International Right of Way Association
Balance Sheet
As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
10 · CASH AND BANK	
1000 · Petty Cash	289.47
1005 · Chase - Pipeline Committee	46,501.40
1009 · Chase Bank - Checking	133,327.27
1010 · Chase Bank - Saving	20,634.56
1011 · RBC - Checking - Cdn $	7,817.55
1012 · RBC - Saving - Cdn $	1,977.10
1013 · RBC - Saving - US $	21,049.73
Total 10 · CASH AND BANK	231,597.08
Total Checking/Savings	231,597.08
Accounts Receivable	
11 · ACCOUNTS RECEIVABLE - NET	
1122 · Accounts Receivable	-14,927.23
1124 · Provision for Bad Debt	-3,608.67
1127 · Other Receivables - Advertising	16,994.27
Total 11 · ACCOUNTS RECEIVABLE - NET	-1,541.63
Total Accounts Receivable	-1,541.63
Other Current Assets	
12 · INVESTMENTS	
1237 · Invest. Available for Sale E*TD	1,700,600.60
1238 · Unreal. Gain (Loss) on Inv. E*T	842,813.67
1239 · Money Market - E*TRADE	413.16
Total 12 · INVESTMENTS	2,543,827.43
14 · OTHER RECEIVABLES	
1310 · Contribution Receivable	81,964.00
Total 14 · OTHER RECEIVABLES	81,964.00
15 · INVENTORY	
1450 · Merchandise and Supplies	70,338.77
Total 15 · INVENTORY	70,338.77
16 · PREPAID EXPENSES	
1545 · PPD Insurance-Comm. Package	3,485.92
1560 · PPD Magazine - Right of Way	5,005.23
1565 · PPD Expenses/Misc. Receivables	126,149.22
1570 · PPD Postage	
1571 · PPD Postage - Meter	3,095.45
1572 · PPD Postage - Magazine	2,609.78
Total 1570 · PPD Postage	5,705.23
1575 · PPD Travel - IEC/IGC	4,500.55
1585 · PPD Travel - Staff	6,775.00
1589 · Course Dev.- Online/Classroom	
1589A · Course Development Other	62,500.00
Total 1589 · Course Dev.- Online/Classroom	62,500.00
Total 16 · PREPAID EXPENSES	214,121.15
17 · PPD International Conference	
1627 · PPD Conference - 2027 - AB	82,304.43
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	206,238.05
18 · SECURITY DEPOSITS	
1730 · Goods and Services Tax (GST)	16,256.74
Total 18 · SECURITY DEPOSITS	16,256.74
Total Other Current Assets	3,132,746.14
Total Current Assets	3,362,801.59
Fixed Assets	
19 · FIXED ASSETS	
1900 · Office Land & Building	1,986,955.00

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1901 · Acc. Dep. - Building	-612,090.52
1904 · Computer & Peripherals	376,827.84
1905 · Acc. Dep.-Computer & Peripheral	-355,759.03
1908 · Office Furn. & Equipment	263,279.57
1909 · Acc. Dep. - Furn. & Equipment	-244,834.93
1910 · Online Curriculum	1,561,103.45
1911 · Online Curriculum-Amortization	-1,312,357.02
Total 19 · FIXED ASSETS	1,663,124.36
Total Fixed Assets	1,663,124.36
TOTAL ASSETS	**5,025,925.95**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
21 · ACCOUNTS PAYABLE	
2000 · Accounts Payable	108,932.38
Total 21 · ACCOUNTS PAYABLE	108,932.38
Total Accounts Payable	108,932.38
Other Current Liabilities	
23 · DEFERRED REVENUE - DUES	
2340A · Agencies-Current Calendar Year	32,693.43
2340C · Corporation-Current Cal	96,238.58
2345 · New Mem-Current Calendar Yr	
2345Apr · New Membership - Apr	5,842.09
2345Aug · New Membership - Aug	7,744.50
2345Dec · New Membership - Dec	3,723.75
2345Feb · New Membership - Feb	6,080.44
2345Jan · New Membership - Jan	6,002.53
2345Jul · New Membership - Jul	5,158.11
2345Jun · New Membership - Jun	6,054.09
2345Mar · New Membership - Mar	6,468.00
2345May · New Membership - May	5,980.80
2345Nov · New Membership - Nov	3,736.22
2345Oct · New Membership - Oct	6,421.22
2345Sep · New Membership - Sep	6,060.00
Total 2345 · New Mem-Current Calendar Yr	69,271.75
2370 · Member Dues - International Ch.	1,939.98
2375 · Renewal-Current Calendar Yr	
2375Apr · Renewal - Apr	28,537.91
2375Aug · Renewal - Aug	1,710.25
2375Dec · Renewal - Dec	56,252.53
2375Feb · Renewal - Feb	26,162.35
2375Jan · Renewal - Jan	57,469.97
2375Jul · Renewal - Jul	1,010.61
2375Jun · Renewal - Jun	2,552.16
2375Mar · Renewal - Mar	30,254.59
2375May · Renewal - May	6,254.16
2375Nov · Renewal - Nov	37,771.22
2375Oct · Renewal - Oct	29,887.85
2375Sep · Renewal - Sep	1,882.50
Total 2375 · Renewal-Current Calendar Yr	279,746.10
Total 23 · DEFERRED REVENUE - DUES	479,889.84
24 · DEFERRED REVENUE-EDUCATION	
2215 · Courses	163,867.73
Total 24 · DEFERRED REVENUE-EDUCATION	163,867.73
26 · DEFERRED REVENUE - OTHER	
2010 · Advertising	12,284.50
2015 · Affiliates	600.00
Total 26 · DEFERRED REVENUE - OTHER	12,884.50
28 · OTHER LIABILITIES	

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2710 · Accrued Expenses	249,932.41
2720 · PEO Can/TriNet	85,913.39
2743 · Chapter Incentive	9,780.53
2751 · Contribution - RWIEF	4,447.68
2760 · FIABCI	2,942.00
2770 · GST	-2,909.85
2775 · Sales Tax Payable	2,156.84
2780 · Other Current Liabilities	14,760.49
2784 · PayPal	-1,002.24
2788 · RWIEF - Region Prof of the Year	1,350.00
2797 · Visa / MasterCard	4,709.21
Total 28 · OTHER LIABILITIES	372,080.46
Total Other Current Liabilities	1,028,722.53
Total Current Liabilities	1,137,654.91
Total Liabilities	1,137,654.91
Equity	
35 · Retained Earnings	3,854,873.89
Net Income	33,397.15
Total Equity	3,888,271.04
TOTAL LIABILITIES & EQUITY	**5,025,925.95**