

**THE AMERICAN LEGION CHILD
WELFARE FOUNDATION, INC.**

FINANCIAL STATEMENTS
December 31, 2009 and 2008

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
Indianapolis, Indiana

FINANCIAL STATEMENTS
December 31, 2009 and 2008

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REPORT OF INDEPENDENT AUDITORS

Board of Directors
The American Legion Child Welfare Foundation, Inc.
Indianapolis, Indiana

We have audited the accompanying statements of financial position of The American Legion Child Welfare Foundation, Inc. as of December 31, 2009 and 2008, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The American Legion Child Welfare Foundation, Inc. as of December 31, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information as listed in the table of contents is presented for additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the 2009 basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the 2009 basic financial statements taken as a whole.


Crowe Horwath LLP

Indianapolis, Indiana
April 19, 2010

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
 STATEMENTS OF FINANCIAL POSITION
 December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
ASSETS		
Cash	\$ 192,799	\$ 370,075
Investments		
U.S. Government and Government Agency obligations	3,335,982	2,580,164
State and municipal bonds	104,227	17,050
Money market funds	181,331	1,144,937
Common and preferred stocks	1,800,304	1,544,925
Corporate bonds	1,608,313	1,161,051
	<u>7,030,157</u>	<u>6,448,127</u>
Accrued interest on investments	47,806	46,586
Equipment, net of accumulated depreciation of \$14,552 and \$14,193	61	420
	<u>61</u>	<u>420</u>
Total assets	\$ <u>7,270,823</u>	\$ <u>6,865,208</u>
LIABILITIES		
Grants payable	\$ <u>672,691</u>	\$ <u>691,577</u>
NET ASSETS		
Unrestricted - general	4,490,431	4,236,277
Unrestricted - designated		
Eight and Forty Research	257,209	239,145
Sons of the American Legion	1,850,492	1,698,209
	<u>2,107,701</u>	<u>1,937,354</u>
Total unrestricted net assets	<u>6,598,132</u>	<u>6,173,631</u>
Total liabilities and net assets	\$ <u>7,270,823</u>	\$ <u>6,865,208</u>

See accompanying notes to consolidated financial statements.

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
STATEMENT OF ACTIVITIES
Years ended December 31, 2009 and 2008

	Unrestricted General	Unrestricted Designated	2009 Total Unrestricted	Unrestricted General	Unrestricted Designated	2008 Total Unrestricted
Revenue, gains and other support						
Contributions						
Designated for Eight and Forty Research	\$ -	\$ 18,064	\$ 18,064	\$ -	\$ 29,550	\$ 29,550
Designated for Sons of the American Legion	-	338,082	338,082	-	341,856	341,856
American Legion Posts	112,639	-	112,639	177,299	-	177,299
American Legion Auxiliary and Auxiliary Units	102,753	-	102,753	103,570	-	103,570
Other	18,254	-	18,254	20,398	-	20,398
Contributed services	55,180	-	55,180	75,450	-	75,450
Bequests	2,380	-	2,380	40,363	-	40,363
Total contributions and bequests	291,206	356,146	647,352	417,080	371,406	788,486
Interest and dividend income	261,330	-	261,330	281,716	-	281,716
Realized loss on sale of investments	(116,989)	-	(116,989)	(254,480)	-	(254,480)
Unrealized gain (loss) on investments	477,313	-	477,313	(668,205)	-	(668,205)
Net assets released from designation - grants	912,860	356,146	1,269,006	(223,889)	371,406	147,517
Total revenue, gains and other support	185,799	(185,799)	-	191,056	(191,056)	-
Net assets released from designation - grants	1,098,659	170,347	1,269,006	(32,833)	180,350	147,517
Expenses						
Grants awarded	636,870	-	636,870	580,736	-	580,736
Printing and postage	23,605	-	23,605	22,228	-	22,228
In-Kind administrative services	55,180	-	55,180	75,450	-	75,450
Trustee's fees	38,286	-	38,286	38,297	-	38,297
Auditing, tax and other service fees	6,720	-	6,720	9,144	-	9,144
Depreciation	359	-	359	359	-	359
Promotion and publicity	83,485	-	83,485	74,771	-	74,771
Total expenses	844,505	-	844,505	800,985	-	800,985
Change in net assets	254,154	170,347	424,501	(833,818)	180,350	(653,468)
Net assets, beginning of year	4,236,277	1,937,354	6,173,631	5,070,095	1,757,004	6,827,099
Net assets, end of year	\$ 4,490,431	\$ 2,107,701	\$ 6,598,132	\$ 4,236,277	\$ 1,937,354	\$ 6,173,631

