Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2006

Open to Public Inspection

A For the 2006 calendar year, or tax year beginning 5/01/06 , and ending 4/30/07

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

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

C Name of organization: AMERICAN CLASSICAL LEAGUE

Number and street (or P O box if mail is not delivered to street address): MIAMI UNIVERSITY, 422 WELLS MILLS D   Room/suite

City or town, state or country, and ZIP + 4: OXFORD OH 45056

D Employer identification number: 31-0555960

E Telephone number: 513-529-7741

F Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

H and are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? ☐ Yes ☐ No (If "No," attach a list See instructions)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

G Website: ▶ WWW.ACLCLASSICS.ORG & NJCL.ORG

J Organization type (check only one) ▶ ☒ 501(c) (3) ◀(insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ▶ ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than $25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return

I Group Exemption Number ▶

M Check ▶ ☒ if the organization is **not** required to attach Sch B (Form 990, 990-EZ, or 990-PF)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,337,248

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

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Contributions to donor advised funds	1a			
	b	Direct public support (not included on line 1a)	1b	8,813		
	c	Indirect public support (not included on line 1a)	1c			
	d	Government contributions (grants) (not included on line 1a)	1d			
	e	**Total** (add lines 1a through 1d) (cash $ 8,813 noncash $)			1e	8,813
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	1,006,418
	3	Membership dues and assessments SEE STATEMENT 1			3	243,032
	4	Interest on savings and temporary cash investments			4	54,629
	5	Dividends and interest from securities			5	14,051
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) Subtract line 6b from line 6a			6c	
	7	Other investment income (describe ▶)			7	
	8a	Gross amount from sales of assets other than inventory — (A) Securities / (B) Other	8a			
	b	Less cost or other basis and sales expenses	8b			
	c	Gain or (loss) (attach schedule)	8c			
	d	Net gain or (loss) Combine line 8c, columns (A) and (B)			8d	
	9	Special events and activities (attach schedule) If any amount is from **gaming**, check here ▶ ☐				
	a	Gross revenue (not including $ of contributions reported on line 1b)	9a			
	b	Less direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events Subtract line 9b from line 9a			9c	
	10a	Gross sales of inventory, less returns and allowances	10a			
	b	Less cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a			10c	
	11	Other revenue (from Part VII, line 103)			11	10,305
	12	**Total revenue.** Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11			12	1,337,248
Expenses	13	Program services (from line 44, column (B))			13	1,230,365
	14	Management and general (from line 44, column (C))			14	104,210
	15	Fundraising (from line 44, column (D))			15	
	16	Payments to affiliates (attach schedule)			16	
	17	**Total expenses.** Add lines 16 and 44, column (A)			17	1,334,575
Net Assets	18	Excess or (deficit) for the year Subtract line 17 from line 12			18	2,673
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	1,902,110
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2			20	75,700
	21	Net assets or fund balances at end of year Combine lines 18, 19, and 20			21	1,980,483

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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 (See the instructions)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash $ ______ non-cash $ ______) If this amount includes foreign grants, check here ▶ ☐	22a				
22b Other grants and allocations (attach schedule) STMT 3 (cash $ 52,286 non-cash $ ______) If this amount includes foreign grants, check here ▶ ☐	22b	52,286	52,286		
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 schedule) SEE STATEMENT 4	25a	60,922	30,461	30,461	
b Compensation of former officers, directors, key employees, etc listed in Part V-B (attach schedule)	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	98,639	97,961	678	
27 Pension plan contributions not included on lines 25a, b, and c	27				
28 Employee benefits not included on lines 25a – 27	28	48,359	38,919	9,440	
29 Payroll taxes	29	16,472	13,257	3,215	
30 Professional fundraising fees	30				
31 Accounting fees	31	19,185		19,185	
32 Legal fees	32				
33 Supplies	33	6,166	3,386	2,780	
34 Telephone	34	355		355	
35 Postage and shipping	35	17,503	17,503		
36 Occupancy	36	10,920	8,788	2,132	
37 Equipment rental and maintenance	37	10,077		10,077	
38 Printing and publications	38	82,757	82,757		
39 Travel	39	23,258	18,812	4,446	
40 Conferences, conventions, and meetings	40	716,215	716,215		
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	3,091	0	3,091	
43 Other expenses not covered above (itemize) a SEE STATEMENT 5	43a	168,370	150,020	18,350	
b	43b				
c	43c				
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	1,334,575	1,230,365	104,210	0

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 (See the instructions.)

