International Right of Way Association
Profit & Loss
July through August 2026

	Jul - Aug 26
Ordinary Income/Expense	
Income	
40 · EDUCATION INCOME	
410 · COURSE INCOME - CLASSROOM	
100 · COURSE 100'S	
4100i · 100i-Principles of Land Acq	13,725.01
4102 · 102-Elevating Your Ethical Awar	2,942.00
4105 · 105-URA Executive Summary	690.00
Total 100 · COURSE 100'S	17,357.01
200 · COURSE 200'S	
4200 · 200-Princip. of R/E Negotiation	6,557.00
4201 · 201-Comm. in R/E Acquisition	1,276.00
4205 · 205-Bargaining Negotiations	3,654.00
4207 · 207-Practical Negotiations	1,346.00
4209 · 209-Negotiating with Diverse Cl	1,953.00
4213 · 213-Conflict Management	414.00
4215 · 215-R/W Acquisit. Pipeline Proj	1,736.00
4218 · 218-R/W Acq. for Elec.Util.Proj	2,909.00
4219 · 219-Introductory Instructor	3,299.00
4235C · C235C - Cdn Oil & Gas Industry	2,604.02
4239 · 239 Prin. of Wind Eng. Ld Aq	1,380.00
Total 200 · COURSE 200'S	27,128.02
300 · COURSE 300'S	
4306i · 306i-Proj Management Basics PM1	3,689.00
Total 300 · COURSE 300'S	3,689.00
400 · COURSE 400'S	
4400 · 400-Principles of R/E Appraisal	3,126.00
4410 · 410-Review. Apprais. in Eminent	2,070.00
4421 · 421-Valuation of Partial Acquis	11,444.00
4431 · 431-Problems in Valuation P/A	1,736.00
Total 400 · COURSE 400'S	18,376.00
4985 · SR/WA Revenue	3,038.00
500 · COURSE 500'S	
4501 · 501-Residential Reloc. Assist.	3,038.00
4502 · 502-Non-Residential Relocation	1,129.00
4503 · 503-Mobile Home Relocation	734.00
4505 · 505-Advanced Res. Reloc.Assist.	596.00
Total 500 · COURSE 500'S	5,497.00
600 · COURSE 600'S	
4600i · 600i-Environmental Awareness	1,104.00
4604 · 604-Envir Due Diligence and Li.	552.00
Total 600 · COURSE 600'S	1,656.00
700 · COURSE 700'S	
4700 · 700-Introduction to Prop. Mgmt.	2,041.00
Total 700 · COURSE 700'S	2,041.00
800 · COURSE 800'S	
4800 · 800-Principles of R/E Law	4,387.00
4801 · 801-Land Titles	3,000.00
4802 · 802-Legal Aspects of Easements	1,010.00
4803 · 803-Eminent Domain Law Basics..	3,343.00
Total 800 · COURSE 800'S	11,740.00
900 · COURSE 900'S	
4900 · 900-Principles of R/E Engineer.	1,519.00
4902 · 902-Property Descriptions	3,858.00
4904 · 904 . GIS Principles & Use	1,104.00
Total 900 · COURSE 900'S	6,481.00
990 · IRWA Sponsored Courses	
4996 · IRWA Sponsored Course Income	15,050.00
Total 990 · IRWA Sponsored Courses	15,050.00
Total 410 · COURSE INCOME - CLASSROOM	112,053.03

