Key Measures FY 2020 - 21

August-20

		Jul - Aug 2019 Actual	Jul - Aug 2020 Actual	Jul - Aug 2020 Budget	% of Budget
Income & Expense	Total Income	675,680	590,802	731,659	81%
	Total Expenses	544,323	492,088	618,012	80%
	Net Income	$123,489	$157,544	$113,647	139%
Membership	Membership Income	$325,093	$310,231	$293,436	106%
	Number of Members: (Agencies, Senior, At Large & Regular)	8,215	7,884	7,953	99%
	Total Number of Members (All Dues Paying Members)	8,545	8,203	8,217	100%
Education	Course Income: (Classroom Courses)	$74,955	$56,985	$133,100	43%
	Number of Class Participants	438	267	602	44%
	Average Class Size	11.8	9.9	14.0	71%
	Course Income: (IRWA Online Courses)	$223,820	$170,465	$248,856	68%
	Number of Online Participants: (IRWA Courses)	812	611	796	77%
Credentialing	Credentialing Income	$12,300	$13,205	$14,063	94%
	Designated (SRWA)	1878	1829	N/A	N/A
	Certified (Other Than SRWA)	1412	1490	N/A	N/A

International Right of Way Association
Profit & Loss Budget vs. Actual
July through August 2020

		Jul - Aug 20	Budget	$ Over Budget	% of Budget
3	Ordinary Income/Expense				
4	Income				
5	40 · EDUCATION INCOME				
6	410 · COURSE INCOME - CLASSROOM				
7	4985 · SR/WA Revenue	434.00	3,038.00	-2,604.00	14.29%
8	100 · COURSE 100'S				
9	4100 · 100-Principles of Land Acq-US	0.00	0.00	0.00	0.0%
10	4100C · 100C-Principles of Land Acq-Cdn	0.00	0.00	0.00	0.0%
11	4100i · 100i-Principles of Land Acq	3,255.00	6,076.00	-2,821.00	53.57%
12	4102 · 102-Elevating Your Ethical Awar	0.00	1,932.00	-1,932.00	0.0%
13	4103 · 103-Ethics & ROW Profession	0.00	0.00	0.00	0.0%
14	4103C · 103C-Ethics & ROW Profession	0.00	0.00	0.00	0.0%
15	4104 · 104-Standards of Practice	0.00	0.00	0.00	0.0%
16	4105 · 105-URA Executive Summary	966.00	0.00	966.00	100.0%
17	Total 100 · COURSE 100'S	4,221.00	8,008.00	-3,787.00	52.71%
18	200 · COURSE 200'S				
19	4200 · 200-Princip. of R/E Negotiation	1,736.00	3,038.00	-1,302.00	57.14%
20	4200C · 200C-Princip. of R/E Negotiat'n	0.00	0.00	0.00	0.0%
21	4201 · 201-Comm. in R/E Acquisition	0.00	4,158.00	-4,158.00	0.0%
22	4203 · 203-Alternative Dispute Resol.	0.00	3,038.00	-3,038.00	0.0%
23	4203C · 203C-Alternative Dispute Resol.	0.00	3,038.00	-3,038.00	0.0%
24	4205 · 205-Bargaining Negotiations	1,736.00	3,038.00	-1,302.00	57.14%
25	4205C · 205C-Bargaining Negotiations	0.00	0.00	0.00	0.0%
26	4207 · 207-Practical Negotiations	0.00	0.00	0.00	0.0%
27	4209 · 209-Negotiating with Diverse Cl	0.00	0.00	0.00	0.0%
28	4209C · 209C-Negotiating with Diverse	0.00	0.00	0.00	0.0%
29	4213 · 213-Conflict Management	2,070.00	3,864.00	-1,794.00	53.57%
30	4213C · 213C-Conflict Management	0.00	0.00	0.00	0.0%
31	4215 · 215-R/W Acquisit. Pipeline Proj	0.00	6,076.00	-6,076.00	0.0%
32	4218 · 218-R/W Acq. for Elec.Util.Proj	0.00	3,038.00	-3,038.00	0.0%
33	4219 · 219-Introductory Instructor	0.00	0.00	0.00	0.0%
34	4219C · 219C-Introductory Instructor	0.00	0.00	0.00	0.0%
35	4220 · 220-Cultural Awareness	0.00	0.00	0.00	0.0%
36	4222C · 222C-Negotiat. for Native Lands	0.00	0.00	0.00	0.0%
37	4225 · 225-Social Ecology	0.00	3,038.00	-3,038.00	0.0%
38	4230 · 230-Oil&Gas Land Basics & Issue	0.00	0.00	0.00	0.0%
39	4235C · C235C - Cdn Oil & Gas Industry	0.00	0.00	0.00	0.0%
40	Total 200 · COURSE 200'S	5,542.00	32,326.00	-26,784.00	17.14%
41	300 · COURSE 300'S				
42	4303 · 303-Management Consulting	0.00	3,038.00	-3,038.00	0.0%
43	4303C · 303C-Management Consulting	0.00	6,076.00	-6,076.00	0.0%
44	4304 · 304-When Public Agenc's Collide	0.00	0.00	0.00	0.0%
45	Total 300 · COURSE 300'S	0.00	9,114.00	-9,114.00	0.0%
46	400 · COURSE 400'S				
47	4400 · 400-Principles of R/E Appraisal	2,170.00	6,076.00	-3,906.00	35.71%

International Right of Way Association
Profit & Loss Budget vs. Actual
July through August 2020

		Jul - Aug 20	Budget	$ Over Budget	% of Budget
48	4400C · 400C-Principles of R/E Apprais.	0.00	3,038.00	-3,038.00	0.0%
49	4402 · 402-Intro to Income Cap Approac	0.00	0.00	0.00	0.0%
50	4403 · 403-Easement Valuation	0.00	0.00	0.00	0.0%
51	4406B · 406B-7 Hour National USPAP	2,070.00	0.00	2,070.00	100.0%
52	4407 · 407- Val. of Contaminated Prop.	0.00	0.00	0.00	0.0%
53	4408C · 408C-Valuation of Native Lands	0.00	0.00	0.00	0.0%
54	4409 · 409-Integrating Appraisal Stds.	0.00	0.00	0.00	0.0%
55	4410 · 410-Review. Apprais. in Eminent	0.00	0.00	0.00	0.0%
56	4417 · 417-Valuation of Contamin. R/E	0.00	6,076.00	-6,076.00	0.0%
57	4421 · 421-Valuation of Partial Acquis	0.00	5,558.00	-5,558.00	0.0%
58	4421C · 421C-Valuation of Partial Acqui	0.00	0.00	0.00	0.0%
59	4431 · 431-Problems in Valuation P/A	0.00	0.00	0.00	0.0%
60	Total 400 · COURSE 400'S	4,240.00	20,748.00	-16,508.00	20.44%
61	500 · COURSE 500'S				
62	4501 · 501-Residential Reloc. Assist.	0.00	6,076.00	-6,076.00	0.0%
63	4502 · 502-Non-Residential Relocation	0.00	6,076.00	-6,076.00	0.0%
64	4503 · 503-Mobile Home Relocation	0.00	0.00	0.00	0.0%
65	4504 · 504-Computing Replace. Hous.Pmt	0.00	0.00	0.00	0.0%
66	4505 · 505-Advanced Res. Reloc.Assist.	0.00	0.00	0.00	0.0%
67	4506 · 506-Advanced Bus. Reloc.Assist.	0.00	3,038.00	-3,038.00	0.0%
68	Total 500 · COURSE 500'S	0.00	15,190.00	-15,190.00	0.0%
69	600 · COURSE 600'S				
70	4600 · 600-Environmental Awareness	4,002.00	0.00	4,002.00	100.0%
71	4600C · 600C-Environmental Awareness	0.00	0.00	0.00	0.0%
72	4602 · 602-Project Devel.& Envir.Proc.	0.00	6,076.00	-6,076.00	0.0%
73	4602C · 602C-Project Development and ..	0.00	0.00	0.00	0.0%
74	4603 · 603-Understanding Environment	0.00	0.00	0.00	0.0%
75	4603C · 603C-Understanding Environment	0.00	1,932.00	-1,932.00	0.0%
76	4604 · 604-Envir Due Diligence and Li.	4,140.00	1,932.00	2,208.00	214.29%
77	4606 · 606-Environmental Process	0.00	0.00	0.00	0.0%
78	4606C · 606C-Environmental Process	0.00	0.00	0.00	0.0%
79	Total 600 · COURSE 600'S	8,142.00	9,940.00	-1,798.00	81.91%
80	700 · COURSE 700'S				
81	4700 · 700-Introduction to Prop. Mgmt.	0.00	3,038.00	-3,038.00	0.0%
82	4700C · 700C-Introduction to Prop. Mgt.	0.00	0.00	0.00	0.0%
83	4701 · 701-Property Mgmt. - Leasing	0.00	3,038.00	-3,038.00	0.0%
84	4703 · 703-Real Property/Asset Mgmt.	0.00	0.00	0.00	0.0%
85	Total 700 · COURSE 700'S	0.00	6,076.00	-6,076.00	0.0%
86	800 · COURSE 800'S				
87	4800 · 800-Principles of R/E Law	1,085.00	6,076.00	-4,991.00	17.86%
88	4800C · 800C- Principles of R/E Law	0.00	3,038.00	-3,038.00	0.0%
89	4801 · 801-Land Titles	434.00	0.00	434.00	100.0%
90	4801C · 801C-Land Titles	0.00	3,038.00	-3,038.00	0.0%
91	4802 · 802-Legal Aspects of Easements	0.00	0.00	0.00	0.0%
92	4802C · 802C-Legal Aspects of Easements	0.00	0.00	0.00	0.0%

International Right of Way Association
Profit & Loss Budget vs. Actual
July through August 2020

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93	4803 · 803-Eminent Domain Law Basics..	0.00	6,076.00	-6,076.00	0.0%
94	4803C · 803C-Expropriation Law REP	0.00	0.00	0.00	0.0%
95	4804 · 804-Skills of Expert Testimony	0.00	0.00	0.00	0.0%
96	Total 800 · COURSE 800'S	1,519.00	18,228.00	-16,709.00	8.33%
97	900 · COURSE 900'S				
98	4900 · 900-Principles of R/E Engineer.	0.00	3,038.00	-3,038.00	0.0%
99	4900C · 900C-Principles of R/E Engineer	0.00	0.00	0.00	0.0%
100	4901 · 901-Engineering Plan Develop.	3,312.00	0.00	3,312.00	100.0%
101	4901C · 901C-Engineering Plan Develop.	0.00	0.00	0.00	0.0%
102	4902 · 902-Property Descriptions	2,070.00	0.00	2,070.00	100.0%
103	4902C · 902C-Property Descriptions	0.00	0.00	0.00	0.0%
104	Total 900 · COURSE 900'S	5,382.00	3,038.00	2,344.00	177.16%
105	990 · IRWA Sponsored Courses				
106	4996 · IRWA Sponsored Course Income	27,505.00	7,394.00	20,111.00	371.99%
107	Total 990 · IRWA Sponsored Courses	27,505.00	7,394.00	20,111.00	371.99%
108	410 · COURSE INCOME - CLASSROOM - Other	0.00	0.00	0.00	0.0%
109	Total 410 · COURSE INCOME - CLASSROOM	56,985.00	133,100.00	-76,115.00	42.81%
110	415 · COURSE INCOME - ONLINE				
111	415O · Courses Discount - Online				
112	4953 · Course Discount - Online	-47,670.00	-33,920.40	-13,749.60	140.54%
113	Total 415O · Courses Discount - Online	-47,670.00	-33,920.40	-13,749.60	140.54%
114	100O · COURSE 100'S - ONLINE				
115	4100iV · 100iV-Principles of Land Acq	36,525.00	33,640.00	2,885.00	108.58%
116	4103O · 103O-Ethics & ROW Prof.	22,255.00	28,010.00	-5,755.00	79.45%
117	4104O · 104O-Standards of Practice	10,200.00	10,595.00	-395.00	96.27%
118	4105O · 105O-URA Executive Summery	5,100.00	12,055.00	-6,955.00	42.31%
119	Total 100O · COURSE 100'S - ONLINE	74,080.00	84,300.00	-10,220.00	87.88%
120	200O · COURSE 200'S - ONLINE				
121	4200O · 200O-Princip. of R/E Negotiat.	19,210.00	31,030.00	-11,820.00	61.91%
122	4203O · 203O-Alternative Dispute Resol.	3,735.00	14,010.00	-10,275.00	26.66%
123	4205O · 205O-Bargaining Negotiations	5,085.00	9,655.00	-4,570.00	52.67%
124	4213O · 213O-Conflict Management	12,650.00	4,900.00	7,750.00	258.16%
125	4213V · 213V-Conflict Management	0.00	0.00	0.00	0.0%
126	Total 200O · COURSE 200'S - ONLINE	40,680.00	59,595.00	-18,915.00	68.26%
127	300O · COURSE 300'S - ONLINE				
128	4303O · 303O-Management Consulting	1,245.00	12,140.00	-10,895.00	10.26%
129	4304O · 304O-When Public Agenc's Coll.	795.00	8,205.00	-7,410.00	9.69%
130	4305O · 305O-1-2-3's of RW of Proj Mgmt	5,695.00	1,190.00	4,505.00	478.57%
131	Total 300O · COURSE 300'S - ONLINE	7,735.00	21,535.00	-13,800.00	35.92%
132	400O · COURSE 400'S - ONLINE				
133	4400O · 400O-Principles of R/E Apprais.	18,370.00	13,075.00	5,295.00	140.5%
134	4402O · 402O-Intro to Income Cap Appro.	1,060.00	4,240.00	-3,180.00	25.0%
135	4403O · 403O-Easement Valuation	3,175.00	5,695.00	-2,520.00	55.75%
136	4411O · 411O - Appraisal Concepts	2,715.00	3,240.00	-525.00	83.8%
137	Total 400O · COURSE 400'S - ONLINE	25,320.00	26,250.00	-930.00	96.46%

