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Form 990

## Return of Organization Exempt From Income Tax

2011

Open to Public  
InspectionDepartment 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)

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

A For the 2011 calendar year, or tax year beginning

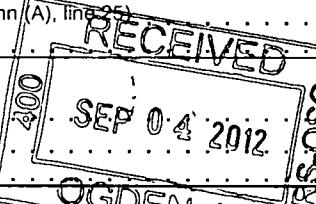
, 2011, and ending

, 20

<input type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization AMERICAN LEGION POST 97				D Employer identification number 38-1243845	
	Doing Business As				E Telephone number 517-263-4520	
	Number and street (or P O box if mail is not delivered to street address)			Room/suite		
	904 NORTH MAIN STREET					
	City or town, state or country, and ZIP + 4 ADRIAN, MI 49221					
F Name and address of principal officer TOM ROMAIN, 3533 SPIELMAN RD, ADRIAN, MI 49221						G Gross receipts \$ 332,313
I Tax-exempt status		501(c)(3)	X 501(c)(4) 9 (insert no)	4947(a)(1) or	527	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J Website ►						H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ►						H(c) Group exemption number ►
L Year of formation						M State of legal domicile MI

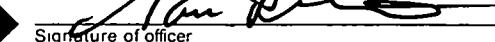
## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities PROMOTION OF THE WELFARE OF VETERANS DIRECTLY AND INDIRECTLY THROUGH SOCIALIZATION, INFORMATIONAL PROGRAMS, SPONSORSHIP OF COMMUNITY ACTIVITIES, AND OTHER AWARENESS PROGRAMS.		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Revenue	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	7
Expenses	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a) . . . . .	5	9
	6 Total number of volunteers (estimate if necessary) . . . . .	6	150
Net Assets or Fund Balances	7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a	
	b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b	
		Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h) . . . . .		35,060	28,266
9 Program service revenue (Part VIII, line 2g) . . . . .			
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .		4	2
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .		91,170	81,803
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .		126,234	110,071
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .			3,960
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) . . . . .		52,871	40,279
16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .			
b Total fundraising expenses (Part IX, column (D), line 25) ►			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .		81,367	60,229
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) . . . . .		134,238	104,468
19 Revenue less expenses Subtract line 18 from line 12 . . . . .		(8,004)	5,603
		Beginning of Current Year	End of Year
20 Total assets (Part X, line 16) . . . . .		108,590	108,608
21 Total liabilities (Part X, line 26) . . . . .		18,337	12,752
22 Net assets or fund balances Subtract line 21 from line 20 . . . . .		90,253	95,856



## 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 Name Title Preparer Use Only	► 	Date 8-21-2012
	► 	

Print/Type preparer's name THOMAS G. BOLDT, CPA	Preparer's signature 	Date 8-21-2012	Check <input type="checkbox"/> if self-employed	PTIN P01266327
Firm's name ► BOLDT & MALOY, PC	Firm's EIN ► 38-2437892			
Firm's address ► P O BOX 945, ADRIAN, MI 49221	Phone no 517-263-0348			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2011)

### **Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III . . . . .

**1 Briefly describe the organization's mission**

## PROMOTION OF THE WELFARE 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 Q.

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 organization's program service accomplishments for each of its three largest program services, as measured 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 \$ 89,213 including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
OPERATION OF SOCIAL ACTIVITIES EXCLUSIVELY FOR MEMBERS CONSISTING OF FOOD, BEVERAGE, AN  
ENTERTAINMENT FOR THE PURPOSE OF PROVIDING SOCIAL INTERACTION AND THE PROMOTION OF THE  
WELFARE OF THE MEMBERS.

4c (Code                   ) (Expenses \$           3,960   including grants of \$                   ) (Revenue \$                   )  
GRANTS TO SEVERAL SEVERAL NATIONAL AND LOCAL ORGANIZATIONS WERE MADE DURING THE YEAR TO  
PROMOTE VETERANS AND THEIR ACTIVITIES.

