



APPENDIX A - Chart of Accounts Dictionary

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This Chart of Accounts DOES NOT align directly with the version used by the Branch bookkeeper for reasons discussed elsewhere. This Chart of Accounts “Dictionary” has been revised to work with the proposed budget and eventually new **cost accounting reports for the Branch Executive**. Cost accounting for other purposes (eg Food and Beverage Manager) will require quantities, as well as dollar values.

Each line item in the budget has a corresponding note and some explanations by business line, below. For plenty of reasons, I have used the original chart of accounts to lead the reader through the necessary discussions...

P. Warner
Financial Review Committee member
3 April 2017

CHART OF ACCOUNTS - Dictionary and Commentary

CHART OF ACCOUNTS - Dictionary and Commentary{ TC \12 "CHART OF ACCOUNTS - Dictionary and Commentary}

- 1 REVENUE: This heading (section) contains ALL revenue received by the Branch, regardless of source and regardless of disposition. Details will be available in the "T accounts" for each line item.
- 1.1 SALES REVENUE: This section in the current financial reports probably should be re-titled "Food and Beverage Operations". The original version of this section contains useful Gross Sales information but it mixes food and beverage sales with the sale of Legion Supplies and at least one other item that makes no sense in its current format.
- 1.2 Food and Beverage Operations (new heading)
 - 1.2.1 **Upstairs Lounge** (new sub-heading)
 - 1.2.1.1 Sales - Beer (modified, now shows the sale of all beers, regardless of size or format (bottle, keg, draft). The Food and Beverage Manager will continue to get a detailed breakout with volumes and dollars. For further information, contact the Food and Beverage Manager. (Rationale for the change: Used to be "Sales-Beer Pints". This line item used to show the sale of "pints" of beer, sold by the bottle or can, without further breakdown. The current level of detail is unnecessary for the general membership, and not detailed enough for the needs of the Food and Beverage Manager. For monthly reporting to the Branch Executive, and for annual reporting purposes to the general membership, "beer is beer is beer" and should not be broken out like this. Members might be curious how many beers we sell - that information is not reported. We only report dollar amounts. The Food and Beverage Manager needs much greater detail by brand, size/format, etc to manage stock and make operational decisions. Therefore this style of reporting serves no one, clutters the report for the average member and does not give the Food and Beverage Manager what he/she needs to know.)
 - 1.2.1.2 Sales-Liquor. Modified. Now shows the sale of all hard liquor. For further information, contact the Food and Beverage Manager. (Rationale: This line item used to show the sale of hard "liquor" by the "shot", poured by the bar tender, without further breakdown. The argument is much the same as for "Beer".)
 - 1.2.1.3 Sales-Liqueur: Modified. Now shows the sale of all liqueurs. For further information, contact the Food and Beverage Manager. (Rationale: This line item used to show the sale of hard "liquor" by the "shot", poured by the bar tender, without further breakdown. The argument is much the same as for "Beer".)
 - 1.2.1.4 Sales-Wine: Modified. Now shows the sale of all liqueurs. For further information, contact the Food and Beverage Manager. (Rationale: This line item used to show the sale of hard "liquor" by the "shot", poured by the bar tender, without further breakdown. The argument is much the same as for "Beer".)
 - 1.2.1.5 Sales-Coolers: This line item shows the sale of "Coolers", probably sold by the bottle or can, served by the bar tender. Food and Beverage Manager
 - 1.2.1.6 Sales - XL: Modified. This line item is now labelled "Beer - 0.5%". "XL" is a particular brand name of low alcohol beer. This line item shows sales by the bottle or can by the

