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**Return of Organization Exempt From Income Tax**

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

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2009 calendar year, or tax year beginning **JULY 1**, 2009, and ending **JUNE 30**, 20 **10**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization **AMERICAN LEGION POST #94**  
 Doing Business As **SAME**  
 Number and street (or P O box if mail is not delivered to street address) Room/suite  
**P.O. BOX 268,**  
 City or town, state or country, and ZIP + 4  
**VALPARAISO, IN 46384-0268**

**D** Employer identification number  
**35 0876716**

**E** Telephone number  
**( 219 ) 462-4452**

**F** Name and address of principal officer  
**EDWARD J KRIESER, OFFICER**

**G** Gross receipts \$ **544048.**

**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 ▶ **0925**

**I** Tax-exempt status  501(c) ( 19 ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation **1919**

**M** State of legal domicile **IN**

**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>VETERAN'S ORGANIZATION FOR THE BETTERMENT OF IT'S MEMBERS. TO CARE FOR THE WIDOWS AND FAMILY OF VETERANS AND MEMBERS. TO PROMOTE AMERICANISM WITHIN THE COMMUNITY.</b>			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	660	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	0	
	5	Total number of employees (Part V, line 2a)	10	
	6	Total number of volunteers (estimate if necessary)	100	
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	11702.	
7b	Net unrelated business taxable income from Form 990-T, line 34	-0-		
Revenue			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	2548.	4568.
	9	Program service revenue (Part VIII, line 2g)	1766.	3376
	10	Investment income (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11a)	37.	593.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11a)	150671.	116075.
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	156022.	124612.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	6097.	6212.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	4880.	2257.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	92897.	71420.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	-0-	-0-
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	53406.	44999.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	157280.	124888.
19	Revenue less expenses. Subtract line 18 from line 12	(2258.)	(276.)	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	184743	182855.
	21	Total liabilities (Part X, line 26)	3690.	2079.
22	Net assets or fund balances. Subtract line 21 from line 20	181053.	180776.	

**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**

Signature of officer: *Edward J. Krieser* Date: **8-7-2010**

Type or print name and title: **Edward J. Krieser**

**Paid Preparer's Use Only**

Preparer's signature: *Colin B Steffen* Date: **8/7/2010** Check if self-employed  Preparer's identifying number (see instructions): **311-50 0670**

Firm's name (or yours if self-employed), address, and ZIP + 4: **COLIN B STEFFEN (STEFFEN ACCOUNTANCY)** EIN: Phone no: **( 219 ) 759-1729**

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

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**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission.  
**TO PROMOTE AMERICANISM WITHIN THE COMMUNITY. TO SUPPORT CHILDREN AND WIDOWS OF VETERANS.**

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 \$ **6212.** including grants of \$ ) (Revenue \$ )  
**DONATIONS FOR COMMUNITY PROJECTS, FOP, TOYS FOR TOTS, HOOSIER BOYS STATE, AMERICAN LEGION BASEBALL (POST 94 BASEBALL TEAM), OPERATION COMFORT WARRIOR, RED CROSS, VISITING NURSES ASSOCIATION**

4b (Code: ) (Expenses \$ **3234.** including grants of \$ ) (Revenue \$ )  
**CONFERENCE EXPENSES FOR DULLY ELECTED POST OFFICERS AND DELEGATES. DONATION TO STATE CONVENTION AND STATE CONFERENCES. INSTALLATION OF OFFICERS.**

4c (Code: ) (Expenses \$ **6912.** including grants of \$ ) (Revenue \$ )  
**SICK CALLS RELIEF FOR MEMBERS. POST 94 NEWSLETTER PRINTING AND POSTAGE.**

4d Other program services. (Describe in Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses ► **16358.**

**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		✓
2	Is the organization required to complete Schedule B, Schedule of Contributors?		✓
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		✓
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6	Did the organization maintain any donor advised funds or any similar funds or 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		✓
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		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		✓
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		✓
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		✓
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		✓
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
	• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		
	• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		
	• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.		
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	✓	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	Yes	No
			✓
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		✓
14a	Did the organization maintain an office, employees, or agents outside of the United States?		✓
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I		✓
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		✓
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		✓
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		✓
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	✓	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	✓	
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H		✓

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>	21	✓
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>	22	✓
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	23	✓
<b>24a</b> 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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25.</i>	24a	✓
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	✓
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	✓
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	✓
<b>25a Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>	25a	
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>	25b	
<b>26</b> 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? <i>If "Yes," complete Schedule L, Part II.</i>	26	✓
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III.</i>	27	✓
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>	28a	✓
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>	28b	✓
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>	28c	✓
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>	29	✓
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>	30	✓
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>	31	✓
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>	32	✓
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>	33	✓
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.</i>	34	✓
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	35	✓
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	36	
<b>37</b> 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? <i>If "Yes," complete Schedule R, Part VI.</i>	37	✓
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	38	✓

