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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)

2009

Department of the Treasury Internal Revenue Service

Open to Public Inspection

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

A For the 2009 calendar year, or tax year beginning JULY 01, 2009, and ending JUNE 30, 2010

Form fields for organization name, address, EIN, telephone, and principal officer information.

Part I Summary

Table with columns for line numbers, descriptions, and financial data for Prior Year and Current Year.

Part II Signature Block

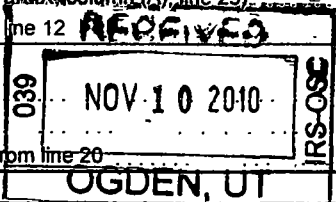
Signature of Gary Brietling, Finance Officer, dated 11/4/10.

Preparer's information: NONPAID PREPARER, Tronic Tax Corp, 3111 NE 57th Court, Fort Lauderdale, FL 33308-2815.

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2009)

SCANNED DEC 01 2010



913 1

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission.

See attachment #3

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 3,750 including grants of \$) (Revenue \$ 200)

See attachment #4

4b (Code) (Expenses \$ including grants of \$ 2,500) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$ 1,760) (Revenue \$ 41)

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

(Expenses \$ 619 including grants of \$ 7,624) (Revenue \$ 6,953)

4e Total program service expenses \$ 4,369

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II.		N/A
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III.		N/A
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.	X	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.	X	
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V.	X	
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.	X	
	<ul style="list-style-type: none"> • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI • Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII • Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII • Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX • Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X 		
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.		X
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.	Yes	No
			X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I.		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II.		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III.		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I.	X	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.		X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H.		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III.		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J.	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? N/A		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? N/A		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? N/A		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II.		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III.		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.	X	
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.	X	
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV.		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I.	X	
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.	X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2.		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI.		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a 3		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 3		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?			X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	N/A		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			X
b	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			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	N/A		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?			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		
7 Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			X
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			X
9 Sponsoring organizations maintaining donor advised funds.				
a	Did the organization make any taxable distributions under section 4966?			X
b	Did the organization make a distribution to a donor, donor advisor, or related person?			X
10 Section 501(c)(7) organizations. Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter				
a	Gross income from members or shareholders	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			X
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body		
1a			612
b	Enter the number of voting members that are independent		
1b			13
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	X	
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9a	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? N/A		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11a	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13.	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a	The organization's CEO, Executive Director, or top management official?	X	
b	Other officers or key employees of the organization?	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? N/A		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ► NONE
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► See attachment #5

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

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

- List all of the organization's current key employees. See instructions for definition of "key employee."

- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		INDIVIDUAL DIRECTOR	INSTITUTIONAL TRUSTEE	OFFICER	KEY EMPLOYEE	HIGHEST COMPENSATED EMPLOYEE	FORMER				
Elaine Rafajko Kitchen Manager	20.00				X			9,600	0	0	
Ron Chicoyne Social Quarters Manager	24.00				X			13,850	0	0	
George Stengel Commander	20.00			X				300	0	0	
George Rafajko Vice Commander	35.00			X				300	0	0	
Richard Davitt Vice Commander	10.00			X				300	0	0	
Gary Brietling Finance Officer	7.00			X				0	0	0	
Lewis Angwin Chaplain	1.00			X				0	0	0	
Tommy Thomas Historian	2.00			X				300	0	0	
Patricia Renneisen Adjutant	20.00			X				7,800	0	0	
Robert Orr Sgt-at-Arms	3.00			X				0	0	0	
Kathleen Richards Service Officer	4.00			X				350	0	0	
Larry Henderson Executive Board	2.00			X				0	0	0	
Paul Stein Executive Board	3.00			X				0	0	0	
Fred DeJacma Executive Board	7.00			X				0	0	0	
Allan MacDonald Executive Board	1.00			X				0	0	0	
John Silva											