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? ▶ TO FURTHER THE STUDY OF THE CLASSICS IN THE U.S. 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) orgs , and 4947(a)(1) trusts, but optional for others)
a SEE STATEMENT 6 (Grants and allocations $ 52,286) If this amount includes foreign grants, check here ▶ ☐	1,230,365
b (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
c (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
d (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
e Other program services (attach schedule) (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	1,230,365

Part IV · Balance Sheets (See the instructions.)

	Line	Description			(A) Beginning of year		(B) End of year
		Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only					
Assets	45	Cash-non-interest-bearing			157,705	45	245,688
	46	Savings and temporary cash investments			845,435	46	684,432
	47a	Accounts receivable	47a	4,209			
	b	Less allowance for doubtful accounts	47b		1,904	47c	4,209
	48a	Pledges receivable	48a				
	b	Less allowance for doubtful accounts	48b		35,000	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) (att 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			83,212	52	79,683
	53	Prepaid expenses and deferred charges			9,530	53	43,456
	54a	Investments—publicly-traded securities SEE STATEMENT 7	▶ ☐ Cost ☐ FMV		652,731	54a	786,709
	b	Investments—other securities (attach schedule)	▶ ☐ Cost ☐ FMV			54b	
	55a	Investments-land, buildings, and equipment basis	55a				
	b	Less accumulated depreciation (attach schedule)	55b			55c	
	56	Investments-other (attach schedule) SEE STMT 8			524,502	56	571,051
	57a	Land, buildings, and equipment basis	57a	55,390			
	b	Less accumulated depreciation (attach schedule) SEE STATEMENT 9	57b	48,459	9,193	57c	6,931
	58	Other assets, including program-related investments (describe ▶)				58	
	59	**Total assets** (must equal line 74) Add lines 45 through 58			2,319,212	59	2,422,159
Liabilities	60	Accounts payable and accrued expenses			6,811	60	5,020
	61	Grants payable				61	
	62	Deferred revenue SEE STATEMENT 10			410,291	62	436,656
	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			417,102	66	441,676
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here** ▶ ☒ and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted			1,180,994	67	1,225,743
	68	Temporarily restricted			196,614	68	183,689
	69	Permanently restricted			524,502	69	571,051
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds				70	
	71	Paid-in or capital surplus, or land, building, and equipment fund				71	
	72	Retained earnings, endowment, accumulated income, or other funds				72	
	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)			1,902,110	73	1,980,483
	74	**Total liabilities and net assets/fund balances.** Add lines 66 and 73			2,319,212	74	2,422,159

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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	2,090,404
b	Amounts included on line a but not on Part I, line 12				
1	Net unrealized gains on investments	b1	75,700		
2	Donated services and use of facilities	b2			
3	Recoveries of prior year grants	b3			
4	Other (specify) SEE STATEMENT 11	b4	677,456		
	Add lines b1 through b4			b	753,156
c	Subtract line b from line a			c	1,337,248
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	1,337,248

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

a	Total expenses and losses per audited financial statements			a	1,875,783
b	Amounts included on line a but not 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) SEE STATEMENT 12	b4	541,208		
	Add lines b1 through b4			b	541,208
c	Subtract line b from line a			c	1,334,575
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	1,334,575

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 & deferred compensation plans	(E) Expense account and other allowances
SHERWIN LITTLE	PRESIDENT 15	0	0	1,800
THOMAS SIENKEWICZ	VICE PRES 15	0	0	1,800
SALLY HATCHER	SECRETARY 3.5	0	0	1,800
KATHY ELIFRITS	TREASURER 12	0	0	1,800
JOHN DUTRA	DIR. TMRC 15	0	0	1,800
MARY ENGLISH	EDITOR, CO 20	0	0	1,800
PAUL PROPERZIO	EDITOR, NEWS 4	0	0	1,800
GERI DUTRA	ADMIN SEC. 40	60,922	0	0
MARTHA ALTIERI	CHAIR NJCL 15	0	0	1,800
PETER HOWARD	DIR. ACL PL. 7	0	0	1,800

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

			Yes	No
75a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶ 10			
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) SEE STATEMENT 13	75b	X	
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization " If "Yes," attach a statement that includes the information described in the instructions	75c		X
d	Does the organization have a written conflict of interest policy?	75d		X

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column See the instructions)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
N/A				

Part VI Other Information (See the instructions.)

