

Client: **16015 - THE AMERICAN LEGION, DEPARTMENT OF GEORGIA**  
 Engagement: **2022 - The American Legion, Department of Georgia**  
 Period Ending: **7/31/2023**  
 Trial Balance: **1015 - WTB-TAL**  
 Workpaper: **1051 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>		<b>3202</b>		
to record CY depreciation expense				
66000	Deprecation expense		27,428.91	
18000	Accumulated Depreciation			27,428.91
<b>Total</b>			<b><u>27,428.91</u></b>	<b><u>27,428.91</u></b>
<b>Adjusting Journal Entries JE # 2</b>		<b>6303/6306</b>		
***optional***				
to allocate payroll and misc. admin				
52800.02	Allocated program bldg maintenance		11,861.00	
53400.02	Allocated utilities		26,046.00	
62150	Mgmt salary-allocated		9,478.00	
62150.01	Mgmt payroll taxes-allocated		643.00	
64050	Payroll-Fundraising		9,478.00	
64050.01	Fundraising payroll taxes		643.00	
50222	Less: Salaries allocated			18,956.00
50600.01	Less: Payroll taxes allocated			1,286.00
52800.01	Less: allocated repairs and maintenance			11,861.00
53400.01	Less allocated utilities			26,046.00
<b>Total</b>			<b><u>58,149.00</u></b>	<b><u>58,149.00</u></b>
<b>Adjusting Journal Entries JE # 4</b>		<b>3502</b>		
to adjust ROU asset to actual				
15300	Operating Lease		11,725.49	
2230	Copier lease liability for right of use		1,879.69	
2230.01	Less: current portion of lease liability		3,615.56	
15300	Operating Lease			1,879.69
2230	Copier lease liability for right of use			11,725.49
2230.02	Current portion of copier lease liability			3,615.56
2230.02	Current portion of copier lease liability			
<b>Total</b>			<b><u>17,220.74</u></b>	<b><u>17,220.74</u></b>
<b>Adjusting Journal Entries JE # 5</b>		<b>2302</b>		
to adj allowance for bad debt				
13000.03	Less: allowance for bad debt		12,526.63	
68000	Change in allowance for bad debt			12,526.63
<b>Total</b>			<b><u>12,526.63</u></b>	<b><u>12,526.63</u></b>
<b>Adjusting Journal Entries JE # 6</b>		<b>2601</b>		
to adj prepaid insurance to actual				
14000	Prepaid Insurance/Maintenance			
53200	Insurance & Post Bonds			
<b>Total</b>			<b><u>0.00</u></b>	<b><u>0.00</u></b>
<b>Adjusting Journal Entries JE # 7</b>		<b>2202</b>		
***optional***				
to reclass current portion of notes receivable for report prep				
13000.02	Current portion of notes receivable		43,796.45	
13000.01	Less: Current portion			43,796.45
<b>Total</b>			<b><u>43,796.45</u></b>	<b><u>43,796.45</u></b>
<b>Adjusting Journal Entries JE # 8</b>		<b>3002</b>		
to adjust investment income to actual				

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Account	Description	W/P Ref	Debit	Credit
31000	Interest income		13,252.40	
65601	Other Income:EJ Building Fund Unrealized Gain/Loss		40,539.70	
65604	Other Income:Vanguard Unrealized Gain/Loss		1,676.82	
31000	Interest income			34,641.09
31501	Dividend income			14,929.22
65602	Other Income:EJ General Fund Unrealized Gain/Loss			5,898.61
<b>Total</b>			<b>55,468.92</b>	<b>55,468.92</b>
<b>Adjusting Journal Entries JE # 9</b>				
to reclass commander proj revenue and expense				
		<b>PC</b>		
30050	Other Income - Other		8,300.00	
65001	Donations - Commander Project		12,700.00	
30101	Donations - Commander's Project			21,000.00