See accompanying notes to consolidated financial statements.

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
 STATEMENTS OF CASH FLOWS
 Years ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Cash flows from operating activities		
Change in net assets	\$ 424,501	\$ (653,468)
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation expense	359	359
Realized loss on sale of investments	116,989	254,480
Unrealized (gain) loss on investments	(477,313)	668,205
Changes in assets and liabilities		
Accrued interest on investments	(1,220)	28,516
Grants payable and other	(18,886)	112,287
Net cash from operating activities	<u>44,430</u>	<u>410,379</u>
 Cash flows from investing activities		
Purchase of investments	(9,495,169)	(8,619,467)
Sales and maturities of investments	<u>9,273,463</u>	<u>8,344,956</u>
Net cash from investing activities	<u>(221,706)</u>	<u>(274,511)</u>
 Net increase (decrease) in cash	(177,276)	135,868
 Cash, beginning of year	<u>370,075</u>	<u>234,207</u>
 Cash, end of year	<u>\$ 192,799</u>	<u>\$ 370,075</u>

See accompanying notes to consolidated financial statements.

THE AMERICAN LEGION CHILD WELFARE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General: The American Legion Child Welfare Foundation, Inc. (Foundation) was incorporated in 1954 for the purpose of making grants to qualified recipients for projects or programs related to improving the general welfare of children in the United States. The Foundation's primary sources of revenue are contributions and investment income.

Net Asset Classifications: The financial statements have been prepared in accordance with generally accepted accounting principles for Financial Statements of Not-for-Profit Organizations. Generally accepted account principles require, among other things, that the financial statements report the changes in and total of each of the net asset classes, based upon donor restrictions, as applicable. Net assets are to be classified as unrestricted, temporarily restricted and permanently restricted. The Foundation held no temporarily or permanently restricted net assets at December 31, 2009 and 2008. The unrestricted net assets are as follows:

Unrestricted Net Assets - Unrestricted net assets represent the part of the net assets of the Organization that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations. The unrestricted net asset class includes general and board designated assets and liabilities of the Foundation. The unrestricted net assets of the Foundation may be used at the discretion of management to support the Foundation's purposes and operations.

Cash and Cash Equivalents: Cash and cash equivalents consist of bank deposits in accounts that are federally insured up to \$250,000 per financial institution. Additionally, the Foundation holds funds at financial institutions which are participating in the FDIC's transaction account guarantee program. Under this program non-interest bearing and certain low interest accounts are FDIC insured in full through 2009 in addition to and separate from the coverage available under FDIC's general deposit insurance rules.

Investments: Generally accepted accounting principles require that investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair value based on quoted market prices or dealer quotes in the statements of financial position. These investments were initially recorded at cost if they were purchased or at their fair market value on the date of the gift if they were received as a donation. Unrealized gains and losses are included in the change in net assets in the statements of activities.

Fair value of investments at 2009 and 2008 were \$7,030,157 and \$6,448,127. Cost basis of investments at 2009 and 2008 were \$6,845,341 and \$6,740,624. Therefore, the cumulative appreciation (depreciation) at 2009 and 2008 was \$184,816 and \$(292,497), respectively.

