1	International Right of Way Association				
2	Profit & Loss Budget vs. Actual				
3	July through December 2019				Accrual Basis
4					
5		Jul - Dec 19	Budget	$ Over Budget	% of Budget
6	Ordinary Income/Expense				
7	Income				
8	40 · EDUCATION INCOME				
9	410 · COURSE INCOME - CLASSROOM				
10	4985 · SR/WA Revenue	1,113.26	6,510.00	-5,396.74	17.1%
11	100 · COURSE 100'S				
12	4100 · 100-Principles of Land Acq-US	0.00	0.00	0.00	0.0%
13	4100C · 100C-Principles of Land Acq-Cdn	0.00	0.00	0.00	0.0%
14	4100i · 100i-Principles of Land Acq	19,837.50	22,785.00	-2,947.50	87.06%
15	4102 · 102-Elevating Your Ethical Awar	5,732.75	16,560.00	-10,827.25	34.62%
16	4103 · 103-Ethics & ROW Profession	0.00	0.00	0.00	0.0%
17	4103C · 103C-Ethics & ROW Profession	0.00	0.00	0.00	0.0%
18	4104 · 104-Standards of Practice	0.00	0.00	0.00	0.0%
19	4105 · 105-URA Executive Summary	7,359.20	4,140.00	3,219.20	177.76%
20	Total 100 · COURSE 100'S	32,929.45	43,485.00	-10,555.55	75.73%
21	200 · COURSE 200'S				
22	4200 · 200-Princip. of R/E Negotiation	7,846.17	19,530.00	-11,683.83	40.18%
23	4200C · 200C-Princip. of R/E Negotiat'n	2,598.45	3,255.00	-656.55	79.83%
24	4201 · 201-Comm. in R/E Acquisition	12,487.03	13,365.00	-877.97	93.43%
25	4203 · 203-Alternative Dispute Resol.	2,623.65	6,510.00	-3,886.35	40.3%
26	4203C · 203C-Alternative Dispute Resol.	0.00	6,510.00	-6,510.00	0.0%
27	4205 · 205-Bargaining Negotiations	1,552.20	9,765.00	-8,212.80	15.9%
28	4205C · 205C-Bargaining Negotiations	0.00	0.00	0.00	0.0%
29	4207 · 207-Practical Negotiations	5,379.42	6,510.00	-1,130.58	82.63%
30	4209 · 209-Negotiating with Diverse Cl	0.00	6,510.00	-6,510.00	0.0%
31	4209C · 209C-Negotiating with Diverse	0.00	0.00	0.00	0.0%
32	4213 · 213-Conflict Management	5,839.78	10,350.00	-4,510.22	56.42%
33	4213C · 213C-Conflict Management	1,305.80	2,070.00	-764.20	63.08%
34	4215 · 215-R/W Acquisit. Pipeline Proj	0.00	16,275.00	-16,275.00	0.0%
35	4218 · 218-R/W Acq. for Elec.Util.Proj	23,414.32	13,020.00	10,394.32	179.83%
36	4219 · 219-Introductory Instructor	2,834.67	3,255.00	-420.33	87.09%
37	4219C · 219C-Introductory Instructor	752.89	0.00	752.89	100.0%
38	4220 · 220-Cultural Awareness	0.00	0.00	0.00	0.0%
39	4222C · 222C-Negotiat. for Native Lands	0.00	0.00	0.00	0.0%
40	4225 · 225-Social Ecology	4,037.09	9,765.00	-5,727.91	41.34%
41	4230 · 230-Oil&Gas Land Basics & Issue	4,838.63	4,140.00	698.63	116.88%
42	4235C · C235C - Cdn Oil & Gas Industry	0.00	2,070.00	-2,070.00	0.0%
43	Total 200 · COURSE 200'S	75,510.10	132,900.00	-57,389.90	56.82%
44	300 · COURSE 300'S				
45	4303 · 303-Management Consulting	3,543.34	13,020.00	-9,476.66	27.22%
46	4303C · 303C-Management Consulting	0.00	0.00	0.00	0.0%
47	4304 · 304-When Public Agenc's Collide	0.00	6,210.00	-6,210.00	0.0%
48	Total 300 · COURSE 300'S	3,543.34	19,230.00	-15,686.66	18.43%
49	400 · COURSE 400'S				
50	4400 · 400-Principles of R/E Appraisal	22,111.06	9,765.00	12,346.06	226.43%
51	4400C · 400C-Principles of R/E Apprais.	0.00	0.00	0.00	0.0%
52	4402 · 402-Intro to Income Cap Approac	0.00	6,210.00	-6,210.00	0.0%
53	4403 · 403-Easement Valuation	1,334.80	6,210.00	-4,875.20	21.49%
54	4406A · 406A-15 Hour National USPAP	0.00	0.00	0.00	0.0%
55	4406B · 406B-7 Hour National USPAP	0.00	2,550.00	-2,550.00	0.0%
56	4407 · 407- Val. of Contaminated Prop.	0.00	0.00	0.00	0.0%
57	4408C · 408C-Valuation of Native Lands	0.00	0.00	0.00	0.0%

		Jul - Dec 19	Budget	$ Over Budget	% of Budget
58	4409 · 409-Integrating Appraisal Stds.	603.92	0.00	603.92	100.0%
59	4410 · 410-Review. Apprais. in Eminent	8,501.14	8,280.00	221.14	102.67%
60	4415 · 415.UAS for Federal Land Acq.	943.96			
61	4417 · 417-Valuation of Contamin. R/E	0.00	6,510.00	-6,510.00	0.0%
62	4421 · 421-Valuation of Partial Acquis	51,583.63	35,730.00	15,853.63	144.37%
63	4421C · 421C-Valuation of Partial Acqui	9,651.17	5,955.00	3,696.17	162.07%
64	4422 · 422-Advanced Valu. of Part. Acq	0.00	0.00	0.00	0.0%
65	4431 · 431-Problems in Valuation P/A	5,125.31	6,210.00	-1,084.69	82.53%
66	4431C · 431C-Problems in Valuation P/A	0.00	0.00	0.00	0.0%
67	Total 400 · COURSE 400'S	99,854.99	87,420.00	12,434.99	114.22%
68	500 · COURSE 500'S				
69	4501 · 501-Residential Reloc. Assist.	20,951.70	19,530.00	1,421.70	107.28%
70	4502 · 502-Non-Residential Relocation	22,013.64	13,020.00	8,993.64	169.08%
71	4503 · 503-Mobile Home Relocation	1,207.84	6,210.00	-5,002.16	19.45%
72	4504 · 504-Computing Replace. Hous.Pmt	17,631.66	6,510.00	11,121.66	270.84%
