International Right of Way Association
Profit & Loss Prev Year Comparison
July 2026

	Jul 26	Jul 25	$ Change	% Change
Ordinary Income/Expense				
Income				
40 · EDUCATION INCOME				
410 · COURSE INCOME - CLASSROOM				
100 · COURSE 100'S				
4100i · 100i-Principles of Land Acq	3,736.00	4,604.00	-868.00	-18.85%
4102 · 102-Elevating Your Ethical Awar	1,424.00	828.00	596.00	71.98%
4105 · 105-URA Executive Summary	0.00	2,340.00	-2,340.00	-100.0%
Total 100 · COURSE 100'S	5,160.00	7,772.00	-2,612.00	-33.61%
200 · COURSE 200'S				
4200 · 200-Princip. of R/E Negotiation	3,082.00	2,302.00	780.00	33.88%
4207 · 207-Practical Negotiations	1,346.00	0.00	1,346.00	100.0%
4219 · 219-Introductory Instructor	1,736.00	1,736.00	0.00	0.0%
4235C · C235C - Cdn Oil & Gas Industry	2,604.02	0.00	2,604.02	100.0%
4239 · 239 Prin. of Wind Eng. Ld Aq	1,380.00	0.00	1,380.00	100.0%
Total 200 · COURSE 200'S	10,148.02	4,038.00	6,110.02	151.31%
400 · COURSE 400'S				
4400 · 400-Principles of R/E Appraisal	3,126.00	0.00	3,126.00	100.0%
4421 · 421-Valuation of Partial Acquis	7,392.00	7,328.00	64.00	0.87%
Total 400 · COURSE 400'S	10,518.00	7,328.00	3,190.00	43.53%
4985 · SR/WA Revenue	0.00	1,736.00	-1,736.00	-100.0%
500 · COURSE 500'S				
4501 · 501-Residential Reloc. Assist.	3,038.00	3,560.00	-522.00	-14.66%
4502 · 502-Non-Residential Relocation	1,129.00	1,563.00	-434.00	-27.77%
4503 · 503-Mobile Home Relocation	734.00	0.00	734.00	100.0%
4505 · 505-Advanced Res. Reloc.Assist.	596.00	0.00	596.00	100.0%
Total 500 · COURSE 500'S	5,497.00	5,123.00	374.00	7.3%
600 · COURSE 600'S				
4600i · 600i-Environmental Awareness	0.00	552.00	-552.00	-100.0%
4643i · 643i-Air Basics	0.00	910.00	-910.00	-100.0%
4646i · 646i-Soil Basics	0.00	1,190.00	-1,190.00	-100.0%
Total 600 · COURSE 600'S	0.00	2,652.00	-2,652.00	-100.0%
700 · COURSE 700'S				
4700 · 700-Introduction to Prop. Mgmt.	0.00	4,692.00	-4,692.00	-100.0%
Total 700 · COURSE 700'S	0.00	4,692.00	-4,692.00	-100.0%
800 · COURSE 800'S				
4800 · 800-Principles of R/E Law	4,387.00	2,431.00	1,956.00	80.46%
4801 · 801-Land Titles	3,000.00	3,912.00	-912.00	-23.31%
4802 · 802-Legal Aspects of Easements	0.00	2,296.00	-2,296.00	-100.0%
4803 · 803-Eminent Domain Law Basics..	3,343.00	3,173.00	170.00	5.36%
Total 800 · COURSE 800'S	10,730.00	11,812.00	-1,082.00	-9.16%
900 · COURSE 900'S				
4900 · 900-Principles of R/E Engineer.	0.00	3,906.00	-3,906.00	-100.0%
4901 · 901-Engineering Plan Develop.	0.00	2,572.00	-2,572.00	-100.0%
4902 · 902-Property Descriptions	2,754.00	0.00	2,754.00	100.0%
4902C · 902C-Property Descriptions	0.00	1,605.98	-1,605.98	-100.0%
Total 900 · COURSE 900'S	2,754.00	8,083.98	-5,329.98	-65.93%
990 · IRWA Sponsored Courses				
4996 · IRWA Sponsored Course Income	5,005.00	14,075.00	-9,070.00	-64.44%
Total 990 · IRWA Sponsored Courses	5,005.00	14,075.00	-9,070.00	-64.44%