			Yes	No
76	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77		X
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc , to any other exempt or nonexempt organization?	80a	X	
b	If "Yes," enter the name of the organization ▶ SEE STATEMENT 14 and check whether it is [X] exempt or [ ] nonexempt			
81a	Enter direct and indirect political expenditures (See line 81 instructions) 81a			
b	Did the organization file **Form 1120-POL** for this year?	81b		X

Part VI · Other Information (continued)

				Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		82a		X
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?		83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	83b		
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	84b		
85	501(c)(4), (5), or (6) organizations **a** Were substantially all dues nondeductible by members?	N/A	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A	85b		
c	Dues, assessments, and similar amounts from members	85c			
d	Section 162(e) lobbying and political expenditures	85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	85h		
86	501(c)(7) orgs Enter **a** Initiation fees and capital contributions included on line 12	86a			
b	Gross receipts, included on line 12, for public use of club facilities	86b			
87	501(c)(12) orgs Enter. **a** Gross income from members or shareholders	87a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b			
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Part IX		88a		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI ▶		88b		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0 , section 4912 ▶ 0 , section 4955 ▶ 0				
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		89b		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶	0			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization ▶	0			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		89e		X
f	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?		89f		X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		89g		X

90a List the states with which a copy of this return is filed ▶ OH

b Number of employees employed in the pay period that includes March 12, 2006 (See instructions) 90b 10

91a The books are in care of ▶ GERI DUTRA Telephone no. ▶ 513-529-7741
422 WELLS MILLS DRIVE
Located at ▶ OXFORD, OH ZIP + 4 ▶ 45056

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	91b		X
	If " Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts			

Part VI Other Information (continued)

			Yes	No
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶	91c		X
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)
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	Related or exempt function income
93 Program service revenue					
a SEE STATEMENT 15					1,006,418
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					243,032
95 Interest on savings and temporary cash investments			14	54,629	
96 Dividends and interest from securities			14	14,051	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
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 ADVERTISING					8,335
c DIRECTORY/LABELS					1,940
d GENERAL OFFICE					30
e					
104 Subtotal (add columns (B), (D), and (E))		0		68,680	1,259,755
105 **Total** (add line 104, columns (B), (D), and (E)) ▶					1,328,435

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)
	SEE STATEMENT 16

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

(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
N/A	%			
	%			
	%			
	%			

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)

DAA

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).

		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.		X

	(A) Name, address, of each controlled entity	(B) Employer ID 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		X

	(A) Name, address, of each controlled entity	(B) Employer ID 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

X ▶ Geri Dutra

Signature of officer

▶ GERI DUTRA ADMINISTRATIVE SEC

Type or print name and title

Date 10/31/07

Paid Preparer's Use Only

Preparer's signature ▶ Janis Bergman	Date 10/31/07	Check if self-employed ▶ ☐	Preparer's SSN or PTIN (See Gen Instr X) P00446324
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ KIRSCH CPA GROUP, LLC 5020A COLLEGE CORNER PIKE OXFORD, OH 45056			EIN ▶ 51-0442395 Phone no ▶ 513-523-1100

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

▶ MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545-0047

2006

Name of the organization: AMERICAN CLASSICAL LEAGUE

Employer identification number: 31-0555960

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 2 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Comp	(d) Contrib to empl ben plans & deferred comp	(e) Expense account & other allowances
NONE				

Total number of other employees paid over $50,000 ▶

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over $50,000 for professional services ▶

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
NONE		

Total number of other contractors receiving over $50,000 for other services ▶

Part III Statements About Activities (See page 2 of the instructions.)