- bar tender. Food and Beverage Manager.
- 1.2.1.7 Sales-Soft drinks: This line item shows the sale of "Soft drinks", not used as mix in mixed drinks, sold by the bottle or can and served by the bar tender. Soft drinks used as mix are not clearly accounted for elsewhere. For further information, contact the Food and Beverage Manager
 - 1.2.1.8 Sales-Food. Modified. This item now shows only food sold in the Upstairs Lounge. The menu is not available. No further breakdown by menu item is available. Food and Beverage Manager
 - 1.3 Sub-total Sales Upstairs Lounge
 - 1.4 **Downstairs Bar** (new sub-heading). The beverage prices reflect the "Downstairs Entertainment Charge" which was separated out to allow for comparability. That was a clunky way of doing things and will no longer be necessary when the bookkeeper and bar staff implement the modified "Point of Sale" data capture equipment which will show all the details (what sold, quantities, brands, time, etc) needed for managing the food and beverage operations.
 - 1.4.1 Sales - Beer
 - 1.4.2 Sales-Liquor
 - 1.4.3 Sales-Liqueur
 - 1.4.4 Sales-Wine
 - 1.4.5 Sales-Coolers
 - 1.4.6 Sales-Soft drinks
 - 1.4.7 Sales - Beer 0.5%
 - 1.4.8 Sales-Food. Modified. This item now shows only food sold in the Downstairs Hall. Food and Beverage Manager
 - 1.5 Sub-total Sales Downstairs Hall
 - 1.6 Total Food and Beverage Sales. This line item shows the sum of "Sales Revenue" that comes from the bar (both upstairs and downstairs).
 - 2 OTHER REVENUE
 - 2.1 Suspense Account (new item). There still is a line item called "Miscellaneous Revenue" and its use should be gradually eliminated or greatly reduced over time, with the introduction of this Suspense Account which is the proper accounting standard method for recording funds that don't seem to have a home at the time of posting. It appears that money would show up in the "Misc-Revenue" line item when no one knew where to report it. That is the proper role of a "Suspense Account" where entries are made temporarily until their proper accounting can be resolved. This makes it possible for month end reports to be issued the following day rather than several days or weeks later. Treasurer (bookkeeper) should take charge of this change.
 - 2.2 Sales-Legion Supplies. This line item shows the sale of "Legion Supplies" which are kept behind the Upstairs Lounge bar and sold over the counter by the bar tender (from time to time), and at other times and at other locations by the President (not sure why it

happens this way...). While the sale of Legion Supplies may be important to members, this is in fact a separate business line and should be accounted as a line item under "Sales - Other". Responsible person is the President

- 2.3 Misc Revenue: There is no description of this item available at this time. It appears to be where money shows up when no one knows where to report it. That is the proper role of a "Suspense Account" where entries are made temporarily until their proper accounting can be resolved. See above discussion
- 2.4 **Lottery Operations** (new sub-heading). Trust account. Always report all the details. NOTE that a trust account is separate from regular bank accounts in that it is a segregated account.
 - 2.4.1 Bingo: Bingo is one of the Lottery operations and the funds should be held in a separate trust account and not in General Revenue. For further information, contact the Chair, Lottery Operations.
 - 2.4.2 Nevada Management Fee: This is another lottery operation. Chair, Lottery Operations
- 2.5 Memberships
- 2.6 Events and Activities (Modified from "Special Events")
- 2.7 Members and Guests Events and Activities only (new sub-heading)
 - 2.7.1 <to be determined>
- 2.8 **Public Entertainment** (new sub-heading)
 - 2.8.1.1 New Years Day Levee
 - 2.8.1.2 New Years Eve
 - 2.8.1.3 Down East Kitchen Party
 - 2.8.1.4 Country music dances
 - 2.8.1.5 Non-member music cover charge: This is an "Entertainment" related revenue stream. There should be a category for "Entertainment Operations" where revenue streams like this should be accounted for. For further information contact the Chair, Entertainment Committee
 - 2.8.2 Bus Trips-Excess Funds: This line item is not clear to the average reader. It looks like an accounting entry to balance the books... Treasurer (bookkeeper)
- 2.9 **Hall Rentals:** Hall Rentals is a business line that should be accounted for by itself. It is NOT "Entertainment" and it is NOT "Food and Beverage Operations" although "Hall Rentals" may rely on both at some time or another. This income represents the alternative to letting the space sit empty (and giving the space away for free, which should be entered as a revenue and a promotional expense to properly represent the cost of those practices...). This is the responsibility of the person who has the final authority to rent out the hall on behalf of the Branch.
 - 2.9.1 Hall Rental, Hall Rental Agent
 - 2.9.1.1 Upstairs Hall
 - 2.9.1.1.1 Fees, Hall Rental, Upstairs
 - 2.9.1.1.2 Upstairs Hall Rental-clean-up fees retained

