

Return of Organization Exempt From Income Tax

0706

2006

Open to Public Inspection

Department of the Treasury Internal Revenue Service

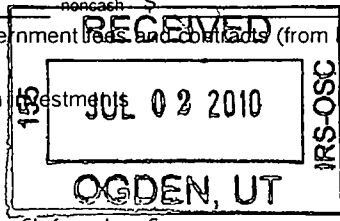
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

Form 990 header section including: A For the 2006 calendar year, or tax year beginning Jul 1, 2006, and ending Jun 30, 2007; B Check if applicable; C Name of organization AMERICAN LEGION POST 160; D Employer Identification Number 64-0293325; E Telephone number (228) 762-2383; F Accounting method X Cash; G Web site: N/A; J Organization type X 501(c) 19; K Check here; L Gross receipts 1,536,950.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with 21 rows detailing revenue and expenses. Includes sub-rows for contributions (1a-1d), program service revenue (2), membership dues (3), interest on savings (4), dividends (5), gross rents (6a-6c), other investment income (7), sales of assets (8a-8c), special events (9a-9c), gross sales of inventory (10a-10c), and other revenue (11). Total revenue (12) is 624,790. Total expenses (17) is 617,690. Net assets at end of year (21) is 789,500.



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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I</i>	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b Other grants and allocations (att sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees, etc listed in Part V-A (attach sch)	25a			
b Compensation of former officers, directors, key employees, etc listed in Part V-B (attach sch)	25b			
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c			
26 Salaries and wages of employees not included on lines 25a, b, and c	26 61,302.			
27 Pension plan contributions not included on lines 25a, b, and c	27			
28 Employee benefits not included on lines 25a - 27	28			
29 Payroll taxes	29 5,302.			
30 Professional fundraising fees	30			
31 Accounting fees	31 1,900.			
32 Legal fees	32			
33 Supplies	33 36,944.			
34 Telephone	34 4,022.			
35 Postage and shipping	35 965.			
36 Occupancy	36 451,529.			
37 Equipment rental and maintenance	37 18,587.			
38 Printing and publications	38 3,105.			
39 Travel	39 2,448.			
40 Conferences, conventions, and meetings	40 9,776.			
41 Interest	41 0.			
42 Depreciation, depletion, etc (attach schedule)	42			
43 Other expenses not covered above (itemize)				
a <u>Gaming & Wagering Tax</u>	43a 10,277.			
b <u>Per Capita Dues</u>	43b 6,000.			
c <u>State Sales Tax</u>	43c 5,533.			
d _____	43d			
e _____	43e			
f _____	43f			
g _____	43g			
44 Total functional expenses Add lines 22a through 43g (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44 617,690.			

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶ <u>Provide Needs/US military-Active & Retired</u> All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others.)
a <u>Aid to retired veterans -- Support of Veteran's Home in Collins Ms, cash payments for personal needs, help with burial expense, etc.</u> ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	18,833.
b <u>Scholarship program paid to Jr College for people seeking financial aid for a career in nursing</u> ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	35,198.
c <u>YOUTH EDUCATION PROGRAM: Financial aid with school uniforms, scholarships to area elementary & secondary schools. Sponsor essay contest for seniors. Total trip expenses for Boys & Girls State Program to state capital each Spring. Includes sponsorship of essay contest for high school seniors</u> ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	28,189.
d <u>YOUTH SPORTS PROGRAM: Boys and girls baseball, soccer and other sports activities. Boy Scouts and other youth programs are also included in this program.</u> ----- ----- (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	15,035.
e Other program services 33117 (Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	59,879.
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	157,134.

