 10124 Coloma Rd, Rancho Cordova, CA 95741     | 1836248         | 68-0162107         |               | 086794                 |           |               |          |
| 17    | 11294 | Foresthill Divide | 24601 Harrison St, Foresthill, CA 95631-1186              | 2644717         | 68-4017352         |               | CT0136887              | CT0136887 |               |          |
| 17    | 12215 | Rancho Murieta    | RM Country Club 7000 Alameda Dr, Rancho Murieta, CA 95683 | 5961159         | 88-4378532         |               |                        |           |               |          |

Source: PreInspection\_Master\_With\_FY25\_26\_History\_UPDATED\_D1.xlsx. Post Master, DOJ Match Detail and ABC Match Detail. Numbers are retained as text to preserve leading zeros.