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July through August 2020

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138	500O · COURSE 500'S - ONLINE				
139	4503O · 503O-Mobile Home Relocation	2,250.00	1,920.00	330.00	117.19%
140	4507O · 502O-Special Non-Residential Py	1,325.00	1,920.00	-595.00	69.01%
141	4520O · 520O.Special Topics in Replac.	795.00	1,920.00	-1,125.00	41.41%
142	4521O · 521O-Non-Residential Fixed Pts.	1,060.00	1,920.00	-860.00	55.21%
143	4530O · 530O - Business Move Process	1,455.00	3,010.00	-1,555.00	48.34%
144	Total 500O · COURSE 500'S - ONLINE	6,885.00	10,690.00	-3,805.00	64.41%
145	600O · COURSE 600'S - ONLINE				
146	4600O · 600O-Environmental Awareness	5,895.00	8,280.00	-2,385.00	71.2%
147	4606O · 606O-Environmental Process	1,060.00	5,035.00	-3,975.00	21.05%
148	4606CO · 606CO-Environmental Process Cdn	265.00	1,060.00	-795.00	25.0%
149	Total 600O · COURSE 600'S - ONLINE	7,220.00	14,375.00	-7,155.00	50.23%
150	700O · COURSE 700'S - ONLINE				
151	4700O · 700O-Introduction to Prop. Mgt.	11,110.00	13,180.00	-2,070.00	84.29%
152	Total 700O · COURSE 700'S - ONLINE	11,110.00	13,180.00	-2,070.00	84.29%
153	800O · COURSE 800'S - ONLINE				
154	4800O · 800O-Principles of R/E Law	17,230.00	20,965.00	-3,735.00	82.19%
155	4801O · 801O-Land Titles	7,685.00	10,070.00	-2,385.00	76.32%
156	4802O · 802O-Legal Aspects of Easements	6,490.00	11,060.00	-4,570.00	58.68%
157	Total 800O · COURSE 800'S - ONLINE	31,405.00	42,095.00	-10,690.00	74.61%
158	900O · COURSE 900'S - ONLINE				
159	4900O · 900O-Principles of R/E Engineer	13,700.00	9,270.00	4,430.00	147.79%
160	4903O · 903O-Underground Infr. Panorama	0.00	1,486.40	-1,486.40	0.0%
161	Total 900O · COURSE 900'S - ONLINE	13,700.00	10,756.40	2,943.60	127.37%
162	415 · COURSE INCOME - ONLINE - Other	0.00	0.00	0.00	0.0%
163	Total 415 · COURSE INCOME - ONLINE	170,465.00	248,856.00	-78,391.00	68.5%
164	920 · EDUCATIONAL INCOME - OTHER				
165	4950 · Credentialing Income	13,205.00	14,062.50	-857.50	93.9%
166	4955 · Course Revenue - Misc.	25.00	0.00	25.00	100.0%
167	4965 · CLIMB	0.00	0.00	0.00	0.0%
168	4990 · Textbooks - Optional Sales	1,117.72	344.16	773.56	324.77%
169	4991 · Textbooks - PROW Book	135.00	510.00	-375.00	26.47%
170	4997 · Vendor Discount	78.73	200.00	-121.27	39.37%
171	Total 920 · EDUCATIONAL INCOME - OTHER	14,561.45	15,116.66	-555.21	96.33%
172	Total 40 · EDUCATION INCOME	242,011.45	397,072.66	-155,061.21	60.95%
173	41 · ADVERTISING INCOME				
174	4010 · Magazine	32,692.45	29,166.66	3,525.79	112.09%
175	4015 · Website	2,359.06	4,333.34	-1,974.28	54.44%
176	Total 41 · ADVERTISING INCOME	35,051.51	33,500.00	1,551.51	104.63%
177	43 · INVESTMENT INCOME				
178	4020 · Interest & Dividend Income	2,274.87	5,166.66	-2,891.79	44.03%
179	Total 43 · INVESTMENT INCOME	2,274.87	5,166.66	-2,891.79	44.03%
180	44 · MEMBERSHIP INCOME				
181	4033 · Member Dues - Agency	18,911.17	11,550.00	7,361.17	163.73%
182	4035 · Member Dues - Application Fee	2,175.00	3,825.00	-1,650.00	56.86%

International Right of Way Association
Profit & Loss Budget vs. Actual
July through August 2020

1				
2	Jul - Aug 20	Budget	$ Over Budget	% of Budget
183	4039 · Member Dues - New	32,558.30	35,091.54	-2,533.24	92.78%
184	4041 · Member Dues - Renewal	256,586.72	242,969.90	13,616.82	105.6%
185	Total 44 · MEMBERSHIP INCOME	310,231.19	293,436.44	16,794.75	105.72%
186	45 · MERCHANDISE - SALES				
187	4490 · Sales of Merchandise	0.00	1,173.00	-1,173.00	0.0%
188	Total 45 · MERCHANDISE - SALES	0.00	1,173.00	-1,173.00	0.0%
189	46 · OTHER INCOME				
190	4031 · Dues - Affiliates	1,233.34	1,233.34	0.00	100.0%
191	4045 · Magazine Subscription Income	0.00	60.00	-60.00	0.0%
192	4050 · Miscellaneous Income	0.00	16.66	-16.66	0.0%
193	Total 46 · OTHER INCOME	1,233.34	1,310.00	-76.66	94.15%
194	47 · SEMINARS & CONFERENCES				
195	950 · INTERNATIONAL CONFERENCE				
196	4667 · Advertising Revenue	0.00	0.00	0.00	0.0%
197	4669 · Exhibitors Income	0.00	0.00	0.00	0.0%
198	4675 · Registration Income	0.00	0.00	0.00	0.0%
199	4677 · Sponsorship Income	0.00	0.00	0.00	0.0%
200	Total 950 · INTERNATIONAL CONFERENCE	0.00	0.00	0.00	0.0%
201	975 · OTHER SEMINARS & CONFERENCES				
202	4695 · Young Professionals Group	0.00	0.00	0.00	0.0%
203	Total 975 · OTHER SEMINARS & CONFERENCES	0.00	0.00	0.00	0.0%
204	Total 47 · SEMINARS & CONFERENCES	0.00	0.00	0.00	0.0%
205	Total Income	590,802.36	731,658.76	-140,856.40	80.75%
206	Gross Profit	590,802.36	731,658.76	-140,856.40	80.75%
207	Expense				
208	50 · COST OF GOODS SOLD				
209	5001 · Merchandise	0.00	859.82	-859.82	0.0%
210	5002 · Merchandise - PROW Book	42.95	181.60	-138.65	23.65%
211	Total 50 · COST OF GOODS SOLD	42.95	1,041.42	-998.47	4.12%
212	55 · EDUCATION EXPENSES				
213	501 · COURSE EXPENSES				
214	5070 · SR/WA Expenses	0.00	366.57	-366.57	0.0%
215	510 · COURSE 100'S				
216	5100 · 100-Principles of Land Acq-US	0.00	0.00	0.00	0.0%
217	5100C · 100C-Principles of Land Acq-Cdn	0.00	0.00	0.00	0.0%
218	5100i · 100i-Principl. of Land Acq-In'l	638.06	1,116.16	-478.10	57.17%
219	5102 · 102-Elevating Your Ethical Awar	0.00	354.91	-354.91	0.0%
220	5103 · 103-Ethics & ROW Profession	23.62	0.00	23.62	100.0%
221	5103C · 103C-Ethics & ROW Profession	0.00	0.00	0.00	0.0%
222	5104 · 104-Standards of Practice	0.00	0.00	0.00	0.0%
223	5105 · 105-URA Executive Summery	0.00	0.00	0.00	0.0%
224	Total 510 · COURSE 100'S	661.68	1,471.07	-809.39	44.98%
225	520 · COURSE 200'S				
226	5200 · 200-Princip. of R/E Negotiation	0.00	558.08	-558.08	0.0%
227	5200C · 200C-Princip. of R/E Negotiat'n	0.00	0.00	0.00	0.0%

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228	5201 · 201-Comm. in R/E Acquisition	0.00	763.83	-763.83	0.0%
229	5203 · 203-Alternative Dispute Resol.	0.00	558.08	-558.08	0.0%
230	5203C · 203C-Alternative Dispute Resol.	0.00	0.00	0.00	0.0%
231	5205 · 205-Bargaining Negotiations	254.91	558.08	-303.17	45.68%
232	5205C · 205C-Bargaining Negotiations	0.00	0.00	0.00	0.0%
233	5207 · 207-Practical Negotiations	0.00	0.00	0.00	0.0%
234	5209 · 209-Negotiating with Diverse Cl	0.00	0.00	0.00	0.0%
235	5209C · 209C-Negotiating with Diverse	0.00	0.00	0.00	0.0%
236	5213 · 213-Conflict Management	0.00	709.82	-709.82	0.0%
237	5213C · 213C-Conflict Management	0.00	0.00	0.00	0.0%
238	5214 · 214-Skills of Expert Testimony	0.00	0.00	0.00	0.0%
239	5215 · 215-R/W Acquisit. Pipeline Proj	0.00	1,116.16	-1,116.16	0.0%
240	5218 · 218-R/W Acq. for Elec.Util.Proj	58.20	558.08	-499.88	10.43%
241	5219 · 219-Introductory Facilitator	0.00	0.00	0.00	0.0%
242	5219C · 219C-Introductory Facilitator	0.00	0.00	0.00	0.0%
243	5220 · 220-Cultural Awareness	0.00	0.00	0.00	0.0%
244	5222C · 222C-Negotiat. for Native Lands	0.00	0.00	0.00	0.0%
245	5225 · 225-Social Ecology	0.00	558.08	-558.08	0.0%
246	5230 · 230-Oil&Gas Land Basics & Issue	0.00	0.00	0.00	0.0%
247	5235C · 235C-Cdn Oil & Gas Industry O/V	0.00	0.00	0.00	0.0%
248	Total 520 · COURSE 200'S	313.11	5,380.21	-5,067.10	5.82%
249	530 · COURSE 300'S				
250	5303 · 303-Management Consulting	0.00	558.08	-558.08	0.0%
251	5303C · 303C-Management Consulting	0.00	1,116.16	-1,116.16	0.0%
252	5304 · 304-When Public Agenc's Collide	0.00	0.00	0.00	0.0%
253	Total 530 · COURSE 300'S	0.00	1,674.24	-1,674.24	0.0%
254	540 · COURSE 400'S				
255	5400 · 400-Principles of R/E Appraisal	0.00	1,116.16	-1,116.16	0.0%
256	5400C · 400C-Principles of R/E Apprais.	0.00	558.08	-558.08	0.0%
257	5402 · 402-Intro to Income Cap Approac	0.00	0.00	0.00	0.0%
258	5403 · 403-Easement Valuation	0.00	0.00	0.00	0.0%
259	5406A · 406A-15 Hour National USPAP	0.00	0.00	0.00	0.0%
260	5406B · 406B-7 Hour National USPAP	964.61	0.00	964.61	100.0%
261	5407 · 407- Val. of Contaminated Prop.	0.00	0.00	0.00	0.0%
262	5409 · 409-Integrating Appraisal Stds.	0.00	0.00	0.00	0.0%
263	5410 · 410-Review.Apprais. in Eminent	0.00	0.00	0.00	0.0%
264	5417 · 417-Valuation of Contamin. R/E	0.00	1,116.16	-1,116.16	0.0%
265	5421 · 421-Valuation of Partial Acquis	52.09	1,021.01	-968.92	5.1%
266	5421C · 421C-Valuation of Partial Acqui	0.00	0.00	0.00	0.0%
267	5422 · 422-Advanced Valu. of Part. Acq	0.00	0.00	0.00	0.0%
268	5431 · 431-Problems in Valuation P/A	0.00	0.00	0.00	0.0%
269	5431C · 431C-Problems in Valuation P/A	0.00	0.00	0.00	0.0%
270	Total 540 · COURSE 400'S	1,016.70	3,811.41	-2,794.71	26.68%
271	550 · COURSE 500'S				
272	5501 · 501-Residential Reloc. Assist.	38.07	1,116.16	-1,078.09	3.41%