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		INDIVIDUAL DIRECTOR	INDIVIDUAL TRUSTEE	OFFICER	KEY EMPLOYEE	HIGHEST COMPENSATED EMPLOYEE	FORMER			
Executive Board Stephen Klosz	7.00			X				0	0	0
Executive Board John Durante	6.00			X				0	0	0
Head Chef Nelson Perez	40.00				X	X	4,800	0	0	0
Former Chef	40.00				X		28,810	0	0	0
1b Total							66,410	0	0	0

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

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
See attachment #6		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶

Part VIII			Statement of Revenue				
			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514	
C O N T R I B U T I O N S	1a	Federated campaigns	1a				
	b	Membership dues	1b	18,811			
	c	Fundraising events	1c	28,697			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, & similar amounts not included above	1f	109,792			
	g	Noncash contributions included in lines 1a-1f		\$			
	h	Total. Add lines 1a-1f		157,300			
P R O G R A M S	2a		Business Code				
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
O T H E R R E V E N U E	3	Investment income (including dividends, interest, and other similar amounts)		627			
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross Rents	(i) Real	(ii) Personal			
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b	Less cost or other basis and sales expenses					
c	Gain or (loss)						
d	Net gain or (loss)						
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a					
b	Less direct expenses	b					
c	Net income or (loss) from fundraising events						
9a	Gross income from gaming activities See Part IV, line 19	a					
b	Less direct expenses	b					
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory less returns and allowances	a	284,789				
b	Less cost of goods sold	b	338,067				
c	Net income or (loss) from sales of inventory		-53,278				
Miscellaneous Revenue			Business Code				
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d						
12	Total revenue. See instructions		104,649				

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	4,781	4,781		
11 Fees for services (non-employees):				
a Management	16,017	16,017		
b Legal	301	301		
c Accounting	10,753	10,753		
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	7,839	7,839		
12 Advertising and promotion	14,844	14,844		
13 Office expenses	7,437	7,437		
14 Information technology				
15 Royalties				
16 Occupancy	64,861	64,861		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,547	5,547		
20 Interest	1,019	1,019		
21 Payments to affiliates	24,220	24,220		
22 Depreciation, depletion, and amortization	7,314			
23 Insurance				
24 Other expenses Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a _____				
b _____				
c _____				
d _____				
e _____				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	164,933	157,619		
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X		Balance Sheet		(A)		(B)	
				Beginning of year		End of year	
ASSETS	1	Cash – non-interest bearing		56,738	1	97,394	
	2	Savings and temporary cash investments		300,262	2		
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net		1	4	1	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L			6		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use		7,666	8	7,960	
	9	Prepaid expenses and deferred charges		270	9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	344,026			
		b Less: accumulated depreciation	10b	283,653	89,662	10c	60,373
	11	Investments – publicly traded securities			11		
	12	Investments – other securities. See Part IV, line 11			12	122,243	
	13	Investments – program-related. See Part IV, line 11			13	102,812	
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11			15		
16	Total assets. Add lines 1 through 15 (must equal line 34)		454,599	16	390,783		
LIABILITIES	17	Accounts payable and accrued expenses		-1,804	17	-2,529	
	18	Grants payable			18		
	19	Deferred revenue			19		
	20	Tax-exempt bond liabilities			20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21		
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22		
	23	Secured mortgages and notes payable to unrelated third parties			23		
	24	Unsecured notes and loans payable to unrelated third parties			24		
	25	Other liabilities. Complete Part X of Schedule D			25		
	26	Total liabilities. Add lines 17 through 25		-1,804	26	-2,529	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			27		
	28	Temporarily restricted net assets			28		
	29	Permanently restricted net assets			29		
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds		104,695	30	104,695	
	31	Paid-in or capital surplus, or land, building, or equipment fund		122,243	31	122,243	
	32	Retained earnings, endowment, accumulated income, or other funds		229,465	32	166,374	
33	Total net assets or fund balances		456,403	33	393,312		
34	Total liabilities and net assets/fund balances		454,599	34	390,783		

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? N/A
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits N/A

	Yes	No
2a		X
2b		X
2c		X
3a		X
3b		

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization
Sterling McClellan Post 142 American Legion Inc

Employer identification number
59-6200796

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input checked="" type="checkbox"/> Preservation of an historically important land area
<input checked="" type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input checked="" type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a 1
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ 64

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table.

