

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj 7/31/2022	UNADJ 7/31/2023	JE Ref #	AJE	ADJ 7/31/2023	< WPreRef
<b>Group : [2000] Cash &amp; Equivalents</b>							
<b>Subgroup : [2005] Cash &amp; Equivalents -Unrestricted</b>							
10202	Ameris Money Mkt 0474	258,334.15	262,044.73		0.00	262,044.73	2002
10203	Ameris Checking 0463	174,899.94	67,735.64		0.00	67,735.64	2003
10204	Ameris Checking 1508	0.00	3,890.52		(3,890.52)	0.00	2004
				AJE - 11	(3,890.52)		
10400	Ameris CD - 8186	113,346.79	114,393.25		0.00	114,393.25	2013
10600	Ameris Money Mkt 3613	101,766.65	52,161.97		0.00	52,161.97	2011
10605	Ameris Checking 3512	0.00	3,981.03		0.00	3,981.03	2005
10710	Vanguard Money Market-now edward jones	124,118.10	128,547.57		0.00	128,547.57	2018
10711	EJ Label Fund - 05643-1-9	24,004.84	24,796.70		0.00	24,796.70	2008
10712	EJ General Fund MM - 15809-1-8	49,229.71	128,320.78		0.00	128,320.78	2006
10715	EJ Commanders Project - 15810-1-5	29,965.63	20,804.39		0.00	20,804.39	2007
10900	Less: allocate for funds held for posts	(75,458.00)	0.00		(75,470.73)	(75,470.73)	
				AJE - 30	(75,470.73)		
<b>Subtotal [2005] Cash &amp; Equivalents -Unrestricted</b>		<b>800,207.81</b>	<b>806,676.58</b>		<b>(79,361.25)</b>	<b>727,315.33</b>	
<b>Subgroup : [2010] Cash &amp; Equivalents-Restricted</b>							
10600.01	BUSINESS MONEY MARKET 5682-Held for posts	127,066.35	100,568.72		0.00	100,568.72	2014
10600.02	Ameris Money Mkt 5569-Held for posts	0.00	27,163.09		0.00	27,163.09	2017
10609	Ameris restricted money mkt 5666-Emergency	75,589.41	75,995.15		0.00	75,995.15	2015
10610	Ameris Money Mkt held for post 5674	386,531.57	392,077.08		0.00	392,077.08	2016
10610.01	Money Held for Turner Post	0.00	10,000.00		(10,000.00)	0.00	
				AJE - 25	(10,000.00)		
10615	Ameris CD (medical reserves) - 0642	269,159.98	271,321.87		0.00	271,321.87	2012
10713	EJ Building Fund - 15811-1-4	105,365.09	169,417.89		0.00	169,417.89	2009
10714	EJ Medical Research MM - 15812-1-3	63,656.57	66,161.34		0.00	66,161.34	2010
10901	Funds held for posts	75,458.00	0.00		75,470.73	75,470.73	
				AJE - 30	75,470.73		
<b>Subtotal [2010] Cash &amp; Equivalents-Restricted</b>		<b>1,102,826.97</b>	<b>1,112,705.14</b>		<b>65,470.73</b>	<b>1,178,175.87</b>	
<b>Total [2000] Cash &amp; Equivalents</b>		<b>1,903,034.78</b>	<b>1,919,381.72</b>		<b>(13,890.52)</b>	<b>1,905,491.20</b>	
<b>Group : [2200] Notes Receivable</b>							
<b>Subgroup : [2205] Notes Receivable - Current</b>							
13000.02	Current portion of notes receivable	40,869.00	0.00		43,796.45	43,796.45	2202
				AJE - 7	43,796.45		
<b>Subtotal [2205] Notes Receivable - Current</b>		<b>40,869.00</b>	<b>0.00</b>		<b>43,796.45</b>	<b>43,796.45</b>	
<b>Subgroup : [2210] Notes Receivable - Noncurrent</b>							
13000.01	Less: Current portion	(40,869.00)	0.00		(43,796.45)	(43,796.45)	2202

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj 7/31/2022	UNADJ 7/31/2023	JE Ref #	AJE	ADJ 7/31/2023	< WPref
13000.03	Less: allowance for bad debt	(218,973.00)	0.00	AJE - 7	(43,796.45)		
					(206,446.37)	(206,446.37)	2202
				AJE - 5	12,526.63		
				AJE - 11	(218,973.00)		
13012	Post 012, Rockmart	4,111.76	2,289.20		31.96	2,321.16	2202
				AJE - 12	31.96		
13063	Post 063, Augusta	11,009.04	10,576.68		0.00	10,576.68	2202
13070	Post 070, Villa Rica	57,800.15	44,380.70		1,103.75	45,484.45	2202
				AJE - 12	1,103.75		
13100	Sheriff's Road	11,458.38	11,045.09		413.29	11,458.38	2202
				AJE - 12	413.29		
13145	Post 145, Douglasville	119,901.50	110,586.66		164.84	110,751.50	2202
				AJE - 12	164.84		
13264	Post 264, Mableton	15,595.95	8,489.73		106.22	8,595.95	2202
				AJE - 12	106.22		
13296	Post 296, Marietta	53,202.29	51,272.98		1,229.31	52,502.29	2202
				AJE - 12	1,229.31		
13505	Post 505, Augusta	54,056.46	51,594.05		2,162.41	53,756.46	2202
				AJE - 12	2,162.41		
13519	Post 519, Thomasville	10,357.19	9,149.30		407.89	9,557.19	2202
				AJE - 12	407.89		
13544	Post 544, Carlo	16,010.50	15,081.69		628.81	15,710.50	2202
				AJE - 12	628.81		
13577	Post 577, Barnesville	5,079.26	4,879.78		199.48	5,079.26	2202
				AJE - 12	199.48		
13594	Note - Post 594-Turner	40,000.00	34,400.00		0.00	34,400.00	2215
<b>Subtotal [2210] Notes Receivable - Noncurrent</b>		<b>138,740.48</b>	<b>353,745.86</b>		<b>(243,794.86)</b>	<b>109,951.00</b>	
<b>Total [2200] Notes Receivable</b>		<b>179,609.48</b>	<b>353,745.86</b>		<b>(199,998.41)</b>	<b>153,747.45</b>	
<b>Group : [2400] Accounts Receivables-Other</b>							
<b>Subgroup : [2420] Advances to Posts</b>							
12900	Advances to Posts	24,136.76	0.00		24,139.70	24,139.70	2401
				AJE - 11	24,139.70		
13000	Money held for Post 207 - Tucker	0.00	10,000.00		(10,000.00)	0.00	
				AJE - 25	(10,000.00)		
13509	AR-other	0.00	0.00		1,750.00	1,750.00	2402
				AJE - 13	1,750.00		
<b>Subtotal [2420] Advances to Posts</b>		<b>24,136.76</b>	<b>10,000.00</b>		<b>15,889.70</b>	<b>25,889.70</b>	
<b>Total [2400] Accounts Receivables-Other</b>		<b>24,136.76</b>	<b>10,000.00</b>		<b>15,889.70</b>	<b>25,889.70</b>	
<b>Group : [2600] Prepaid Expenses</b>							