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2		Jul - Aug 20	Budget	$ Over Budget	% of Budget
273	5502 · 502-Non-Residential Relocation	37.38	1,116.16	-1,078.78	3.35%
274	5503 · 503-Mobile Home Relocation	0.00	0.00	0.00	0.0%
275	5504 · 504-Computing Replace.Hous. Pmt	0.00	0.00	0.00	0.0%
276	5505 · 505-Advanced Res.Reloc. Assist.	0.00	0.00	0.00	0.0%
277	5506 · 506-Advanced Bus.Reloc. Assist.	0.00	558.08	-558.08	0.0%
278	Total 550 · COURSE 500'S	75.45	2,790.40	-2,714.95	2.7%
279	560 · COURSE 600'S				
280	5600 · 600-Environmental Awareness	0.00	0.00	0.00	0.0%
281	5600C · 600C-Environmental Awareness	0.00	0.00	0.00	0.0%
282	5602 · 602-Project Devel.& Envir.Proc.	0.00	1,116.16	-1,116.16	0.0%
283	5602C · 602C-Project Devel.& Envir.Proc	0.00	0.00	0.00	0.0%
284	5603 · 603-Understanding Environment	0.00	0.00	0.00	0.0%
285	5603C · 603C-Understanding Environment	0.00	354.91	-354.91	0.0%
286	5604 · 604-Envir Due Diligence and Li.	609.79	354.91	254.88	171.82%
287	5606 · 606-Environmental Process	0.00	0.00	0.00	0.0%
288	5606C · 606C-Environmental Process	0.00	0.00	0.00	0.0%
289	Total 560 · COURSE 600'S	609.79	1,825.98	-1,216.19	33.4%
290	570 · COURSE 700'S				
291	5700 · 700-Introduction to Prop. Mgmt.	0.00	558.08	-558.08	0.0%
292	5700C · 700C-Introduction to Prop. Mgt.	0.00	0.00	0.00	0.0%
293	5701 · 701-Property Mgmt. - Leasing	0.00	558.08	-558.08	0.0%
294	5703 · 703-Real Property/Asset Mgmt.	0.00	0.00	0.00	0.0%
295	Total 570 · COURSE 700'S	0.00	1,116.16	-1,116.16	0.0%
296	580 · COURSE 800'S				
297	5800 · 800-Principles of R/E Law	82.14	558.08	-475.94	14.72%
298	5800C · 800C-Principles of R/E Law	0.00	558.08	-558.08	0.0%
299	5801 · 801-Land Titles	31.16	0.00	31.16	100.0%
300	5801C · 801C-Land Titles	0.00	558.08	-558.08	0.0%
301	5802 · 802-Legal Aspects of Easements	0.00	0.00	0.00	0.0%
302	5802C · 802C-Legal aspects of Easements	0.00	0.00	0.00	0.0%
303	5803 · 803-Eminent Domain Law Basics..	0.00	1,116.16	-1,116.16	0.0%
304	5803C · 803C-Expropriation Law REP	0.00	0.00	0.00	0.0%
305	5804 · Skills of Expert Testimony	0.00	0.00	0.00	0.0%
306	Total 580 · COURSE 800'S	113.30	2,790.40	-2,677.10	4.06%
307	590 · COURSE 900'S				
308	5900 · 900-Principles of R/E Engineer.	213.21	558.08	-344.87	38.2%
309	5900C · 900C-Principles of R/E Engineer	0.00	0.00	0.00	0.0%
310	5901 · 901-Engineering Plan Develop.	1,099.98	0.00	1,099.98	100.0%
311	5901C · 901C-Engineering Plan Develop.	0.00	0.00	0.00	0.0%
312	5902 · 902-Property Descriptions	494.33	0.00	494.33	100.0%
313	5902C · 902C-Property Descriptions	0.00	0.00	0.00	0.0%
314	Total 590 · COURSE 900'S	1,807.52	558.08	1,249.44	323.88%
315	599 · IRWA Sponsored Courses				
316	5996 · IRWA Sponsored Course Expense	12,567.50	2,606.38	9,961.12	482.18%
317	Total 599 · IRWA Sponsored Courses	12,567.50	2,606.38	9,961.12	482.18%

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		Jul - Aug 20	Budget	$ Over Budget	% of Budget
318	501 · COURSE EXPENSES - Other	0.00	0.00	0.00	0.0%
319	Total 501 · COURSE EXPENSES	17,165.05	24,390.90	-7,225.85	70.38%
320	595 · EDUCATIONAL EXP. - OTHER				
321	5069 · Royalty				
322	5069O · 411O - Royalty Online	0.00	0.00	0.00	0.0%
323	5069 · Royalty - Other	0.00	0.00	0.00	0.0%
324	Total 5069 · Royalty	0.00	0.00	0.00	0.0%
325	5005 · Scholarship Expense	7,400.00	5,138.88	2,261.12	144.0%
326	5008 · Class Incentive	8,333.34	8,333.34	0.00	100.0%
327	5009 · Class Incentive - Other	0.00	1,666.66	-1,666.66	0.0%
328	5010 · Course Development Expenses	0.00	0.00	0.00	0.0%
329	5012 · Course Expenses - Misc.	470.00	500.00	-30.00	94.0%
330	5014 · Course Revision Expenses	5,062.50	5,333.34	-270.84	94.92%
331	5016 · Course State Certification	2,175.00	2,300.00	-125.00	94.57%
332	5020 · Credentialing Expense	1,717.37	580.52	1,136.85	295.83%
333	5028 · CLIMB	0.00	0.00	0.00	0.0%
334	5032 · Instructors' Develop.	0.00	500.00	-500.00	0.0%
335	5036 · Instructors' Material	1,833.02	2,000.00	-166.98	91.65%
336	5050 · Marketing Expense for Courses	0.00	200.00	-200.00	0.0%
337	5060O · Online Hosting	1,190.00	1,190.00	0.00	100.0%
338	5065O · Online Seminars - IRWA	600.00	600.00	0.00	100.0%
339	5066 · P/P/S Education	536.56	1,500.00	-963.44	35.77%
340	Total 595 · EDUCATIONAL EXP. - OTHER	29,317.79	29,842.74	-524.95	98.24%
341	Total 55 · EDUCATION EXPENSES	46,482.84	54,233.64	-7,750.80	85.71%
342	597 · BUILDING OPERATION				
343	6004 · Building Association Fee	2,436.00	2,640.00	-204.00	92.27%
344	6005 · Building Depreciation	6,170.40	6,170.40	0.00	100.0%
345	6010 · Building Insurance - Commercial	0.00	0.00	0.00	0.0%
346	6028 · Building Maintenance	2,144.44	3,007.40	-862.96	71.31%
347	6031 · Building Property Tax	4,296.04	4,430.00	-133.96	96.98%
348	6036 · Building Utilities	1,486.63	1,833.34	-346.71	81.09%
349	Total 597 · BUILDING OPERATION	16,533.51	18,081.14	-1,547.63	91.44%
350	60 · PAYROLL & BENEFITS				
351	6020 · Payroll	214,492.31	264,742.34	-50,250.03	81.02%
352	6030 · Pension Plan	8,579.69	10,323.02	-1,743.33	83.11%
353	6040 · Taxes & Benefits - Insperity	75,854.52	89,190.96	-13,336.44	85.05%
354	Total 60 · PAYROLL & BENEFITS	298,926.52	364,256.32	-65,329.80	82.07%
355	67 · SEMINARS & CONFERENCES EXPENSES				
356	65 · INTERNATIONAL CONFERENCE				
357	6102 · Advisory Breakfast	0.00	0.00	0.00	0.0%
358	6104 · Audiovisual	0.00	0.00	0.00	0.0%
359	6106 · Awards Program	0.00	0.00	0.00	0.0%
360	6108 · Banquet	0.00	0.00	0.00	0.0%
361	6112 · Breaks	0.00	0.00	0.00	0.0%
362	6113 · Board of Directors	0.00	0.00	0.00	0.0%

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2	Jul - Aug 20	Budget	$ Over Budget	% of Budget
363	6114 · Cancellation Insurance	0.00	0.00	0.00	0.0%
364	6115 · Committee Breaks	0.00	0.00	0.00	0.0%
365	6117 · Committee Speakers	0.00	0.00	0.00	0.0%
366	6118 · Conference Registration	0.00	0.00	0.00	0.0%
367	6119 · Credit Card Fees	0.00	0.00	0.00	0.0%
368	6124 · Exhibits	0.00	0.00	0.00	0.0%
369	6126 · Fee to Local Host	0.00	0.00	0.00	0.0%
370	6128 · Final Program & At A Glance	0.00	0.00	0.00	0.0%
371	6129 · Graphics	0.00	0.00	0.00	0.0%
372	6130 · Gratuities	0.00	0.00	0.00	0.0%
373	6132 · Hotel Attrition	0.00	0.00	0.00	0.0%
374	6135 · IEC Receptions	0.00	0.00	0.00	0.0%
375	6139 · International Gifts	0.00	0.00	0.00	0.0%
376	6140 · International Luncheon	0.00	0.00	0.00	0.0%
377	6145 · Host Committee Food/Housing	0.00	0.00	0.00	0.0%
378	6147 · Luncheon/Award & SRWA	0.00	0.00	0.00	0.0%
379	6149 · Miscellaneous	0.00	0.00	0.00	0.0%
380	6150 · Wednesday Night	0.00	0.00	0.00	0.0%
381	6157 · Names Tag and Ribbons	0.00	0.00	0.00	0.0%
382	6159 · Opening Ceremonies	0.00	0.00	0.00	0.0%
383	6160 · Past President/Other Comps	0.00	0.00	0.00	0.0%
384	6161 · Photographer	0.00	0.00	0.00	0.0%
385	6163 · Planning	0.00	0.00	0.00	0.0%
386	6167 · Printing	0.00	0.00	0.00	0.0%
387	6171 · Security	0.00	0.00	0.00	0.0%
388	6172 · Shipping	0.00	0.00	0.00	0.0%
389	6173 · Signs/Banners	0.00	0.00	0.00	0.0%
390	6174 · Speakers Gifts	0.00	0.00	0.00	0.0%
391	6175 · Speakers	0.00	0.00	0.00	0.0%
392	6177 · Sponsor Premiums	0.00	0.00	0.00	0.0%
393	6180 · Staff Travel and Hotel	0.00	0.00	0.00	0.0%
394	6181 · Reception	0.00	0.00	0.00	0.0%
395	6183 · Temporary Personnel	0.00	0.00	0.00	0.0%
396	6188 · Totes	0.00	0.00	0.00	0.0%
397	Total 65 · INTERNATIONAL CONFERENCE	0.00	0.00	0.00	0.0%
398	Total 67 · SEMINARS & CONFERENCES EXPENSES	0.00	0.00	0.00	0.0%
399	73 · LEADERSHIP TRAVEL / INCIDENTALS				
400	74 · TRAVEL - REGIONS				
401	6501 · Region 1	0.00	833.34	-833.34	0.0%
402	6502 · Region 2	0.00	833.34	-833.34	0.0%
403	6503 · Region 3	0.00	833.34	-833.34	0.0%
404	6504 · Region 4	0.00	833.34	-833.34	0.0%
405	6505 · Region 5	0.00	833.34	-833.34	0.0%
406	6506 · Region 6	0.00	833.34	-833.34	0.0%
407	6507 · Region 7	0.00	833.34	-833.34	0.0%

