International Right of Way Association
Balance Sheet
As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND BANK	
1000 · Petty Cash	289.47
1005 · Bank One - Pipeline Committee	40,105.06
1009 · Chase Bank - Checking	254,430.85
1010 · Chase Bank - Saving	120,071.06
1011 · RBC - Checking - Cdn $	9,561.57
1012 · RBC - Saving - Cdn $	6,468.11
1013 · RBC - Saving - US $	21,049.73
Total 10 · CASH AND BANK	451,975.85
Total Checking/Savings	451,975.85
Accounts Receivable	
11 · ACCOUNTS RECEIVABLE - NET	
1122 · Accounts Receivable	21,574.17
1124 · Provision for Bad Debt	-6,656.25
1127 · Other Receivables - Advertising	13,491.77
Total 11 · ACCOUNTS RECEIVABLE - NET	28,409.69
Total Accounts Receivable	28,409.69
Other Current Assets	
12 · INVESTMENTS	
1237 · Invest. Available for Sale E*TD	1,694,454.96
1238 · Unreal. Gain (Loss) on Inv. E*T	866,025.07
1239 · Money Market - E*TRADE	9,833.48
Total 12 · INVESTMENTS	2,570,313.51
14 · OTHER RECEIVABLES	
1310 · Contribution Receivable	91,609.00
Total 14 · OTHER RECEIVABLES	91,609.00
15 · INVENTORY	
1450 · Merchandise and Supplies	72,908.21
Total 15 · INVENTORY	72,908.21
16 · PREPAID EXPENSES	
1545 · PPD Insurance-Comm. Package	3,983.91
1550 · PPD Insurance - D & O	1,883.12
1565 · PPD Expenses/Misc. Receivables	132,464.36
1570 · PPD Postage	
1571 · PPD Postage - Meter	3,429.07
1572 · PPD Postage - Magazine	3,800.00
Total 1570 · PPD Postage	7,229.07
1575 · PPD Travel - IEC/IGC	3,526.85
1585 · PPD Travel - Staff	3,777.24
1589 · Course Dev.- Online/Classroom	
1589A · Course Development Other	24,000.00
Total 1589 · Course Dev.- Online/Classroom	24,000.00
Total 16 · PREPAID EXPENSES	176,864.55
17 · PPD International Conference	
1627 · PPD Conference - 2027 - AB	65,069.28
1628 · PPD Conference - 2028 - MI	45,826.82
1629 · PPD Conference - 2029 - TX	75,788.33
1630 · PPD Conference - 2030 - DC	2,318.47
Total 17 · PPD International Conference	189,002.90
18 · SECURITY DEPOSITS	
1730 · Goods and Services Tax (GST)	16,256.74
Total 18 · SECURITY DEPOSITS	16,256.74
Total Other Current Assets	3,116,954.91
Total Current Assets	3,597,340.45
Fixed Assets	
19 · FIXED ASSETS	
1900 · Office Land & Building	1,986,955.00

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1901 · Acc. Dep. - Building	-608,932.50
1904 · Computer & Peripherals	374,774.44
1905 · Acc. Dep.-Computer & Peripheral	-354,587.20
1908 · Office Furn. & Equipment	263,279.57
1909 · Acc. Dep. - Furn. & Equipment	-244,250.87
1910 · Online Curriculum	1,561,103.45
1911 · Online Curriculum-Amortization	-1,306,523.78
Total 19 · FIXED ASSETS	1,671,818.11
Total Fixed Assets	1,671,818.11
TOTAL ASSETS	**5,269,158.56**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
21 · ACCOUNTS PAYABLE	
2000 · Accounts Payable	126,860.94
Total 21 · ACCOUNTS PAYABLE	126,860.94
Total Accounts Payable	126,860.94
Other Current Liabilities	
23 · DEFERRED REVENUE - DUES	
2340A · Agencies-Current Calendar Year	43,591.25
2340C · Corporation-Current Cal	127,443.10
2345 · New Mem-Current Calendar Yr	
2345Apr · New Membership - Apr	7,789.45
2345Aug · New Membership - Aug	10,326.00
2345Dec · New Membership - Dec	4,965.00
2345Feb · New Membership - Feb	8,107.26
2345Jan · New Membership - Jan	8,003.36
2345Jul · New Membership - Jul	6,877.49
2345Jun · New Membership - Jun	8,072.13
2345Mar · New Membership - Mar	8,624.00
2345May · New Membership - May	7,974.39
2345Nov · New Membership - Nov	4,981.64
2345Oct · New Membership - Oct	8,561.64
Total 2345 · New Mem-Current Calendar Yr	84,282.36
2370 · Member Dues - International Ch.	2,507.98
2375 · Renewal-Current Calendar Yr	
2375Apr · Renewal - Apr	38,050.55
2375Aug · Renewal - Aug	2,114.50
2375Dec · Renewal - Dec	75,003.36
2375Feb · Renewal - Feb	34,883.15
2375Jan · Renewal - Jan	76,626.64
2375Jul · Renewal - Jul	1,347.49
2375Jun · Renewal - Jun	3,402.87
2375Mar · Renewal - Mar	40,339.47
2375May · Renewal - May	8,338.89
2375Nov · Renewal - Nov	50,361.64
2375Oct · Renewal - Oct	39,850.45
Total 2375 · Renewal-Current Calendar Yr	370,319.01
Total 23 · DEFERRED REVENUE - DUES	628,143.70
24 · DEFERRED REVENUE-EDUCATION	
2215 · Courses	162,703.73
Total 24 · DEFERRED REVENUE-EDUCATION	162,703.73
26 · DEFERRED REVENUE - OTHER	
2010 · Advertising	12,402.25
2015 · Affiliates	800.00
Total 26 · DEFERRED REVENUE - OTHER	13,202.25
28 · OTHER LIABILITIES	
2710 · Accrued Expenses	287,318.79
2720 · PEO Can/TriNet	85,913.40

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2743 · Chapter Incentive	12,863.90
2750 · Contribution - CRWEF	813.85
2751 · Contribution - RWIEF	6,884.25
2755 · Dues - Chapter - US	49,147.95
2756 · Dues - Chapter - Cdn	3,872.56
2760 · FIABCI	2,942.00
2770 · GST	-3,147.99
2775 · Sales Tax Payable	1,980.86
2780 · Other Current Liabilities	20,793.70
2788 · RWIEF - Region Prof of the Year	1,350.00
2797 · Visa / MasterCard	2,612.95
Total 28 · OTHER LIABILITIES	473,346.22
Total Other Current Liabilities	1,277,395.90
Total Current Liabilities	1,404,256.84
Total Liabilities	1,404,256.84
Equity	
35 · Retained Earnings	3,854,873.89
Net Income	10,027.83
Total Equity	3,864,901.72
TOTAL LIABILITIES & EQUITY	**5,269,158.56**