



Ontario Provincial Committee

ACC9

FINANCIAL SOFTWARE

Air Cadet League of Canada
Ontario Provincial Committee

Instruction and Guidelines

NOVEMBER 2014 EDITION

What is an ACC9, and what does it do?

The ACC9 is an Excel document, specifically designed to assist SSC's with the financial management of their squadron.

- Correct and regular updating will keep Treasurer's 'on track' and within their budget.
- Bank accounts should always be reconciled.
- Cash flow should be monitored
- Investment activity is recorded.
- Federal and Provincial HST rebates are calculated.
- Fixed assets are recorded at cost.
- Current financial statements are available.
- The budget planner assists with planning for the upcoming year.

Table of Contents

- **Before You Begin**
- **Starting the Year**
 - **Data Set Up**
- **Squadron ID Page**
- **Investment Worksheet**
 - **Revenue Journal**
 - **Expense Journal**
- **Bank Reconciliation**
 - **Claims Tracker**
 - **Budget Tracker**
- **Financial Statements**
- **Balancing the ACC9**
 - **Checklist**
- **Completing the T3010 Charitable Return**

BEFORE YOU BEGIN

You will need:

- The previous year's ACC9 signed and approved by OPC
 - Bank statements for all the Squadron's accounts
 - Cheque Book
 - Deposit Book
- The supporting documents for all transactions and expenses (deposit details/sales receipts)

BEFORE YOU BEGIN, PLEASE ENSURE THAT YOU HAVE ENABLED THE SECURITY SETTINGS AT THE TOP OF YOUR SCREEN

The screenshot shows the Microsoft Excel interface. At the top, a security warning bar reads "Security Warning Some active content has been disabled." with an "Options..." button. A red arrow points to this button. Below the warning, a yellow text box contains the following instructions:

This is where you enter information from last year's ACC-9 and from your bank account.
Please fill in all of the yellow boxes below!
This information will automatically setup your Data Setup Worksheet.

The data entry form consists of several rows with yellow input fields:

- Row 4: Select Language: EN
- Row 6: Squadron Number:
- Row 8: Squadron Name:
- Row 10: Number of Cadets:
- Row 12: Opening Balances:

To the right of these fields are two grey buttons: "English Worksheet Tabs" and "Onglets français".

Below the "Opening Balances" field is a table of account names:

Account Names	
Main Account	1020
unused 1 (rename)	1030
unused 2 (rename)	1040
Unused 3 (rename)	1050
unused4 (rename)	1055
Investments (Mutual Funds, etc.)	1060
Investments (GIC, etc.)	1070

The Excel window title is "ACC9 2013-14 Multiple - sheet protected [Compatibility Mode] - Microsoft Excel". The status bar at the bottom shows "Ready" and "120%".

STARTING THE YEAR

ACC9 2013-14 Multiple - sheet protected Revenue Journal [Compatibility Mode] - Microsoft Excel

Home Insert Page Layout Formulas Data Review View Add-Ins Acrobat QuickBooks

AF2

This is where you enter information from last year's ACC-9 and from your bank account.
Please fill in all of the yellow boxes below!
This information will automatically setup your Data Setup Worksheet.

Select Language:	EN	English Worksheet Tabs
Squadron Number:	Your Squadron Number	Onglets français
Squadron Name:	Your Squadron Name	
Number of Cadets:	This will be used in the budget estimator worksheet to show the cost per cadet to run the squadron.	
Opening Balances:		Account Names
		TD Canada Trust
		Petty Cash
		unused 2 (rename) 1040
		Unused 3 (rename) 1050
		unused4 (rename) 1055
		Investments (Mutual Funds, etc.) 1060
		Investments (GIC, etc.) 1070
		unused5 (rename) 1080
		unused6 (rename) 1090
		unused7 (rename) 1095
		unused8 (rename) 1098
Petty Cash Opening Balance (1010):		
Select the Reporting Year:	2014 / 2015	From Pull Down Menu

Change account name to your preference, i.e. TD Canada Trust.

Change unused account names as required

Use only if included in previous years Balance Sheet

Start the Year ACC9 (page 1) TD Data Set Up Investments worksheets Revenue Journal Expense Journal Claims Tracker Monthly Worksheet Budget Tracker ACC9 (page 2) Revenue Journal

All balances should come directly from the previous year's
APPROVED AND SIGNED ACC9

STARTING THE YEAR (cont...)

The screenshot shows an Excel spreadsheet with the following content:

Row	Column A	Column B	Column C	Column D	Column E
29					
30	Last Year's ACC-9 Information (from Page 4 - Balance Sheet)				
31					
32	Enter Total Assets (from line 1700):				
33					
34	Retained Earnings (line 3100):				
35					
36	Surplus/Deficit Revenue over Expenditures (line 3110)				
37					
38	Current Liability (outstanding debt) (line 2400):				
39					
40	Integer rounding adjustment (if used last year):				
41					
42	Provincial Information:				
43	Select your Provincial Tax System - HST or PST:	HST/TVH			
44					
45	Provincial Tax Rate (PST or HST):	13.0 %			
46					

Callout Boxes:

- Lines 1700, 3100, 3110 and Integer Rounding Adjustment all taken from previous year's Balance Sheet (approved ACC9)** (points to rows 32-40)
- Previous Year's Information is Correct / Les informations de l'année précédente sont exactes** (points to the Provincial Information section)
- If all information is not entered correctly this box will be RED** (points to the Provincial Information section)

Formula Bar: =IF(B4="FR", "Total du Passif du début de l'an passé 'l'an passé' ligne 2400:", "Current Liability (outstanding debt) (line 2400):")

Taskbar: Start the Year, ACC9 (page 1) PD, Data Set Up, Investments worksheets, Revenue in, Expense in, Claims Tracker, Monthly Worksheet, Budget Tracker, ACC9 (page 2) Revenues

It is unwise to proceed until this sheet is balanced- the previous year's information box must NOT be **RED**

DATA SETUP PAGE

ACC9 2013-14 Multiple sheet protected Revenue Journal [Compatibility Mode] - Microsoft Excel

=IF(P1="FR","<-- Fin de Balance de Banque d'Année","<-- Fill in the End-of-Period Bank Balance")

IMPORTANT: Cells shaded **YELLOW** contain formulas/cell references and are **NOT** to be written into or deleted as it will overwrite them and affect calculations all over the ACC9. With few exceptions you should need to enter info only in green shaded cells.
IMPORTANT: Les cellules **JAUNES** contiennent des formules et références et ne doivent pas être modifiées ou rayées afin de ne pas gâcher les calculs et reports à travers l'ACC9. A exception près, vous ne devriez avoir qu'à remplir des cellules VERTES

Year end: **2015** J 31

Squadron Number:-> **0**
 Enter SSC Name:-> **0**

Enter Total Assets (from line 1700) previous YE **2014** **ACC-9** \$ **11,925.34**

Equity from previous Year	2014	ACC-9	Last year
(a) Retained Earnings (Equity at start of previous year ACC9) prior year line 3100			\$ 11,925.34
(b) Surplus/Deficit Revenue over Expenditures previous year ACC-9 prior year line 3110			\$ -
(c) Current Liability (outstanding debt) (previous year ACC-9) prior year line 2400			\$ -
(d) Integer rounding adjustment (if used last year)			\$ -
(e) Total Liability + Equity (last Year's, and this Year's opening Equity) Line 3700 Last Year			\$ 11,925.34

These cells will be populated from Start of the Year Page.

these 2 lines must be equal

This box must be zero -->: \$ -

Cash Flow and Current Assets (Bank account portion) Analysis

TD Canada Trust			Bank Account RECONCILIATION Worksheet 1020		
1020			End of Period Bank Balance		
Bank Balance	2014	\$ 6,725.34	← Fill in the End-of-Period Bank Balance		
Plus Deposits (Revenue Jml tab total deposits)		\$ -	Less: Cheques Issued but not processed by bank		
Less Cheques (Expense Jml tab total cheques)		\$ -			
Previous Year's Cheques (not processed in prev year)			Plus: Deposits made but not processed by bank		
Cheque #	Payable to:				
Previous Year's Deposits (not processed in prev year)					

This is the balance as per Balance Sheet taken automatically from Start of the Year Page

List any cheques that were not cleared by the bank as of August 31st - as they clear delete from this area. Do not repost on expense journal

Start the Year ACC9 (2013-14) Data Set Up Investments worksheets Revenue Jml Expense Jml Claims Tracker Monthly Worksheet Budget Tracker ACC9 (page 2) Revenues

The beginning balances will automatically be carried over from the **'STARTING THE YEAR'** Page

You can manually post any outstanding cheques from the previous year in the space provided. *They should be deleted once they clear the bank*

DATA SETUP PAGE (cont...)

