

ATTACHMENT A

Financial Statements are subject to audit

Finance Officer Report



January 2026 Finance Officer Report

January 1, 2026

On December 17, 2025, the home office of US Bank closed and transferred out all the funds which were in the checking and savings account of Post 145 and the SAL checking account. Below is a list of events related to this action:

Prior to 17 December the home office of US Bank asked Post 145 and SAL to complete some forms and provide other information. Every effort was made to provide all the requested information.

December 17: Post 145 checking and savings accounts were closed and funds were transferred out. A cashier's check for each account was mailed to the Post 145 mailing address (PO Box 6341).

December 17: SAL checking account was closed and funds were transferred out. A cashier's check was mailed to the Post 145 mailing address (PO Box 6341).

December 18: I tried to balance the post accounts (as I do every morning) and realized they did not exist. I went to our local bank and worked with the staff to open the Post 145 checking and savings account. They were able to open the accounts but could not tell me why they were closed. Unfortunately, the accounts had a zero balance and the cashier's check had already been sent to our PO box.

December 18: SAL account was not opened because they were waiting for more information.

December 19: I deposited \$3,000.00 into the checking account to keep checks from bouncing.

December 23: SAL cashier's check arrived at the post PO Box.

December 26: Received note that one check bounced before the \$3,000 deposit. I also deposited \$1,000 into the Post 145 savings account after learning that we get charged a \$5.00 monthly maintenance fee if we do not maintain the minimum balance of \$500.00.

December 31: Cashier's checks for Post 145 were never delivered. Ten working days have expired, and our local branch will request new cashier checks be mailed on 2 January. I inquired about the SAL account and found that were waiting for the formation date of the SAL Squadron. Because the SAL account is under the Post 145 EIN, they needed the formation date for Post 145 and not the date for creation of the SAL Squadron. Information was given to the local branch, and they will attempt to open the SAL account on 2 January.

Donald L. Hladik
Finance Officer



January 2026 Finance Officer Report Addendum
January 21, 2026

On December 17, 2025, the home office of US Bank closed The American Legion Eugene C Yount Post 145 checking and savings accounts. Money was transferred out and cashier's checks were mailed to the Post 145 Post Office address. The debit card and the Zelle option were also closed.

On December 18, 2025, our local bank staff restored the post accounts and on December 19 I deposited personal funds to cover outstanding checks. After 10 working days a stop payment was made on the two checks, and a request was made to return post funds to their accounts. On 5 January the post funds were restored (18 days without Post 145 funds).

A new debit was issued on 9 January and I will go to the bank tomorrow establish the Zelle account

On December 17, 2025, the checking account for the SAL Squadron was also closed and a cashier's check was mailed to the Post 145 Post Office address. The check arrived on 23 December. I tried to deposit the check for the SAL Squadron, but their account was still closed. They were waiting submission of a document contained the formation date. I submitted that document on 24 December and the SAL checking account was opened several days later.

This entire chain of events started because post members thought the bank was asking for the formation date of the SAL Squadron. The SAL account is a business, and they wanted the formation date of the business which in this case is the formation date of Post 145.

Donald L Hladik

Donald L. Hladik
Finance Officer

American Legion - Eugene C. Yount - Post #145
Balance Sheet 12/31/2025

Budget Income

Member Dues	1,064.00
50/50 Donations	288.00
Grants	56.47
Accessories	100.00
Donations	1,430.00
Interest Income	0.12

Total Budget Income 2,938.59

Restricted Fund Income

Luke AFB Fund	100.00
District Auxiliary Fund	200.00
Restoration Fund	3,000.00

Total Restricted Funds 3,300.00

Total Income 6,238.59

Expenses

Operating Expenses

Member Dues	714.00
Building Rental	203.58
Transaction Fees	5.75
Meeting Expenses	120.00
Office Supplies	56.20
Post Office Box Rental and Postage	213.50

Total Operating Expenses 1,313.03

4 Pillars Expenses

Arizona State Home	250.00
First Responder of the year	224.27
Fundraising Costs	200.71
Officer of the Year	74.27
Spec. Ops. Warriors	250.00
U.S. Vet.'s	300.00
US Vets. - Ashley's House	300.00
Veteran's Assistance	102.00
EOD Warrior Foundation	250.00

Total 4 Pillars Expenses 1,951.25

Restricted Fund Expenses

BK Membership Fund	500.00
Luke AFB Fund	100.00
District Auxiliary Fund	200.00
Accounts Closed	31,798.58

Total Restricted Funds 32,598.58

Total Expenses 35,862.86

Building Fund	293.86
Previous Cash Balance	33,414.74
Income (Loss) Current Period	<u>(29,624.27)</u>
Current Cash Balance	3,790.47

Cash Assets

U. S. Bank Checking	2,501.61
* U. S. Bank Savings	1,288.86
U. S. Bank CD - Building Fund	<u>0.00</u>
Current Cash Balance	3,790.47
* \$2,000 unrestricted	
Remaining is Building Fund	

Restricted Funds

	Balance
Open Fund	112.00
SAL Fund	500.00
Restoration Fund	3,000.00
Accounts Closed	<u>-31,798.58</u>
	-28,186.58