THE AMERICAN LEGION CHILD WELFARE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes: The Foundation is exempt from income taxes on income from related activities under Section 501(c)(3) of the U.S. Internal Revenue Code and corresponding state tax law. Accordingly, no provision has been made for federal or state income taxes. Additionally, the Foundation has been determined not to be a private foundation under Section 509(a) of the Internal Revenue Code.

Use of Estimates in the Preparation of Financial Statements: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Property and Equipment: Property and equipment are stated at cost or, if donated to the Foundation, at fair market value on the date of acquisition. Additions and improvements are capitalized; expenditures for routine maintenance are charged to operations. Depreciation is provided over the estimated useful lives of the various classes of assets on the straight-line method. The estimated useful lives are as follows:

Equipment	5 to 10 Years
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Donated Services: Contributions of services are recognized if the services received (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Donated services, consisting of certain administration functions performed by employees of The American Legion National Headquarters for the Foundation, are reflected in the statements of activities as an expense and an offsetting amount of income. For the years ended December 31, 2009 and 2008, donated services amounted to \$55,180 and \$75,450.

Eight and Forty Research: Contributions received for Eight and Forty Research are designated by the Foundation for grants related to cystic fibrosis or other upper respiratory diseases.

Sons of the American Legion: Contributions received by and in the name of the Sons of the American Legion are designated for grants to organizations that assist in improving the general welfare of children.

Grants: Grants awarded to qualified recipients are expensed in the year they are approved by the Board of Directors.

THE AMERICAN LEGION CHILD WELFARE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Expense Allocation: The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Subsequent Events: Management has performed an analysis of the activities and transactions subsequent to December 31, 2009, to determine the need for any adjustments or disclosures to the audited financial statements for the year ended December 31, 2009. Management has performed their analysis through April 19, 2010, the date the financial statements were available to be issued.

Adoption of New Accounting Standards: During 2009, the Foundation adopted new accounting guidance related to accounting for uncertainty in income taxes. This guidance requires the Foundation to recognize a tax benefit only if it is more likely than not the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the more-likely- than-not test, no tax benefit is recorded. The Foundation has examined this issue and has determined there are no material contingent tax liabilities or questionable tax positions.

The Foundation is no longer subject to examination by taxing authorities for years before 2006. The Foundation does not expect the total amount of unrecognized tax benefits to significantly change in the next 12 months. The Foundation recognizes interest and/or penalties related to income tax matters in income tax expense. The Foundation did not have any amounts accrued for interest and penalties at December 31, 2009.

NOTE 2 - FUNCTIONAL EXPENSES

The following represents a functional breakdown of the Foundation's expenses by program and supporting services.

	<u>2009</u>	<u>2008</u>
Program Services		
Child Welfare	\$ 660,475	\$ 602,964
Supporting Services		
Management and general	100,545	123,250
Fundraising	<u>83,485</u>	<u>74,771</u>
Total expenses	<u>\$ 844,505</u>	<u>\$ 800,985</u>

THE AMERICAN LEGION CHILD WELFARE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 3 - RELATED PARTY TRANSACTIONS

The American Legion National Headquarters (Legion) is a related party that is not a financially interrelated organization. The Board of Directors of the Foundation is appointed by the National Executive Committee of the Legion. The Legion provides personnel and office space for the Foundation. The Foundation recognizes services received from the Legion in the statement of activities as described in Note 1.

NOTE 4 - FAIR VALUE OF FINANCIAL INSTRUMENTS

Statement of Financial Accounting Standard No. 157, Fair Value Measurements (SFAS No. 157) defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in the Foundation's principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

Statement 157 establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The fair value of money markets, government obligations, and common and preferred stock are based on quoted prices in active markets. This is considered a level 1 input. The fair value of state and municipal bonds and corporate bonds are based on quoted market prices of similar securities with similar due dates. This is considered a level 2 input.

