International Right of Way Association
Profit & Loss Budget vs. Actual
July through August 2026

	Jul - Aug 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40 · EDUCATION INCOME				
410 · COURSE INCOME - CLASSROOM				
100 · COURSE 100'S				
4100i · 100i-Principles of Land Acq	13,725.01	13,548.00	177.01	101.31%
4102 · 102-Elevating Your Ethical Awar	2,942.00	6,606.00	-3,664.00	44.54%
4105 · 105-URA Executive Summary	690.00	6,606.00	-5,916.00	10.45%
4145 · 145-Overview of URA 4 Hrs	0.00	0.00	0.00	0.0%
Total 100 · COURSE 100'S	17,357.01	26,760.00	-9,402.99	64.86%
200 · COURSE 200'S				
4200 · 200-Princip. of R/E Negotiation	6,557.00	16,935.00	-10,378.00	38.72%
4200C · 200C-Princip. of R/E Negotiat'n	0.00	0.00	0.00	0.0%
4201 · 201-Comm. in R/E Acquisition	1,276.00	0.00	1,276.00	100.0%
4203 · 203-Alternative Dispute Resol.	0.00	0.00	0.00	0.0%
4205 · 205-Bargaining Negotiations	3,654.00	3,387.00	267.00	107.88%
4207 · 207-Practical Negotiations	1,346.00	0.00	1,346.00	100.0%
4209 · 209-Negotiating with Diverse Cl	1,953.00	0.00	1,953.00	100.0%
4213 · 213-Conflict Management	414.00	2,202.00	-1,788.00	18.8%
4213C · 213C-Conflict Management	0.00	0.00	0.00	0.0%
4215 · 215-R/W Acquisit. Pipeline Proj	1,736.00	3,387.00	-1,651.00	51.26%
4218 · 218-R/W Acq. for Elec.Util.Proj	2,909.00	3,387.00	-478.00	85.89%
4219 · 219-Introductory Instructor	3,299.00	6,774.00	-3,475.00	48.7%
4235C · C235C - Cdn Oil & Gas Industry	2,604.02			
4239 · 239 Prin. of Wind Eng. Ld Aq	1,380.00	0.00	1,380.00	100.0%
Total 200 · COURSE 200'S	27,128.02	36,072.00	-8,943.98	75.21%
300 · COURSE 300'S				
4303 · 303-Management Consulting	0.00	0.00	0.00	0.0%
4304 · 304-When Public Agenc's Collide	0.00	2,202.00	-2,202.00	0.0%
4306i · 306i-Proj Management Basics PM1	3,689.00	0.00	3,689.00	100.0%
Total 300 · COURSE 300'S	3,689.00	2,202.00	1,487.00	167.53%
400 · COURSE 400'S				
4400 · 400-Principles of R/E Appraisal	3,126.00	3,387.00	-261.00	92.29%
4400C · 400C-Principles of R/E Apprais.	0.00	3,387.00	-3,387.00	0.0%
4402 · 402-Intro to Income Cap Approac	0.00	0.00	0.00	0.0%
4403 · 403-Easement Valuation	0.00	0.00	0.00	0.0%
4406B · 406B-7 Hour National USPAP	0.00	0.00	0.00	0.0%
4409 · 409-Integrating Appraisal Stds.	0.00	0.00	0.00	0.0%
4410 · 410-Review. Apprais. in Eminent	2,070.00	0.00	2,070.00	100.0%
4413 · 413-UAS Federal Land Acquisit'n	0.00	0.00	0.00	0.0%
4417 · 417-Valuation of Contamin. R/E	0.00	0.00	0.00	0.0%
4421 · 421-Valuation of Partial Acquis	11,444.00	9,174.00	2,270.00	124.74%
4421C · 421C-Valuation of Partial Acqui	0.00	0.00	0.00	0.0%
4431 · 431-Problems in Valuation P/A	1,736.00	0.00	1,736.00	100.0%
4431C · 431C-Problems in Valuation P/A	0.00	0.00	0.00	0.0%
Total 400 · COURSE 400'S	18,376.00	15,948.00	2,428.00	115.22%
