

**STATE HEADQUARTERS
DEPARTMENT OF CALIFORNIA
VETERANS OF FOREIGN WARS OF THE UNITED STATES**

General Orders No. 1 - 2011-2012 Series

1. Having been duly elected and installed as Commander of the Department of California, Veterans of Foreign Wars of the United States, I, Bobby Price, do hereby assume command. All previous appointments under prior command have expired and are Null and Void.
2. The following State Officers have been properly elected and installed and will be shown the proper courtesies.

State Commander	Bobby Price	2111
Sr. Vice Commander	Earl Fulk	9934
Jr. Vice Commander	Ed Ford	7635
Quartermaster	James R. Rowoldt	10040
Judge Advocate	Buford Maples	5985
Surgeon	Billie Hovey	10125
Chaplain	Larry Connolly	2542
Jr. Past State Commander	Denis Wells	8327
District No.1	Dale Smith	3783
District No.2	Lou Jordan	3173
District No.3	Gerald Boddy	6552
District No.4	Gerry Blake	2122
District No.6	Richard Gonzales	9902
District No.7	Wayne Wright	10049
District No.8	Joseph McCormick	570
District No.9	Wayne Wright	1468
District No.10	Dwayne Louden	8988
District No.11	Keith Rudolph	8900
District No.12	Curtis Martin	8679
District No.13	George Starling	7792
District No.14	Bruce Bennett	1917
District No.16	Royall Park	2333
District No.17	Gary Reason	8762
District No.18	Robert Morehouse	1747
District No.19	Sheldon Merchant	2381
District No.20	Canaan Boswell	9546
District No.21	Mary Baker	2542
District No.22	Lee Quarcelino	2041
District No.23	William Seifert	10267
District No.24	Stephen Hansen	2001
District No.25	Richard Loechner	1525

3. The following appointments for 2011-2012 are hereby announced:

Adjutant	James R. Rowoldt	10040
Assistant Adjutant	Dean Lee	8358
Chief of Staff	Chuck Anfuso	2111
Inspector	Alex Brown	1512
Parliamentarian	Buford Maples	5985
Historian	Albert Butler	1512
State Aide-de-Camp	Gerald Forbes	2111
State Aide-de-Camp	Henry Wadahara	9970
State Aide-de-Camp	Howard Hagen	2967
State Aide-de-Camp	Darlene Gunter	1774
Sergeant-at-Arms/Color Guard, Captain	George Smith, Sr.	2122
Asst. Sergeant-at-Arms/Color Guard	Edward McCoy	2275
Asst. Sergeant-at-Arms/Color Guard	Paul Gonzalez	2967
Asst. Sergeant-at-Arms/Color Guard	John Campeau	2805
Asst. Sergeant-at-Arms/Color Guard	Tom Karas	6435
Asst. Sergeant-at-Arms/Color Guard	Gerry Dunker	7792
Asst. Sergeant-at-Arms/Color Guard	Jennifer Finley	3783
Asst. Sergeant-at-Arms/Color Guard	Larry Ventress	5394
Asst. Sergeant-at-Arms/Color Guard	Keith Mac Donald	2275
Asst. Sergeant-at-Arms/Color Guard	Robert Ferrell	2075
Asst. Sergeant-at-Arms/Color Guard	Manuel Perez	8615
Asst. Sergeant-at-Arms/Color Guard	Joe Piazza	5394
Asst. Sergeant-at-Arms/Color Guard	Ralph Duncan	2122
Service Committee Chairman	Art Napiwocki	1614
Convention Chairman	David Norris, PSC	52
Board of Trustees - 1 Year	Mike Maynor	52
Board of Trustees - 2 Year	Al Griffith	4647
Board of Trustees, Chairman - 3 Year	J R Rosa	1622
Board of Trustees - 4 Year	Eugene Cota	6298
Board of Trustees - 5 Year	Eugene Funaro	3089
Buddy Poppy	George Reuss	1512
Citizenship Education/Veterans' Holidays	Robert McMahan	8151
Community Service	Russell Friday	2600
Education and Training (South)	Steven Jacobs, PSC	9415
Education and Training (North)	Nick Guest, PSC	2805
Education and Training (Central)	Danny Stevens	811
Farm & Home/Cemeteries/Employment	Larry Spurlin	1934
Homeless Veterans	Dannie Boston	1512
Iraq/Afghanistan Veterans	Bobby Price, Jr.	4084
Law Enforcement/Firefighter/EMT	William Pollard	3552
Legislative/ PAC	William Manes	9934
Membership/Life Membership	Frank Contreras	12020
Military Services	Denis Wells	8327
National Home	Robert Magner	888
POW/MIA	Larry Stroud	12023