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

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

- (i) unrelated organizations N/A
- (ii) related organizations N/A

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)

Part VII Investments – Other Securities. See Form 990, Part X, line 12.		
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other Bank CD Investment	122,243	End-of-year market value
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12) ▶		
	122,243	

Part VIII Investments – Program Related. See Form 990, Part X, line 13.		
(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Post Scholarship Fund	102,812	End-of-year market value
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13) ▶		
	102,812	

Part IX Other Assets. See Form 990, Part X, line 15	
(a) Description	(b) Book value
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.	
1. (a) Description of liability	(b) Amount
Federal income taxes	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25) ▶	

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

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

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

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

Part XIV **Supplemental Information**
 Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2, Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information
 Military Memorabilia maintained in building and on grounds

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Car Drawing (event type)	(event type)	(total number)	(Add col. (a) through col. (c))
1	Gross receipts	28,697			28,697
2	Less: Charitable contributions				
3	Gross income (line 1 minus line 2)	28,697			28,697
DIRECT EXPENSES	4	Cash prizes	23,250		23,250
	5	Noncash prizes			
	6	Rent/facility costs	650		650
	7	Food and beverages	1,151		1,151
	8	Entertainment			
	9	Other direct expenses			
10	Direct expense summary Add lines 4 through 9 in column (d)				(25,051)
11	Net income summary. Combine line 3, column (d), and line 10				3,646

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

REVENUE		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) thru col. (c))	
		1	Gross revenue		17,255	112,395
DIRECT EXPENSES	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses		13,624		13,624
	6	Volunteer labor	<input checked="" type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	
7	Direct expense summary Add lines 2 through 5 in column (d)				(13,624)	
8	Net gaming income summary. Combine line 1, column d, and line 7				116,026	

9	Enter the state(s) in which the organization operates gaming activities	FL	Yes	No
a	Is the organization licensed to operate gaming activities in each of these states?	9a		X
b	If "No," explain: Activities are licensed with Florida by owner of machines. Florida Certificate Number: 13962494-00008			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		X
b	If "Yes," explain			
11	Does the organization operate gaming activities with nonmembers?	11	X	
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		X

			Yes	No
13 Indicate the percentage of gaming activity operated in:				
a The organization's facility	13a	%		
b An outside facility	13b	%		
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:				
Name ▶ _____				
Address ▶ _____				
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?			15a	X
b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____				
c If "Yes," enter name and address of the third party:				
Name ▶ _____				
Address ▶ _____				
16 Gaming manager information				
Name ▶ _____				
Gaming manager compensation ▶ \$ _____				
Description of services provided ▶ _____				
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor				
17 Mandatory distributions				
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?			17a	X
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____				

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization
Sterling McClellan Post 142 American Legion Inc

Employer identification number
59-6200796

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
<input type="checkbox"/>	First-class or charter travel		
<input type="checkbox"/>	Travel for companions		
<input type="checkbox"/>	Tax indemnification and gross-up payments		
<input checked="" type="checkbox"/>	Discretionary spending account		
<input type="checkbox"/>	Housing allowance or residence for personal use		
<input type="checkbox"/>	Payments for business use of personal residence		
<input type="checkbox"/>	Health or social club dues or initiation fees		
<input type="checkbox"/>	Personal services (e.g., maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	X
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	X
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.		
<input type="checkbox"/>	Compensation committee		
<input type="checkbox"/>	Independent compensation consultant		
<input type="checkbox"/>	Form 990 of other organizations		
<input type="checkbox"/>	Written employment contract		
<input type="checkbox"/>	Compensation survey or study		
<input checked="" type="checkbox"/>	Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment?	4a	X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.		
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a	The organization?	5a	X
b	Any related organization?	5b	X
	If "Yes" to line 5a or 5b, describe in Part III.		
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?	6a	X
b	Any related organization?	6b	X
	If "Yes" to line 6a or 6b, describe in Part III.		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	X
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	X

