

Eastern Ontario Rugby Union.

BALANCE SHEET

As of November 30, 2018

	TOTAL
Assets	
Current Assets	
Cash and Cash Equivalent	
Petty Cash	614.45
Scotiabank Chequing	2,095.18
Scotiabank Savings	10,000.00
Undeposited Funds	3,937.67
Total Cash and Cash Equivalent	\$16,647.30
Accounts Receivable (A/R)	
Receivables	6,254.60
Total Accounts Receivable (A/R)	\$6,254.60
Total Current Assets	\$22,901.90
Total Assets	\$22,901.90
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable (A/P)	
Accounts Payable	4,492.48
Total Accounts Payable (A/P)	\$4,492.48
GST/HST Payable	824.51
QST Payable	-74.81
Total Current Liabilities	\$5,242.18
Total Liabilities	\$5,242.18
Equity	
Opening Balance Equity	28,901.29
Retained Earnings	-12,590.25
Profit for the year	1,348.68
Total Equity	\$17,659.72
Total Liabilities and Equity	\$22,901.90

Eastern Ontario Rugby Union.

PROFIT AND LOSS

January - November, 2018

	TOTAL
INCOME	
Donations & Funding	5,607.00
Dues	32,700.00
Player Fees	44,591.54
Program Income	4,750.00
Services	6,353.95
Total Income	\$94,002.49
COST OF GOODS SOLD	
FRQ Fees	14,250.00
Total Cost of Goods Sold	\$14,250.00
GROSS PROFIT	\$79,752.49
EXPENSES	
Athletic Therapy	480.00
Bad Debt Expense	142.38
Bank Service Charges	32.00
Business Licenses and Permits	119.41
Coaching	136.86
Competition Entry Fees	6,649.65
Computer and Internet Expenses	909.50
Field Rental	5,142.79
Hospitality	240.00
Event Tickets	1,767.45
Total Hospitality	2,007.45
Insurance - Liability, D and O	100.00
Kit	10,556.00
QuickBooks Payments Fees	345.17
Referee Fees	1,740.00
Supplies	251.30
Travel Expense	
Hotel	9,542.56
Meals	1,621.91
Transportation	38,629.03
Total Travel Expense	49,793.50
Total Expenses	\$78,406.01
OTHER INCOME	
Interest Income	2.20
Total Other Income	\$2.20
PROFIT	\$1,348.68

Eastern Ontario Rugby Union.

A/R AGING SUMMARY

As of November 30, 2018

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
RugbyOntario	4,407.00					\$4,407.00
Brockville Privateers RFC					1,446.40	\$1,446.40
Beaconsfield RFC					452.00	\$452.00
Mont Tremblant RFC					0.00	\$0.00
TMR RFC					0.00	\$0.00
Ottawa Wolves RFC					-2.17	\$ -2.17
Ottawa Beavers-Banshees RFC					-3.74	\$ -3.74
Bytown Blues RFC					-8.73	\$ -8.73
Barrhaven Scottish RFC					-16.21	\$ -16.21
Kingston Panthers RFC					-19.95	\$ -19.95
TOTAL	\$4,407.00	\$0.00	\$0.00	\$0.00	\$1,847.60	\$6,254.60

Eastern Ontario Rugby Union.

A/P AGING DETAIL

As of November 30, 2018

DATE	TRANSACTION TYPE	#	SUPPLIER	LOCATION	DUE DATE	PAST DUE	AMOUNT	OPEN BALANCE
91 or more days past due								
17-11-2016	Bill		Sonny Raina	7s	17-11-2016	743	12,160.48	4,492.48
Total for 91 or more days past due							\$12,160.48	\$4,492.48
TOTAL							\$12,160.48	\$4,492.48

Eastern Ontario Rugby Union.