Total 410 · COURSE INCOME - CLASSROOM	49,812.02	67,311.98	-17,499.96	-26.0%
415 · COURSE INCOME - ONLINE				
100O · COURSE 100'S - ONLINE				
4100iV · 100iV-Principles of Land Acq	16,270.00	16,400.00	-130.00	-0.79%
4102O · Elevating Your Ethical Awarenes	11,660.00	9,540.00	2,120.00	22.22%
4105O · 105O-URA Executive Summery	5,950.00	3,445.00	2,505.00	72.71%
Total 100O · COURSE 100'S - ONLINE	33,880.00	29,385.00	4,495.00	15.3%
200O · COURSE 200'S - ONLINE				
4200O · 200O-Princip. of R/E Negotiat.	6,450.00	7,630.00	-1,180.00	-15.47%

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4203O · 203O-Alternative Dispute Resol.	3,895.00	2,490.00	1,405.00	56.43%
4205O · 205O-Bargaining Negotiations	4,150.00	2,490.00	1,660.00	66.67%
4213O · 213O-Conflict Management	1,325.00	2,120.00	-795.00	-37.5%
Total 200O · COURSE 200'S - ONLINE	15,820.00	14,730.00	1,090.00	7.4%
300O · COURSE 300'S - ONLINE				
4303O · 303O-Management Consulting	4,150.00	1,245.00	2,905.00	233.33%
4304O · 304O-When Public Agenc's Coll.	1,325.00	1,060.00	265.00	25.0%
4305O · 305O-1-2-3's of RW of Proj Mgmt	0.00	1,060.00	-1,060.00	-100.0%
Total 300O · COURSE 300'S - ONLINE	5,475.00	3,365.00	2,110.00	62.7%
400O · COURSE 400'S - ONLINE				
4400O · 400O-Principles of R/E Apprais.	8,045.00	4,470.00	3,575.00	79.98%
4402O · 402O-Intro to Income Cap Appro.	795.00	1,445.00	-650.00	-44.98%
4403O · 403O-Easement Valuation	2,650.00	1,975.00	675.00	34.18%
4411O · 411O - Appraisal Concepts	0.00	530.00	-530.00	-100.0%
Total 400O · COURSE 400'S - ONLINE	11,490.00	8,420.00	3,070.00	36.46%
415O · Courses Discount - Online				
4953 · Course Discount - Online	-21,700.00	-18,900.00	-2,800.00	-14.82%
Total 415O · Courses Discount - Online	-21,700.00	-18,900.00	-2,800.00	-14.82%
500O · COURSE 500'S - ONLINE				
4503O · 503O-Mobile Home Relocation	265.00	530.00	-265.00	-50.0%
4507O · 507O-Special Non-Residential Py	0.00	1,060.00	-1,060.00	-100.0%
4520O · 520O.Special Topics in Replac.	0.00	0.00	0.00	0.0%
4521O · 521O-Non-Residential Fixed Pts.	0.00	0.00	0.00	0.0%
4530O · 530O - Business Move Process	0.00	990.00	-990.00	-100.0%
Total 500O · COURSE 500'S - ONLINE	265.00	2,580.00	-2,315.00	-89.73%
600O · COURSE 600'S - ONLINE				
4600O · 600O-Environmental Awareness	6,625.00	5,565.00	1,060.00	19.05%
4606CO · 606CO-Environmental Process Cdn	0.00	0.00	0.00	0.0%
4606O · 606O-Environmental Process	1,060.00	1,180.00	-120.00	-10.17%
Total 600O · COURSE 600'S - ONLINE	7,685.00	6,745.00	940.00	13.94%
700O · COURSE 700'S - ONLINE				
4700O · 700O-Introduction to Prop. Mgt.	6,545.00	5,810.00	735.00	12.65%
Total 700O · COURSE 700'S - ONLINE	6,545.00	5,810.00	735.00	12.65%
800O · COURSE 800'S - ONLINE				
4800O · 800O-Principles of R/E Law	8,715.00	8,875.00	-160.00	-1.8%
4801O · 801O-Land Titles	7,695.00	3,735.00	3,960.00	106.02%