- 2.9.1.1.3 Hall Rental deposits retained
- 2.9.1.2 Downstairs Hall
 - 2.9.1.2.1 Fees, Hall Rental, Downstairs
 - 2.9.1.2.2 Hall Rental-clean-up fees retained
 - 2.9.1.2.3 Hall Rental deposits retained

- 2.10 Remembrance and Commemoration Events and Activities (new sub-heading)
 - 2.10.1 Battle of the Atlantic
 - 2.10.2 Battle of Britain
 - 2.10.3 Veterans' Dinner
 - 2.10.3.1 Ticket sales
 - 2.10.3.2 Subsidies to pay for veterans in attendance (from Poppy Fund)
 - 2.10.3.3 Donations
 - 2.10.4 Remembrance Dinner
 - 2.10.4.1 Ticket Sales
 - 2.10.4.2 Donations
 - 2.10.5 Remembrance Day
 - 2.10.6 Replacement of flags (Winston Park, Cenotaph)
 - 2.10.7 Other

- 2.11 **Sports** (new sub-heading) (roll up for general reporting but produce a special report showing details for the Chair, Sports Committee who will report the levels of participation, revenues and expenses monthly)
 - 2.11.1 Bull Shooters/Saturday Pool: Chair, Sports Committee.
 - 2.11.2 Wednesday Games Club: Chair, Sports Committee
 - 2.11.3 Wednesday Pool League: Chair, Sports Committee
 - 2.11.4 Wednesday Bid Euchre: Chair, Sports Committee
 - 2.11.5 Monday Sandbags: Chair, Sports Committee
 - 2.11.6 Monday Winter Bid Euchre: Chair, Sports Committee
 - 2.11.7 Magic League: This appears to be yet another of the Sports operations. Chair, Sports Committee
 - 2.11.8 Pool Table: This may or may not be another Sports operation. The way it is written, it suggests this is income from a coin-operated pool table. If so, the revenue needs to be accounted differently than Sports. If not, it needs some clarification. Chair, Sports Committee (maybe)
 - 2.11.9 Thursday Winter Darts: Chair Sports Committee
 - 2.11.10 Sunday Winter Darts: Chair, Sports Committee

- 2.12 **Fund Raising and Planned Giving** (new sub-heading)
 - 2.12.1 Donations: This is a general account where only SOME of the various kinds of "Donations" received during the year are recorded. There should be a category for "Donations" OR "Fund Raising and Planned Giving Operations" that shows the sum total of donations, with breakout in the T-accounts as necessary. Treasurer
 - 2.12.2 Donations - Ladies Auxilliary: This is a specific account where only one type of Donation is recorded. Treasurer (bookkeeper)
 - 2.12.3 Grants: This is where income from "Grants" is recorded. No information on the source

of these grants is available. This might be something that should be shown under a new heading "Fund Raising and Planned Giving Operations" OR under a new heading "Grants and Contributions" which is a generally accepted practice. In any case, this is probably the responsibility of the Treasurer unless there is a Fund Raising Committee Chair...