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ ________ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)	1		X
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? SEE PART V-A, FORM 990 SEE STATEMENT 17	2d	X	
e	Transfer of any part of its income or assets?	2e		X
3a	Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments) SEE STATEMENT 18	3a	X	
b	Did the organization have a section 403(b) annuity plan for its employees?	3b		X
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c		X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d		X
4a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g	4a	X	
b	Did the organization make any taxable distributions under section 4966?	4b		X
c	Did the organization make a distribution to a donor, donor advisor, or related person?	4c		X

d	Enter the total number of donor advised funds owned at the end of the tax year ▶	0
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶	0
f	Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶	0
g	Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶	0

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box)

5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)

7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 ☐ A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) **Enter the hospital's name, city, and state ▶**

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)

11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A)

11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)

12 ☒ An organization that normally receives **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions-subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization

☐ Type I ☐ Type II ☐ Type III-Functionally Intergrated ☐ Type III-Other

Provide the following information about the supported organizations. (See page 7 of the instructions)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents? Yes	No	(e) Amount of support
Total ▶					

14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) **Use cash method of accounting.**

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	47,561	48,496	43,011	7,368	146,436
16 Membership fees received	252,174	252,069	260,921	208,236	973,400
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc , purpose	872,833	960,529	969,117	286,106	3,088,585
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	28,750	24,644	26,848	22,770	103,012
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets STMT 19	8,261	10,502	13,135	7,505	39,403
23 Total of lines 15 through 22	1,209,579	1,296,240	1,313,032	531,985	4,350,836
24 Line 23 minus line 17	336,746	335,711	343,915	245,879	1,262,251
25 Enter 1% of line 23	12,096	12,962	13,130	5,320	

26 **Organizations described on lines 10 or 11:** a Enter 2% of amount in column (e), line 24 ▶ 26a 0

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a **Do not file this list with your return.** Enter the total of all these excess amounts ▶ 26b

c Total support for section 509(a)(1) test Enter line 24, column (e) ▶ 26c

d Add Amounts from column (e) for lines 18 ____ 19 ____ 22 ____ 26b ____ ▶ 26d

e Public support (line 26c minus line 26d total) ▶ 26e

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f %

27 **Organizations described on line 12:** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person " **Do not file this list with your return.** Enter the sum of such amounts for each year

(2005) 0 (2004) 0 (2003) 0 (2002) 0

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year

(2005) 0 (2004) 0 (2003) 0 (2002) 0

c Add Amounts from column (e) for lines 15 146,436 16 973,400 17 3,088,585 20 ____ 21 ____ ▶ 27c 4,208,421

d Add Line 27a total ____ and line 27b total ____ ▶ 27d

e Public support (line 27c total minus line 27d total) ▶ 27e 4,208,421

f Total support for section 509(a)(2) test Enter amount from line 23, column (e) ▶ 27f 4,350,836

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g 96.7267 %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h 2.3676 %

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant **Do not file this list with your return.** Do not include these grants in line 15

DAA

Part V · Private School Questionnaire (See page 9 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
32	Does the organization maintain the following			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
33	Does the organization discriminate by race in any way with respect to			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement			
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 10 of the instructions.)

(To be completed ONLY by an eligible organization that filed Form 5768) N/A

Check ▶ a ☐ if the organization belongs to an affiliated group Check ▶ b ☐ if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table-	41		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

If the amount on line 40 is-	The lobbying nontaxable amount is-
Not over $500,000	20% of the amount on line 40
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 13 of the instructions)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 13 of the instructions.) N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 13 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

			Yes	No
a	Transfers from the reporting organization to a noncharitable exempt organization of			
	(i) Cash	51a(i)		X
	(ii) Other assets	a(ii)		X
b	Other transactions			
	(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
	(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
	(iii) Rental of facilities, equipment, or other assets	b(iii)		X
	(iv) Reimbursement arrangements	b(iv)		X
	(v) Loans or loan guarantees	b(v)		X
	(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