ACC9 7013-14 Multiple - sheet protected Revenue Journal [Compatibility Mode] - Microsoft Excel

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N19 =IF(P1="FR","<-- Fin de Balance de Banque d'Année","<-- Fill in the End-of-Period Bank Balance")

46	Petty Cash, Floats & other cash on hand		1010														
47	Opening Balance		\$0.00														
48	From revenue tab		\$0.00														
49	From Expense tab		\$0.00														
50	Net Total		\$0.00				Net Total Fwd'd to 1020 page 4 ACC-9										
51																	
52	Petty Cash			1030				unused 2 (rename)					1040				
53	Opening Balance	\$	200.00					Opening Balance	\$	-							
54	From revenue tab	\$	-					From revenue tab	\$	-							
55	From Expense tab	\$	-					From Expense tab	\$	-							
56	Net Total	\$	200.00				Net Total Fwd'd to 1030 page 4 ACC-9	Net Total	\$	-							Net Total Fwd'd to 1040 page 4 A
57	Year-End Account Total						<-- Fill in this amount	Year-End Account Total									<-- Fill in this amount
58	Unreconciled Revenues	\$	-					Unreconciled Revenues	\$	-							
59	Unreconciled Expenses	\$	-					Unreconciled Expenses	\$	-							
60	Net Total	\$	-				Unbalanced	Net Total	\$	-							Balanced
61																	
62																	
92	unused8 (rename)			1098				Investments (GIC, etc.)					1070				
93	Opening Balance	\$	-					Opening Balance	\$	5,000.00							
94	From revenue tab	\$	-					From revenue tab	\$	-							
95	From Expense tab	\$	-					From Expense tab	\$	-							
96	Net Total	\$	-				Net Total Fwd'd to 1098 page 4 ACC-9	Net Total	\$	5,000.00							Net Total Fwd'd to 1070 page 4 A
97	Year-End Account Total						<-- Fill in this amount	Year-End Account Total									<-- Fill in this amount
98	Unreconciled Revenues	\$	-					Unreconciled Revenues	\$	-							
99	Unreconciled Expenses	\$	-					Unreconciled Expenses	\$	-							
100	Net Total	\$	-				Balanced	Net Total	\$	-							Unbalanced
101																	
102																	
103																	
104																	
105																	
106																	

Ready

All other account balances will be carried over from the 'STARTING THE YEAR' page

The **RED** unbalanced notice will remain until a year (month) end total is added when reconciling the bank statements

SQUADRON ID PAGE

ACC9 2013-14 Multiple - sheet protected Revenue Journal [Compatibility Mode] - Microsoft

Home Insert Page Layout Formulas Data Review View Add-Ins Acrobat QuickBooks

F27

A B C D E F G H I J K L X Y Z AA AB AC AD AE AF AG AH AI

1 **Air Cadet League of Canada**

2 Consolidated 'Single Account' version of the Squadron Sponsoring Committee Financial Report (Form ACC9S)

3 **AIR CADET LEAGUE OF CANADA -- 2006 BY-LAW Article 9.2.4.v. in the PPM**

4 As specified in the by-laws of the ACLoC, PPM Article 9.2.4.v., each Squadron Sponsoring Committee must "render an annual statement of receipts and expenditures on Form ACC-9 to its ACL Provincial Committee within sixty (60) days of the end of the fiscal year", that is by 31 August. The PC will then review before sending a signed off copy to the National level. The Help Guide ('S') to assist in the proper completion of the ACC9S is found at www.aircadetleague.com (Forms Section)."

5 **THE FULL AND COMPLETE YEARLY SUBMISSION OF THIS FORM IS MANDATORY.**

6 IT MUST BE COMPLETED WITH A YEAR END OF 310 AND SUBMITTED

7 **TO THE PROVINCIAL COMMITTEE BY 31 AUGUST**

9 **SQUADRON SPONSORING COMMITTEE Identification**

Sign Number	0	Committee Name	
Provincial Committee Jurisdiction:	Ontario	Year Ending 310	2015
SSC Mailing Address			
Person completing this form (normally the treasurer):			
Name & Title:			
Mailing Address:			
City, Prov. & Postal Code:			
Phone 1: Residence:		BEST TIME TO CALL:	
Phone 2: Other:		BEST TIME TO CALL:	
Fax - indicate (R) or (B):		<input type="checkbox"/> residence	<input type="checkbox"/> Business/Bure
e-mail - indicate (R) or (B):		<input type="checkbox"/> residence	<input type="checkbox"/> Business/Bure
Is the Squadron Sponsoring Committee a Registered Canadian Charity? (file		<input type="checkbox"/> YES/QUI	<input type="checkbox"/> NO/NON
If yes, insert number here:		RR	
GST Registration Number (if applicable)		RT	
Was the past year's Registered Charity Information Return (Form T3010A) filed		<input type="checkbox"/> YES	<input type="checkbox"/> NO

16 Person completing this form (normally the treasurer):

17 Name & Title:

18 Mailing Address:

19 City, Prov. & Postal Code:

20 Phone 1: Residence: BEST TIME TO CALL:

21 Phone 2: Other: BEST TIME TO CALL:

22 Fax - indicate (R) or (B): residence Business/Bure

23 e-mail - indicate (R) or (B): residence Business/Bure

25 Is the Squadron Sponsoring Committee a Registered Canadian Charity? (file YES/QUI NO/NON

27 If yes, insert number here: RR

28 GST Registration Number (if applicable) RT

29 Was the past year's Registered Charity Information Return (Form T3010A) filed YES NO

31 **THIS SECTION IS TO BE COMPLETED BY THE PC Financial Compliance Officer**

The information provided in this ACC9S has been reviewed with due diligence for completeness, reasonability and compliance in accordance with the League's procedures. This review is not an audit. The financial information included herein appears on its face to be reasonable. Nothing has come to our attention that would indicate the information provided is not reliable and/or fairly stated, except if and as noted in comments attached as annex "A" hereto.

Group Box 2

Start the Year ACC9(page1) ID Data Set Up Investments worksheets Revenue Trl Expense Trl Claims Tracker Monthly Worksheet Budget Tracker ACC9 (page2) REVENUES

Ready 80%

This page must be completed in full.

