

Client: **16015 - THE AMERICAN LEGION, DEPARTMENT OF GEORGIA**
 Engagement: **2022 - The American Legion, Department of Georgia**
 Period Ending: **7/31/2023**
 Trial Balance: **1066 - CON WTB**
 Workpaper: **1065 - TAL CON trial balance by leads.**

Account	Description	TAL 7/31/2023	SAL 7/31/2023	ALR 7/31/2023	CONSOL 7/31/2023	1st PP-CONSOL 7/31/2022
Group : [2000]	Cash & Equivalents					
Subgroup : [2005]	Cash & Equivalents -Unrestricted					
10201	Ameris bank account -SAL	0.00	7,939.55	0.00	7,939.55	15,509.33
10202	Ameris Money Mkt 0474	262,044.73	0.00	0.00	262,044.73	258,334.15
10203	Ameris Checking 0463	67,735.64	0.00	0.00	67,735.64	174,899.94
10400	Ameris CD - 8186	114,393.25	0.00	0.00	114,393.25	113,346.79
10401	Ameris bank CD- SAL	0.00	10,162.53	0.00	10,162.53	10,033.96
10501	Regions bank ALR	0.00	0.00	12,142.68	12,142.68	8,378.95
10600	Ameris Money Mkt 3613	52,161.97	0.00	0.00	52,161.97	101,766.65
10601.01	Ameris -Jr leadership camp bank account	0.00	4,456.37	0.00	4,456.37	3,248.98
10605	Ameris Checking 3512	3,981.03	0.00	0.00	3,981.03	0.00
10710	Vanguard Money Market-now edward jones	128,547.57	0.00	0.00	128,547.57	124,118.10
10711	EJ Label Fund - 05643-1-9	24,796.70	0.00	0.00	24,796.70	24,004.84
10712	EJ General Fund MM - 15809-1-8	128,320.78	0.00	0.00	128,320.78	49,229.71
10715	EJ Commanders Project - 15810-1-5	20,804.39	0.00	0.00	20,804.39	29,965.63
10801	Ameris bank Campaign fund	0.00	3,890.52	0.00	3,890.52	3,890.52
10900	Less: allocate for funds held for posts	(75,470.73)	0.00	0.00	(75,470.73)	(75,458.00)
Subtotal [2005]	Cash & Equivalents -Unrestricted	727,315.33	26,448.97	12,142.68	765,906.98	841,269.55
Subgroup : [2010]	Cash & Equivalents-Restricted					
10600.01	BUSINESS MONEY MARKET 5682-Held for posts	100,568.72	0.00	0.00	100,568.72	127,066.35
10600.02	Ameris Money Mkt 5569-Held for posts	27,163.09	0.00	0.00	27,163.09	0.00
10609	Ameris restricted money mkt 5666-Emergency	75,995.15	0.00	0.00	75,995.15	75,589.41
10610	Ameris Money Mkt held for post 5674	392,077.08	0.00	0.00	392,077.08	386,531.57
10615	Ameris CD (medical reserves) - 0642	271,321.87	0.00	0.00	271,321.87	269,159.98
10713	EJ Building Fund - 15811-1-4	169,417.89	0.00	0.00	169,417.89	105,365.09
10714	EJ Medical Research MM - 15812-1-3	66,161.34	0.00	0.00	66,161.34	63,656.57
10901	Funds held for posts	75,470.73	0.00	0.00	75,470.73	75,458.00
Subtotal [2010]	Cash & Equivalents-Restricted	1,178,175.87	0.00	0.00	1,178,175.87	1,102,826.97
Total [2000]	Cash & Equivalents	1,905,491.20	26,448.97	12,142.68	1,944,082.85	1,944,096.52
Group : [2200]	Notes Receivable					
Subgroup : [2205]	Notes Receivable - Current					
13000.02	Current portion of notes receivable	43,796.45	0.00	0.00	43,796.45	40,869.00
Subtotal [2205]	Notes Receivable - Current	43,796.45	0.00	0.00	43,796.45	40,869.00
Subgroup : [2210]	Notes Receivable - Noncurrent					
13000.01	Less: Current portion	(43,796.45)	0.00	0.00	(43,796.45)	(40,869.00)
13000.03	Less: allowance for bad debt	(206,446.37)	0.00	0.00	(206,446.37)	(218,973.00)
13012	Post 012, Rockmart	2,321.16	0.00	0.00	2,321.16	4,111.76
13063	Post 063, Augusta	10,576.68	0.00	0.00	10,576.68	11,009.04
13070	Post 070, Villa Rica	45,484.45	0.00	0.00	45,484.45	57,800.15
13100	Sheriff's Road	11,458.38	0.00	0.00	11,458.38	11,458.38
13145	Post 145, Douglasville	110,751.50	0.00	0.00	110,751.50	119,901.50

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13264	Post 264, Mableton	8,595.95	0.00	0.00	8,595.95	15,595.95
13296	Post 296, Marietta	52,502.29	0.00	0.00	52,502.29	53,202.29
13505	Post 505, Augusta	53,756.46	0.00	0.00	53,756.46	54,056.46