73	4505 · 505-Advanced Res. Reloc.Assist.	10,211.89	6,210.00	4,001.89	164.44%
74	4506 · 506-Advanced Bus. Reloc.Assist.	10,038.57	13,020.00	-2,981.43	77.1%
75	Total 500 · COURSE 500'S	82,055.30	64,500.00	17,555.30	127.22%
76	600 · COURSE 600'S				
77	4600 · 600-Environmental Awareness	7,782.13	6,210.00	1,572.13	125.32%
78	4600C · 600C-Environmental Awareness	0.00	2,070.00	-2,070.00	0.0%
79	4602 · 602-Project Devel.& Envir.Proc.	0.00	3,255.00	-3,255.00	0.0%
80	4602C · 602C-Project Development and ..	0.00	0.00	0.00	0.0%
81	4603 · 603-Understanding Environment	9,329.33	6,210.00	3,119.33	150.23%
82	4603C · 603C-Understanding Environment	2,916.29	4,140.00	-1,223.71	70.44%
83	4604 · 604-Envir Due Diligence and Li.	10,051.64	8,280.00	1,771.64	121.4%
84	4606 · 606-Environmental Process	0.00	4,140.00	-4,140.00	0.0%
85	4606C · 606C-Environmental Process	0.00	2,070.00	-2,070.00	0.0%
86	Total 600 · COURSE 600'S	30,079.39	36,375.00	-6,295.61	82.69%
87	700 · COURSE 700'S				
88	4700 · 700-Introduction to Prop. Mgmt.	10,523.52	9,765.00	758.52	107.77%
89	4700C · 700C-Introduction to Prop. Mgt.	2,226.52	6,510.00	-4,283.48	34.2%
90	4701 · 701-Property Mgmt. - Leasing	0.00	9,765.00	-9,765.00	0.0%
91	4703 · 703-Real Property/Asset Mgmt.	2,234.39	6,210.00	-3,975.61	35.98%
92	Total 700 · COURSE 700'S	14,984.43	32,250.00	-17,265.57	46.46%
93	800 · COURSE 800'S				
94	4800 · 800-Principles of R/E Law	10,659.95	13,020.00	-2,360.05	81.87%
95	4800C · 800C- Principles of R/E Law	1,653.56	6,510.00	-4,856.44	25.4%
96	4801 · 801-Land Titles	3,380.37	3,255.00	125.37	103.85%
97	4801C · 801C-Land Titles	0.00	6,510.00	-6,510.00	0.0%
98	4802 · 802-Legal Aspects of Easements	5,183.64	6,210.00	-1,026.36	83.47%
99	4802C · 802C-Legal Aspects of Easements	0.00	2,070.00	-2,070.00	0.0%
100	4803 · 803-Eminent Domain Law Basics..	18,545.42	19,530.00	-984.58	94.96%
101	4803C · 803C-Expropriation Law REP	0.00	6,510.00	-6,510.00	0.0%
102	4804 · 804-Skills of Expert Testimony	0.00	8,280.00	-8,280.00	0.0%
103	Total 800 · COURSE 800'S	39,422.94	71,895.00	-32,472.06	54.83%
104	900 · COURSE 900'S				
105	4900 · 900-Principles of R/E Engineer.	14,744.55	9,765.00	4,979.55	150.99%
106	4900C · 900C-Principles of R/E Engineer	2,623.65	6,510.00	-3,886.35	40.3%
107	4901 · 901-Engineering Plan Develop.	7,327.93	8,280.00	-952.07	88.5%
108	4901C · 901C-Engineering Plan Develop.	0.00	2,070.00	-2,070.00	0.0%
109	4902 · 902-Property Descriptions	18,274.91	10,350.00	7,924.91	176.57%
110	4902C · 902C-Property Descriptions	2,002.19	2,070.00	-67.81	96.72%
111	Total 900 · COURSE 900'S	44,973.23	39,045.00	5,928.23	115.18%
112	990 · IRWA Sponsored Courses				

		Jul - Dec 19	Budget	$ Over Budget	% of Budget
113	4996 · IRWA Sponsored Course Income	3,467.56	67,224.00	-63,756.44	5.16%
114	Total 990 · IRWA Sponsored Courses	3,467.56	67,224.00	-63,756.44	5.16%
115	410 · COURSE INCOME - CLASSROOM - Other	0.00	0.00	0.00	0.0%
116	Total 410 · COURSE INCOME - CLASSROOM	427,933.99	600,834.00	-172,900.01	71.22%
117	415 · COURSE INCOME - ONLINE				
118	415O · Courses Discount - Online				
119	4953 · Course Discount - Online	-97,830.00	-95,671.10	-2,158.90	102.26%
120	Total 415O · Courses Discount - Online	-97,830.00	-95,671.10	-2,158.90	102.26%
121	100O · COURSE 100'S - ONLINE				
122	4100iV · 100iV-Principles of Land Acq	86,115.00	80,190.00	5,925.00	107.39%
123	4103O · 103O-Ethics & ROW Prof.	54,380.00	67,680.00	-13,300.00	80.35%
124	4104O · 104O-Standards of Practice	24,375.00	26,490.00	-2,115.00	92.02%
125	4105O · 105O-URA Executive Summery	15,105.00	28,480.00	-13,375.00	53.04%
126	Total 100O · COURSE 100'S - ONLINE	179,975.00	202,840.00	-22,865.00	88.73%
127	200O · COURSE 200'S - ONLINE				
128	4200O · 200O-Princip. of R/E Negotiat.	53,130.00	62,790.00	-9,660.00	84.62%
129	4203O · 203O-Alternative Dispute Resol.	28,120.00	33,935.00	-5,815.00	82.86%
130	4205O · 205O-Bargaining Negotiations	15,045.00	22,835.00	-7,790.00	65.89%
131	4213O · 213O-Conflict Management	37,160.00	0.00	37,160.00	100.0%
132	4213V · 213V-Conflict Management	0.00	17,550.00	-17,550.00	0.0%
133	Total 200O · COURSE 200'S - ONLINE	133,455.00	137,110.00	-3,655.00	97.33%
134	300O · COURSE 300'S - ONLINE				
135	4303O · 303O-Management Consulting	8,820.00	27,495.00	-18,675.00	32.08%
136	4304O · 304O-When Public Agenc's Coll.	3,445.00	13,770.00	-10,325.00	25.02%
137	4305O · 305O-1-2-3's of RW of Proj Mgmt	11,845.00			
138	Total 300O · COURSE 300'S - ONLINE	24,110.00	41,265.00	-17,155.00	58.43%
139	400O · COURSE 400'S - ONLINE				