4985 · SR/WA Revenue	3,038.00	1,580.60	1,457.40	192.21%
500 · COURSE 500'S				
4501 · 501-Residential Reloc. Assist.	3,038.00	3,387.00	-349.00	89.7%
4502 · 502-Non-Residential Relocation	1,129.00	0.00	1,129.00	100.0%
4503 · 503-Mobile Home Relocation	734.00	0.00	734.00	100.0%
4504 · 504-Computing Replace. Hous.Pmt	0.00	3,387.00	-3,387.00	0.0%
4505 · 505-Advanced Res. Reloc.Assist.	596.00	2,202.00	-1,606.00	27.07%
4506 · 506-Advanced Bus. Reloc.Assist.	0.00	0.00	0.00	0.0%
Total 500 · COURSE 500'S	5,497.00	8,976.00	-3,479.00	61.24%
600 · COURSE 600'S				
4600i · 600i-Environmental Awareness	1,104.00	4,404.00	-3,300.00	25.07%
4603 · 603-Understanding Environment	0.00	2,202.00	-2,202.00	0.0%
4603C · 603C-Understanding Environment	0.00	0.00	0.00	0.0%

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4604 · 604-Envir Due Diligence and Li.	552.00	2,202.00	-1,650.00	25.07%
4606 · 606-Environmental Process	0.00	0.00	0.00	0.0%
4606C · 606C-Environmental Process	0.00	0.00	0.00	0.0%
4640i · 640i-Water Basics	0.00	0.00	0.00	0.0%
4646i · 646i-Soil Basics	0.00	0.00	0.00	0.0%
Total 600 · COURSE 600'S	1,656.00	8,808.00	-7,152.00	18.8%
700 · COURSE 700'S				
4700 · 700-Introduction to Prop. Mgmt.	2,041.00	3,387.00	-1,346.00	60.26%
4701 · 701-Property Mgmt. - Leasing	0.00	0.00	0.00	0.0%
4703 · 703-Real Property/Asset Mgmt.	0.00	0.00	0.00	0.0%
Total 700 · COURSE 700'S	2,041.00	3,387.00	-1,346.00	60.26%
800 · COURSE 800'S				
4800 · 800-Principles of R/E Law	4,387.00	6,774.00	-2,387.00	64.76%
4800C · 800C- Principles of R/E Law	0.00	0.00	0.00	0.0%
4801 · 801-Land Titles	3,000.00	3,387.00	-387.00	88.57%
4801C · 801C-Land Titles	0.00	0.00	0.00	0.0%
4802 · 802-Legal Aspects of Easements	1,010.00	2,202.00	-1,192.00	45.87%
4803 · 803-Eminent Domain Law Basics..	3,343.00	6,774.00	-3,431.00	49.35%
4803C · 803C-Expropriation Law REP	0.00	0.00	0.00	0.0%
4840C · 840C Canadian Expropriation Bas	0.00	0.00	0.00	0.0%
Total 800 · COURSE 800'S	11,740.00	19,137.00	-7,397.00	61.35%
900 · COURSE 900'S				
4900 · 900-Principles of R/E Engineer.	1,519.00	6,774.00	-5,255.00	22.42%
4900C · 900C-Principles of R/E Engineer	0.00	0.00	0.00	0.0%
4901 · 901-Engineering Plan Develop.	0.00	2,202.00	-2,202.00	0.0%
4901C · 901C-Engineering Plan Develop.	0.00	0.00	0.00	0.0%
4902 · 902-Property Descriptions	3,858.00	4,404.00	-546.00	87.6%
4902C · 902C-Property Descriptions	0.00	0.00	0.00	0.0%
4904 · 904 . GIS Principles & Use	1,104.00	0.00	1,104.00	100.0%
900 · COURSE 900'S - Other	0.00	0.00	0.00	0.0%
Total 900 · COURSE 900'S	6,481.00	13,380.00	-6,899.00	48.44%
990 · IRWA Sponsored Courses				
4996 · IRWA Sponsored Course Income	15,050.00	13,426.80	1,623.20	112.09%
Total 990 · IRWA Sponsored Courses	15,050.00	13,426.80	1,623.20	112.09%