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj 7/31/2022	UNADJ 7/31/2023	JE Ref #	AJE	ADJ 7/31/2023	< WPreRef
<b>Subgroup : [2605] Prepaid Expenses</b>							
14000	Prepaid Insurance/Maintenance	6,440.72	0.00		6,643.81	6,643.81	2601
				AJE - 6	(0.00)		
				AJE - 11	6,440.72		
				AJE - 24	203.09		
<b>Subtotal [2605] Prepaid Expenses</b>		<b>6,440.72</b>	<b>0.00</b>		<b>6,643.81</b>	<b>6,643.81</b>	
<b>Total [2600] Prepaid Expenses</b>		<b>6,440.72</b>	<b>0.00</b>		<b>6,643.81</b>	<b>6,643.81</b>	
<b>Group : [3000] Investments</b>							
<b>Subgroup : [3005] Investments-Current, unrestricted</b>							
10601	EJ General Fund - 15809-1-8	255,987.45	185,338.95		0.00	185,338.95	3002
10607	Vanguard investments -now Edward Jones	50,198.92	62,114.13		0.00	62,114.13	2018
10611	E. J. - Investments - Label	0.00	0.00		0.00	0.00	
<b>Subtotal [3005] Investments-Current, unrestricted</b>		<b>306,186.37</b>	<b>247,453.08</b>		<b>0.00</b>	<b>247,453.08</b>	
<b>Subgroup : [3010] Investments-Noncurrent, restricted</b>							
10603	EJ Building Fund - 15811-1-4	937,280.37	920,066.80		0.00	920,066.80	3002
10604	EJ Medical Research - 15812-1-3	10,002.60	9,795.70		0.00	9,795.70	2010
<b>Subtotal [3010] Investments-Noncurrent, restricted</b>		<b>947,282.97</b>	<b>929,862.50</b>		<b>0.00</b>	<b>929,862.50</b>	
<b>Total [3000] Investments</b>		<b>1,253,469.34</b>	<b>1,177,315.58</b>		<b>0.00</b>	<b>1,177,315.58</b>	
<b>Group : [3200] Property &amp; Equipment</b>							
<b>Subgroup : [3205] Buildings</b>							
17500	Headquarters Building	902,993.69	902,993.69		0.00	902,993.69	3202
<b>Subtotal [3205] Buildings</b>		<b>902,993.69</b>	<b>902,993.69</b>		<b>0.00</b>	<b>902,993.69</b>	
<b>Subgroup : [3215] Furniture &amp; Fixtures</b>							
17000	Furniture & Fixtures	43,703.53	43,703.53		0.00	43,703.53	3202
<b>Subtotal [3215] Furniture &amp; Fixtures</b>		<b>43,703.53</b>	<b>43,703.53</b>		<b>0.00</b>	<b>43,703.53</b>	
<b>Subgroup : [3220] Land</b>							
14200	Land	279,225.00	279,225.00		0.00	279,225.00	3202
<b>Subtotal [3220] Land</b>		<b>279,225.00</b>	<b>279,225.00</b>		<b>0.00</b>	<b>279,225.00</b>	
<b>Subgroup : [3230] Machinery &amp;/or Equipment</b>							
16000	Equipment	94,597.08	94,597.08		0.00	94,597.08	3202
<b>Subtotal [3230] Machinery &amp;/or Equipment</b>		<b>94,597.08</b>	<b>94,597.08</b>		<b>0.00</b>	<b>94,597.08</b>	
<b>Subgroup : [3235] Vehicles</b>							
16050	Chevrolet Traverse 2023	0.00	50,059.03		0.00	50,059.03	3202
<b>Subtotal [3235] Vehicles</b>		<b>0.00</b>	<b>50,059.03</b>		<b>0.00</b>	<b>50,059.03</b>	

