



Department  
of Florida



# Post Operations Training

Instructors: Bob Matheson, 2<sup>nd</sup> Vice Commander  
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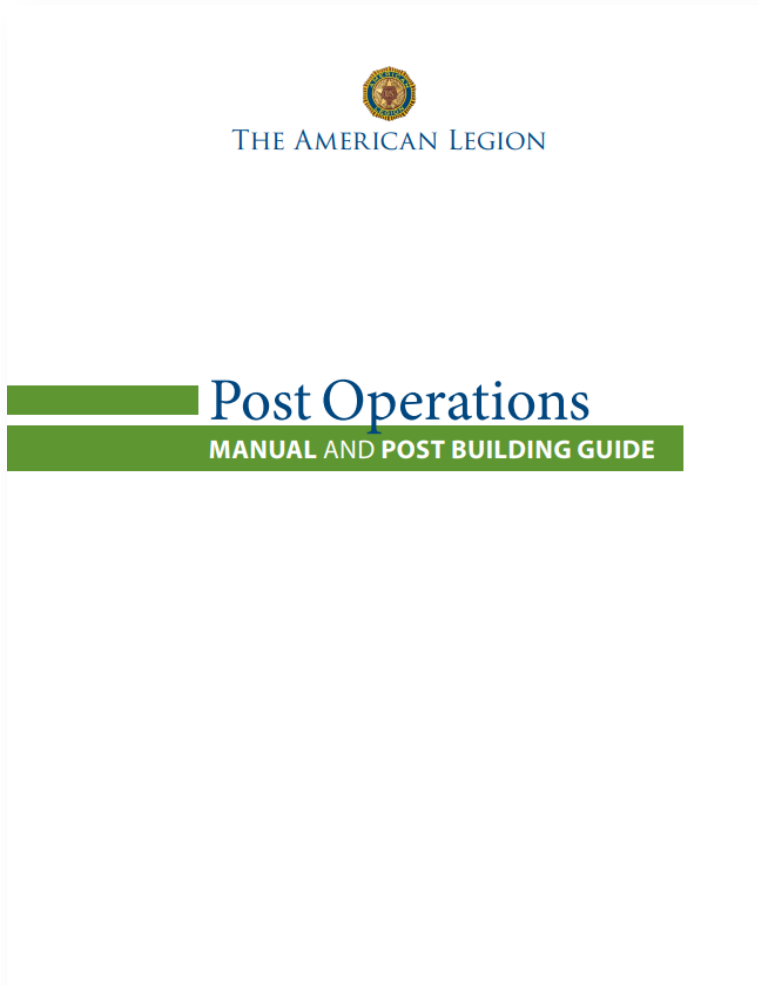
2025 DEPARTMENT OF FLORIDA

# DEPARTMENT CONVENTION

[www.floridalegion.org](http://www.floridalegion.org)

# Post Operations Manual and Post Building Guide

Scan the **QR Code** with your **smartphone** to download the manual.



# Introduction

Post Operations Manual and Post Building Guide

# Introduction

- The **first section** concerns itself with the **planning** of the physical structure of the facilities needed to accommodate an active, growing American Legion Post.
- The **second section** concerns itself with the social part of an American Legion Post – **The Lounge**.
- The **third section** serves as a guide to the utilization of proven principles of **financial accounting**.

# Planning the Facilities

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- Value to Post
- Specific community needs
- Facility has many uses
- Living memorials
- Why Veterans join
- Asset or liability

# Planning the Facilities

- Standards
- Planning Criteria
- Location
- Type of Construction
- Exterior
- Interior

# Planning the Facilities

- Financing and related administration suggestions.



# Post and Social Quarters Operations

Government and Management

# Post Officers Charge

“You have been chosen by your fellow members to fill the various offices of (post name and number). You will, I know, vindicate the trust that has been reposed in you, and fulfill in every way the obligations which that trust entails. You shall at once familiarize yourselves with the duties of your particular offices, and you shall proceed upon those duties in the same spirit of devotion and endeavor which characterized that service out of which arose The American Legion. You must know the welfare and success of this post depends largely on you, and you must also know upon your shoulders equally rests the burden of preserving the integrity of The American Legion. You must protect its good name before the people of the United States. You must exalt it in their eyes. You must make them know as we know its purposes and its policy. Ever remember the tolerant spirit that animates its members. There is no rank among us, for each serves as an equal; and all strive toward the same goal, which is the realization in the life of the republic of the ideals of justice, freedom, democracy and loyalty. Ever remember the cardinal purposes of The American Legion are the rehabilitation of disabled servicemembers and veterans; care of the dependents of those who have answered the final call and of those who are now suffering the ravages of wounds, disease and want; rightful education of the children of our country, and devoted service to the community, state and nation.

# Standards

**Congratulations!** It's right after Installation and you are now the new Officers of the Post.

- **First Steps:**

- You open the front door as the newly elected Post Officers and you think “Oh Heck, What did we just agree to.”

# Standards

- The Post's activity center should be a place where your members come to work, as well as a pleasant place/environment of comradeship and relaxation.
- You must take into consideration the **demographics of your** area to plan your vision and post activities.
- It should be a place where anyone who has the right to use it never feel embarrassed or uncomfortable.
- Your post should lean over backwards to abide by all laws regarding the operation of a private club.

