



# St. Paul's American Legion Post 145 SOUTH CAROLINA

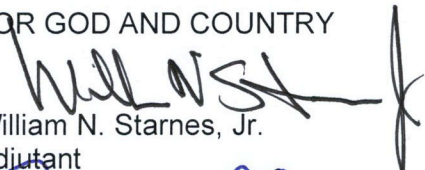
PO Box 231, Hollywood, SC 29449

15 January 2023

MEMORANDUM FOR THE RECORD and FOR THE COMMANDER  
SUBJECT: Report of the Post 145 Annual Adjutant Audit

1. An audit of the Post's financial transactions for the period 1 January 2022- 31 December 2022 was conducted in accordance with Post 145 Standard Operating Instruction 007 *Finance* from 3-15 January 2023.
2. The Post finance register was found to be in agreement with the bank monthly statements and there was a merchant receipt for each item of expense with the exception of electronic payment of Departmental and National American Legion share of dues. Bank deposit slips accounted for all income. These were recorded on each bank statement. Each specific item of expense or income was detailed as to type, quantity, and was properly adjudicated to the Income or Expense Category/Subcategories as required by SOI-7. No discrepancies were noted.
3. Expenses were consistent with normal Post operating costs. Each reimbursement to a Post member purchasing goods for Post use was accompanied by a memorandum for the record, properly made out, approved by the Commander or Adjutant, and with an expense receipt attached. There were no unusual transactions of type and size noted.
4. A summary of Income and Expenses for FY 2022 is attached. It will be used in preparing the Post tax return to the Internal Revenue Service due NLT 15 May 2023, and is in the Form 990 categories. It will also form the basis for our 2023 Budget.
5. Certified by my signature below. For your review and approval.

FOR GOD AND COUNTRY

  
William N. Starnes, Jr.  
Adjutant

St. Paul's American Legion Post 145

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APPROVED/DISAPPROVED

James M. Phelps  
Commander

*Proudly Serving St Paul's Parish Veterans since 1951*

# FORM 990 LEVEL SUMMARY OF FY 2022 INCOME AND EXPENSES

CATEGORY	INCOME	EXPENSES
Contributions, gifts and similar amounts received	\$ 11,032.00	
Membership dues and assessments	\$ 3,945.00	
Fundraising income	\$ 12,504.00	
Fundraising expenses		\$ 2,295.00
Occupancy utilities, rent, maintenance		\$ 5,090.00
printing, postage, administration		\$ 856.00
Dues to Department and National		\$ 3,356.00
Liability and Facility Insurance		\$ 1,488.00
Veteran Support: clothing, food, emergency expenses for Vets in need		\$ 4,975.00
Boys State Fees and Expenses		\$ 520.00
American Legion Convention		\$ 730.00
Christmas Gifts for Needy Children		\$ 236.00
2022 INCOME	\$ 27,481.00	\$ 19,546.00
		2022 EXPENSES

1 January 2022 Balance	\$ 179,891.00	
NET INCOME 2022	\$ 8,025.00	
31 December 2022 YEAR END BALANCE	\$ 187,916.00	

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