13519	Post 519, Thomasville	9,557.19	0.00	0.00	9,557.19	10,357.19
13544	Post 544, Carlo	15,710.50	0.00	0.00	15,710.50	16,010.50
13577	Post 577, Barnesville	5,079.26	0.00	0.00	5,079.26	5,079.26
13594	Note - Post 594-Turner	34,400.00	0.00	0.00	34,400.00	40,000.00
Subtotal [2210]	Notes Receivable - Noncurrent	109,951.00	0.00	0.00	109,951.00	138,740.48
Total [2200]	Notes Receivable	153,747.45	0.00	0.00	153,747.45	179,609.48
Group : [2400]	Accounts Receivables-Other					
Subgroup : [2420]	Advances to Posts					
12900	Advances to Posts	24,139.70	0.00	0.00	24,139.70	24,136.76
13509	AR-other	1,750.00	0.00	0.00	1,750.00	0.00
Subtotal [2420]	Advances to Posts	25,889.70	0.00	0.00	25,889.70	24,136.76
Total [2400]	Accounts Receivables-Other	25,889.70	0.00	0.00	25,889.70	24,136.76
Group : [2600]	Prepaid Expenses					
Subgroup : [2605]	Prepaid Expenses					
14000	Prepaid Insurance/Maintenance	6,643.81	0.00	0.00	6,643.81	6,440.72
Subtotal [2605]	Prepaid Expenses	6,643.81	0.00	0.00	6,643.81	6,440.72
Total [2600]	Prepaid Expenses	6,643.81	0.00	0.00	6,643.81	6,440.72
Group : [3000]	Investments					
Subgroup : [3005]	Investments-Current, unrestricted					
10601	EJ General Fund - 15809-1-8	185,338.95	0.00	0.00	185,338.95	255,987.45
10607	Vanguard investments -now Edward Jones	62,114.13	0.00	0.00	62,114.13	50,198.92
Subtotal [3005]	Investments-Current, unrestricted	247,453.08	0.00	0.00	247,453.08	306,186.37
Subgroup : [3010]	Investments-Noncurrent, restricted					
10603	EJ Building Fund - 15811-1-4	920,066.80	0.00	0.00	920,066.80	937,280.37
10604	EJ Medical Research - 15812-1-3	9,795.70	0.00	0.00	9,795.70	10,002.60
Subtotal [3010]	Investments-Noncurrent, restricted	929,862.50	0.00	0.00	929,862.50	947,282.97
Total [3000]	Investments	1,177,315.58	0.00	0.00	1,177,315.58	1,253,469.34
Group : [3200]	Property & Equipment					
Subgroup : [3205]	Buildings					
17500	Headquarters Building	902,993.69	0.00	0.00	902,993.69	902,993.69
Subtotal [3205]	Buildings	902,993.69	0.00	0.00	902,993.69	902,993.69
Subgroup : [3215]	Furniture & Fixtures					
17000	Furniture & Fixtures	43,703.53	0.00	0.00	43,703.53	43,703.53
Subtotal [3215]	Furniture & Fixtures	43,703.53	0.00	0.00	43,703.53	43,703.53
Subgroup : [3220]	Land					
14200	Land	279,225.00	0.00	0.00	279,225.00	279,225.00
Subtotal [3220]	Land	279,225.00	0.00	0.00	279,225.00	279,225.00

Account	Description	TAL 7/31/2023	SAL 7/31/2023	ALR 7/31/2023	CONSOL 7/31/2023	1st PP-CONSOL 7/31/2022
Subgroup : [3230]	Machinery &/or Equipment					
16000	Equipment	94,597.08	0.00	0.00	94,597.08	94,597.08
Subtotal [3230]	Machinery &/or Equipment	94,597.08	0.00	0.00	94,597.08	94,597.08
Subgroup : [3235]	Vehicles					
16050	Chevrolet Traverse 2023	50,059.03	0.00	0.00	50,059.03	0.00
Subtotal [3235]	Vehicles	50,059.03	0.00	0.00	50,059.03	0.00
Total [3200]	Property & Equipment	1,370,578.33	0.00	0.00	1,370,578.33	1,320,519.30
Group : [3300]	Accumulated Depreciation					
Subgroup : [3305]	Accumulated Depreciation					
18000	Accumulated Depreciation	(694,201.72)	0.00	0.00	(694,201.72)	(666,772.81)
Subtotal [3305]	Accumulated Depreciation	(694,201.72)	0.00	0.00	(694,201.72)	(666,772.81)
Total [3300]	Accumulated Depreciation	(694,201.72)	0.00	0.00	(694,201.72)	(666,772.81)
Group : [3500]	Operating lease ROU asset					
Subgroup : [3510]	Other assets					
15300	Operating Lease	14,190.09	0.00	0.00	14,190.09	4,344.29
Subtotal [3510]	Other assets	14,190.09	0.00	0.00	14,190.09	4,344.29
Total [3500]	Operating lease ROU asset	14,190.09	0.00	0.00	14,190.09	4,344.29
Group : [4100]	Accounts Payable					
Subgroup : [4105]	A/P - Trade					