ICE. JENNIFER 130 ROBERT FERGUSON, MO 63135	499-92-2569	1000
KARNIK, ADAM E 4473 H STREET OMAHA, NE 68107	506-23-4183	1200
KERNOCHAN, JAMES 113 BRISTOL ROAD WELLESLEY, MA 02481	033-66-1969	1000
KOHOUT, KATHRYN 23C WINDHAM WAY AMHERST, NY 14228	076-76-0254	750
KUBLER, CARL E 55 WATERMAN PL WILLIAMSTOWN, MA 01267	905-37-5927	1000
LASATER, JOHN A 211 NORTH AVE APT 523 ATHENS, GA 30601	409590489	750
LOEHR, REGINA M 8528 N HARRISON CT KANSAS CITY, MO 64155	496-94-8102	1000
MA, YUCONG 49 HOOKER ST APT 2 ALLSTON, MA 02134	016-84-5782	1000
MACLEAN, ANN R 39878 OAK HILL FARM RD ALDIE, VA 20105	228-04-8108	1500
MATTERS EMILY 114 PROVINCIAL RD LINDFIELD, NSW 2070 AUSTRALIA		895
MIZE, ADAM 714 SW 16TH AVE APT 210 GAINESVILLE, FL 32601	568-79-5908	750

1000

750

750

1500

1500

1500

2000

1750

1500

600

750

750

750

624

Form **8868**
(Rev April 2007)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

Section 501(c) corporations required to file Form 990-T and requesting an automatic 6-month extension-check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for section 501(c) corporations required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit www irs gov/efile and click on e-file for Charities & Nonprofits

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization: AMERICAN CLASSICAL LEAGUE	**Employer identification number**: 31-0555960
	Number, street, and room or suite no If a P O box, see instructions: MIAMI UNIVERSITY, 422 WELLS MILLS D	
	City, town or post office, state, and ZIP code For a foreign address, see instructions: OXFORD OH 45056	

Check type of return to be filed (file a separate application for each return)

[X] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (sec 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[ ] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ▶ GERI DUTRA

Telephone No ▶ 513-529-7741 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 will cover

1 I request an automatic 3-month (6 months for a section 501(c) corporation required to file Form 990-T) extension of time until 12/17/07 , to file the exempt organization return for the organization named above The extension is for the organization's return for

▶ [ ] calendar year or
▶ [X] tax year beginning 5/01/06, and ending 4/30/07

2 If this tax year is for less than 12 months, check reason [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	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	3a	$
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit	3b	$
c	**Balance Due.** Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	3c	$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

Federal Statements

Statement 1 - Form 990, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
ACL MEMBERSHIP	$ 138,992
JCL MEMBERSHIP	104,040
TOTAL	$ 243,032

Statement 2 - Form 990, Line 20 - Other Changes in Net Assets or Fund Balances

Description	Amount
CHANGE IN BENEFICIAL INTEREST IN PERPETUAL TRUST	$ 46,549
UNREALIZED GAINS/LOSSES	29,151
TOTAL	$ 75,700

Federal Statements

Statement 3 - Form 990, Part II, Line 22b - Other Grants and Allocations

Name Address	Date of Gift	Description of Property	Relationship to Org Cash Contrib	Class of Activity NonCash Contrib	Book Value	BV Explantn	FMV Explntn
KRAFT SCHOLARSHIPS			$	$	$		
PHINNEY SCHOLARSHIPS			2,500				
KNUDSVIG SCHOLARSHIPS			2,124				
KATRINA AWARDS			13,402				
O'DONNELL SCHOLARSHIPS			8,100				
NATIONAL GREEK EXAM SCHOLARSHIP			1,000				
MCKINLAY SCHOLARSHIPS			10,960				
SCHOLARSHIP			14,200				
TOTAL			$ 52,286	$ 0	$ 0		

Statement 4 - Form 990, Part II, Line 25a - Compensation of Current Officers

Name	Program Services	Management & General	Fundraising
EXPENSES	$	$	$
OFFICER COMPENSATION COMPENSATION	30,461	30,461	
TOTAL	$ 30,461	$ 30,461	$ 0

Statement 5 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund-Raising
	$	$	$	$
EXPENSES				
CREDIT CARD FEE	7,178		7,178	
MISC. GENERAL OFFICE	514		514	
INSURANCE	5,118		5,118	
INTERNET	5,544		5,544	
ETC	48,845	48,845		
GREEK EXAM	3,495	3,495		
NCLG	2,900	2,900		
PRESIDENT'S OFFICE	4,774	4,774		
TMRC	80,036	80,036		
MERITA AWARDS	655	655		
OUTREACH	4,343	4,343		
HONOR SOCIETY	3,403	3,403		
PEN PAL	147	147		
REFUNDS	438	438		
ROUNDING		4	-4	
CREATIVE WRITING	421	421		
CONTRIBUTIONS	300	300		
JCL MISCELLANEOUS	259	259		
TOTAL	$ 168,370	$ 150,020	$ 18,350	$ 0