American Legion - Eugene C. Yount - Post #145
Budget vs. Actuals 12/31/2025

	Current Month		Year to Date	
	Actual	Budget	Actual	Budget
Income				
Member Dues	1,064.00	773.75	5,778.10	4,642.50
Fundraising Events	0.00	1,333.33	3,512.20	8,000.00
50/50 Donations	288.00	87.00	505.00	522.00
Grants	56.47	12.50	173.14	75.00
Accessories	100.00	100.00	100.00	600.00
Shirts	0.00	25.00	50.00	150.00
Coins	0.00	208.33	736.00	1,250.00
Donations	1,430.00	416.67	4,602.00	2,500.00
Interest Income	0.12	35.83	138.96	215.00
Total Income	2,938.59	2,992.41	15,595.40	17,954.50
Expenses				
Operating Expenses				
Member Dues	714.00	470.33	3,502.00	2,822.00
Membership Acquisition Funding	0.00	41.67	0.00	250.00
Building Rental	203.58	191.67	1,144.73	1,150.00
Corporate Fees & Bonds	0.00	1.67	10.00	10.00
Transaction Fees	5.75	25.00	13.73	150.00
Shirts	0.00	25.00	0.00	150.00
Coins	0.00	66.67	50.00	400.00
General Liability Ins.	0.00	32.92	0.00	197.50
Post Officer Policy	0.00	66.67	0.00	400.00
Meeting Expenses	120.00	58.33	545.58	350.00
Office Supplies	56.20	41.67	127.26	250.00
Accessories	0.00	100.00	430.57	600.00
Marketing Budget	0.00	41.67	0.00	250.00
Per Capita Dues	0.00	9.17	0.00	55.00
American Legion College	0.00	37.50	0.00	225.00
Post Office Box Rental and Postage	213.50	125.00	784.25	750.00
Taxes	0.00	41.67	0.00	250.00
Web-site	0.00	16.67	199.00	100.00
Total Operating Expenses	1,313.03	1,393.28	6,807.12	8,359.50
4 Pillars Expenses				
ALLECA	0.00	83.33	0.00	500.00
Arizona State Home	250.00	41.67	250.00	250.00
Baseball	0.00	41.67	108.23	250.00
Boys State	0.00	100.00	0.00	600.00
Brandon Caserta Foundation	0.00	41.67	500.00	250.00

Commander's Honor Circle	0.00	49.17	0.00	295.00
First Responder of the year	224.27	25.00	224.27	150.00
Fundraising Costs	200.71	133.33	1,585.82	800.00
Honor Wall	0.00	25.00	250.00	150.00
JROTC	0.00	41.67	0.00	250.00
Officer of the Year	74.27	25.00	74.27	150.00
Oratorical	0.00	33.33	0.00	200.00
Scouts	0.00	100.00	0.00	600.00
Service Dogs for Those Who Serve	0.00	41.67	0.00	250.00
Speakers Fund	0.00	41.67	0.00	250.00
Spec. Ops. Warriors	250.00	41.67	250.00	250.00
Teacher of the Year	0.00	33.33	0.00	200.00
U.S. Vet.'s	300.00	50.00	404.72	300.00
US Vets. - Ashley's House	300.00	50.00	300.00	300.00
Veteran's Assistance	102.00	50.00	112.17	300.00
Veteran's First LTD	0.00	50.00	0.00	300.00
EOD Warrior Foundation	250.00	41.67	250.00	250.00
VETSIX	0.00	50.00	0.00	300.00
Total 4 Pillars Expenses	1,951.25	1,190.85	4,309.48	7,145.00
Total Expenses	3,264.28	2,584.13	11,116.60	15,504.50
Building Fund	293.86	299.24	1,559.54	1,795.45

American Legion - Eugene C. Yount - Post #145
Funds held by Department and National 12/31/2025

Fund Name	Beginning			Ending
	Balance	Income	Expense	Balance
Member Online Dues 2025.26	253.00	286.00	209.00	330.00
Member Online Dues 2026.27	343.00	11.00	0.00	354.00
Member Online Dues 2027.28	44.00	11.00	0.00	55.00
Total American Legion Funds	640.00	308.00	209.00	739.00

American Legion - Eugene C. Yount - Post #145
Restricted Funds 12/31/2025

Fund Name	Beginning			Ending
	Balance	Income	Expense	Balance
BK Membership Fund	500.00	0.00	500.00	0.00
Open Fund	112.00	0.00	0.00	112.00
Building Fund	0.00	0.00	0.00	0.00
LEOOTY Dinner Fund	0.00	0.00	0.00	0.00
Standup Fund	0.00	0.00	0.00	0.00
ECY 40 & 8 Fund	0.00	0.00	0.00	0.00
SAL Fund	500.00	0.00	0.00	500.00
Luke AFB Fund	0.00	100.00	100.00	0.00
District Auxiliry Fund	0.00	200.00	200.00	0.00
Restoration Fund	0.00	3,000.00	0.00	3,000.00
Accounts Closed	0.00	0.00	31,798.58	-31,798.58
Restricted Fund #12	0.00	0.00	0.00	0.00
Reserved	0.00	0.00	0.00	0.00
Restricted Funds Total	1,112.00	3,300.00	32,598.58	-28,186.58
U. S. Bank Checking	2,501.61			
Waiting Clearance	1,988.77			
Check Book Balance	512.84			