REVENUE JOURNAL

Reconciled	Ref #	Date (dd-mmm-yy) ex. 05-Jan-09 Double-click to	Details	deposits	increases	Account	PST Repaid by DND Reimbursement	GST Repaid by DND Reimbursement	Proof Category Allocation - must be \$0	4010 1 (a) From Official Sponsor(s)	4020 1 (b) From Non-Sponsor Veterans Organizations & their Auxiliaries	4030 1 (c) From Other Service Clubs (Other than Sponsor)	4040 1 (d) Special Purpose Non-DI Grant
	1	05-Sep-14	Tagging/Donations	\$ 5,000.00		TD Canada Trust			\$ 5,000.00				
	2		Main Account						\$ -				
	3		Main Account						\$ -				
	4		Main Account						\$ -				
	5		Main Account						\$ -				
	6		Main Account						\$ -				
	7		Main Account						\$ -				
	8		Main Account						\$ -				
	9		Main Account						\$ -				
	10		Main Account						\$ -				
	11		Main Account						\$ -				
	12		Main Account						\$ -				
	13		Main Account						\$ -				
	14		Main Account						\$ -				
	15		Main Account						\$ -				
	16		Main Account						\$ -				
	17		Main Account						\$ -				
	18		Main Account						\$ -				
	19		Main Account						\$ -				
	20		Main Account						\$ -				
	21		Main Account						\$ -				
	22		Main Account						\$ -				

Post ALL deposits made to bank and investment accounts using the **REVENUE JOURNAL**

All revenue allocations will update the **REVENUE FINANCIAL STATEMENT**

Once reconciled, all deposits will be allocated to correct “running balances” of accounts on **DATA SETUP PAGE** and **INVESTMENT WORKSHEET**

REVENUE JOURNAL (cont...)

The screenshot shows an Excel spreadsheet with the following structure:

- Health Check:** A yellow-shaded section at the top with a '0' in a cell.
- ACC-9 page 4 line item:** A cyan-shaded section with columns for '1020' (TD Canada Trust) and '1010' (Petty Cash, Floats & other cash on hand).
- Income and Activities:** Columns for '4080 - Income', '4400 - Other Fund Raising Activities', and various sub-categories (4420, 4430, 4440, 4450, 4610, 4620, 4630).
- Reimbursement:** Columns for 'PST Repaid by DND Reimbursement' and 'GST Repaid by DND Reimbursement'.
- Proof Category Allocation:** A yellow-shaded column with the heading 'Proof Category Allocation - must be \$0'.
- Accounting Columns:** Columns for 'open Cat - insert name in Rev Jnl disponible - insérez le titre dans le Journal', 'Tagging', and various activity categories.
- Summary Columns:** Columns for 'GST Rebate (Only if Registered Charity)', 'Money Collected for Activities (e.g. ski trip, year-end trip, etc.)', and 'Refi (fr. Sci. Boar. Oth.').

Callout boxes in the spreadsheet provide instructions:

- "When deposit has cleared the bank mark as reconciled using pull down menu" (pointing to the 'Reconciled' column).
- "Columns with heading in green may be 're-named' but ensure that the revenue is placed in the correct grouping, i.e. fundraising etc." (pointing to the 'open Cat' columns).

Add account columns using columns with **GREEN** headings; do not make any changes to the **YELLOW** heading account columns

When adding new accounts, stay within the current section.
i.e. Donations, Other Fundraising Activities, etc.

The *Proof Category Allocation Column* MUST always be **YELLOW**. If a cell is **RED**, the revenue allocation does not balance.

EXPENSE JOURNAL

The screenshot shows an Excel spreadsheet with the following structure:

1	Health Check		If any entry is unbalanced this box will turn red!					Add categories of your own				
2	0	0										
3			ACC9 page 4 Current Assets line-->	1020	1010							
4	√			TD Canada Trust	Petty Cash, Floats &				5010 5020			
5									1 (a) 1 (b)			
6	Reconciled	Chq #	Date (dd-mmm-yy) Double-click to enter date	Details	cheques withdrawals	cheques - withdrawals	Account	HST / TVH	GST / TPS	Category Allocation Proof (Must be 0.00)	Administration & Office Supplies	Ofc Equipmt, Computers, Software, etc.
7		101	08-Aug-14	Staples	\$ 113.00		Main Account			\$ 113.00		
8							TD Canada Trust			\$ -		
9							Investments (GIC, etc.)			\$ -		
10							unused 1 (rename)			\$ -		
11							unused 2 (rename)			\$ -		
12							Unused 3 (rename)			\$ -		
13							unused4 (rename)			\$ -		
14							Investments (Mutual Funds, etc)			\$ -		
15							unused5 (rename)			\$ -		
16							Main Account			\$ -		
17							Main Account			\$ -		
18							Main Account			\$ -		
19							Main Account			\$ -		

Callouts and instructions in the spreadsheet:

- Health Check:** If any entry is unbalanced this box will turn red!
- Date:** Record transaction number (cheque or reference #) and date. Double click in date cell, a pull down calander will appear. If this does not enter date in format above.
- Account:** Click in account cell, pull down menu of all accounts will appear, select appropriate account
- Category Allocation Proof:** This cell will remain red until allocated to expense columns in full.

Post all cheques and withdrawals from all bank and investment accounts using the **EXPENSE JOURNAL**. All expense allocations will update the **EXPENSE FINANCIAL STATEMENT**.

Once reconciled, all withdrawals will be allocated to correct "running balances" of accounts on the **DATA SETUP PAGE and INVESTMENT WORKSHEET**.

EXPENSE JOURNAL (cont...)

Current Allocation of Expenses

ACC9 2013-14 Multiple - sheet protected [Compatibility Mode] - Microsoft Excel

Health Check										Add categories of your own in green-shaded area					
		0		0											
ACC9 page 4 Current Assets line-				1020	1010										
TD Canada Trust				Petty Cash, Floats &					5010	5020	5030	5040			
										1 (a)	1 (b)	1 (c)	1 (d)		
Reconciled	Chq #	Date (dd-mmm-yy) Double-click to enter date	Details	cheques withdrawals	cheques - withdrawals	Account	HST / TVH	GST / TPS	Category Allocation Proof (Must be 0.00)	Administration & Office Supplies	Ofc Equipmt, Computers, Software, etc.	Sqn Quarters Rental and/or Mortgage Costs (incl Mortgage Interest)	Sqn Quarters Expenditures - Maintenance Repairs, Expansion, etc		
	101	08-Aug-14	Staples	\$ 113.00		TD Canada	\$ 13.00	\$ 5.00	\$ -	\$ 113.00					
						Main Account	\$ -	\$ -	\$ -						
						Main Account	\$ -	\$ -	\$ -						
						Main Account	\$ -	\$ -	\$ -						
						Main Account	\$ -	\$ -	\$ -						
						Main Account	\$ -	\$ -	\$ -						
						Main Account	\$ -	\$ -	\$ -						
						Main Account	\$ -	\$ -	\$ -						
						Main Account	\$ -	\$ -	\$ -						
						Main Account	\$ -	\$ -	\$ -						
						Main Account	\$ -	\$ -	\$ -						
						Main Account	\$ -	\$ -	\$ -						
						Main Account	\$ -	\$ -	\$ -						
						Main Account	\$ -	\$ -	\$ -						

Full amount of HST paid in HST column

5% Federal portion in GST column.

Allocate 100% of expense to appropriate column. Do not subtract HST

The full amount of the expense is allocated to expense columns (including the HST portion). Full HST is posted in the HST column.

Federal amount only posted in GST column (5% calculation on cost before taxes)

Federal and Provincial HST refunds will automatically calculate of the

[FINISHING THE YEAR](#) page.

TRANSFERS BETWEEN ACCOUNTS USING REVENUE JOURNAL

Reconciled	Ref#	Date (dd-mmm-yy) ex. 05-Jan-09 Double-click to	Details	deposits	increases	Account	PST Repaid by DND Reimbursement	GST Repaid by DND Reimbursement	Proof Category Allocation - must be \$0	4430 - open Cat - insert name in Rev Jnl disponible - insérez le titre dans le Journal	4660 - Bank and Investment Interest/ Income	4670 - Change from Year End Trip	4680 - Change from Bathlon	4810 - Local Support Allocation - Admin	4850 - open Cat - insert name in Rev Jnl disponible - insérez le titre dans le Journal	Transfers between accounts
	1	05-Sep-14	Maturity of GIC - Transfer	\$ 5,230.00		TD Canada Trust					\$ 230.00					\$ 5,000.00
	2		Main Account													
	3		Main Account													
	4		Main Account													
	5		Main Account													
	6		Main Account													
	7		Main Account													
	8		Main Account													
	9		Main Account													
	10		Main Account													
	11		Main Account													
	12		Main Account													
	13		Main Account													
	14		Main Account													
	15		Main Account													
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	17		Main Account													
	18		Main Account													
	19		Main Account													
	20		Main Account													
	21		Main Account													
	22		Main Account													
	23		Main Account													
	24		Main Account													

When transferring between accounts, (ie. Main account to Investment) use the *Transfer Column*.

