

<b>International Right of Way Association</b>	
<b>Balance Sheet</b>	
<b>As of October 31, 2018</b>	
	<b>Oct 31, 18</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>10 · CASH AND BANK</b>	
1000 · Petty Cash	250.00
1001 · Union Bank - Checking	34,909.00
1002 · Union Bank - Money Market	423,118.10
1003 · Bank of Montreal - Checking	5,122.85
1005 · Bank One - Pipeline Committee	35,269.41
1007 · Bank of America - Checking	23,458.16
1008 · Bank of Montreal - USD Saving	1,000.47
<b>Total 10 · CASH AND BANK</b>	<b>523,127.99</b>
<b>Total Checking/Savings</b>	<b>523,127.99</b>
<b>Accounts Receivable</b>	
<b>11 · ACCOUNTS RECEIVABLE - NET</b>	
1122 · Accounts Receivable	116,337.99
1124 · Provision for Bad Debt	-20,407.41
1126 · Other Receivables	295.00
<b>Total 11 · ACCOUNTS RECEIVABLE - NET</b>	<b>96,225.58</b>
<b>Total Accounts Receivable</b>	<b>96,225.58</b>
<b>Other Current Assets</b>	
<b>12 · INVESTMENTS</b>	
1237 · Invest. Available for Sale LPL	1,033,622.54
1238 · Unreal. Gain (Loss) on Inv. LPL	78,670.67
1239 · Money Market - LPL	20,089.08
<b>Total 12 · INVESTMENTS</b>	<b>1,132,382.29</b>
<b>14 · OTHER RECEIVABLES</b>	
1310 · Contribution Receivable	225,000.00
<b>Total 14 · OTHER RECEIVABLES</b>	<b>225,000.00</b>
<b>15 · INVENTORY</b>	
1450 · Merchandise and Supplies	34,777.60
<b>Total 15 · INVENTORY</b>	<b>34,777.60</b>
<b>16 · PREPAID EXPENSES</b>	
1515 · PPD Course Printing & Mailing	13,148.27
1520 · PPD Dues - Appraisal Foundation	1,536.00
1545 · PPD Insurance-Comm. Package	2,313.98
1550 · PPD Insurance - D & O	18,788.92
1560 · PPD Magazine - Right of Way	9,794.71
1563 · PPD Membership Mailing	5,462.61
1565 · PPD Expenses/Misc. Receivables	85,005.11
1570 · PPD Postage	
1571 · PPD Postage - Meter	4,076.28
1572 · PPD Postage - Magazine	6,496.69
<b>Total 1570 · PPD Postage</b>	<b>10,572.97</b>
1585 · PPD Travel - Staff	2,780.68
1589 · Course Dev.- Online/Classroom	
1589A · Course Development Other	776.45
1589 · Course Dev.- Online/Classroom - Other	40,000.00
<b>Total 1589 · Course Dev.- Online/Classroom</b>	<b>40,776.45</b>

	<b>Oct 31, 18</b>
<b>Total 16 · PREPAID EXPENSES</b>	190,179.70
<b>17 · PPD International Conference</b>	
1619 · PPD Conference - 2019 - OR	11,208.65
1620 · PPD Conference - 2020 - MN	258.28
1621 · PPD Conference - 2021 - TX	5,357.89
1622 · PPD Conference - 2022 - OH	14,719.20
<b>Total 17 · PPD International Conference</b>	31,544.02
<b>18 · SECURITY DEPOSITS</b>	
1730 · Goods and Services Tax (GST)	17,349.04
<b>Total 18 · SECURITY DEPOSITS</b>	17,349.04
<b>Total Other Current Assets</b>	1,631,232.65
<b>Total Current Assets</b>	2,250,586.22
<b>Fixed Assets</b>	
<b>19 · FIXED ASSETS</b>	
1900 · Office Land & Building	1,952,877.00
1901 · Acc. Dep. - Building	-317,831.40
1904 · Computer & Peripherals	541,287.63
1905 · Acc. Dep.-Computer & Peripheral	-491,799.93
1908 · Office Furn. & Equipment	314,961.56
1909 · Acc. Dep. - Furn. & Equipment	-281,564.85
1910 · Online Curriculum	1,070,458.72
1911 · Online Curriculum-Amortization	-730,017.01
<b>Total 19 · FIXED ASSETS</b>	2,058,371.72
<b>Total Fixed Assets</b>	2,058,371.72
<b>TOTAL ASSETS</b>	<b>4,308,957.94</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
<b>21 · ACCOUNTS PAYABLE</b>	
2000 · Accounts Payable	97,680.77
<b>Total 21 · ACCOUNTS PAYABLE</b>	97,680.77
<b>Total Accounts Payable</b>	97,680.77
<b>Other Current Liabilities</b>	
<b>23 · DEFERRED REVENUE - DUES</b>	
2340 · Agencies-Current Calendar Year	16,900.21
2341 · Agencies-Next Calendar Year	975.00
2345 · New Mem-Current Calendar Yr	
2345Oct · New Membership - Oct	3,421.85
2345Nov · New Membership - Nov	3,412.50
2345Dec · New Membership - Dec	3,061.35
2345Jan · New Membership - Jan	3,562.50
2345Feb · New Membership - Feb	2,893.27
2345Mar · New Membership - Mar	3,215.00
2345Apr · New Membership - Apr	2,421.44
2345May · New Membership - May	2,122.86
2345Jun · New Membership - Jun	1,650.27
2345Jul · New Membership - Jul	3,225.41
2345Aug · New Membership - Aug	3,504.24
2345Sep · New Membership - Sep	4,231.24
<b>Total 2345 · New Mem-Current Calendar Yr</b>	36,721.93
2355 · New Mem-Next Calendar Yr	20,086.01
2370 · Member Dues - International Ch.	516.00