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		Jul - Aug 20	Budget	$ Over Budget	% of Budget
408	6508 · Region 8	0.00	833.34	-833.34	0.0%
409	6509 · Region 9	0.00	833.34	-833.34	0.0%
410	6510 · Region 10	0.00	833.34	-833.34	0.0%
411	6520 · Regional Governance	0.00	0.00	0.00	0.0%
412	Total 74 · TRAVEL - REGIONS	0.00	8,333.40	-8,333.40	0.0%
413	75 · TRAVEL - INDUSTRIES				
414	6673 · Special Committee Projects	0.00	1,250.00	-1,250.00	0.0%
415	751 · Industry Communities	0.00	0.00	0.00	0.0%
416	755 · Industry Committees				
417	6640 · Public Agency Committee	0.00	0.00	0.00	0.0%
418	6645 · Oil & Gas Pipeline Committee	0.00	0.00	0.00	0.0%
419	6650 · Relocation Assistance	0.00	0.00	0.00	0.0%
420	6655 · Surveying & Engineer	0.00	0.00	0.00	0.0%
421	6660 · Transportation Committee	0.00	0.00	0.00	0.0%
422	6665 · Electric & Utilities Committee	0.00	0.00	0.00	0.0%
423	755 · Industry Committees - Other	0.00	1,000.00	-1,000.00	0.0%
424	Total 755 · Industry Committees	0.00	1,000.00	-1,000.00	0.0%
425	Total 75 · TRAVEL - INDUSTRIES	0.00	2,250.00	-2,250.00	0.0%
426	76 · TRAVEL - SERVICE COMMITTEES				
427	6675 · Ethics Committee	14.15	625.00	-610.85	2.26%
428	6681 · Credentialing Committee	0.00	625.00	-625.00	0.0%
429	6683 · Finance Committee	0.00	1,250.00	-1,250.00	0.0%
430	6685 · Nomination & Election Committee	0.00	3,000.00	-3,000.00	0.0%
431	6690 · PIPE	0.00	3,750.00	-3,750.00	0.0%
432	6695 · Young Professional	0.00	375.00	-375.00	0.0%
433	Total 76 · TRAVEL - SERVICE COMMITTEES	14.15	9,625.00	-9,610.85	0.15%
434	77 · TRAVEL - OTHER				
435	6710 · Agency Liaison	0.00	125.00	-125.00	0.0%
436	6720 · Allied Organizations	0.00	625.00	-625.00	0.0%
437	6730 · Appraisal Foundation	0.00	187.50	-187.50	0.0%
438	6750 · Committee Chair/Vice Meeting	0.00	0.00	0.00	0.0%
439	Total 77 · TRAVEL - OTHER	0.00	937.50	-937.50	0.0%
440	78 · TRAVEL- IEC/IGC				
441	6805 · IEC Meeting	0.00	0.00	0.00	0.0%
442	6810 · IGC Meeting	0.00	0.00	0.00	0.0%
443	6815 · IEC Regional Meetings	0.00	1,250.00	-1,250.00	0.0%
444	6817 · IEC Chapter Visits	0.00	250.00	-250.00	0.0%
445	6820 · IEC Committee Liaison	0.00	875.00	-875.00	0.0%
446	6825 · IEC/IGC Annual Conference	0.00	0.00	0.00	0.0%
447	6830 · IEC Other Expenses	1,158.14	1,250.00	-91.86	92.65%
448	6835 · IEC/IGC International Travel	0.00	625.00	-625.00	0.0%
449	Total 78 · TRAVEL- IEC/IGC	1,158.14	4,250.00	-3,091.86	27.25%
450	79 · TRAVEL - STAFF				
451	6855 · IEC Meeting	0.00	0.00	0.00	0.0%
452	6860 · IGC Meeting	0.00	0.00	0.00	0.0%

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2	Jul - Aug 20	Budget	$ Over Budget	% of Budget
453	6865 · Regional Meetings	0.00	4,375.00	-4,375.00	0.0%
454	6870 · Committee Liaison	0.00	625.00	-625.00	0.0%
455	6875 · Chapter Meetings	0.00	2,500.00	-2,500.00	0.0%
456	6880 · Other Expenses	0.00	312.50	-312.50	0.0%
457	6885 · Staff International Travel	0.00	625.00	-625.00	0.0%
458	Total 79 · TRAVEL - STAFF	0.00	8,437.50	-8,437.50	0.0%
459	Total 73 · LEADERSHIP TRAVEL / INCIDENTALS	1,172.29	33,833.40	-32,661.11	3.47%
460	80 · ADMINISTRATIVE EXPENSES				
461	7005 · Public Relations	0.00	0.00	0.00	0.0%
462	7010 · Assets Costing Less Than $250	105.13	583.34	-478.21	18.02%
463	7020 · Awards & Recognition	0.00	716.66	-716.66	0.0%
464	7050 · Bad Debt Expense	0.00	0.00	0.00	0.0%
465	7100 · Bank Charges & Credit Card Fees	14,735.26	15,000.00	-264.74	98.24%
466	7130 · Car Expenses	0.00	0.00	0.00	0.0%
467	7155 · Computer Consulting Fees	0.00	1,000.00	-1,000.00	0.0%
468	7160 · Constant Contact Email	850.00	810.00	40.00	104.94%
469	7200 · Depreciation & Amortization	23,605.92	23,352.30	253.62	101.09%
470	7220 · Dues & Subscriptions	495.83	752.66	-256.83	65.88%
471	7250 · Dues-Appraisal Foundation	768.00	783.34	-15.34	98.04%
472	7265 · CEO Search	0.00	0.00	0.00	0.0%
473	7310 · Insurance-D&O	1,937.76	2,044.34	-106.58	94.79%
474	7320 · Insurance-D&O-Chapters	1,937.76	2,044.34	-106.58	94.79%
475	7340 · Insurance-General Liability	991.00	1,002.84	-11.84	98.82%
476	7375 · Leadership Development	0.00	833.34	-833.34	0.0%
477	7390 · Mail Equipment Maintenance	38.92	275.00	-236.08	14.15%
478	7440 · Magazine-Printing	7,873.40	8,930.00	-1,056.60	88.17%
479	7450 · Magazine-Postage	4,575.25	5,953.34	-1,378.09	76.85%
480	7460 · Magazine-Art Work/Photography	0.00	41.66	-41.66	0.0%
481	7470 · Magazine-Other	1,610.50	1,808.00	-197.50	89.08%
482	7480 · Maintenance-AMS	3,474.90	3,354.14	120.76	103.6%
483	7485 · Maintenance-Computer&Peripheral	3,795.39	3,750.00	45.39	101.21%
484	7505 · Marketing & Development				
485	7505E · M'kting & Dev. - Editorial	0.00	0.00	0.00	0.0%
486	7505F · M'ting & Dev. - F/Op Trade Show	0.00	0.00	0.00	0.0%
487	7505M · M'ting & Dev. - F/Op Membership	5,690.00	5,000.00	690.00	113.8%
488	Total 7505 · Marketing & Development	5,690.00	5,000.00	690.00	113.8%
489	7530 · Membership Certificate & Pin	617.41	666.66	-49.25	92.61%
490	7540 · Membership-Higher Logic	4,352.36	3,570.00	782.36	121.92%
491	7550 · Membership Renewal Mailings	1,555.10	200.00	1,355.10	777.55%
492	7600 · Miscellaneous Expenses	218.99	333.34	-114.35	65.7%
493	7650 · Postage & Shipping	3,339.84	4,166.66	-826.82	80.16%
494	7660 · Printing	0.00	0.00	0.00	0.0%
495	7670 · Professional-Audit	6,000.00	6,000.00	0.00	100.0%
496	7680 · Professional-Cdn Account.	500.00	500.00	0.00	100.0%
497	7700 · Professional-Legal	0.00	833.34	-833.34	0.0%

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1				
2	Jul - Aug 20	Budget	$ Over Budget	% of Budget
498	7720 · Professional-Consulting	13,604.51	8,666.66	4,937.85	156.98%
499	7740 · QB Online for Chapters/Regions	5,028.42	6,305.00	-1,276.58	79.75%
500	7741 · QBs Enterprise for HQ	452.80	0.00	452.80	100.0%
501	7800 · Rent-Offsite Storage	712.00	768.00	-56.00	92.71%
502	7820 · Staff Recruitment	63.99	2,833.34	-2,769.35	2.26%
503	7840 · Supplies-Kitchen	404.75	833.34	-428.59	48.57%
504	7850 · Supplies-Office	796.60	2,166.66	-1,370.06	36.77%
505	7870 · Taxes & Licenses	712.38	923.34	-210.96	77.15%
506	7875 · Teleconferencing	3,333.32	3,499.98	-166.66	95.24%
507	7890 · Telephone	4,347.24	4,755.00	-407.76	91.43%
508	7910 · Temporary Help	0.00	1,250.00	-1,250.00	0.0%
509	7930 · Training & Development - Staff	11.24	6,750.00	-6,738.76	0.17%
510	7950 · Uncategorized Expenses	0.00			
511	7970 · Vacation Expense	0.00	0.00	0.00	0.0%
512	7990 · Website - Database				
513	7992 · Website - American Eagle	1,900.00	1,995.00	-95.00	95.24%
514	7994 · Website - Database - KSP	3,333.34	3,333.34	0.00	100.0%
515	7996 · Website - Database - NetFORUM	5,160.90	6,805.80	-1,644.90	75.83%
516	7990 · Website - Database - Other	0.00	0.00	0.00	0.0%
517	Total 7990 · Website - Database	10,394.24	12,134.14	-1,739.90	85.66%
518	Total 80 · ADMINISTRATIVE EXPENSES	128,930.21	145,190.76	-16,260.55	88.8%
519	88 · INCOME TAXES				
520	8800 · Federal and State Income Taxes	0.00	1,375.00	-1,375.00	0.0%
521	Total 88 · INCOME TAXES	0.00	1,375.00	-1,375.00	0.0%
522	Total Expense	492,088.32	618,011.68	-125,923.36	79.62%
523	Net Ordinary Income	98,714.04	113,647.08	-14,933.04	86.86%
524	Other Income/Expense				
525	Other Income				
526	4095 · Instructor Income-Pass Through	12,407.58			
527	48 · PIPELINE COMMITTEE REVENUE				
528	4752 · BLM Symposium/School	0.00	0.00	0.00	0.0%
529	4755 · Interest Income	0.00	0.00	0.00	0.0%
530	4762 · Member Dues	0.00	0.00	0.00	0.0%
531	4765 · Sponsorship	0.00	0.00	0.00	0.0%
532	Total 48 · PIPELINE COMMITTEE REVENUE	0.00	0.00	0.00	0.0%
533	95 · OTHER INCOME & EXPENSE				
534	8500 · Gain (Loss) on Conversion	2,471.93	0.00	2,471.93	100.0%
535	8600 · Gain (Loss) on Disposal of F/A	0.00	0.00	0.00	0.0%
536	8700 · Unrealized Invest. Gain (Loss)	56,358.08	0.00	56,358.08	100.0%
537	8769 · Realized Invest. Gain (Loss)	0.00	0.00	0.00	0.0%
538	Total 95 · OTHER INCOME & EXPENSE	58,830.01	0.00	58,830.01	100.0%
539	Total Other Income	71,237.59	0.00	71,237.59	100.0%
540	Other Expense				
541	72 · PIPELINE COMMITTEE EXPENSES				
542	6408 · Bank Fee	0.00	0.00	0.00	0.0%

International Right of Way Association
Profit & Loss Budget vs. Actual
July through August 2020

		Jul - Aug 20	Budget	$ Over Budget	% of Budget
543	6420 · Contribution Expenses	0.00	0.00	0.00	0.0%
544	6470 · Quarterly Meeting Expenses	0.00	0.00	0.00	0.0%
545	Total 72 · PIPELINE COMMITTEE EXPENSES	0.00	0.00	0.00	0.0%
546	8400 · Instructor Exp.-Pass Through	12,407.58	0.00	12,407.58	100.0%
547	Total Other Expense	12,407.58	0.00	12,407.58	100.0%
548	Net Other Income	58,830.01	0.00	58,830.01	100.0%
549	Net Income	**157,544.05**	**113,647.08**	**43,896.97**	**138.63%**

International Right of Way Association
Profit & Loss Prev Year Comparison
July through August 2020