Interest earned at maturity is included in the *Revenue Column*.
The transfer column total in both the *Revenue* and *Expense* Journals should be equal.

TRANSFER BETWEEN ACCOUNTS USING EXPENSE JOURNAL

ACC9 2013-14 Multiple - sheet protected [Compatibility Mode] - Microsoft Excel

Health Check		If any entry is unbalanced this box will turn red!											
0		0											
ACC9 page 4 Current Assets line-				1020	1010								
TD Canada Trust				Petty Cash, Floats &						5850	5860		
										4(e)	4(f)		
Reconciled	Chq #	Date (dd-mmm-yy) Double-click to enter date	Details	cheques withdrawals	cheques - withdrawals	Account	HST / TVH	GST / TPS	Category Allocation Proof (Must be 0.00)	open Cat - insert name in Rev Jnl disponible - insérez le titre dans le Journal Revenue	open Cat - insert name in Rev Jnl disponible - insérez le titre dans le Journal Revenue	Transfer between Accounts	
√		05-Sep-14	GIC 1234 Matures	\$ 5,000.00		Investments (GIC, etc.)						\$ 5,000.00	
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				

Click in account cell, pull down menu, select correct investment account, usually 1070 (to update Investment Sheet)

Equal amounts in transfer columns must appear in both revenue and expense journals

only to permit balancing of the proof column. Not part of Expenses

Transfer between Accounts

When transferring funds from the Investment Account to Main Account, use the *Expense Journal*.

REVENUE AND EXPENSE JOURNALS RECONCILING TRANSACTIONS

ACC9 2013-14 Multiple - sheet protected [Repaired] [Compatibility Mode] - Microsoft Excel

Security Warning: Some active content has been disabled.

Health Check										All other pages				
0		0												
ACC9 page 4 Current Assets line-				1020	1010					Expenses				
TD Canada Trust				Petty Cash, Floats &							5080	5090	5100	5110
										1 (h)		1 (i)	1 (j)	1 (k)
Reconciled	Chq #	Date (dd-mmm-yy) Double-click to enter date	Details	cheques withdrawals	cheques - withdrawals	Account	HST / TVH	GST / TPS	Category Allocation Proof (Must be 0.00)	Recruiting, PR, Publicity, Image, Parents Handbooks and such	Annual Provincial Committee Assessment	Air Group, Air Wing Dues and such	Bank Charges, Fees, Cheques Printing, Investment Charges, etc.	
Unreconciled Total				\$ 113.00	Unreconciled Amounts									
1020 TD Canada Trust				\$ 113.00	\$ 113.00									
1070 Investments (GIC, etc.)				\$ -	\$ -									
1030 unused 1 (rename)				\$ -	\$ -									
1040 unused 2 (rename)				\$ -	\$ -									
1050 Unused 3 (rename)				\$ -	\$ -									
1055 unused4 (rename)				\$ -	\$ -									
1060 Investments (Mutual Funds				\$ -	\$ -									
1080 unused5 (rename)				\$ -	\$ -									

When marked as reconciled these boxes will be clear

REVENUE JRN | Expense JRN | Claims Tracker | Monthly Worksheet | Budget Tracker | ACC9 (page 2) Revenue | ACC9 (page 3) Expense | ACC9 (page 4) Balance Sheet | ACC9 (page 5) Fixed Assets

Unreconciled (items that have not cleared the bank) deposits and withdrawals will be listed as unreconciled amounts on both the **REVENUE** and **EXPENSE JOURNALS**, and the **DATA SETUP SHEET**.

DATA SETUP SHEET RECONCILING TRANSACTIONS (cont...)

The screenshot shows an Excel spreadsheet titled "ACC9 2013-14 Multiple - sheet protected [Repaired] [Compatibility Mode] - Microsoft Excel". The spreadsheet is divided into several sections:

- Instructions (Row 1):** A light blue box contains text in English and French: "s/cell references and are NOT to be written into or deleted as it will overwrite them and affect calculations all over the ACC9. With few exceptions you should need to enter info only in green shaded cells." and "mules et références et ne doivent pas être modifiées ou rayées afin de ne pas gacher les calculs et reports à travers l'ACC9. A exception près, vous ne devriez avoir qu'à remplir des cellules VERTES".
- Previous Year Summary (Row 6):** A row with "previous YE" in column E, "0" in column F, and "ACC-9" in column G. A purple box highlights the "0" and "ACC-9" with the text "these 2 lines must be equal".
- Reconciliation Worksheet (Row 17):** A table with columns for descriptions and amounts.

Bank Account RECONCILIATION Worksheet		1020
End of Period Bank Balance		
Less: Cheques Issued but not processed by bank		\$ 113.00
Plus: Deposits made but not processed by bank		\$ 5,000.00
Running total of all expenses to be allocated to main account.		
- Callouts:**
 - A blue box points to the "End of Period Bank Balance" row: "<-- Fill in the End-of-Period Bank Balance".
 - A yellow box points to the "Less: Cheques Issued..." row: "Cheques and deposits not marked as reconciled will appear here."

Items that have not 'cleared' will appear on the **DATA SETUP SHEET** as above.

REVENUE AND EXPENSE JOURNAL RECONCILING TRANSACTIONS (cont...)

ACC9 2013-14 Multiple - sheet protected [Compatibility Mode] - Microsoft Excel

Health Check										Add categories of your own in green-shaded area			
		0		0									
ACC9 page 4 Current Assets line-				1020	1010								
√				TD Canada Trust	Petty Cash, Floats &					5010	5020	5030	5040
										1 (a)	1 (b)	1 (c)	1 (d)
Reconciled	Chq #	Date (dd-mmm-yy) Double-click to enter date	Details	cheques withdrawals	cheques - withdrawals	Account	HST / TVH	GST / TPS	Category Allocation Proof (Must be 0.00)	Administration & Office Supplies	Ofc Equipmt, Computers, Software, etc.	Sqn Quarters Rental and/or Mortgage Costs (incl Mortgage Interest)	Sqn Quarters Expenditures - Maintenance Repairs, Expansion, etc
√	101	08-Aug-14	Staples	\$ 113.00		TD Canada	\$ 13.00	\$ 5.00	\$ -	\$ 113.00			
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
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						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				
						Main Account			\$ -				

When the transaction has cleared the bank use pull down menu and mark as reconciled.

REVENUE AND EXPENSE JOURNAL RECONCILING TRANSACTIONS (cont...)

ACC9 2013-14 Multiple - sheet protected [Repaired] [Compatibility Mode] - Microsoft Excel

Security Warning: Some active content has been disabled. Options...