4802O · 802O-Legal Aspects of Easements	2,650.00	5,035.00	-2,385.00	-47.37%
Total 800O · COURSE 800'S - ONLINE	19,060.00	17,645.00	1,415.00	8.02%
900O · COURSE 900'S - ONLINE				
4900O · 900O-Principles of R/E Engineer	8,875.00	9,960.00	-1,085.00	-10.89%
4903O · 903O-Underground Infr. Panorama	0.00	0.00	0.00	0.0%
Total 900O · COURSE 900'S - ONLINE	8,875.00	9,960.00	-1,085.00	-10.89%
Total 415 · COURSE INCOME - ONLINE	87,395.00	79,740.00	7,655.00	9.6%
920 · EDUCATIONAL INCOME - OTHER				
4945 · Contribution Revenue	21,900.00	0.00	21,900.00	100.0%
4950 · Credentialing Income	5,504.55	5,990.00	-485.45	-8.1%
4955 · Course Revenue - Misc.	300.00	25.00	275.00	1,100.0%
4965 · PEAK	0.00	0.00	0.00	0.0%
4990 · Textbooks - Optional Sales	50.00	0.00	50.00	100.0%
4991 · Textbooks - PROW Book	290.00	270.00	20.00	7.41%
4997 · Vendor Discount	84.16	120.00	-35.84	-29.87%
Total 920 · EDUCATIONAL INCOME - OTHER	28,128.71	6,405.00	21,723.71	339.17%
Total 40 · EDUCATION INCOME	165,335.73	153,456.98	11,878.75	7.74%
41 · ADVERTISING INCOME				
4010 · Magazine	6,337.75	8,090.88	-1,753.13	-21.67%
4015 · Website - Job Posting	990.11	777.30	212.81	27.38%
Total 41 · ADVERTISING INCOME	7,327.86	8,868.18	-1,540.32	-17.37%
43 · INVESTMENT INCOME				
4020 · Interest & Dividend Income	10,981.04	11,279.75	-298.71	-2.65%

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Total 43 · INVESTMENT INCOME	10,981.04	11,279.75	-298.71	-2.65%
44 · MEMBERSHIP INCOME				
4033 · Member Dues - Agency	10,757.07	15,299.75	-4,542.68	-29.69%
4034 · Member Dues - Corporate	31,421.77	26,719.04	4,702.73	17.6%
4035 · Member Dues - Application Fee	2,025.00	2,137.50	-112.50	-5.26%
4039 · Member Dues - New	18,489.11	18,559.10	-69.99	-0.38%
4041 · Member Dues - Regular Renewal	92,619.16	96,023.33	-3,404.17	-3.55%
Total 44 · MEMBERSHIP INCOME	155,312.11	158,738.72	-3,426.61	-2.16%
45 · MERCHANDISE - SALES				
4490 · Sales of Merchandise	101.00	141.00	-40.00	-28.37%
Total 45 · MERCHANDISE - SALES	101.00	141.00	-40.00	-28.37%
46 · OTHER INCOME				
4031 · Dues - Affiliates	200.00	200.00	0.00	0.0%
4050 · Miscellaneous Income	50.00	519.08	-469.08	-90.37%
Total 46 · OTHER INCOME	250.00	719.08	-469.08	-65.23%
47 · SEMINARS & CONFERENCES				
950 · INTERNATIONAL CONFERENCE				
4675 · Registration Income	-595.00	-675.00	80.00	11.85%
4677 · Sponsorship Income	0.00	500.00	-500.00	-100.0%
Total 950 · INTERNATIONAL CONFERENCE	-595.00	-175.00	-420.00	-240.0%
Total 47 · SEMINARS & CONFERENCES	-595.00	-175.00	-420.00	-240.0%
Total Income	338,712.74	333,028.71	5,684.03	1.71%
Gross Profit	338,712.74	333,028.71	5,684.03	1.71%
Expense				
50 · COST OF GOODS SOLD				
5001 · Merchandise	63.38	98.69	-35.31	-35.78%
5002 · Merchandise - PROW Book	66.60	62.20	4.40	7.07%
Total 50 · COST OF GOODS SOLD	129.98	160.89	-30.91	-19.21%
55 · EDUCATION EXPENSES				
501 · COURSE EXPENSES				