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

) (Revenue \$

4e Total program service expenses ► 101,706

**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 . . . . .	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .	2	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 . . . . .	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III . . . . .	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which 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 . . . . .	6	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 . . . . .	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	8	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 . . . . .	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	11a	X
b 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 . . . . .	11b	X
c 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 . . . . .	11c	X
d 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 . . . . .	11d	X1
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .	11e	X
f 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 (ASC 740)? If "Yes," complete Schedule D, Part X . . . . .	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional . . . . .	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .	14b	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, Parts II and IV . . . . .	15	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, Parts III and IV . . . . .	16	X
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 (see instructions) . . . . .	17	X
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 . . . . .	18	X
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 . . . . .	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	20b	X

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

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II. . . . .	21	X
22	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? If "Yes," complete Schedule I, Parts I and III . . . . .	22	X
23	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? If "Yes," complete Schedule J . . . . .	23	X
24 a	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 lines 24b through 24d and complete Schedule K. If "No," go to line 25 . . . . .	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	24b	
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? . . . . .	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	24d	
25 a	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 . . . . .	25a	
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? If "Yes," complete Schedule L, Part I . . . . .	25b	
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 . .	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .	27	X
28	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)	28a	X
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	28b	X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	28c	X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .	29	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	30	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	31	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	32	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 . . . . .	33	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 . . . . .	34	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 . . . . .	35a	X
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	35b	X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .	36	
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 . . . . .	37	
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 . . . . .	38	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note All Form 990 filers are required to complete Schedule O . . . . .		

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V. . . . . 

	Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable. . . . .	1a	4
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? . . . . .	1c	X
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	9
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).</i> . . . . .	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	3a	X
b If "Yes," has it filed a Form 990-T for this year? <i>If "No," provide an explanation in Schedule O</i> . . . . .	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 instructions for 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 line 5a or 5b, did the organization file Form 8886-T? . . . . .	5c	
6a 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? . . . . .	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	6b	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>	7a	
a 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? . . . . .	7b	
b If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	7c	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	7d	
d If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	7e	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	7f	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	7g	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	7h	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	8	
<b>8 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? . . . . .	9a	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>	9b	
a Did the organization make any taxable distributions under section 4966? . . . . .		
b Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .		
<b>10 Section 501(c)(7) organizations.</b> 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	
<b>11 Section 501(c)(12) organizations.</b> 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	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	12b	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	13a	
a Is the organization licensed to issue qualified health plans in more than one state? . . . . .		
<i>Note. See the instructions for additional information the organization must report on Schedule O.</i>		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .	13b	
c Enter the amount of reserves on hand . . . . .	13c	
<b>14a Did the organization receive any payments for indoor tanning services during the tax year? . . . . .</b>	14a	X
<i>b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O</i> . . . . .	14b	

**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.

- Check if Schedule O contains a response to any question in this Part VI. . . . .  X

### Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	1a	7
1b			
2	Enter the number of voting members included in line 1a, above, who are independent	2	X
3	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	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
7b		7b	X
8a	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	8a	X
8b		8b	X
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	9	X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
13	Did the organization have a written whistleblower policy?		
14	Did the organization have a written document retention and destruction policy?		
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
	If "Yes" to line 15a or 15b, 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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

### Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made 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 made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► **CHUCK DEMING, 904 N. MAIN ST., ADRIAN, MI 49221 (517)-263-4520**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

 Check if Schedule O contains a response to any question in this Part VII . . . . . 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee"
- 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, and 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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 trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TOM ROMAIN COMMANDER	5	X		X						
(2) DAVID LOOP VICE COMMANDER/SVCE OFFICER	15	X		X				3,225		
(3) CHUCK DEMING ADJUTANT	5	X		X						
(4) MICHAEL DOPP FINANCE OFFICER	5	X		X						
(5) JERRY GRAVITT HISTORIAN	5			X				200		
(6) BILLY HAYES SARGENT AT ARMS	5			X						
(7) ROBERT XERAS DIRECTOR AT LARGE	5	X								
(8) PAUL LEVECK DIRECTOR AT LARGE	5	X								
(9) TOM NEILL DIRECTOR AT LARGE	5	X								
(10)										
(11)										
(12)										
(13)										
(14)										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(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 trustee or director	Institutional trustee	Officer	Key employee	Highest compensated			
(15) _____									
(16) _____									
(17) _____									
(18) _____									
(19) _____									
(20) _____									
(21) _____									
(22) _____									
(23) _____									
(24) _____									
(25) _____									
<b>1b Sub-total</b> . . . . .									
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .							<b>3,425</b>		
<b>d Total (add lines 1b and 1c)</b> . . . . .							<b>3,425</b>		