140	4400O · 400O-Principles of R/E Apprais.	30,400.00	35,910.00	-5,510.00	84.66%
141	4402O · 402O-Intro to Income Cap Appro.	2,185.00	9,870.00	-7,685.00	22.14%
142	4403O · 403O-Easement Valuation	10,195.00	17,750.00	-7,555.00	57.44%
143	4411O · 411O - Appraisal Concepts	5,830.00	7,080.00	-1,250.00	82.35%
144	Total 400O · COURSE 400'S - ONLINE	48,610.00	70,610.00	-22,000.00	68.84%
145	500O · COURSE 500'S - ONLINE				
146	4503O · 503O-Mobile Home Relocation	4,570.00	5,760.00	-1,190.00	79.34%
147	4507O · 502O-Special Non-Residential Py	1,920.00	5,760.00	-3,840.00	33.33%
148	4520O · 520O.Special Topics in Replac.	2,120.00	5,760.00	-3,640.00	36.81%
149	4521O · 521O-Non-Residential Fixed Pts.	2,715.00	5,760.00	-3,045.00	47.14%
150	4530O · 530O - Business Move Process	10,585.00	9,030.00	1,555.00	117.22%
151	Total 500O · COURSE 500'S - ONLINE	21,910.00	32,070.00	-10,160.00	68.32%
152	600O · COURSE 600'S - ONLINE				
153	4600O · 600O-Environmental Awareness	24,175.00	23,780.00	395.00	101.66%
154	4606O · 606O-Environmental Process	2,915.00	16,560.00	-13,645.00	17.6%
155	4606CO · 606CO-Environmental Process Cdn	265.00	6,160.00	-5,895.00	4.3%
156	Total 600O · COURSE 600'S - ONLINE	27,355.00	46,500.00	-19,145.00	58.83%
157	700O · COURSE 700'S - ONLINE				
158	4700O · 700O-Introduction to Prop. Mgt.	34,990.00	26,150.00	8,840.00	133.81%
159	Total 700O · COURSE 700'S - ONLINE	34,990.00	26,150.00	8,840.00	133.81%
160	800O · COURSE 800'S - ONLINE				
161	4800O · 800O-Principles of R/E Law	33,935.00	43,480.00	-9,545.00	78.05%
162	4801O · 801O-Land Titles	19,410.00	32,695.00	-13,285.00	59.37%
163	4802O · 802O-Legal Aspects of Easements	20,000.00	27,680.00	-7,680.00	72.25%
164	Total 800O · COURSE 800'S - ONLINE	73,345.00	103,855.00	-30,510.00	70.62%
165	900O · COURSE 900'S - ONLINE				
166	4900O · 900O-Principles of R/E Engineer	33,000.00	20,205.00	12,795.00	163.33%
167	4903O · 903O-Underground Infr. Panorama	1,035.00	2,760.00	-1,725.00	37.5%

4				
5		Jul - Dec 19	Budget	$ Over Budget	% of Budget
168	Total 900O · COURSE 900'S - ONLINE	34,035.00	22,965.00	11,070.00	148.2%
169	415 · COURSE INCOME - ONLINE - Other	0.00	0.00	0.00	0.0%
170	Total 415 · COURSE INCOME - ONLINE	479,955.00	587,693.90	-107,738.90	81.67%
171	920 · EDUCATIONAL INCOME - OTHER				
172	4950 · Credentialing Income	36,349.25	37,812.48	-1,463.23	96.13%
173	4955 · Course Revenue - Misc.	975.00	0.00	975.00	100.0%
174	4965 · CLIMB	0.00	0.00	0.00	0.0%
175	4990 · Textbooks - Optional Sales	4,293.37	1,045.00	3,248.37	410.85%
176	4991 · Textbooks - PROW Book	915.00	1,845.00	-930.00	49.59%
177	4997 · Vendor Discount	223.92	600.00	-376.08	37.32%
178	Total 920 · EDUCATIONAL INCOME - OTHER	42,756.54	41,302.48	1,454.06	103.52%
179	Total 40 · EDUCATION INCOME	950,645.53	1,229,830.38	-279,184.85	77.3%
180	41 · ADVERTISING INCOME				
181	4010 · Magazine	91,226.75	117,499.98	-26,273.23	77.64%
182	4015 · Website	12,963.33	15,000.00	-2,036.67	86.42%
183	Total 41 · ADVERTISING INCOME	104,190.08	132,499.98	-28,309.90	78.63%
184	43 · INVESTMENT INCOME				
185	4020 · Interest & Dividend Income	13,059.73	17,818.98	-4,759.25	73.29%
186	Total 43 · INVESTMENT INCOME	13,059.73	17,818.98	-4,759.25	73.29%
187	44 · MEMBERSHIP INCOME				
188	4031 · Member Dues - Affiliates	3,700.02	3,700.02	0.00	100.0%
189	4033 · Member Dues - Agency	54,530.49	42,499.98	12,030.51	128.31%
190	4035 · Member Dues - Application Fee	11,346.25	13,800.00	-2,453.75	82.22%
191	4039 · Member Dues - New	136,415.89	131,461.80	4,954.09	103.77%
192	4041 · Member Dues - Renewal	787,294.10	860,763.09	-73,468.99	91.47%
193	Total 44 · MEMBERSHIP INCOME	993,286.75	1,052,224.89	-58,938.14	94.4%
194	45 · MERCHANDISE - SALES				
195	4490 · Sales of Merchandise	1,649.00	3,039.00	-1,390.00	54.26%
196	Total 45 · MERCHANDISE - SALES	1,649.00	3,039.00	-1,390.00	54.26%
197	46 · OTHER INCOME				
198	4045 · Magazine Subscription Income	320.00	360.00	-40.00	88.89%
199	4050 · Miscellaneous Income	10.00	49.98	-39.98	20.01%
200	Total 46 · OTHER INCOME	330.00	409.98	-79.98	80.49%
201	47 · SEMINARS & CONFERENCES				
202	950 · INTERNATIONAL CONFERENCE				
203	4667 · Advertising Revenue	0.00	0.00	0.00	0.0%
204	4669 · Exhibitors Income	0.00	0.00	0.00	0.0%
205	4675 · Registration Income	0.00	0.00	0.00	0.0%
206	4677 · Sponsorship Income	0.00	0.00	0.00	0.0%
207	Total 950 · INTERNATIONAL CONFERENCE	0.00	0.00	0.00	0.0%
208	975 · OTHER SEMINARS & CONFERENCES				
209	4695 · Young Professionals Group	0.00	0.00	0.00	0.0%
210	Total 975 · OTHER SEMINARS & CONFERENCES	0.00	0.00	0.00	0.0%
