

# Graduate Students Association

## Balance Sheet

As of January 31, 2025

	TOTAL	
	AS OF JAN. 31, 2025	AS OF JAN. 31, 2024 (PY)
<b>Assets</b>		
Current Assets		
Cash and Cash Equivalent		
1100 FAS/MOSAIC	14,216.29	12,871.21
1113 PayPal - CAD a/c	3,008.91	3,008.91
1114 Pay Pal - USD a/c	31.82	31.82
1115 PayPal - US Exchange	9.96	9.96
1140 SB Accounts		
1141 Operating - 09814 SB	2,500,262.49	1,251,205.61
1142 H&D Premium 00811 SB	40.79	91,125.86
1143 H&D Reserve - 01214 SB	497.47	612,065.69
1144 Softball 12319 - SB	30,539.67	17,803.45
1145 Soccer 00110 - SB	-1,471.15	-6,048.83
1147 SB Capital Build 5619	282,971.20	283,007.20
1148 Saving account - 012914 SB	102,865.76	98,912.29
<b>Total 1140 SB Accounts</b>	<b>2,915,706.23</b>	<b>2,348,071.27</b>
<b>Total Cash and Cash Equivalent</b>	<b>\$2,932,973.21</b>	<b>\$2,363,993.17</b>
Accounts Receivable (A/R)		
1155 Accounts Receivable	0.00	2,111.38
<b>Total Accounts Receivable (A/R)</b>	<b>\$0.00</b>	<b>\$2,111.38</b>
1120 Due From McMaster University	-41,095.93	-41,095.93
1128 Prepaid Expenses	2,246.37	3,961.33
<b>Total Current Assets</b>	<b>\$2,894,123.65</b>	<b>\$2,328,969.95</b>
Non-current Assets		
Property, plant and equipment		
1160 Property & Equipment		
1162 Office Equipment	48,626.75	45,539.79
1163 Accum Amort - Office Equipment	-43,871.95	-43,732.95
<b>Total 1162 Office Equipment</b>	<b>4,754.80</b>	<b>1,806.84</b>
1167 Computer Equipment	16,975.43	16,975.43
1168 Accum Amort - Computer Equip	-16,975.43	-16,975.43
<b>Total 1167 Computer Equipment</b>	<b>0.00</b>	<b>0.00</b>
1170 Leasehold Improvements	2,534,867.32	2,534,867.32
1171 Accum Amort - Leasehold	-1,166,118.91	-1,132,320.67
<b>Total 1170 Leasehold Improvements</b>	<b>1,368,748.41</b>	<b>1,402,546.65</b>
1180 Softball Asset - Golf Cart	1,900.00	1,900.00
1181 Accum Amort -Softball Golf Cart	-1,900.00	-1,900.00
<b>Total 1180 Softball Asset - Golf Cart</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 1160 Property &amp; Equipment</b>	<b>1,373,503.21</b>	<b>1,404,353.49</b>
<b>Total Property, plant and equipment</b>	<b>\$1,373,503.21</b>	<b>\$1,404,353.49</b>

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## Balance Sheet

As of January 31, 2025

	TOTAL	
	AS OF JAN. 31, 2025	AS OF JAN. 31, 2024 (PY)
1150 GICs Investments	71,941.00	70,000.00
1151 Operational GICs Investments	117,886.95	112,910.95
<b>Total 1150 GICs Investments</b>	<b>189,827.95</b>	<b>182,910.95</b>
<b>Total Non Current Assets</b>	<b>\$1,563,331.16</b>	<b>\$1,587,264.44</b>
<b>Total Assets</b>	<b>\$4,457,454.81</b>	<b>\$3,916,234.39</b>
<b>Liabilities and Equity</b>		
Liabilities		
Current Liabilities		
Credit Card		
2016 A.Ravenscroft Credit Card	0.00	3,313.12
<b>Total Credit Card</b>	<b>\$0.00</b>	<b>\$3,313.12</b>
2040 Phoenix Inter company account		
2041 Phoenix Inter- co - Long term	-105,484.75	-105,484.75
2045 Phoenix Inter- co - Short Term	-164,078.90	-201,218.09
2050 Phoenix - Payroll payable	110,821.16	119,195.25
<b>Total 2040 Phoenix Inter company account</b>	<b>-158,742.49</b>	<b>-187,507.59</b>
2255 Due to Capital Bldg Fund	1,728,139.26	1,829,534.26
2300 Accrued Liabilities	7,500.00	7,500.00
2550 GST/HST Payable	-1,779.95	-687.43
<b>Total Current Liabilities</b>	<b>\$1,575,116.82</b>	<b>\$1,652,152.36</b>
<b>Total Liabilities</b>	<b>\$1,575,116.82</b>	<b>\$1,652,152.36</b>
Equity		
3100 Soccer Retained Earnings	-1,605.59	-1,605.59
3110 Softball Retained Earnings	8,712.52	8,712.52
3375 Internally Restricted Cap Bldg	145,731.28	145,731.28
3380 Members' Equity	446,557.82	446,557.82
Retained Earnings	1,005,402.61	652,531.98
Profit for the year	1,277,539.35	1,012,154.02
<b>Total Equity</b>	<b>\$2,882,337.99</b>	<b>\$2,264,082.03</b>
<b>Total Liabilities and Equity</b>	<b>\$4,457,454.81</b>	<b>\$3,916,234.39</b>