22004	National Emergency Fund	(35,129.00)	0.00	0.00	(35,129.00)	(45,129.00)
22005	Children's Miracle Network	0.00	0.00	0.00	0.00	(400.00)
22006	American Legion Legacy Scholars	0.00	0.00	0.00	0.00	(7,550.00)
22008	Childrens Welfare Foundation	0.00	0.00	0.00	0.00	(491.00)
22009	Boys State fund	0.00	0.00	0.00	0.00	(250.00)
25000.01	Accounts payable	(4,195.81)	0.00	0.00	(4,195.81)	0.00
Subtotal [4105]	A/P - Trade	(39,324.81)	0.00	0.00	(39,324.81)	(53,820.00)
Subgroup : [4115]	AP-Other					
24401	Payable to SAL	0.00	0.00	0.00	0.00	(1,969.00)
24403	Past Dept Cmdr's of GA	0.00	0.00	0.00	0.00	(783.96)
Subtotal [4115]	AP-Other	0.00	0.00	0.00	0.00	(2,752.96)
Total [4100]	Accounts Payable	(39,324.81)	0.00	0.00	(39,324.81)	(56,572.96)
Group : [4200]	Income taxes payable					
Subgroup : [4215]	Income taxes payable					
22500	Federal income taxes payable	(4,358.00)	0.00	0.00	(4,358.00)	(3,780.00)
22600	State income taxes payable	(1,193.00)	0.00	0.00	(1,193.00)	(1,035.00)
Subtotal [4215]	Income taxes payable	(5,551.00)	0.00	0.00	(5,551.00)	(4,815.00)
Total [4200]	Income taxes payable	(5,551.00)	0.00	0.00	(5,551.00)	(4,815.00)
Group : [4300]	Accrued Expenses					

Account	Description	TAL 7/31/2023	SAL 7/31/2023	ALR 7/31/2023	CONSOL 7/31/2023	1st PP-CONSOL 7/31/2022
Subgroup : [4305]	Accrued payroll					
24100	FICA - Withholding	0.00	0.00	0.00	0.00	(2,015.94)
24150	Medicare - Withholding	0.00	0.00	0.00	0.00	(471.46)
24200	Federal Withholding Tax	0.00	0.00	0.00	0.00	(1,634.00)
24300	Georgia State W/H Tax	0.00	0.00	0.00	0.00	(623.35)
24320	FUTA Payable	0.00	0.00	0.00	0.00	(24.73)
24340	SUTA Payable	0.00	0.00	0.00	0.00	(3.02)
24500	IRA Withholding	(3,990.00)	0.00	0.00	(3,990.00)	(1,297.12)
Subtotal [4305]	Accrued payroll	(3,990.00)	0.00	0.00	(3,990.00)	(6,069.62)
Subgroup : [4310]	Accrued expenses -other					
22300	Accrued expense	(22,926.14)	0.00	0.00	(22,926.14)	(11,532.83)
Subtotal [4310]	Accrued expenses -other	(22,926.14)	0.00	0.00	(22,926.14)	(11,532.83)
Subgroup : [4306]	Funds held for Posts					
27000	Buford, Post 534 funds	(127,731.81)	0.00	0.00	(127,731.81)	(127,053.66)
27100	Winder Post 53 funds	(75,470.73)	0.00	0.00	(75,470.73)	(75,470.73)
27250	Post 262 Lawrenceville funds	(392,077.08)	0.00	0.00	(392,077.08)	(386,531.57)
Subtotal [4306]	Funds held for Posts	(595,279.62)	0.00	0.00	(595,279.62)	(589,055.96)
Total [4300]	Accrued Expenses	(622,195.76)	0.00	0.00	(622,195.76)	(606,658.41)
Group : [4500]	Capital Leases					
Subgroup : [4505]	Capital Leases - Current					
2230.02	Current portion of copier lease liability	(5,495.25)	0.00	0.00	(5,495.25)	(1,879.69)
Subtotal [4505]	Capital Leases - Current	(5,495.25)	0.00	0.00	(5,495.25)	(1,879.69)
Subgroup : [4510]	Capital Leases - Noncurrent					
2230	Copier lease liability for right of use	(14,190.09)	0.00	0.00	(14,190.09)	(4,344.29)
2230.01	Less: current portion of lease liability	5,495.25	0.00	0.00	5,495.25	1,879.69
Subtotal [4510]	Capital Leases - Noncurrent	(8,694.84)	0.00	0.00	(8,694.84)	(2,464.60)
Total [4500]	Capital Leases	(14,190.09)	0.00	0.00	(14,190.09)	(4,344.29)
Group : [5400]	Net Assets					
Subgroup : [5405]	Without donor restrictions					
29001	Retained earnings/net assets w/o donor restrictions	(3,352,391.20)	(32,682.79)	(8,378.95)	(3,393,452.94)	(3,494,501.54)
Subtotal [5405]	Without donor restrictions	(3,352,391.20)	(32,682.79)	(8,378.95)	(3,393,452.94)	(3,494,501.54)
Total [5400]	Net Assets	(3,352,391.20)	(32,682.79)	(8,378.95)	(3,393,452.94)	(3,494,501.54)
Group : [6000]	Support & revenue					
Subgroup : [6005]	Members' Dues					