211	Total 47 · SEMINARS & CONFERENCES	0.00	0.00	0.00	0.0%
212	Total Income	2,063,161.09	2,435,823.21	-372,662.12	84.7%
213	Gross Profit	2,063,161.09	2,435,823.21	-372,662.12	84.7%
214	Expense				
215	50 · COST OF GOODS SOLD				
216	5001 · Merchandise	1,381.46	2,093.83	-712.37	65.98%
217	5002 · Merchandise - PROW Book	317.80	555.80	-238.00	57.18%
218	Total 50 · COST OF GOODS SOLD	1,699.26	2,649.63	-950.37	64.13%
219	55 · EDUCATION EXPENSES				
220	501 · COURSE EXPENSES				
221	5070 · SR/WA Expenses	654.67	1,374.88	-720.21	47.62%
222	510 · COURSE 100'S				

4				
5	Jul - Dec 19	Budget	$ Over Budget	% of Budget
223 **5100 · 100-Principles of Land Acq-US**	0.00	0.00	0.00	0.0%
224 **5100C · 100C-Principles of Land Acq-Cdn**	0.00	0.00	0.00	0.0%
225 **5100i · 100i-Principl. of Land Acq-In'l**	5,322.84	5,240.55	82.29	101.57%
226 **5102 · 102-Elevating Your Ethical Awar**	1,188.55	3,808.80	-2,620.25	31.21%
227 **5103 · 103-Ethics & ROW Profession**	0.00	0.00	0.00	0.0%
228 **5103C · 103C-Ethics & ROW Profession**	0.00	0.00	0.00	0.0%
229 **5104 · 104-Standards of Practice**	0.00	0.00	0.00	0.0%
230 **5105 · 105-URA Executive Summery**	1,277.97	952.20	325.77	134.21%
231 **Total 510 · COURSE 100'S**	7,789.36	10,001.55	-2,212.19	77.88%
232 **520 · COURSE 200'S**				
233 **5200 · 200-Princip. of R/E Negotiation**	806.01	4,491.90	-3,685.89	17.94%
234 **5200C · 200C-Princip. of R/E Negotiat'n**	370.17	748.65	-378.48	49.45%
235 **5201 · 201-Comm. in R/E Acquisition**	1,209.71	3,073.95	-1,864.24	39.35%
236 **5203 · 203-Alternative Dispute Resol.**	319.27	1,497.30	-1,178.03	21.32%
237 **5203C · 203C-Alternative Dispute Resol.**	0.00	1,497.30	-1,497.30	0.0%
238 **5205 · 205-Bargaining Negotiations**	335.41	2,245.95	-1,910.54	14.93%
239 **5205C · 205C-Bargaining Negotiations**	0.00	0.00	0.00	0.0%
240 **5207 · 207-Practical Negotiations**	1,065.73	1,497.30	-431.57	71.18%
241 **5209 · 209-Negotiating with Diverse Cl**	0.00	1,497.30	-1,497.30	0.0%
242 **5209C · 209C-Negotiating with Diverse**	0.00	0.00	0.00	0.0%
243 **5213 · 213-Conflict Management**	1,028.33	2,380.50	-1,352.17	43.2%
244 **5213C · 213C-Conflict Management**	380.60	476.10	-95.50	79.94%
245 **5214 · 214-Skills of Expert Testimony**	0.00	0.00	0.00	0.0%
246 **5215 · 215-R/W Acquisit. Pipeline Proj**	0.00	3,743.25	-3,743.25	0.0%
247 **5218 · 218-R/W Acq. for Elec.Util.Proj**	5,185.01	2,994.60	2,190.41	173.15%
248 **5219 · 219-Introductory Facilitator**	235.23	748.65	-513.42	31.42%
249 **5219C · 219C-Introductory Facilitator**	165.23	0.00	165.23	100.0%
250 **5220 · 220-Cultural Awareness**	0.00	0.00	0.00	0.0%
251 **5222C · 222C-Negotiat. for Native Lands**	0.00	0.00	0.00	0.0%
252 **5225 · 225-Social Ecology**	978.23	2,245.95	-1,267.72	43.56%
253 **5230 · 230-Oil&Gas Land Basics & Issue**	1,261.03	952.20	308.83	132.43%
254 **5235C · 235C-Cdn Oil & Gas Industry O/V**	0.00	476.10	-476.10	0.0%
255 **Total 520 · COURSE 200'S**	13,339.96	30,567.00	-17,227.04	43.64%
256 **530 · COURSE 300'S**				
257 **5303 · 303-Management Consulting**	233.49	2,245.95	-2,012.46	10.4%
258 **5303C · 303C-Management Consulting**	0.00	0.00	0.00	0.0%
259 **5304 · 304-When Public Agenc's Collide**	0.00	1,428.30	-1,428.30	0.0%
260 **Total 530 · COURSE 300'S**	233.49	3,674.25	-3,440.76	6.36%
261 **540 · COURSE 400'S**				
262 **5400 · 400-Principles of R/E Appraisal**	5,155.12	2,245.95	2,909.17	229.53%
263 **5400C · 400C-Principles of R/E Apprais.**	0.00	0.00	0.00	0.0%
264 **5402 · 402-Intro to Income Cap Approac**	0.00	1,428.30	-1,428.30	0.0%
265 **5403 · 403-Easement Valuation**	207.61	1,428.30	-1,220.69	14.54%
266 **5406A · 406A-15 Hour National USPAP**	0.00	0.00	0.00	0.0%
267 **5406B · 406B-7 Hour National USPAP**	0.00	586.50	-586.50	0.0%
268 **5407 · 407- Val. of Contaminated Prop.**	0.00	0.00	0.00	0.0%
269 **5409 · 409-Integrating Appraisal Stds.**	723.51	0.00	723.51	100.0%
270 **5410 · 410-Review.Apprais. in Eminent**	3,627.64	1,904.40	1,723.24	190.49%
271 **5415 · 415.UAS for Federal Land Acq.**	111.51			
272 **5417 · 417-Valuation of Contamin. R/E**	0.00	1,497.30	-1,497.30	0.0%
273 **5421 · 421-Valuation of Partial Acquis**	8,396.80	8,217.90	178.90	102.18%
274 **5421C · 421C-Valuation of Partial Acqui**	2,063.23	1,369.65	693.58	150.64%
275 **5422 · 422-Advanced Valu. of Part. Acq**	0.00	0.00	0.00	0.0%
276 **5431 · 431-Problems in Valuation P/A**	680.83	1,428.30	-747.47	47.67%
277 **5431C · 431C-Problems in Valuation P/A**	0.00	0.00	0.00	0.0%

4				