		Jul - Aug 20	Jul - Aug 19	$ Change	% Change
3	Ordinary Income/Expense				
4	Income				
5	40 · EDUCATION INCOME				
6	410 · COURSE INCOME - CLASSROOM				
7	4985 · SR/WA Revenue	434.00	0.00	434.00	100.0%
8	100 · COURSE 100'S				
9	4100i · 100i-Principles of Land Acq	3,255.00	5,849.02	-2,594.02	-44.35%
10	4102 · 102-Elevating Your Ethical Awar	0.00	2,196.31	-2,196.31	-100.0%
11	4105 · 105-URA Executive Summary	966.00	0.00	966.00	100.0%
12	Total 100 · COURSE 100'S	4,221.00	8,045.33	-3,824.33	-47.54%
13	200 · COURSE 200'S				
14	4200 · 200-Princip. of R/E Negotiation	1,736.00	1,036.09	699.91	67.55%
15	4205 · 205-Bargaining Negotiations	1,736.00	0.00	1,736.00	100.0%
16	4207 · 207-Practical Negotiations	0.00	3,018.14	-3,018.14	-100.0%
17	4213 · 213-Conflict Management	2,070.00	0.00	2,070.00	100.0%
18	4218 · 218-R/W Acq. for Elec.Util.Proj	0.00	4,035.97	-4,035.97	-100.0%
19	Total 200 · COURSE 200'S	5,542.00	8,090.20	-2,548.20	-31.5%
20	400 · COURSE 400'S				
21	4400 · 400-Principles of R/E Appraisal	2,170.00	12,324.04	-10,154.04	-82.39%
22	4406B · 406B-7 Hour National USPAP	2,070.00	0.00	2,070.00	100.0%
23	4409 · 409-Integrating Appraisal Stds.	0.00	603.92	-603.92	-100.0%
24	4410 · 410-Review. Apprais. in Eminent	0.00	1,207.84	-1,207.84	-100.0%
25	4421 · 421-Valuation of Partial Acquis	0.00	6,949.45	-6,949.45	-100.0%
26	4431 · 431-Problems in Valuation P/A	0.00	2,141.34	-2,141.34	-100.0%
27	Total 400 · COURSE 400'S	4,240.00	23,226.59	-18,986.59	-81.75%
28	500 · COURSE 500'S				
29	4501 · 501-Residential Reloc. Assist.	0.00	4,208.86	-4,208.86	-100.0%
30	4502 · 502-Non-Residential Relocation	0.00	3,626.09	-3,626.09	-100.0%
31	4503 · 503-Mobile Home Relocation	0.00	1,207.84	-1,207.84	-100.0%
32	4505 · 505-Advanced Res. Reloc.Assist.	0.00	1,317.79	-1,317.79	-100.0%
33	Total 500 · COURSE 500'S	0.00	10,360.58	-10,360.58	-100.0%
34	600 · COURSE 600'S				
35	4600 · 600-Environmental Awareness	4,002.00	4,611.99	-609.99	-13.23%
36	4603 · 603-Understanding Environment	0.00	3,170.58	-3,170.58	-100.0%
37	4604 · 604-Envir Due Diligence and Li.	4,140.00	3,170.58	969.42	30.58%
38	Total 600 · COURSE 600'S	8,142.00	10,953.15	-2,811.15	-25.67%
39	700 · COURSE 700'S				
40	4700 · 700-Introduction to Prop. Mgmt.	0.00	1,467.68	-1,467.68	-100.0%
41	Total 700 · COURSE 700'S	0.00	1,467.68	-1,467.68	-100.0%
42	800 · COURSE 800'S				
43	4800 · 800-Principles of R/E Law	1,085.00	0.00	1,085.00	100.0%
44	4801 · 801-Land Titles	434.00	1,726.81	-1,292.81	-74.87%
45	4802 · 802-Legal Aspects of Easements	0.00	2,415.68	-2,415.68	-100.0%
46	Total 800 · COURSE 800'S	1,519.00	4,142.49	-2,623.49	-63.33%
47	900 · COURSE 900'S				

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		Jul - Aug 20	Jul - Aug 19	$ Change	% Change
48	4900 · 900-Principles of R/E Engineer.	0.00	3,992.95	-3,992.95	-100.0%
49	4901 · 901-Engineering Plan Develop.	3,312.00	1,207.97	2,104.03	174.18%
50	4902 · 902-Property Descriptions	2,070.00	0.00	2,070.00	100.0%
51	Total 900 · COURSE 900'S	5,382.00	5,200.92	181.08	3.48%
52	990 · IRWA Sponsored Courses				
53	4996 · IRWA Sponsored Course Income	27,505.00	3,467.56	24,037.44	693.21%
54	Total 990 · IRWA Sponsored Courses	27,505.00	3,467.56	24,037.44	693.21%
55	Total 410 · COURSE INCOME - CLASSROOM	56,985.00	74,954.50	-17,969.50	-23.97%
56	415 · COURSE INCOME - ONLINE				
57	415O · Courses Discount - Online				
58	4953 · Course Discount - Online	-47,670.00	-68,450.00	20,780.00	30.36%
59	Total 415O · Courses Discount - Online	-47,670.00	-68,450.00	20,780.00	30.36%
60	100O · COURSE 100'S - ONLINE				
61	4100iV · 100iV-Principles of Land Acq	36,525.00	39,160.00	-2,635.00	-6.73%
62	4103O · 103O-Ethics & ROW Prof.	22,255.00	25,370.00	-3,115.00	-12.28%
63	4104O · 104O-Standards of Practice	10,200.00	12,650.00	-2,450.00	-19.37%
64	4105O · 105O-URA Executive Summery	5,100.00	9,010.00	-3,910.00	-43.4%
65	Total 100O · COURSE 100'S - ONLINE	74,080.00	86,190.00	-12,110.00	-14.05%
66	200O · COURSE 200'S - ONLINE				
67	4200O · 200O-Princip. of R/E Negotiat.	19,210.00	28,020.00	-8,810.00	-31.44%
68	4203O · 203O-Alternative Dispute Resol.	3,735.00	13,280.00	-9,545.00	-71.88%
69	4205O · 205O-Bargaining Negotiations	5,085.00	6,225.00	-1,140.00	-18.31%
70	4213O · 213O-Conflict Management	12,650.00	20,070.00	-7,420.00	-36.97%
71	Total 200O · COURSE 200'S - ONLINE	40,680.00	67,595.00	-26,915.00	-39.82%
72	300O · COURSE 300'S - ONLINE				
73	4303O · 303O-Management Consulting	1,245.00	4,255.00	-3,010.00	-70.74%
74	4304O · 304O-When Public Agenc's Coll.	795.00	1,590.00	-795.00	-50.0%
75	4305O · 305O-1-2-3's of RW of Proj Mgmt	5,695.00	0.00	5,695.00	100.0%
76	Total 300O · COURSE 300'S - ONLINE	7,735.00	5,845.00	1,890.00	32.34%
77	400O · COURSE 400'S - ONLINE				
78	4400O · 400O-Principles of R/E Apprais.	18,370.00	14,215.00	4,155.00	29.23%
79	4402O · 402O-Intro to Income Cap Appro.	1,060.00	530.00	530.00	100.0%
80	4403O · 403O-Easement Valuation	3,175.00	5,295.00	-2,120.00	-40.04%
81	4411O · 411O - Appraisal Concepts	2,715.00	2,915.00	-200.00	-6.86%
82	Total 400O · COURSE 400'S - ONLINE	25,320.00	22,955.00	2,365.00	10.3%
83	500O · COURSE 500'S - ONLINE				
84	4503O · 503O-Mobile Home Relocation	2,250.00	2,650.00	-400.00	-15.09%
85	4507O · 502O-Special Non-Residential Py	1,325.00	1,390.00	-65.00	-4.68%
86	4520O · 520O.Special Topics in Replac.	795.00	1,325.00	-530.00	-40.0%
87	4521O · 521O-Non-Residential Fixed Pts.	1,060.00	1,590.00	-530.00	-33.33%
88	4530O · 530O - Business Move Process	1,455.00	8,925.00	-7,470.00	-83.7%
89	Total 500O · COURSE 500'S - ONLINE	6,885.00	15,880.00	-8,995.00	-56.64%
90	600O · COURSE 600'S - ONLINE				
91	4600O · 600O-Environmental Awareness	5,895.00	13,115.00	-7,220.00	-55.05%
92	4606O · 606O-Environmental Process	1,060.00	1,325.00	-265.00	-20.0%

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		Jul - Aug 20	Jul - Aug 19	$ Change	% Change
93	4606CO · 606CO-Environmental Process Cdn	265.00	0.00	265.00	100.0%
94	Total 600O · COURSE 600'S - ONLINE	7,220.00	14,440.00	-7,220.00	-50.0%
95	700O · COURSE 700'S - ONLINE				
96	4700O · 700O-Introduction to Prop. Mgt.	11,110.00	23,885.00	-12,775.00	-53.49%
97	Total 700O · COURSE 700'S - ONLINE	11,110.00	23,885.00	-12,775.00	-53.49%
98	800O · COURSE 800'S - ONLINE				
99	4800O · 800O-Principles of R/E Law	17,230.00	18,990.00	-1,760.00	-9.27%
100	4801O · 801O-Land Titles	7,685.00	11,315.00	-3,630.00	-32.08%
101	4802O · 802O-Legal Aspects of Easements	6,490.00	10,200.00	-3,710.00	-36.37%
102	Total 800O · COURSE 800'S - ONLINE	31,405.00	40,505.00	-9,100.00	-22.47%
103	900O · COURSE 900'S - ONLINE				
104	4900O · 900O-Principles of R/E Engineer	13,700.00	14,630.00	-930.00	-6.36%
105	4903O · 903O-Underground Infr. Panorama	0.00	345.00	-345.00	-100.0%
106	Total 900O · COURSE 900'S - ONLINE	13,700.00	14,975.00	-1,275.00	-8.51%
107	Total 415 · COURSE INCOME - ONLINE	170,465.00	223,820.00	-53,355.00	-23.84%
108	920 · EDUCATIONAL INCOME - OTHER				
109	4950 · Credentialing Income	13,205.00	12,300.00	905.00	7.36%
110	4955 · Course Revenue - Misc.	25.00	325.00	-300.00	-92.31%
111	4990 · Textbooks - Optional Sales	1,117.72	205.00	912.72	445.23%
112	4991 · Textbooks - PROW Book	135.00	345.00	-210.00	-60.87%
113	4997 · Vendor Discount	78.73	95.12	-16.39	-17.23%
114	Total 920 · EDUCATIONAL INCOME - OTHER	14,561.45	13,270.12	1,291.33	9.73%
115	Total 40 · EDUCATION INCOME	242,011.45	312,044.62	-70,033.17	-22.44%
116	41 · ADVERTISING INCOME				
117	4010 · Magazine	32,692.45	27,407.25	5,285.20	19.28%
118	4015 · Website	2,359.06	4,421.38	-2,062.32	-46.64%
119	Total 41 · ADVERTISING INCOME	35,051.51	31,828.63	3,222.88	10.13%
120	43 · INVESTMENT INCOME				
121	4020 · Interest & Dividend Income	2,274.87	4,988.91	-2,714.04	-54.4%
122	Total 43 · INVESTMENT INCOME	2,274.87	4,988.91	-2,714.04	-54.4%
123	44 · MEMBERSHIP INCOME				
124	4033 · Member Dues - Agency	18,911.17	16,991.82	1,919.35	11.3%
125	4035 · Member Dues - Application Fee	2,175.00	3,975.00	-1,800.00	-45.28%
126	4039 · Member Dues - New	32,558.30	42,976.59	-10,418.29	-24.24%
127	4041 · Member Dues - Renewal	256,586.72	261,149.16	-4,562.44	-1.75%
128	Total 44 · MEMBERSHIP INCOME	310,231.19	325,092.57	-14,861.38	-4.57%
129	45 · MERCHANDISE - SALES				
130	4490 · Sales of Merchandise	0.00	332.00	-332.00	-100.0%
131	Total 45 · MERCHANDISE - SALES	0.00	332.00	-332.00	-100.0%
132	46 · OTHER INCOME				
133	4031 · Dues - Affiliates	1,233.34	1,233.34	0.00	0.0%
134	4045 · Magazine Subscription Income	0.00	150.00	-150.00	-100.0%
135	4050 · Miscellaneous Income	0.00	10.00	-10.00	-100.0%
136	Total 46 · OTHER INCOME	1,233.34	1,393.34	-160.00	-11.48%
137	Total Income	590,802.36	675,680.07	-84,877.71	-12.56%

