

# American Legion Department of Georgia

## Budget vs. Actuals: Budget\_FY24\_P&L - FY24 P&L

August 2023 - July 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Revenue</b>				
Conventions				
37000 National Convention	11,141.21	15,000.00	-3,858.79	74.27 %
38000 Department Convention	1,693.19	15,000.00	-13,306.81	11.29 %
<b>Total Conventions</b>	<b>12,834.40</b>	<b>30,000.00</b>	<b>-17,165.60</b>	<b>42.78 %</b>
Dues - Post 400				
Dues - Regular	24,407.00	60,000.00	-35,593.00	40.68 %
35400 National Dues	287,636.54	300,000.00	-12,363.46	95.88 %
<b>Total Dues - Regular</b>	<b>474,899.93</b>	<b>300,000.00</b>	<b>174,899.93</b>	<b>158.30 %</b>
Other Income				
30100 Donated Revenues	6,125.00		6,125.00	
30101 Commander's Project	27,534.00	50,000.00	-22,466.00	55.07 %
EJ Building Fund Unrealized Gain/Loss	3,659.24		3,659.24	
EJ General Fund Unrealized Gain/Loss	-1,489.80		-1,489.80	
EJ Medical Research Unrealized Gain/Loss	-395.60		-395.60	
Vanguard Unrealized Gain/Loss	9,421.52		9,421.52	
<b>Total Other Income</b>	<b>44,854.36</b>	<b>50,000.00</b>	<b>-5,145.64</b>	<b>89.71 %</b>
<b>Total Revenue</b>	<b>\$556,995.69</b>	<b>\$440,000.00</b>	<b>\$116,995.69</b>	<b>126.59 %</b>
<b>GROSS PROFIT</b>	<b>\$556,995.69</b>	<b>\$440,000.00</b>	<b>\$116,995.69</b>	<b>126.59 %</b>
<b>Expenditures</b>				
65001 Commander Project	18,500.00	50,000.00	-31,500.00	37.00 %
Awards				
54202 Law Enforcement of the Year		500.00	-500.00	
54203 State Oratorical Awards	6,182.13	5,750.00	432.13	107.52 %
54204 Area Oratorical Awards	3,432.00	4,800.00	-1,368.00	71.50 %
54205 Fire Fighter of the Year		500.00	-500.00	
54206 Youth Champs Awards		1,500.00	-1,500.00	
54210 Drug Committee Awards		300.00	-300.00	
54217 Boy Scouts Awards		300.00	-300.00	
54218 Scouting Scholarships		500.00	-500.00	
54220 Shooting Sports Awards		400.00	-400.00	
54221 Media Awards		200.00	-200.00	
54222 Public Relations Award		200.00	-200.00	
54230 Blood Donor Award		300.00	-300.00	
54240 Commander Staff Awards		1,000.00	-1,000.00	
54250 Commander's Pins, Coins	4,331.50	3,000.00	1,331.50	144.38 %
54273 Historian Award		300.00	-300.00	
61302 American Legion Scholarships	7,650.00	8,000.00	-350.00	95.63 %
Children & Youth Awards		700.00	-700.00	
<b>Total Awards</b>	<b>21,595.63</b>	<b>28,250.00</b>	<b>-6,654.37</b>	<b>76.44 %</b>
Committee Travel Expenses				
52463 Finance Cmt - Chair	1,999.39	1,200.00	799.39	166.62 %