5	Jul - Dec 19	Budget	$ Over Budget	% of Budget
278	**Total 540 · COURSE 400'S**	20,966.25	20,106.60	859.65	104.28%
279	**550 · COURSE 500'S**				
280	**5501 · 501-Residential Reloc. Assist.**	2,792.17	4,491.90	-1,699.73	62.16%
281	**5502 · 502-Non-Residential Relocation**	2,592.23	2,994.60	-402.37	86.56%
282	**5503 · 503-Mobile Home Relocation**	367.00	1,428.30	-1,061.30	25.7%
283	**5504 · 504-Computing Replace.Hous. Pmt**	1,887.17	1,497.30	389.87	126.04%
284	**5505 · 505-Advanced Res.Reloc. Assist.**	1,465.44	1,428.30	37.14	102.6%
285	**5506 · 506-Advanced Bus.Reloc. Assist.**	923.11	2,994.60	-2,071.49	30.83%
286	**Total 550 · COURSE 500'S**	10,027.12	14,835.00	-4,807.88	67.59%
287	**560 · COURSE 600'S**				
288	**5600 · 600-Environmental Awareness**	1,494.60	1,428.30	66.30	104.64%
289	**5600C · 600C-Environmental Awareness**	0.00	476.10	-476.10	0.0%
290	**5602 · 602-Project Devel.& Envir.Proc.**	0.00	748.65	-748.65	0.0%
291	**5602C · 602C-Project Devel.& Envir.Proc**	0.00	0.00	0.00	0.0%
292	**5603 · 603-Understanding Environment**	1,534.63	1,428.30	106.33	107.45%
293	**5603C · 603C-Understanding Environment**	528.42	952.20	-423.78	55.5%
294	**5604 · 604-Envir Due Diligence and Li.**	2,665.67	1,904.40	761.27	139.97%
295	**5606 · 606-Environmental Process**	0.00	952.20	-952.20	0.0%
296	**5606C · 606C-Environmental Process**	0.00	476.10	-476.10	0.0%
297	**Total 560 · COURSE 600'S**	6,223.32	8,366.25	-2,142.93	74.39%
298	**570 · COURSE 700'S**				
299	**5700 · 700-Introduction to Prop. Mgmt.**	1,419.95	2,245.95	-826.00	63.22%
300	**5700C · 700C-Introduction to Prop. Mgt.**	316.65	1,497.30	-1,180.65	21.15%
301	**5701 · 701-Property Mgmt. - Leasing**	0.00	2,245.95	-2,245.95	0.0%
302	**5703 · 703-Real Property/Asset Mgmt.**	288.86	1,428.30	-1,139.44	20.22%
303	**Total 570 · COURSE 700'S**	2,025.46	7,417.50	-5,392.04	27.31%
304	**580 · COURSE 800'S**				
305	**5800 · 800-Principles of R/E Law**	1,849.88	2,994.60	-1,144.72	61.77%
306	**5800C · 800C-Principles of R/E Law**	581.72	1,497.30	-915.58	38.85%
307	**5801 · 801-Land Titles**	1,177.83	748.65	429.18	157.33%
308	**5801C · 801C-Land Titles**	0.00	1,497.30	-1,497.30	0.0%
309	**5802 · 802-Legal Aspects of Easements**	1,690.94	1,428.30	262.64	118.39%
310	**5802C · 802C-Legal aspects of Easements**	0.00	476.10	-476.10	0.0%
311	**5803 · 803-Eminent Domain Law Basics..**	3,724.58	4,491.90	-767.32	82.92%
312	**5803C · 803C-Expropriation Law REP**	0.00	1,497.30	-1,497.30	0.0%
313	**5804 · Skills of Expert Testimony**	0.00	1,904.40	-1,904.40	0.0%
314	**Total 580 · COURSE 800'S**	9,024.95	16,535.85	-7,510.90	54.58%
315	**590 · COURSE 900'S**				
316	**5900 · 900-Principles of R/E Engineer.**	3,625.17	2,245.95	1,379.22	161.41%
317	**5900C · 900C-Principles of R/E Engineer**	716.03	1,497.30	-781.27	47.82%
318	**5901 · 901-Engineering Plan Develop.**	2,684.38	1,904.40	779.98	140.96%
319	**5901C · 901C-Engineering Plan Develop.**	0.00	476.10	-476.10	0.0%
320	**5902 · 902-Property Descriptions**	4,396.58	2,380.50	2,016.08	184.69%
321	**5902C · 902C-Property Descriptions**	719.52	476.10	243.42	151.13%
322	**Total 590 · COURSE 900'S**	12,141.68	8,980.35	3,161.33	135.2%
323	**599 · IRWA Sponsored Courses**				
324	**5996 · IRWA Sponsored Course Expense**	210.14	24,812.47	-24,602.33	0.85%
325	**Total 599 · IRWA Sponsored Courses**	210.14	24,812.47	-24,602.33	0.85%
326	**501 · COURSE EXPENSES - Other**	0.00	0.00	0.00	0.0%
327	**Total 501 · COURSE EXPENSES**	82,636.40	146,671.70	-64,035.30	56.34%
328	**595 · EDUCATIONAL EXP. - OTHER**				
329	**5069 · Royalty**				
330	**5069O · 411O - Royalty Online**	3,907.50	7,762.50	-3,855.00	50.34%
331	**Total 5069 · Royalty**	3,907.50	7,762.50	-3,855.00	50.34%
332	**5005 · Scholarship Expense**	38,261.00	10,000.02	28,260.98	382.61%

4				
5	Jul - Dec 19	Budget	$ Over Budget	% of Budget
333	5008 · Class Incentive	36,364.80	37,104.96	-740.16	98.01%
334	5009 · Class Incentive - Other	9,280.00	10,000.02	-720.02	92.8%
335	5010 · Course Development Expenses	0.00	0.00	0.00	0.0%
336	5012 · Course Expenses - Misc.	1,763.93	1,500.00	263.93	117.6%
337	5014 · Course Revision Expenses	0.00	499.98	-499.98	0.0%
338	5016 · Course State Certification	9,526.50	6,900.00	2,626.50	138.07%
339	5020 · Credentialing Expense	1,454.07	2,112.42	-658.35	68.83%
340	5028 · CLIMB	0.00	0.00	0.00	0.0%
341	5032 · Instructors' Develop.	0.00	3,750.00	-3,750.00	0.0%
342	5036 · Instructors' Material	3,736.77	7,500.00	-3,763.23	49.82%
343	5050 · Marketing Expense for Courses	0.00	600.00	-600.00	0.0%