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►

	Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual . . . . .	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person . . . . .	5	X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
<b>2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ►</b>	<b>NONE</b>	

**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
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns . . . . .	1a			
	b Membership dues . . . . .	1b	8, 402		
	c Fundraising events . . . . .	1c	13, 369		
	d Related organizations . . . . .	1d			
	e Government grants (contributions) . . . . .	1e			
	f All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f	6, 495		
	g Noncash contributions included in lines 1a-1f \$ . . . . .				
<b>h Total Add lines 1a-1f . . . . . ►</b>		<b>28, 266</b>			
<b>Program Service Revenue</b>	2a	Business Code			
	b				
	c				
	d				
	e				
	f All other program service revenue . . . . .				
	g Total. Add lines 2a-2f . . . . . ►				
3 Investment income (including dividends, interest, and other similar amounts) . . . . . ►		2			
4 Income from investment of tax-exempt bond proceeds . . . . . ►					
5 Royalties . . . . . ►	(i) Real	(ii) Personal			
6a Gross rents . . . . .					
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	165, 416				
b Less direct expenses . . . . . b	147, 250				
c Net income or (loss) from gaming activities . . . . . ►	18, 166				
10a Gross sales of inventory, less returns and allowances . . . . . a	138, 629				
b Less cost of goods sold . . . . . b	74, 992				
c Net income or (loss) from sales of inventory. . . . . ►	63, 637				
<b>Miscellaneous Revenue</b>	Business Code				
11a					
b					
c					
d All other revenue . . . . .					
e Total. Add lines 11a-11d . . . . . ►					
<b>12 Total revenue See instructions . . . . . ►</b>		<b>110, 071</b>			

**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).

• Check if Schedule O contains a response to any question in this Part IX . . . . .

<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 United States. See Part IV, line 21 . . . . .	3,960	3,960		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22 . . . . .				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 . . . . .				
4 Benefits paid to or for members . . . . .				
5 Compensation of current officers, directors, trustees, and key employees . . . . .	200	200		
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 . . . . .	34,672	34,672		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .				
9 Other employee benefits . . . . .				
10 Payroll taxes . . . . .	5,407	5,407		
11 Fees for services (non-employees)				
a Management . . . . .				
b Legal . . . . .				
c Accounting . . . . .	2,995		2,995	
d Lobbying . . . . .				
e Professional fundraising services. See Part IV, line 17 . . . . .				
f Investment management fees . . . . .				
g Other . . . . .	9,703	9,670	33	
12 Advertising and promotion . . . . .	597	597		
13 Office expenses . . . . .	1,369		1,369	
14 Information technology . . . . .	570		570	
15 Royalties . . . . .				
16 Occupancy . . . . .	16,098	16,098		
17 Travel . . . . .				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .				
20 Interest . . . . .	460	460		
21 Payments to affiliates . . . . .	6,254	6,254		
22 Depreciation, depletion, and amortization . . . . .	2,031	2,031		
23 Insurance . . . . .	4,390	4,071	319	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a SEE ATTACHED SCHEDULE . . . . .	15,762	14,761	1,001	
b . . . . .				
c . . . . .				
d . . . . .				
e All other expenses . . . . .				
25 Total functional expenses. Add lines 1 through 24e	104,468	98,181	6,287	
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

## Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	7,394	1	9,470
	2 Savings and temporary cash investments	36	2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	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)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	3,622	8	2,765
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	141,167		
	b Less accumulated depreciation	44,794	10c	96,373
	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)	108,590	16	108,608
Liabilities	17 Accounts payable and accrued expenses	12,007	17	8,307
	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	6,330	23	4,445
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	18,337	26	12,752
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		32	
	33 Total net assets or fund balances	90,253	33	95,856
	34 Total liabilities and net assets/fund balances	108,590	34	108,608

Form 990 (2011)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI. 

1	110,071
2	104,468
3	5,603
4	90,253
5	
6	95,856

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII. 