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj	UNADJ	JE Ref #	AJE	ADJ	< WPre
		7/31/2022	7/31/2023			7/31/2023	
<b>Total [3200] Property &amp; Equipment</b>		<u><u>1,320,519.30</u></u>	<u><u>1,370,578.33</u></u>		<u><u>0.00</u></u>	<u><u>1,370,578.33</u></u>	
<b>Group : [3300] Accumulated Depreciation</b>							
<b>Subgroup : [3305] Accumulated Depreciation</b>							
18000	Accumulated Depreciation	(666,772.81)	(641,581.46)		(52,620.26)	(694,201.72)	3202
				AJE - 1	(27,428.91)		
				AJE - 11	(25,191.35)		
<b>Subtotal [3305] Accumulated Depreciation</b>		<u><u>(666,772.81)</u></u>	<u><u>(641,581.46)</u></u>		<u><u>(52,620.26)</u></u>	<u><u>(694,201.72)</u></u>	
<b>Total [3300] Accumulated Depreciation</b>		<u><u>(666,772.81)</u></u>	<u><u>(641,581.46)</u></u>		<u><u>(52,620.26)</u></u>	<u><u>(694,201.72)</u></u>	
<b>Group : [3500] Operating lease ROU asset</b>							
<b>Subgroup : [3510] Other assets</b>							
15300	Operating Lease	4,344.29	4,344.29		9,845.80	14,190.09	3501
				AJE - 4	(1,879.69)		
				AJE - 4	11,725.49		
<b>Subtotal [3510] Other assets</b>		<u><u>4,344.29</u></u>	<u><u>4,344.29</u></u>		<u><u>9,845.80</u></u>	<u><u>14,190.09</u></u>	
<b>Total [3500] Operating lease ROU asset</b>		<u><u>4,344.29</u></u>	<u><u>4,344.29</u></u>		<u><u>9,845.80</u></u>	<u><u>14,190.09</u></u>	
<b>Group : [4100] Accounts Payable</b>							
<b>Subgroup : [4105] A/P - Trade</b>							
22004	National Emergency Fund	(45,129.00)	0.00		(35,129.00)	(35,129.00)	4102
				AJE - 11	(45,129.00)		
				AJE - 14	10,000.00		
22005	Children's Miracle Network	(400.00)	0.00		0.00	0.00	
				AJE - 11	(400.00)		
				AJE - 27	400.00		
22006	American Legion Legacy Scholars	(7,550.00)	0.00		0.00	0.00	
				AJE - 11	(7,550.00)		
				AJE - 27	7,550.00		
22008	Childrens Welfare Foundation	(491.00)	0.00		0.00	0.00	
				AJE - 11	(491.00)		
				AJE - 27	491.00		
22009	Boys State fund	(250.00)	0.00		0.00	0.00	
				AJE - 11	(250.00)		
				AJE - 27	250.00		
25000.01	Accounts payable	0.00	(1,393.22)		(2,802.59)	(4,195.81)	4102
				AJE - 32	(2,802.59)		
<b>Subtotal [4105] A/P - Trade</b>		<u><u>(53,820.00)</u></u>	<u><u>(1,393.22)</u></u>		<u><u>(37,931.59)</u></u>	<u><u>(39,324.81)</u></u>	
<b>Subgroup : [4115] AP-Other</b>							
24401	Payable to SAL	(1,969.00)	0.00		0.00	0.00	

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj 7/31/2022	UNADJ 7/31/2023	JE Ref #	AJE	ADJ 7/31/2023	< WPreRef
24403	Past Dept Cmdr's of GA	(783.96)	0.00	AJE - 11 AJE - 27	(1,969.00) 1,969.00 0.00	0.00	
				AJE - 11 AJE - 27	(783.96) 783.96		
<b>Subtotal [4115] AP-Other</b>		<b>(2,752.96)</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	
<b>Total [4100] Accounts Payable</b>		<b>(56,572.96)</b>	<b>(1,393.22)</b>		<b>(37,931.59)</b>	<b>(39,324.81)</b>	
<b>Group : [4200] Income taxes payable</b>							
<b>Subgroup : [4215] Income taxes payable</b>							
22500	Federal income taxes payable	(3,780.00)	0.00		(4,358.00)	(4,358.00)	4202
				AJE - 11	(0.00)		
				AJE - 11	(3,780.00)		
				AJE - 15	3,780.00		
22600	State income taxes payable	(1,035.00)	0.00	AJE - 28	(4,358.00)		
					(1,193.00)	(1,193.00)	4102
				AJE - 11	(0.00)		
				AJE - 11	(1,035.00)		
				AJE - 15	1,035.00		
				AJE - 28	(1,193.00)		
<b>Subtotal [4215] Income taxes payable</b>		<b>(4,815.00)</b>	<b>0.00</b>		<b>(5,551.00)</b>	<b>(5,551.00)</b>	
<b>Total [4200] Income taxes payable</b>		<b>(4,815.00)</b>	<b>0.00</b>		<b>(5,551.00)</b>	<b>(5,551.00)</b>	
<b>Group : [4300] Accrued Expenses</b>							
<b>Subgroup : [4305] Accrued payroll</b>							
24100	FICA - Withholding	(2,015.94)	0.00		0.00	0.00	4302
				AJE - 11	(2,015.94)		
				AJE - 20	2,015.94		
24150	Medicare - Withholding	(471.46)	0.00		0.00	0.00	4302
				AJE - 11	(471.46)		
				AJE - 20	471.46		
24200	Federal Withholding Tax	(1,634.00)	0.00		0.00	0.00	4302
				AJE - 11	(1,634.00)		
				AJE - 20	1,634.00		
24300	Georgia State W/H Tax	(623.35)	0.00		0.00	0.00	4302
				AJE - 11	(623.35)		
				AJE - 20	623.35		
24320	FUTA Payable	(24.73)	0.00		0.00	0.00	4302
				AJE - 11	(24.73)		
				AJE - 20	24.73		
24340	SUTA Payable	(3.02)	0.00		0.00	0.00	4302

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj 7/31/2022	UNADJ 7/31/2023	JE Ref #	AJE	ADJ 7/31/2023	< WPreRef
24500	IRA Withholding	(1,297.12)	0.00	AJE - 11 AJE - 20	(3.02) 3.02 (3,990.00)	(3,990.00)	6308
<b>Subtotal [4305] Accrued payroll</b>		<b>(6,069.62)</b>	<b>0.00</b>	AJE - 11 AJE - 20 AJE - 32	(1,297.12) 1,297.12 (3,990.00)	<b>(3,990.00)</b>	
<b>Subgroup : [4310] Accrued expenses -other</b>							
22300	Accrued expense	(11,532.83)	0.00	AJE - 11 AJE - 11 AJE - 18 AJE - 18	(22,926.14) (11,532.83) 10,000.00 (22,926.14) 1,532.83	(22,926.14)	4105
<b>Subtotal [4310] Accrued expenses -other</b>		<b>(11,532.83)</b>	<b>0.00</b>		<b>(22,926.14)</b>	<b>(22,926.14)</b>	
<b>Subgroup : [4306] Funds held for Posts</b>							
27000	Buford, Post 534 funds	(127,053.66)	0.00	AJE - 11 AJE - 29	(127,731.81) (127,053.66) (678.15)	(127,731.81)	4401
27100	Winder Post 53 funds	(75,470.73)	0.00	AJE - 11	(75,470.73)	(75,470.73)	4401
27250	Post 262 Lawrenceville funds	(386,531.57)	0.00	AJE - 11 AJE - 29	(392,077.08) (386,531.57) (5,545.51)	(392,077.08)	4401
<b>Subtotal [4306] Funds held for Posts</b>		<b>(589,055.96)</b>	<b>0.00</b>		<b>(595,279.62)</b>	<b>(595,279.62)</b>	
<b>Total [4300] Accrued Expenses</b>		<b>(606,658.41)</b>	<b>0.00</b>		<b>(622,195.76)</b>	<b>(622,195.76)</b>	
<b>Group : [4500] Capital Leases</b>							
<b>Subgroup : [4505] Capital Leases - Current</b>							
2230.02	Current portion of copier lease liability	(1,879.69)	0.00	AJE - 4 AJE - 4 AJE - 11	(5,495.25) (3,615.56) (0.00) (1,879.69)	(5,495.25)	3501
<b>Subtotal [4505] Capital Leases - Current</b>		<b>(1,879.69)</b>	<b>0.00</b>		<b>(5,495.25)</b>	<b>(5,495.25)</b>	
<b>Subgroup : [4510] Capital Leases - Noncurrent</b>							
2230	Copier lease liability for right of use	(4,344.29)	0.00	AJE - 4 AJE - 4 AJE - 11	(14,190.09) 1,879.69 (11,725.49) (4,344.29)	(14,190.09)	3501

