

Return of Organization Exempt from Income Tax

2004

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2004 calendar year, or tax year beginning 8/01, 2004, and ending 7/31, 2005

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.

**American Legion Post No. 1
Titusville American Legion
P.O. Box 6098
Titusville, FL 32782-6098**

D Employer Identification Number
59-0937826

E Telephone number
321-269-9959

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 I 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 Web site: N/A

J Organization type (check only one): 501(c) 19 (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

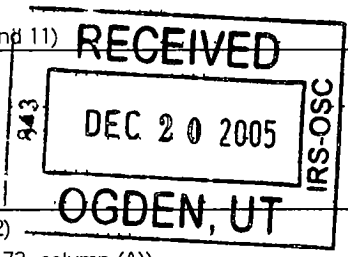
I Group Exemption Number _____

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12: 305,446.

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

REVENUE	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a	1,879.		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ 1,879. noncash \$ _____)	1d		1,879.	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		8,512.	
	3 Membership dues and assessments	3		20,582.	
	4 Interest on savings and temporary cash investments	4			
	5 Dividends and interest from securities	5		30,649.	
	6a Gross rents	6a	765.		
	b Less: rental expenses	6b			
	Net rental income or (loss) (subtract line 6b from line 6a)	6c		765.	
Other investment income (describe: See Statement 1)	7		1,321.		
EXPENSES	8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
		8a			
		8b			
	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			
	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	3,973.		
	Less: direct expenses other than fundraising expenses	9b			
	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		3,973.	
10a Gross sales of inventory, less returns and allowances	10a	220,964.			
	b Less: cost of goods sold	10b	112,164.		
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		108,800.	
11 Other revenue (from Part VII, line 103)	11		16,801.		
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		193,282.		
ASSETS	13 Program services (from line 44, column (B))	13		110,741.	
	14 Management and general (from line 44, column (C))	14		69,915.	
	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		180,656.	
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		12,626.		
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		594,547.		
20 Other changes in net assets or fund balances (attach explanation) See Statement 4	20		-60.		
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		607,113.		



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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

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
22	Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____)	22			
23	Specific assistance to individuals (att sch)	23			
24	Benefits paid to or for members (att sch)	24			
25	Compensation of officers, directors, etc	25			
26	Other salaries and wages	26	41,373.	41,373.	
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes.	29	5,766.	5,766.	
30	Professional fundraising fees	30			
31	Accounting fees	31	2,752.		2,752.
32	Legal fees	32	1,425.		1,425.
33	Supplies	33	14,297.	10,797.	3,500.
34	Telephone	34	930.		930.
35	Postage and shipping	35	3,129.	2,589.	540.
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38	2,054.	2,040.	14.
39	Travel	39	2,721.		2,721.
40	Conferences, conventions, and meetings	40	55.		55.
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	10,566.		10,566.
43	Other expenses not covered above (itemize).				
a	See Statement 5	43a	95,586.	48,176.	47,412.
b		43b			
c		43c			
d		43d			
e		43e			
44	Total functional expenses (add lines 22 - 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	180,654.	110,741.	69,915.

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

What is the organization's primary exempt purpose? ▶

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) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others)

Program Service Expenses
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)

a	Veterans service organization.	(Grants and allocations \$ _____)	110,741.
b		(Grants and allocations \$ _____)	
c		(Grants and allocations \$ _____)	
d		(Grants and allocations \$ _____)	
e	Other program services	(Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		110,741.

Part IV Balance Sheets (See Instructions)

		(A)		(B)
		Beginning of year		End of year
ASSETS	45 Cash – non-interest-bearing	19,203.	45	26,260.
	46 Savings and temporary cash investments	484,589.	46	518,967.
	47 a Accounts receivable	47 a		
	b Less: allowance for doubtful accounts	47 b	47 c	
	48 a Pledges receivable	48 a		
	b Less: allowance for doubtful accounts	48 b	48 c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51 a Other notes & loans receivable (attach sch)	51 a		
	b Less: allowance for doubtful accounts	51 b	51 c	
	52 Inventories for sale or use	10,567.	52	10,683.
	53 Prepaid expenses and deferred charges		53	
	54 Investments – securities (attach schedule)	<input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	54	
	55 a Investments – land, buildings, & equipment: basis	55 a		
	b Less: accumulated depreciation (attach schedule)	55 b	55 c	
56 Investments – other (attach schedule)		56		
57 a Land, buildings, and equipment: basis	57 a 295,664.			
b Less: accumulated depreciation (attach schedule) Statement 6	57 b 223,511.	59,822.	57 c 72,153.	
58 Other assets (describe ▶ _____)		58		
59 Total assets (add lines 45 through 58) (must equal line 74)	574,181.	59	628,063.	
LIABILITIES	60 Accounts payable and accrued expenses		60	7,608.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64 a Tax-exempt bond liabilities (attach schedule)	-22,561.	64 a	10,982.
	b Mortgages and other notes payable (attach schedule)		64 b	
65 Other liabilities (describe ▶ See Statement 7 _____)	2,195.	65	2,360.	
66 Total liabilities (add lines 60 through 65)	-20,366.	66	20,950.	
NET ASSETS OR FUND BALANCES	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		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds	594,547.	72	607,113.
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	594,547.	73	607,113.
	74 Total liabilities and net assets/fund balances (add lines 66 and 73)	574,181.	74	628,063.

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.