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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? . . . . .	2a	X
b Were the organization's financial statements audited by an independent accountant? . . . . .	2b	X
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	2c	
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 separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	3a	X
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? . . . . .	3b	
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		

## Supplemental Financial Statements

2011

Open to Public  
Inspection

Name of the organization

AMERICAN LEGION POST 97

Employer identification number

38-1243845

**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.

1 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 education)	<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	
2 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, and not on a historic structure listed in the National Register . . . . .	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$	
8 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)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 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.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), 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.
1b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 . . . . . ► \$
2 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 (ASC 958) relating to these items
a Revenues included in Form 990, Part VIII, line 1 . . . . . ► \$
b Assets included in Form 990, Part X . . . . . ► \$

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

Schedule D (Form 990) 2011

**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
1c	
1d	
1e	
1f	

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
1a Beginning of year balance . . . . .					
b Contributions . . . . .					
c Net investment earnings, gains, and losses . . . . .					
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .					
f Administrative expenses . . . . .					
g End of year balance . . . . .					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as.

a Board designated or quasi-endowment ► %

b Permanent endowment ► %

c Temporarily restricted endowment ► %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by.

(i) unrelated organizations . . . . .

(ii) related organizations . . . . .

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

4 Describe in Part XIV the intended uses of the organization's endowment funds

Yes	No
3a(i)	
3a(ii)	
3b	

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .		5,625		5,625
b Buildings . . . . .		100,024	11,470	88,554
c Leasehold improvements . . . . .				
d Equipment . . . . .	35,518	33,324		2,194
e Other . . . . .				
<b>Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)). . . . .</b>				96,373

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		

Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ►

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ►

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ►

**Part X Other Liabilities.** See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ►

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12) . . . . .	1
2	Total expenses (Form 990, Part IX, column (A), line 25) . . . . .	2
3	Excess or (deficit) for the year Subtract line 2 from line 1 . . . . .	3
4	Net unrealized gains (losses) on investments . . . . .	4
5	Donated services and use of facilities . . . . .	5
6	Investment expenses . . . . .	6
7	Prior period adjustments . . . . .	7
8	Other (Describe in Part XIV) . . . . .	8
9	Total adjustments (net) Add lines 4 through 8 . . . . .	9
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9 . . . . .	10

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements . . . . .	1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments . . . . .	2a
b	Donated services and use of facilities . . . . .	2b
c	Recoveries of prior year grants . . . . .	2c
d	Other (Describe in Part XIV) . . . . .	2d
e	Add lines 2a through 2d . . . . .	2e
3	Subtract line 2e from line 1 . . . . .	3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a
b	Other (Describe in Part XIV) . . . . .	4b
c	Add lines 4a and 4b . . . . .	4c
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) . . . . .	5

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements . . . . .	1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities . . . . .	2a
b	Prior year adjustments . . . . .	2b
c	Other losses . . . . .	2c
d	Other (Describe in Part XIV) . . . . .	2d
e	Add lines 2a through 2d . . . . .	2e
3	Subtract line 2e from line 1 . . . . .	3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a
b	Other (Describe in Part XIV) . . . . .	4b
c	Add lines 4a and 4b . . . . .	4c
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) . . . . .	5

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

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**Part XIV Supplemental Information (continued)**

SCHEDULE G  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding  
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the  
organization entered more than \$15,000 on Form 990-EZ, line 6a  
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2011

Open to Public  
Inspection

Name of the organization

AMERICAN LEGION POST 97

Employer identification number

**Part I** Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part

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

a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> In-person solicitations	

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 individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address 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) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions 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 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000

	(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts . . . . .			
	2 Less Charitable contributions . . . . .			
	3 Gross income (line 1 minus line 2). . . . .			
Direct Expenses	4 Cash prizes . . . . .			
	5 Noncash prizes . . . . .			
	6 Rent/facility costs . . . . .			
	7 Food and beverages . . . . .			
	8 Entertainment . . . . .			
	9 Other direct expenses . . . . .			
	10 Direct expense summary Add lines 4 through 9 in column (d) . . . . .			► ( )
	11 Net income summary Combine line 3, column (d), and line 10 . . . . .			► ( )