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52464 Finance Cmt	429.40	500.00	-70.60	85.88 %
52465 Finance Cmt		500.00	-500.00	
52466 Investment Committee Person	159.60	500.00	-340.40	31.92 %
52467 External Audit	995.44	4,500.00	-3,504.56	22.12 %
52468 Alcohol/Drug Abuse		200.00	-200.00	
52469 Boy Scouts		200.00	-200.00	
52470 Shooting Sports - Cyber		200.00	-200.00	
52471 Legion Riders	3,571.70	3,000.00	571.70	119.06 %
52472 S. A. L.		200.00	-200.00	
52473 Religious Emphasis		200.00	-200.00	
52475 Children and Youth	400.00	400.00	0.00	100.00 %
52476 Blood Donor		200.00	-200.00	
52477 National Security		200.00	-200.00	
52478 Patriotic Obser		200.00	-200.00	
52479 Communications/PR	1,732.05	1,000.00	732.05	173.21 %
52480 POW/MIA	1,135.47	1,000.00	135.47	113.55 %
52481 National Emergency		300.00	-300.00	
52482 Employment	638.22	1,000.00	-361.78	63.82 %
52483 School/Scholar		200.00	-200.00	
52484 Female Access	300.90	700.00	-399.10	42.99 %
52486 Legislative		200.00	-200.00	
52489 VA/Rehab Travel		200.00	-200.00	
52490 Medical Research		500.00	-500.00	
52496 Oratorical		500.00	-500.00	
52525 VAVS - Committee	0.00	200.00	-200.00	0.00 %
52526 Ad Hoc Committee 21	138.64	3,000.00	-2,861.36	4.62 %
52527 Access Committee	221.90	1,000.00	-778.10	22.19 %
52528 Marketing Committee		1,000.00	-1,000.00	
52529 Homeless Committee		2,000.00	-2,000.00	
52530 Dept Recruiter of the Year		400.00	-400.00	
<b>Total Committee Travel Expenses</b>	<b>11,722.71</b>	<b>25,400.00</b>	<b>-13,677.29</b>	<b>46.15 %</b>
Contract & professional fees	6,710.60		6,710.60	
Department Headquarters Expense				
50209 Building Maintenance	1,800.00		1,800.00	
52600 Postage	4,321.89	5,000.00	-678.11	86.44 %
52700 Auditing & Accounting	16,970.00	9,000.00	7,970.00	188.56 %
52800 Building Repairs & Maintenance	291,460.87	8,000.00	283,460.87	3,643.26 %
52900 Legal Fees	4,500.00	2,000.00	2,500.00	225.00 %
53100 Equipment Lease	1,783.39	7,000.00	-5,216.61	25.48 %
53200 Insurance & Post Bonds	22,346.60	11,000.00	11,346.60	203.15 %
53300 Lawn Maintenance	6,900.00	7,000.00	-100.00	98.57 %
53400 Utilities	19,744.87	14,000.00	5,744.87	141.03 %
53401 Web Services	10,977.12	5,000.00	5,977.12	219.54 %

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	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
53600 Office Supplies/Printing	10,332.34	12,000.00	-1,667.66	86.10 %
53606 Christmas Cards		500.00	-500.00	
53700 Computer Supply/Programming	2,610.00	3,000.00	-390.00	87.00 %
53800 Taxes & Licenses	1,392.00	3,000.00	-1,608.00	46.40 %
53900 Telephone & Cell Phone	4,909.74	5,000.00	-90.26	98.19 %
54221 Convention Program Book	419.22	1,000.00	-580.78	41.92 %
54800 Membership Promotion	10,185.01	10,000.00	185.01	101.85 %
54805 Membership Workshop	1,635.40	6,000.00	-4,364.60	27.26 %
55000 Donations Medical Research		10,000.00	-10,000.00	
55400 Delegates - National Convention	22,000.00	28,000.00	-6,000.00	78.57 %
56200 Past Dept Cdr Dues	500.00	650.00	-150.00	76.92 %
56400 Distinguished Guest Fund	2,763.14	6,000.00	-3,236.86	46.05 %
56410 National Vice Commander Travel	112.00	2,000.00	-1,888.00	5.60 %
56600 Historian Supplies	758.56	700.00	58.56	108.37 %
56700 Video Archive Supplies		2,200.00	-2,200.00	
58100 Boys State	6,000.00	6,000.00	0.00	100.00 %
58200 Baseball Teams		4,000.00	-4,000.00	
58900 Department Conference	4,315.26	15,000.00	-10,684.74	28.77 %
58910 Fall Conference	610.42		610.42	
58920 Spring Conference	7,047.27		7,047.27	
<b>Total 58900 Department Conference</b>	<b>11,972.95</b>	<b>15,000.00</b>	<b>-3,027.05</b>	<b>79.82 %</b>
60600 District Refunds	43,036.00	48,000.00	-4,964.00	89.66 %
60610 Online Membership Post Refunds	28,654.50		28,654.50	
60620 S.A.L. Detachment of GA Refund	2,766.00		2,766.00	
60725 Special Project Fundraising	20,142.56	35,000.00	-14,857.44	57.55 %
60800 Reserve Fund		1,500.00	-1,500.00	
61000 National Emergency Fund	-3,150.00	2,000.00	-5,150.00	-157.50 %
61301 Re-Connect Program		10,000.00	-10,000.00	
61303 Archives		2,000.00	-2,000.00	
61525 VA/Service Officer School		1,000.00	-1,000.00	
61550 Georgia A.L. College	7,193.56	7,000.00	193.56	102.77 %
63900 Tickets-Ye Steivos	550.00	500.00	50.00	110.00 %
64100 Mar/Nat Cemt and Vet Day		100.00	-100.00	
64210 Georgia State Patrol		3,200.00	-3,200.00	
64400 Miscellaneous	15,014.11	12,500.00	2,514.11	120.11 %
Bank Charges and Fees	436.82		436.82	
<b>Total 64400 Miscellaneous</b>	<b>15,450.93</b>	<b>12,500.00</b>	<b>2,950.93</b>	<b>123.61 %</b>
64550 National Leading Candidate	2,000.00	2,000.00	0.00	100.00 %
<b>Total Department Headquarters Expense</b>	<b>573,038.65</b>	<b>307,850.00</b>	<b>265,188.65</b>	<b>186.14 %</b>
Department Payroll expenses				
50201 Salary Adjutant	38,287.36	60,232.00	-21,944.64	63.57 %
50202 Secretary	29,607.53	38,045.00	-8,437.47	77.82 %
50203 Salary Membership	42,259.25	48,915.00	-6,655.75	86.39 %