410 · COURSE INCOME - CLASSROOM - Other	0.00	0.00	0.00	0.0%
Total 410 · COURSE INCOME - CLASSROOM	112,053.03	149,677.40	-37,624.37	74.86%
415 · COURSE INCOME - ONLINE				
100O · COURSE 100'S - ONLINE				
4100iV · 100iV-Principles of Land Acq	43,840.00	33,655.00	10,185.00	130.26%
4102O · Elevating Your Ethical Awarenes	27,295.00	17,055.00	10,240.00	160.04%
4105O · 105O-URA Executive Summery	13,225.00	6,720.00	6,505.00	196.8%
Total 100O · COURSE 100'S - ONLINE	84,360.00	57,430.00	26,930.00	146.89%
200O · COURSE 200'S - ONLINE				
4200O · 200O-Princip. of R/E Negotiat.	19,220.00	22,445.00	-3,225.00	85.63%
4203O · 203O-Alternative Dispute Resol.	10,855.00	6,960.00	3,895.00	155.96%
4205O · 205O-Bargaining Negotiations	9,290.00	4,470.00	4,820.00	207.83%
4213O · 213O-Conflict Management	4,505.00	9,250.00	-4,745.00	48.7%
4213V · 213V-Conflict Management	0.00	0.00	0.00	0.0%
4215O · 215 - Online	0.00	1,660.00	-1,660.00	0.0%
Total 200O · COURSE 200'S - ONLINE	43,870.00	44,785.00	-915.00	97.96%
300O · COURSE 300'S - ONLINE				
4303O · 303O-Management Consulting	9,960.00	4,470.00	5,490.00	222.82%
4304O · 304O-When Public Agenc's Coll.	2,120.00	2,095.00	25.00	101.19%
4306O · 306O - Online Course	0.00	6,960.00	-6,960.00	0.0%
Total 300O · COURSE 300'S - ONLINE	12,080.00	13,525.00	-1,445.00	89.32%
400O · COURSE 400'S - ONLINE				
4400O · 400O-Principles of R/E Apprais.	16,345.00	11,940.00	4,405.00	136.89%
4402O · 402O-Intro to Income Cap Appro.	1,590.00	1,830.00	-240.00	86.89%
4403O · 403O-Easement Valuation	5,830.00	4,600.00	1,230.00	126.74%

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Total 400O · COURSE 400'S - ONLINE	23,765.00	18,370.00	5,395.00	129.37%
415O · Courses Discount - Online				
4953 · Course Discount - Online	-56,700.00	-52,351.07	-4,348.93	108.31%
Total 415O · Courses Discount - Online	-56,700.00	-52,351.07	-4,348.93	108.31%
500O · COURSE 500'S - ONLINE				
4501O · 501 - Online Course	0.00	6,960.00	-6,960.00	0.0%
4502O · 502O - Online Course	0.00	2,810.00	-2,810.00	0.0%
4503O · 503O-Mobile Home Relocation	265.00			
500O · COURSE 500'S - ONLINE - Other	0.00	0.00	0.00	0.0%
Total 500O · COURSE 500'S - ONLINE	265.00	9,770.00	-9,505.00	2.71%
600O · COURSE 600'S - ONLINE				
4600O · 600O-Environmental Awareness	14,575.00	10,840.00	3,735.00	134.46%
4606O · 606O-Environmental Process	1,975.00	2,360.00	-385.00	83.69%
Total 600O · COURSE 600'S - ONLINE	16,550.00	13,200.00	3,350.00	125.38%
700O · COURSE 700'S - ONLINE				
4700O · 700O-Introduction to Prop. Mgt.	13,600.00	9,355.00	4,245.00	145.38%
Total 700O · COURSE 700'S - ONLINE	13,600.00	9,355.00	4,245.00	145.38%
800O · COURSE 800'S - ONLINE				
4800O · 800O-Principles of R/E Law	23,655.00	18,805.00	4,850.00	125.79%
4801O · 801O-Land Titles	15,740.00	9,865.00	5,875.00	159.55%