\$258

Health Check										All other pages			
0										0			
ACC9 page 4 Current Assets line-										Expenses			
TD Canada Trust										5080	5090	5100	5110
Petty Cash, Floats & ...										1 (h)	1 (i)	1 (j)	1 (k)
Reconciled	Chq #	Date (dd-mmm-yy) Double-click to enter date	Details	cheques withdrawals	cheques - withdrawals	Account	HST / TVH	GST / TPS	Category Allocation Proof (Must be 0.00)	Recruiting, PR, Publicity, Image, Parents Handbooks and such	Annual Provincial Committee Assessment	Air Group, Air Wing Dues and such	Bank Charges, Fees, Cheques Printing, Investment Charges, etc.
Reconciled Total				\$ 113.00									
Unreconciled Total				\$ -									
						Unreconciled Amounts							
1020				TD Canada Trust		\$ 113.00		\$ -					
1070				Investments (GIC, etc.)		\$ -		\$ -					
1030				unused 1 (rename)		\$ -		\$ -					
1040				unused 2 (rename)		\$ -		\$ -					
1050				Unused 3 (rename)		\$ -		\$ -					

When marked as reconciled these boxes will be clear

Expense Jnl | Claims Tracker | Monthly Worksheet | Budget Tracker | ACC9 (page 2) Revenue | ACC9 (page 3) Expenses | ACC9 (page 4) Balance Sheet | ACC9 (page 5) Fixed Assets

Once transactions are reconciled, the **DATA SETUP SHEET** will be automatically updated.

DATA SETUP SHEET RECONCILING TRANSACTIONS (cont...)

The screenshot shows an Excel spreadsheet titled "ACC9 2013-14 Multiple - sheet protected [Repaired] [Compability Mode] - Microsoft Excel". The spreadsheet is used for bank reconciliation and contains the following data and annotations:

Equity from previous Year		2014	ACC-9	Last year
(a)	*Retained Earnings (Equity at start of previous year ACC9)		prior year line 3100	\$ 7,467.45
(b)	*Surplus/Deficit Revenue over Expenditures previous year ACC-9		prior year line 3110	\$ -
(c)	Current Liability (outstanding debt) (prior year line 2400)		prior year line 2400	\$ -
(d)	Integer rounding adjustment (if used last year)			\$ -
(e)	*Total Liability + Equity (last Year's, and current year's)		Line 3700 Last Year	\$ 7,467.45
				This box must be zero --> : \$ -

Cash Flow and Current Assets (Bank Account RECONCILIATION Worksheet)		1020
TD Canada Trust		
Bank Balance	\$ 2,367.45	End of Period Bank Balance \$ 7,254.45
Plus Deposits (Revenue Jnl tab)	\$ 5,000.00	
Less Cheques (Expense Jnl tab)	\$ 339.20	Less: Cheques Issued but not processed by bank \$ 226.20
		Plus: Deposits made but not processed by bank \$ -
Previous Year's Cheques (not processed in prev year)		
Cheque #	Payable to:	
Previous Year's Deposits (not processed in prev year)		
Ref No.	Details	
Previous Year's Amount		\$ -
1020 - Bank account balance funds Available		
This balance fwd'd to line 1020 'This Year' page 4		\$ 7,028.25
Actual Bank Balance Available (from cell L44)		\$7,028.25
		Actual Bank balance available (reconciled) \$7,028.25
		\$0.00

Annotations:

- Populated from Start of the Year Page:** Points to the 'Last year' column in the equity section.
- From you bank statement put in end of period balance:** Points to the 'End of Period Bank Balance' cell.
- Balance of Main Bank Account as per previous year's Balance Sheet - populated from Start of the Year Page:** Points to the 'Bank Balance' cell.
- All deposits and withdrawals from Revenue and Expense Journals flowing through main bank account:** Points to the 'Plus Deposits' and 'Less Cheques' cells.
- End of Period Bank Balance <-- Fill in the End-of-Period Bank Balance:** Points to the 'End of Period Bank Balance' cell.
- Cheques and deposits not marked as reconciled will appear here:** Points to the 'Less: Cheques Issued but not processed by bank' and 'Plus: Deposits made but not processed by bank' cells.
- If bank is not balanced the amount that is not reconciled will appear here:** Points to the 'Actual Bank balance available (reconciled)' cell.
- At each reconciliation, this amount on the left should be \$0.00, if not then Books and Statement do not balance and the difference needs to be corrected:** Points to the '\$0.00' cell.

Reconciliation should be done on a *MONTHLY* basis
-See following tips-

RECONCILING TRANSACTIONS (cont...)

-Tips-

- Ensure that the totals on the **STARTING THE YEAR** sheet have been entered correctly and that they are balanced.
- All uncleared cheques from the previous year have been listed on the **DATA SETUP** sheet in the **GREEN** shaded area. As they are cleared, they should be deleted.
- Any uncleared cheques from the previous year have not been re-posted on the **EXPENSE JOURNAL**.
- Ensure all bank charges and direct debits are included.
- Ensure all transfers between accounts have been posted on both **REVENUE** and **EXPENSE JOURNALS**.
- Check that the correct account has been selected for each transaction.
- Double check that all items have been reconciled.
- If the bank is not reconciled, do not proceed to the next month until resolved.

CLAIMS TRACKER

ACC9 2013-14 Multiple - sheet protected [Repaired] [Compatibility Mode] - Microsoft Excel

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B6

Claim Tracking

Double-click to insert date

Claim #	Description	ACC-9 Category	Amount	Date Submitted	Date Confirmation Email Rec'd	Date Cheque Rec'd	Amount Rec'd
1	Training Supplies	4820 5(b) LSA	\$ 542.00	10-Sep-14	09-Oct-14	16-Oct-14	\$ 542.00
2							
3							
4							
5							
6							
7							
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26							
27							
28							

Ready

Start the Year ACC9 (page 1) 10 Data Set Up Investments worksheets Revenue Tr Expense Tr Claims Tracker Monthly Worksheet Budget Tracker ACC9 (page 2) Revenues

100%

Use this sheet to keep record of LSA claims.

Data needs to be entered manually.

Information for Squadron use only.

BUDGET TRACKER

ACC9 2013-14 Multiple - sheet protected [Repaired] [Compatibility Mode] - Microsoft Excel

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E14

Budget Tracker (compares budgetted items against actual expenses)

Fill in your estimated budget in this column.

Expense Items	ACC Description	ACC-9 ID	Expenses	Details (examples)	Budget (this year)	Actuals (this year)	Difference (red - over) (black - under)
Administration & Operating Expenses	5010	1(a)	Administration & Office Supplies	Admin Supplies Paper Toner	\$ 650.00	\$ 113.00	\$537.00
	5020	1(b)	Ofc Equipmt, Computers, Software, etc.	Laptops Printers Filing Cabinets Desk, chairs		\$ -	\$0.00
	5030	1(c)	Sqn Quarters Rental and/or Mortgage Costs (incl Mortgage Interest)			\$ -	
	5040	1(d)	Sqn Quarters Expenditures - Maintenance, Repairs, Expansion, etc	Supply shelving Repairs			
	5050	1(e)	Utilities/Telephone/Internet/PO Box Rental	Postage/post office Internet Website Cell			\$0.00
	5060	1(f)	Committee/Staff AGM & Mtg Attendance			\$ -	\$0.00
	5070	1(g)	Committee/Staff Accoutrements and other such			\$ -	\$0.00
	5080	1(h)	Recruiting, PR, Publicity, Image, Parents Handbooks and such	Advertising Newspaper Ads		\$ -	\$0.00
	5090	1(i)	Annual Provincial Committee Assessment			\$ -	\$0.00
	5100	1(j)	Air Group, Air Wing Dues and such	Regional Assessment		\$ -	\$0.00

Amount over of under budget

Running total of amount expensed year to date from Expense Journal

The expense amount allocated to item for the training year

Start the Year ACC9 (2013-14) Data Set Up Investments worksheets Revenue Trk Expense Trk Claims Tracker Monthly Worksheet Budget Tracker ACC9 (2012-13) REVENUES

For Squadron Use.
Ideal tool for budget planning and charting progress of income and expenses.