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj 7/31/2022	UNADJ 7/31/2023	JE Ref #	AJE	ADJ 7/31/2023	< WPreRef
2230.01	Less: current portion of lease liability	1,879.69	0.00		5,495.25	5,495.25	3501
				AJE - 4	3,615.56		
				AJE - 11	1,879.69		
<b>Subtotal [4510] Capital Leases - Noncurrent</b>		<b>(2,464.60)</b>	<b>0.00</b>		<b>(8,694.84)</b>	<b>(8,694.84)</b>	
<b>Total [4500] Capital Leases</b>		<b>(4,344.29)</b>	<b>0.00</b>		<b>(14,190.09)</b>	<b>(14,190.09)</b>	
<b>Group : [5400] Net Assets</b>							
<b>Subgroup : [5405] Without donor restrictions</b>							
29001	Retained earnings/net assets w/o donor restrictions	(3,443,691.88)	(4,209,386.31)		856,995.11	(3,352,391.20)	5402
				AJE - 11	863,443.07		
				AJE - 12	(6,447.96)		
<b>Subtotal [5405] Without donor restrictions</b>		<b>(3,443,691.88)</b>	<b>(4,209,386.31)</b>		<b>856,995.11</b>	<b>(3,352,391.20)</b>	
<b>Total [5400] Net Assets</b>		<b>(3,443,691.88)</b>	<b>(4,209,386.31)</b>		<b>856,995.11</b>	<b>(3,352,391.20)</b>	
<b>Group : [6000] Support &amp; revenue</b>							
<b>Subgroup : [6005] Members' Dues</b>							
30200	Dues - Regular	(134,758.09)	(144,554.78)		9,793.50	(134,761.28)	6005
				AJE - 21	9,793.50		
30300	PUFL Rebate	(22,968.00)	(43,103.90)		0.00	(43,103.90)	
30301	Post 400 Dues-PUFL	(601.50)	0.00		0.00	0.00	
30400	Post 400:30400 Dues - Post 400	(201.10)	(7,878.50)		0.00	(7,878.50)	
30600	GA Legionnaire (.25/member)	(6,936.50)	0.00		(8,161.25)	(8,161.25)	6005
				AJE - 21	(8,161.25)		
31805	Over/Short Dues	(4,555.50)	0.00		0.00	0.00	
35400	National Dues	(126,202.00)	(208,426.17)		(6,706.00)	(215,132.17)	6004
				AJE - 31	(6,706.00)		
35600	District Refunds	(36,849.00)	(32,460.00)		0.00	(32,460.00)	
35800	Reserve Fund (.05/mbr)	(1,337.30)	0.00		(1,632.25)	(1,632.25)	6005
				AJE - 21	(1,632.25)		
60400	National Dues Paid:60400 Nat'l Dues - Current Year	98,585.00	79,604.50		6,706.00	86,310.50	
				AJE - 31	6,706.00		
60600	District Refunds	45,763.50	40,845.00		0.00	40,845.00	
60610	Online Membership Post Refunds	0.00	51,389.58		0.00	51,389.58	
60620	S.A.L. Detachment of GA Refund	0.00	5,103.00		(1,969.00)	3,134.00	
				AJE - 27	(1,969.00)		
<b>Subtotal [6005] Members' Dues</b>		<b>(190,060.49)</b>	<b>(259,481.27)</b>		<b>(1,969.00)</b>	<b>(261,450.27)</b>	
<b>Subgroup : [6010] Donations</b>							
30100	Donated Revenues	0.00	(10,552.50)		10,552.50	0.00	
				AJE - 26	10,552.50		
30101	Donations - Commander's Project	(41,034.17)	(1,248.00)		(31,552.50)	(32,800.50)	