- 2.12.4 **Contributions** (new heading under "Fund Raising and Planned Giving")
- 2.13 Capital Projects Fund Transfers: This is not defined. Probably the responsibility of the Treasurer unless there is a Capital Projects Fund Committee Chair. Further details are required.
- 2.14 Zone/District Events: This is not defined. The source of these funds is unknown. I have no advice to give here. All I know is this is not very clear... I would assign responsibility to the President until further clarified.
- 2.15 Interest, Fees and Commissions
 - 2.15.1 Interest on investments
 - 2.15.2 ATM commissions: The ATM in the upstairs entrance is a separate business line. The income from the ATM commissions and the opportunity cost of lost interest on the money loaded in the machine should be used to decide if keeping the ATM makes good business sense, in the face of debit cards and credit cards. Treasurer
- 2.16 TOTAL OTHER REVENUE. This line sums all income from sources "Other" than Food and Beverage Operations. The responsible officer is the Treasurer and many committee chairs and organizers of events and activities. This is clearly too many people to hold any one person accountable. All of these items should be reported through the Branch Finance Management Committee, chaired by the Treasurer.
- 2.17 TOTAL REVENUE. This is the sum of all revenue from all sources. The proper accounting for these funds is actually done by the Branch bookkeeper under the direction of the Treasurer. Funds held in trust shall be held in segregated bank accounts.
- 3 EXPENSES. This section contains ALL the expenses paid by the Branch. Details should be available in the "T accounts" for each line item. No expenditure should be made without two signing officers agreeing (no blank cheques)
- 4 Food and Beverage
 - 4.1 **Cost of Goods Sold** (formerly "Sales Expenses". That heading contained mostly food and beverage expenses with a couple of odd line items mixed in.)
 - 4.1.1 Purchases-Beer
 - 4.1.2 Purchases-Liquor
 - 4.1.3 Purchases-Liqueur
 - 4.1.4 Purchases-Wine
 - 4.1.5 Purchases-Coolers
 - 4.1.6 Purchases-Soft drinks
 - 4.1.7 Purchases-Beer 0.5%
 - 4.1.8 Bar Supplies
 - 4.1.9 Soft drinks used as mix

- 4.1.10 Fresh fruit (lemons, limes, oranges, bananas, etc)
- 4.1.11 Pickles, preserves (candied cherries, olives, cocktail onions, etc)
- 4.1.12 Angostura bitters, Worstershire sauce, etc
- 4.1.13 Salt, sugar

- 4.2 Inventory adjustment. This line item appears to show the "shrinkage" (loss by evaporation or theft or misplaced stock). For further information, contact the Food and Beverage Manager.
- 4.3 Breakage/Spillage/Spoilage Adjustment: This line item should show the value of beverage that was wasted in process of making a sale. Included in this line item is genuine breakage of containers and spillage of unsold product. Mistakes by bar tenders (customer asks for Molson Canadian and is served a Coors Lite in error) requires the open container to be counted as waste (spillage) because it cannot be sold to another customer. Food and Beverage Manager

- 4.4 Purchases-Food. Food and Beverage Manager

- 4.5 Purchases-Legion Supplies. Same as comment in SALES. This business line should be delegated to a person other than the President, who becomes responsible for the sale (resale) of items purchased from Dominion Command for sale to members and guests. This should be a profit making endeavour (and it does seem so based on the sales reported last fiscal year). Responsible Officer: President

- 4.6 Pick-ups/Delivery. This line item needs explanation. If this is local travel cost reimbursement for staff to pick up stock, then it should be accounted for accordingly. If this is paying a supplier to deliver goods we will resell, then it needs to be explained. Tentatively Food and Beverage Manager
- 4.7 Total Sales Expenses

- 4.8 PAYROLL EXPENSES
- 4.8.1 Wages-Bar Operations, Food and Beverage Manager
- 4.8.2 Office Accounting, Treasurer
- 4.8.3 Wages-Building Maintenance. This line items is not clearly named. Does this include handyman expenses? Light repair and maintenance? Or just janitorial/custodial costs? Chair, Building Committee???
- 4.8.4 EI Expense. Employment Insurance is paid for all waged and salaried employees. Treasurer.
- 4.8.5 CPP Expense. Canada Pension Plan contributions are paid by the Employer for all employees under the age of 71. Treasurer
- 4.8.6 Other Employment Expense. Needs details. Treasurer
- 4.8.7 Uniforms
- 4.8.7.1 Employee shirts. Food and Beverage Manager
- 4.8.8 W.S.I.B. Expense. Workplace Safety and Insurance Board payments are paid by the Employer for all waged and salaried employees. Workplace Safety and Insurance Board is an independent agency of the Ministry of Labour in Ontario, Canada responsible for providing workers' compensation to Ontario workers and no-fault insurance for Ontario's