Statement 6 - Form 990, Part III, Line a - Statement of Program Service Accomplishments

Description
AMERICAN CLASSICAL LEAGUE PROVIDES TEACHING MATERIALS, CONVENTIONS AND OTHER RESOURCES FOR TEACHERS AND STUDENTS OF THE CLASSICS ACROSS THE NATION. THE ORGANIZATION AND ITS MEMBERS MOTIVATE STUDENTS TO STUDY CLASSICAL LITERATURE AND LANGUAGES BY PROVIDING TEACHERS WITH INNOVATIVE CLASSROOM TOOLS AND TEACHING AIDS TO HELP MAKE THE STUDY OF LATIN AND GREEK ENTERTAINING AND ENJOYABLE. JUNIOR CLASSICAL LEAGUE PROVIDES AN HONOR SOCIETY, NEWSLETTER, SCHOLARSHIPS, PROFICIENCY EXAMS AND VARIOUS OTHER PROGRAMS TO PROMOTE THE STUDY OF LATIN AND GREEK ACROSS THE NATION. THE ANNUAL CONVENTION BRINGS TOGETHER STUDENTS, TEACHERS AND AFFILIATES FOR DISCUSSION, COMPETITIONS, SCHOLARSHIP AWARDS AND OTHER INCENTIVES FOR STUDENTS TO CONTINUE THE STUDY OF CLASSICAL LANGUAGE AND LITERATURE.

Statement 7 - Form 990, Part IV, Line 54a - Publicly Traded Securities

Description	Beginning of Year	End of Year	Basis of Valuation
US AND STATE GOVERNMENT	$	$	
CORPORATE STOCK			
INVESTMENTS			
IDEX FUND	77,769	81,963	
KEMPER DREMAN	31,961	36,561	
PIONEER FUND	71,432	81,753	
PIONEER GROWTH	40,615	44,730	
INVESTMENT CO. OF AMERICA	90,846	103,779	
VAN KAMPEN	43,846	44,694	
ACL AMERIPRISE		159,986	
SHORT-TERM INVESTMENTS		-832,973	
INVESTMENTS		832,973	
MILLER/MUTUAL FUNDS	70,933	73,709	
CERTIFICATES OF DEPOSIT	190,865	37,739	
AMERICAN EXPESS FINANCIAL (STOCKS)	34,464	121,795	
CORPORATE BONDS			
TOTAL	$ 652,731	$ 786,709	

Statement 8 - Form 990, Part IV, Line 56 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation
BENEFICIAL INTEREST IN PERPETUAL TRU	$ 524,502	$ 571,051	
TOTAL	$ 524,502	$ 571,051	

Statement 9 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

Description	Beginning of Year	Accum Deprec	End of Year	Accum Deprec
	$ 54,561	$ 45,368	$ 55,390	$ 48,459
TOTAL	$ 54,561	$ 45,368	$ 55,390	$ 48,459

Statement 10 - Form 990, Part IV, Line 62 - Deferred Revenue

Description	Beginning of Year	End of Year
ROUNDING	$ 5	$
DEFERRED REVENUE	410,286	436,656
TOTAL	$ 410,291	$ 436,656

Federal Statements

Statement 11 - Form 990, Part IV-A - Other Revenue Included on Financial Statements

Description	Amount
AUDITED FINANCIALS ARE CONSOLIDATED, TAX RETURN IS NOT	$ 677,456
TOTAL	$ 677,456

Statement 12 - Form 990, Part IV-B - Other Expenses included on Financial Statements

Description	Amount
AUDITED FINANCIALS ARE CONSOLIDATED, TAX RETURN IS NOT	$ 541,208
TOTAL	$ 541,208