5070 · SR/WA Expenses	0.00	0.00	0.00	0.0%
510 · COURSE 100'S				
5100i · 100i-Principl. of Land Acq-In'l	2,361.63	2,836.65	-475.02	-16.75%
5105 · 105-URA Executive Summery	0.00	143.31	-143.31	-100.0%
Total 510 · COURSE 100'S	2,361.63	2,979.96	-618.33	-20.75%
520 · COURSE 200'S				
5215 · 215-R/W Acquisit. Pipeline Proj	0.00	0.00	0.00	0.0%
5219 · 219-Introductory Instructor	0.00	428.13	-428.13	-100.0%
Total 520 · COURSE 200'S	0.00	428.13	-428.13	-100.0%
540 · COURSE 400'S				
5421 · 421-Valuation of Partial Acquis	402.28	416.56	-14.28	-3.43%
Total 540 · COURSE 400'S	402.28	416.56	-14.28	-3.43%
560 · COURSE 600'S				
5604 · 604-Envir Due Diligence and Li.	0.00	0.00	0.00	0.0%
5643i · 643i-Air Basics	0.00	325.00	-325.00	-100.0%
5646i · 646i-Soil Basics	0.00	325.00	-325.00	-100.0%
Total 560 · COURSE 600'S	0.00	650.00	-650.00	-100.0%
570 · COURSE 700'S				
5700 · 700-Introduction to Prop. Mgmt.	0.00	604.15	-604.15	-100.0%
Total 570 · COURSE 700'S	0.00	604.15	-604.15	-100.0%
590 · COURSE 900'S				
5900 · 900-Principles of R/E Engineer.	0.00	880.60	-880.60	-100.0%
5900C · 900C-Principles of R/E Engineer	0.00	0.00	0.00	0.0%
5901 · 901-Engineering Plan Develop.	0.00	0.00	0.00	0.0%
5902 · 902-Property Descriptions	0.00	0.00	0.00	0.0%
Total 590 · COURSE 900'S	0.00	880.60	-880.60	-100.0%
599 · IRWA Sponsored Courses				
5996 · IRWA Sponsored Course Expense	3,211.02	9,094.44	-5,883.42	-64.69%

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Total 599 · IRWA Sponsored Courses	3,211.02	9,094.44	-5,883.42	-64.69%
Total 501 · COURSE EXPENSES	5,974.93	15,053.84	-9,078.91	-60.31%
595 · EDUCATIONAL EXP. - OTHER				
5005 · Scholarship Expense				
5005D · Scholarship - Global Edu. Initi	3,965.00	21,140.00	-17,175.00	-81.24%
5005E · Scholarship - SRWA	0.00	0.00	0.00	0.0%
5005F · Scholarship - CRWEF	680.00	0.00	680.00	100.0%
5005G · Scholarship - 50 for Fifty	17,255.00	0.00	17,255.00	100.0%
5005 · Scholarship Expense - Other	0.00	0.00	0.00	0.0%
Total 5005 · Scholarship Expense	21,900.00	21,140.00	760.00	3.6%
5008 · Chapter Incentive	2,916.63	2,916.63	0.00	0.0%
5009 · Other Incentives	415.00	4,205.00	-3,790.00	-90.13%
5016 · Course State Certification	682.00	1,957.53	-1,275.53	-65.16%
5020 · Credentialing Expense	442.08	298.43	143.65	48.14%
5036 · Instructors' Material	1,736.09	989.83	746.26	75.39%
5060O · Online Hosting	1,025.00	1,025.00	0.00	0.0%
5066 · P/P/S Education	366.00	342.00	24.00	7.02%
Total 595 · EDUCATIONAL EXP. - OTHER	29,482.80	32,874.42	-3,391.62	-10.32%
Total 55 · EDUCATION EXPENSES	35,457.73	47,928.26	-12,470.53	-26.02%
597 · BUILDING OPERATION				
6004 · Building Association Fee	2,184.00	2,066.00	118.00	5.71%
6005 · Building Depreciation	3,158.02	3,158.02	0.00	0.0%
6028 · Building Maintenance	2,969.47	2,380.75	588.72	24.73%
6031 · Building Property Tax	2,472.32	2,474.86	-2.54	-0.1%