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj 7/31/2022	UNADJ 7/31/2023	JE Ref #	AJE	ADJ 7/31/2023	< WPreRef
<b>Subtotal [6010] Donations</b>		<u>(41,034.17)</u>	<u>(11,800.50)</u>	AJE - 9 AJE - 26	(21,000.00) (10,552.50)	<u>(21,000.00)</u>	<u>(32,800.50)</u>
<b>Subgroup : [6030] Affinity income and commissions</b>							
32200	Insurance Commission	(110,778.14)	(56,624.25)		0.00	(56,624.25)	
<b>Subtotal [6030] Affinity income and commissions</b>		<u>(110,778.14)</u>	<u>(56,624.25)</u>		<u>0.00</u>	<u>(56,624.25)</u>	
<b>Subgroup : [6060] Other income</b>							
30050	Other Income - Other	0.00	(8,300.00)		8,300.00	0.00	
30050.01	Employee Tax Credit	0.00	(96,445.62)	AJE - 9	8,300.00		
31800	Miscellaneous Income	(3,006.98)	(5,879.04)		0.00	(96,445.62)	6008
32201	Emblem Sales	(3,270.43)	0.00		0.00	(5,879.04)	
36600	Baseball	(300.00)	0.00		0.00	0.00	
37001	Registration	(1,998.00)	0.00		0.00	0.00	
37004	Southern Bloc	3,065.00	0.00		0.00	0.00	
38000	Conventions:38000 Department Convention	0.00	(185.00)		0.00	(185.00)	
38001	Registration	(9,571.02)	(6,902.34)		0.00	(6,902.34)	
38002	Hotel	(370.36)	0.00		0.00	0.00	
38003	Banquet	(13,244.03)	0.00		0.00	0.00	
38200	Bond - Post Officers	(3,179.00)	(2,820.00)		0.00	(2,820.00)	
38900	Department Conference	0.00	(25,277.81)		0.00	(25,277.81)	
38905	Mid-Summer Conference	0.00	2,495.34		0.00	2,495.34	
<b>Subtotal [6060] Other income</b>		<u>(31,874.82)</u>	<u>(143,314.47)</u>		<u>8,300.00</u>	<u>(135,014.47)</u>	
<b>Subgroup : [6070] Investment income</b>							
31000	Interest income	(39,860.52)	(54,008.76)		2,057.57	(51,951.19)	3002
				AJE - 8	(34,641.09)		
				AJE - 8	13,252.40		
				AJE - 25	20,000.00		
				AJE - 29	6,223.66		
				AJE - 33	(2,777.40)		
31200	Loan Interest (Notes)	(16,315.46)	0.00		0.00	0.00	
31501	Dividend income	(272.23)	0.00		(14,929.22)	(14,929.22)	3002
65601	Other Income:EJ Building Fund Unrealized Gain/Loss	0.00	(39,326.16)	AJE - 8	(14,929.22)		
					40,539.70	1,213.54	
65602	Other Income:EJ General Fund Unrealized Gain/Loss	0.00	6,547.11	AJE - 8	40,539.70		
					(5,898.61)	648.50	
65603	Other Income:EJ Medical Research Unrealized Gain/Loss	0.00	149.70	AJE - 8	(5,898.61)		
					0.00	149.70	



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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj 7/31/2022	UNADJ 7/31/2023	JE Ref #	AJE	ADJ 7/31/2023	< WPref
65604	Other Income:Vanguard Unrealized Gain/Loss	13,217.93	(13,536.03)		1,676.82	(11,859.21)	3002
<b>Subtotal [6070] Investment income</b>		<b>(43,230.28)</b>	<b>(100,174.14)</b>	AJE - 8	<b>1,676.82</b>	<b>(76,727.88)</b>	
<b>Subgroup : [6080] Special project revenue</b>							
31500	Label Program	(50.00)	0.00		0.00	0.00	
31550	Sweepstakes Program	(280.00)	0.00		0.00	0.00	
31555	Special Project - Fund Raiser	(32,540.00)	0.00		0.00	0.00	
37003	Banquet	(8,107.00)	0.00		0.00	0.00	
37005	Shirts	514.63	0.00		0.00	0.00	
<b>Subtotal [6080] Special project revenue</b>		<b>(40,462.37)</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	
<b>Subgroup : [6095] Rental income</b>							
31575	Billboard	(18,000.00)	(19,000.00)		(1,750.00)	(20,750.00)	6002
32100	Rental Donation (Aux)	(6,600.00)	(6,050.00)	AJE - 13	(1,750.00)	(6,050.00)	6002
<b>Subtotal [6095] Rental income</b>		<b>(24,600.00)</b>	<b>(25,050.00)</b>		<b>(1,750.00)</b>	<b>(26,800.00)</b>	
<b>Total [6000] Support &amp; revenue</b>		<b>(482,040.27)</b>	<b>(596,444.63)</b>		<b>7,027.26</b>	<b>(589,417.37)</b>	
<b>Group : [6100] Program Expenses</b>							
<b>Subgroup : [6105] Program Rehabilitation</b>							
52468	Alcohol / Drug Abuse-Pat Liddel	325.00	0.00		0.00	0.00	
52482	Employment Perry	182.50	530.33		0.00	530.33	
61000	National Emergency Fund	0.00	10,000.00		(10,000.00)	0.00	
64210	Georgia State Patrol	0.00	2,800.00	AJE - 14	(10,000.00)	2,800.00	
65001	Donations - Commander Project	38,800.00	0.00		0.00	12,700.00	6302
<b>Subtotal [6105] Program Rehabilitation</b>		<b>39,307.50</b>	<b>13,330.33</b>	AJE - 9	<b>12,700.00</b>	<b>16,030.33</b>	
<b>Subgroup : [6110] Program Americanism</b>							
52471	Legion Riders	904.24	1,550.03		0.00	1,550.03	
52474	GALPA - Griffin	92.00	0.00		0.00	0.00	
52479	Communications/PR - Griffin	52.00	0.00		0.00	0.00	
52480	POW/MIA	147.67	425.07		0.00	425.07	
52484	Female Access	200.00	399.53		0.00	399.53	
52485	Special Project/Dedication	0.00	12.60		0.00	12.60	
52487	Historian	0.00	2,965.65		0.00	2,965.65	
52496	Oratorical	366.24	327.68		0.00	327.68	
52525	VAVS - Committee	0.00	920.00		0.00	920.00	
54002	Law Enforcment of the Year	500.00	0.00		0.00	0.00	