Public Relations/Publications	James R. Rowoldt	10040
Scouting Programs	Edward Ketcham	7907
State Service Ways & Means	Doug Rockwell	2323
Teacher Award	Joe DeShields	5384
VAVS/Hospital/Home Chairman	Doug Carrington	2275
Veterans Services Chairman	Elden Monday	85
Voice of Democracy/Patriots Pen	Judge Brown	7792
Wheelchair/Golden Age Games	Joe Velasquez	5059
Women's Veterans Committee	Mary Baker	2542
Youth Activities/ROTC/JROTC/Sons of VFW	Fred Hoff	1679

4. The official Inspection Program for the Department of California for the 2011-2012 Administrative year begins on September 1, 2011. Inspection forms have been forwarded to the District Commanders for the entire year. The Assistant State Inspector and/or Deputy Inspector will personally sign the Post ledger at the time he performs a post inspection. A certification as follows will be written in the ledger: The Post inspected on_____.”
5. Post Audits. The June 30, 2011 Audit Report is now due on Trustee’s Audit forms. The (original) signed copy is mailed to Department Headquarters **and if necessary or requested a copy is mailed to the District Inspector for referral to the Department Inspector.**
6. Post and District Commanders are reminded that the Quartermaster Bonds for those bonded through the Department of California will expire on August 31, 2011. Bond applications for the period of September 1, 2011 to August 31, 2012, will be mailed to all Commanders of record. It is the personal responsibility of Commanders, on all levels, to see that their Quartermasters are properly bonded in the amounts as set forth and provided in the National By-Laws. Fees for Quartermaster Bonds are: \$4.00 per \$1,000 for the first \$ 3,000 of coverage desired with a minimum of \$3,000 coverage and \$3.00 per \$1,000 for all amounts above \$3,000. Bonds are issued in increments of \$1,000. Canteen Manager/Additional signer bonds are also available. Quartermasters Bond applications and Bar/Bingo Manager applications and fee schedules will be mailed to each Post. Submit application and premium to Department Quartermaster.
7. Each District Commander will act as personal representative of the State Commander in his District to provide liaison between Post and the Department of California.
8. Post Commanders will take action deemed necessary to eliminate the drinking of alcoholic beverages in the meeting room or nearby hallways while duly constituted meetings of the Veterans of Foreign Wars Posts are in session. Reported violations of this order will be severely dealt with under the punitive provisions of the VFW National By-Laws. This practice by some Posts not only violates the ritual but also discredits the honored memory of our fallen comrades and is contrary to moral ethics based upon long and distinguished records of this organization. District Commanders are hereby charged with the responsibility of enforcement of this order and the duty of reporting violations thereof to the State Commander.