6036 · Building Utilities	968.77	858.77	110.00	12.81%
Total 597 · BUILDING OPERATION	11,752.58	10,938.40	814.18	7.44%
60 · PAYROLL & BENEFITS				
6020 · Payroll	138,006.24	121,133.47	16,872.77	13.93%
6030 · Pension Plan	5,520.28	4,957.68	562.60	11.35%
6040 · Taxes & Benefits	38,875.65	32,481.87	6,393.78	19.68%
Total 60 · PAYROLL & BENEFITS	182,402.17	158,573.02	23,829.15	15.03%
67 · SEMINARS & CONFERENCES EXPENSES				
65 · INTERNATIONAL CONFERENCE				
6115 · Committee Breaks	126.41	0.00	126.41	100.0%
6128 · Final Program & At A Glance	288.40	0.00	288.40	100.0%
6149 · Miscellaneous	2,050.57	0.00	2,050.57	100.0%
6172 · Shipping	6,674.34	0.00	6,674.34	100.0%
6174 · Speakers Gifts	785.00	0.00	785.00	100.0%
6180 · Staff Travel and Hotel	775.72	0.00	775.72	100.0%
6181 · Reception	6,529.01	0.00	6,529.01	100.0%
Total 65 · INTERNATIONAL CONFERENCE	17,229.45	0.00	17,229.45	100.0%
Total 67 · SEMINARS & CONFERENCES EXPENSES	17,229.45	0.00	17,229.45	100.0%
73 · LEADERSHIP TRAVEL / INCIDENTALS				
74 · TRAVEL - REGIONS				
6502 · Region 2	1,149.44	626.98	522.46	83.33%
6503 · Region 3	707.49	0.00	707.49	100.0%
Total 74 · TRAVEL - REGIONS	1,856.93	626.98	1,229.95	196.17%
76 · TRAVEL - SERVICE COMMITTEES				
6685 · Nomination & Election Committee	0.00	638.55	-638.55	-100.0%
Total 76 · TRAVEL - SERVICE COMMITTEES	0.00	638.55	-638.55	-100.0%
78 · TRAVEL- IEC/IGC				
6805 · IEC Meeting	26,162.63	16,303.55	9,859.08	60.47%
6815 · IEC Regional Meetings	0.00	1,315.67	-1,315.67	-100.0%
6825 · IEC/IGC Annual Conference	336.26	548.51	-212.25	-38.7%
6830 · IEC Other Expenses	1,975.64	0.00	1,975.64	100.0%
Total 78 · TRAVEL- IEC/IGC	28,474.53	18,167.73	10,306.80	56.73%
79 · TRAVEL - STAFF				
6855 · IEC Meeting	7,002.76	3,429.89	3,572.87	104.17%
6865 · Regional Meetings	764.47	1,408.22	-643.75	-45.71%

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6875 · Chapter Visits	0.00	379.34	-379.34	-100.0%
6880 · Other Expenses	3,289.53	379.35	2,910.18	767.15%
Total 79 · TRAVEL - STAFF	11,056.76	5,596.80	5,459.96	97.56%
Total 73 · LEADERSHIP TRAVEL / INCIDENTALS	41,388.22	25,030.06	16,358.16	65.35%
80 · ADMINISTRATIVE EXPENSES				
7010 · Assets Costing Less Than $250	151.54	0.00	151.54	100.0%
7100 · Bank Charges & Credit Card Fees	12,239.81	11,599.92	639.89	5.52%
7155 · Computer Consulting Fees	0.00	1,650.00	-1,650.00	-100.0%
7200 · Depreciation & Amortization	7,305.36	6,102.78	1,202.58	19.71%
7220 · Dues & Subscriptions	48.64	33.45	15.19	45.41%
7310 · Insurance-D&O	941.54	942.54	-1.00	-0.11%
7320 · Insurance-D&O-Chapters	941.54	942.54	-1.00	-0.11%
7340 · Insurance-General Liability	497.99	441.50	56.49	12.8%
7390 · Mail Equipment Maintenance	0.00	-271.08	271.08	100.0%
7440 · Magazine-Printing	4,208.10	4,082.04	126.06	3.09%
7450 · Magazine-Postage	2,483.21	2,527.83	-44.62	-1.77%