<b>Total</b>			<b>21,000.00</b>	<b>21,000.00</b>
<b>Adjusting Journal Entries JE # 10</b>				
***optional***				
To allocate current year depreciation expense				
66000.02	Allocated depreciation		17,000.00	
66000.01	Less: allocated to program			17,000.00
<b>Total</b>			<b>17,000.00</b>	<b>17,000.00</b>
<b>Adjusting Journal Entries JE # 11</b>				
to adjust net assets to actual				
		<b>PY</b>		
12900	Advances to Posts		24,139.70	
14000	Prepaid Insurance/Maintenance		6,440.72	
2230.01	Less: current portion of lease liability		1,879.69	
22300	Accrued expense		10,000.00	
29001	Retained earnings/net assets w/o donor restrictions		863,443.07	
50230.01	Previous Year Travel		16,422.04	
10204	Ameris Checking 1508			3,890.52
13000.03	Less: allowance for bad debt			218,973.00
18000	Accumulated Depreciation			25,191.35
22004	National Emergency Fund			45,129.00
22005	Children's Miracle Network			400.00
22006	American Legion Legacy Scholars			7,550.00
22008	Childrens Welfare Foundation			491.00
22009	Boys State fund			250.00
2230	Copier lease liability for right of use			4,344.29
2230.02	Current portion of copier lease liability			1,879.69
22300	Accrued expense			11,532.83
22500	Federal income taxes payable			3,780.00
22500	Federal income taxes payable			
22600	State income taxes payable			1,035.00
22600	State income taxes payable			
24100	FICA - Withholding			2,015.94
24150	Medicare - Withholding			471.46
24200	Federal Withholding Tax			1,634.00
24300	Georgia State W/H Tax			623.35
24320	FUTA Payable			24.73
24340	SUTA Payable			3.02
24401	Payable to SAL			1,969.00
24403	Past Dept Cmdr's of GA			783.96
24500	IRA Withholding			1,297.12
27000	Buford, Post 534 funds			127,053.66
27100	Winder Post 53 funds			75,470.73

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Account	Description	W/P Ref	Debit	Credit
27250	Post 262 Lawrenceville funds			386,531.57
<b>Total</b>			<b><u>922,325.22</u></b>	<b><u>922,325.22</u></b>
<b>Adjusting Journal Entries JE # 12</b>		<b>2202</b>		
to adjust beginning balance Notes receivable				
13012	Post 012, Rockmart		31.96	
13070	Post 070, Villa Rica		1,103.75	
13100	Sheriff's Road		413.29	
13145	Post 145, Douglasville		164.84	
13264	Post 264, Mableton		106.22	
13296	Post 296, Marietta		1,229.31	
13505	Post 505, Augusta		2,162.41	
13519	Post 519, Thomasville		407.89	
13544	Post 544, Carlo		628.81	
13577	Post 577, Barnesville		199.48	
29001	Retained earnings/net assets w/o donor restrictions			6,447.96
<b>Total</b>			<b><u>6,447.96</u></b>	<b><u>6,447.96</u></b>
<b>Adjusting Journal Entries JE # 13</b>		<b>PC</b>		
Billboard payment erroneously deposited to a Post's bank account. This has been subsequently redeposited into the TAL account **reversing aje				
13509	AR-other		1,750.00	
31575	Billboard			1,750.00
<b>Total</b>			<b><u>1,750.00</u></b>	<b><u>1,750.00</u></b>
<b>Adjusting Journal Entries JE # 14</b>		<b>PC</b>		
to reduce the National Emer fund AP account by expense incurred on profit and loss				
22004	National Emergency Fund		10,000.00	
61000	National Emergency Fund			10,000.00
<b>Total</b>			<b><u>10,000.00</u></b>	<b><u>10,000.00</u></b>
<b>Adjusting Journal Entries JE # 15</b>		<b>PC</b>		