PROFIT AND LOSS BY REP PROGRAM

January - December 2018

	JR. MEN	JR. WOMEN	SR. MEN	TOTAL
INCOME				
Donations & Funding	1,200.00			\$1,200.00
Dues			1,550.00	\$1,550.00
Player Fees	6,004.44	27,975.83		\$33,980.27
Services	6,088.46			\$6,088.46
Total Income	\$13,292.90	\$27,975.83	\$1,550.00	\$42,818.73
GROSS PROFIT	\$13,292.90	\$27,975.83	\$1,550.00	\$42,818.73
EXPENSES				
Athletic Therapy		270.00	210.00	\$480.00
Bad Debt Expense	142.38			\$142.38
Computer and Internet Expenses			136.64	\$136.64
Field Rental			392.79	\$392.79
Hospitality			240.00	\$240.00
Kit	10,556.00			\$10,556.00
Referee Fees	200.00		120.00	\$320.00
Supplies			251.30	\$251.30
Travel Expense				\$0.00
Transportation		29,964.96	400.00	\$30,364.96
Total Travel Expense		29,964.96	400.00	\$30,364.96
Total Expenses	\$10,898.38	\$30,234.96	\$1,750.73	\$42,884.07
PROFIT	\$2,394.52	\$ -2,259.13	\$ -200.73	\$ -65.34

Eastern Ontario Rugby Union.

PROFIT AND LOSS - 7s PROGRAM

May - December, 2018

	7S	TOTAL
INCOME		
Donations & Funding	4,407.00	\$4,407.00
Player Fees	7,231.27	\$7,231.27
Services	265.49	\$265.49
Total Income	\$11,903.76	\$11,903.76
GROSS PROFIT	\$11,903.76	\$11,903.76
EXPENSES		
Business Licenses and Permits	69.41	\$69.41
Competition Entry Fees	6,000.00	\$6,000.00
Travel Expense		\$0.00
Hotel	6,795.62	\$6,795.62
Meals	693.20	\$693.20
Total Travel Expense	7,488.82	\$7,488.82
Total Expenses	\$13,558.23	\$13,558.23
PROFIT	\$ -1,654.47	\$ -1,654.47

Eastern Ontario Rugby Union.

PROFIT AND LOSS - LEAGUE AND ADMINISTRATION

January - December 2018

	LEAGUE AND ADMINISTRATION	TOTAL
INCOME		
Dues	31,150.00	\$31,150.00
Total Income	\$31,150.00	\$31,150.00
COST OF GOODS SOLD		
FRQ Fees	14,250.00	\$14,250.00
Total Cost of Goods Sold	\$14,250.00	\$14,250.00
GROSS PROFIT	\$16,900.00	\$16,900.00
EXPENSES		
Bank Service Charges	32.00	\$32.00
Business Licenses and Permits	50.00	\$50.00
Computer and Internet Expenses	772.86	\$772.86
Field Rental	3,750.00	\$3,750.00
Insurance - Liability, D and O	100.00	\$100.00
QuickBooks Payments Fees	345.17	\$345.17
Referee Fees	1,420.00	\$1,420.00
Total Expenses	\$6,470.03	\$6,470.03
OTHER INCOME		
Interest Income	2.20	\$2.20
Total Other Income	\$2.20	\$2.20
PROFIT	\$10,432.17	\$10,432.17

Eastern Ontario Rugby Union.

GST/HST SUMMARY REPORT

January - December 2018

	TOTAL
Line 101 Sales and other revenue	84,488.40
Line 103 GST/HST collected or collectible	8,483.35
Line 104 Adjustments (Sales)	
LINE 105 TOTAL GST/HST AND ADJUSTMENTS FOR PERIOD	\$8,483.35
Line 106 Input tax credits (ITCs)	7,658.84
Line 107 Adjustments (Purchases)	
LINE 108 TOTAL ITCs AND ADJUSTMENTS	\$7,658.84
LINE 109 NET TAX	\$824.51
Line 110 Instalments and other annual filer payments	
Line 111 Rebates	
LINE 112 TOTAL OTHER CREDITS	\$0.00
LINE 113A BALANCE	\$824.51
Line 205 GST/HST due on acquisition of taxable real property	
Line 405 Other GST/HST to be self-assessed	
LINE 113B TOTAL OTHER DEBITS	\$0.00
LINE 113C BALANCE	\$824.51