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		Jul - Aug 20	Jul - Aug 19	$ Change	% Change
138	Gross Profit	590,802.36	675,680.07	-84,877.71	-12.56%
139	Expense				
140	50 · COST OF GOODS SOLD				
141	5001 · Merchandise	0.00	248.23	-248.23	-100.0%
142	5002 · Merchandise - PROW Book	42.95	113.50	-70.55	-62.16%
143	Total 50 · COST OF GOODS SOLD	42.95	361.73	-318.78	-88.13%
144	55 · EDUCATION EXPENSES				
145	501 · COURSE EXPENSES				
146	510 · COURSE 100'S				
147	5100i · 100i-Principl. of Land Acq-In'l	638.06	2,016.29	-1,378.23	-68.36%
148	5102 · 102-Elevating Your Ethical Awar	0.00	667.04	-667.04	-100.0%
149	5103 · 103-Ethics & ROW Profession	23.62	0.00	23.62	100.0%
150	Total 510 · COURSE 100'S	661.68	2,683.33	-2,021.65	-75.34%
151	520 · COURSE 200'S				
152	5200 · 200-Princip. of R/E Negotiation	0.00	157.16	-157.16	-100.0%
153	5205 · 205-Bargaining Negotiations	254.91	0.00	254.91	100.0%
154	5207 · 207-Practical Negotiations	0.00	474.95	-474.95	-100.0%
155	5215 · 215-R/W Acquisit. Pipeline Proj	0.00	0.00	0.00	0.0%
156	5218 · 218-R/W Acq. for Elec.Util.Proj	58.20	992.90	-934.70	-94.14%
157	Total 520 · COURSE 200'S	313.11	1,625.01	-1,311.90	-80.73%
158	540 · COURSE 400'S				
159	5400 · 400-Principles of R/E Appraisal	0.00	3,042.44	-3,042.44	-100.0%
160	5400C · 400C-Principles of R/E Apprais.	0.00	0.00	0.00	0.0%
161	5406B · 406B-7 Hour National USPAP	964.61	0.00	964.61	100.0%
162	5409 · 409-Integrating Appraisal Stds.	0.00	723.51	-723.51	-100.0%
163	5410 · 410-Review.Apprais. in Eminent	0.00	727.85	-727.85	-100.0%
164	5421 · 421-Valuation of Partial Acquis	52.09	1,869.60	-1,817.51	-97.21%
165	5421C · 421C-Valuation of Partial Acqui	0.00	0.00	0.00	0.0%
166	5431 · 431-Problems in Valuation P/A	0.00	389.64	-389.64	-100.0%
167	Total 540 · COURSE 400'S	1,016.70	6,753.04	-5,736.34	-84.95%
168	550 · COURSE 500'S				
169	5501 · 501-Residential Reloc. Assist.	38.07	856.24	-818.17	-95.55%
170	5502 · 502-Non-Residential Relocation	37.38	814.45	-777.07	-95.41%
171	5503 · 503-Mobile Home Relocation	0.00	367.00	-367.00	-100.0%
172	5505 · 505-Advanced Res.Reloc. Assist.	0.00	411.86	-411.86	-100.0%
173	Total 550 · COURSE 500'S	75.45	2,449.55	-2,374.10	-96.92%
174	560 · COURSE 600'S				
175	5600 · 600-Environmental Awareness	0.00	887.94	-887.94	-100.0%
176	5603 · 603-Understanding Environment	0.00	404.81	-404.81	-100.0%
177	5604 · 604-Envir Due Diligence and Li.	609.79	677.22	-67.43	-9.96%
178	Total 560 · COURSE 600'S	609.79	1,969.97	-1,360.18	-69.05%
179	570 · COURSE 700'S				
180	5700 · 700-Introduction to Prop. Mgmt.	0.00	283.20	-283.20	-100.0%
181	Total 570 · COURSE 700'S	0.00	283.20	-283.20	-100.0%
182	580 · COURSE 800'S				

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183	5800 · 800-Principles of R/E Law	82.14	0.00	82.14	100.0%
184	5801 · 801-Land Titles	31.16	600.01	-568.85	-94.81%
185	5802 · 802-Legal Aspects of Easements	0.00	684.70	-684.70	-100.0%
186	5802C · 802C-Legal aspects of Easements	0.00	0.00	0.00	0.0%
187	5803 · 803-Eminent Domain Law Basics..	0.00	0.00	0.00	0.0%
188	Total 580 · COURSE 800'S	113.30	1,284.71	-1,171.41	-91.18%
189	590 · COURSE 900'S				
190	5900 · 900-Principles of R/E Engineer.	213.21	1,290.88	-1,077.67	-83.48%
191	5900C · 900C-Principles of R/E Engineer	0.00	0.00	0.00	0.0%
192	5901 · 901-Engineering Plan Develop.	1,099.98	463.83	636.15	137.15%
193	5901C · 901C-Engineering Plan Develop.	0.00	0.00	0.00	0.0%
194	5902 · 902-Property Descriptions	494.33	0.00	494.33	100.0%
195	5902C · 902C-Property Descriptions	0.00	0.00	0.00	0.0%
196	Total 590 · COURSE 900'S	1,807.52	1,754.71	52.81	3.01%
197	599 · IRWA Sponsored Courses				
198	5996 · IRWA Sponsored Course Expense	12,567.50	210.14	12,357.36	5,880.54%
199	Total 599 · IRWA Sponsored Courses	12,567.50	210.14	12,357.36	5,880.54%
200	Total 501 · COURSE EXPENSES	17,165.05	19,013.66	-1,848.61	-9.72%
201	595 · EDUCATIONAL EXP. - OTHER				
202	5005 · Scholarship Expense	7,400.00	4,005.00	3,395.00	84.77%
203	5008 · Class Incentive	8,333.34	12,121.60	-3,788.26	-31.25%
204	5009 · Class Incentive - Other	0.00	2,380.00	-2,380.00	-100.0%
205	5012 · Course Expenses - Misc.	470.00	575.00	-105.00	-18.26%
206	5014 · Course Revision Expenses	5,062.50	0.00	5,062.50	100.0%
207	5016 · Course State Certification	2,175.00	2,690.50	-515.50	-19.16%
208	5020 · Credentialing Expense	1,717.37	337.71	1,379.66	408.53%
209	5036 · Instructors' Material	1,833.02	1,166.50	666.52	57.14%
210	5060O · Online Hosting	1,190.00	1,190.00	0.00	0.0%
211	5065O · Online Seminars - IRWA	600.00	600.00	0.00	0.0%
212	5066 · P/P/S Education	536.56	1,058.15	-521.59	-49.29%
213	Total 595 · EDUCATIONAL EXP. - OTHER	29,317.79	26,124.46	3,193.33	12.22%
214	Total 55 · EDUCATION EXPENSES	46,482.84	45,138.12	1,344.72	2.98%
215	597 · BUILDING OPERATION				
216	6003 · Bank Interest	0.00	258.68	-258.68	-100.0%
217	6004 · Building Association Fee	2,436.00	2,552.00	-116.00	-4.55%
218	6005 · Building Depreciation	6,170.40	6,170.40	0.00	0.0%
219	6028 · Building Maintenance	2,144.44	4,162.58	-2,018.14	-48.48%
220	6031 · Building Property Tax	4,296.04	4,428.10	-132.06	-2.98%
221	6036 · Building Utilities	1,486.63	2,064.00	-577.37	-27.97%
222	Total 597 · BUILDING OPERATION	16,533.51	19,635.76	-3,102.25	-15.8%
223	60 · PAYROLL & BENEFITS				
224	6020 · Payroll	214,492.31	229,616.08	-15,123.77	-6.59%
225	6030 · Pension Plan	8,579.69	9,209.10	-629.41	-6.84%
226	6040 · Taxes & Benefits - Insperity	75,854.52	71,857.28	3,997.24	5.56%
227	Total 60 · PAYROLL & BENEFITS	298,926.52	310,682.46	-11,755.94	-3.78%

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2		Jul - Aug 20	Jul - Aug 19	$ Change	% Change
228	73 · LEADERSHIP TRAVEL / INCIDENTALS				
229	76 · TRAVEL - SERVICE COMMITTEES				
230	6675 · Ethics Committee	14.15	0.00	14.15	100.0%
231	6685 · Nomination & Election Committee	0.00	0.00	0.00	0.0%
232	Total 76 · TRAVEL - SERVICE COMMITTEES	14.15	0.00	14.15	100.0%
233	78 · TRAVEL- IEC/IGC				
234	6805 · IEC Meeting	0.00	9,539.75	-9,539.75	-100.0%
235	6825 · IEC/IGC Annual Conference	0.00	0.00	0.00	0.0%
236	6830 · IEC Other Expenses	1,158.14	1,391.69	-233.55	-16.78%
237	Total 78 · TRAVEL- IEC/IGC	1,158.14	10,931.44	-9,773.30	-89.41%
238	79 · TRAVEL - STAFF				
239	6855 · IEC Meeting	0.00	1,159.51	-1,159.51	-100.0%
240	6865 · Regional Meetings	0.00	1,975.87	-1,975.87	-100.0%
241	Total 79 · TRAVEL - STAFF	0.00	3,135.38	-3,135.38	-100.0%
242	Total 73 · LEADERSHIP TRAVEL / INCIDENTALS	1,172.29	14,066.82	-12,894.53	-91.67%
243	80 · ADMINISTRATIVE EXPENSES				
244	7005 · Public Relations	0.00	0.00	0.00	0.0%
245	7010 · Assets Costing Less Than $250	105.13	233.76	-128.63	-55.03%
246	7100 · Bank Charges & Credit Card Fees	14,735.26	20,213.49	-5,478.23	-27.1%
247	7130 · Car Expenses	0.00	-353.58	353.58	100.0%
248	7160 · Constant Contact Email	850.00	810.00	40.00	4.94%
249	7200 · Depreciation & Amortization	23,605.92	25,991.23	-2,385.31	-9.18%
250	7220 · Dues & Subscriptions	495.83	174.00	321.83	184.96%
251	7250 · Dues-Appraisal Foundation	768.00	768.00	0.00	0.0%
252	7265 · CEO Search	0.00	16,000.00	-16,000.00	-100.0%
253	7310 · Insurance-D&O	1,937.76	1,541.58	396.18	25.7%
254	7320 · Insurance-D&O-Chapters	1,937.76	1,541.58	396.18	25.7%
255	7340 · Insurance-General Liability	991.00	731.00	260.00	35.57%
256	7375 · Leadership Development	0.00	687.73	-687.73	-100.0%
257	7390 · Mail Equipment Maintenance	38.92	0.00	38.92	100.0%
258	7440 · Magazine-Printing	7,873.40	9,440.69	-1,567.29	-16.6%
259	7450 · Magazine-Postage	4,575.25	6,156.86	-1,581.61	-25.69%
260	7460 · Magazine-Art Work/Photography	0.00	500.00	-500.00	-100.0%
261	7470 · Magazine-Other	1,610.50	1,395.50	215.00	15.41%
262	7480 · Maintenance-AMS	3,474.90	3,278.20	196.70	6.0%
263	7485 · Maintenance-Computer&Peripheral	3,795.39	7,497.88	-3,702.49	-49.38%
264	7505 · Marketing & Development				
265	7505F · M'ting & Dev. - F/Op Trade Show	0.00	257.68	-257.68	-100.0%
266	7505M · M'ting & Dev. - F/Op Membership	5,690.00	0.00	5,690.00	100.0%
267	Total 7505 · Marketing & Development	5,690.00	257.68	5,432.32	2,108.17%
268	7530 · Membership Certificate & Pin	617.41	432.17	185.24	42.86%
269	7540 · Membership-Higher Logic	4,352.36	7,429.76	-3,077.40	-41.42%
270	7550 · Membership Renewal Mailings	1,555.10	356.06	1,199.04	336.75%
271	7600 · Miscellaneous Expenses	218.99	490.07	-271.08	-55.32%
272	7650 · Postage & Shipping	3,339.84	2,793.27	546.57	19.57%