- employers. Treasurer (bookkeeper)
- 4.8.9 Smart Serve certification: This line item shows the cost of staff training in order to be able to serve alcohol (Liquor Control Board of Ontario). Treasurer
- 4.8.10 TOTAL PAYROLL EXPENSE
- 4.8.11 UTILITIES & MONTHLY BILLS
 - 4.8.11.1 Hydro Ottawa. This is the cost of metered electricity. Chair, Building Committee
 - 4.8.11.2 Enbridge Gas. This is the cost of metered natural gas. Chair, Building Committee
 - 4.8.11.3 City of Ottawa Water/Sewer. This is the cost of metered water provided by the City of Ottawa, plus a sewer surcharge which is a percentage of the metered water charge. Chair, Building Committee
 - 4.8.11.4 Telecommunications and Information Technology Systems (new sub-heading). This is a mishmash of telecommunications expenses. This should be detailed under a new heading "Telecommunications and Information Technology Systems". Chair, Building Committee
 - 4.8.11.4.1 Rogers Cable
 - 4.8.11.4.2 Internet
 - 4.8.11.4.3 Telephone
 - 4.8.11.5 **Security** (new sub-heading) This is currently a mishmash of physical and electronic surveillance security costs. This should be detailed under a new heading of "Security" which could be broken out by physical, personnel, and technical types of security (or not)
 - 4.8.11.5.1 ADT
 - 4.8.11.5.2 TYCO
 - 4.8.11.5.3 Kodiak
 - 4.8.11.5.4 Locksmiths
 - 4.8.11.5.5 Other Security
 - 4.8.11.6 Waste Disposal Contracts. (New sub-heading) This looks like two or more contracts for waste disposal. This could be shown under a new heading of "Waste Disposal Contracts" (assuming this is an accurate description).
 - 4.8.11.6.1 BFI
 - 4.8.11.6.2 Progressive Waste Solutions
 - 4.8.11.6.3 Recycling
- 4.9 TOTAL UTILITIES & MONTHLY BILLS
- 4.10 GENERAL & ADMINISTRATION
 - 4.10.1 General/Miscellaneous Expense. Any time a "General/Miscellaneous" heading appears, it usually reflects a shortcoming in the Chart of Accounts... Treasurer (bookkeeper)
 - 4.10.2 Support to the Executive
 - 4.10.2.1 President
 - 4.10.2.1.1 Free Issue. This line item is the subject of some misunderstanding... it reflects

the cost of being a good host (i.e. giving drinks and food away.) In most military messes, the Mess President is given a small budget to pay for the drinks of guests of the mess (visiting senior officers, heroes, wives (spouses) of guests, visiting dignitaries (eg the Mayor). This is so that the President can afford to host the (many?) important guests who inevitably visit from time to time. The President is usually the ONLY PERSON authorized to give away food and beverage under this line item. This line item is not for any other use. The amount is recorded on a "bar chit" and is to be signed by the President when he/she hosts guests of the Branch for which he is obligated by social convention to treat. The bar chit is included in the daily receipts and is accounted for by the bookkeeper.

Accountable officer: President

- 4.10.2.1.2 Volunteer appreciation event
- 4.10.2.1.3 Professional fees: Legal Counsel
- 4.10.2.1.4 Professional fees: consultants
- 4.10.2.1.5 Other

- 4.10.2.2 Vice Presidents

- 4.10.2.3 Secretary

- 4.10.2.4 Treasurer
 - 4.10.2.4.1 Professional fees: Accountant for financial advice
 - 4.10.2.4.2 Professional fees: Auditor
 - 4.10.2.4.3 Professional fees: Insurance appraiser

 - 4.10.2.4.4 Committee Chairs (sub-heading)
 - 4.10.2.4.4.1 Food and Beverage Manager
 - 4.10.2.4.4.1.1 Professional fees - food and beverage consultant
 - 4.10.2.4.4.2 Chair, Entertainment Committee
 - 4.10.2.4.4.2.1 Professional fees (commission) - event promoter
 - 4.10.2.4.4.3 Chair, Building Committee
 - 4.10.2.4.4.3.1 Professional fees (commission) - hall rental agent