International Right of Way Association
Profit & Loss
July through August 2026

	Jul - Aug 26
415 · COURSE INCOME - ONLINE	
100O · COURSE 100'S - ONLINE	
4100iV · 100iV-Principles of Land Acq	43,840.00
4102O · Elevating Your Ethical Awarenes	27,295.00
4105O · 105O-URA Executive Summery	13,225.00
Total 100O · COURSE 100'S - ONLINE	84,360.00
200O · COURSE 200'S - ONLINE	
4200O · 200O-Princip. of R/E Negotiat.	19,220.00
4203O · 203O-Alternative Dispute Resol.	10,855.00
4205O · 205O-Bargaining Negotiations	9,290.00
4213O · 213O-Conflict Management	4,505.00
Total 200O · COURSE 200'S - ONLINE	43,870.00
300O · COURSE 300'S - ONLINE	
4303O · 303O-Management Consulting	9,960.00
4304O · 304O-When Public Agenc's Coll.	2,120.00
Total 300O · COURSE 300'S - ONLINE	12,080.00
400O · COURSE 400'S - ONLINE	
4400O · 400O-Principles of R/E Apprais.	16,345.00
4402O · 402O-Intro to Income Cap Appro.	1,590.00
4403O · 403O-Easement Valuation	5,830.00
Total 400O · COURSE 400'S - ONLINE	23,765.00
415O · Courses Discount - Online	
4953 · Course Discount - Online	-56,700.00
Total 415O · Courses Discount - Online	-56,700.00
500O · COURSE 500'S - ONLINE	
4503O · 503O-Mobile Home Relocation	265.00
Total 500O · COURSE 500'S - ONLINE	265.00
600O · COURSE 600'S - ONLINE	
4600O · 600O-Environmental Awareness	14,575.00
4606O · 606O-Environmental Process	1,975.00
Total 600O · COURSE 600'S - ONLINE	16,550.00
700O · COURSE 700'S - ONLINE	
4700O · 700O-Introduction to Prop. Mgt.	13,600.00
Total 700O · COURSE 700'S - ONLINE	13,600.00
800O · COURSE 800'S - ONLINE	
4800O · 800O-Principles of R/E Law	23,655.00
4801O · 801O-Land Titles	15,740.00
4802O · 802O-Legal Aspects of Easements	9,540.00
Total 800O · COURSE 800'S - ONLINE	48,935.00
900O · COURSE 900'S - ONLINE	
4900O · 900O-Principles of R/E Engineer	21,740.00
Total 900O · COURSE 900'S - ONLINE	21,740.00
Total 415 · COURSE INCOME - ONLINE	208,465.00
920 · EDUCATIONAL INCOME - OTHER	
4945 · Contribution Revenue	68,214.00
4950 · Credentialing Income	11,149.55
4955 · Course Revenue - Misc.	625.00
4965 · PEAK	0.00
4990 · Textbooks - Optional Sales	3,284.00
4991 · Textbooks - PROW Book	1,030.00
4997 · Vendor Discount	205.42
Total 920 · EDUCATIONAL INCOME - OTHER	84,507.97
Total 40 · EDUCATION INCOME	405,026.00
41 · ADVERTISING INCOME	
4010 · Magazine	12,675.50
4015 · Website - Job Posting	1,766.99
4016 · Digital Ads	686.12
Total 41 · ADVERTISING INCOME	15,128.61
43 · INVESTMENT INCOME	
4020 · Interest & Dividend Income	18,084.05