344	5060O · Online Hosting	3,570.00	3,570.00	0.00	100.0%
345	5065O · Online Seminars - IRWA	1,800.00	1,800.00	0.00	100.0%
346	5066 · P/P/S Education	4,243.18	4,500.00	-256.82	94.29%
347	Total 595 · EDUCATIONAL EXP. - OTHER	113,907.75	97,599.90	16,307.85	116.71%
348	Total 55 · EDUCATION EXPENSES	196,544.15	244,271.60	-47,727.45	80.46%
349	597 · BUILDING OPERATION				
350	6003 · Bank Interest	427.90	594.89	-166.99	71.93%
351	6004 · Building Association Fee	7,656.00	8,316.00	-660.00	92.06%
352	6005 · Building Depreciation	18,511.20	18,511.20	0.00	100.0%
353	6010 · Building Insurance - Commercial	0.00	0.00	0.00	0.0%
354	6028 · Building Maintenance	9,698.61	9,272.22	426.39	104.6%
355	6031 · Building Property Tax	12,888.12	13,290.00	-401.88	96.98%
356	6036 · Building Utilities	6,128.32	7,000.02	-871.70	87.55%
357	Total 597 · BUILDING OPERATION	55,310.15	56,984.33	-1,674.18	97.06%
358	60 · PAYROLL & BENEFITS				
359	6020 · Payroll	663,255.51	969,096.00	-305,840.49	68.44%
360	6030 · Pension Plan	25,994.25	38,766.00	-12,771.75	67.05%
361	6040 · Taxes & Benefits - Insperity	214,114.41	277,740.00	-63,625.59	77.09%
362	Total 60 · PAYROLL & BENEFITS	903,364.17	1,285,602.00	-382,237.83	70.27%
363	67 · SEMINARS & CONFERENCES EXPENSES				
364	65 · INTERNATIONAL CONFERENCE				
365	6102 · Advisory Breakfast	0.00	0.00	0.00	0.0%
366	6103 · Auction Reception	0.00	0.00	0.00	0.0%
367	6104 · Audiovisual	0.00	0.00	0.00	0.0%
368	6106 · Awards Program	0.00	0.00	0.00	0.0%
369	6108 · Banquet	0.00	0.00	0.00	0.0%
370	6110 · Breakfast	0.00	0.00	0.00	0.0%
371	6112 · Breaks	0.00	0.00	0.00	0.0%
372	6113 · Board of Directors	0.00	0.00	0.00	0.0%
373	6114 · Cancellation Insurance	0.00	0.00	0.00	0.0%
374	6115 · Committee Breaks	0.00	0.00	0.00	0.0%
375	6116 · Committee Gifts	0.00	0.00	0.00	0.0%
376	6117 · Committee Speakers	0.00	0.00	0.00	0.0%
377	6118 · Conference Registration	0.00	0.00	0.00	0.0%
378	6119 · Credit Card Fees	0.00	0.00	0.00	0.0%
379	6123 · Finnegan Fun Run	0.00	0.00	0.00	0.0%
380	6124 · Exhibits	0.00	0.00	0.00	0.0%
381	6126 · Fee to Local Host	0.00	0.00	0.00	0.0%
382	6128 · Final Program & At A Glance	0.00	0.00	0.00	0.0%
383	6129 · Graphics	0.00	0.00	0.00	0.0%
384	6130 · Gratuities	0.00	0.00	0.00	0.0%
385	6132 · Hotel Attrition	-11,185.00	0.00	-11,185.00	100.0%
386	6135 · IEC Receptions	0.00	0.00	0.00	0.0%
387	6139 · International Gifts	0.00	0.00	0.00	0.0%

4				
5	Jul - Dec 19	Budget	$ Over Budget	% of Budget
388	6140 · International Luncheon	0.00	0.00	0.00	0.0%
389	6145 · Host Committee Food/Housing	0.00	0.00	0.00	0.0%
390	6147 · Luncheon/Award & SRWA	0.00	0.00	0.00	0.0%
391	6149 · Miscellaneous	0.00	0.00	0.00	0.0%
392	6150 · Wednesday Night				
393	6152 · Decor	0.00	0.00	0.00	0.0%
394	6153 · Facility	0.00	0.00	0.00	0.0%
395	6150 · Wednesday Night - Other	0.00	0.00	0.00	0.0%
396	Total 6150 · Wednesday Night	0.00	0.00	0.00	0.0%
397	6157 · Names Tag and Ribbons	0.00	0.00	0.00	0.0%
398	6159 · Opening Ceremonies	0.00	0.00	0.00	0.0%
399	6160 · Past President/Other Comps	0.00	0.00	0.00	0.0%
400	6161 · Photographer	0.00	0.00	0.00	0.0%
401	6163 · Planning	0.00	0.00	0.00	0.0%
402	6167 · Printing	0.00	0.00	0.00	0.0%
403	6171 · Security	0.00	0.00	0.00	0.0%
404	6172 · Shipping	0.00	0.00	0.00	0.0%
405	6173 · Signs/Banners	0.00	0.00	0.00	0.0%
406	6174 · Speakers Gifts	0.00	0.00	0.00	0.0%
407	6175 · Speakers	0.00	0.00	0.00	0.0%
408	6177 · Sponsor Premiums	0.00	0.00	0.00	0.0%
409	6180 · Staff Travel and Hotel	0.00	0.00	0.00	0.0%
410	6181 · Reception	0.00	0.00	0.00	0.0%
411	6183 · Temporary Personnel	0.00	0.00	0.00	0.0%
412	6188 · Totes	0.00	0.00	0.00	0.0%
413	Total 65 · INTERNATIONAL CONFERENCE	-11,185.00	0.00	-11,185.00	100.0%
414	70 · OTHER SEMINARS & CONFERENCES				
415	6395 · Young Professionals Group	0.00	0.00	0.00	0.0%
416	Total 70 · OTHER SEMINARS & CONFERENCES	0.00	0.00	0.00	0.0%
417	Total 67 · SEMINARS & CONFERENCES EXPENSES	-11,185.00	0.00	-11,185.00	100.0%
418	73 · TRAVEL EXPENSES				
419	74 · TRAVEL - REGIONS				
420	6501 · Region 1	2,081.82	2,500.02	-418.20	83.27%
421	6502 · Region 2	0.00	2,500.02	-2,500.02	0.0%
422	6503 · Region 3	1,029.36	2,500.02	-1,470.66	41.17%
423	6504 · Region 4	1,861.90	2,500.02	-638.12	74.48%
424	6505 · Region 5	0.00	2,500.02	-2,500.02	0.0%
425	6506 · Region 6	1,503.90	2,500.02	-996.12	60.16%
426	6507 · Region 7	853.64	2,500.02	-1,646.38	34.15%
427	6508 · Region 8	477.91	2,500.02	-2,022.11	19.12%
428	6509 · Region 9	554.80	2,500.02	-1,945.22	22.19%
429	6510 · Region 10	1,771.24	2,500.02	-728.78	70.85%