For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Schedule J (Form 990) 2009

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
John Durante	(i) 29,000					29,000	
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047

2009

Open To Public Inspection

Name of the organization: **Sterling McClellan Post 142 American Legion Inc** Employer identification number: **59-6200796**

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance

Part IV Business Transactions Involving Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, lines 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule L (Form 990 or 990-EZ) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.

▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

Sterling McClellan Post 142 American Legion Inc

Employer identification number

59-6200796

The Executive Board is specifically authorized to hire and terminate all employees of the organization including determination of compensation subject to ratification by membership vote as described in the Constitution and Bylaws of Sterling McClellan Post 142 The American Legion, Inc. as approved by the Department of Florida, The American Legion, and The American Legion National, Indianapolis, Indiana.

All Financial Statements are "subject" to audit by resolution under the Constitution and Bylaws as directed by the Franchisor, The American Legion.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

Sterling McClellan Post 142 American Legion Inc

Employer identification number

59-6200796

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
American Legion Riders, Post 142 171 S.W. 2nd Street 171 S.W. 2nd Street Pompano Beach, Florida 33060 59-6200796	To ride for Vets, our community and Post 142	Florida			
Sons of the American Legion Squadron 142 171 S.W. 2nd Street 171 S.W. 2nd Street Pompano Beach, Florida 33060 59-6200796	Support of the mission of the American Legion	Florida			

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
Department of Florida The American Legion Post Office Box 547859 Orlando, Florida, 32854-7859 59-0142061	Statewide Franchisor of national organization.	Florida	501(c)19		The American Legion

For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Schedule R (Form 990) 2009

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-JBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	
							Yes	No		Yes	No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (I) interest (II) annuities (III) royalties or (IV) rent from a controlled entity		X
b Gift, grant, or capital contribution to other organization(s)		X
c Gift, grant, or capital contribution from other organization(s)	X	
d Loans or loan guarantees to other organization(s)		X
e Loans or loan guarantees by other organization(s)		X
f Sales of assets to other organization(s)		X
g Purchase of assets from other organization(s)		X
h Exchange of assets		X
i Lease of facilities, equipment or other assets to other organization(s)		X
j Lease of facilities, equipment, or other assets from other organization(s)		X
k Performance of services or membership or fundraising solicitations for other organization(s)	X	
l Performance of services or membership or fundraising solicitations by other organization(s)	X	
m Sharing of facilities, equipment, mailing lists, or other assets	X	
n Sharing of paid employees	X	
o Reimbursement paid to other organization for expenses	X	
p Reimbursement paid by other organization for expenses	X	
q Other transfer of cash or property to other organization(s)	X	
r Other transfer of cash or property from other organization(s)	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved
(1) Sons of the American Legion Squadron 142	c	
(2) American Legion Riders	c	
(3) Sons of the American Legion Squadron 142	o	
(4) Sons of the American Legion Squadron 142	p	
(5) Shared Office Assistance	l	
(6) Shared Facilities	m	

Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

	(a) Name of other organization	(b) Transaction type (e-r)	(c) Amount involved
(7)	Shared Adjutant processing	n	
(8)	Dues payments to SAL Detachment of Florida	q	
(9)	Dues payments to SAL Detachment of Florida	r	
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