9. Posts or Districts requesting the State Commander or a Department Officer to attend ceremonies or other occasions will make such requests in writing to Department Headquarters in sufficient time so that a proper presentation can be made by the visiting officer. The requests should give information as to the type of event, what is expected of the visiting officer; type of dress, time, and other pertinent information, and should be sent to Department Headquarters not less than (30) thirty days in advance of the event.
10. Posts in violation of Section 214 of the By-Laws and Manual of Procedure (solicitation of funds) are subject to suspension. Contracts must for forwarded to and approved by Department Headquarters.
11. Members of the Veterans of Foreign Wars or Ladies Auxiliary within California shall not make any statement to the news media concerning pending VFW sponsored legislation on a state or national level, or any relevant to VFW policies of a state or national nature without first obtaining permission from Department Headquarters.
12. Members desiring to solicit funds through the sale of pins or other merchandise at Council meetings or Convention shall first receive permission from the Council of Administration.
13. The attention of District and Post Commanders is directed to Section 103, Manual of Procedure, which prescribes the manner in which applications for membership will be handled. Applications for membership of new, reinstating or transfer members must be voted on by the members present at a regular Post meeting. No Post, District, Department or National Officer, or any other member, has the authority to reject the application card of a person who is eligible for membership.
14. The attention of District and Post Commanders is directed to Section 709, By-Laws, which prescribe the manner in which Districts and Posts shall purchase, sell or otherwise transfer title or any interest in any real estate. Written notice shall be provided to every member of said unit and the Department Commander at least ten (10) days prior to a regular or special meeting at which a proposal is to be considered.
15. An annual Federal income tax return (990-N, 990-EZ or 990) is required of each Post exempt from tax under Section 501(c) of the Code. Post with annual gross receipts of \$50,000 or less are required to electronically submit Form 990-N, also known as the e-Postcard. Organizations with over \$50,000 and less than \$200,000 of gross receipts and total assets of less than \$500,000 at the end of the year may use 990-EZ. Posts having gross receipts or assets over these amounts will use Form 990. For those who use Form 990, be to complete Box A thru Box M. Send the completed return to the service center in your area. Gross receipts include income from all sources, including membership dues, liquor or restaurants receipts, etc. Some of this may be “unrelated business income” in which case the filing of Form 990-T may be required. The returns must be filed on or before the 15th day of the fifth month after the end of the accounting period. That means that if the accounting period ends on June 30, the return must be filed on or before the 15th of November of that year. Requests for extension of time to file may be made by submitting Form 2758, Application for Extension of Time to File. If a Post fails to file the return on or

before the due date, or the extended due date, a penalty of \$20 for each day the return is late (not to exceed \$10,000) is imposed unless it can be shown that the failure to file was due to reasonable cause. All units are alerted to report activities of IRS District Offices in conducting unannounced investigations and/or surveillance of Posts to determine if non-members are being served or using VFW facilities.

16. An annual state income tax return, FTB-199N (e-postcard) is required of each Post with annual gross receipts of \$25,000 or less. They may choose to file Form 199. Organizations with over \$25,000 in gross receipts must file FTB-199.
17. Many Posts have received correspondence from a company named “Corporate Compliance Center” the information they are providing for a fee is easily obtained free of charge from various State agencies, the VFW, Department of California has asked this company to discontinue mailing information to our Posts. Post Quartermasters you are advised to disregard correspondence from this company.
18. National By-Laws provides for only one type of membership; that is active membership. There are no provisions in the National By-Laws, nor is there any authority or justification for issuance of Club Membership cards, Associate Member cards, Honorary Membership cards, Courtesy Membership cards or any other special type of cards. Any Post issuing such unauthorized cards, or conducting club operations open to the general public, endangers its standing with the Internal Revenue Service as a non-profit organization. Officers signing outlaw cards admitting non-members to VFW premises are subject to disciplinary action. National and Department officers cannot defend practices that conflict with VFW By-Laws or procedure.
19. VFW Posts should take the necessary steps to incorporate under the laws of the state in which the Post is located. Financial responsibility laws, as interpreted by the Courts, may cause members of unincorporated Posts to be at risk. Incorporating under the provisions of Section 708 of the National By-Laws and Manual of Procedure and the laws of the state will provide protection for Post members. Posts are urged to contact their Department Adjutant to obtain the proper forms for incorporating. The Articles of Incorporation must be reviewed by the Commander-in-Chief prior to forwarding them to the proper state authorities.
20. The attention of Post Commanders and District Commanders and Inspecting Officers is directed to Section 215 of the National By-Laws – Eligibility to Office. All members shall be eligible to hold any office in the Post provided that proof of eligibility has been submitted and verified by the Post Commander and Adjutant prior to the installation.
21. The attention of Post Commanders and District Commanders and Inspecting Officers is directed to Section 216 of the National By-Laws – Elected and Appointed Officers; Chairman and Committees. Post officers, elected and appointed shall submit proof of eligibility to the Post Adjutant. Post Officers shall not be installed or assume the duties of their office until proof of eligibility has been submitted and properly reviewed. Such proof of eligibility shall be open to and reviewed by the Commander, Adjutant, and Quartermaster

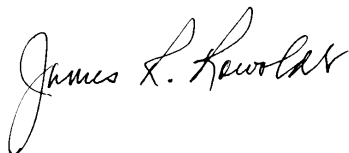
prior to installation to office. In the event an elected or appointed officer fails to submit proof of eligibility within sixty (60) days of election or appointment, any right of the officer to hold the office shall be forfeited, the office declared vacant and the eligibility qualifications of such officer shall be questioned in accordance with the provisions of Section 108 of the National By-Laws.