International Right of Way Association
Profit & Loss
July through August 2026

	Jul - Aug 26
Total 43 · INVESTMENT INCOME	18,084.05
44 · MEMBERSHIP INCOME	
4033 · Member Dues - Agency	21,654.89
4034 · Member Dues - Corporate	63,282.54
4035 · Member Dues - Application Fee	4,625.00
4039 · Member Dues - New	39,559.72
4041 · Member Dues - Regular Renewal	185,642.57
Total 44 · MEMBERSHIP INCOME	314,764.72
45 · MERCHANDISE - SALES	
4490 · Sales of Merchandise	204.00
Total 45 · MERCHANDISE - SALES	204.00
46 · OTHER INCOME	
4031 · Dues - Affiliates	400.00
4050 · Miscellaneous Income	50.00
Total 46 · OTHER INCOME	450.00
47 · SEMINARS & CONFERENCES	
950 · INTERNATIONAL CONFERENCE	
4675 · Registration Income	-2,620.00
Total 950 · INTERNATIONAL CONFERENCE	-2,620.00
Total 47 · SEMINARS & CONFERENCES	-2,620.00
Total Income	751,037.38
Gross Profit	751,037.38
Expense	
50 · COST OF GOODS SOLD	
5001 · Merchandise	110.56
5002 · Merchandise - PROW Book	266.40
Total 50 · COST OF GOODS SOLD	376.96
55 · EDUCATION EXPENSES	
501 · COURSE EXPENSES	
5070 · SR/WA Expenses	1,584.70
510 · COURSE 100'S	
5100i · 100i-Principl. of Land Acq-In'l	6,884.61
Total 510 · COURSE 100'S	6,884.61
520 · COURSE 200'S	
5205 · 205-Bargaining Negotiations	186.10
5215 · 215-R/W Acquisit. Pipeline Proj	0.00
Total 520 · COURSE 200'S	186.10
540 · COURSE 400'S	
5421 · 421-Valuation of Partial Acquis	2,588.91
Total 540 · COURSE 400'S	2,588.91
590 · COURSE 900'S	
5900 · 900-Principles of R/E Engineer.	494.16
5900C · 900C-Principles of R/E Engineer	0.00
5901 · 901-Engineering Plan Develop.	0.00
5902 · 902-Property Descriptions	558.74
Total 590 · COURSE 900'S	1,052.90
599 · IRWA Sponsored Courses	
5996 · IRWA Sponsored Course Expense	8,191.17
Total 599 · IRWA Sponsored Courses	8,191.17
Total 501 · COURSE EXPENSES	20,488.39
595 · EDUCATIONAL EXP. - OTHER	
5005 · Scholarship Expense	
5005D · Scholarship - Global Edu. Initi	8,645.00
5005E · Scholarship - SRWA	9,454.00
5005F · Scholarship - CRWEF	1,510.00
5005G · Scholarship - 50 for Fifty	28,605.00
5005 · Scholarship Expense - Other	0.00
Total 5005 · Scholarship Expense	48,214.00
5008 · Chapter Incentive	5,833.26
5009 · Other Incentives	1,395.00

International Right of Way Association
Profit & Loss
July through August 2026

	Jul - Aug 26
5016 · Course State Certification	1,402.00
5020 · Credentialing Expense	604.69
5036 · Instructors' Material	3,726.43
5060O · Online Hosting	2,050.00
5066 · P/P/S Education	1,339.52
Total 595 · EDUCATIONAL EXP. - OTHER	64,564.90
Total 55 · EDUCATION EXPENSES	85,053.29
597 · BUILDING OPERATION	
6004 · Building Association Fee	4,368.00
6005 · Building Depreciation	6,316.04
6028 · Building Maintenance	4,553.47
6031 · Building Property Tax	4,944.64
6036 · Building Utilities	1,956.64
Total 597 · BUILDING OPERATION	22,138.79
60 · PAYROLL & BENEFITS	
6020 · Payroll	270,844.96
6030 · Pension Plan	10,833.83
6040 · Taxes & Benefits	77,319.63
Total 60 · PAYROLL & BENEFITS	358,998.42
67 · SEMINARS & CONFERENCES EXPENSES	
65 · INTERNATIONAL CONFERENCE	
6115 · Committee Breaks	126.41
6128 · Final Program & At A Glance	288.40
6149 · Miscellaneous	2,100.57
6172 · Shipping	6,674.34
6174 · Speakers Gifts	785.00
6180 · Staff Travel and Hotel	775.72
6181 · Reception	6,529.01
Total 65 · INTERNATIONAL CONFERENCE	17,279.45
70 · OTHER SEMINARS & CONFERENCES	
6395 · Young Professionals Group	3,733.17
Total 70 · OTHER SEMINARS & CONFERENCE	3,733.17
Total 67 · SEMINARS & CONFERENCES EXPEN	21,012.62
73 · LEADERSHIP TRAVEL / INCIDENTALS	
74 · TRAVEL - REGIONS	
6502 · Region 2	1,904.60
6503 · Region 3	707.49
Total 74 · TRAVEL - REGIONS	2,612.09
75 · TRAVEL - INDUSTRIES	
755 · Industry Committees	
6665 · Electric & Utilities Committee	489.40
Total 755 · Industry Committees	489.40
Total 75 · TRAVEL - INDUSTRIES	489.40
76 · TRAVEL - SERVICE COMMITTEES	
6680 · Marketing & Membership Committ	5,553.75
6685 · Nomination & Election Committee	1,731.48
6695 · Young Professional	1,085.63
Total 76 · TRAVEL - SERVICE COMMITTEES	8,370.86
78 · TRAVEL- IEC/IGC	
6805 · IEC Meeting	26,162.63
6810 · IGC Meeting	63,482.37
6825 · IEC/IGC Annual Conference	2,420.50
6830 · IEC Other Expenses	2,766.62
Total 78 · TRAVEL- IEC/IGC	94,832.12
79 · TRAVEL - STAFF	
6855 · IEC Meeting	6,199.25
6860 · IGC Meeting	11,474.93
6865 · Regional Meetings	1,519.63
6880 · Other Expenses	3,289.53
Total 79 · TRAVEL - STAFF	22,483.34