THE AMERICAN LEGION CHILD WELFARE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
December 31, 2009 and 2008

NOTE 4 - FAIR VALUE OF FINANCIAL INSTRUMENTS (Continued)

Assets Measured on a Recurring Basis: Assets measured at fair value on a recurring basis are summarized below:

	Fair Value Measurements at December 31, 2009 Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	\$ 181,331	\$ -	\$ -
U.S. Government and Government Agency obligations	3,335,982	-	-
State and municipal bonds	-	104,227	-
Corporate bonds	-	1,608,313	-
Common and preferred stock:			
Long term growth and current income	<u>1,800,304</u>	<u>-</u>	<u>-</u>
	<u>\$ 5,317,617</u>	<u>\$ 1,712,540</u>	<u>\$ -</u>

	Fair Value Measurements at December 31, 2008 Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	\$ 1,144,937	\$ -	\$ -
U.S. Government and Government Agency obligations	2,580,164	-	-
State and municipal bonds	-	17,050	-
Corporate bonds	-	1,161,051	-
Common and preferred stock:			
Long term growth and current income	<u>1,544,925</u>	<u>-</u>	<u>-</u>
	<u>\$ 5,270,026</u>	<u>\$ 1,178,101</u>	<u>\$ -</u>

SUPPLEMENTARY INFORMATION

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
ANALYSIS OF GRANTS
Year ended December 31, 2009

<u>Grantee and Purpose</u>	Grants Payable Beginning of Year	Grants Awarded, net	Grants Paid	Grants Payable End of Year
Undesignated				
American Humane Association of Englewood, CO - for their project "A Plan for Tyrone." This grant will produce and distribute nationwide the first children's book about FGC that is designed to aid child care professionals and families protect children from abuse and neglect.	\$ 7,021	\$ -	\$ 7,021	\$ -
American Legion of Nevada of Las Vegas, NV - for their project "Hear Today-Learn Tomorrow (HT-LT)." This grant will develop and distribute letters requesting discount services from medical providers and hearing aid manufacturers for participants in the HT-LT program, produce information sheets about the availability of support to families of hearing impaired children, and produce public service announcements related to the HT-LT program.	-	3,037	-	3,037
Boy Scouts of America, Exploring Program of Denver, CO - for their project "Experience 9 to 5." This grant will produce course catalogs, flyers and posters associated with the Experience 9 to 5 program.	-	35,717	-	35,717
Child and Adolescent Bipolar Foundation of Wilmette, IL - for their project "Website Redesign and Integration." This grant will produce a website that will provide knowledge and support to families, children and teens living with bipolar, depression, or related conditions.	40,000	-	40,000	-
Cornelia de Lange Syndrome Foundation of Avon, CT - for their project "Cornelia de Lange Syndrome Screening Checklist for Medical Professionals." This grant will create a CdLS Screening Checklist and distribute it nationally to pediatric offices.	-	16,744	-	16,744

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
ANALYSIS OF GRANTS
Year ended December 31, 2009

<u>Grantee and Purpose</u>	Grants Payable Beginning of Year	Grants Awarded, net	Grants Paid	Grants Payable End of Year
Undesignated - Continued				
Crohn's & Colitis Foundation of America of New York, NY - for their project "IBD Activity Book for Children." This grant will produce and distribute an activity book for children ages 8-13. This book will help children learn about inflammatory bowel disease and provide strategies to help them face and overcome mental health challenges.	\$ 30,000	\$ -	\$ 30,000	\$ -
Diabetes Education and Camping Association of Huntsville, AL - for their project "Ready, View, Go - Diabetes Camp Web Training Project." This grant will produce diabetes training videos that will prepare camp directors and staff to handle diabetes issues in a camp setting.	-	25,000	-	25,000
Huntington's Disease Society of America of New York, NY - for their project "Comprehensive Resource Guide for Families and Children Affected by Juvenile Onset HD." This grant will produce and distribute a resource directory outlining programs and services available to children affected by JHD on the federal, state, and community levels.	38,000	-	38,000	-
KidsPeace of Orefield, PA - for their project "Improving Foster Care for America's Kids: KidsPeace's Radio Public Service Campaign." This grant will produce a radio public service awareness campaign to be aired in local communities throughout the US where KidsPeace has established foster care services. The American Legion Auxiliary and Sons of The American Legion sponsor this grant.	28,805	-	28,805	-

