

Graduate Students Association

BALANCE SHEET

As of November 30, 2019

	TOTAL		
	AS OF NOV 30, 2019	AS OF NOV 30, 2018 (PY)	% CHANGE
Assets			
Current Assets			
Cash and Cash Equivalent			
1100 FAS/MOSAIC	-525.05	25,724.91	-102.04 %
1101 GSA TD****2811 (Phoenix)	0.00	0.00	
1102 TD Operating 6862	0.00	0.00	
1110 TD Health & Dental 6870	0.00	0.00	
1111 TD Softball 7125	0.00	0.00	
1112 TD Soccer 7605	0.00	0.00	
1113 PayPal - CAD a/c	18,679.86	15,946.94	17.14 %
1114 Pay Pal - USD a/c	31.82	31.82	0.00 %
1115 PayPal - US Exchange	9.96	9.96	0.00 %
1140 SB			
1141 Operating - 09814 SB	295,834.27	558,544.43	-47.03 %
1142 H&D Premium 00811 SB	1,328,542.81	66,320.88	1,903.20 %
1143 H&D Reserve - 01214 SB	291,974.94	852,671.72	-65.76 %
1144 Softball 12319 - SB	8,227.32	1,811.77	354.10 %
1145 Soccer 00110 - SB	41,936.06	60,275.42	-30.43 %
1146 Inter Bank Transfer	0.00	0.00	
1147 SB Capital Build 5619	148,255.64		
Total 1140 SB	2,114,771.04	1,539,624.22	37.36 %
910000 Archived Bank Accounts			
1097 Bank	0.00	0.00	
1108 Bank - Share Account	0.00	0.00	
1109 Bank - Patronage Shares	0.00	0.00	
Total 910000 Archived Bank Accounts	0.00	0.00	
Total Cash and Cash Equivalent	\$2,132,967.63	\$1,581,337.85	34.88 %
Accounts Receivable (A/R)			
1155 Accounts Receivable	10,413.92	4,381.04	137.70 %
1190 Transfer	0.00	0.00	
Total Accounts Receivable (A/R)	\$10,413.92	\$4,381.04	137.70 %
1116 Accrued Receivables	0.00	0.00	
1120 Due From McMaster University	-0.36	0.00	
1128 Prepaid Expenses	7,188.91	8,771.62	-18.04 %
1130 Undeposited Funds	0.00	0.00	
Total Current Assets	\$2,150,570.10	\$1,594,490.51	34.88 %

	TOTAL		
	AS OF NOV 30, 2019	AS OF NOV 30, 2018 (PY)	% CHANGE
Non-current Assets			
Property, plant and equipment			
1160 Property & Equipment			
1162 Office Equipment	44,959.80	44,959.80	0.00 %
1163 Accum Amort - Office Equipment	-41,140.80	-40,186.08	-2.38 %
1167 Computer Equipment	16,975.43	16,975.43	0.00 %
1168 Accum Amort - Computer Equip	-15,395.09	-14,999.99	-2.63 %
1170 Leasehold Improvements	2,534,867.32	2,534,867.32	0.00 %
1171 Accum Amort - Leasehold	-709,842.72	-608,448.00	-16.66 %
1180 Softball Asset - Golf Cart	1,900.00	1,900.00	0.00 %
1181 Accum Amort -Softball Golf Cart	-1,161.05	-949.91	-22.23 %
Total 1160 Property & Equipment	1,831,162.89	1,934,118.57	-5.32 %
Total Property, plant and equipment	\$1,831,162.89	\$1,934,118.57	-5.32 %
1150 GICs Investments			
1151 Operational GICs Investments	10,000.00	10,000.00	0.00 %
1152 Reserve GIC Investments	145,123.65		
1153 Capital Build GIC Investments	71,503.43		
Total 1150 GICs Investments	226,627.08	10,000.00	2,166.27 %
Total Non Current Assets	\$2,057,789.97	\$1,944,118.57	5.85 %
Total Assets	\$4,208,360.07	\$3,538,609.08	18.93 %
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable (A/P)			
2000 Accounts Payable (A/P)	378.48	111.92	238.17 %
Total Accounts Payable (A/P)	\$378.48	\$111.92	238.17 %
Credit Card			
2016 A.Ravenscroft Credit Card	1,030.05	128.78	699.85 %
2017 Shawn H. Credit Card	-186.07		
2018 T.van Boxtel Credit Card (deleted)	0.00	229.99	-100.00 %
Total Credit Card	\$843.98	\$358.77	135.24 %
2030 Payroll Taxes Payable	0.00	0.00	
2040 Phoenix Inter company account			
2041 Phoenix Inter- co - Long term	-120,484.75	-120,484.75	0.00 %
2045 Phoenix Inter- co - Short Term	-66,655.04	-64,456.04	-3.41 %
2050 Phoenix - Payroll payable	93,573.93	94,787.72	-1.28 %
Total 2040 Phoenix Inter company account	-93,565.86	-90,153.07	-3.79 %
2100 Soccer Deferred Revenue	0.00	0.00	
2110 Softball Deferred Revenue	0.00	0.00	
2230 GSA Deferred Contributions	0.00	0.00	
2255 Due to Capital Bldg Fund	2,096,287.54	2,096,357.79	-0.00 %
2280 Interim Construction Loans	0.00	0.00	
2300 Accrued Liabilities	9,324.47	7,383.26	26.29 %
2310 KPMG - Accrued Liabilities	4,920.00	120.00	4,000.00 %
2550 GST/HST Payable	0.00	0.00	
2600 Prior Period Adjustment	0.00	0.00	
Receiver General Suspense	0.00	0.00	
Total Current Liabilities	\$2,018,188.61	\$2,014,178.67	0.20 %

	TOTAL		
	AS OF NOV 30, 2019	AS OF NOV 30, 2018 (PY)	% CHANGE
Non-current Liabilities			
2390 Due to thinkGRAD	0.00	0.00	
Total Non-current Liabilities	\$0.00	\$0.00	0.00%
Total Liabilities	\$2,018,188.61	\$2,014,178.67	0.20 %
Equity			
3000 Equity	0.00	0.00	
3100 Soccer Retained Earnings	-1,605.59	12,478.98	-112.87 %
3110 Softball Retained Earnings	8,712.52	-3,326.66	361.90 %
3375 Internally Restricted Cap Bldg	145,731.28	145,731.28	0.00 %
3380 Members' Equity	446,557.82	446,557.82	0.00 %
3390 Prior Year Adjustment	0.00	0.00	
Retained Earnings	270,897.12	225,929.60	19.90 %
Profit for the year	1,319,878.31	697,059.39	89.35 %
Total Equity	\$2,190,171.46	\$1,524,430.41	43.67 %
Total Liabilities and Equity	\$4,208,360.07	\$3,538,609.08	18.93 %