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	<b>1a</b> 0		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	<b>1b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	✓	
<b>2a</b>	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		
	<b>2a</b> 10		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	✓	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	✓	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	✓	
<b>4a</b>	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)?		✓
<b>b</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.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		✓
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		✓
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		✓
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		✓
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
	<b>7d</b> _____		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		✓
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		✓
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		✓
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?		✓
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		✓
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
	<b>10a</b> _____		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	<b>10b</b> _____		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders		
	<b>11a</b> _____		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	<b>11b</b> _____		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
	<b>12b</b> _____		

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body . . . . .		
1b	Enter the number of voting members that are independent . . . . .		
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? . . . . .		✓
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? . . . . .		✓
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .		✓
5	Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .		✓
6	Does the organization have members or stockholders? . . . . .	✓	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .	✓	
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .	✓	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body? . . . . .	✓	
b	Each committee with authority to act on behalf of the governing body? . . . . .	✓	
9	Is there any officer, director, 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 . . . . .		✓

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a		✓
10b		
11	✓	
11A	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	
12a	✓	
12b	✓	
12c		✓
13		✓
14	✓	
15		
a		✓
b		✓
16a		✓
16b		

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ► INDIANA
- 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: ► EDWARD J KRIESER, FINANCE OFFICER, P.O. BOX 268, VALPARAISO, IN 46384-0268





<b>Part VIII Statement of Revenue</b>				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>						
	<b>b</b> Membership dues . . . . .	<b>1b</b>	13.					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>						
	<b>d</b> Related organizations . . . . .	<b>1d</b>						
	<b>e</b> Government grants (contributions).	<b>1e</b>						
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	4555.					
	<b>g</b> Noncash contributions included in lines 1a-1f \$							
	<b>h Total.</b> Add lines 1a-1f . . . . . ▶			4568				
<b>Program Service Revenue</b>	<b>2a</b> BUILDING FUND CONTRIBUTI	<b>Business Code</b>	900099	3376.	3376.			
	<b>b</b> . . . . .							
	<b>c</b> . . . . .							
	<b>d</b> . . . . .							
	<b>e</b> . . . . .							
	<b>f</b> All other program service revenue . . . . .							
	<b>g Total.</b> Add lines 2a-2f . . . . . ▶			3376.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ▶			593.	59.			
	<b>4</b> Income from investment of tax-exempt bond proceeds ▶							
	<b>5</b> Royalties . . . . . ▶							
	<b>6a</b> Gross Rents . . . . .	(i) Real	(ii) Personal					
		11702.						
		<b>b</b> Less: rental expenses . . . . .	14922.					
	<b>c</b> Rental income or (loss) . . . . .	(3220.)						
	<b>d</b> Net rental income or (loss) . . . . . ▶			(3220.)		(3220.)		
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		<b>b</b> Less: cost or other basis and sales expenses . . . . .						
	<b>c</b> Gain or (loss) . . . . .							
	<b>d</b> Net gain or (loss) . . . . . ▶			-0-				
	<b>8a</b> Gross income from fundraising events (not including \$ -0- of contributions reported on line 1c). See Part IV, line 18 . . . . .	a		25626.				
		<b>b</b> Less: direct expenses . . . . .	b	18204.				
<b>c</b> Net income or (loss) from fundraising events . . . . . ▶				7422.	7422.			
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	a		344147.					
	<b>b</b> Less: direct expenses . . . . .	b	288843.					
	<b>c</b> Net income or (loss) from gaming activities . . . . . ▶			55304.	55304.			
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	a		153626.					
	<b>b</b> Less: cost of goods sold . . . . .	b	97502.					
	<b>c</b> Net income or (loss) from sales of inventory . . . . . ▶			56124.	56124.			
Miscellaneous Revenue		<b>Business Code</b>						
<b>11a</b> FLAG & EMBLEM SALES		900099	410.	410.				
<b>b</b> NSF CHECKS COLLECTIONS		900099	35.	35.				
<b>c</b> . . . . .								
<b>d</b> All other revenue . . . . .								
<b>e Total.</b> Add lines 11a-11d . . . . . ▶			445.					
<b>12 Total revenue.</b> See instructions. . . . . ▶			124612.	123264	(3220.)	-0-		

