

Post Operations Training

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Immediate Past
District 9 Commander



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***SCAN QR CODE WITH YOUR
SMARTPHONE FOR MANUAL
54 PAGE POST OPERATIONS MANUAL
& POST BUILDING GUIDE
WILL DOWNLOAD TO YOUR SMARTPHONE***



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INTRODUCTION

- THE **FIRST OF THREE SECTIONS** CONCERNS ITSELF WITH THE **PLANNING** OF THE PHYSICAL STRUCTURE OF THE FACILITIES NEEDED TO ACCOMMODATE AN ACTIVE, GROWING AMERICAN LEGION POST.

REFER TO PAGES 3 - 6
2013 POST OPERATIONS
MANUAL AND POST BUILDING GUIDE

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INTRODUCTION

- THE **SECOND SECTION** CONCERNS ITSELF WITH THE SOCIAL PART OF AN AMERICAN LEGION POST – THE LOUNGE.
- THERE ARE SECTIONS ON GOVERNMENT, DUTIES OF A MANAGER, LABOR COSTS, BEVERAGE CONTROL, FOOD SERVICE AND OTHER POINTS OF LOUNGE OPERATION.

• **PAGES 8 - 11**

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INTRODUCTION

- THE **THIRD SECTION** SERVES AS A GUIDE TO THE UTILIZATION OF PROVEN PRINCIPLES OF **FINANCIAL ACCOUNTING**.
- THIS ACCOUNTING SERVES THE PURPOSE OF INFORMING THE MEMBERS, OFFICERS, TRUSTEES, HOUSE COMMITTEE AND MANAGERS OF THE POST THE RESULTS OF THE POST HOME OPERATION AND **FINANCIAL CONDITION**.

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PLANNING THE FACILITIES

- VALUE TO POST
- SPECIFIC COMMUNITY NEEDS
- FACILITY HAS MANY USES
- LIVING MEMORIALS
- WHY VETERANS JOIN
- ASSET OR LIABILITY

• ALL ON PAGE 4

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PLANNING THE FACILITIES

- **STANDARDS**
- **PLANNING CRITERIA**
- **LOCATION**
- **TYPE OF CONSTRUCTION**
- **EXTERIOR**
- **INTERIOR**

• **PAGES 5 - 6**

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PLANNING THE FACILITIES

- **FINANCING AND RELATED ADMINISTRATION SUGGESTIONS**

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SOCIAL QUARTERS OPERATIONS

GOVERNMENT

- **THE THREE MOST COMMON TYPES OF GOVERNMENT FOR MANAGEMENT OF THE LOUNGE OR SOCIAL ROOMS ARE:**
- **A. HOUSE COMMITTEE**
- **B. BOARD OF TRUSTEES**
- **C. POST OFFICERS AND TRUSTEES**

• PAGES 8 - 22

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MANAGER

- **THE TERM *MANAGER* AS USED CAN BE LOOSELY DEFINED AS THE CHAIRMAN OF THE HOUSE COMMITTEE, CHAIRMAN OF THE BOARD OF TRUSTEES, OR POST COMMANDER, DEPENDING UPON THE TYPE OF GOVERNMENT, OR IT MAY REFER TO A PROFESSIONAL OR PART-TIME MANAGER TO WHOM THE RULING BODY DELEGATES CERTAIN DUTIES AND RESPONSIBILITIES OF MANAGEMENT.**

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MANAGER

- **INTERNAL CONTROL OF CASH FUNDS**
- **BEVERAGE COST CONTROL**
- **LABOR COSTS**
- **FOOD SERVICE**
- **FOOD COST CONTROL**
- **LABOR COSTS**

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SUGGESTED HOUSE RULES

PAGE 2 (SUPPLEMENTAL HANDOUT)

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ACCOUNTING PROCEDURES

- **CASH AND ACCRUAL ACCOUNTING**
- **CONTINUITY IN ACCOUNTING**
- **PAYROLL PROCEDURAL SUGGESTION**
- **BUDGET PREPARATION AND CONTROL**

• **PAGE 13 -14**

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TAX RETURNS IMPORTANT, IMPORTANT

- **NEWLY CHARTERED POSTS**
- **INFORMATION RETURN FORM 990**
- **TAX EXEMPT STATUS**
- **TAX ON UNRELATED BUSINESS INCOME
FORM 990T**
- **SENATE COMMITTEE REPORT**
- **CONTRIBUTION TO A POST**
- **INCORPORATION**

• **PAGES 14 – 16**

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TAX RETURNS

- **COPYRIGHT (ASCAP, BMI, ETC.) ***
- **PAGE 16 IN MANUAL
AND PAGE 3 (INCLUSION LETTER)
IN SUPPLIMENTAL HANDOUT**

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CHART OF ACCOUNTS FOR PROPOSED POSTS DURING PERIOD

- **CURRENT ASSETS – 100**
- **101 – CASH ON HAND**
- **102 – CASH IN BANK – REGULAR ACCOUNT**
- **103 – CASH IN BANK – TRUST FUND**
- **(STATE & NATIONAL DUES)**
- **104 – CASH IN BANK – CHARITY FUND**
- **105 – DEPOSITS**
- **106 – PREPAID**
- **107 – OTHER**
- **PAGES 18 - 22**

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PROPOSED POSTS DURING PERIOD

- **Current Liabilities – 200**
 - 201 – Accounts Payable**
- **Restricted Funds – 300**
 - 301 – Dues**
 - 302 – Department and National Dues**
- **Net Worth – 400**
 - 401 – Retained Earned Income**

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CHART OF ACCOUNTS

- **100 Series Assets**
- **200 Series Liabilities & Equity**
- **300 Series Post Income**
- **400 Series Post Expense**
- **500 Series Social Quarters**
- **600 Series Dining Room**
- **700 Series Other**
- **800 Series Other**
- **900 Series Other**

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POST AUDITS

- **APPOINTMENT OF THE POST AUDITING COMMITTEE**
- **SELECTION OF A “QUALIFIED PUBLIC ACCOUNTANT”**
- **DUTIES OF THE AUDITING COMMITTEE**
 - **PAGES 23 - 24**

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POST AUDITS

- **SUGGESTED SCHEDULES TO BE INCLUDED IN THE AUDIT REPORT**
- **SUGGESTED GUIDELINES IN THE PREPARATION OF THE ANNUAL REPORT BY THE “QUALIFIED PUBLIC ACCOUNTANT”**
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POST AUDITS

SCOPE OF AUDIT

- **THE VERIFICATION OF ALL CASH, INCLUDING THE EXAMINATION OF ALL BANK ACCOUNTS AND STATEMENTS, STOCKS, BONDS, AND OTHER TANGIBLE ASSETS.**

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POST AUDITS

INVENTORY CERTIFICATES

- **SUBSTANTIATED, DETAILED RECORDS SHOULD BE RETAINED, THEREIN INDICATING QUANTITIES ON HAND AND PRICING METHOD USED, IN ARRIVING AT THE TOTAL INVENTORY VALUATION.**
- **CURRENT VALUATION OF INVENTORIES BECOME A VERY IMPORTANT FACTOR IN ASCERTAINING ACCURATELY THE COST OF GOODS SOLD IN EACH AND EVERY CATEGORY.**

- **PAGES 25 – 31**
- **INDEX EXHIBIT “A” – “H”**

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Questions?



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THANK YOU For Attending