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Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black
lung benefit trust or private foundation)

2008

Open to Public
Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2008 calendar year, or tax year beginning **DECEMBER 31**, 2008, and ending **MAY 31**, 2009

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

C Name of organization **ARCHIE HAY POST 24**
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
543 BROADWAY
 City or town, state or country, and ZIP + 4
Rock Springs WY 82901

D Employer identification number
83-6009556

E Telephone number
(307) 382-3315

G Gross receipts \$ **268,270**

F Name and address of principal officer:
See attachment #1

H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) Are all affiliates included? ☐ Yes ☐ No
 If "No," attach a list. (see instructions)
H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(4) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **N/A**

K Type of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation **1919** **M** State of legal domicile **WY**

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
See attachment #2

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	7
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5 Total number of employees (Part V, line 2a)	5	0
6 Total number of volunteers (estimate if necessary)	6	35
7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	28,736	11,039
9 Program service revenue (Part VIII, line 2g)	13,373	4,657
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	318	44
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	242,724	63,920
12 Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12)	285,151	79,660
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	32,118	10,558
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	98,242	40,580
16a Professional fundraising fees (Part IX, column (A), line 11e)		
b Total fundraising expenses (Part IX, column (D), line 25)	79,942	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24b)	79,192	41,577
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	209,552	92,715
19 Revenue less expenses. Subtract line 18 from line 12	75,599	-13,055
	Beginning of Year	End of Year
20 Total assets (Part X, line 16)	482,015	466,536
21 Total liabilities (Part X, line 26)	72,299	69,874
22 Net assets or fund balances. Subtract line 21 from line 20	409,716	396,662

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here **Richard Dansereau** **01/14/10**
 Signature of officer **RICHARD DANSEREAU** **COMMANDER**
 Type or print name and title

Paid Preparer's Use Only
 Preparer's signature **Kerry W Richards** **1-14-2010** ☒ Check if self-employed
 Firm's name (or yours if self-employed), address, and ZIP + 4 **KERRY W RICHARDS, CPA**
725 NORTH FRONT STREET
ROCK SPRINGS, WY 82901- **EIN** **(307) 362-4488**

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2008)

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

THE LEGIONS MISSION IS TO PROVIDE SUPPORT TO GOD, COUNTRY AND FAMILY.
WE SUPPORT VETERANS, THEIR FAMILIES, AND THE COMMUNITY. WE PROVIDE
FINANCIAL SUPPORT FOR VETERANS IN NEED AND TO COMMUNITY ORGANIZATIONS
AND INDIVIDUALS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 10,559 including grants of \$ 10,559) (Revenue \$ 4,657)
See attachment #3

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► \$ 10,559 (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	N/A	
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		X
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	X	
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	N/A	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	N/A	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	N/A	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV		X
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a	0
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? N/A	1c	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? N/A Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O N/A	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? N/A	5c	
6a	Did the organization solicit any contributions that were not tax deductible?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? N/A	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	X
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	X
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	X
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	X
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

Part VI

Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

		Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body.....	1a	7
b	Enter the number of voting members that are independent	1b	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6	Does the organization have members or stockholders?	6	X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following.		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9a	Does the organization have local chapters, branches, or affiliates?	9a	X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	N/A
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.	11	X

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	N/A
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	N/A
13	Does the organization have a written whistleblower policy?	13	X
14	Does the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision		
a	The organization's CEO, Executive Director, or top management official?	15a	X
b	Other officers or key employees of the organization?	15b	X
Describe the process in Schedule O. (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	N/A

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ► <u>WY</u>
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. ☐ Own website ☐ Another's website ☒ Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► <u>See attachment #4</u>

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		INDIVIDUAL	DIRECTOR	INSTITUTIONAL	OFFICER	KEY EMPLOYEE	HIGHEST COMPENSATED			
RICHARD DANSEREAU COMMANDER	20.00				X			0	0	0
JOE TALLON 1ST VICE COMMANDER	4.00				X			0	0	0
RONALD GUNYAN JR 2ND VICE COMMANDER	15.00				X			0	0	0
WILLIAM WILBURN JR ADJUTANT	15.00				X			0	0	0
BARBARA GUNYAN MANAGER	40.00					X		16,100	0	0
DOUG UHRIG TRUSTEE	4.00	X						0	0	0
JIM MARSH TRUSTEE	4.00	X						0	0	0
DENNIS DOAK TRUSTEE	4.00	X						0	0	0