to reclass Federal and state income tax payment				
22500	Federal income taxes payable		3,780.00	
22600	State income taxes payable		1,035.00	
51301.01	Department Payroll expenses:GA Payroll Taxes			1,035.00
51301.02	Department Payroll expenses:IRS 990 Tax Payment			3,780.00
<b>Total</b>			<b><u>4,815.00</u></b>	<b><u>4,815.00</u></b>
<b>Adjusting Journal Entries JE # 16</b>		<b>PC</b>		
to reclass miscellaneous account				
53605	Department Expense		2,921.54	
54800	Membership Promotion		2,341.12	
54800	Membership Promotion		4,920.25	
64400	Miscellaneous			10,182.91
<b>Total</b>			<b><u>10,182.91</u></b>	<b><u>10,182.91</u></b>
<b>Adjusting Journal Entries JE # 17</b>		<b>6302</b>		
to reclass payroll tax for comparatibility				
50600	Payroll Taxes - Employer		7,055.75	
51301.01	Department Payroll expenses:GA Payroll Taxes			7,055.75
<b>Total</b>			<b><u>7,055.75</u></b>	<b><u>7,055.75</u></b>

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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 18</b>		<b>4105</b>		
To record accrued expenses for july on August bank statement				
22300	Accrued expense		1,532.83	
50207	Bookkeeper		2,600.00	
50210	Employee retirement plan		6,792.59	
50230.01	Previous Year Travel		13,533.55	
22300	Accrued expense			22,926.14
53400	Utilities			1,532.83
<b>Total</b>			<b><u>24,458.97</u></b>	<b><u>24,458.97</u></b>
<b>Adjusting Journal Entries JE # 19</b>		<b>6302</b>		
to reclass payroll to spreadsheet				
50201	Salary Adjutant		9,826.44	
50202	Secretary		6,373.63	
50203	Salary Membership		9,491.51	
65400	Salary- Alva Drayton		1,643.03	
65400	Salary- Alva Drayton		13,976.97	
50208	Salary Part-Time Admin			13,976.97
50210	Employee retirement plan			8,932.99
51301.02	Department Payroll expenses:IRS 990 Tax Payment			10,201.69
51401	Federal Unemployment Tax			8,199.93
<b>Total</b>			<b><u>41,311.58</u></b>	<b><u>41,311.58</u></b>
<b>Adjusting Journal Entries JE # 20</b>		<b>4302</b>		
to reclass Payroll accrual for previous year. No accrual for 2023				
24100	FICA - Withholding		2,015.94	
24150	Medicare - Withholding		471.46	
24200	Federal Withholding Tax		1,634.00	
24300	Georgia State W/H Tax		623.35	
24320	FUTA Payable		24.73	
24340	SUTA Payable		3.02	
24500	IRA Withholding		1,297.12	
50210	Employee retirement plan			1,297.12
50600	Payroll Taxes - Employer			4,744.75
51301	GA Unemployment Tax			3.02
51401	Federal Unemployment Tax			24.73
<b>Total</b>			<b><u>6,069.62</u></b>	<b><u>6,069.62</u></b>
<b>Adjusting Journal Entries JE # 21</b>		<b>6006</b>		
to record .25 per member for GA Legionnaire and Reserve fund @ .05 per member				
30200	Dues - Regular		9,793.50	
30600	GA Legionnaire (.25/member)			8,161.25
35800	Reserve Fund (.05/mbr)			1,632.25
<b>Total</b>			<b><u>9,793.50</u></b>	<b><u>9,793.50</u></b>
<b>Adjusting Journal Entries JE # 22</b>		<b>PC</b>		
To reclass insurance expense from van expense				
53200	Insurance & Post Bonds		19,372.38	
52447	Van Expense			19,372.38
<b>Total</b>			<b><u>19,372.38</u></b>	<b><u>19,372.38</u></b>

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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 23</b>		<b>PC</b>		
To reclass erroneous posting for copy expense to copy central				