Federal Statements

Statement 13 - Form 990, Part V-A, Line 75b - Related Party Information

Related Party One	Related Party Two	Relationship
JOHN DUTRA OFFICER	GERI DUTRA OFFICER	HUSBAND AND WIFE

Statement 14 - Form 990, Part VI, Line 80b - Name of Related Organization(s)

Name of related organization(s)	Type
NATIONAL LATIN EXAM	EXEMPT
SENIOR CLASSICAL LEAGUE	EXEMPT
NATIONAL COMMITTEE ON LATIN & GREEK	EXEMPT

Statement 15 - Form 990, Part VII, Line 93 - Program Service Revenue

Description	Business Code	Unrelated Amount	Exclusion Code	Exclusion Amount	Related Income
CLASSICAL OUTLOOK		$		$	$ 1,930
ETC					46,377
INSTITUTE					176,505
GREEK EXAM					8,555
TMRC					147,122
HONOR SOCIETY JCL					23,394
PEN PAL					183
TORCH					572
CERTAMEN					1,365
CONVENTION RECEIPTS					600,415
TOTAL		$ 0		$ 0	$ 1,006,418

Statement 16 - Form 990, Part VIII - Relationship of Activities

Line No.	Description
93A	ETC PROVIDES TEACHING MATERIALS AND STUDY PACKETS. THE ORGANIZATION PLANS INSTITUTE WHICH IS AN ANNUAL CONVENTION FOR ALL ACL MEMBERS TO EXCHANGE IDEAS. GREEK EXAM IS ADMINSTERED TO PROMOTE GREEK LANGUAGE. TMRC-TEACHING MATERIALS RESOURCE CENTER IS A WAREHOUSE OF BOOKS AND STUDY GUIDES TO HELP TEACHERS OF LATIN AND GREEK HONOR SOCIETY RECOGNIZES MEMBERS ACHIEVING OUTSTANDING ACADEMIC SUCCESS IN THEIR CLASSICAL STUDIES. PUBLICATIONS PROVIDE INFORMATION RELATED TO THE CLASSICS TO ITS MEMBERS. THEY INCLUDE NEWLETTERS, TORCH AND CLASSICAL OUTLOOK. JCL PLANS AN ANNUAL CONVENTION FOR ITS MEMBERS.
94	MEMBERS ARE PROFESSORS, TEACHERS AND STUDENTS WHO RELY ON ACL AND JCL TO PROVIDE INFORMATION AND MATERIALS TO MAKE LEARNING THE CLASSICS INTERESTING AND WORTHWHILE FOR YOUNG PEOPLE.
103B	BY CARRYING RELATED ADVERTISING IN THE ACL JOURNAL "CLASSICAL OUTLOOK", ACL PROVIDES MEMBERS WITH SOURCES AND RESOURCES FOR BOOKS, TEXTBOOKS, DICTIONARIES, PUBLICATIONS ON LATIN AND GREEK WHICH ACL AND JCL ARE UNABLE TO PROVIDE.

Statement 17 - Schedule A, Part III, Line 2d - Payment of Compensation / Reimbursement of Exp

Description
ADMINISTRATIVE SECRETARY IS A PAID EMPLOYEE. ALL OFFICERS EXCEPT THE ADMINISTRATIVE SECRETARY ARE GIVEN AN $1,800 EXPENSE ALLOWANCE.

Statement 18 - Schedule A, Part III, Line 3a - Explanation of Grant/Loan Qualifications

Description
SCHOLARSHIPS ARE PROVIDED TO MEMBERS WHO ARE ENGAGED IN THE STUDY OF CLASSICS.

Statement 19 - Schedule A, Part IV-A, Line 22 - Other Income

Description	2005	2004	2003	2002
	$ 8,261	$ 10,502	$ 13,135	$ 7,505
TOTAL	$ 8,261	$ 10,502	$ 13,135	$ 7,505

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2006

Attachment Sequence No **67**

Name(s) shown on return	Identifying number
AMERICAN CLASSICAL LEAGUE	31-0555960

Business or activity to which this form relates
INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	108,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	430,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2007 Add lines 9 and 10, less line 12 ▶	13	

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

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

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	3,091

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2006	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B-Assets Placed in Service During 2006 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C-Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations-see instr.	22	3,091
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions. Form **4562** (2006)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2