**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).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	6212.	6212.		
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	2257.	2257.		
5 Compensation of current officers, directors, trustees, and key employees				
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	63997.		63997.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	7423.		7423.	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	1450.		1450.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	4927.	4655.	272.	
13 Office expenses	1842.		1842.	
14 Information technology	1459.		1459.	
15 Royalties				
16 Occupancy	9918.		9918.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3234.	3234.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4651.		4651.	
23 Insurance	4223.		4223.	
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 UTILITIES	11627.		11627.	
b TELEPHONE	1163.		1163.	
c BANK SERVICE CHARGES	505.		505.	
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	124888.	16358.	108530.	-0-
26 Joint costs. Check here <input type="checkbox"/> 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)		(B)	
		Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing . . . . .	30573.	1	22901.
	2	Savings and temporary cash investments . . . . .	33950.	2	34543.
	3	Pledges and grants receivable, net . . . . .		3	
	4	Accounts receivable, net . . . . .	-0-	4	4000.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. 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 . . . . .	10548.	8	10548.
	9	Prepaid expenses and deferred charges . . . . .		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 648899.		
	b	Less: accumulated depreciation . . . . .	10b 538036.	109672.	10c 110863.
	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	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)		184743.	16	182855.
Liabilities	17	Accounts payable and accrued expenses . . . . .	3690.	17	2079.
	18	Grants payable . . . . .		18	
	19	Deferred revenue . . . . .		19	
	20	Tax-exempt bond liabilities . . . . .		20	
	21	Escrow or custodial 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 . . . . .		23	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .		24	
	25	Other liabilities. Complete Part X of Schedule D . . . . .		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .		3690.	26
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> 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 <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds . . . . .		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund . . . . .		31	
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .	181053	32	180776.
	33	<b>Total net assets or fund balances . . . . .</b>		33	
	34	<b>Total liabilities and net assets/fund balances . . . . .</b>		184743.	34

**Part XI Financial Statements and Reporting**

**1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

**2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .

**b** Were the organization's financial statements audited by an independent accountant? . . . . .

**c** If "Yes" to line 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? . . . . .  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

**d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis

**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? . . . . .

**b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
<b>2a</b>	✓	
<b>2b</b>	✓	
<b>2c</b>	✓	
<b>3a</b>		✓
<b>3b</b>		



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33 1/3 % support test—2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 33 1/3 % support test—2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	1901.	4971.	1846.	4314	7944.	20976.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .	459133.	389672.	349000.	549675.	523844.	2271324.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .	-0-	-0-	-0-	-0-	-0-	-0-
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	-0-	-0-	-0-	-0-	-0-	-0-
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	-0-	-0-	-0-	-0-	-0-	-0-
<b>6 Total.</b> Add lines 1 through 5 . . . . .	461034.	394643.	350846.	553989.	531788.	2292300.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .	-0-	-0-	-0-	-0-	-0-	-0-
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .	-0-	-0-	-0-	-0-	-0-	-0-
<b>c</b> Add lines 7a and 7b . . . . .	-0-	-0-	-0-	-0-	-0-	-0-
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .						2292300.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6 . . . . .	461034	394643	350846.	553989.	531788.	2292300.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	10606.	10166.	12619.	11954.	12295.	57640.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .	-0-	-0-	-0-	-0-	-0-	-0-
<b>c</b> Add lines 10a and 10b . . . . .	10606.	10166.	12619.	11954.	12295.	57640.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .	-0-	-0-	-0-	(2354.)	(3220.)	(5574.)
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .	-0-	-0-	1045.	-0-	445.	1490.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	471640.	404809.	364510.	563589.	541308.	2345856.

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) . . . . .	15	97.7 %
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15 . . . . .	16	97.6 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) . . . . .	17	00.2 %
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17 . . . . .	18	00.1 %

**19a 33 1/3 % support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

**b 33 1/3 % support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

**Open to Public Inspection**

Name of the organization

**AMERICAN LEGION POST #94, P.O. BOX 268, VALPARAISO, IN 46384-0268**

Employer identification number

**35 : 0876716**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- Purpose(s) of conservation easements held by the organization (check all that apply).
 

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
 

	Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06 . . . . .	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ . . . . .
- Number of states where property subject to conservation easement is located ▶ . . . . .
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .  Yes  No
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ . . . . .
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ . . . . .
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .  Yes  No
- In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
  - If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
 

(i) Revenues included in Form 990, Part VIII, line 1 . . . . .	▶ \$	.....
(ii) Assets included in Form 990, Part X . . . . .	▶ \$	.....
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
 

a Revenues included in Form 990, Part VIII, line 1 . . . . .	▶ \$	.....
b Assets included in Form 990, Part X . . . . .	▶ \$	.....