FINANCIAL STATEMENTS

Statement of Income

ACC9 2013-14 Multiple - sheet protected [Repaired] [Compatibility Mode] - Microsoft Excel

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U14

Statement of Income for the Year Ended 31 0, 2015

Squadron Number: 0 Name: *

*X Shows where you can insert additional categories (change name in the revenue journal) Total Income
May use own Chart of Account numbers in column 'E' (Bank Deposits)

4000 - Donations, Grants & Other Such Income:

1	(*)	4010	From Official Sponsor(s)	\$ 10,000
8	(*)	4020	From Non-Sponsor Veterans Organizations & their Auxiliaries	-
9	(*)	4030	From Other Service Clubs (Other than Sponsor)	-
10	(*)	4040	Specific Purpose Non-DND Grants	-
11	(*)	4050	Bequests and Such	-
12	(*)	4060	Other Non-Tax Received Donations	600
13	(*)	4070	Other Tax Received Donations (Only if Registered Charity)	-
14	X (*)	4080	open Cat - insert name in Rev Jmiddisponible - insérez le titre dans le Journal Revenues	-
15	(*)	4100	Donations, Grants & Other Such Income TOTAL:	\$ 10,600

4200 - Gaming Fund Raising (Show 'Gross' or 'Gross - Exp = Net' per Bank Deposits):

18	(*)	4210	PC Lottery/ Raffle Sales Income	5,500
19	(*)	4220	PC Lottery/ Raffle Shares (ie shares received/returned from PC level)	2,250
20	(*)	4230	Sqn Lottery/ Raffle	-
21	(*)	4235	Bingo Income	750
22	(*)	4240	Casino Income	-
23	(*)	4250	Break/Open Tickets Income	-
24	X (*)	4260	open Cat - insert name in Rev Jmiddisponible - insérez le titre dans le Journal Revenues	-
25	(*)	4300	Gaming Fund Raising TOTAL:	\$ 8,500

4400 - Other Fund Raising Activities:

28	(*)	4410	Annual Banquet Ticket Sales and Such	-
29	(*)	4420	Tagging	16,250
30	X (*)	4430	open Cat - insert name in Rev Jmiddisponible - insérez le titre dans le Journal Revenues	-
31	X (*)	4440	open Cat - insert name in Rev Jmiddisponible - insérez le titre dans le Journal Revenues	-
32	X (*)	4450	open Cat - insert name in Rev Jmiddisponible - insérez le titre dans le Journal Revenues	-
33	(*)	4500	Other Fund Raising Activities TOTAL:	\$ 16,250

4800 - DND Funding & Recoveries:

47	(*)	4810	Local Support Allocation - Admin	-
48	(*)	4820	Local Support Allocation - Optional Training	-
49	(*)	4830	Regular Training & Travel Recoveries	-
50	(*)	4840	Consumable or other Recoveries from DND	-
51	X (*)	4850	open Cat - insert name in Rev Jmiddisponible - insérez le titre dans le Journal Revenues	-
52	(*)	4900	DND Funding & Recoveries TOTAL:	\$ -

6 (a) 4999 **TOTAL INCOME (forwarded to line 4999 page 3)** **\$ 35,350**

* SEE GUIDE Page 2

ACC9(page2) Revenues ACC9(page3) Expenses ACC9(page4) Balance Sheet ACC9(page5) Fixed Assets Budget Estimator T 2010 Financials Finishing the Year

Select destination and press ENTER or choose Paste

All entries on this sheet will be populated from the **REVENUE JOURNAL**.

FINANCIAL STATEMENTS

Statement of Expense

ACC9 2013-14 Multiple - sheet protected [Repairs] [Compatibility Mode] - Microsoft Excel

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B2

STATEMENT OF EXPENSES & SURPLUS (DEFICIT) FOR THE YEAR ENDING 31.0. 2015

*Squadron Number: 0 Name: *

X Shows where you can insert additional categories (change name in the Expense Total Expenses
May Use own Chart of Account numbers in column E Gross Amounts)

		Total Expenses Gross Amounts
5000 – Administrative & Operating Expenses:		
1	(a) 5010 Administration & Office Supplies	\$ 113
	(b) 5020 Ofc Equipmt, Computers, Software, etc.	990
	(c) 5030 Sqm Quarters Rental and/or Mortgage Costs (incl Mortgage Interest)	4,800
	(d) 5040 Sqm Quarters Expenditures - Maintenance, Repairs, Expansion, etc	-
	(e) 5050 Utilities/Telephone/Internet/PO Box Rentals	2,432
	(f) 5060 Committee/Staff AGM & Mtg Attendance	-
	(g) 5070 Committee/Staff Accommodations and other such	-
	(h) 5080 Recruiting, PR, Publicity, Image, Parents Handbooks and such	-
	(i) 5090 Annual Provincial Committee Assessment	3,250
	(j) 5100 Air Group, Air Wing Dees and such	-
	(k) 5110 Bank Charges, Fees, Cheques Printing, Investment Charges, etc.	220
X	(l) 5120 open Cat - insert name in Rev J and disponible - insérez le titre dans le Journal F	-
	(m) 5200 Administrative & Operating Expenses TOTAL:	\$ 11,705
5300 – Squadron/Cadet Activities Expenses:		
2	(a) 5310 DND ASR Supported Trgl/Activities Outlays	\$ -
	(b) 5320 Band Equipment, Accessories, Maintenance & Music Program	-
	(c) 5330 Sports & Phys Ed Related Activities	8,523
	(d) 5340 Flying and Gliding related outlays	-
	(e) 5350 Training Equipment, Manuals & Durable Supplies	-
	(f) 5360 Other Non-DND Supported Trgl/Activities Outlays	-
	(g) 5370 Sqm level Insurance	-
	(h) 5380 Volunteer Registration & Screening Costs	-
	(i) 5390 Honours & Awards, Including Prizes, Bursaries, Grants, etc.	-
	(j) 5400 Annual Ceremonial Review	-
	(k) 5410 Cadet Banquets and Special Events	3,225
	(l) 5420 Cadet and Ceremonial Accomptment (name tags, flags, etc)	850
X	(m) 5430 open Cat - insert name in Rev J and disponible - insérez le titre dans le Journal F	-
X	(n) 5440 open Cat - insert name in Rev J and disponible - insérez le titre dans le Journal F	-
	(o) 5500 Squadron/Cadet Activities Expenses TOTAL:	\$ 12,598
5600 – Fund Raising (as per cheques written):		
3	(a) 5610 Tagging Expenses	\$ -
	(b) 5620 Fund Raising Expenses (excluding Tagging & elsewhere reported)	-
	(c) 5630 Prov Committee Lottery Payments and Expenses	2,250
	(d) 5640 Canteen Supplies Expenses paid (incl thru advances/floats)	-
	(e) 5650 Bingo and/or Casino and/or Break Open Tickets Expenses	-
	(h) 5700 Fund Raising Expenses TOTAL:	\$ 2,250
	(j) 5900 Other Expenses TOTAL:	\$ -
5	(a) 6000 Total Expenses:	\$ 26,553
6	(a) 4999 Total Income from Page 3	\$ 35,350

Ready Average: 3893.851852 Count: 169 Sum: 315402 70%

All entries on this sheet will be populated from the **EXPENSE JOURNAL**.