22. The attention of Post Commanders and District Commanders and Inspecting Officers is directed to Section 218(a)(6)(d)(5) – Duties of Adjutant. The Post Adjutant shall maintain the following; a file containing a copy of the proof of eligibility submitted by officers pursuant to Section 216 of the National By-Laws
23. The attention of Post Commanders, and District Commanders and Inspecting Officers is directed to Section 703, Manual of Procedure - Bonds. Each accountable officer of this organization shall be bonded with an indemnity company as surety in a sum at least equal to the amount of the liquid assets for which he may be accountable. Liquid assets are defined as cash on hand or in the bank and other negotiable instruments readily convertible into cash.
24. The attention of the Post Commander is directed to Section 708 of the National By-Laws and Manual of Procedure which prescribes the procedure for the Incorporation of Units. It shall be the responsibility of the Post Commander to ensure full compliance with Section 708, and to ensure that all state requirements for annual filing, fees, etc. are met in a timely manner.
25. All officers should obtain current copies of the National By-Laws, Manual of Procedure and Ritual. Copies of the 2010 revised edition of the Congressional Charter, By-Laws, Manual of Procedure and Ritual are available through the VFW Emblem and Supply Department, National Headquarters. The 2011 revised edition reflects the amendments adopted by the 111th National Convention, which will become effective on/about September 30, 2011.
26. All Commanders are reminded that Section 709, Manual of Procedure - Control of Units, requires that any activity, unit or club sponsored, conducted or operated by, for or in behalf of a Post, District or Department shall be at all times under the direct control of such Post, District or Department and that all money, property or assets of any kind must be placed in the care and custody of the respective Quartermaster. All Commanders should ensure that all provisions of Section 709 are enforced.
27. The attention of Post Commanders and Quartermasters is directed to Section 218(a)(5)(f), Manual of Procedure, duties of Quartermaster, which provides for the Dues Reserve Fund. The Post Quartermaster is required to maintain a dues reserve fund to which shall be credited not less than one-half the Post's part of the current year's dues paid by each member prior to July 1. Included therein, shall be not less than one-half of the per capita tax refunded annually to Posts for Life Members, as set forth in Section 111, Manual of Procedure.

28. The attention of all units is called to Section 1101 of the By-Laws and Manual of Procedure which provides for the formation and jurisdiction of the Ladies Auxiliary. This Section provides that each unit of the Auxiliary shall be under the jurisdiction of the corresponding unit of the Veterans of Foreign Wars, but shall be permitted to function in accordance with the National Ritual, By-Laws and Rules and Regulations of the Ladies Auxiliary.
29. In addition to provisions of Auxiliary By-Laws, solicitation of funds or donations by Auxiliary units, including contracts with fund-raising organizations for greeting cards, calendars and/or label programs shall be subject to approval and ratification by the governing body of the corresponding unit of the Veterans of Foreign Wars.
30. Section 704 of the Manual of Procedure outlines the various things for which the Post Relief Fund can be used. A few years ago, the phrase, "To foster true patriotism through historical and educational programs," was added to this section. This allows the Post to use the relief funds for the Voice of Democracy program or other Americanism programs that are educational. This does not include Post building projects, hall remodeling, color guard uniforms or any other expenditure that does not follow the guidelines as outlined in Section 704.
31. The attention of all District Commanders is directed to Section 413 of the National By-Laws which provides that the Commander of the District in arrears for poppy money, supply money or other financial obligations, or failing to have the Quartermaster bonded or failing to submit required District Trustees Report of Audit or District Election Report shall be deprived of all representation at Department Conventions. In addition, Districts in arrears shall be deprived of all representation at Department Council of Administration meetings. Such representation shall be restored promptly upon proper adjustment of such deficiencies.

BY COMMAND OF
BOBBY PRICE
STATE COMMANDER

OFFICIAL:



James R. Rowoldt
State Adjutant/Quartermaster