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
ANALYSIS OF GRANTS
Year ended December 31, 2009

<u>Grantee and Purpose</u>	<u>Grants Payable Beginning of Year</u>	<u>Grants Awarded, net</u>	<u>Grants Paid</u>	<u>Grants Payable End of Year</u>
Undesignated - Continued				
National Autism Center of Randolph, Massachusetts - for their project "Implementing Evidence-based Educational Interventions for Children with Autism Spectrum Disorders in School Settings." This grant will produce a publication targeted to provide school systems with a tool to enable them to more effectively serve students with ASD within their school systems.	\$ 39,150	\$ -	\$ 39,150	\$ -
National CASA Association of Seattle, WA - for their project "Forgotten Children Event Toolkit." This grant will enable National CASA to produce and distribute a toolkit that will help local CASA programs produce the Forgotten Children project in their communities.	46,915	-	46,915	-
National Center for Learning Disabilities (NCLD) of New York, NY - for their project "Empowering Parents to Advocate for their Children with Learning Disabilities." This grant will revise and enhance the NCLD website to ensure parents of children with learning disabilities are aware of their children's rights and inform parents that they can advocate for them.	-	45,500	-	45,500
National Exchange Club Foundation of Toledo, OH - for their project "Child Abuse Prevention Kits." This grant will produce, print and distribute Child Abuse Prevention kits, and expand and enhance their website.	-	25,000	-	25,000

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
ANALYSIS OF GRANTS
Year ended December 31, 2009

<u>Grantee and Purpose</u>	<u>Grants Payable Beginning of Year</u>	<u>Grants Awarded, net</u>	<u>Grants Paid</u>	<u>Grants Payable End of Year</u>
Undesignated - Continued				
National Marfan Foundation of Port Washington, NY - for their project "Marfan Syndrome: A Reference for Teachers." This grant will produce a reference guide for teachers that will be distributed nationally through their resource center, specialty medical clinics and their volunteer network comprised of families affected by Marfan Syndrome.	\$ 25,000	\$ -	\$ 25,000	\$ -
National Organization for Youth Safety of Gainesville, VA - for their project "Makin' Noise for Youth Traffic Safety." This grant will produce and distribute nationally traffic safety lesson plans, posters, and calendars for youth and educators.	58,250	-	58,250	-
Organization for Autism Research of Arlington, VA - for their project "An Autism Guide for Military Families." This grant will produce a web-based resource and written guidebook that will inform military parents about autism and provide information about military healthcare, schools, educational resources, and other supports in or near military installations.	40,980	-	40,980	-
PKS Kids of Florissant, MO - for their project "Recognizing A Pallister-Killian Child." This grant raises awareness of Pallister-Killian Syndrome.	-	29,500	-	29,500

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
ANALYSIS OF GRANTS
Year ended December 31, 2009

