

International Right of Way Association		
Balance Sheet		
As of June 30, 2018		
		Jun 30, 18
ASSETS		
Current Assets		
Checking/Savings		
10 · CASH AND BANK		
1000 · Petty Cash		250.00
1001 · Union Bank - Checking		101,545.87
1002 · Union Bank - Money Market		292,663.28
1003 · Bank of Montreal - Checking		47,365.18
1005 · Bank One - Pipeline Committee		31,185.38
1007 · Bank of America - Checking		30,374.52
1008 · Bank of Montreal - USD Saving		1,000.03
Total 10 · CASH AND BANK		504,384.26
Total Checking/Savings		504,384.26
Accounts Receivable		
11 · ACCOUNTS RECEIVABLE - NET		
1122 · Accounts Receivable		160,866.69
1124 · Provision for Bad Debt		-15,278.12
1126 · Other Receivables		295.00
Total 11 · ACCOUNTS RECEIVABLE - NET		145,883.57
Total Accounts Receivable		145,883.57
Other Current Assets		
12 · INVESTMENTS		
1230 · Investment in CDs		501,649.43
1237 · Invest. Available for Sale LPL		1,063,335.75
1238 · Unreal. Gain (Loss) on Inv. LPL		69,361.52
1239 · Money Market - LPL		19,912.15
Total 12 · INVESTMENTS		1,654,258.85
14 · OTHER RECEIVABLES		
1310 · Contribution Receivable		275,000.00
1340 · Interest Receivable		1,062.67
Total 14 · OTHER RECEIVABLES		276,062.67
15 · INVENTORY		
1450 · Merchandise and Supplies		46,181.64
Total 15 · INVENTORY		46,181.64
16 · PREPAID EXPENSES		
1515 · PPD Course Printing & Mailing		1,988.11
1520 · PPD Dues - Appraisal Foundation		3,072.00
1545 · PPD Insurance-Comm. Package		3,856.66
1550 · PPD Insurance - D & O		5,110.50
1560 · PPD Magazine - Right of Way		737.50
1565 · PPD Expenses/Misc. Receivables		71,942.74
1570 · PPD Postage		
1571 · PPD Postage - Meter		4,286.29
1572 · PPD Postage - Magazine		3,600.00
Total 1570 · PPD Postage		7,886.29
1589 · Course Dev.- Online/Classroom		20,000.00
Total 16 · PREPAID EXPENSES		114,593.80
17 · PPD International Conference		
1619 · PPD Conference - 2019 - OR		7,048.63

	Jun 30, 18
1620 · PPD Conference - 2020 - MN	258.28
1621 · PPD Conference - 2021 - TX	5,357.89
1622 · PPD Conference - 2022 - OH	14,719.20
Total 17 · PPD International Conference	27,384.00
18 · SECURITY DEPOSITS	
1730 · Goods and Services Tax (GST)	17,349.04
Total 18 · SECURITY DEPOSITS	17,349.04
Total Other Current Assets	2,135,830.00
Total Current Assets	2,786,097.83
Fixed Assets	
19 · FIXED ASSETS	
1900 · Office Land & Building	1,952,877.00
1901 · Acc. Dep. - Building	-305,490.60
1904 · Computer & Peripherals	540,736.39
1905 · Acc. Dep.-Computer & Peripheral	-485,103.92
1908 · Office Furn. & Equipment	314,961.56
1909 · Acc. Dep. - Furn. & Equipment	-277,575.45
1910 · Online Curriculum	1,070,458.72
1911 · Online Curriculum-Amortization	-692,099.01
Total 19 · FIXED ASSETS	2,118,764.69
Total Fixed Assets	2,118,764.69
TOTAL ASSETS	4,904,862.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
21 · ACCOUNTS PAYABLE	
2000 · Accounts Payable	233,290.75
Total 21 · ACCOUNTS PAYABLE	233,290.75
Total Accounts Payable	233,290.75
Other Current Liabilities	
23 · DEFERRED REVENUE - DUES	
2340 · Agencies-Current Calendar Year	40,477.63
2345 · New Mem-Current Calendar Yr	
2345Oct · New Membership - Oct	10,265.61
2345Nov · New Membership - Nov	10,237.50
2345Dec · New Membership - Dec	9,184.11
2345Jan · New Membership - Jan	10,687.50
2345Feb · New Membership - Feb	9,468.86
2345Mar · New Membership - Mar	11,574.00
2345Apr · New Membership - Apr	9,685.82
2345May · New Membership - May	9,552.93
2345Jun · New Membership - Jun	8,487.21
2345 · New Mem-Current Calendar Yr - Other	-11,860.43
Total 2345 · New Mem-Current Calendar Yr	77,283.11
2375 · Renewal-Current Calendar Yr	
2375Oct · Renewal - Oct	231,721.11
2375Nov · Renewal - Nov	176,028.77
2375Dec · Renewal - Dec	196,866.26
2375Jan · Renewal - Jan	127,447.37
2375Feb · Renewal - Feb	23,864.75
2375Mar · Renewal - Mar	12,390.57
2375Apr · Renewal - Apr	8,948.68

	Jun 30, 18
2375May · Renewal - May	11,741.81
2375Jun · Renewal - Jun	8,396.79
2375 · Renewal-Current Calendar Yr - Other	-13,703.59
Total 2375 · Renewal-Current Calendar Yr	783,702.52
2385 · Renewal-Next Calendar Yr	2,405.00
Total 23 · DEFERRED REVENUE - DUES	903,868.26
24 · DEFERRED REVENUE-EDUCATION	
2215 · Courses	76,242.00
Total 24 · DEFERRED REVENUE-EDUCATION	76,242.00
26 · DEFERRED REVENUE - OTHER	
2010 · Advertising	32,276.41
2015 · Affiliates	1,200.00
Total 26 · DEFERRED REVENUE - OTHER	33,476.41
28 · OTHER LIABILITIES	
2710 · Accrued Expenses	456,761.09
2720 · Insperity	15,635.24
2740 · Auction Proceeds	14,650.00
2743 · Chapter Incentive	18,350.00
2750 · Contribution - CRWEF	1,332.84
2751 · Contribution - RWIEF	2,230.75
2755 · Dues - Chapter - US	12,459.89
2756 · Dues - Chapter - Cdn	2,140.78
2760 · FIABCI	1,301.00
2770 · GST	-15,436.73
2771 · Value Added Tax	359.68
2780 · Other Current Liabilities	76,929.73
2788 · RWIEF - Region Prof of the Year	2,525.00
2797 · Visa / MasterCard	-8,514.80
Total 28 · OTHER LIABILITIES	580,724.47
Total Other Current Liabilities	1,594,311.14
Total Current Liabilities	1,827,601.89
Long Term Liabilities	
29 · LONG TERM LIABILITIES	
2910 · Bank Loan Payable	161,328.20
2920 · Reserve - Building	19,200.00
Total 29 · LONG TERM LIABILITIES	180,528.20
Total Long Term Liabilities	180,528.20
Total Liabilities	2,008,130.09
Equity	
35 · Retained Earnings	2,690,753.97
Net Income	205,978.46
Total Equity	2,896,732.43
TOTAL LIABILITIES & EQUITY	4,904,862.52