BAA

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

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

a	Total revenue, gains, and other support per audited financial statements	a	193,282.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify):		
	\$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	193,282.
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify):		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	193,282.

a	Total expenses and losses per audited financial statements	a	180,656.
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify):		
	\$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	180,656.
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify):		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	180,656.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see 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	(E) Expense account and other allowances
Brady Withrow PO Box 6098 Titusville, FL 32782-6098	Commander None	0.	0.	0.
Brady Withrow PO Box 6098 Titusville, FL 32782-6098	Treasurer None	0.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No

If 'Yes,' attach schedule - see instructions.

Part VI Other Information (See instructions.)

Table with columns for question number, question text, and Yes/No columns. Includes questions 76 through 92 regarding organizational activities, expenditures, and tax status.

Part VII Analysis of Income-Producing Activities (See 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 Bingo					7,243.
b Boosters					721.
c Steak Shoot					548.
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					20,582.
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities					30,649.
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 pers prop					765.
99 Other investment income					1,321.
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					3,973.
102 Gross profit or (loss) from sales of inventory					108,800.
103 Other revenue: a					
b Miscellaneous					2,582.
c Recycling Income					81.
d Reimbursed Expenses					2,138.
e Vending Machines					12,000.
104 Subtotal (add columns (B), (D), and (E))					191,403.
105 Total (add line 104, columns (B), (D), and (E))					191,403.

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See 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 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	0%			

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

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

Signature of officer: Brady Withrow Date: _____

Type or print name and title: Brady Withrow, Treasurer

Paid Preparer's Use Only

Preparer's signature: Norma Jean Seiffert Date: 12/14/05

Firm's name (or yours if self-employed), address, and ZIP + 4: S&S Business Services Inc
2910 Garden Street
Titusville, FL 32796

Check if self-employed: Preparer's SSN or PTIN (See General Instruction W): N/A

EIN: N/A Phone no: (321) 264-7315

Statement 1
Form 990, Part I, Line 7
Other Investment Income

L/T Capital Gains Distrib		\$	1,111.
S/T Capital Gains Distrib			210.
	Total	\$	<u>1,321.</u>

Statement 2
Form 990, Part I, Line 9
Net Income (Loss) from Special Events

Special Events	Gross Receipts	Less Contributions	Gross Revenue	Less Direct Expenses	Net Income (Loss)
Fundraisers	3,973.	0.	3,973.	0.	3,973.
	Total	\$ <u>3,973.</u>	\$ <u>3,973.</u>	\$ <u>0.</u>	\$ <u>3,973.</u>

Statement 3
Form 990, Part I, Line 10
Gross Profit (Loss) From Sales Of Inventory

Bar Sales		\$	150,727.
Kitchen Sales			69,590.
Legion Resale			338.
Sales Tax Collection Allowance			309.
Gross Sales		\$	<u>220,964.</u>
Less Returns & Allowances			0.
Net Sales		\$	<u>220,964.</u>
Less Cost Of Goods Sold			<u>112,164.</u>
Gross Profit From Sales Of Inventory		\$	<u>108,800.</u>

Statement 4
Form 990, Part I, Line 20
Other Changes in Net Assets or Fund Balances

Invest Adjs Posted Incorrectly		\$	-60.
	Total	\$	<u>-60.</u>

American Legion Post No. 1
Titusville American Legion

59-0937826

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

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Advertsing	25.		25.	
Awards Day Expense	398.	398.		
Bank Service Charges	1,312.	1,299.	13.	
Bingo Payouts	42.	42.		
Bond Insurance	267.		267.	
Building Repairs	3,295.		3,295.	
Business Gift	350.	350.		
Children & Youth	5,003.	5,003.		
Contract Labor	4,853.	4,853.		
Contributions	766.	400.	366.	
Due & Subscriptions	903.		903.	
Dues To Dept/Nat'l	12,351.		12,351.	
Equipment Rental	731.		731.	
Equipment Repairs	3,443.	506.	2,938.	
Finance Charges	35.		35.	
Fundraising Expense	98.	98.		
Funeral Expenses	91.	91.		
Gift Certificates	15.	15.		
Investments Expenses	75.		75.	
Janitorial Expense	4,770.	4,620.	150.	
Lawn Maintenance	2,528.		2,528.	
Liability Insurance	5,009.	5,009.		
Licenses & Permits	1,010.	240.	770.	
Miscellaneous	75.	75.		
Music & Entertainment	8,441.	8,441.		
Office Expense	431.	132.	299.	
Over/ Short	7.	7.		
Pest Control	663.		663.	
Post Party	227.		227.	
Programs	862.	210.	653.	
Property Taxes	334.		334.	
Sales Tax	12,629.	12,623.	6.	
Security System	378.		378.	
Small Tools & Equipment	411.	321.	90.	
State of Florida Int & Penalty	17.		17.	
Utilities	20,298.		20,298.	
Workers Comp Ins	3,443.	3,443.		
Total	\$ 95,586.	\$ 48,176.	\$ 47,412.	\$ 0.

Statement 6
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Category	Basis	Accum. Deprec.	Book Value
Furniture and Fixtures	\$ 39,389.	\$ 35,948.	\$ 3,441.
Machinery and Equipment	21,011.	10,422.	10,589.
Buildings	91,708.	163,841.	-72,133.
Improvements	39,350.	13,300.	26,050.
Land	104,206.		104,206.
Total	\$ 295,664.	\$ 223,511.	\$ 72,153.

Statement 7
Form 990, Part IV, Line 65
Other Liabilities

Payroll Taxes
Sales Taxes Payable

	\$	1,381.
		979.
Total	\$	<u>2,360.</u>