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Form 990 (2006)

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash – non-interest-bearing	125,000.	45	135,000.
	46 Savings and temporary cash investments	100,000.	46	100,000.
	47a Accounts receivable	47a		
	b Less allowance for doubtful accounts	47b		47c
	48a Pledges receivable	48a		
	b Less allowance for doubtful accounts	48b		48c
	49 Grants receivable		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less allowance for doubtful accounts	51b		51c
	52 Inventories for sale or use	8,400.	52	5,500.
	53 Prepaid expenses and deferred charges	0.	53	
	54a Investments – publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV <input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a	
	b Investments – other securities (attach sch)		54b	
	55a Investments – land, buildings, & equipment: basis	55a 870,000.		
	b Less accumulated depreciation (attach schedule) L-55 Stmt	55b 321,000.	549,000.	55c 549,000.
	56 Investments – other (attach schedule)		56	
	57a Land, buildings, and equipment basis	57a		
b Less accumulated depreciation (attach schedule)	57b		57c	
58 Other assets, including program-related investments (describe ► _____)		58		
59 Total assets (must equal line 74) Add lines 45 through 58	782,400.	59	789,500.	
LIABILITIES	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ► _____)		65	
66 Total liabilities. Add lines 60 through 65	0.	66	0.	
ORGANIZATIONS THAT FOLLOW SFAS 117, CHECK HERE <input type="checkbox"/> AND COMPLETE LINES 67 THROUGH 69 AND LINES 73 AND 74.	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds	225,000.	70	225,000.
	71 Paid-in or capital surplus, or land, building, and equipment fund	75,000.	71	75,000.
	72 Retained earnings, endowment, accumulated income, or other funds	482,400.	72	482,400.
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)	782,400.	73	789,500.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	782,400.	74	789,500.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a
b	Amounts included on line a but not on Part I, line 12		
	1 Net unrealized gains on investments	b1	
	2 Donated services and use of facilities	b2	
	3 Recoveries of prior year grants	b3	
	4 Other (specify) _____	b4	
	Add lines b1 through b4		b
c	Subtract line b from line a		c
d	Amounts included on Part I, line 12, but not on line a :		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify) _____	d2	
	Add lines d1 and d2		d
e	Total revenue (Part I, line 12) Add lines c and d		e

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements		a
b	Amounts included on line a but not on Part I, line 17		
	1 Donated services and use of facilities	b1	
	2 Prior year adjustments reported on Part I, line 20	b2	
	3 Losses reported on Part I, line 20	b3	
	4 Other (specify) _____	b4	
	Add lines b1 through b4		b
c	Subtract line b from line a		c
d	Amounts included on Part I, line 17, but not on line a :		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify) _____	d2	
	Add lines d1 and d2		d
e	Total expenses (Part I, line 17). Add lines c and d		e

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
SEE ATTACHED LIST				
SEE ATTACHED LIST				
SEE ATTACHED LIST				

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States?

	Yes	No
91 c		X

If 'Yes,' enter the name of the foreign country ▶

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here

and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property	532000		16		
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					
105 Total (add line 104, columns (B), (D), and (E))					

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	N/A

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.) N/A

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

Yes No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

N/A	
Yes	No

106 Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
Totals				

Yes	No

107 Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
Totals				

Yes	No

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Please Sign Here

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.

▶ Robert C. Watkins FINANCE OFFICER | 6-26-10
Signature of officer | Date

▶ ROBERT C. WATKINS FINANCE OFFICER | 6-26-10
Type or print name and title | Date

Paid Preparer's Use Only

Preparer's signature ▶ MARY DIXON Mary Dixon | Date 11-01-07 | Check if self-employed | Preparer's SSN or PTIN (See General Instruction W) 1005855

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ DIXON & ASSOCIATES
PO BOX 1520
ESCATAWPA MS 39552 | EIN ▶ 64-0870696
Phone no ▶ (228) 475-3063

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Form 990, Page 4, Part IV, Lines 55a & 55b

Investments - Land, Buildings and Equipment Statement

	(a) Cost/Other Basis	(b) Accumulated Depreciation	(c) Book Value
BUILDINGS	350,000.		350,000.
EQUIPMENT	175,000.		175,000.
FENCING & LANDSCAPING	45,000.		45,000.
RENTAL PROPERTY	150,000.		150,000.
RENTAL PROPERTY	150,000.		150,000.
Total	<u>870,000.</u>		<u>870,000.</u>

Supporting Statement of:

Form 990 p 3/Other Program Service Exp

Description	Amount
Am Legion National Emergency Fund	12,100.
Misc Contributions including Katrina Recovery	21,317.
Other Youth Charities	26,462.
Total	<u>59,879.</u>