

Graduate Students Association

BALANCE SHEET

As of November 30, 2018

	TOTAL		
	AS OF NOV 30, 2018	AS OF NOV 30, 2017 (PY)	% CHANGE
Assets			
Current Assets			
Cash and Cash Equivalent			
1100 FAS/MOSAIC	25,724.91	10,259.06	150.75 %
1101 GSA TD****2811 (Phoenix)	0.00	4,999.13	-100.00 %
1102 TD Operating 6862	0.00	-2,753.07	100.00 %
1110 TD Health & Dental 6870	0.00	70,248.66	-100.00 %
1111 TD Softball 7125	0.00	2,035.16	-100.00 %
1112 TD Soccer 7605	0.00	60,968.00	-100.00 %
1113 PayPal - CAD a/c	15,946.94	12,642.78	26.13 %
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	558,544.43		
1142 H&D Premium 00811 SB	66,320.88		
1143 H&D Reserve - 01214 SB	852,671.72		
1144 Softball 12319 - SB	1,811.77		
1145 Soccer 00110 - SB	60,275.42		
1150 Inter Bank Transfer	0.00		
Total 1140 SB	1,539,624.22		
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	\$1,581,337.85	\$158,441.50	898.06 %
Accounts Receivable (A/R)			
1155 Accounts Receivable	4,381.04	1,192,881.14	-99.63 %
1190 Transfer	0.00	0.00	
Total Accounts Receivable (A/R)	\$4,381.04	\$1,192,881.14	-99.63 %
1116 Accrued Receivables	0.00	0.00	
1120 Due From McMaster University	0.00	13,367.36	-100.00 %
1128 Prepaid Expenses	8,771.62	6,453.25	35.93 %
1130 Undeposited Funds	0.00	0.00	
Total Current Assets	\$1,594,490.51	\$1,371,143.25	16.29 %
Non-current Assets			
Property, plant and equipment			
1160 Property & Equipment			
1162 Office Equipment	44,959.80	44,357.31	1.36 %
1163 Accum Amort - Office Equipment	-40,186.08	-39,067.92	-2.86 %
1167 Computer Equipment	16,975.43	16,975.43	0.00 %
1168 Accum Amort - Computer Equip	-14,999.99	-14,506.19	-3.40 %
1170 Leasehold Improvements	2,534,867.32	2,534,867.32	0.00 %
1171 Accum Amort - Leasehold	-608,448.00	-507,053.34	-20.00 %
1180 Softball Asset - Golf Cart	1,900.00	1,900.00	0.00 %
1181 Accum Amort -Softball Golf Cart	-949.91	-678.53	-40.00 %

	TOTAL		
	AS OF NOV 30, 2018	AS OF NOV 30, 2017 (PY)	% CHANGE
Total 1160 Property & Equipment	1,934,118.57	2,036,794.08	-5.04 %
Total Property, plant and equipment	\$1,934,118.57	\$2,036,794.08	-5.04 %
1146 GICs Investments	10,000.00		
Total Non Current Assets	\$1,944,118.57	\$2,036,794.08	-4.55 %
Total Assets	\$3,538,609.08	\$3,407,937.33	3.83 %
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable (A/P)			
2000 Accounts Payable (A/P)	111.92	2,438.32	-95.41 %
Total Accounts Payable (A/P)	\$111.92	\$2,438.32	-95.41 %
Credit Card			
2015 4520*****7665 AR	0.00	29.41	-100.00 %
2016 A.Ravenscroft Credit Card	128.78		
2018 T.van Boxtel Credit Card	229.99		
2019 4520*****9069TVB	0.00	157.16	-100.00 %
Total Credit Card	\$358.77	\$186.57	92.30 %
2030 Payroll Taxes Payable	0.00	0.00	
2040 Phoenix Inter company account			
2041 Phoenix Inter- co - Long term	-120,484.75	-126,596.51	4.83 %
2045 Phoenix Inter- co - Short Term	-64,456.04	-66,637.57	3.27 %
2050 Phoenix - Payroll payable	94,787.72	71,305.05	32.93 %
Total 2040 Phoenix Inter company account	-90,153.07	-121,929.03	26.06 %
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	2,096,357.79	1,970,323.84	6.40 %
2280 Interim Construction Loans	0.00	130,137.27	-100.00 %
2300 Accrued Liabilities	7,383.26	0.00	
2310 KPMG - Accrued Liabilities	120.00	0.00	
2550 GST/HST Payable	0.00	-909.44	100.00 %
2600 Prior Period Adjustment	0.00	0.00	
Receiver General Suspense	0.00	-2,070.74	100.00 %
Total Current Liabilities	\$2,014,178.67	\$1,978,176.79	1.82 %
Non-current Liabilities			
2390 Due to thinkGRAD	0.00		
Total Non-current Liabilities	\$0.00	\$0.00	0.00 %
Total Liabilities	\$2,014,178.67	\$1,978,176.79	1.82 %
Equity			
3000 Equity			
3100 Soccer Retained Earnings	12,478.98	12,478.98	0.00 %
3110 Softball Retained Earnings	-3,326.66	-3,326.66	0.00 %
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		
Retained Earnings	225,929.60	209,736.47	7.72 %
Profit for the year	697,059.39	618,582.65	12.69 %
Total Equity	\$1,524,430.41	\$1,429,760.54	6.62 %
Total Liabilities and Equity	\$3,538,609.08	\$3,407,937.33	3.83 %