**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))																		
Revenue	1 Gross revenue . . . . .	165,416		165,416																		
Direct Expenses	2 Cash prizes . . . . .	127,627		127,627																		
	3 Noncash prizes . . . . .																					
	4 Rent/facility costs . . . . .																					
	5 Other direct expenses . . . . .	19,623		19,623																		
	6 Volunteer labor . . . . .	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 20px; height: 15px;"></td><td style="width: 20px; height: 15px;"></td></tr><tr><td>Yes</td><td>_____ %</td></tr><tr><td>No</td><td></td></tr></table>			Yes	_____ %	No		<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 20px; height: 15px;"></td><td style="width: 20px; height: 15px;"></td></tr><tr><td>X</td><td>Yes 100.0000 %</td></tr><tr><td>No</td><td></td></tr></table>			X	Yes 100.0000 %	No		<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 20px; height: 15px;"></td><td style="width: 20px; height: 15px;"></td></tr><tr><td>Yes</td><td>_____ %</td></tr><tr><td>No</td><td></td></tr></table>			Yes	_____ %	No	
Yes	_____ %																					
No																						
X	Yes 100.0000 %																					
No																						
Yes	_____ %																					
No																						
	7 Direct expense summary Add lines 2 through 5 in column (d) . . . . .			► ( 147,250 )																		
	8 Net gaming income summary Combine line 1, column d, and line 7 . . . . .			► ( 18,166 )																		

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

a Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No  
b If "No," explain . . . . .

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No  
b If "Yes," explain . . . . .

11 Does the organization operate gaming activities with nonmembers?  Yes  No

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

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	100.0000%
b An outside facility	13b	0.0000%

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

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

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

Gaming manager compensation ► \$ 3,225

Description of services provided ► OVERSIGHT OF ACTIVITY, REPORTING, AND ACCOUNTING FOR MONEY.

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?  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 ► \$ \_\_\_\_\_

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

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\_\_\_\_\_

## Supplemental Information to Form 990 or 990-EZ

2011

Open to Public  
Inspection

Name of the organization

AMERICAN LEGION POST 97

Employer identification number

38-1243845

PART VI, SECTION A, QUESTIONS 6, 7a, AND 7b:

THE ORGANIZATION CONSISTS OF MEMBERS THAT ELECT OFFICERS AND DIRECTORS TO MANAGE THE OPERATIONS. MAJOR DECISIONS OF THE GOVERNING BODY, SUCH AS MAJOR PURCHASES OR MAJOR CHANGES IN THE ORGANIZATION'S ACTIVITIES ARE SUBJECT TO THE APPROVAL OF THE MEMBERS.

PART VI, SECTION A, QUESTIONS 8a AND 8b:

THE ACTIONS OF THE GOVERNING BODY AND ALL COMMITTEES ARE DOCUMENTED IN WRITING AND ARE AVAILABLE TO THE MEMBERS UPON REQUEST.

PART VI, SECTION A, QUESTION 9:

TOM ROMAIN, 3533 SPIELMAN ROAD, ADRIAN, MI 49221

DAVID LOOP, 126 E. SUMMIT STREET, ADRIAN, MI 49221

CHUCK DEMING, 5815 S. ADRIAN HWY, ADRIAN, MI 49221

MICHAEL DOPP, 3078 PENDER COURT, ADRIAN, MI 49221

JERRY GRAVITT, 850 BURR STREET, ADRIAN, MI 49221

BILLY HAYES, 1216 TRENTON ROAD, ADRIAN, MI 49221

ROBERT XERAS, 3155 W. CIRCLE DRIVE, ADRIAN, MI 49221

PAUL LEVECK, 1300 BUCKINGHAM COURT, ADRIAN, MI 49221

TOM NEILL, 149 S. MADISON STREET, ADRIAN, MI 49221

PART VI, SECTION B, QUESTION 11a:

A COPY OF FORM 990 IS AVAILABLE FOR REVIEW BY MEMBERS BEFORE AND AFTER IT IS FILED. THE OFFICERS REVIEW FORM 990 PRIOR TO FILING IT.

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Name of the organization

AMERICAN LEGION POST 97

**Employer identification number**

38-1243845

PART VI, SECTION C, QUESTION 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS, FINANCIAL STATEMENTS, AND ALL POLICIES OF THE  
ORGANIZATION ARE MAINTAINED AT THE OFFICE OF THE ORGANIZATION. THIS INFORMATION IS  
AVAILABLE MEMBERS UPON THEIR REQUEST, BUT IS NOT MADE AVAILABLE TO THE PUBLIC.