- 4.10.3 Communications
 - 4.10.3.1 Printing
 - 4.10.3.2 Public Relations (Outreach)
 - 4.10.3.2.1 Website
 - 4.10.3.2.1.1 Newsletter (soft copy)
 - 4.10.3.2.1.2 Calendar (soft copy)
 - 4.10.3.2.2 Twitter
 - 4.10.3.2.3 Facebook page
 - 4.10.3.2.4 Advertising

- 4.10.3.2.5 other
- 4.10.3.3 Internal Communications (with members)
 - 4.10.3.3.1 Newsletter (hard copy)
 - 4.10.3.3.2 Calendar (hard copy)
- 4.10.3.4 Membership services (new sub-heading)
 - 4.10.3.4.1 Membership Expense. The details need to be clarified.
 - 4.10.3.4.2 Early Bird winners. This line item (according to several persons) is related to the Membership Portfolio, and is the prize costs to reward members who renew early (BUT who also get a cut rate on renewal, representing a DOUBLE reward for early renewal... is this good business practice?) Chair, Membership Committee. The details need to be clarified.
 - 4.10.3.4.2.1 Birthday/Anniversary greetings. This item includes the purchase and mailing of birthday greetings to members (some or all?) Not clear... We had this discussion on the weekend. Is this part of "Membership" or "Visitations"? If so, there needs to be some clarification and more accurate accounting
 - 4.10.3.4.2.1.1 purchase of cards and envelopes
 - 4.10.3.4.2.1.2 postage
 - 4.10.3.4.3 Visitations
 - 4.10.3.4.3.1 Hospital/Veterans Visiting Expense. Service Officer (or is there a separate person responsible for visiting?) The details need to be clarified.
 - 4.10.3.4.4 Veteran Services (regardless of membership status)
 - 4.10.3.4.4.1 Services Officer
- 4.10.4 Chair, Building Committee
 - 4.10.4.1.1.1 Building Maintenance (new subheading), Chair, Building Committee
 - 4.10.4.1.1.2 Cleaning Supplies
 - 4.10.4.1.1.3 Minor repairs
- 4.10.5 Information and Computing Technology (new sub-heading, rolled up except for reporting purposes) (includes office equipment)
 - 4.10.5.1 Point Of Sale (POS) equipment with inventory tracking (feeding a stock level control function), hourly sales reporting (feeding business decision making), etc
 - 4.10.5.2 Computer equipment (new sub-heading)
 - 4.10.5.3 Telephones
 - 4.10.5.4 Digital Cable TV
 - 4.10.5.5 Internet service (monthly)
 - 4.10.5.6 Office Supplies/Expenses (other)
- 4.10.6 Insurance. We purchase various types of insurance coverage against different types of risks. The building and contents are insured against fire and theft. There is liability insurance in case someone is injured on our property. The executive is covered by "Directors and Officers Liability" insurance in the event someone sues the Branch (otherwise we might never get anyone to stand for office if they were to be held personally liable). Treasurer

4.10.7 Banking Charges

- 4.10.7.1 Interest on overdraft. This line item includes interest expenses for servicing the overdraft situation with the bank account (currently standing at over \$44,000)/ Treasurer
- 4.10.7.2 Bank Service Charges. This line item pays for monthly service charges for operating the bank account with chequing privileges. Treasurer

4.10.8 Licensing. Licenses are a necessary evil.

- 4.10.8.1 Lottery licenses
- 4.10.8.2 Liquor licenses
- 4.10.8.3 City business license (food and beverage)

4.10.9 Legion "franchise" fees

- 4.10.9.1 Zone/District per capital tax. This line item shows the amounts of money this Branch is required to pay to the Zone and the District, and is based on the number of members in the PREVIOUS year. President with Chair, Membership Committee and the Treasurer
- 4.10.9.2 Convention Expense. These are recurring expenses to attend conventions. President
- 4.10.9.3 Zone/District/Ontario Sports. This item relates to sports. This item needs clarification. Is this entry fees for competitions or a remittance based on the number of members participating at the Branch level, or the cost of replacing worn-out or broken or missing sports gear? Chair, Sports Committee

4.10.10 Honours and Awards

4.11 Events and Activities (Modified from "Special Events")

4.12 Members and Guests Events and Activities only (new sub-heading)

4.12.1 <to be determined>

4.13 Public Entertainment (new sub-heading) (each event/activity requires an event costing/approval request)

- 4.13.1.1 New Years Day Levee
- 4.13.1.2 New Years Eve
- 4.13.1.3 Down East Kitchen Party
- 4.13.1.4 Country music dances

4.14 Hall Rentals: Hall Rentals is a business line that should be accounted for by itself. It is NOT "Entertainment" and it is NOT "Food and Beverage Operations" although "Hall Rentals" may rely on both at some time or another. There will be expenses related to earning income. This is the responsibility of the person who has the final authority to rent out the hall on behalf of the Branch.