430	6520 · Regional Governance	0.00	0.00	0.00	0.0%
431	Total 74 · TRAVEL - REGIONS	10,134.57	25,000.20	-14,865.63	40.54%
432	75 · TRAVEL - INDUSTRIES & COPS				
433	6673 · Special Committee Projects	0.00	0.00	0.00	0.0%
434	751 · Communities of Practice				
435	6605 · Asset Management COP	0.00	0.00	0.00	0.0%
436	6670 · Valuation COP	0.00	0.00	0.00	0.0%
437	751 · Communities of Practice - Other	0.00	4,999.98	-4,999.98	0.0%
438	Total 751 · Communities of Practice	0.00	4,999.98	-4,999.98	0.0%
439	755 · Industry Committees				
440	6640 · Public Agency Committee	0.00	0.00	0.00	0.0%
441	6645 · Oil & Gas Pipeline Committee	0.00	0.00	0.00	0.0%
442	6660 · Transportation Committee	0.00	0.00	0.00	0.0%

4				
5	Jul - Dec 19	Budget	$ Over Budget	% of Budget
443	6665 · Electric & Utilities Committee	0.00	0.00	0.00	0.0%
444	755 · Industry Committees - Other	0.00	4,000.02	-4,000.02	0.0%
445	Total 755 · Industry Committees	0.00	4,000.02	-4,000.02	0.0%
446	Total 75 · TRAVEL - INDUSTRIES & COPS	0.00	9,000.00	-9,000.00	0.0%
447	76 · TRAVEL - SERVICE COMMITTEES				
448	6675 · Ethics Committee	0.00	2,500.02	-2,500.02	0.0%
449	6680 · Communic. & Marketing Committee	0.00	0.00	0.00	0.0%
450	6681 · Credentialing Committee	0.00	2,500.02	-2,500.02	0.0%
451	6683 · Finance Committee	0.00	4,999.98	-4,999.98	0.0%
452	6685 · Nomination & Election Committee	0.00	9,000.00	-9,000.00	0.0%
453	6690 · PIPE	3,969.90	9,000.00	-5,030.10	44.11%
454	6695 · Young Professional	127.96	1,500.00	-1,372.04	8.53%
455	Total 76 · TRAVEL - SERVICE COMMITTEES	4,097.86	29,500.02	-25,402.16	13.89%
456	77 · TRAVEL - OTHER				
457	6710 · Agency Liaison	0.00	1,999.98	-1,999.98	0.0%
458	6720 · Allied Organizations	0.00	4,999.98	-4,999.98	0.0%
459	6730 · Appraisal Foundation	619.04	750.00	-130.96	82.54%
460	6750 · Committee Chair/Vice Meeting	0.00	0.00	0.00	0.0%
461	6755 · International Chapters	3,960.00			
462	Total 77 · TRAVEL - OTHER	4,579.04	7,749.96	-3,170.92	59.09%
463	78 · TRAVEL- IEC/IGC				
464	6805 · IEC Meeting	11,059.37	10,000.00	1,059.37	110.59%
465	6810 · IGC Meeting	52,998.17	60,000.00	-7,001.83	88.33%
466	6815 · IEC Regional Meetings	13,349.82	0.00	13,349.82	100.0%
467	6817 · IEC Chapter Visits	1,483.45	1,000.02	483.43	148.34%
468	6820 · IEC Committee Liaison	2,363.34	3,499.98	-1,136.64	67.52%
469	6825 · IEC/IGC Annual Conference	0.00	0.00	0.00	0.0%
470	6830 · IEC Other Expenses	3,057.72	4,999.98	-1,942.26	61.16%
471	6835 · IEC/IGC International Travel	0.00	6,000.00	-6,000.00	0.0%
472	Total 78 · TRAVEL- IEC/IGC	84,311.87	85,499.98	-1,188.11	98.61%
473	79 · TRAVEL - STAFF				
474	6855 · IEC Meeting	1,232.91	3,000.00	-1,767.09	41.1%
475	6860 · IGC Meeting	8,082.24	3,000.00	5,082.24	269.41%
476	6865 · Regional Meetings	8,003.44	15,750.00	-7,746.56	50.82%
477	6870 · Committee Liaison	1,094.99	1,249.98	-154.99	87.6%
478	6875 · Chapter Meetings	1,838.20	12,499.98	-10,661.78	14.71%
479	6880 · Other Expenses	218.11	4,999.98	-4,781.87	4.36%
480	6885 · Staff International Travel	0.00	4,900.00	-4,900.00	0.0%
481	Total 79 · TRAVEL - STAFF	20,469.89	45,399.94	-24,930.05	45.09%
482	Total 73 · TRAVEL EXPENSES	123,593.23	202,150.10	-78,556.87	61.14%
483	80 · ADMINISTRATIVE EXPENSES				
484	7005 · Public Relations	8,333.32	12,499.98	-4,166.66	66.67%
485	7010 · Assets Costing Less Than $250	459.40	1,999.98	-1,540.58	22.97%
486	7020 · Awards & Recognition	2,886.28	2,500.00	386.28	115.45%
487	7040 · Abila - Project Management	0.00	0.00	0.00	0.0%
488	7050 · Bad Debt Expense	184.89	2,000.00	-1,815.11	9.25%
489	7100 · Bank Charges & Credit Card Fees	71,190.84	61,000.00	10,190.84	116.71%
490	7130 · Car Expenses	-353.58	6,000.00	-6,353.58	-5.89%
491	7155 · Computer Consulting Fees	2,250.00	3,000.00	-750.00	75.0%
492	7160 · Constant Contact Email	2,450.00	2,550.00	-100.00	96.08%
493	7200 · Depreciation & Amortization	77,674.57	73,643.70	4,030.87	105.47%
494	7220 · Dues & Subscriptions	2,602.21	3,017.52	-415.31	86.24%
495	7250 · Dues-Appraisal Foundation	2,304.00	2,350.02	-46.02	98.04%
496	7265 · CEO Search	48,000.00			
497	7310 · Insurance-D&O	5,302.28	5,341.50	-39.22	99.27%

4				
5	Jul - Dec 19	Budget	$ Over Budget	% of Budget
498	7320 · Insurance-D&O-Chapters	5,302.28	5,341.50	-39.22	99.27%
499	7340 · Insurance-General Liability	2,193.00	1,924.98	268.02	113.92%
500	7375 · Leadership Development	687.73	2,500.02	-1,812.29	27.51%
501	7390 · Mail Equipment Maintenance	266.48	825.00	-558.52	32.3%
502	7440 · Magazine-Printing	28,545.76	28,500.00	45.76	100.16%