Asset	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period	
<b>Group: BAR EQUIPMENT</b>												
9	KENO LOTTERY TERMINAL	11/27/07	420.50	0.00	0.00	226.02	55.57	281.59	138.91	150DB	70	
10	BAR EQUIPMENT	1/15/00	2,615.00	0.00	0.00	2,615.00	0.00	2,615.00	0.00	200DB	70	
11	KITCHEN EQUIPMENT	1/15/00	148.00	0.00	0.00	148.00	0.00	148.00	0.00	200DB	70	
13	KITCHEN EQUIPMENT	9/18/06	538.00	0.00	0.00	538.00	0.00	538.00	0.00	200DB	70	
14	BAR EQUIPMENT	12/31/97	1,437.00	0.00	0.00	1,437.00	0.00	1,437.00	0.00	S/L	100	
15	KITCHEN EQUIPMENT	12/31/97	10,088.00	0.00	0.00	10,088.00	0.00	10,088.00	0.00	S/L	100	
17	KENO TV MONITOR	1/02/08	188.15	~	0.00	94.08	148.97	15.67	164.64	23.51	150DB	50
18	COFFEE POT	4/27/09	360.87	0.00	0.00	180.44	250.41	31.56	281.97	78.90	200DB	70
19	BAR STOOLS & TABLES	4/30/09	265.00	0.00	0.00	132.50	183.88	23.18	207.06	57.94	200DB	70
20	2 FLAT SCREEN TV'S	1/19/09	984.68	0.00	0.00	492.34	683.24	86.13	769.37	215.31	200DB	70
21	TV'S	11/25/09	1,000.00	0.00	0.00	500.00	693.88	87.46	781.34	218.66	200DB	70
23	BAR STOOLS	11/30/10	125.00	0.00	0.00	125.00	0.00	125.00	0.00	200DB	70	
	<b>BAR EQUIPMENT</b>		<b>18,170.20</b>	<b>0.00c</b>		<b>1,524.36</b>	<b>17,137.40</b>	<b>299.57</b>	<b>17,436.97</b>	<b>733.23</b>		
<b>Group: MEMO ASSETS</b>												
1	BUILDING	7/15/75	85,000.00	0.00	0.00	0.00	0.00	0.00	0.00	85,000.00	Memo 00	
2	LAND	7/15/75	5,625.00	0.00	0.00	0.00	0.00	0.00	0.00	5,625.00	Memo 00	
	<b>MEMO ASSETS</b>		<b>90,625.00</b>	<b>0.00c</b>						<b>90,625.00</b>		
<b>Group: OFFICE EQUIPMENT</b>												
8	OFFICE EQUIPMENT	12/31/97	344.50	0.00	0.00	344.50	0.00	344.50	0.00	S/L	100	
16	DELL COMPUTER	4/24/08	590.70	0.00	0.00	467.69	49.20	516.89	73.81	150DB	50	
26	GUN SAFE	3/23/11	350.00	0.00c	0.00	350.00	0.00	350.00	0.00	200DB	70	
	<b>OFFICE EQUIPMENT</b>		<b>1,285.20</b>	<b>0.00c</b>		<b>645.35</b>	<b>812.19</b>	<b>399.20</b>	<b>1,211.39</b>	<b>73.81</b>		
<b>Group: OTHER EQUIPMENT</b>												
3	OTHER EQUIPMENT	1/15/00	5,954.59	0.00	0.00	5,954.59	0.00	5,954.59	0.00	200DB	70	
4	AIR CONDITIONING UNIT	1/15/01	5,574.59	0.00	0.00	5,524.59	0.00	5,524.59	0.00	200DB	70	
5	OTHER EQUIPMENT	12/31/97	4,495.00	0.00	0.00	4,495.00	0.00	4,495.00	0.00	S/L	100	
6	OTHER EQUIPMENT	1/15/99	1,727.00	0.00	0.00	1,727.00	0.00	1,727.00	0.00	S/L	100	
7	PARKING LOT PAVING	10/15/02	9,500.00	0.00	0.00	5,311.35	633.33	5,944.68	3,555.32	S/L	150	
22	VACUUM CLEANER	4/20/09	119.99	0.00	0.00	83.26	10.49	93.75	26.24	200DB	70	
24	PICNIC TABLES	5/19/10	250.00	0.00	0.00	125.00	142.86	30.61	173.47	76.53	200DB	70
25	FENCING	8/24/10	3,000.00	0.00	0.00	1,500.00	1,575.00	142.50	1,717.50	1,282.50	150DB	150
27	TABLE AND CHAIRS FOR PATI	4/11/11	140.00	0.00c	0.00	140.00	0.00	140.00	0.00	200DB	70	
28	3 CEILING FANS	6/30/11	375.00	0.00c	0.00	375.00	0.00	375.00	0.00	200DB	70	
	<b>OTHER EQUIPMENT</b>		<b>31,086.17</b>	<b>0.00c</b>		<b>2,200.00</b>	<b>24,813.65</b>	<b>1,331.93</b>	<b>26,145.58</b>	<b>4,940.59</b>		
	<b>Grand Total</b>		<b>141,166.57</b>	<b>0.00c</b>		<b>4,369.71</b>	<b>42,763.24</b>	<b>2,030.70</b>	<b>44,793.94</b>	<b>96,372.63</b>		
										<b>Part B</b>	<b>Line 22</b>	