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj 7/31/2022	UNADJ 7/31/2023	JE Ref #	AJE	ADJ 7/31/2023	< WPreRef
54202	Law Enforcement of the Year	0.00	500.00		0.00	500.00	
54203	State Oratorical Awards	3,700.00	5,700.00		0.00	5,700.00	
54204	Area Oratorical Awards	3,723.21	4,622.00		0.00	4,622.00	
54205	Fire Fighter of the Year	500.00	500.00		0.00	500.00	
54240	Commander Staff Awards	1,013.70	2,057.25		(1,274.96)	782.29	
				AJE - 27	(1,274.96)		
54273	Historian Award	0.00	0.00		(7,550.00)	(7,550.00)	
				AJE - 27	(7,550.00)		
54800	Membership Promotion	14,459.36	8,397.69		7,261.37	15,659.06	
				AJE - 16	4,920.25		
				AJE - 16	2,341.12		
54805	Membership Workshop	869.50	462.18		0.00	462.18	
56400	Distinguished Guest Fund	4,313.45	0.00		0.00	0.00	
61550	Georgia A.L. College	3,443.31	4,214.62		0.00	4,214.62	
64550	National Leading Candidate	1,990.00	2,000.00		0.00	2,000.00	
<b>Subtotal [6110] Program Americanism</b>		<b>36,274.68</b>	<b>35,054.30</b>		<b>(1,563.59)</b>	<b>33,490.71</b>	
<b>Subgroup : [6120] Program Child &amp; Youth Welfare</b>							
52475	Children and Youth	105.92	200.00		(400.00)	(200.00)	
				AJE - 27	(400.00)		
54217	Boy Scouts Awards	500.00	0.00		0.00	0.00	
58100	Boys State	40,000.00	36,488.82		(250.00)	36,238.82	
				AJE - 27	(250.00)		
58200	Baseball - Teams	215.98	0.00		0.00	0.00	
61302	American Legion Scholarships	8,000.00	6,500.00		0.00	6,500.00	
<b>Subtotal [6120] Program Child &amp; Youth Welfare</b>		<b>48,821.90</b>	<b>43,188.82</b>		<b>(650.00)</b>	<b>42,538.82</b>	
<b>Subgroup : [6140] Program-other</b>							
52490	Medical Research	0.00	14,400.00		0.00	14,400.00	
52800.02	Allocated program bldg maintenance	17,099.00	0.00		11,861.00	11,861.00	6306
				AJE - 2	11,861.00		
53400.02	Allocated utilities	20,733.00	0.00		26,046.00	26,046.00	6306
				AJE - 2	26,046.00		
55400	Delegates - National Convention	23,000.00	23,379.72		0.00	23,379.72	
61303	Archives	892.91	0.00		0.00	0.00	
<b>Subtotal [6140] Program-other</b>		<b>61,724.91</b>	<b>37,779.72</b>		<b>37,907.00</b>	<b>75,686.72</b>	
<b>Subgroup : [6150] Program-Salaries and employee benefits</b>							
50201	Salary Adjutant	52,324.08	45,173.56		9,826.44	55,000.00	6303
				AJE - 19	9,826.44		
50202	Secretary	29,812.92	28,626.37		6,373.63	35,000.00	6303

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj 7/31/2022	UNADJ 7/31/2023	JE Ref #	AJE	ADJ 7/31/2023	< WPreRef
50203	Salary Membership	40,000.00	35,508.49	AJE - 19	6,373.63		
					9,491.51	45,000.00	6303
50207	Bookkeeper	57,556.32	33,411.30	AJE - 19	9,491.51		
					2,600.00	36,011.30	6303
50208	Salary Part-Time Admin	5,669.22	14,951.97	AJE - 18	2,600.00		
					(12,023.97)	2,928.00	6303
					(13,976.97)		
50210	Employee retirement plan	4,172.88	3,402.37	AJE - 19	1,953.00		
					1,402.07	4,804.44	6303
					6,792.59		
					(8,932.99)		
					(1,297.12)		
					4,839.59		
50220	Employees Christmas Bonus	2,850.00	0.00		0.00	0.00	
50222	Less: Salaries allocated	(20,490.00)	0.00		(18,956.00)	(18,956.00)	6303
					(18,956.00)		
50600	Payroll Taxes - Employer	14,902.64	5,337.32	AJE - 2	2,311.00	7,648.32	6302
					7,055.75		
					(4,744.75)		
50600.01	Less: Payroll taxes allocated	(1,490.00)	0.00		(1,286.00)	(1,286.00)	6303
					(1,286.00)		
51301	GA Unemployment Tax	20.22	220.61	AJE - 2	(3.02)	217.59	6302
					(3.02)		
51301.01	Department Payroll expenses:GA Payroll Taxes	0.00	8,090.75	AJE - 20	(8,090.75)	0.00	
					(1,035.00)		
					(7,055.75)		
51301.02	Department Payroll expenses:IRS 990 Tax Payment	0.00	13,981.69	AJE - 15	(13,981.69)	0.00	
					(3,780.00)		
					(10,201.69)		
51401	Federal Unemployment Tax	237.72	8,420.44	AJE - 19	(8,224.66)	195.78	6302
					(8,199.93)		
					(24.73)		
65400	Salary- Alva Drayton	12,262.50	0.00	AJE - 20	15,620.00	15,620.00	6303
					13,976.97		
					1,643.03		
<b>Subtotal [6150] Program-Salaries and employee benefits</b>		<b>197,828.50</b>	<b>197,124.87</b>		<b>(14,941.44)</b>	<b>182,183.43</b>	
<b>Subgroup : [6160] Program-Travel</b>							
52000	Department Commander	14,570.23	16,240.05		0.00	16,240.05	
52200	Department Adjutant	12,357.66	11,806.37		0.00	11,806.37	
52405	Department Senior Vice	7,275.00	8,381.32		0.00	8,381.32	

