

# Post Operations Training

**Geo Bograkos**  
**Past District 9**  
**Commander**



***SCAN QR CODE WITH YOUR  
SMARTPHONE FOR MANUAL***

**54 PAGE POST OPERATIONS MANUAL  
& POST BUILDING GUIDE**

**WILL DOWNLOAD TO YOUR SMARTPHONE**



# ***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**

# *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**

# *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***.
- PAGE 7

# *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*

# *PLANNING THE FACILITIES*

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

• **PAGES 5 - 6**

# *PLANNING THE FACILITIES*

- **FINANCING AND RELATED  
ADMINISTRATION SUGGESTIONS**

- **PAGE 7**



# *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**

# *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.

# *MANAGER*

- **INTERNAL CONTROL OF CASH FUNDS**
- **BEVERAGE COST CONTROL**
- **LABOR COSTS**
- **FOOD SERVICE**
- **FOOD COST CONTROL**
- **LABOR COSTS**
- **PAGE 9 - 11**

# **SUGGESTED HOUSE RULES**

**PAGE 2 (SUPPLEMENTAL HANDOUT)**

# *ACCOUNTING PROCEDURES*

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

• **PAGE 13 -14**

# *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**

# *TAX RETURNS*

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

# ***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**



## ***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**

# *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**

# *POST AUDITS*

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

# *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”**
- **PAGE 24**

# *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.**

**PAGES 24 – 25**

# *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”**



# THE AMERICAN LEGION

For God and Country

Legionnaires of Department of Florida:

In the attempt to amend the long-standing rule of law, whereas resale vendors are required to purchase alcoholic beverages from distributors, thus staying in the three-tier vendor process several VSO's initiated and found legislators to file bills to exempt us from this practice.

After filing the bills in the House and Senate to allow Title 36 organizations to purchase alcoholic beverages from any legal vendor in the State of Florida. Thus, bypassing the long-standard of using the three-tier system of purchasing it through distributors, conversations were had across various interested shareholders of this bill.

In a correspondence received that was directed to The American Legion Department of Florida by Chief Attorney Megan Kachur, she stated the following;

*"I'm the Chief Attorney for the Division of Alcoholic Beverages and Tobacco and was forwarded your below inquiry. It's my understanding that you had a phone call with the Division yesterday, so as follow-up to your call and upon review of your below inquiry, the Division would like to clarify that 11C club licensees are permitted to purchase alcoholic beverages for the purpose of resale from either vendors or distributors pursuant to section 565.02(4), Florida Statutes.*

*I'm copying the Division's counsel for Compliance and Regulatory Affairs, Kate Marshman, here too and should you have any additional questions, please let us know."*

**Megan Kachur**  
Chief Attorney  
Office of the General Counsel  
Division of Alcoholic Beverages & Tobacco  
Florida Department of Business and  
Professional Regulation  
Phone: 850.717.1050

Stuart Scott, Legislative Chair  
Florida Department of The American Legion  
2111 Gibbs Drive  
Tallahassee, FL 32303



# THE AMERICAN LEGION

For God and Country

For follow-up and clarification, we further asked if the 11AL license holders were given the same allowances;

*"Thank you for your inquiry. License 11AL is subject to the requirements of section 561.20(11), F.S. However, that specific statutory section does not allow purchases by the 11AL vendor from another vendor, such purchases are still limited to purchases through pool buying groups pursuant to section 561.14(3), F.S.*

*So, the 11AL license type is not able to purchase from another vendor."*

Sincerely,

Kate Marshman  
Counsel for Compliance and Regulatory Affairs  
Division of Alcoholic Beverages and Tobacco  
[kate\\_marshallman@myfloridalicense.com](mailto:kate_marshallman@myfloridalicense.com)  
(850) 717-1314

So, in conclusion, if you hold an 11AL license, you must use the three-tier distributor purchasing. If you hold an 11C license, you can purchase from any legal vendor in the State of Florida. Examples are local grocery stores, liquor stores, large box stores, etc. We encourage you to print this out and keep it with your 11C license for use during inspections.

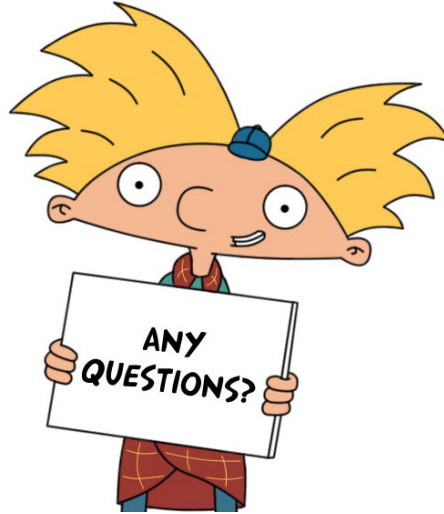
If you have any further questions, please contact your District Commander or me.

For God and Country,

Stuart Scott  
Legislative Chair

Stuart Scott, Legislative Chair  
Florida Department of The American Legion  
2111 Gibbs Drive  
Tallahassee, FL 32303

# Questions?



- **Geo Bograkos**  
Past District 9 Commander
- [george.bograkos@gmail.com](mailto:george.bograkos@gmail.com)
- **954.868.2990**

***THANK YOU For Attending***