	<b>Oct 31, 18</b>
<b>2375 · Renewal-Current Calendar Yr</b>	
2375Oct · Renewal - Oct	77,240.35
2375Nov · Renewal - Nov	58,676.25
2375Dec · Renewal - Dec	65,622.10
2375Jan · Renewal - Jan	42,482.45
2375Feb · Renewal - Feb	7,292.02
2375Mar · Renewal - Mar	3,441.84
2375Apr · Renewal - Apr	2,237.19
2375May · Renewal - May	2,609.27
2375Jun · Renewal - Jun	1,632.73
2375Jul · Renewal - Jul	1,213.56
2375Aug · Renewal - Aug	-58.50
2375Sep · Renewal - Sep	490.05
<b>Total 2375 · Renewal-Current Calendar Yr</b>	<b>262,879.31</b>
<b>2385 · Renewal-Next Calendar Yr</b>	<b>377,996.50</b>
<b>Total 23 · DEFERRED REVENUE - DUES</b>	<b>716,074.96</b>
<b>24 · DEFERRED REVENUE-EDUCATION</b>	
2215 · Courses	103,787.50
<b>Total 24 · DEFERRED REVENUE-EDUCATION</b>	<b>103,787.50</b>
<b>26 · DEFERRED REVENUE - OTHER</b>	
2010 · Advertising	10,207.45
2015 · Affiliates	3,733.59
<b>Total 26 · DEFERRED REVENUE - OTHER</b>	<b>13,941.04</b>
<b>28 · OTHER LIABILITIES</b>	
2710 · Accrued Expenses	198,574.99
2720 · Insperity	1,933.72
2743 · Chapter Incentive	26,463.20
2750 · Contribution - CRWEF	3,053.74
2751 · Contribution - RWIEF	23,395.75
2755 · Dues - Chapter - US	50,904.89
2756 · Dues - Chapter - Cdn	4,770.44
2760 · FIABCI	1,390.00
2770 · GST	-15,634.07
2780 · Other Current Liabilities	78,836.08
2788 · RWIEF - Region Prof of the Year	2,275.00
2797 · Visa / MasterCard	-14,753.27
<b>Total 28 · OTHER LIABILITIES</b>	<b>361,210.47</b>
<b>Total Other Current Liabilities</b>	<b>1,195,013.97</b>
<b>Total Current Liabilities</b>	<b>1,292,694.74</b>
<b>Long Term Liabilities</b>	
<b>29 · LONG TERM LIABILITIES</b>	
2910 · Bank Loan Payable	126,245.06
2920 · Reserve - Building	19,200.00
<b>Total 29 · LONG TERM LIABILITIES</b>	<b>145,445.06</b>
<b>Total Long Term Liabilities</b>	<b>145,445.06</b>
<b>Total Liabilities</b>	<b>1,438,139.80</b>
<b>Equity</b>	
35 · Retained Earnings	2,896,732.43
<b>Net Income</b>	<b>-25,914.29</b>
<b>Total Equity</b>	<b>2,870,818.14</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,308,957.94</b>