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50207 Bookkeeper	31,100.00	36,000.00	-4,900.00	86.39 %
50208 Salary Part-Time Admin	15,898.97	10,870.00	5,028.97	146.26 %
50210 Employee retirement plan	6,023.34	6,500.00	-476.66	92.67 %
50220 Employee Christmas Bonus	2,903.43	3,000.00	-96.57	96.78 %
50230 Department Travel	2,247.60	3,000.00	-752.40	74.92 %
50600 Payroll Taxes - Employer	10,647.85	11,900.00	-1,252.15	89.48 %
51301 GA Unemployment Tax		125.00	-125.00	
51401 Federal Unemployment Tax		400.00	-400.00	
51500 Commander's Stipend	5,000.00	6,000.00	-1,000.00	83.33 %
IRS 990 Tax Payment	4,490.67		4,490.67	
<b>Total Department Payroll expenses</b>	<b>188,466.00</b>	<b>224,987.00</b>	<b>-36,521.00</b>	<b>83.77 %</b>
Department Travel	1,547.16		1,547.16	
52000 Department Commander	9,910.17	12,000.00	-2,089.83	82.58 %
52200 Department Adjutant	5,114.07	12,000.00	-6,885.93	42.62 %
52405 Department Senior Vice	5,527.92	8,275.00	-2,747.08	66.80 %
52406 Senior Vice-Special Travel	1,251.46	1,250.00	1.46	100.12 %
52410 Junior Vice Cdr	1,694.94	4,000.00	-2,305.06	42.37 %
52411 Junior Vice Cdr	732.20	4,000.00	-3,267.80	18.31 %
52412 Junior Vice Cdr	1,160.97	4,000.00	-2,839.03	29.02 %
52413 Junior Vice Cdr	1,946.80	4,000.00	-2,053.20	48.67 %
52414 Junior Vice Cdr	670.00	4,000.00	-3,330.00	16.75 %
52416 Department Treasurer	2,267.08	2,200.00	67.08	103.05 %
52421 Natl Exec C'man	1,250.49	3,250.00	-1,999.51	38.48 %
52422 Alt NEC	3,839.19	2,000.00	1,839.19	191.96 %
52423 Alt NEC Special Travel		1,250.00	-1,250.00	
52425 Past National Commander		600.00	-600.00	
52426 Past National Commander		600.00	-600.00	
52428 Past Dept Cdr		500.00	-500.00	
52429 Past Dept Cdr		500.00	-500.00	
52430 Past Dept cdr		500.00	-500.00	
52432 Department Chaplain	2,496.26	1,225.00	1,271.26	203.78 %
52433 Department Asst. Chaplain	654.50	500.00	154.50	130.90 %
52434 Judge Advocate	677.04	1,225.00	-547.96	55.27 %
52436 Service Officer	917.87	1,000.00	-82.13	91.79 %
52437 Service Officer School		950.00	-950.00	
52438 Asst Service Officer	1,127.97	900.00	227.97	125.33 %
52439 Asst Service Office	568.03	900.00	-331.97	63.11 %
52440 Sgt-at-Arms	1,604.70	1,200.00	404.70	133.73 %
52441 Asst Sgt-at-Arms	438.35	800.00	-361.65	54.79 %
52442 Asst Sgt-at-Arms	226.45	800.00	-573.55	28.31 %
52443 Asst Sgt-at-Arms	905.19	800.00	105.19	113.15 %
52444 Asst Sgt-at-Arms	1,683.69	800.00	883.69	210.46 %
52445 Asst Sgt-at-Arms	815.52	800.00	15.52	101.94 %