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2		Jul - Aug 20	Jul - Aug 19	$ Change	% Change
273	7660 · Printing	0.00	615.94	-615.94	-100.0%
274	7670 · Professional-Audit	6,000.00	6,000.00	0.00	0.0%
275	7680 · Professional-Cdn Account.	500.00	500.00	0.00	0.0%
276	7720 · Professional-Consulting	13,604.51	3,805.24	9,799.27	257.52%
277	7740 · QB Online for Chapters/Regions	5,028.42	6,561.16	-1,532.74	-23.36%
278	7741 · QBs Enterprise for HQ	452.80	0.00	452.80	100.0%
279	7800 · Rent-Offsite Storage	712.00	660.00	52.00	7.88%
280	7820 · Staff Recruitment	63.99	0.00	63.99	100.0%
281	7840 · Supplies-Kitchen	404.75	1,230.56	-825.81	-67.11%
282	7850 · Supplies-Office	796.60	1,928.76	-1,132.16	-58.7%
283	7870 · Taxes & Licenses	712.38	703.88	8.50	1.21%
284	7875 · Teleconferencing	3,333.32	3,333.32	0.00	0.0%
285	7890 · Telephone	4,347.24	4,754.78	-407.54	-8.57%
286	7930 · Training & Development - Staff	11.24	6,958.33	-6,947.09	-99.84%
287	7950 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
288	7990 · Website - Database				
289	7992 · Website - American Eagle	1,900.00	1,900.00	0.00	0.0%
290	7994 · Website - Database - KSP	3,333.34	0.00	3,333.34	100.0%
291	7996 · Website - Database - NetFORUM	5,160.90	4,868.78	292.12	6.0%
292	7990 · Website - Database - Other	0.00	2,250.00	-2,250.00	-100.0%
293	Total 7990 · Website - Database	10,394.24	9,018.78	1,375.46	15.25%
294	Total 80 · ADMINISTRATIVE EXPENSES	128,930.21	154,437.68	-25,507.47	-16.52%
295	Total Expense	492,088.32	544,322.57	-52,234.25	-9.6%
296	Net Ordinary Income	98,714.04	131,357.50	-32,643.46	-24.85%
297	Other Income/Expense				
298	Other Income				
299	4095 · Instructor Income-Pass Through	12,407.58	32,760.69	-20,353.11	-62.13%
300	95 · OTHER INCOME & EXPENSE				
301	8500 · Gain (Loss) on Conversion	2,471.93	-29.57	2,501.50	8,459.59%
302	8700 · Unrealized Invest. Gain (Loss)	56,358.08	-7,838.49	64,196.57	818.99%
303	Total 95 · OTHER INCOME & EXPENSE	58,830.01	-7,868.06	66,698.07	847.71%
304	Total Other Income	71,237.59	24,892.63	46,344.96	186.18%
305	Other Expense				
306	8400 · Instructor Exp.-Pass Through	12,407.58	32,760.69	-20,353.11	-62.13%
307	Total Other Expense	12,407.58	32,760.69	-20,353.11	-62.13%
308	Net Other Income	58,830.01	-7,868.06	66,698.07	847.71%
309	Net Income	**157,544.05**	**123,489.44**	**34,054.61**	**27.58%**

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	Jul 20	Aug 20	TOTAL
Ordinary Income/Expense			
Income			
40 · EDUCATION INCOME			
410 · COURSE INCOME - CLASSROOM			
4985 · SR/WA Revenue	0.00	434.00	434.00
100 · COURSE 100'S			
4100i · 100i-Principles of Land Acq	0.00	3,255.00	3,255.00
4105 · 105-URA Executive Summary	0.00	966.00	966.00
Total 100 · COURSE 100'S	0.00	4,221.00	4,221.00
200 · COURSE 200'S			
4200 · 200-Princip. of R/E Negotiation	0.00	1,736.00	1,736.00
4205 · 205-Bargaining Negotiations	0.00	1,736.00	1,736.00
4213 · 213-Conflict Management	0.00	2,070.00	2,070.00
Total 200 · COURSE 200'S	0.00	5,542.00	5,542.00
400 · COURSE 400'S			
4400 · 400-Principles of R/E Appraisal	0.00	2,170.00	2,170.00
4406B · 406B-7 Hour National USPAP	0.00	2,070.00	2,070.00
Total 400 · COURSE 400'S	0.00	4,240.00	4,240.00
600 · COURSE 600'S			
4600 · 600-Environmental Awareness	4,002.00	0.00	4,002.00
4604 · 604-Envir Due Diligence and Li.	1,932.00	2,208.00	4,140.00
Total 600 · COURSE 600'S	5,934.00	2,208.00	8,142.00
800 · COURSE 800'S			
4800 · 800-Principles of R/E Law	1,085.00	0.00	1,085.00
4801 · 801-Land Titles	434.00	0.00	434.00
Total 800 · COURSE 800'S	1,519.00	0.00	1,519.00
900 · COURSE 900'S			
4901 · 901-Engineering Plan Develop.	1,242.00	2,070.00	3,312.00
4902 · 902-Property Descriptions	1,242.00	828.00	2,070.00
Total 900 · COURSE 900'S	2,484.00	2,898.00	5,382.00
990 · IRWA Sponsored Courses			
4996 · IRWA Sponsored Course Income	19,700.00	7,805.00	27,505.00
Total 990 · IRWA Sponsored Courses	19,700.00	7,805.00	27,505.00
Total 410 · COURSE INCOME - CLASSROOM	29,637.00	27,348.00	56,985.00
415 · COURSE INCOME - ONLINE			
415O · Courses Discount - Online			
4953 · Course Discount - Online	-14,300.00	-33,370.00	-47,670.00
Total 415O · Courses Discount - Online	-14,300.00	-33,370.00	-47,670.00
100O · COURSE 100'S - ONLINE			
4100iV · 100iV-Principles of Land Acq	18,560.00	17,965.00	36,525.00
4103O · 103O-Ethics & ROW Prof.	6,690.00	15,565.00	22,255.00
4104O · 104O-Standards of Practice	2,715.00	7,485.00	10,200.00
4105O · 105O-URA Executive Summery	1,060.00	4,040.00	5,100.00
Total 100O · COURSE 100'S - ONLINE	29,025.00	45,055.00	74,080.00
200O · COURSE 200'S - ONLINE			
4200O · 200O-Princip. of R/E Negotiat.	6,130.00	13,080.00	19,210.00

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	Jul 20	Aug 20	TOTAL
4203O · 203O-Alternative Dispute Resol.	830.00	2,905.00	3,735.00
4205O · 205O-Bargaining Negotiations	1,660.00	3,425.00	5,085.00
4213O · 213O-Conflict Management	4,305.00	8,345.00	12,650.00
Total 200O · COURSE 200'S - ONLINE	12,925.00	27,755.00	40,680.00
300O · COURSE 300'S - ONLINE			
4303O · 303O-Management Consulting	830.00	415.00	1,245.00
4304O · 304O-When Public Agenc's Coll.	530.00	265.00	795.00
4305O · 305O-1-2-3's of RW of Proj Mgmt	530.00	5,165.00	5,695.00
Total 300O · COURSE 300'S - ONLINE	1,890.00	5,845.00	7,735.00
400O · COURSE 400'S - ONLINE			
4400O · 400O-Principles of R/E Apprais.	7,580.00	10,790.00	18,370.00
4402O · 402O-Intro to Income Cap Appro.	795.00	265.00	1,060.00
4403O · 403O-Easement Valuation	595.00	2,580.00	3,175.00
4411O · 411O - Appraisal Concepts	595.00	2,120.00	2,715.00
Total 400O · COURSE 400'S - ONLINE	9,565.00	15,755.00	25,320.00
500O · COURSE 500'S - ONLINE			
4503O · 503O-Mobile Home Relocation	595.00	1,655.00	2,250.00
4507O · 502O-Special Non-Residential Py	265.00	1,060.00	1,325.00
4520O · 520O.Special Topics in Replac.	265.00	530.00	795.00
4521O · 521O-Non-Residential Fixed Pts.	530.00	530.00	1,060.00
4530O · 530O - Business Move Process	935.00	520.00	1,455.00
Total 500O · COURSE 500'S - ONLINE	2,590.00	4,295.00	6,885.00
600O · COURSE 600'S - ONLINE			
4600O · 600O-Environmental Awareness	2,185.00	3,710.00	5,895.00
4606O · 606O-Environmental Process	1,060.00	0.00	1,060.00
4606CO · 606CO-Environmental Process Cdn	265.00	0.00	265.00
Total 600O · COURSE 600'S - ONLINE	3,510.00	3,710.00	7,220.00
700O · COURSE 700'S - ONLINE			
4700O · 700O-Introduction to Prop. Mgt.	4,050.00	7,060.00	11,110.00
Total 700O · COURSE 700'S - ONLINE	4,050.00	7,060.00	11,110.00
800O · COURSE 800'S - ONLINE			
4800O · 800O-Principles of R/E Law	6,435.00	10,795.00	17,230.00
4801O · 801O-Land Titles	1,870.00	5,815.00	7,685.00
4802O · 802O-Legal Aspects of Easements	2,915.00	3,575.00	6,490.00
Total 800O · COURSE 800'S - ONLINE	11,220.00	20,185.00	31,405.00
900O · COURSE 900'S - ONLINE			
4900O · 900O-Principles of R/E Engineer	3,320.00	10,380.00	13,700.00
4903O · 903O-Underground Infr. Panorama	0.00	0.00	0.00
Total 900O · COURSE 900'S - ONLINE	3,320.00	10,380.00	13,700.00
Total 415 · COURSE INCOME - ONLINE	63,795.00	106,670.00	170,465.00
920 · EDUCATIONAL INCOME - OTHER			
4950 · Credentialing Income	7,835.00	5,370.00	13,205.00
4955 · Course Revenue - Misc.	25.00	0.00	25.00
4990 · Textbooks - Optional Sales	50.00	1,067.72	1,117.72
4991 · Textbooks - PROW Book	75.00	60.00	135.00
4997 · Vendor Discount	78.73	0.00	78.73

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	Jul 20	Aug 20	TOTAL
Total 920 · EDUCATIONAL INCOME - OTHER	8,063.73	6,497.72	14,561.45
Total 40 · EDUCATION INCOME	101,495.73	140,515.72	242,011.45
41 · ADVERTISING INCOME			
4010 · Magazine	17,176.58	15,515.87	32,692.45
4015 · Website	1,143.74	1,215.32	2,359.06
Total 41 · ADVERTISING INCOME	18,320.32	16,731.19	35,051.51
43 · INVESTMENT INCOME			
4020 · Interest & Dividend Income	2,240.54	34.33	2,274.87
Total 43 · INVESTMENT INCOME	2,240.54	34.33	2,274.87
44 · MEMBERSHIP INCOME			
4033 · Member Dues - Agency	9,463.95	9,447.22	18,911.17
4035 · Member Dues - Application Fee	1,075.00	1,100.00	2,175.00
4039 · Member Dues - New	15,761.65	16,796.65	32,558.30
4041 · Member Dues - Renewal	128,084.36	128,502.36	256,586.72
Total 44 · MEMBERSHIP INCOME	154,384.96	155,846.23	310,231.19
46 · OTHER INCOME			
4031 · Dues - Affiliates	616.67	616.67	1,233.34
Total 46 · OTHER INCOME	616.67	616.67	1,233.34
Total Income	277,058.22	313,744.14	590,802.36
Gross Profit	277,058.22	313,744.14	590,802.36
Expense			
50 · COST OF GOODS SOLD			
5001 · Merchandise	0.00	0.00	0.00
5002 · Merchandise - PROW Book	22.70	20.25	42.95
Total 50 · COST OF GOODS SOLD	22.70	20.25	42.95
55 · EDUCATION EXPENSES			
501 · COURSE EXPENSES			
510 · COURSE 100'S			
5100i · 100i-Principl. of Land Acq-In'l	0.00	638.06	638.06
5103 · 103-Ethics & ROW Profession	0.00	23.62	23.62
Total 510 · COURSE 100'S	0.00	661.68	661.68
520 · COURSE 200'S			
5200 · 200-Princip. of R/E Negotiation	0.00	0.00	0.00
5205 · 205-Bargaining Negotiations	0.00	254.91	254.91
5218 · 218-R/W Acq. for Elec.Util.Proj	58.20	0.00	58.20
Total 520 · COURSE 200'S	58.20	254.91	313.11
540 · COURSE 400'S			
5400 · 400-Principles of R/E Appraisal	0.00	0.00	0.00
5400C · 400C-Principles of R/E Apprais.	0.00	0.00	0.00
5406B · 406B-7 Hour National USPAP	0.00	964.61	964.61
5409 · 409-Integrating Appraisal Stds.	0.00	0.00	0.00
5410 · 410-Review.Apprais. in Eminent	0.00	0.00	0.00
5421 · 421-Valuation of Partial Acquis	0.00	52.09	52.09
Total 540 · COURSE 400'S	0.00	1,016.70	1,016.70
550 · COURSE 500'S			
5501 · 501-Residential Reloc. Assist.	0.00	38.07	38.07