7470 · Magazine-Other	999.00	999.00	0.00	0.0%
7480 · Maintenance-AMS	2,889.20	2,527.19	362.01	14.33%
7485 · Maintenance-Computer&Peripheral	3,119.43	2,943.42	176.01	5.98%
7505 · Marketing & Development				
7505F · M'ting & Dev. - F/Op Trade Show	1,192.17	0.00	1,192.17	100.0%
7505M · M'ting & Dev. - F/Op Membership	565.00	774.61	-209.61	-27.06%
Total 7505 · Marketing & Development	1,757.17	774.61	982.56	126.85%
7530 · Membership Certificate & Pin	15.37	0.00	15.37	100.0%
7540 · Membership-Higher Logic	6,785.91	3,929.85	2,856.06	72.68%
7550 · Membership Renewal Mailings	0.00	119.74	-119.74	-100.0%
7600 · Miscellaneous Expenses	142.28	0.00	142.28	100.0%
7650 · Postage & Shipping	1,654.18	-40.08	1,694.26	4,227.2%
7670 · Professional-Audit	3,333.33	3,333.33	0.00	0.0%
7680 · Professional-Cdn Account.	250.00	0.00	250.00	100.0%
7740 · QB/ONS for Chapters/Regions	3,566.78	15,434.68	-11,867.90	-76.89%
7741 · QBs Enterprise for HQ	550.67	478.83	71.84	15.0%
7800 · Rent-Offsite Storage	284.00	262.00	22.00	8.4%
7840 · Supplies-Kitchen	204.02	189.56	14.46	7.63%
7850 · Supplies-Office	1,354.15	667.84	686.31	102.77%
7870 · Taxes & Licenses	220.15	222.12	-1.97	-0.89%
7890 · Telephone	1,189.01	709.24	479.77	67.65%
7910 · Temporary Help	0.00	3,625.58	-3,625.58	-100.0%
7930 · Training & Development - Staff	39.98	3,308.70	-3,268.72	-98.79%
7950 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
7990 · Website - Database				
7992 · Website - American Eagle	950.00	950.00	0.00	0.0%
7994 · Website - Database - KSP	0.00	1,666.67	-1,666.67	-100.0%
7996 · Website - Database - NetFORUM	3,690.73	3,453.23	237.50	6.88%
Total 7990 · Website - Database	4,640.73	6,069.90	-1,429.17	-23.55%
Total 80 · ADMINISTRATIVE EXPENSES	61,813.09	73,607.03	-11,793.94	-16.02%
88 · INCOME TAXES				
8800 · Federal and State Income Taxes	0.00	-10,241.52	10,241.52	100.0%
Total 88 · INCOME TAXES	0.00	-10,241.52	10,241.52	100.0%
Total Expense	350,173.22	305,996.14	44,177.08	14.44%
Net Ordinary Income	-11,460.48	27,032.57	-38,493.05	-142.4%
Other Income/Expense				
Other Income				
4095 · Instructor Income-Pass Through	20,275.00	27,875.00	-7,600.00	-27.27%
95 · OTHER INCOME & EXPENSE				
8500 · Gain (Loss) on Conversion	1,981.72	-935.36	2,917.08	311.87%
8700 · Unrealized Invest. Gain (Loss)	-52,086.97	20,422.16	-72,509.13	-355.05%
Total 95 · OTHER INCOME & EXPENSE	-50,105.25	19,486.80	-69,592.05	-357.12%
Total Other Income	-29,830.25	47,361.80	-77,192.05	-162.98%

International Right of Way Association
Profit & Loss Prev Year Comparison
July 2026

	Jul 26	Jul 25	$ Change	% Change
Other Expense				
8400 · Instructor Exp.-Pass Through	20,275.00	27,875.00	-7,600.00	-27.27%
Total Other Expense	20,275.00	27,875.00	-7,600.00	-27.27%
Net Other Income	-50,105.25	19,486.80	-69,592.05	-357.12%
Net Income	**-61,565.73**	**46,519.37**	**-108,085.10**	**-232.34%**