4802O · 802O-Legal Aspects of Easements	9,540.00	8,960.00	580.00	106.47%
Total 800O · COURSE 800'S - ONLINE	48,935.00	37,630.00	11,305.00	130.04%
900O · COURSE 900'S - ONLINE				
4900O · 900O-Principles of R/E Engineer	21,740.00	14,820.00	6,920.00	146.69%
4902O · 902O - Online Course	0.00	8,685.00	-8,685.00	0.0%
Total 900O · COURSE 900'S - ONLINE	21,740.00	23,505.00	-1,765.00	92.49%
415 · COURSE INCOME - ONLINE - Other	0.00	0.00	0.00	0.0%
Total 415 · COURSE INCOME - ONLINE	208,465.00	175,218.93	33,246.07	118.97%
920 · EDUCATIONAL INCOME - OTHER				
4945 · Contribution Revenue	68,214.00	83,141.66	-14,927.66	82.05%
4950 · Credentialing Income	11,149.55	14,437.50	-3,287.95	77.23%
4955 · Course Revenue - Misc.	625.00			
4960 · Education Sponsorship Income	0.00	0.00	0.00	0.0%
4965 · PEAK	0.00			
4990 · Textbooks - Optional Sales	3,284.00	2,720.84	563.16	120.7%
4991 · Textbooks - PROW Book	1,030.00	1,675.00	-645.00	61.49%
4997 · Vendor Discount	205.42	200.00	5.42	102.71%
920 · EDUCATIONAL INCOME - OTHER - Other	0.00	0.00	0.00	0.0%
Total 920 · EDUCATIONAL INCOME - OTHER	84,507.97	102,175.00	-17,667.03	82.71%
Total 40 · EDUCATION INCOME	405,026.00	427,071.33	-22,045.33	94.84%
41 · ADVERTISING INCOME				
4010 · Magazine	12,675.50	15,799.50	-3,124.00	80.23%
4015 · Website - Job Posting	1,766.99	2,500.00	-733.01	70.68%
4016 · Digital Ads	686.12	833.34	-147.22	82.33%
Total 41 · ADVERTISING INCOME	15,128.61	19,132.84	-4,004.23	79.07%
43 · INVESTMENT INCOME				
4020 · Interest & Dividend Income	18,084.05	15,000.00	3,084.05	120.56%
Total 43 · INVESTMENT INCOME	18,084.05	15,000.00	3,084.05	120.56%
44 · MEMBERSHIP INCOME				
4033 · Member Dues - Agency	21,654.89	23,705.83	-2,050.94	91.35%
4034 · Member Dues - Corporate	63,282.54	49,833.34	13,449.20	126.99%
4035 · Member Dues - Application Fee	4,625.00	4,400.00	225.00	105.11%
4039 · Member Dues - New	39,559.72	33,316.66	6,243.06	118.74%
4041 · Member Dues - Regular Renewal	185,642.57	200,165.73	-14,523.16	92.74%
Total 44 · MEMBERSHIP INCOME	314,764.72	311,421.56	3,343.16	101.07%
45 · MERCHANDISE - SALES				
4490 · Sales of Merchandise	204.00	1,163.30	-959.30	17.54%
Total 45 · MERCHANDISE - SALES	204.00	1,163.30	-959.30	17.54%
46 · OTHER INCOME				

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4031 · Dues - Affiliates	400.00	400.00	0.00	100.0%
4045 · Magazine Subscription Income	0.00	35.00	-35.00	0.0%
4050 · Miscellaneous Income	50.00	1,666.66	-1,616.66	3.0%
Total 46 · OTHER INCOME	450.00	2,101.66	-1,651.66	21.41%
47 · SEMINARS & CONFERENCES				
950 · INTERNATIONAL CONFERENCE				
4667 · Advertising Revenue	0.00	0.00	0.00	0.0%
4669 · Exhibitors Income	0.00	0.00	0.00	0.0%
4675 · Registration Income	-2,620.00	0.00	-2,620.00	100.0%