30200	Dues - Regular	(134,761.28)	0.00	0.00	(134,761.28)	(134,758.09)
30300	PUFL Rebate	(43,103.90)	0.00	0.00	(43,103.90)	(22,968.00)
30301	Post 400 Dues-PUFL	0.00	0.00	0.00	0.00	(601.50)
30400	Post 400:30400 Dues - Post 400	(7,878.50)	0.00	0.00	(7,878.50)	(201.10)
30600	GA Legionnaire (.25/member)	(8,161.25)	0.00	0.00	(8,161.25)	(6,936.50)
31002	Member dues	0.00	(37,938.00)	0.00	(37,938.00)	(29,694.00)
31003	National returns	0.00	(5,125.00)	0.00	(5,125.00)	(3,539.00)
31805	Over/Short Dues	0.00	0.00	0.00	0.00	(4,555.50)

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35400	National Dues	(215,132.17)	0.00	0.00	(215,132.17)	(126,202.00)
35600	District Refunds	(32,460.00)	0.00	0.00	(32,460.00)	(36,849.00)
35800	Reserve Fund (.05/mbr)	(1,632.25)	0.00	0.00	(1,632.25)	(1,337.30)
60400	National Dues Paid:60400 Nat'l Dues - Current Year	86,310.50	0.00	0.00	86,310.50	98,585.00
60600	District Refunds	40,845.00	0.00	0.00	40,845.00	45,763.50
60610	Online Membership Post Refunds	51,389.58	0.00	0.00	51,389.58	0.00
60620	S.A.L. Detachment of GA Refund	3,134.00	0.00	0.00	3,134.00	0.00
62100	Natl Dues - Current Year	0.00	21,482.00	0.00	21,482.00	21,342.50
Subtotal [6005]	Members' Dues	(261,450.27)	(21,581.00)	0.00	(283,031.27)	(201,950.99)
Subgroup : [6010] Donations						
30100	Donated Revenues	0.00	0.00	(33,102.00)	(33,102.00)	(20,778.96)
30101	Donations - Commander's Project	(32,800.50)	0.00	0.00	(32,800.50)	(41,034.17)
31300	Donated Revenues	0.00	0.00	0.00	0.00	(16,029.50)
Subtotal [6010]	Donations	(32,800.50)	0.00	(33,102.00)	(65,902.50)	(77,842.63)
Subgroup : [6030] Affinity income and commissions						
32200	Insurance Commission	(56,624.25)	0.00	0.00	(56,624.25)	(110,778.14)
Subtotal [6030]	Affinity income and commissions	(56,624.25)	0.00	0.00	(56,624.25)	(110,778.14)
Subgroup : [6060] Other income						
30050.01	Employee Tax Credit	(96,445.62)	0.00	0.00	(96,445.62)	0.00
31200.01	Bond fees	0.00	0.00	0.00	0.00	(241.00)
31399	Misc. income	0.00	0.00	0.00	0.00	(634.26)
31800	Miscellaneous Income	(5,879.04)	0.00	0.00	(5,879.04)	(3,006.98)
32201	Emblem Sales	0.00	0.00	0.00	0.00	(3,270.43)
36600	Baseball	0.00	0.00	0.00	0.00	(300.00)
37001	Registration	0.00	0.00	0.00	0.00	(1,998.00)
37004	Southern Bloc	0.00	0.00	0.00	0.00	3,065.00
38000	Conventions:38000 Department Convention	(185.00)	0.00	0.00	(185.00)	0.00
38001	Registration	(6,902.34)	0.00	0.00	(6,902.34)	(9,571.02)
38002	Hotel	0.00	0.00	0.00	0.00	(370.36)
38003	Banquet	0.00	0.00	0.00	0.00	(13,244.03)
38200	Bond - Post Officers	(2,820.00)	0.00	0.00	(2,820.00)	(3,179.00)
38900	Department Conference	(25,277.81)	0.00	0.00	(25,277.81)	0.00
38905	Mid-Summer Conference	2,495.34	0.00	0.00	2,495.34	0.00
Subtotal [6060]	Other income	(135,014.47)	0.00	0.00	(135,014.47)	(32,750.08)
Subgroup : [6070] Investment income						
31000	Interest income	(51,951.19)	(28.57)	0.00	(51,979.76)	(39,894.48)
31200	Loan Interest (Notes)	0.00	0.00	0.00	0.00	(16,315.46)
31501	Dividend income	(14,929.22)	0.00	0.00	(14,929.22)	(272.23)
65601	Other Income:EJ Building Fund Unrealized Gain/Loss	1,213.54	0.00	0.00	1,213.54	0.00
65602	Other Income:EJ General Fund Unrealized Gain/Loss	648.50	0.00	0.00	648.50	0.00
65603	Other Income:EJ Medical Research Unrealized Gain/Loss	149.70	0.00	0.00	149.70	0.00
65604	Other Income:Vanguard Unrealized Gain/Loss	(11,859.21)	0.00	0.00	(11,859.21)	13,217.93
Subtotal [6070]	Investment income	(76,727.88)	(28.57)	0.00	(76,756.45)	(43,264.24)
Subgroup : [6080] Special project revenue						
31101	Special Project - Fund Raiser	0.00	0.00	0.00	0.00	(7,325.25)
31500	Label Program	0.00	0.00	0.00	0.00	(50.00)