FINANCIAL STATEMENTS

Balance Sheet

quadron Number:		0	Name:		0	
ASSETS						
Current Assets:			Last year	Current year		
1010	Petty Cash, Floats & other cash on hand		100	\$	100	
1020	TD Canada Trust		2,367		11,163	
1030	unused 1 (rename)		-		-	
1040	unused 2 (rename)		-		-	
1050	Unused 3 (rename)		-		-	
1055	unused4 (rename)		-		-	
1070	Investments (GIC, etc.)	market value \$0.00	5,000		5,000	
1060	Investments (Mutual Funds, etc.)		-		-	
1080	unused5 (rename)		-		-	
1090	unused6 (rename)		-		-	
1095	unused7 (rename)		-		-	
1098	unused8 (rename)		-		-	
1100	Total Current Assets:		\$ 7,467		\$ 16,263	
Fixed Assets:			At Nominal Values of \$1	Estimated Replacement Cost		
1510	Aircraft		-		-	
1520	Land and Property		-		-	
1530	Building(s)		-		-	
1540	Vehicles		-		-	
1550	Office Equipment (Computers, Fax Machines, Printers)		1		1	
1560	Training Equipment		-		-	
1570	Musical Instruments & Equipment		-		-	
1580	Other		-		-	
1600	Total Fixed Assets - At Nominal \$1 Value per category:				\$ 1	
TAL ASSETS (Fixed Assets Components Valued at Nominal \$1 per category)					\$ 16,264	\$ 16,264.00

CURRENT ASSETS: Closing balances of bank accounts and investments will be carried forward to the **BALANCE SHEET** from the **DATA SETUP SHEET** and **INVESTMENT WORKSHEET**.

FINANCIAL STATEMENTS

Balance Sheet (cont...)

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H44

Fixed Assets Inventory					
Sqn Number	0	Name:	0		
		As at 31 0,	2015		
Inventory Number	Serial # (If Applicable)	Asset Description	Purchase Date	Purchase Price	'Estimated Replacement Cost or Fair Market Value
Total Vehicles				\$ -	\$ -
Page 2					
Office Equipment (Computers, Fax Machines, Printers)					
		Computer	4/30/2013	\$ 500.00	\$ 1.00
Total Office Equipment (Computers, Fax Machines, Printers)				\$ 500.00	\$ 1.00
Training Equipment					

Fixed assets such as computers, office equipment, band equipment etc. should be listed in appropriate section. The estimated replacement value is always \$1.00

Ready

ACC9 (page2) Revenues ACC9 (page3) Expenses ACC9 (page4) Balance Sheet ACC9 (page5) Fixed Assets Budget Estimator 13010 Financials Finishing the Year 120%

List your *Fixed Assets* in Page 5, the Estimated Replacement Values (\$1.00) will then populate the **FIXED ASSETS** Section.

FINANCIAL STATEMENTS

Balance Sheet (cont...)

ACC9 2013-14 Multiple - sheet protected [Repaired] [Compatibility Mode] - Microsoft Excel

'LIABILITIES and EQUITY			
Liabilities:	Last year	Current year	
Bank Loans (Short-Term)			
Other Loans/Leases (Short Term)			
Other Outstanding Debts (Short-Term) (e.g. Interest)			
Total Current Liabilities:			\$ -
Long Term Debts:	Last year	Current year	
Notes Payable			
Mortgages			
Capital Equipment Lease			
Total Long-Term Debts:			\$ -
LIABILITIES			
	Last year	Current year	
Retained Earnings (Equity from prior year)	\$ 7,467.45	\$ 7,467.45	
*Surplus/Deficit of Revenue over Expenditure (Net income/- Net loss)	\$ -	\$ 8,797.00	
Integer Rounding Adjustment (must not be more than \$8)	\$ -		
TOTAL EQUITY (last Year - Actual deficit (Surplus) - This Year)	\$ 7,467.45		\$ 16,264
LIABILITIES PLUS EQUITY			
			\$ 16,264
			\$ 16,264.45
			\$ (0.45) <---if Zero ACC9 is balanced

Difference should always be zero, it is acceptable to enter this amount into the Integer Rounding Cell

Difference

A difference of say from \$0.01 to approximately \$5 is not cause for concern and would be acceptable as this is likely due to rounding to the \$1 integer value. In this instance enter an adjustment for the appropriate rounding difference on line "Integer Rounding Adjust line"

prepared by the person indicated on page 1 from the accounting records of the Sponsoring Committee, other documentation, and information available from the Sponsoring Committee. It accurately reports the Sponsoring Committee's Financial position on this statement's date. We confirm due diligence has been exercised in the accurate accounting of revenues, expenses, and control of all monies in conformity to ACL rules and procedures. No audit was performed and consequently no assurance is expressed on these financial statements. Note that the CO signs as having been apprised of the contents of the ACC-9 and having on the surface no reservation about its content.

Commanding Officer	Squadron Sponsoring Committee	Treasurer
	Chair	

Cell R55 commented by Nicola

If the *DIFFERENCE* cell has a number higher than \$5.00, your ACC9 is **NOT** balanced.

BALANCING THE ACC9

Total Assets and *Total Liabilities Plus Equity* MUST equal zero on the **Balance Sheet** (an integer rounding sum of up to \$5.00 is permitted).

The ACC9 is based on cash accounting, no Accounts Receivable or Accounts Payable should be recorded; however uncleared cheques and deposits issued or collected prior to August 31st should be included on **Revenue** and **Expense Journals** and will show as unreconciled items.

What causes the ACC9 to be unbalanced?

- Incorrect balances picked up from previous ACC9's
- Transfers between accounts not recorded in both journals
- Previous year's uncleared transactions not reconciled or recorded twice
- Investments, reinvestments and interest not recorded correctly

How to prevent an unbalanced ACC9:

- Ensure that all transactions for every account are included
- Record transactions regularly
- Balance the bank monthly

CHECKLIST

Submitting the ACC9 and finishing the year...

- ✓ ACC9 is submitted on Excel spreadsheet and sent electronically to the Ontario Provincial Committee no later than October 31st
- ✓ All worksheets have been included
- ✓ Bank and Investment statements are accompanying the ACC9 to confirm balances as of August 31st.
- ✓ All revisions required by the Ontario Provincial Committee are made as soon as possible and the ACC9 to be resubmitted.
- ✓ When ACC9 is approved and signed by the Financial Officer of the Ontario Provincial Committee, the balance sheet must be signed by the Commanding Officer, the Chair Person and the Treasurer, a copy of which is to be submitted to the OPC.
- ✓ The T3010 Charitable Return is to be completed and submitted to the Canada Revenue Agency no later than February 28th (6 months following the Year End) and the signed financial statements must accompany this.
- ✓ Federal and Provincial HST rebates have been applied for (Squadrons with Charitable Status only)
- ✓ Ensure Year End balances from Balance Sheet of approved ACC9 agree with starting balances for present year ACC9



COMPLETING THE T3010 CHARITABLE RETURN

ACC9 2013-14 Multiple - sheet protected [Compatibility Mode] - Microsoft Excel

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V21

		'Squadron Number:	0	Name:	0		
ASSETS							
		1000 - Current Assets:			Last year	Current year	
1	(a)	1010	Petty Cash, Floats & other cash on hand		100	\$ 100	Mandatory - ACC9 must be accompanied by year-end photocopies of bank account and investment statements with reconciliation worksheet that must balance with the amounts reported in this section of the ACC9 as well as of other investment statements. Copies of each monthly statement may be requested by PC reviewer.
	(b)	1020	TD Canada Trust		2,367	11,163	
	(c)	1030	unused 1 (rename)		-	-	
	(d)	1040	unused 2 (rename)		-	-	
	(e)	1050	Unused 3 (rename)		-	-	
	(f)	1055	unused4 (rename)		-	-	
	(g)	1070	Investments (GIC, etc.)	market value \$0.00	5,000	5,000	
	(h)	1060	Investments (Mutual Funds, etc.)		-	-	
	(i)	1080	unused5 (rename)		-	-	
X	(j)	1090	unused6 (rename)		-	-	
	(k)	1095	unused7 (rename)		-	-	
	(l)	1098	unused8 (rename)		-	-	
	(m)	1100	Total Current Assets:		\$ 7,467	\$ 16,263	
		1500 - Fixed Assets:			At Nominal Values of \$1	Estimated Replacement Cost	
2	(a)	1510	Aircraft		-	-	T3010 Schedule D: Financial Information Line 4200
	(b)	1520	Land and Property		-	-	
	(c)	1530	Building(s)		-	-	
	(d)	1540	Vehicles		-	-	
	(e)	1550	Office Equipment (Computers, Fax Machines, Printers)		1	1	
	(f)	1560	Training Equipment		-	-	
	(g)	1570	Musical Instruments & Equipment		-	-	
	(h)	1580	Other		-	-	
	(i)	1600	Total Fixed Assets - At Nominal \$1 Value per category:			\$ 1	
1700 - TOTAL ASSETS (Fixed Assets Components Valued at Nominal \$1 per category)					\$16,264	\$ 16,264.00	