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	Jul 20	Aug 20	TOTAL
5502 · 502-Non-Residential Relocation	0.00	37.38	37.38
Total 550 · COURSE 500'S	0.00	75.45	75.45
560 · COURSE 600'S			
5600 · 600-Environmental Awareness	0.00	0.00	0.00
5603 · 603-Understanding Environment	0.00	0.00	0.00
5604 · 604-Envir Due Diligence and Li.	609.79	0.00	609.79
Total 560 · COURSE 600'S	609.79	0.00	609.79
580 · COURSE 800'S			
5800 · 800-Principles of R/E Law	82.14	0.00	82.14
5801 · 801-Land Titles	31.16	0.00	31.16
5802 · 802-Legal Aspects of Easements	0.00	0.00	0.00
5802C · 802C-Legal aspects of Easements	0.00	0.00	0.00
5803 · 803-Eminent Domain Law Basics..	0.00	0.00	0.00
Total 580 · COURSE 800'S	113.30	0.00	113.30
590 · COURSE 900'S			
5900 · 900-Principles of R/E Engineer.	0.00	213.21	213.21
5900C · 900C-Principles of R/E Engineer	0.00	0.00	0.00
5901 · 901-Engineering Plan Develop.	55.21	1,044.77	1,099.98
5901C · 901C-Engineering Plan Develop.	0.00	0.00	0.00
5902 · 902-Property Descriptions	20.77	473.56	494.33
5902C · 902C-Property Descriptions	0.00	0.00	0.00
Total 590 · COURSE 900'S	75.98	1,731.54	1,807.52
599 · IRWA Sponsored Courses			
5996 · IRWA Sponsored Course Expense	6,167.50	6,400.00	12,567.50
Total 599 · IRWA Sponsored Courses	6,167.50	6,400.00	12,567.50
Total 501 · COURSE EXPENSES	7,024.77	10,140.28	17,165.05
595 · EDUCATIONAL EXP. - OTHER			
5005 · Scholarship Expense	0.00	7,400.00	7,400.00
5008 · Class Incentive	4,166.67	4,166.67	8,333.34
5012 · Course Expenses - Misc.	0.00	470.00	470.00
5014 · Course Revision Expenses	2,512.50	2,550.00	5,062.50
5016 · Course State Certification	2,265.00	-90.00	2,175.00
5020 · Credentialing Expense	1,378.83	338.54	1,717.37
5036 · Instructors' Material	1,239.82	593.20	1,833.02
5060O · Online Hosting	595.00	595.00	1,190.00
5065O · Online Seminars - IRWA	300.00	300.00	600.00
5066 · P/P/S Education	301.68	234.88	536.56
Total 595 · EDUCATIONAL EXP. - OTHER	12,759.50	16,558.29	29,317.79
Total 55 · EDUCATION EXPENSES	19,784.27	26,698.57	46,482.84
597 · BUILDING OPERATION			
6004 · Building Association Fee	1,218.00	1,218.00	2,436.00
6005 · Building Depreciation	3,085.20	3,085.20	6,170.40
6028 · Building Maintenance	1,360.44	784.00	2,144.44
6031 · Building Property Tax	2,148.02	2,148.02	4,296.04
6036 · Building Utilities	710.85	775.78	1,486.63
Total 597 · BUILDING OPERATION	8,522.51	8,011.00	16,533.51

International Right of Way Association
Profit & Loss
July through August 2020

	Jul 20	Aug 20	TOTAL
60 · PAYROLL & BENEFITS			
6020 · Payroll	109,436.70	105,055.61	214,492.31
6030 · Pension Plan	4,377.47	4,202.22	8,579.69
6040 · Taxes & Benefits - Insperity	38,592.55	37,261.97	75,854.52
Total 60 · PAYROLL & BENEFITS	152,406.72	146,519.80	298,926.52
73 · LEADERSHIP TRAVEL / INCIDENTALS			
76 · TRAVEL - SERVICE COMMITTEES			
6675 · Ethics Committee	14.15	0.00	14.15
Total 76 · TRAVEL - SERVICE COMMITTEES	14.15	0.00	14.15
78 · TRAVEL- IEC/IGC			
6830 · IEC Other Expenses	683.46	474.68	1,158.14
Total 78 · TRAVEL- IEC/IGC	683.46	474.68	1,158.14
Total 73 · LEADERSHIP TRAVEL / INCIDENTALS	697.61	474.68	1,172.29
80 · ADMINISTRATIVE EXPENSES			
7005 · Public Relations	0.00	0.00	0.00
7010 · Assets Costing Less Than $250	69.99	35.14	105.13
7100 · Bank Charges & Credit Card Fees	6,117.86	8,617.40	14,735.26
7160 · Constant Contact Email	425.00	425.00	850.00
7200 · Depreciation & Amortization	12,140.96	11,464.96	23,605.92
7220 · Dues & Subscriptions	495.83	0.00	495.83
7250 · Dues-Appraisal Foundation	384.00	384.00	768.00
7310 · Insurance-D&O	968.88	968.88	1,937.76
7320 · Insurance-D&O-Chapters	968.88	968.88	1,937.76
7340 · Insurance-General Liability	495.50	495.50	991.00
7390 · Mail Equipment Maintenance	0.00	38.92	38.92
7440 · Magazine-Printing	3,936.70	3,936.70	7,873.40
7450 · Magazine-Postage	2,287.63	2,287.62	4,575.25
7470 · Magazine-Other	805.25	805.25	1,610.50
7480 · Maintenance-AMS	1,737.45	1,737.45	3,474.90
7485 · Maintenance-Computer&Peripheral	3,341.11	454.28	3,795.39
7505 · Marketing & Development			
7505F · M'ting & Dev. - F/Op Trade Show	0.00	0.00	0.00
7505M · M'ting & Dev. - F/Op Membership	5,500.00	190.00	5,690.00
Total 7505 · Marketing & Development	5,500.00	190.00	5,690.00
7530 · Membership Certificate & Pin	463.32	154.09	617.41
7540 · Membership-Higher Logic	2,176.18	2,176.18	4,352.36
7550 · Membership Renewal Mailings	777.55	777.55	1,555.10
7600 · Miscellaneous Expenses	0.00	218.99	218.99
7650 · Postage & Shipping	1,942.16	1,397.68	3,339.84
7670 · Professional-Audit	3,000.00	3,000.00	6,000.00
7680 · Professional-Cdn Account.	250.00	250.00	500.00
7720 · Professional-Consulting	6,529.51	7,075.00	13,604.51
7740 · QB Online for Chapters/Regions	2,466.72	2,561.70	5,028.42
7741 · QBs Enterprise for HQ	226.40	226.40	452.80
7800 · Rent-Offsite Storage	356.00	356.00	712.00
7820 · Staff Recruitment	0.00	63.99	63.99

International Right of Way Association
Profit & Loss
July through August 2020

	Jul 20	Aug 20	TOTAL
7840 · Supplies-Kitchen	370.43	34.32	404.75
7850 · Supplies-Office	688.49	108.11	796.60
7870 · Taxes & Licenses	366.19	346.19	712.38
7875 · Teleconferencing	1,666.66	1,666.66	3,333.32
7890 · Telephone	2,178.76	2,168.48	4,347.24
7930 · Training & Development - Staff	5.56	5.68	11.24
7950 · Uncategorized Expenses	0.00	0.00	0.00
7990 · Website - Database			
7992 · Website - American Eagle	950.00	950.00	1,900.00
7994 · Website - Database - KSP	0.00	3,333.34	3,333.34
7996 · Website - Database - NetFORUM	2,580.45	2,580.45	5,160.90
Total 7990 · Website - Database	3,530.45	6,863.79	10,394.24
Total 80 · ADMINISTRATIVE EXPENSES	66,669.42	62,260.79	128,930.21
Total Expense	248,103.23	243,985.09	492,088.32
Net Ordinary Income	28,954.99	69,759.05	98,714.04
Other Income/Expense			
Other Income			
4095 · Instructor Income-Pass Through	4,000.00	8,407.58	12,407.58
95 · OTHER INCOME & EXPENSE			
8500 · Gain (Loss) on Conversion	2,471.94	-0.01	2,471.93
8700 · Unrealized Invest. Gain (Loss)	31,385.40	24,972.68	56,358.08
Total 95 · OTHER INCOME & EXPENSE	33,857.34	24,972.67	58,830.01
Total Other Income	37,857.34	33,380.25	71,237.59
Other Expense			
8400 · Instructor Exp.-Pass Through	4,000.00	8,407.58	12,407.58
Total Other Expense	4,000.00	8,407.58	12,407.58
Net Other Income	33,857.34	24,972.67	58,830.01
Net Income	**62,812.33**	**94,731.72**	**157,544.05**

International Right of Way Association

Profit & Loss Budget vs. Actual

July through August 2020

Variance Analysis

		Jul - Aug 20	Budget	$ Over Budget	% of Budget	
3	Ordinary Income/Expense					
4	Income					
5	40 · EDUCATION INCOME					
109	410 · COURSE INCOME - CLASSROO	56,985.00	133,100.00	-76,115.00	42.81%	We **budgeted** for 43 courses with 602 attendees, but had 27 courses with **267** attendees.
163	415 · COURSE INCOME - ONLINE	170,465.00	248,856.00	-78,391.00	68.5%	We **budgeted 796** attendees, but had **611**
171	920 · EDUCATIONAL INCOME - OTHI	14,561.45	15,116.66	-555.21	96.33%	
172	Total 40 · EDUCATION INCOME	242,011.45	397,072.66	-155,061.21	60.95%	
176	41 · ADVERTISING INCOME	35,051.51	33,500.00	1,551.51	104.63%	
179	43 · INVESTMENT INCOME	2,274.87	5,166.66	-2,891.79	44.03%	
185	44 · MEMBERSHIP INCOME	310,231.19	293,436.44	16,794.75	105.72%	
188	45 · MERCHANDISE - SALES	0.00	1,173.00	-1,173.00	0.0%	
193	46 · OTHER INCOME	1,233.34	1,310.00	-76.66	94.15%	
204	47 · SEMINARS & CONFERENCES	0.00	0.00	0.00	0.0%	
205	Total Income	590,802.36	731,658.76	-140,856.40	80.75%	
206	Gross Profit	590,802.36	731,658.76	-140,856.40	80.75%	
207	Expense					
211	50 · COST OF GOODS SOLD	42.95	1,041.42	-998.47	4.12%	
341	55 · EDUCATION EXPENSES	46,482.84	54,233.64	-7,750.80	85.71%	We budgeted for 43 courses with 602 attendees, but had 27 courses with 267 attendees.
249	597 · BUILDING OPERATION	16,533.51	18,081.14	-1,547.63	91.44%	
354	60 · PAYROLL & BENEFITS	298,926.52	364,256.32	-65,329.80	82.07%	Delay in hiring 2 employees and staff pay increase was not implemented.
398	67 · SEMINARS & CONFERENCES EX	0.00	0.00	0.00	0.0%	
459	73 · LEADERSHIP TRAVEL / INCIDENT	1,172.29	33,833.40	-32,661.11	3.47%	No F2F Region forums due to COVID-19
518	80 · ADMINISTRATIVE EXPENSES	128,930.21	145,190.76	-16,260.55	88.8%	Mainly due to lower staff training
521	88 · INCOME TAXES	0.00	1,375.00	-1,375.00	0.0%	
522	Total Expense	492,088.32	618,011.68	-125,923.36	79.62%	
523	Net Ordinary Income	98,714.04	113,647.08	-14,933.04	86.86%	
524	Other Income/Expense					
539	Other Income	71,237.59	0.00	71,237.59	100.0%	Includes $12.4k Instructor Pass Through. This account is to verify amounts paid to instructors for chapter courses vs. CSMAs and $5.4 of unrealized investment gain.
547	Other Expense	12,407.58	0.00	12,407.58	100.0%	Includes $12.4k Instructor Pass Through. This account is to verify amounts paid to instructors for chapter courses vs. CSMAs
548	Net Other Income	58,830.01	0.00	58,830.01	100.0%	
549	**Net Income**	**157,544.05**	**113,647.08**	**43,896.97**	**138.63%**	