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31550	Sweepstakes Program	0.00	0.00	0.00	0.00	(280.00)
31555	Special Project - Fund Raiser	0.00	0.00	0.00	0.00	(32,540.00)
37003	Banquet	0.00	0.00	0.00	0.00	(8,107.00)
37005	Shirts	0.00	0.00	0.00	0.00	514.63
Subtotal [6080]	Special project revenue	0.00	0.00	0.00	0.00	(47,787.62)
Subgroup : [6095] Rental income						
31575	Billboard	(20,750.00)	0.00	0.00	(20,750.00)	(18,000.00)
32100	Rental Donation (Aux)	(6,050.00)	0.00	0.00	(6,050.00)	(6,600.00)
Subtotal [6095]	Rental income	(26,800.00)	0.00	0.00	(26,800.00)	(24,600.00)
Total [6000]	Support & revenue	(589,417.37)	(21,609.57)	(33,102.00)	(644,128.94)	(538,973.70)
Group : [6100] Program Expenses						
Subgroup : [6105] Program Rehabilitation						
52468	Alcohol / Drug Abuse-Pat Liddel	0.00	0.00	0.00	0.00	325.00
52482	Employment Perry	530.33	0.00	0.00	530.33	182.50
64210	Georgia State Patrol	2,800.00	0.00	0.00	2,800.00	0.00
65001	Donations - Commander Project	12,700.00	0.00	0.00	12,700.00	38,800.00
Subtotal [6105]	Program Rehabilitation	16,030.33	0.00	0.00	16,030.33	39,307.50
Subgroup : [6110] Program Americanism						
52471	Legion Riders	1,550.03	0.00	0.00	1,550.03	904.24
52474	GALPA - Griffin	0.00	0.00	0.00	0.00	92.00
52479	Communications/PR - Griffin	0.00	0.00	0.00	0.00	52.00
52480	POW/MIA	425.07	0.00	0.00	425.07	147.67
52484	Female Access	399.53	0.00	0.00	399.53	200.00
52485	Special Project/Dedication	12.60	0.00	0.00	12.60	0.00
52487	Historian	2,965.65	0.00	0.00	2,965.65	0.00
52496	Oratorical	327.68	0.00	0.00	327.68	366.24
52525	VAVS - Committee	920.00	0.00	0.00	920.00	0.00
54002	Law Enforcement of the Year	0.00	0.00	0.00	0.00	500.00
54202	Law Enforcement of the Year	500.00	0.00	0.00	500.00	0.00
54203	State Oratorical Awards	5,700.00	0.00	0.00	5,700.00	3,700.00
54204	Area Oratorical Awards	4,622.00	0.00	0.00	4,622.00	3,723.21
54205	Fire Fighter of the Year	500.00	0.00	0.00	500.00	500.00
54240	Commander Staff Awards	782.29	0.00	0.00	782.29	1,013.70
54273	Historian Award	(7,550.00)	0.00	0.00	(7,550.00)	0.00
54800	Membership Promotion	15,659.06	0.00	0.00	15,659.06	14,459.36
54805	Membership Workshop	462.18	0.00	0.00	462.18	869.50
56400	Distinguished Guest Fund	0.00	0.00	0.00	0.00	4,313.45
61550	Georgia A.L. College	4,214.62	0.00	0.00	4,214.62	3,443.31
62200	Commander's Awards	0.00	700.00	0.00	700.00	1,239.95
64550	National Leading Candidate	2,000.00	0.00	0.00	2,000.00	1,990.00
Subtotal [6110]	Program Americanism	33,490.71	700.00	0.00	34,190.71	37,514.63
Subgroup : [6120] Program Child & Youth Welfare						
52475	Children and Youth	(200.00)	0.00	0.00	(200.00)	105.92
54217	Boy Scouts Awards	0.00	0.00	0.00	0.00	500.00
58100	Boys State	36,238.82	0.00	0.00	36,238.82	40,000.00
58200	Baseball - Teams	0.00	0.00	0.00	0.00	215.98

Account	Description	TAL 7/31/2023	SAL 7/31/2023	ALR 7/31/2023	CONSOL 7/31/2023	1st PP-CONSOL 7/31/2022
61302	American Legion Scholarships	6,500.00	0.00	0.00	6,500.00	8,000.00
62500	SAL program expense	0.00	6,119.12	0.00	6,119.12	7,175.00
62511	SAL leadership camp	0.00	0.00	0.00	0.00	1,884.54
70100.01	Program expense-ALR	0.00	0.00	29,338.27	29,338.27	29,110.59
Subtotal [6120]	Program Child & Youth Welfare	42,538.82	6,119.12	29,338.27	77,996.21	86,992.03
Subgroup : [6170] Program-depreciation						
66000.02	Allocated depreciation	17,000.00	0.00	0.00	17,000.00	15,488.00
Subtotal [6170]	Program-depreciation	17,000.00	0.00	0.00	17,000.00	15,488.00
Subgroup : [6140] Program-other						
52490	Medical Research	14,400.00	0.00	0.00	14,400.00	0.00
52800.02	Allocated program bldg maintenance	11,861.00	0.00	0.00	11,861.00	17,099.00