PRINCIPAL OFFICER NAME AND ADDRESS

Attachment 1: Form 990 Page 1, Line F

Open to Public Inspection	For calendar year 2009, or tax period beginning 07-01-2009, and ending 06-30-2010.
Name of Organization Sterling McClellan Post 142 American Legion Inc	Employer Identification Number 59-6200796

990, Page 1, Line F

Principal officer name George Stengel, Jr.
or
Business Name:
Sterling McClellan Post 142 American Legion Inc

Street Address 433 SW 1 ST Court
Apt. 305

U S Address:
Zip code 33060 city Pompano Beach State FL
or

Foreign Address
City
Province or State
Country
Postal code

PRIMARY EXEMPT PURPOSE

Attachment 2: Form 990 Page 1, Part I

Open to Public Inspection	For calendar year 2009 or tax period beginning 07-01 , and ending 06-30-2010.	
Name of Organization	Employer Identification Number	
Sterling McClellan Post 142 American Legion Inc	59-6200796	

Primary Purpose

The mission of Sterling McClellan Post 142 The American Legion is to help veterans and their families, as well as American children and youth. The United States Veterans Bureau, forerunner of the Veterans Administration, was created in 1921 as a result of efforts by the Legion. The American Legion also authored the first draft of the Serviceman's Readjustment Act, popularly known as the GI Bill of Rights, passed by the U.S. Congress in 1944. Post 142 volunteers trained by the organization continue to press for improved educational and medical benefits for new veterans, and for a complete accounting of all prisoners of war (POW's) and soldiers listed as missing in action (MIA's).

PRIMARY EXEMPT PURPOSE

Attachment 3: Form 990 Page 2, Part III

Open to Public Inspection	For calendar year 2009 or tax period beginning 07-01, and ending 06-30-2010.
Name of Organization	Employer Identification Number
Sterling McClellan Post 142 American Legion Inc	59-6200796

Primary Purpose

The mission of Sterling McClellan Post 142 The American Legion is to help veterans and their families, as well as American children and youth. The United States Veterans Bureau, forerunner of the Veterans Administration, was created in 1921 as a result of efforts by the Legion. The American Legion also authored the first draft of the Serviceman's Readjustment Act, popularly known as the GI Bill of Rights, passed by the U.S. Congress in 1944. Post 142 volunteers trained by the organization continue to press for improved educational and medical benefits for new veterans, and for a complete accounting of all prisoners of war (POW's) and soldiers listed as missing in action (MIA's).

PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: Form 990 Page 2, Part III

Open to Public Inspection	For calendar year 2009, or tax period beginning 07-01-2009, and ending 06-30-2010.
Name of Organization Sterling McClellan Post 142 American Legion Inc	Employer Identification Number 59-6200796
Part III - Statement of Program Service Accomplishments	
Code:	Expenses: 3,750 including Grants of: Revenue: 200

Exempt Purpose Achievements

American Legion Baseball was formed in 1925. This is the 85th season. Post 142 has sponsored an American Legion Baseball Team for a longer period compared to any Post in District 9 of the Southern Area of the Department of Florida. The membership of Post 142 joined 1183 delegates at Department Convention to support Wood Bat Baseball. This effort to attract major league prospects to Legion Baseball to promote and return traditions to the community-the crack of the bat-only heard in major league stadiums was the major Americanism program of the Post. Several community leaders joined together organize the 2010 team. This effort by veterans of Post 142 built a long lasting bridge to the Pompano Beach City, Broward County Community, and major league baseball.

PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: Form 990 Page 2, Part III

Open to Public Inspection	For calendar year 2009, or tax period beginning 07-01-2009, and ending 06-30-2010.		
Name of Organization		Employer Identification Number	
Sterling McClellan Post 142 American Legion Inc		59-6200796	
Part III - Statement of Program Service Accomplishments			
Code:	Expenses:	including Grants of:	2,500 Revenue:
Exempt Purpose Achievements			

The John Whitworth Memorial Scholarship Fund recognises the history of greater Pompano Beach area. Before housing was built, the area was developed by the Whitworth family for growing winter vegetables to provision the nation with fresh vegetables in the depth of winter. The high school sports players were known as the Bean Pickers. Today housing has replaced the farms. Many students now attend local schools. Candidates for college programs earn the scholarships which are sent directly to the college on behalf of the students. Applicants must be sons or daughters of veterans. The student must show proof of acceptance at a college or university to qualify. The three step process for applying starts in the spring of the year.

PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: Form 990 Page 2, Part III

Open to Public Inspection	For calendar year 2009, or tax period beginning	07-01-2009, and ending	06-30-2010.
Name of Organization			Employer Identification Number
Sterling McClellan Post 142 American Legion Inc			59-6200796
Part III - Statement of Program Service Accomplishments			
Code:	Expenses:	including Grants of:	Revenue:
		1,760	41

Exempt Purpose Achievements

The practice in government program known as Boys State still is available to Legion Posts in Florida. While some programs around the nation have folded after decades of mentoring future national leaders, for example, President Bill Clinton attended Boys State, the Department of Florida keeps Boys State as a top priority. Four boys were selected for 2010. All aspiring student leaders should apply at Post 142 for Boys State sponsorship. The deadline is January 5th of each year to begin processing for the program.

PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: Form 990 Page 2, Part III

Open to Public Inspection	For calendar year 2009, or tax period beginning 07-01-2009, and ending 06-30-2010.		
Name of Organization		Employer Identification Number	
Sterling McClellan Post 142 American Legion Inc		59-6200796	
Part III - Statement of Program Service Accomplishments			
Code:	Expenses:	including Grants of:	Revenue:
		7,624	5,656
Exempt Purpose Achievements			

Direct grant donations to veterans in need were a significant portion of the program service accomplishments. These were administered by the Post service officer in many instances. For privacy reasons the recipient are not listed.

PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: Form 990 Page 2, Part III

Open to Public Inspection	For calendar year 2009, or tax period beginning 07-01-2009, and ending 06-30-2010.	
Name of Organization	Sterling McClellan Post 142 American Legion Inc	Employer Identification Number 59-6200796
Part III - Statement of Program Service Accomplishments		
Code:	Expenses: 478 including Grants of:	Revenue: 1,297
Exempt Purpose Achievements		

Each year Post 142 members donate Christmas presents to families in Pompano Beach Area. Many are veterans. Some are serving overseas and the Post delivers these presents to these families as well. The Post also participates in Toys for Tots Program with member donations of presents directly to the Marine Corps.

PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

Attachment 4: Form 990 Page 2, Part III

Open to Public Inspection	For calendar year 2009, or tax period beginning 07-01-2009, and ending 06-30-2010.
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Name of Organization Sterling McClellan Post 142 American Legion Inc	Employer Identification Number 59-6200796
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Part III - Statement of Program Service Accomplishments

Code:	Expenses: 141	Including Grants of:	Revenue:
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Exempt Purpose Achievements

Honor Guard details have been provided to memorialize the internment of veterans of all the wars. The Post 142 Honor Guard is not paid. The amount above is small reflecting the modest requests for reimbursement for uniform items. Many of the Honor Guard pay out of their own pocket. The overall value of the time and money donated is many times the dollar figure shown. Few organizations have a military Honor Guard. Post 142 is proud to have this team, trained, ready, and willing to serve the families of our returning veterans.

BOOKS ARE IN CARE OF

Attachment 5: Form 990 Page 6, Part VI, Section C, Line 20

Open to Public Inspection	For calendar year 2009 or tax period beginning 07-01	, and ending 06-30-2010.
Name of Organization Sterling McClellan Post 142 American Legion Inc		Employer Identification Number 59-6200796
Part VI - Line 91a		

Individual Name
or
Business Name
Sterling McClellan Post 142 American Legion Inc

Street Address 171 SW 2nd Street

U.S. Address.