Part VIII Statement of Revenue				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
OTHER CONTRIBUTIONS AND SIMILAR AMOUNTS	1a	Federated campaigns	1a				
	b	Membership dues	1b	7,705			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, & similar amounts not included above	1f	3,334			
	g	Noncash contributions included in lines 1a-1f		\$			
	h	Total. Add lines 1a-1f		11,039			
PROGRAM SERVICE REVENUE	2a	JENKINS	Business Code	2,390	2,390		
	b	LEGION RIDERS		2,267	2,267		
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		4,657			
	OTHER REVENUE	3	Investment income (including dividends, interest, and other similar amounts)		44	44	
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6a		Gross Rents	(i) Real	(ii) Personal			
b		Less: rental expenses					
c		Rental income or (loss)					
d		Net rental income or (loss)					
7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b		Less: cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss)					
8a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
b		Less: direct expenses	b				
c		Net income or (loss) from fundraising events					
9a		Gross income from gaming activities. See Part IV, line 19	a	176,599			
b		Less: direct expenses	b	155,845			
c		Net income or (loss) from gaming activities		20,754	20,754		
10a		Gross sales of inventory, less returns and allowances	a	71,115			
b		Less: cost of goods sold	b	32,765			
c		Net income or (loss) from sales of inventory		38,350	38,350		
Miscellaneous Revenue			Business Code				
11a	MISCELLANEOUS REVENUES		4,816	4,816			
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		4,816				
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		79,660	68,621			

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	9,397	9,397		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	1,161	1,161		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	16,100			16,100
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	20,987			20,987
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	3,493			3,493
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	74		74	
d Lobbying				
e Professional fundraising services See Part IV, line 17 ..				
f Investment management fees ..				
g Other				
12 Advertising and promotion	973			973
13 Office expenses	1,955			1,955
14 Information technology				
15 Royalties				
16 Occupancy	12,505			12,505
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,337			2,337
20 Interest	1,348			1,348
21 Payments to affiliates	2,141	2,141		
22 Depreciation, depletion, and amortization	8,186			8,186
23 Insurance	7,403			7,403
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a SUPPLIES	2,007			2,007
b TELEPHONE	770			770
c BANDS	700			700
d MISCELLANEOUS	670			670
e POSTAGE & SHIPPING	438			438
f All other expenses .. #5	62			62
25 Total functional expenses. Add lines 1 through 24f	92,715	12,699	74	79,942
26 Joint Costs. Check here ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
A S S E T S	1 Cash -- non-interest bearing	115,906	1	61,551	
	2 Savings and temporary cash investments	8,632	2	646	
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		4		
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5		
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	4,303	8	4,303	
	9 Prepaid expenses and deferred charges		9		
	10a Land, buildings, and equipment: cost basis	10a	450,029		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b	49,993		
			353,174	10c	400,036
	11 Investments -- publicly traded securities		11		
	12 Investments -- other securities. See Part IV, line 11		12		
	13 Investments -- program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
15 Other assets. See Part IV, line 11		15			
16 Total assets. Add lines 1 through 15 (must equal line 34)		482,015	16	466,536	
L I A B I L I T I E S	17 Accounts payable and accrued expenses	3,958	17	3,432	
	18 Grants payable		18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities		20		
	21 Escrow account liability. Complete Part IV of Schedule D		21		
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties	68,341	23	66,442	
	24 Unsecured notes and loans payable		24		
	25 Other liabilities. Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25		72,299	26	69,874
F U N D B A L A N C E S	Organizations that follow SFAS 117, check here ☐ and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets		27		
	28 Temporarily restricted net assets		28		
	29 Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117, check here ☒ and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds	32,148	30	32,148	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds	377,568	32	364,514	
	33 Total net assets or fund balances	409,716	33	396,662	
	34 Total liabilities and net assets/fund balances	482,015	34	466,536	

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b	Were the organization's financial statements audited by an independent accountant?		X
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	N/A	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits?	N/A	

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

► Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

ARCHIE HAY POST 24

Employer Identification number

83-6009556

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations
- b** ☐ Email solicitations
- c** ☐ Phone solicitations
- d** ☐ In-person solicitations
- e** ☐ Solicitation of non-government grants
- f** ☐ Solicitation of government grants
- g** ☐ Special fundraising events

- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

- b** If "Yes," list the ten highest paid individual or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(I) Name of individual or entity (fundraiser)	(II) Activity	(III) Did fundraiser have custody or control of contributions?		(IV) Gross receipts from activity	(V) Amount paid to (or retained by) fund- raiser listed in col. (I)	(VI) Amount paid to (or retained by) organization
		Yes	No			
Total ▶						

- 3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

	(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
	(event type)	(event type)	(total number)	(Add col. (a) through col. (c))
REVENUE				
1 Gross receipts				
2 Less: Charitable contributions				
3 Gross revenue (line 1 minus line 2)				
DIRECT EXPENSES				
4 Cash prizes				
5 Non-cash prizes				
6 Rent/facility costs				
7 Other direct expenses				
8 Direct expense summary. Add lines 4 through 7 in column (d)				()
9 Net income summary. Combine lines 3 and 8 in column (d)				

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) thru col. (c))
REVENUE				
1 Gross revenue		174,959		174,959
DIRECT EXPENSES				
2 Cash prizes		155,844		155,844
3 Non-cash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	☒ Yes _____ % ☒ No _____ %	☒ Yes _____ % ☒ No _____ %	☒ Yes _____ % ☒ No _____ %	
7 Direct expense summary. Add lines 2 through 5 in column (d)				(155,844)
8 Net gaming income summary. Combine lines 1 and 7 in column (d)				19,115

9 Enter the state(s) in which the organization operates gaming activities. WY

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," Explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," Explain:

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	Yes	No
9a		X
10a		X
11		X
12		X

13 Indicate the percentage of gaming activity operated in:

- | | | | | |
|----------|-----------------------------------|------------|--------|---|
| a | The organization's facility | 13a | 100.00 | % |
| b | An outside facility | 13b | | % |

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:Name ► See Attachment #6

Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?**15a**

X

- b**
- If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

- c**
- If "Yes," enter name and address:

Name ► _____

Address ► _____

16 Gaming manager information:Name ► See Attachment #7

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions:

- a**
- Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

17a

X

- b**
- Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$
- 161,221

2008

▶ Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.

Inspection

Employer Identification number

83-6009556

Part I	General Information on Grants and Assistance
---------------	---

- ☒ No ☐ Yes

Part II	Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on
---------	---

Form 990. Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and

Schedule 1-1 (Form 990) if additional space is needed

2	Enter total number of section 501(c)(3) and government organizations	▲
3	Enter total number of other organizations	▲

Schedule I (Form 990) 2008

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.

OMB No. 1545-0047

2008

**Open To Public
Inspection**

Name of the organization

ARCHIE HAY POST 24

Employer identification number

83-6009556

Part I **Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II **Loans to and/or From Interested Persons**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total					▶ \$					

Part III **Grants or Assistance Benefitting Interested Persons**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV **Business Transactions Involving Interested Persons**

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

See attachment #8

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule L (Form 990 or 990-EZ) 2008

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

OMB No. 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

ARCHIE HAY POST 24

Employer identification number

83-6009556

PART IV LINE 10. FORM 990 IS PROVIDED TO THE GOVERNING BODY AT ITS REGULAR MONTHLY MEETING FOR REVIEW AND APPROVAL.

PART IV LINE 15 KEY EMPLOYEES SALARY IS VOTED UPON ANNUALLY BY THE GOVERNING BOARD

PART IV LINE 19 THE LEGION PROVIDES THESE DOCUMENTS AT THE LEGION'S BUSINESS OFFICES UPON REQUEST

Depreciation and Amortization
(Including Information on Listed Property)**2008**Attachment
Sequence No. **67**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

ARCHIE HAY POST 24

Business or activity to which this form relates

FOR FORM 990

Identifying number

83-6009556

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	250,000
6	(a) Description of property	(b) Cost (busn use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	250,000
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 . . . ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	8,186

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B -- Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only -- see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C -- Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations -- see instructions	22	8,186
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2008)

PRINCIPAL OFFICER NAME AND ADDRESS

Attachment 1: Form 990 Page 1, Line F

Open to Public Inspection	For calendar year 2008, or tax period beginning 12-31-2008, and ending 05-31-2009.
Name of Organization ARCHIE HAY POST 24	Employer Identification Number 83-6009556

990, Page 1, Line F

Principal officer name RICHARD DANSEREAU
or
Business Name:

Street Address 543 BROADWAY

U.S. Address:

Zip code 82901 City Rock Springs State WY
or

Foreign Address

City

Province or State

Country

Postal code

PRIMARY EXEMPT PURPOSE

Attachment 2: Form 990 Page 1, Part I

Open to Public Inspection	For calendar year 2008 or tax period beginning 12-31, and ending 05-31-2009.
Name of Organization ARCHIE HAY POST 24	Employer Identification Number 83-6009556

Primary Purpose

THE LEGIONS MISSION IS TO PROVIDE SUPPORT TO GOD, COUNTRY AND FAMILY. WE SUPPORT VETERANS, THEIR FAMILIES, AND THE COMMUNITY. WE PROVIDE FINANCIAL SUPPORT FOR VETERANS IN NEED AND TO COMMUNITY ORGANIZATIONS AND INDIVIDUALS.

PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

Attachment 3: Form 990 Page 2, Part III

Open to Public Inspection	For calendar year 2008, or tax period beginning 12-31-2008, and ending 05-31-2009.
Name of Organization ARCHIE HAY POST 24	Employer Identification Number 83-6009556
Part III - Statement of Program Service Accomplishments	
Code:	Expenses: 10,559 including Grants of: 10,559 Revenue: 4,657

Exempt Purpose Achievements

CONTRIBUTIONS AND PUBLIC SUPPORT.....THE ORGANIZATION CONTINUES TO PROVIDE STRONG COMMUNITY SUPPORT FOR MANY LOCAL CHARITIES. WE OFFER MANY SPONSORSHIPS TO MULTIPLE CHARITABLE ORGANIZATIONS. WE SUPPORT AND PROVIDE FOR DISABLED VETERANS AND NUMEROUS OTHER VETERAN AFFILIATES.

BOOKS ARE IN CARE OF

Attachment 4: Form 990 Page 6, Part VI, Section C, Line 20

Open to Public Inspection	For calendar year 2008 or tax period beginning 12-31, and ending 05-31-2009.
Name of Organization ARCHIE HAY POST 24	Employer Identification Number 83-6009556
Part VII Books In Care of	

Individual Name BARBARA GUNYAN
or
Business Name.

Street Address 543 BROADWAY

U.S. Address:

Zip code 82901 City Rock Springs State WY
or
Foreign Address

City

Province or State

Country

Postal code

Phone Number (307) 382-3315

Fax Number

Attachment 5: Form 990 Page 10, Line 24 - Other Expenses

For calendar year 2008 or tax period beginning 12-31-2008, and ending 05-31-2009.

Employer Identification Number

83-6009556

JVA Copyright Forms (Software Only) - 2008 TW L1022F 08_EO102

GAMING/SPECIAL EVENTS BOOKS AND RECORDS

Attachment 6: Sch G Page 3, Part III, Line 14

Open to Public Inspection	For calendar year 2008 or tax period beginning 12-31-2008, and ending 05-31-2009.
Name of Organization ARCHIE HAY POST 24	Employer Identification Number 83-6009556
Part III - Line 14	

Individual Name BARBARA GUNYAN
or
Business Name:

Street Address 543 BROADWAY

U S Address:

Zip code 82901 City Rock Springs State WY
or

Foreign Address

City

Province or State

Country

Postal code

GAMING MANAGER INFORMATION

Attachment 7: Sch G Page 3, Part III, Line 16

Open to Public Inspection	For calendar year 2008 or tax period beginning 12-31-2008, and ending 05-31-2009.
Name of Organization ARCHIE HAY POST 24	Employer Identification Number 83-6009556
Part III - Line 16	

Individual Name BARBARA GUNYAN
or
Business Name:

Compensation 36,840

Services Provided:
BARBARA KEEPS THE BOOKS AND MAKES REQUIRED REPORTS AND OVERSEES THE BANKING
TRANSACTIONS

Title Employee

SCHEDULE L - PART IV - BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS

Attachment 8: Sch L, Part IV - Business Transactions Involving Interested

Open to Public

Inspection

For calendar year 2008 or tax period beginning 12-31-2008, and ending 05-31-2009.

Name of Organization

ARCHIE HAY POST 24

Employer Identification Number

83-6009556

Part IV

Business Transactions Involving Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction \$	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
BARBARA GUNYAN	BARBARA IS THE MANAGER AND KEY EMPLOYEE. SHE IS THE WIFE OF 2ND COMMANDER OF THE ORGANIZATION	16,100	WAGES RECEIVED FOR THE YEAR		X X X X