53400.02	Allocated utilities	26,046.00	0.00	0.00	26,046.00	20,733.00
55400	Delegates - National Convention	23,379.72	0.00	0.00	23,379.72	23,000.00
61303	Archives	0.00	0.00	0.00	0.00	892.91
Subtotal [6140]	Program-other	75,686.72	0.00	0.00	75,686.72	61,724.91
Subgroup : [6150] Program-Salaries and employee benefits						
50201	Salary Adjutant	55,000.00	0.00	0.00	55,000.00	52,324.08
50202	Secretary	35,000.00	0.00	0.00	35,000.00	29,812.92
50203	Salary Membership	45,000.00	0.00	0.00	45,000.00	40,000.00
50207	Bookkeeper	36,011.30	0.00	0.00	36,011.30	57,556.32
50208	Salary Part-Time Admin	2,928.00	0.00	0.00	2,928.00	5,669.22
50210	Employee retirement plan	4,804.44	0.00	0.00	4,804.44	4,172.88
50220	Employees Christmas Bonus	0.00	0.00	0.00	0.00	2,850.00
50222	Less: Salaries allocated	(18,956.00)	0.00	0.00	(18,956.00)	(20,490.00)
50600	Payroll Taxes - Employer	7,648.32	0.00	0.00	7,648.32	14,902.64
50600.01	Less: Payroll taxes allocated	(1,286.00)	0.00	0.00	(1,286.00)	(1,490.00)
51301	GA Unemployment Tax	217.59	0.00	0.00	217.59	20.22
51401	Federal Unemployment Tax	195.78	0.00	0.00	195.78	237.72
65400	Salary- Alva Drayton	15,620.00	0.00	0.00	15,620.00	12,262.50
Subtotal [6150]	Program-Salaries and employee benefits	182,183.43	0.00	0.00	182,183.43	197,828.50
Subgroup : [6160] Program-Travel						
52000	Department Commander	16,240.05	0.00	0.00	16,240.05	14,570.23
52200	Department Adjutant	11,806.37	0.00	0.00	11,806.37	12,357.66
52405	Department Senior Vice	8,381.32	0.00	0.00	8,381.32	7,275.00
52406	Senior Vice - Special Travel	0.00	0.00	0.00	0.00	1,389.76
52410	Junior Vice Cdr	4,386.49	0.00	0.00	4,386.49	2,384.69
52411	Junior Vice Cdr	2,009.30	0.00	0.00	2,009.30	3,011.53
52412	Junior Vice Cdr	4,523.26	0.00	0.00	4,523.26	3,512.59
52413	Junior Vice Cdr	1,942.88	0.00	0.00	1,942.88	4,849.56
52414	Junior Vice Cdr	799.81	0.00	0.00	799.81	1,765.35
52416	Department Treasurer	1,121.75	0.00	0.00	1,121.75	2,089.33
52421	Natl Exec C'man	2,093.42	0.00	0.00	2,093.42	2,636.01
52422	Alt NEC	3,250.79	0.00	0.00	3,250.79	2,493.40
52425	Past National Commander	941.65	0.00	0.00	941.65	0.00
52426	Past National Commander	686.04	0.00	0.00	686.04	0.00
52430	Past Dept Cdr - Eddie Asberry	0.00	0.00	0.00	0.00	411.20
52432	Department Chaplain	1,255.28	0.00	0.00	1,255.28	837.40

Account	Description	TAL 7/31/2023	SAL 7/31/2023	ALR 7/31/2023	CONSOL 7/31/2023	1st PP-CONSOL 7/31/2022
52434	Judge Advocate	949.00	0.00	0.00	949.00	682.60
52436	Service Officer	972.56	0.00	0.00	972.56	52.40
52439	Asst Service Office	627.69	0.00	0.00	627.69	904.96
52440	Sgt-at-Arms	1,901.65	0.00	0.00	1,901.65	1,200.00
52441	Asst Sgt-at-Arms	858.34	0.00	0.00	858.34	459.50
52442	Asst Sgt-at-Arms	110.00	0.00	0.00	110.00	0.00
52443	Asst Sgt-at-Arms	406.20	0.00	0.00	406.20	490.70
52444	Asst Sgt-at-Arms - Mary Kruger	0.00	0.00	0.00	0.00	406.20
52445	Van Expense/Van Insurance	0.00	0.00	0.00	0.00	2,534.37
52446	Asst Sgt-at-Arms - Paul Walker	0.00	0.00	0.00	0.00	600.00
52450	1st Dist Cdr	1,495.36	0.00	0.00	1,495.36	1,999.50
52451	2nd Dist Cdr	1,740.90	0.00	0.00	1,740.90	1,815.19
52452	3rd Dist Cdr	77.50	0.00	0.00	77.50	1,802.44
52453	4th Dist Cdr	2,144.43	0.00	0.00	2,144.43	1,581.51
52454	5th Dist Cdr	1,066.64	0.00	0.00	1,066.64	2,250.73
52457	8th Dist Cdr	1,200.00	0.00	0.00	1,200.00	1,477.72
52458	9th Dist Cdr	2,220.13	0.00	0.00	2,220.13	0.00
52459	10th Dist Cdr	713.36	0.00	0.00	713.36	2,000.00
52460	11th Dist Cdr	2,669.69	0.00	0.00	2,669.69	2,000.69
52461	12th Dist Cdr	2,121.68	0.00	0.00	2,121.68	1,631.14
52463	Finance Cmt - Chair	544.16	0.00	0.00	544.16	1,719.49