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52447 Van Expense/Van Insurance	5,013.33	14,000.00	-8,986.67	35.81 %
52487 Historian	3,867.12	1,000.00	2,867.12	386.71 %
61200 VA/Rehabilitation		500.00	-500.00	
<b>Total Department Travel</b>	<b>57,908.47</b>	<b>92,325.00</b>	<b>-34,416.53</b>	<b>62.72 %</b>
District Travel	287.70		287.70	
52450 1st Dist Cdr	1,076.79	2,000.00	-923.21	53.84 %
52451 2nd Dist Cdr	2,491.90	2,000.00	491.90	124.60 %
52452 3rd Dist Cdr	1,421.18	2,000.00	-578.82	71.06 %
52453 4th Dist Cdr	1,699.97	2,000.00	-300.03	85.00 %
52454 5th Dist Cdr		2,000.00	-2,000.00	
52455 6th Dist Cdr	827.00	2,000.00	-1,173.00	41.35 %
52456 7th Dist Cdr	1,822.36	2,000.00	-177.64	91.12 %
52457 8th Dist Cdr		2,000.00	-2,000.00	
52458 9th Dist Cdr	1,959.92	2,000.00	-40.08	98.00 %
52459 10th Dist Cdr	1,644.30	2,000.00	-355.70	82.22 %
52460 11th Dist Cdr	786.30	2,000.00	-1,213.70	39.32 %
52461 12th Dist Cdr	607.45	2,000.00	-1,392.55	30.37 %
<b>Total District Travel</b>	<b>14,624.87</b>	<b>24,000.00</b>	<b>-9,375.13</b>	<b>60.94 %</b>
Interest paid	-1,777.20		-1,777.20	
National Convention Expense				
57000 National Convention Expense- Other	20,325.58	15,000.00	5,325.58	135.50 %
57003 Georgia Caucus Breakfast		4,000.00	-4,000.00	
57005 Hospitality Suite		5,000.00	-5,000.00	
61305 Hospitality	320.28	2,000.00	-1,679.72	16.01 %
<b>Total National Convention Expense</b>	<b>20,645.86</b>	<b>26,000.00</b>	<b>-5,354.14</b>	<b>79.41 %</b>
National Dues Paid				
60400 Nat'l Dues - Current Year	82,898.50	128,000.00	-45,101.50	64.76 %
<b>Total National Dues Paid</b>	<b>82,898.50</b>	<b>128,000.00</b>	<b>-45,101.50</b>	<b>64.76 %</b>
Office expenses				
Office supplies	305.39		305.39	
Software & apps	13.55		13.55	
<b>Total Office expenses</b>	<b>318.94</b>		<b>318.94</b>	
Previous Year Travel	13,533.55		13,533.55	
Repairs & maintenance	558.55		558.55	
<b>Total Expenditures</b>	<b>\$1,008,745.13</b>	<b>\$906,812.00</b>	<b>\$101,933.13</b>	<b>111.24 %</b>
<b>NET OPERATING REVENUE</b>	<b>\$ -451,749.44</b>	<b>\$ -466,812.00</b>	<b>\$15,062.56</b>	<b>96.77 %</b>
Other Revenue				
31000 Interest	60,878.93	36,000.00	24,878.93	169.11 %
31555 Fundraising (2)		45,000.00	-45,000.00	
31555 Special Project Fundraising	19,613.77		19,613.77	
31575 Billboard	17,500.00	21,000.00	-3,500.00	83.33 %
31800 Miscellaneous Income		10,000.00	-10,000.00	

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32100 Rental Donation (Aux)	8,317.12	7,200.00	1,117.12	115.52 %
32200 Insurance Commission		50,000.00	-50,000.00	
32201 Emblem Sales	1,527.01	3,500.00	-1,972.99	43.63 %
36600 Baseball	-500.00	500.00	-1,000.00	-100.00 %
36900 USAA		23,000.00	-23,000.00	
38200 Bond - Post Officers	120.00	3,300.00	-3,180.00	3.64 %
38900 Department Conference	345.15	15,000.00	-14,654.85	2.30 %
<b>Total Other Revenue</b>	<b>\$107,801.98</b>	<b>\$214,500.00</b>	<b>\$ -106,698.02</b>	<b>50.26 %</b>
Other Expenditures				
Vehicle expenses				
Vehicle repairs	269.90		269.90	
<b>Total Vehicle expenses</b>	<b>269.90</b>		<b>269.90</b>	
<b>Total Other Expenditures</b>	<b>\$269.90</b>	<b>\$0.00</b>	<b>\$269.90</b>	<b>0.00%</b>
<b>NET OTHER REVENUE</b>	<b>\$107,532.08</b>	<b>\$214,500.00</b>	<b>\$ -106,967.92</b>	<b>50.13 %</b>
<b>NET REVENUE</b>	<b>\$ -344,217.36</b>	<b>\$ -252,312.00</b>	<b>\$ -91,905.36</b>	<b>136.43 %</b>