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

	Jul 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	80,432.07
1010 · Chase Bank - Saving	178,675.77
1011 · RBC - Checking - Cdn $	5,444.47
1012 · RBC - Saving - Cdn $	29,688.97
1013 · RBC - Saving - US $	21,049.73
Total 10 · CASH AND BANK	355,685.54
Total Checking/Savings	355,685.54
Accounts Receivable	
11 · ACCOUNTS RECEIVABLE - NET	
1122 · Accounts Receivable	18,949.48
1124 · Provision for Bad Debt	-6,656.25
1127 · Other Receivables - Advertising	17,591.77
Total 11 · ACCOUNTS RECEIVABLE - NET	29,885.00
Total Accounts Receivable	29,885.00
Other Current Assets	
12 · INVESTMENTS	
1237 · Invest. Available for Sale E*TD	1,688,641.61
1238 · Unreal. Gain (Loss) on Inv. E*T	813,791.01
1239 · Money Market - E*TRADE	308,600.71
Total 12 · INVESTMENTS	2,811,033.33
14 · OTHER RECEIVABLES	
1310 · Contribution Receivable	45,295.00
Total 14 · OTHER RECEIVABLES	45,295.00
15 · INVENTORY	
1450 · Merchandise and Supplies	76,791.63
Total 15 · INVENTORY	76,791.63
16 · PREPAID EXPENSES	
1545 · PPD Insurance-Comm. Package	4,481.90
1550 · PPD Insurance - D & O	3,766.20
1560 · PPD Magazine - Right of Way	4,208.10
1565 · PPD Expenses/Misc. Receivables	156,096.81
1570 · PPD Postage	
1571 · PPD Postage - Meter	4,068.22
1572 · PPD Postage - Magazine	2,483.20
Total 1570 · PPD Postage	6,551.42
1575 · PPD Travel - IEC/IGC	9,539.64
1585 · PPD Travel - Staff	3,247.38
1589 · Course Dev.- Online/Classroom	
1589A · Course Development Other	39,000.00
Total 1589 · Course Dev.- Online/Classroom	39,000.00
Total 16 · PREPAID EXPENSES	226,891.45
17 · PPD International Conference	
1627 · PPD Conference - 2027 - AB	23,561.27
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	147,494.89
18 · SECURITY DEPOSITS	
1730 · Goods and Services Tax (GST)	16,256.74
Total 18 · SECURITY DEPOSITS	16,256.74
Total Other Current Assets	3,323,763.04
Total Current Assets	3,709,333.58
Fixed Assets	
19 · FIXED ASSETS	

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1900 · Office Land & Building	1,986,955.00
1901 · Acc. Dep. - Building	-605,774.48
1904 · Computer & Peripherals	374,467.15
1905 · Acc. Dep.-Computer & Peripheral	-353,415.37
1908 · Office Furn. & Equipment	263,279.57
1909 · Acc. Dep. - Furn. & Equipment	-243,617.24
1910 · Online Curriculum	1,541,103.45
1911 · Online Curriculum-Amortization	-1,301,023.88
Total 19 · FIXED ASSETS	1,661,974.20
Total Fixed Assets	1,661,974.20
TOTAL ASSETS	**5,371,307.78**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
21 · ACCOUNTS PAYABLE	
2000 · Accounts Payable	173,085.85
Total 21 · ACCOUNTS PAYABLE	173,085.85
Total Accounts Payable	173,085.85
Other Current Liabilities	
23 · DEFERRED REVENUE - DUES	
2340A · Agencies-Current Calendar Year	53,785.32
2340C · Corporation-Current Cal	157,108.87
2345 · New Mem-Current Calendar Yr	
2345Apr · New Membership - Apr	9,736.81
2345Dec · New Membership - Dec	6,206.25
2345Feb · New Membership - Feb	10,134.08
2345Jan · New Membership - Jan	10,004.19
2345Jul · New Membership - Jul	8,596.87
2345Jun · New Membership - Jun	10,090.17
2345Mar · New Membership - Mar	10,780.00
2345May · New Membership - May	9,967.98
2345Nov · New Membership - Nov	6,227.06
2345Oct · New Membership - Oct	10,702.06
Total 2345 · New Mem-Current Calendar Yr	92,445.47
2370 · Member Dues - International Ch.	3,075.98
2375 · Renewal-Current Calendar Yr	
2375Apr · Renewal - Apr	47,563.19
2375Dec · Renewal - Dec	93,754.19
2375Feb · Renewal - Feb	43,603.95
2375Jan · Renewal - Jan	95,783.31
2375Jul · Renewal - Jul	1,684.37
2375Jun · Renewal - Jun	4,253.58
2375Mar · Renewal - Mar	50,424.35
2375May · Renewal - May	10,423.62
2375Nov · Renewal - Nov	62,952.06
2375Oct · Renewal - Oct	49,813.05
Total 2375 · Renewal-Current Calendar Yr	460,255.67
Total 23 · DEFERRED REVENUE - DUES	766,671.31
24 · DEFERRED REVENUE-EDUCATION	
2215 · Courses	145,459.93
Total 24 · DEFERRED REVENUE-EDUCATION	145,459.93
26 · DEFERRED REVENUE - OTHER	
2010 · Advertising	16,135.00
2015 · Affiliates	1,000.00
Total 26 · DEFERRED REVENUE - OTHER	17,135.00
28 · OTHER LIABILITIES	
2710 · Accrued Expenses	247,770.16
2720 · PEO Can/TriNet	88,815.86
2740 · RWIEF - Monday Night	34,010.00

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2741 · CRWEF - Conf. Event	7,780.00
2743 · Chapter Incentive	14,997.27
2750 · Contribution - CRWEF	813.85
2751 · Contribution - RWIEF	6,729.25
2755 · Dues - Chapter - US	47,649.45
2756 · Dues - Chapter - Cdn	3,723.34
2760 · FIABCI	2,853.00
2770 · GST	560.49
2775 · Sales Tax Payable	1,975.04
2780 · Other Current Liabilities	19,598.70
2784 · PayPal	-462.76
2788 · RWIEF - Region Prof of the Year	1,350.00
2797 · Visa / MasterCard	-2,516.12
Total 28 · OTHER LIABILITIES	475,647.53
Total Other Current Liabilities	1,404,913.77
Total Current Liabilities	1,577,999.62
Total Liabilities	1,577,999.62
Equity	
35 · Retained Earnings	3,854,873.89
Net Income	-61,565.73
Total Equity	3,793,308.16
TOTAL LIABILITIES & EQUITY	**5,371,307.78**