<u>Grantee and Purpose</u>	<u>Grants Payable Beginning of Year</u>	<u>Grants Awarded, net</u>	<u>Grants Paid</u>	<u>Grants Payable End of Year</u>
Undesignated - Continued				
RAND Corporation of Santa Monica, CA, was awarded - "Dissemination of CBITS Adoptions Manual and implementation Guidelines." This grant will produce and distribute through school districts implementation guides for conducting Cognitive Behavioral Intervention for Trauma in Schools and adaption materials for youth in foster care.	\$ 10,089	\$ -	\$ 10,089	\$ -
Spina Bifida Association of Washington, DC - for their project "Faces of Spina Bifida." This grant will produce a social network for children with Spinan Bifida designed to facilitate peer-to-peer support.	-	40,000		40,000
The MY HERO Project of Laguna Beach, CA - for their project "The MY HERO Report-Youth Edition, Volume Two." This grant will research, produce and distribute training videos for students to tell their own hero stories through video and filmmaking.	-	28,873	-	28,873
The Projeria Research Foundation of Peabody, MA - for their project "Projeria Medical Assistance Packet." This grant will produce a medical assistance packet that will be distributed to patients and physicians throughout the world.	15,680	-	8,500	7,180
Tourette Syndrome Association, Inc. of Bayside, NY - for their project titled "The Tourette Youth Ambassador Program: Kids Teaching Kids." This grant will create and produce presentation kits.	-	25,000	-	25,000
Undesignated total	<u>379,890</u>	<u>274,371</u>	<u>372,710</u>	<u>281,551</u>

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
 ANALYSIS OF GRANTS
 Year ended December 31, 2009

<u>Grantee and Purpose</u>	<u>Grants Payable Beginning of Year</u>	<u>Grants Awarded, net</u>	<u>Grants Paid</u>	<u>Grants Payable End of Year</u>
Sons of The American Legion				
American Humane Association of Englewood, Colorado - for their project titled "Exploring Differential Response." This grant will produce and distribute 7,500 copies of the Protecting the Children journal.	\$ 12,439	\$ -	\$ 12,439	\$ -
American Legion Children's Home of Ponca City, OK - for their project titled "American Legion Children's Home National Awareness Initiative Phase II." This grant will support an endeavor to increase the awareness of the American Legion Children's Home by campaigning to increase support and expand services to children in need. The American Legion Auxiliary and the Sons of The American Legion sponsor this grant.	-	20,500	-	20,500
Caring Kids Television of Dana Point, CA w- for their project "Dewey's Teacher's Kits." This grant will produce and distribute teacher's kits that work in conjunction with the PBS program The Doo-it-Show. The American Legion Auxiliary and the Sons of The American Legion sponsor this grant.	22,500		11,250	11,250
Children's Hospital of the King's Daughters (CHKD) of Norfolk, VA - for their project "A Guide to Chest Wall Deformities in Children: Info for parents, patients and physicians." This grant will develop and distribute and CD-ROM to better educate families and physicians. The Sons of The American Legion sponsor this grant.	-	30,050	-	30,050

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
 ANALYSIS OF GRANTS
 Year ended December 31, 2009

<u>Grantee and Purpose</u>	<u>Grants Payable Beginning of Year</u>	<u>Grants Awarded, net</u>	<u>Grants Paid</u>	<u>Grants Payable End of Year</u>
Sons of The American Legion - Continued				
Children's Organ Transplant Association of Bloomington, IN - for their project "Miracle Makers: COTA Volunteers in Action." This grant will provide opportunities for COTA patients across the country to raise awareness of the need for more organ and tissue donors.	\$ 40,000	\$ -	\$ 40,000	\$ -
KidsPeace of Orefield, PA - for their project "Improving Foster Care for America's Kids: KidsPeace's Radio Public Service Campaign." This grant will produce a radio public service awareness campaign to be aired in local communities throughout the US where KidsPeace has established foster care services. The American Legion Auxiliary and Sons of The American Legion sponsor this grant.	28,805	-	28,805	-
Mercy Medical Airlift of Virginia Beach, VA - for their project "Child Healt Program-Info Dissemination Upgrade." This grant will provide modernized and updated websites and a full social media presence providing full information dissemination to the public and pediatric medical world regarding available charitable child patient long-distance medical air transportation. The Sons of the American Legion sponsor this grant.	-	45,700	-	45,700
National Ability Center of Park City, UT - for their project titled the "Summer Camp Brochures." This grant will produce 12,000 brochures to educate parents of the quality summer camps and year-round programs designed to meet the special needs of children with disabilities. The Sons of The American Legion sponsors this grant.	290	-	-	290