International Right of Way Association
Profit & Loss
July through August 2026

	Jul - Aug 26
Total 73 · LEADERSHIP TRAVEL / INCIDENTALS	128,787.81
80 · ADMINISTRATIVE EXPENSES	
7010 · Assets Costing Less Than $250	151.54
7100 · Bank Charges & Credit Card Fees	27,000.67
7200 · Depreciation & Amortization	14,610.72
7220 · Dues & Subscriptions	941.99
7310 · Insurance-D&O	1,883.08
7320 · Insurance-D&O-Chapters	1,883.08
7340 · Insurance-General Liability	995.98
7375 · Leadership Development	590.42
7440 · Magazine-Printing	8,416.20
7450 · Magazine-Postage	4,966.41
7470 · Magazine-Other	1,998.00
7480 · Maintenance-AMS	5,778.40
7485 · Maintenance-Computer&Peripheral	6,778.88
7505 · Marketing & Development	
7505F · M'ting & Dev. - F/Op Trade Show	2,384.34
7505M · M'ting & Dev. - F/Op Membership	695.00
Total 7505 · Marketing & Development	3,079.34
7530 · Membership Certificate & Pin	80.23
7540 · Membership-Higher Logic	13,571.78
7550 · Membership Renewal Mailings	0.00
7600 · Miscellaneous Expenses	142.28
7650 · Postage & Shipping	2,639.90
7670 · Professional-Audit	6,666.66
7680 · Professional-Cdn Account.	500.00
7740 · QB/ONS for Chapters/Regions	7,295.26
7741 · QBs Enterprise for HQ	1,101.34
7800 · Rent-Offsite Storage	568.00
7840 · Supplies-Kitchen	378.86
7850 · Supplies-Office	2,027.34
7870 · Taxes & Licenses	440.30
7890 · Telephone	2,378.37
7930 · Training & Development - Staff	39.98
7950 · Uncategorized Expenses	0.00
7990 · Website - Database	
7992 · Website - American Eagle	2,000.00
7996 · Website - Database - NetFORUM	7,381.46
Total 7990 · Website - Database	9,381.46
Total 80 · ADMINISTRATIVE EXPENSES	126,286.47
Total Expense	742,654.36
Net Ordinary Income	8,383.02
Other Income/Expense	
Other Income	
4095 · Instructor Income-Pass Through	54,966.70
95 · OTHER INCOME & EXPENSE	
8500 · Gain (Loss) on Conversion	1,497.72
8700 · Unrealized Invest. Gain (Loss)	147.09
Total 95 · OTHER INCOME & EXPENSE	1,644.81
Total Other Income	56,611.51
Other Expense	
8400 · Instructor Exp.-Pass Through	54,966.70
Total Other Expense	54,966.70
Net Other Income	1,644.81
Net Income	**10,027.83**