Zip code 33060-7089 City Pompano Beach State FL
or

Foreign Address

City

Province or State

Country

Postal code

Phone Number (954) 942-2448

Fax Number

FIVE HIGHEST COMPENSATED INDEPENDENT CONTRACTORS

Attachment 6: Form 990 Page 8, Part VII

Open to Public Inspection	For calendar year 2009 or tax period beginning 07-01-2009, and ending 06-30-2010.	
Name of Organization	Sterling McClellan Post 142 American Legion Inc	Employer Identification Number 59-6200796

Part VI Five Highest Compensated Independent Contractors		
(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Reggie Hammes 708 SW 75th Avenue North Lauderdale, FL 33068 Patricia A Renneisen 3111 NE 57th Court Fort Lauderdale, FL 33308	Data entry. Membership processor	 9,100 7,800

2009 Federal Depreciation Schedule

Sterling McClellan Post 142 American Legion Inc
59-6200796

10-21-2010

Description	Date	Method	Year	Cost	Land/ Other	§179	Spec Allow	Basis	Prior	Current
Form 990										
Accounting System	07-01-05	200DBHY	7	14,093	0	0	0	14,093	9,436	1,259
Building	01-01-46	S/LMM	31.5	199,000	0	0	0	199,000	199,000	0
Depreciable other	01-01-00	200DBHY	7	724	0	0	0	724	724	0
Dining Room AC	07-01-00	200DBHY	7	5,725	0	0	0	5,725	4,907	0
Equipment	07-01-02	200DBHY	7	5,329	0	0	0	5,329	4,806	238
Furniture and Fixtur	07-01-06	200DBHY	7	11,948	0	0	0	11,948	7,106	1,492
Glass Washer	07-01-03	200DBHY	7	3,463	0	0	0	3,463	2,814	309
Land	08-01-46	S/L	1	35,052	0	0	0	35,052	0	0
Lounge Television	01-01-06	200DBHY	7	2,347	0	0	0	2,347	1,613	210
Post Sign	01-01-06	200DBHY	7	25,718	0	0	0	25,718	17,452	2,297
Roof	01-01-03	S/LMM	27.5	31,874	0	0	0	31,874	7,485	1,159
Shed	07-01-03	S/LMM	27.5	4,753	0	0	0	4,753	1,038	173
Social A C	01-01-03	200DBHY	7	4,000	0	0	0	4,000	3,823	177
13 Assets			Totals	344,026	0	0	0	344,026	260,204	7,314
13 Assets			Grand Totals	344,026	0	0	0	344,026	260,204	7,314

* Asset disposed this year

~C Carryover basis in like-kind exchange transaction

~B Excess basis in like-kind exchange transaction

2009 AMT Depreciation Schedule

Sterling McClellan Post 142 American Legion Inc
59-6200796

10-21-2010

Description	Date	Method	Year	Basis	Prior	AMT	Regular	Adjust
Form 990								
Accounting System	07-01-05	150DBHY	7	14,093	1,726	1,726	1,259	-467
Building	01-01-46	S/LMM	40	199,000	0	0	0	0
Depreciable other	01-01-00	150DBHY	7	724	0	0	0	0
Dining Room AC	07-01-00	150DBHY	7	5,725	0	0	0	0
Equipment	07-01-02	150DBHY	7	5,329	653	327	238	-89
Furniture and Fixtur	07-01-06	150DBHY	7	11,948	1,796	1,464	1,492	28
Glass Washer	07-01-03	150DBHY	7	3,463	424	424	309	-115
Land	08-01-46	S/L	1	35,052	0	0	0	0
Lounge Television	01-01-06	150DBHY	7	2,347	288	288	210	-78
Post Sign	01-01-06	150DBHY	7	25,718	3,150	3,150	2,297	-853
Roof	01-01-03	S/LMM	27.5	31,874	1,159	1,159	1,159	0
Shed	07-01-03	S/LMM	27.5	4,753	173	173	173	0
Social A C	01-01-03	150DBHY	7	4,000	490	245	177	-68
13 Assets	Totals:			344,026	9,859	8,956	7,314	-1,642
13 Assets	Grand Totals:			344,026	9,859	8,956	7,314	-1,642