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj 7/31/2022	UNADJ 7/31/2023	JE Ref #	AJE	ADJ 7/31/2023	< WPreRef
52406	Senior Vice - Special Travel	1,389.76	0.00		0.00	0.00	
52410	Junior Vice Cdr	2,384.69	4,386.49		0.00	4,386.49	
52411	Junior Vice Cdr	3,011.53	2,009.30		0.00	2,009.30	
52412	Junior Vice Cdr	3,512.59	4,523.26		0.00	4,523.26	
52413	Junior Vice Cdr	4,849.56	1,942.88		0.00	1,942.88	
52414	Junior Vice Cdr	1,765.35	799.81		0.00	799.81	
52416	Department Treasurer	2,089.33	1,121.75		0.00	1,121.75	
52421	Natl Exec C'man	2,636.01	2,093.42		0.00	2,093.42	
52422	Alt NEC	2,493.40	3,250.79		0.00	3,250.79	
52425	Past National Commander	0.00	941.65		0.00	941.65	
52426	Past National Commander	0.00	686.04		0.00	686.04	
52430	Past Dept Cdr - Eddie Asberry	411.20	0.00		0.00	0.00	
52432	Department Chaplain	837.40	1,255.28		0.00	1,255.28	
52434	Judge Advocate	682.60	949.00		0.00	949.00	
52436	Service Officer	52.40	972.56		0.00	972.56	
52439	Asst Service Office	904.96	627.69		0.00	627.69	
52440	Sgt-at-Arms	1,200.00	1,901.65		0.00	1,901.65	
52441	Asst Sgt-at-Arms	459.50	858.34		0.00	858.34	
52442	Asst Sgt-at-Arms	0.00	110.00		0.00	110.00	
52443	Asst Sgt-at-Arms	490.70	406.20		0.00	406.20	
52444	Asst Sgt-at-Arms - Mary Kruger	406.20	0.00		0.00	0.00	
52445	Van Expense/Van Insurance	2,534.37	0.00		0.00	0.00	
52446	Asst Sgt-at-Arms - Paul Walker	600.00	0.00		0.00	0.00	
52450	1st Dist Cdr	1,999.50	1,495.36		0.00	1,495.36	
52451	2nd Dist Cdr	1,815.19	1,740.90		0.00	1,740.90	
52452	3rd Dist Cdr	1,802.44	77.50		0.00	77.50	
52453	4th Dist Cdr	1,581.51	2,144.43		0.00	2,144.43	
52454	5th Dist Cdr	2,250.73	1,066.64		0.00	1,066.64	
52457	8th Dist Cdr	1,477.72	1,200.00		0.00	1,200.00	
52458	9th Dist Cdr	0.00	2,220.13		0.00	2,220.13	
52459	10th Dist Cdr	2,000.00	713.36		0.00	713.36	
52460	11th Dist Cdr	2,000.69	2,669.69		0.00	2,669.69	
52461	12th Dist Cdr	1,631.14	2,121.68		0.00	2,121.68	
52463	Finance Cmt - Chair	1,719.49	544.16		0.00	544.16	
52464	Finance Cmt	500.00	518.16		0.00	518.16	
52467	External Audit	305.74	1,323.03		0.00	1,323.03	
<b>Subtotal [6160] Program-Travel</b>		<b>85,998.59</b>	<b>83,098.89</b>		<b>0.00</b>	<b>83,098.89</b>	
<b>Subgroup : [6170] Program-depreciation</b>							
66000.02	Allocated depreciation	15,488.00	0.00		17,000.00	17,000.00	
				AJE - 10	17,000.00		

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj	UNADJ	JE Ref #	AJE	ADJ	< WPreRef
		7/31/2022	7/31/2023			7/31/2023	
<b>Subtotal [6170] Program-depreciation</b>		<b>15,488.00</b>	<b>0.00</b>		<b>17,000.00</b>	<b>17,000.00</b>	
<b>Total [6100] Program Expenses</b>		<b>485,444.08</b>	<b>409,576.93</b>		<b>40,451.97</b>	<b>450,028.90</b>	
<b>Group : [6300] Mgmt &amp; General Expenses</b>							
<b>Subgroup : [6313] Admin-Supplies and printing</b>							
53600	Office expenses	10,370.93	12,356.73		527.30	12,884.03	
				AJE - 23	527.30		
53606	Christmas Cards	298.34	386.76		0.00	386.76	
<b>Subtotal [6313] Admin-Supplies and printing</b>		<b>10,669.27</b>	<b>12,743.49</b>		<b>527.30</b>	<b>13,270.79</b>	
<b>Subgroup : [6315] Admin-Bank charges</b>							
64500	Bank Service Charges	66.00	33.90		0.00	33.90	
<b>Subtotal [6315] Admin-Bank charges</b>		<b>66.00</b>	<b>33.90</b>		<b>0.00</b>	<b>33.90</b>	
<b>Subgroup : [6340] Admin-Depreciation</b>							
66000	Deprecation expense	30,529.94	0.00		27,428.91	27,428.91	3202
				AJE - 1	27,428.91		
66000.01	Less: allocated to program	(15,488.00)	0.00		(17,000.00)	(17,000.00)	
				AJE - 10	(17,000.00)		
<b>Subtotal [6340] Admin-Depreciation</b>		<b>15,041.94</b>	<b>0.00</b>		<b>10,428.91</b>	<b>10,428.91</b>	
<b>Subgroup : [6350] Admin-Insurance</b>							
53200	Insurance & Post Bonds	12,122.15	85.00		18,641.99	18,726.99	
				AJE - 6	(0.00)		
				AJE - 22	19,372.38		
				AJE - 23	(527.30)		
				AJE - 24	(203.09)		
<b>Subtotal [6350] Admin-Insurance</b>		<b>12,122.15</b>	<b>85.00</b>		<b>18,641.99</b>	<b>18,726.99</b>	
<b>Subgroup : [6380] Admin-Miscellaneous</b>							
50235	Emp training	5,000.00	0.00		0.00	0.00	
52600	Postage	5,137.23	10,677.37		0.00	10,677.37	
53605	Department Expense	1,157.00	0.00		2,921.54	2,921.54	
				AJE - 16	2,921.54		
53700	Computer Supply/Programming	3,480.34	14,405.53		0.00	14,405.53	
53800	Taxes & Licenses	89.15	0.00		0.00	0.00	
64400	Miscellaneous	32.00	10,974.69		(10,182.91)	791.78	
				AJE - 16	(10,182.91)		
65500	(Gain) Loss on equipment	412.50	0.00		0.00	0.00	
67000	Penalties	566.27	0.00		0.00	0.00	
67000.01	Interest paid	0.00	(2,777.40)		2,777.40	0.00	