# Standards

- Remind your members that one of the basic purposes of the American Legions is to “Maintain Law and Order.”
- If the post activity center includes a bar, it should always be closed during post meetings, **and do not permit adult beverages of any kind to be served or drunk during the meeting. There is no exception to this rule?**
- All posts are operated on a BUSINESS BASIS! There must be regular and complete audits. If there is no one willing and able to do this, hire someone. That also goes for all necessary tax returns, annual corporate reports.
- See that those that handle funds are bonded.

# Standards

- Insurance
- Carry sufficient insurance to protect your post's investments.
- Fire, theft, liability, etc.
- Never let them expire.

**Keep in mind, that Department or National, does not finance posts, as they have no necessary supervision to protect their assets.**

# Lounge/Beverage/Food Service

- The lounge/food and beverage service is probably the most controversial aspect of the daily operation of the post.
- There is no specific procedures, or manual that spells out staff duties, and responsibilities.
- Probably the place that causes you more problems and headaches!
- So, who runs the Lounge??

# Lounge/Beverage/Food Service

## Things to take into consideration:

- **Lounge Manager, who would be responsible for the following, but not limited to:**
  - Adequate staffing
  - Inventory control
  - Cost of goods (should not exceed 30-40% of sales) (Food cost not to exceed 35-40%)
  - Purchasing
  - Record Keeping
  - Wages and salaries ( should not exceed 20-35% of sales) In the event this should happen, perhaps a study should be made to adjust for non-productive hours.



# Suggested House Rules

- All members of the American Legion showing current American Legion cards are allowed.
- All members of the American Legion Aux showing current American Legion Aux cards are allowed.
- All members of the Sons of the American Legion showing current American Legion Sons cards are allowed.
- VFW – AMVETS – Canadian Legion???
- Guests
- Each post is a little different
- Dress Code
- Age requirement
- Conduct of members
- Misconduct
- Saving Tables

# House Rules - Continued

- **Membership encouragement**
- **Service Dogs**
- **Complaints and suggestions**
- **Emergencies**
- **Solicitations**
- **Approval of Lounge Rules**
- **Enforcement**
  - Post Lounge Rules apply wherever alcohol is served on post property. The executive committee should enforce any rules that will provide fair and equal treatment for your members and guests while using your post.

# Developing Leaders/Training

**The American Legion requires a huge amount of manpower.**

- Roughly 12,000 new post commanders are needed each year.
- Add other elected post positions, that amount could easily reach 100,00 plus volunteers. ( i.e. Florida has approx. **280** posts)
- Who should get training – Everyone – All New Post Officers
- Recommend: Basic Training, all officers should take this course. [Legion.org/basic training](http://Legion.org/basic%20training). This course provided a pillar by pillar understanding of the American Legion services, programs and history.
- Department of Florida Legion College
- American Legion National College.

# Post Finance / Audits

# Accounting Procedures

- Cash and accrual accounting
- Continuity in accounting
- Payroll procedural suggestion
  - **Does Post have Volunteers, Employees, or Independent Contractors?**
- Budget preparation and control

**Refer to pages 13-14**

# Tax Returns **!! IMPORTANT!!**

- Newly chartered posts
- Return of Organization Exempt from Income Tax Form 990
- Tax exempt status – The American Legion Post IRS Inclusion Letter to [Legal@Legion.org](mailto:Legal@Legion.org)
- Tax on unrelated business income Form 990T
- Incorporation **by State of Florida - renew by May 1st**

**Refer to pages 14-16**

# Tax Returns

- **Copyright (ASCAP, BMI, ETC.)\***

The subject of compliance with copyright laws and the payment of royalties for the performance of musical or other works at a local Post is a very technical one. United States Law generally provides for royalties to compensate a writer, artist, or composer for this work, talent and genius. Lawsuits have been filed against Posts for violating copyright laws.

**Refer to page 16 in Manual**

# 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 and National Dues
  - 104 – Cash in Bank – Charity Fund
  - 105 – Deposits
  - 106 – Prepaid
  - 107 - Other



# 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**
  - Planning Stage
  - Internal Control Stage
  - Testing Stage
  - Reporting Stage

**Refer to 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*”

**Refer to page 24 - 52**

# 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.
- The auditors examine the accuracy of the financial statements. This is accomplished by verifying transactions, overseeing procedures, or requesting more information

**Refer to pages 24-25**

# Post Audits | Inventory Certificates

- Substantiated, detailed records should be retained, therein indicating quantities on hand and pricing methods 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.

**Refer to pages 25-52**

# Post Audits | Finance References

- [IRS.Gov](https://www.irs.gov)
  - Charities and Nonprofits
    - Form 8822-B Change of Address or Responsible Part
    - Form 990 Return of Organization Exempt From Income Tax
- <https://floridarevenue.com> Application for Consumer's Certificate of Exemption Instructions
- <https://dos.fl.gov/sunbiz/manage-business> File Corporation Annual Report
- <https://www.501c3.org/misappropriating-nonprofit-funds/>
- Florida Statutes – Chapter 849 Gambling
  - Florida Statutes 849.0931 Bingo authorized; conditions for conduct; permitted uses of proceeds; limitations
  - Florida Statutes 849.0935 Charitable, nonprofit organizations; drawing by chance; required disclosures; unlawful acts and practices; penalties
- IRS Publication 3079 (Rev. 10-2018) Tax-Exempt Organizations and Gaming



## 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

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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.marshman@myfloridalicense.com](mailto:kate.marshman@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?

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**Please leave feedback.**