AMERICAN LEGION POST 97

38-1243845

12/31/11

PART IX, LINE 24, OTHER EXPENSES

	<u>TOTAL EXPENSES</u>	<u>PROGRAM SERVICE EXPENSES</u>	<u>MANAGEMENT AND GENERAL EXPENSES</u>	<u>FUNDRAISING EXPENSES</u>
BANK CHARGES	\$ 369	\$ 369	\$ -	\$ -
CASH SHORT (OVER)	(509)	(509)	-	-
DUES	25	25	-	-
EQUIPMENT RENT AND REPAIRS	6,288	6,288	-	-
LAUNDRY	2,553	2,553	-	-
LICENSES AND PERMITS	3,641	3,641	-	-
LIVE ENTERTAINMENT	475	475	-	-
MEMBER NEWSLETTERS	1,682	1,682	-	-
OPERATING SUPPLIES	237	237	-	-
TELEPHONE	<u>1,001</u>	<u>-</u>	<u>1,001</u>	<u>-</u>
 TOTALS	 <u>\$ 15,762</u>	 <u>\$ 14,761</u>	 <u>\$ 1,001</u>	 <u>\$ -</u>



- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box.
- Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print  File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions  AMERICAN LEGION POST 97	Employer identification number (EIN) or  <input checked="" type="checkbox"/> 38-1243845
	Number, street, and room or suite no. If a P O box, see instructions  904 NORTH MAIN STREET	Social security number (SSN)  <input type="checkbox"/>
	City, town or post office, state, and ZIP code. For a foreign address, see instructions  ADRIAN, MI 49221	

Enter the Return code for the return that this application is for (file a separate application for each return) . . . . . 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of ► CHARLES DEMING  
Telephone No ► 517-263-4520 FAX No ►
- If the organization does not have an office or place of business in the United States, check this box . . . . .
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . . . . . If this is for the whole group, check this box . . . . . ►  If it is for part of the group, check this box . . . . . ►  and attach a list with the names and EINs of all members the extension is for

- I request an additional 3-month extension of time until \_\_\_\_\_, 20\_\_\_\_\_.  
For calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_\_.
- If the tax year entered in line 5 is for less than 12 months, check reason  Initial return  Final return  
 Change in accounting period
- State in detail why you need the extension ADDITIONAL TIME IS NECESSARY TO RECONCILE ACCOUNTS AND ASSEMBLE THE INFORMATION NEEDED TO PREPARE A COMPLETE AND ACCURATE TAX RETURN  
\_\_\_\_\_  
\_\_\_\_\_

- If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. 8a \$ \_\_\_\_\_
- If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. 8b \$ \_\_\_\_\_
- Balance Due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions 8c \$ \_\_\_\_\_

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ►

*Thomas S. Saret*

Title ► C P A

Date ► 8-15-12

Form 8868 (Rev. 1-2012)