52464	Finance Cmt	518.16	0.00	0.00	518.16	500.00
52467	External Audit	1,323.03	0.00	0.00	1,323.03	305.74
Subtotal [6160]	Program-Travel	83,098.89	0.00	0.00	83,098.89	85,998.59
Total [6100]	Program Expenses	450,028.90	6,819.12	29,338.27	486,186.29	524,854.16
Group : [6300]	Mgmt & General Expenses					
Subgroup : [6313]	Admin-Supplies and printing					
53600	Office expenses	12,884.03	0.00	0.00	12,884.03	10,370.93
53606	Christmas Cards	386.76	0.00	0.00	386.76	298.34
62602	Supplies	0.00	476.89	0.00	476.89	363.28
62603	Postage	0.00	120.00	0.00	120.00	290.06
62604	Print and copy	0.00	213.44	0.00	213.44	152.04
62605	Commanders pins	0.00	0.00	0.00	0.00	699.30
62606	Caps and badges	0.00	0.00	0.00	0.00	299.60
64201	Nat'l officer gifts to guests	0.00	0.00	0.00	0.00	66.88
Subtotal [6313]	Admin-Supplies and printing	13,270.79	810.33	0.00	14,081.12	12,540.43
Subgroup : [6315]	Admin-Bank charges					
62900	Bank charges	0.00	0.00	0.00	0.00	31.00
64500	Bank Service Charges	33.90	218.84	0.00	252.74	66.00
Subtotal [6315]	Admin-Bank charges	33.90	218.84	0.00	252.74	97.00
Subgroup : [6340]	Admin-Depreciation					
66000	Deprecation expense	27,428.91	0.00	0.00	27,428.91	30,529.94
66000.01	Less: allocated to program	(17,000.00)	0.00	0.00	(17,000.00)	(15,488.00)
Subtotal [6340]	Admin-Depreciation	10,428.91	0.00	0.00	10,428.91	15,041.94
Subgroup : [6350]	Admin-Insurance					
53200	Insurance & Post Bonds	18,726.99	0.00	0.00	18,726.99	12,122.15

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Subtotal [6350]	Admin-Insurance	18,726.99	0.00	0.00	18,726.99	12,122.15
Subgroup : [6380]	Admin-Miscellaneous					
50235	Emp training	0.00	0.00	0.00	0.00	5,000.00
52600	Postage	10,677.37	0.00	0.00	10,677.37	5,137.23
53605	Department Expense	2,921.54	0.00	0.00	2,921.54	1,157.00
53700	Computer Supply/Programming	14,405.53	0.00	0.00	14,405.53	3,480.34
53800	Taxes & Licenses	0.00	0.00	0.00	0.00	89.15
62699	Miscellaneous	0.00	0.00	0.00	0.00	119.82
64301	Training materials and equipment	0.00	0.00	0.00	0.00	100.00
64400	Miscellaneous	791.78	0.00	0.00	791.78	32.00
65099	Miscellaneous	0.00	0.00	0.00	0.00	190.42
65500	(Gain) Loss on equipment	0.00	0.00	0.00	0.00	412.50
67000	Penalties	0.00	0.00	0.00	0.00	566.27
69000	Federal income tax expense	4,358.00	0.00	0.00	4,358.00	3,780.00
69100	State income tax expense	1,193.00	0.00	0.00	1,193.00	1,035.00
Subtotal [6380]	Admin-Miscellaneous	34,347.22	0.00	0.00	34,347.22	21,099.73
Subgroup : [6390]	Admin-Professional services					
52466	External Audit	0.00	0.00	0.00	0.00	270.25
52700	Auditing & Accounting	30,618.44	0.00	0.00	30,618.44	24,300.00
52900	Legal Fees	670.70	0.00	0.00	670.70	0.00
62800	Web site	0.00	0.00	0.00	0.00	287.76
Subtotal [6390]	Admin-Professional services	31,289.14	0.00	0.00	31,289.14	24,858.01
Subgroup : [6400]	Admin- Conventions and conferences					
54221	Convention Program Book	1,300.05	0.00	0.00	1,300.05	0.00
56200	Past Dept Cdr Dues	0.00	0.00	0.00	0.00	650.00
57000	National Convention Expense- Other	0.00	0.00	0.00	0.00	(338.90)
57002	National Commander's Banquet	3,290.40	0.00	0.00	3,290.40	3,710.00
57005	Hospitality Suite	3,299.07	0.00	0.00	3,299.07	1,615.91
58000	Department Convention	29,501.89	0.00	0.00	29,501.89	25,253.23
58003	Banquet	5,764.23	0.00	0.00	5,764.23	6,500.00
58900	Department Conference	0.00	0.00	0.00	0.00	(93.25)
61305	Hospitality	101.61	0.00	0.00	101.61	0.00
63199	Fall conference misc.	0.00	1,108.09	0.00	1,108.09	804.00
63299	Spring conference misc	0.00	330.00	0.00	330.00	1,350.00
63399	State convention misc	0.00	595.26	0.00	595.26	1,350.00
63900	Tickets-Ye Steivos	650.00	0.00	0.00	650.00	350.00