* Asset disposed this year

~C Carryover basis in like-kind exchange transaction

~B Excess basis in like-kind exchange transaction

2009 DETAIL STATEMENTS

Sterling McClellan Post 142 Am
59-6200796

STATEMENT #1 - Prog. adv. and promotion (990 EO PG 10 Line 12b)

Post Bulletin.....	6,994
Misc. Club Event Expenses.....	300
Booster Club Expense.....	7,550

TOTAL CARRIED TO 990 EO PG 10 Line 12b..... 14,844

STATEMENT #2 - Prog. office expenses (990 EO PG 10 Line 13b)

Office Supplies.....	5,639
Misc Office Expense	
Postage and Shipping.....	1,606
Yahoo Internet.....	119
Staff Judge Advocate.....	73

TOTAL CARRIED TO 990 EO PG 10 Line 13b..... 7,437

STATEMENT #3 - Program occupancy (990 EO PG 10 Line 16b)

Post Insurance.....	18,178
Post FPL.....	8,344
Post Telephone.....	1,514
Casual Labor.....	50
Post Maintenance and Repairs.....	8,036
Yard Maintenance.....	64
Pest Control Expense.....	1,192
Waste Management Expense.....	8,280
Water and Sewer.....	2,258
Property Taxes.....	3,081
Other Occupancy Expenses.....	1,021
Maintenance only expenses.....	10,026
Kitchen Clean Up Expense.....	1,155
Bingo supplies-not a Legion function.....	1,662

TOTAL CARRIED TO 990 EO PG 10 Line 16b..... 64,861

STATEMENT #4 - Prog. payments to affiliates (990 EO PG 10 Line 21b)

Legion Per Capita Dues.....	19,386
SAL Per Capita Dues and Donations.....	4,834

TOTAL CARRIED TO 990 EO PG 10 Line 21b..... 24,220

STATEMENT #5 - Program management serv. (990 EO PG 10 Line 11ab)

Commander's Expenses.....	1,037
Bad Debt Expense.....	362
Service Officer Expense	

Continued On Page 2

2009 DETAIL STATEMENTS

Sterling McClellan Post 142 Am
59-6200796

Miscellaneous Expense.....	14,618
TOTAL CARRIED TO 990 EO PG 10 Line 11ab.....	16,017

STATEMENT #6 - Program other (990 EO PG 10 Line 11gb)

Purchase Discounts.....	-12
Sales Tax Expense.....	208
Social Functions.....	2,328
Prior Period Sales Tax Adjustment	
Decorating Expense.....	570
Weekly Decorating Expenses.....	1,145
Wages Expense Administrative other taxes.....	3,600
TOTAL CARRIED TO 990 EO PG 10 Line 11gb.....	7,839

STATEMENT #7 - Gross revenue other gaming (SCH G, PG 2 Line 1)

Amusement Rental Income.....	112,395
TOTAL CARRIED TO SCH G, PG 2 Line 1.....	112,395

STATEMENT #8 - Other direct exp.other gaming (SCH G, PG 2 Line 5)

Amusement Expense by machine owner to Post.
TOTAL CARRIED TO SCH G, PG 2 Line 5

STATEMENT #9 - ()

	Beginning	Ending
Petty Cash		
Cash on Hand		
Checking		
Special Events Checkin		
Reserve		
SAL Bank Account Per Statement		
Rounding		
TOTAL CARRIED TO	0	0

STATEMENT #10 - ()

	Beginning	Ending
Savings		
City County Credit Union Allied First		
TOTAL CARRIED TO	0	0