Section D1 - The ACC9 financial information is reported using a “Cash” basis

Section D2 - Total Assets Line 4200

T3010 SECTION D D3 REVIEW

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Comment 4

Statement of Income for the Year Ended 31 0, 2015

Squadron Number: 0 Name: 0

'X' Shows where you can insert additional categories (change name in the revenue journal)
May use own Chart of Account numbers in column 'E'

4000 - Donations, Grants & Other Such Income:				Total Income (Bank Deposits)
1	(a)	4010	From Official Sponsor(s)	\$ 10,000
	(b)	4020	From Non-Sponsor Veterans Organizations & their Auxiliaries	-
	(c)	4030	From Other Service Clubs (Other than Sponsor)	-
	(d)	4040	Specific Purpose Non-DND Grants	-
	(e)	4050	Bequests and Such	-
	(f)	4060	Other Non-Tax Received Donations	600
	(g)	4070	Other Tax Received Donations (Only if Registered Charity)	-
X	(h)	4080	open Cat - insert name in Rev Jmldisponible - insérez le titre dans le Journal Revenue	-
	(i)	4100	Donations, Grants & Other Such Income TOTAL:	\$ 10,600

If the answer to Line 44900 is YES
Amount showing on ACC9 Line 4070 is used on Line 4500 of T3010
Non Received Donations are reported on Line 4530

4200 - Gaming Fund Raising (Show 'Gross' or 'Gross - Exp = Net' per Bank Deposits):				
2	(a)	4210	PC Lottery/ Raffle Sales Income	5,500
	(b)	4220	PC Lottery/ Raffle Share (ie share received/returned from PC level)	2,250
	(c)	4230	Sqn Lottery/ Raffle	-
	(d)	4235	Bingo Income	750
	(e)	4240	Casino Income	-
	(f)	4250	Break Open Tickets Income	-
X	(g)	4260	open Cat - insert name in Rev Jmldisponible - insérez le titre dans le Journal Revenue	-
	(h)	4300	Gaming Fund Raising TOTAL:	\$ 8,500

4400 - Other Fund Raising Activities:				
3	(a)	4410	Annual Banquet Ticket Sales and Such	-
	(b)	4420	Tagging	16,250
X	(c)	4430	open Cat - insert name in Rev Jmldisponible - insérez le titre dans le Journal Revenue	-
X	(d)	4440	open Cat - insert name in Rev Jmldisponible - insérez le titre dans le Journal Revenue	-
X	(e)	4450	open Cat - insert name in Rev Jmldisponible - insérez le titre dans le Journal Revenue	-
	(f)	4500	Other Fund Raising Activities TOTAL:	\$ 16,250

Fundraising Revenue reported on Line 4630 of T3010

4800 - DND Funding & Recoveries:				
5	(a)	4810	Local Support Allocation - Admin	-
	(b)	4820	Local Support Allocation - Optional Training	-
	(c)	4830	Regular Training & Travel Recoveries	-
	(d)	4840	Consumable or other Recoveries from DND	-
X	(e)	4850	open Cat - insert name in Rev Jmldisponible - insérez le titre dans le Journal Revenue	-
	(f)	4900	DND Funding & Recoveries TOTAL:	\$ -

Reported Revenue on Lines 4500 - 4650 should be totalled on Line 4700

6	(a)	4999	TOTAL INCOME (forwarded to line 4999 page 3)	\$ 35,350
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Start the Year ACC9(page1) Data Set Up Investments worksheets Revenue Expense Claims Tracker Monthly Worksheet Budget Tracker ACC9(page2) Revenues

Cell K54 commented by Nicola

Review questions and report revenue as required.

T3010 SECTION D4 – EXPENDITURES

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AG24

STATEMENT OF EXPENSES & SURPLUS (DEFICIT) FOR THE YEAR ENDING 31.0. 2015				
Squadron Number:		0	Name:	0
X Shows where you can insert additional categories(change name in the Exp May Use own Chart of Account numbers in column E				
5000 - Administrative & Operating Expenses:			Total Expenses	
			Gross Amounts	
1	(a)	5010 Administration & Office Supplies	\$ 113	
	(b)	5020 Ofc Equipmt, Computers, Software, etc.	890	
	(c)	5030 Sqn Quarters Rental and/or Mortgage Costs (incl Mortgage Interest)	4,800	
	(d)	5040 Sqn Quarters Expenditures - Maintenance, Repairs, Expansion, etc	-	
	(e)	5050 Utilities/Telephone/Internet/PO Box Rental	2,432	
	(f)	5060 Committee/Staff AGM & Mtg Attendance	-	
	(g)	5070 Committee/Staff Accoutrements and other such	-	
	(h)	5080 Recruiting, PR, Publicity, Image, Parents Handbooks and such	-	
	(i)	5090 Annual Provincial Committee Assessment	3,250	
	(j)	5100 Air Group, Air Wing Dues and such	-	
	(k)	5110 Bank Charges, Fees, Cheques Printing, Investment Charges, etc.	220	
X	(l)	5120 open Cat - insert name in Rev Jmldisponible - insérez le titre dans le Jou	-	
	(m)	*** Administrative & Operating Expenses TOTAL:	\$ 11,705	
5300 - Squadron/Cadet Activities Expenses:				
2	(a)	5310 DND ASR Supported Trg/Activities Outlays	\$ -	
	(b)	*** Band Equipment, Accessories, Maintenance & Music Program	-	
	(c)	*** Sports & Phys Ed Related Activities	8,523	
	(d)	*** Flying and Gliding related outlays	-	
	(e)	*** Training Equipment, Manuals & Durable Supplies	-	
	(f)	*** Other Non-DND Supported Trg/Activities Outlays	-	
	(g)	*** Sqn level Insurance	-	
	(h)	*** Volunteer Registration & Screening Costs	-	
	(i)	*** Honours & Awards, Including Prizes, Bursaries, Grants, etc.	-	
	(j)	*** Annual Ceremonial Review	-	
	(k)	5410 Cadet Banquets and Special Events	3,225	
	(l)	*** Cadet and Ceremonial Accoutrement (name tags, flags, etc)	850	
X	(m)	*** open Cat - insert name in Rev Jmldisponible - insérez le titre dans le Jou	-	
X	(n)	*** open Cat - insert name in Rev Jmldisponible - insérez le titre dans le Jou	-	
	(o)	*** Squadron/Cadet Activities Expenses TOTAL:	\$ 12,598	
5600 - Fund Raising (as per cheques written):				
3	(a)	5610 Tagging Expenses	\$ -	
	(b)	*** Fund Raising Expenses (excluding Tagging & elsewhere reported)	-	
	(c)	*** Prov Committee Lottery Payments and Expenses	2,250	
	(d)	*** Canteen Supplies Expenses paid (incl thru advances/floats)	-	
	(e)	*** Bingo and/or Casino and/or Break Open Tickets Expenses	-	
	(h)	*** Fund Raising Expenses TOTAL:	\$ 2,250	
	(l)	5900 Other Expenses TOTAL:	\$ -	
5	(a)	*** Total Expenses:	\$ 26,553	
	(c)	*** Total Income from Base 3:	\$ 9,350	

Ready

Using the *Statement of Expenses*, complete Section D4.