53600	Office expenses		527.30	
53200	Insurance & Post Bonds			527.30
<b>Total</b>			<b>527.30</b>	<b>527.30</b>
<b>Adjusting Journal Entries JE # 24</b>		<b>2601</b>		
to adj prepaid insurance to actual				
14000	Prepaid Insurance/Maintenance		203.09	
53200	Insurance & Post Bonds			203.09
<b>Total</b>			<b>203.09</b>	<b>203.09</b>
<b>Adjusting Journal Entries JE # 25</b>		<b>PC</b>		
to correct erroneous postings				
31000	Interest income		20,000.00	
10610.01	Money Held for Turner Post			10,000.00
13000	Money held for Post 207 - Tucker			10,000.00
<b>Total</b>			<b>20,000.00</b>	<b>20,000.00</b>
<b>Adjusting Journal Entries JE # 26</b>		<b>PC</b>		
To combine accounts for analytics				
30100	Donated Revenues		10,552.50	
30101	Donations - Commander's Project			10,552.50
<b>Total</b>			<b>10,552.50</b>	<b>10,552.50</b>
<b>Adjusting Journal Entries JE # 27</b>		<b>4102</b>		
to cleanup stale payable that are not in the budget per Diana				
22005	Children's Miracle Network		400.00	
22006	American Legion Legacy Scholars		7,550.00	
22008	Childrens Welfare Foundation		491.00	
22009	Boys State fund		250.00	
24401	Payable to SAL		1,969.00	
24403	Past Dept Cmdr's of GA		783.96	
52475	Children and Youth			400.00
54240	Commander Staff Awards			1,274.96
54273	Historian Award			7,550.00
58100	Boys State			250.00
60620	S.A.L. Detachment of GA Refund			1,969.00
<b>Total</b>			<b>11,443.96</b>	<b>11,443.96</b>
<b>Adjusting Journal Entries JE # 28</b>		<b>4202</b>		
to record incometaxes payable				
69000	Federal income tax expense		4,358.00	
69100	State income tax expense		1,193.00	
22500	Federal income taxes payable			4,358.00
22600	State income taxes payable			1,193.00
<b>Total</b>			<b>5,551.00</b>	<b>5,551.00</b>
<b>Adjusting Journal Entries JE # 29</b>		<b>4401</b>		
to adjust funds held for posts to actual				
31000	Interest income		6,223.66	

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Account	Description	W/P Ref	Debit	Credit
27000	Buford, Post 534 funds			678.15
27250	Post 262 Lawrenceville funds			5,545.51
<b>Total</b>			<b><u>6,223.66</u></b>	<b><u>6,223.66</u></b>
<b>Adjusting Journal Entries JE # 30</b>		<b>4401</b>		
***do not post***to reclassify cash to designated for funds held for posts				
10901	Funds held for posts		75,470.73	
10900	Less: allocate for funds held for posts			75,470.73
<b>Total</b>			<b><u>75,470.73</u></b>	<b><u>75,470.73</u></b>
<b>Adjusting Journal Entries JE # 31</b>		<b>6004</b>		
to correct national dues paid				
60400	National Dues Paid:60400 Nat'l Dues - Current Year		6,706.00	
35400	National Dues			6,706.00
<b>Total</b>			<b><u>6,706.00</u></b>	<b><u>6,706.00</u></b>
<b>Adjusting Journal Entries JE # 32</b>		<b>6308</b>		
to record retirement contribution payable at year end				
50208	Salary Part-Time Admin		1,953.00	
50210	Employee retirement plan		4,839.59	
24500	IRA Withholding			3,990.00
25000.01	Accounts payable			2,802.59
<b>Total</b>			<b><u>6,792.59</u></b>	<b><u>6,792.59</u></b>
<b>Adjusting Journal Entries JE # 33</b>				
***OPTIONAL***to reclssify interest earned				
67000.01	Interest paid		2,777.40	
31000	Interest income			2,777.40
<b>Total</b>			<b><u>2,777.40</u></b>	<b><u>2,777.40</u></b>