64203	Nat'l officer meals	0.00	0.00	0.00	0.00	255.86
Subtotal [6400]	Admin- Conventions and conferences	43,907.25	2,033.35	0.00	45,940.60	41,406.85
Subgroup : [6405]	Admin-Salaries & Employee benefits					
62150	Mgmt salary-allocated	9,478.00	0.00	0.00	9,478.00	10,245.00
62150.01	Mgmt payroll taxes-allocated	643.00	0.00	0.00	643.00	745.00
Subtotal [6405]	Admin-Salaries & Employee benefits	10,121.00	0.00	0.00	10,121.00	10,990.00
Subgroup : [6410]	Admin -Building upkeep					
50209	Building Maintenance	409.36	0.00	0.00	409.36	0.00
52800	Building Repairs & Maintenance	13,178.61	0.00	0.00	13,178.61	11,807.81
52800.01	Less: allocated repairs and maintenance	(11,861.00)	0.00	0.00	(11,861.00)	(17,099.00)

Account	Description	TAL 7/31/2023	SAL 7/31/2023	ALR 7/31/2023	CONSOL 7/31/2023	1st PP-CONSOL 7/31/2022
53100	Equipment Lease	2,292.64	0.00	0.00	2,292.64	3,491.22
53300	Lawn Maintenance	3,675.00	0.00	0.00	3,675.00	3,700.00
Subtotal [6410]	Admin -Building upkeep	7,694.61	0.00	0.00	7,694.61	1,900.03
Subgroup : [6420]	Admin-Telephone and utilities					
53400	Utilities	23,034.74	0.00	0.00	23,034.74	16,897.53
53400.01	Less allocated utilities	(26,046.00)	0.00	0.00	(26,046.00)	(20,733.00)
53900	Telephone & Cell Phone	5,905.32	0.00	0.00	5,905.32	6,139.47
Subtotal [6420]	Admin-Telephone and utilities	2,894.06	0.00	0.00	2,894.06	2,304.00
Subgroup : [6430]	Admin-Travel					
50230	Department Travel	5,217.36	0.00	0.00	5,217.36	5,169.75
50230.01	Previous Year Travel	36,614.77	0.00	0.00	36,614.77	0.00
52447	Van Expense	1,246.52	0.00	0.00	1,246.52	0.00
62601	ADj stipend	0.00	1,512.36	0.00	1,512.36	1,375.00
62701	Commanders trael	0.00	1,750.00	0.00	1,750.00	1,081.56
62702	Commander travel to nat'l	0.00	20.00	0.00	20.00	500.00
62703	Sr. Vice travel	0.00	1,300.00	0.00	1,300.00	1,300.00
62704	Jr Vice travel	0.00	806.00	0.00	806.00	877.76
62705	Adjutant travel	0.00	1,495.15	0.00	1,495.15	900.00
62706	NEC travel	0.00	750.00	0.00	750.00	1,434.26
62711	Finance officer travel	0.00	1,501.60	0.00	1,501.60	1,200.00
62712	Nat'l supplement NMI travel	0.00	450.00	0.00	450.00	250.00
62799	Misc. travel	0.00	294.05	0.00	294.05	485.72
64101	National convention delegate travel	0.00	8,082.59	0.00	8,082.59	8,725.78
64202	Nat'l officer lodging	0.00	0.00	0.00	0.00	491.96
Subtotal [6430]	Admin-Travel	43,078.65	17,961.75	0.00	61,040.40	23,791.79
Total [6300]	Mgmt & General Expenses	215,792.52	21,024.27	0.00	236,816.79	166,151.93
Group : [6500]	Fundraising expenses					
Subgroup : [6505]	Fundraising Salaries and taxes					
64050	Payroll-Fundraising	9,478.00	0.00	0.00	9,478.00	10,245.00
64050.01	Fundraising payroll taxes	643.00	0.00	0.00	643.00	745.00
Subtotal [6505]	Fundraising Salaries and taxes	10,121.00	0.00	0.00	10,121.00	10,990.00
Subgroup : [6575]	Fundraising-miscellaneous					
62400	Special Project - Fund Raiser	0.00	0.00	0.00	0.00	979.21
62505	SAL campaign fund	0.00	0.00	0.00	0.00	1,310.00
Subtotal [6575]	Fundraising-miscellaneous	0.00	0.00	0.00	0.00	2,289.21
Total [6500]	Fundraising expenses	10,121.00	0.00	0.00	10,121.00	13,279.21
Group : [6800]	Change in allowance for bad debt					
Subgroup : None						
68000	Change in allowance for bad debt	(12,526.63)	0.00	0.00	(12,526.63)	(64,263.00)
Subtotal : None		(12,526.63)	0.00	0.00	(12,526.63)	(64,263.00)
Total [6800]	Change in allowance for bad debt	(12,526.63)	0.00	0.00	(12,526.63)	(64,263.00)
	NET (INCOME) LOSS	73,998.42	6,233.82	(3,763.73)	76,468.51	101,048.60

Account	Description	TAL 7/31/2023	SAL 7/31/2023	ALR 7/31/2023	CONSOL 7/31/2023	1st PP-CONSOL 7/31/2022
	Sum of Account Groups	0.00	0.00	0.00	0.00	0.00