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
ANALYSIS OF GRANTS
Year ended December 31, 2009

<u>Grantee and Purpose</u>	<u>Grants Payable Beginning of Year</u>	<u>Grants Awarded, net</u>	<u>Grants Paid</u>	<u>Grants Payable End of Year</u>
<p>Sons of The American Legion - Continued</p> <p>National Autism Association of Nixa, MO R for their project "Autism Outreach." This grant will produce and distribute outreach materials to local and state autism organizations to enable families affected by autism to access current information on autism intervention and medical care. The American Legion Auxiliary and Sons of American Legion sponsor this grant.</p> <p>Our Military Kids, Inc. of McLean, VA - for their project "Our Military Kids informational Materials Phase III" This grant will produce a newsletter that will be sent to program supporters, Pentagon officials, members of Congress, and an anniversary yearbook and keepsake package that will be distributed nationally to 'military kids.' The American Legion Auxiliary and Sons of The American Legion sponsor this grant.</p> <p>Reach Out and Read of Boston, MA - for their project "ReachOut and REad in the Military Initiative." This grant will produce and distribute specialized tools and resources to support early literacy development of young children in military families. The American Legion Auxiliary and Sons of The American Legion sponsor this grant.</p> <p>SADD, Inc. (Students Against Destructive Decisions) of Marlborough, MA - for their project "SADD's Parents' Corner Program." This grant will redesign the website and integrate a new feature called the 'Parents Corner.' The Sons of The American Legion sponsor this grant</p>	\$ 7,500	\$ -	\$ 7,500	\$ -
	24,400	-	24,400	-
	28,500	-	28,500	-
	-	54,549	-	54,549

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
 ANALYSIS OF GRANTS
 Year ended December 31, 2009

<u>Grantee and Purpose</u>	<u>Grants Payable Beginning of Year</u>	<u>Grants Awarded, net</u>	<u>Grants Paid</u>	<u>Grants Payable End of Year</u>
Sons of The American Legion - Continued				
Tragedy Assitance Program for Surviroirs, Inc (TAPS) of Washington, DC - for their project "TAPS Children's Grief Kit and Interactive Website." This grant will produce Caisson Horse/Comfor Book packages and a website for children who have lost a parent serving in the military, to assit them in understanding their grief. The Sons of The American Legion sponsor this grant.	\$ -	\$ 35,000	\$ -	\$ 35,000
ZERO TO THREE of Washington, DC - for their project titled "Coming Together Around Military Families." This grant will produce books, flyers and kits to provide professionals with strategies and resources to support the unique needs of military families with young children. The American Legion Auxiliary and the Sons of The American Legion sponsor this grant.	25,002	-	25,002	-
Sons of The American Legion total	189,436	185,799	177,896	197,339
American Legion Auxiliary				
American Legion Children's Home of Ponca City, OK - for their project titled "American Legion Children's Home National Awareness Initiative Phase II." This grant will support an endeavor to increase the awareness of the American Legion Children's Home by campaigning to increase support and expand services to children in need. The American Legion Auxiliary and the Sons of The American Legion sponsor this grant.	-	20,500	-	20,500

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
ANALYSIS OF GRANTS
Year ended December 31, 2009