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj 7/31/2022	UNADJ 7/31/2023	JE Ref #	AJE	ADJ 7/31/2023	< WPreRef
69000	Federal income tax expense	3,780.00	0.00	AJE - 33	2,777.40		
					4,358.00	4,358.00	4202
69100	State income tax expense	1,035.00	0.00	AJE - 28	4,358.00		
					1,193.00	1,193.00	4202
				AJE - 28	1,193.00		
<b>Subtotal [6380] Admin-Miscellaneous</b>		<b>20,689.49</b>	<b>33,280.19</b>		<b>1,067.03</b>	<b>34,347.22</b>	
<b>Subgroup : [6390] Admin-Professional services</b>							
52466	External Audit	270.25	0.00		0.00	0.00	
52700	Auditing & Accounting	24,300.00	30,618.44		0.00	30,618.44	
52900	Legal Fees	0.00	670.70		0.00	670.70	
<b>Subtotal [6390] Admin-Professional services</b>		<b>24,570.25</b>	<b>31,289.14</b>		<b>0.00</b>	<b>31,289.14</b>	
<b>Subgroup : [6400] Admin- Conventions and conferences</b>							
54221	Convention Program Book	0.00	1,300.05		0.00	1,300.05	
56200	Past Dept Cdr Dues	650.00	0.00		0.00	0.00	
57000	National Convention Expense- Other	(338.90)	0.00		0.00	0.00	
57002	National Commander's Banquet	3,710.00	3,290.40		0.00	3,290.40	
57005	Hospitality Suite	1,615.91	3,299.07		0.00	3,299.07	
58000	Department Convention	25,253.23	29,501.89		0.00	29,501.89	
58003	Banquet	6,500.00	5,764.23		0.00	5,764.23	
58900	Department Conference	(93.25)	0.00		0.00	0.00	
61305	Hospitality	0.00	101.61		0.00	101.61	
63900	Tickets-Ye Steivos	350.00	650.00		0.00	650.00	
<b>Subtotal [6400] Admin- Conventions and conferences</b>		<b>37,646.99</b>	<b>43,907.25</b>		<b>0.00</b>	<b>43,907.25</b>	
<b>Subgroup : [6405] Admin-Salaries &amp; Employee benefits</b>							
62150	Mgmt salary-allocated	10,245.00	0.00		9,478.00	9,478.00	6302
				AJE - 2	9,478.00		
62150.01	Mgmt payroll taxes-allocated	745.00	0.00		643.00	643.00	6302
				AJE - 2	643.00		
<b>Subtotal [6405] Admin-Salaries &amp; Employee benefits</b>		<b>10,990.00</b>	<b>0.00</b>		<b>10,121.00</b>	<b>10,121.00</b>	
<b>Subgroup : [6410] Admin -Building upkeep</b>							
50209	Building Maintenance	0.00	409.36		0.00	409.36	
52800	Building Repairs & Maintenance	11,807.81	13,178.61		0.00	13,178.61	6306
52800.01	Less: allocated repairs and maintenance	(17,099.00)	0.00		(11,861.00)	(11,861.00)	6306
				AJE - 2	(11,861.00)		
53100	Equipment Lease	3,491.22	2,292.64		0.00	2,292.64	6307
53300	Lawn Maintenance	3,700.00	3,675.00		0.00	3,675.00	
<b>Subtotal [6410] Admin -Building upkeep</b>		<b>1,900.03</b>	<b>19,555.61</b>		<b>(11,861.00)</b>	<b>7,694.61</b>	

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: **1005 - Trial Balance by Leads**

Account	Description	1st PP-Adj 7/31/2022	UNADJ 7/31/2023	JE Ref #	AJE	ADJ 7/31/2023	< WPreRef
<b>Subgroup : [6420] Admin-Telephone and utilities</b>							
53400	Utilities	16,897.53	24,567.57		(1,532.83)	23,034.74	6306
				AJE - 18	(1,532.83)		
53400.01	Less allocated utilities	(20,733.00)	0.00		(26,046.00)	(26,046.00)	6306
				AJE - 2	(26,046.00)		
53900	Telephone & Cell Phone	6,139.47	5,905.32		0.00	5,905.32	
<b>Subtotal [6420] Admin-Telephone and utilities</b>		<b>2,304.00</b>	<b>30,472.89</b>		<b>(27,578.83)</b>	<b>2,894.06</b>	
<b>Subgroup : [6430] Admin-Travel</b>							
50230	Department Travel	5,169.75	5,217.36		0.00	5,217.36	
50230.01	Previous Year Travel	0.00	6,659.18		29,955.59	36,614.77	
				AJE - 11	16,422.04		
				AJE - 18	13,533.55		
52447	Van Expense	0.00	20,618.90		(19,372.38)	1,246.52	
				AJE - 22	(19,372.38)		
<b>Subtotal [6430] Admin-Travel</b>		<b>5,169.75</b>	<b>32,495.44</b>		<b>10,583.21</b>	<b>43,078.65</b>	
<b>Total [6300] Mgmt &amp; General Expenses</b>		<b>141,169.87</b>	<b>203,862.91</b>		<b>11,929.61</b>	<b>215,792.52</b>	
<b>Group : [6500] Fundraising expenses</b>							
<b>Subgroup : [6505] Fundraising Salaries and taxes</b>							
64050	Payroll-Fundraising	10,245.00	0.00		9,478.00	9,478.00	6302
				AJE - 2	9,478.00		
64050.01	Fundraising payroll taxes	745.00	0.00		643.00	643.00	6302
				AJE - 2	643.00		
<b>Subtotal [6505] Fundraising Salaries and taxes</b>		<b>10,990.00</b>	<b>0.00</b>		<b>10,121.00</b>	<b>10,121.00</b>	
<b>Total [6500] Fundraising expenses</b>		<b>10,990.00</b>	<b>0.00</b>		<b>10,121.00</b>	<b>10,121.00</b>	
<b>Group : [6800] Change in allowance for bad debt</b>							
<b>Subgroup : None</b>							
68000	Change in allowance for bad debt	(64,263.00)	0.00		(12,526.63)	(12,526.63)	2202
				AJE - 5	(12,526.63)		
<b>Subtotal : None</b>		<b>(64,263.00)</b>	<b>0.00</b>		<b>(12,526.63)</b>	<b>(12,526.63)</b>	
<b>Total [6800] Change in allowance for bad debt</b>		<b>(64,263.00)</b>	<b>0.00</b>		<b>(12,526.63)</b>	<b>(12,526.63)</b>	
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	
<b>Net (Income) Loss</b>		<b>91,300.68</b>	<b>16,995.21</b>		<b>57,003.21</b>	<b>73,998.42</b>	