503	7450 · Magazine-Postage	18,338.23	18,499.98	-161.75	99.13%
504	7460 · Magazine-Art Work/Photography	500.00	2,899.98	-2,399.98	17.24%
505	7470 · Magazine-Other	5,656.50	4,500.00	1,156.50	125.7%
506	7480 · Maintenance-AMS	9,834.60	10,062.42	-227.82	97.74%
507	7485 · Maintenance-Computer&Peripheral	21,899.45	12,182.52	9,716.93	179.76%
508	7505 · Marketing & Development				
509	7505E · M'kting & Dev. - Editorial	0.00	9,000.00	-9,000.00	0.0%
510	7505F · M'ting & Dev. - F/Op Trade Show	1,588.45	17,500.02	-15,911.57	9.08%
511	7505M · M'ting & Dev. - F/Op Membership	3,047.95			
512	Total 7505 · Marketing & Development	4,636.40	26,500.02	-21,863.62	17.5%
513	7530 · Membership Certificate & Pin	1,333.92	1,800.00	-466.08	74.11%
514	7540 · Membership-Higher Logic	14,501.76	11,392.50	3,109.26	127.29%
515	7550 · Membership Renewal Mailings	1,765.56	715.00	1,050.56	246.93%
516	7600 · Miscellaneous Expenses	665.11	1,000.02	-334.91	66.51%
517	7620 · Moving Expense	0.00	0.00	0.00	0.0%
518	7650 · Postage & Shipping	10,626.55	16,999.98	-6,373.43	62.51%
519	7660 · Printing	615.94	600.00	15.94	102.66%
520	7670 · Professional-Audit	18,000.00	15,000.00	3,000.00	120.0%
521	7680 · Professional-Cdn Account.	1,500.00	1,300.02	199.98	115.38%
522	7700 · Professional-Legal	-5,000.00	2,500.02	-7,500.02	-200.0%
523	7720 · Professional-Consulting	45,354.07	3,000.00	42,354.07	1,511.8%
524	7730 · Organizational Remodeling	0.00	0.00	0.00	0.0%
525	7740 · QB Online for Chapters/Regions	20,197.48	15,015.00	5,182.48	134.52%
526	7800 · Rent-Offsite Storage	1,996.00	1,921.50	74.50	103.88%
527	7820 · Staff Recruitment	0.00	2,500.02	-2,500.02	0.0%
528	7840 · Supplies-Kitchen	2,672.81	2,500.02	172.79	106.91%
529	7850 · Supplies-Office	3,575.91	8,500.02	-4,924.11	42.07%
530	7870 · Taxes & Licenses	2,111.64	2,770.02	-658.38	76.23%
531	7875 · Teleconferencing	9,999.96	10,499.94	-499.98	95.24%
532	7890 · Telephone	14,348.54	15,900.00	-1,551.46	90.24%
533	7910 · Temporary Help	2,975.00	2,500.02	474.98	119.0%
534	7930 · Training & Development - Staff	9,617.11	19,999.98	-10,382.87	48.09%
535	7950 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
536	7970 · Vacation Expense	-2,743.27	5,000.00	-7,743.27	-54.87%
537	7990 · Website - Database				
538	7992 · Website - American Eagle	5,700.00			
539	7996 · Website - Database - NetFORUM	14,606.34			
540	7990 · Website - Database - Other	0.00	30,447.48	-30,447.48	0.0%
541	Total 7990 · Website - Database	20,306.34	30,447.48	-10,141.14	66.69%
542	Total 80 · ADMINISTRATIVE EXPENSES	495,565.07	461,500.66	34,064.41	107.38%
543	88 · INCOME TAXES				
544	8800 · Federal and State Income Taxes	0.00	3,000.00	-3,000.00	0.0%
545	Total 88 · INCOME TAXES	0.00	3,000.00	-3,000.00	0.0%
546	Total Expense	1,764,891.03	2,256,158.32	-491,267.29	78.23%
547	Net Ordinary Income	298,270.06	179,664.89	118,605.17	166.02%
548	Other Income/Expense				
549	Other Income				
550	4095 · Instructor Income-Pass Through	135,463.38	0.00	135,463.38	100.0%
551	48 · PIPELINE COMMITTEE REVENUE				
552	4752 · BLM Symposium/School	0.00	0.00	0.00	0.0%

4					
5		**Jul - Dec 19**	**Budget**	**$ Over Budget**	**% of Budget**
553	**4755 · Interest Income**	0.00	0.00	0.00	0.0%
554	**4760 · IRWA Support (BLM)**	4,705.80			
555	**4762 · Member Dues**	6,144.50	0.00	6,144.50	100.0%
556	**4765 · Sponsorship**	0.00	0.00	0.00	0.0%
557	**Total 48 · PIPELINE COMMITTEE REVENUE**	10,850.30	0.00	10,850.30	100.0%
558	**95 · OTHER INCOME & EXPENSE**				
559	**8500 · Gain (Loss) on Conversion**	-353.31	0.00	-353.31	100.0%
560	**8600 · Gain (Loss) on Disposal of F/A**	0.00	0.00	0.00	0.0%
561	**8700 · Unrealized Invest. Gain (Loss)**	34,836.39	0.00	34,836.39	100.0%
562	**8769 · Realized Invest. Gain (Loss)**	0.00	0.00	0.00	0.0%
563	**Total 95 · OTHER INCOME & EXPENSE**	34,483.08	0.00	34,483.08	100.0%
564	**Total Other Income**	180,796.76	0.00	180,796.76	100.0%
565	**Other Expense**				
566	**72 · PIPELINE COMMITTEE EXPENSES**				
567	**6408 · Bank Fee**	63.01	0.00	63.01	100.0%
568	**6420 · Contribution Expenses**	2,500.00	0.00	2,500.00	100.0%
569	**6470 · Quarterly Meeting Expenses**	8,469.28	0.00	8,469.28	100.0%
570	**Total 72 · PIPELINE COMMITTEE EXPENSES**	11,032.29	0.00	11,032.29	100.0%
571	**8400 · Instructor Exp.-Pass Through**	135,463.38	0.00	135,463.38	100.0%
572	**Total Other Expense**	146,495.67	0.00	146,495.67	100.0%
573	**Net Other Income**	34,301.09	0.00	34,301.09	100.0%
574	**Net Income**	**332,571.15**	**179,664.89**	**152,906.26**	**185.11%**