4.14.1 Expenses related to ownership (rental) of tables, chairs, linen, silverware, china, glassware, pots, knives, etc that we use to produce revenue when renting the halls. Hall Rental Agent

- 4.14.2 Extra cleaning
- 4.14.3 Extra security
- 4.14.4 Other

4.15 Remembrance and Commemoration Events and Activities (new sub-heading)

- 4.15.1 Battle of the Atlantic
 - 4.15.1.1 band
 - 4.15.1.2 wreaths
 - 4.15.1.3 hosting (food)
 - 4.15.1.4 police escort
 - 4.15.1.5 other
- 4.15.2 Battle of Britain
 - 4.15.2.1 band
 - 4.15.2.2 wreaths
 - 4.15.2.3 hosting (food)
 - 4.15.2.4 police escort
 - 4.15.2.5 other
- 4.15.3 Veterans Dinner
 - 4.15.3.1 caterer
 - 4.15.3.2 band
- 4.15.4 Remembrance Dinner
 - 4.15.4.1 caterer
 - 4.15.4.2 band
- 4.15.5 Remembrance Day
 - 4.15.5.1 band
 - 4.15.5.2 wreaths
 - 4.15.5.3 hosting (food)
 - 4.15.5.4 police escort
 - 4.15.5.5 other
- 4.15.6 Replacement of flags (Winston Park, Cenotaph)
- 4.15.7 Other

4.16 Sports (new sub-heading) (roll up for general reporting but produce a special report showing details for the Chair, Sports Committee who will report the levels of participation, revenues and expenses monthly). Chair, Sports Committee

- 4.16.1 Bull Shooters/Saturday Pool
- 4.16.2 Wednesday Games Club
- 4.16.3 Wednesday Pool League
- 4.16.4 Wednesday Bid Euchre
- 4.16.5 Monday Sandbags
- 4.16.6 Monday Winter Bid Euchre
- 4.16.7 Thursday Winter Darts
- 4.16.8 Sunday Winter Darts
- 4.16.9 Magic League: This appears to be yet another of the Sports operations. Chair, Sports Committee
- 4.16.10 Pool Table: This may or may not be another Sports operation. The way it is

written, it suggests this is income from a coin-operated pool table and the related expenses to operate a pay-to-play pool table. If so, the revenue needs to be accounted differently than Sports. If not, it needs some clarification. Chair, Sports Committee (maybe)

- 4.16.11 Building
- 4.16.11.1 Kitchen Repairs/Equipment/Access. Is this a capital expenditure or routine operations and maintenance cost (eg running repairs, planned maintenance such as filter replacement)? Chair, Building Committee with (or without) the Food and Beverage Manager
- 4.16.11.2 Bar Repairs/Equipment...
- 4.16.11.3 Showcase Expense (assume related to the artifacts on display)
- 4.16.11.4 Building Repairs/Maintenance. This item is not well explained. As per elsewhere, is this a capital expenditure or routine operations and maintenance cost (eg running repairs, planned maintenance such as filter replacement)? Chair, Building Committee
- 4.16.11.5 Equipment Repairs/Replacements. This item is not well explained. As per elsewhere, is this a capital expenditure or routine operations and maintenance cost (eg running repairs, planned maintenance such as filter replacement)? Food and Beverage Manager with Chair Building Committee
- 4.16.11.6 Elevator Expenses/Maintenance. Chair Building Committee
- 4.17 TOTAL GENERAL & ADMIN
- 4.18 TOTAL EXPENSE
- 5 NET INCOME/LOSS