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIV and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b** If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance					

- 2** Provide the estimated percentage of the year end balance held as:
- a** Board designated or quasi-endowment ▶ ..... %
  - b** Permanent endowment ▶ ..... %
  - c** Term endowment ▶ ..... %
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes           | No |
|--|---------------|----|
| <b>(i)</b> unrelated organizations   | <b>3a(i)</b>  |    |
| <b>(ii)</b> related organizations  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | <b>3b</b>     |    |
- 4** Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land	50000.	-		50000.
<b>b</b> Buildings	508261.		507262.	999.
<b>c</b> Leasehold improvements	51531.	-	13133.	38398.
<b>d</b> Equipment	39107.	-	17641.	21466.
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				110863.







**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
		<b>POPCORN FEST</b> (event type)	<b>GOLF OUTING</b> (event type)	<b>MISC. EVENTS</b> (total number)	(add col (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .	13058.	5401.	7167.	25626.
	<b>2</b> Less: Charitable contributions . . . . .	-0-	-0-	-0-	-0-
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	13058.	5401.	7167.	25626.
Direct Expenses	<b>4</b> Cash prizes . . . . .	-0-	-0-	-0-	-0-
	<b>5</b> Noncash prizes . . . . .	-0-	-0-	-0-	-0-
	<b>6</b> Rent/facility costs . . . . .	-0-	-0-	-0-	-0-
	<b>7</b> Food and beverages . . . . .	4311.	-0-	2714.	7025.
	<b>8</b> Entertainment . . . . .	800.	-0-	-0-	800.
	<b>9</b> Other direct expenses . . . . .	4336.	3401.	2642.	10379.
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				( 18204.)
	<b>11</b> Net income summary. Combine line 3, column (d), and line 10 . . . . . ▶				7422.

**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) through col (c))
		<b>1</b> Gross revenue . . . . .	51027.	292440.	680.
Direct Expenses	<b>2</b> Cash prizes . . . . .	32595.	239554.	-0-	272149.
	<b>3</b> Noncash prizes . . . . .	188.	-0-	-0-	188.
	<b>4</b> Rent/facility costs . . . . .	-0-	-0-	-0-	-0-
	<b>5</b> Other direct expenses . . . . .	5088.	10905.	513.	16506.
<b>6</b> Volunteer labor . . . . .	<input checked="" type="checkbox"/> Yes 100% <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100% <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100% <input type="checkbox"/> No		
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				( 288843.)	
<b>8</b> Net gaming income summary. Combine line 1, column d, and line 7 . . . . . ▶				55304.	

	Yes	No
<b>9</b> Enter the state(s) in which the organization operates gaming activities: <u>INDIANA</u>		
<b>a</b> Is the organization licensed to operate gaming activities in each of these states? . . . . .	<input checked="" type="checkbox"/>	
<b>b</b> If "No," explain: ..... .....		
<b>10a</b> Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," explain: ..... .....		
<b>11</b> Does the organization operate gaming activities with nonmembers?	<input checked="" type="checkbox"/>	
<b>12</b> 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?		<input checked="" type="checkbox"/>

**13** Indicate the percentage of gaming activity operated in:

<b>13a</b>	100 %
<b>13b</b>	0 %

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ **EDWARD J. KRIESER, FINANCE OFFICER**

Address ▶ **4 MONROE STREET, P.O. BOX 268, VALPARAISO, IN 46384-0268**

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

<b>15a</b>	Yes	No
		✓

**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 of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information:

Name ▶ **ERMA RIGGS, GAMING MANAGER**

Gaming manager compensation ▶ \$ **6000.**

Description of services provided ▶ **GAMING MANAGEMENT**

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?

<b>17a</b>	Yes	No
	✓	

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ **6212.**

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.

▶ Attach to Form 990.

OMB No 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

AMERICAN LEGION POST #94, P.O. BOX 268, VALPARAISO, IN 46384-0268

Employer identification number

35 : 0876716

**PART VI SECTION B POLICIES**

**LINE 11A INDEPENDANT ACCOUNTANT USED TO AUDIT THE FINANCIAL RECORDS OF THE ORGANIZATION.**

**LINE 19, THE ORGANIZATION HAS A CONSTITUTION AND BY-LAWS GOVERNING THE MANAGEMENT AND DUTIES**

**OF THE OFFICERS AND MEMBERSHIP REQUIREMENTS. A COPY OF THE FORM 990 IS POSTED ON THE**

**BULLETIN BOARD FOR ALL MEMBERS TO READ AND COMMENT ON. THE POST HAS AN EXECUTIVE BOARD TO**

**OVERSEE THE CONFLICT OF INTEREST POLICIES FOR THE ORGANIZATION.**