<u>Grantee and Purpose</u>	<u>Grants Payable Beginning of Year</u>	<u>Grants Awarded, net</u>	<u>Grants Paid</u>	<u>Grants Payable End of Year</u>
American Legion Auxiliary - Continued				
Caring Kids Television of Dana Point, CA - for their project "Dewey's Teacher's Kits." This grant will produce and distribute teacher's kits that work in conjunction with the PBS program The Doo-it-Show. The American Legion Auxiliary and the Sons of The American Legion sponsor this grant.	\$ 22,500	\$ -	\$ 11,250	\$ 11,250
Childhood Leukemia Foundation of Brick, NJ - for their project titled "Hope Binders." This grant will print and ship Hope Binders to 160 Hospitals nationwide to be given to families facing the diagnosis of childhood cancer. The American Legion Auxiliary sponsors this grant.	-	48,000	-	48,000
Children's Institute Inc. of Rochester, NY - for their project "Building Connections for Military Families through Play." This grant will provide the DVD 'Possibilities of Play: Building Connections through Play' to schools and community agencies that work with children an dfamilies in the Military. The American Legion Auxiliary sponsors this grant.	-	30,500	-	30,500
Juvenile Diabetes Research Foundation of New York, NY - for their project "I'm Aaron and I'm Bionic." This grant will produce DVDs that educate teachers, classmates and friends about the history of treatment for type 1 diabetes and the newest innovation, the artificial pancreas. The American Legion Auxiliary sponsors this grant.	-	39,500	-	39,500

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
ANALYSIS OF GRANTS
Year ended December 31, 2009

<u>Grantee and Purpose</u>	<u>Grants Payable Beginning of Year</u>	<u>Grants Awarded, net</u>	<u>Grants Paid</u>	<u>Grants Payable End of Year</u>
American Legion Auxiliary - Continued				
National Autism Association of Nixa, MO - for their project "Autism Outreach." This grant will produce and distribute outreach materials to local and state autism organizations to enable families affected by autism to access current information on autism intervention and medical care. The American Legion Auxiliary and Sons of American Legion sponsor this grant.	\$ 7,500	\$ -	\$ 7,500	\$ -
National Reye's Syndrome Foundation of Bryan, OH - for their project "Reye's Syndrome/Influenza Awareness School Mailing." This grant will mail postcards to schools across the U.S. The American Legion Auxiliary sponsors this grant.	-	38,200	-	38,200
Our Military Kids, Inc. of McLean, VA - for their project "Our Military Kids Informational Materials Phase III" This grant will produce a newsletter that will be sent to program supporters, Pentagon officials, members of Congress, and an anniversary yearbook and keepsake package that will be distributed nationally to 'military kids.' The American Legion Auxiliary and Sons of The American Legion sponsor this grant.	24,400	-	24,400	-
Reach Out and Read of Boston, MA - for their project "ReachOut and Read in the Military Initiative." This grant will produce and distribute specialized tools and resources to support early literacy development of young children in military families. The American Legion Auxiliary and Sons of The American Legion sponsor this grant.	28,500	-	28,500	-

THE AMERICAN LEGION CHILD WELFARE FOUNDATION, INC.
ANALYSIS OF GRANTS
Year ended December 31, 2009

<u>Grantee and Purpose</u>	<u>Grants Payable Beginning of Year</u>	<u>Grants Awarded, net</u>	<u>Grants Paid</u>	<u>Grants Payable End of Year</u>
American Legion Auxiliary - Continued				
ZERO TO THREE of Washington, DC - for their project titled "Coming Together Around Military Families." This grant will produce books, flyers and kits to provide professionals with strategies and resources to support the unique needs of military families with young children. The American Legion Auxiliary and the Sons of The American Legion sponsor this grant.	\$ 25,000	\$ -	\$ 25,000	\$ -
American Legion Auxiliary total	<u>107,900</u>	<u>176,700</u>	<u>96,650</u>	<u>187,950</u>
Eight and Forty Research				
Asthma and Allergy Foundation of America of Washington, DC - for their project "Exercise-Induced Asthma Educational Program." This grant will produce and distribute CD's that will help ensure that children with asthma can exercise, stay healthy and improve their quality of life. The Eight and Forty sponsor this grant.	14,351	-	8,500	5,851
8/40 total	<u>14,351</u>	<u>-</u>	<u>8,500</u>	<u>5,851</u>
	<u>\$ 691,577</u>	<u>\$ 636,870</u>	<u>\$ 655,756</u>	<u>\$ 672,691</u>