

Graduate Students Association

Balance Sheet

As of December 31, 2023

	TOTAL
Assets	
Current Assets	
Cash and Cash Equivalent	
1100 FAS/MOSAIC	10,896.34
1113 PayPal - CAD a/c	3,008.91
1114 Pay Pal - USD a/c	31.82
1115 PayPal - US Exchange	9.96
1140 SB Accounts	
1141 Operating - 09814 SB	1,282,432.14
1142 H&D Premium 00811 SB	90,764.79
1143 H&D Reserve - 01214 SB	609,640.49
1144 Softball 12319 - SB	17,806.45
1145 Soccer 00110 - SB	-6,045.83
1147 SB Capital Build 5619	283,010.20
1148 Saving account - 012914 SB	98,520.37
Total 1140 SB Accounts	2,376,128.61
4162 Soccer Donation	25,000.00
Total Cash and Cash Equivalent	\$2,415,075.64
Accounts Receivable (A/R)	
1155 Accounts Receivable	2,111.38
Total Accounts Receivable (A/R)	\$2,111.38
1120 Due From McMaster University	-41,095.93
1128 Prepaid Expenses	4,951.65
Total Current Assets	\$2,381,042.74
Non-current Assets	
Property, plant and equipment	
1160 Property & Equipment	
1162 Office Equipment	45,539.79
1163 Accum Amort - Office Equipment	-43,698.20
Total 1162 Office Equipment	1,841.59
1167 Computer Equipment	16,975.43
1168 Accum Amort - Computer Equip	-16,975.43
Total 1167 Computer Equipment	0.00
1170 Leasehold Improvements	2,534,867.32
1171 Accum Amort - Leasehold	-1,123,871.11
Total 1170 Leasehold Improvements	1,410,996.21
1180 Softball Asset - Golf Cart	1,900.00
1181 Accum Amort -Softball Golf Cart	-1,900.00
Total 1180 Softball Asset - Golf Cart	0.00
Total 1160 Property & Equipment	1,412,837.80
Total Property, plant and equipment	\$1,412,837.80

Graduate Students Association

Balance Sheet

As of December 31, 2023

	TOTAL
1150 GICs Investments	70,000.00
1151 Operational GICs Investments	112,910.95
Total 1150 GICs Investments	182,910.95
Total Non Current Assets	\$1,595,748.75
Total Assets	\$3,976,791.49
Liabilities and Equity	
Liabilities	
Current Liabilities	
Credit Card	
2016 A.Ravenscroft Credit Card	754.91
Total Credit Card	\$754.91
2040 Phoenix Inter company account	
2041 Phoenix Inter- co - Long term	-105,484.75
2045 Phoenix Inter- co - Short Term	-198,879.50
2050 Phoenix - Payroll payable	128,341.45
Total 2040 Phoenix Inter company account	-176,022.80
2255 Due to Capital Bldg Fund	1,829,534.26
2300 Accrued Liabilities	7,500.00
2550 GST/HST Payable	-266.29
Total Current Liabilities	\$1,661,500.08
Total Liabilities	\$1,661,500.08
Equity	
3100 Soccer Retained Earnings	-1,605.59
3110 Softball Retained Earnings	8,712.52
3375 Internally Restricted Cap Bldg	145,731.28
3380 Members' Equity	446,557.82
Retained Earnings	652,531.98
Profit for the year	1,063,363.40
Total Equity	\$2,315,291.41
Total Liabilities and Equity	\$3,976,791.49