4677 · Sponsorship Income	0.00	0.00	0.00	0.0%
Total 950 · INTERNATIONAL CONFERENCE	-2,620.00	0.00	-2,620.00	100.0%
975 · OTHER SEMINARS & CONFERENCES				
4657 · Other Conventions & Meetings	0.00	0.00	0.00	0.0%
Total 975 · OTHER SEMINARS & CONFERENCES	0.00	0.00	0.00	0.0%
Total 47 · SEMINARS & CONFERENCES	-2,620.00	0.00	-2,620.00	100.0%
Total Income	751,037.38	775,890.69	-24,853.31	96.8%
Gross Profit	751,037.38	775,890.69	-24,853.31	96.8%
Expense				
50 · COST OF GOODS SOLD				
5001 · Merchandise	110.56	948.66	-838.10	11.65%
5002 · Merchandise - PROW Book	266.40	558.00	-291.60	47.74%
Total 50 · COST OF GOODS SOLD	376.96	1,506.66	-1,129.70	25.02%
55 · EDUCATION EXPENSES				
501 · COURSE EXPENSES				
5070 · SR/WA Expenses	1,584.70	151.90	1,432.80	1,043.25%
510 · COURSE 100'S				
5100i · 100i-Principl. of Land Acq-In'l	6,884.61	11,737.84	-4,853.23	58.65%
5102 · 102-Elevating Your Ethical Awar	0.00	310.50	-310.50	0.0%
5105 · 105-URA Executive Summery	0.00	310.50	-310.50	0.0%
5145 · 145-Overview of URA 4 Hrs	0.00	0.00	0.00	0.0%
Total 510 · COURSE 100'S	6,884.61	12,358.84	-5,474.23	55.71%
520 · COURSE 200'S				
5200 · 200-Princip. of R/E Negotiation	0.00	1,627.50	-1,627.50	0.0%
5200C · 200C-Princip. of R/E Negotiat'n	0.00	0.00	0.00	0.0%
5201 · 201-Comm. in R/E Acquisition	0.00	0.00	0.00	0.0%
5203 · 203-Alternative Dispute Resol.	0.00	0.00	0.00	0.0%
5203C · 203C-Alternative Dispute Resol.	0.00	0.00	0.00	0.0%
5205 · 205-Bargaining Negotiations	186.10	162.75	23.35	114.35%
5207 · 207-Practical Negotiations	0.00	0.00	0.00	0.0%
5213 · 213-Conflict Management	0.00	108.52	-108.52	0.0%
5215 · 215-R/W Acquisit. Pipeline Proj	0.00	83.54	-83.54	0.0%
5218 · 218-R/W Acq. for Elec.Util.Proj	0.00	0.00	0.00	0.0%
5219 · 219-Introductory Instructor	0.00	651.00	-651.00	0.0%
5239 · 239 Prin. of Wind Eng. Ld Aq	0.00	0.00	0.00	0.0%
Total 520 · COURSE 200'S	186.10	2,633.31	-2,447.21	7.07%
530 · COURSE 300'S				
5303 · 303-Management Consulting	0.00	0.00	0.00	0.0%
5303C · 303C-Management Consulting	0.00	0.00	0.00	0.0%
Total 530 · COURSE 300'S	0.00	0.00	0.00	0.0%
540 · COURSE 400'S				
5400 · 400-Principles of R/E Appraisal	0.00	0.00	0.00	0.0%
5400C · 400C-Principles of R/E Apprais.	0.00	0.00	0.00	0.0%
5403 · 403-Easement Valuation	0.00	0.00	0.00	0.0%
5406B · 406B-7 Hour National USPAP	0.00	0.00	0.00	0.0%
5410 · 410-Review.Apprais. in Eminent	0.00	0.00	0.00	0.0%
5417 · 417-Valuation of Contamin. R/E	0.00	0.00	0.00	0.0%
5421 · 421-Valuation of Partial Acquis	2,588.91	891.00	1,697.91	290.56%
5431 · 431-Problems in Valuation P/A	0.00	0.00	0.00	0.0%
5431C · 431C-Problems in Valuation P/A	0.00	0.00	0.00	0.0%

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Total 540 · COURSE 400'S	2,588.91	891.00	1,697.91	290.56%
550 · COURSE 500'S				
5501 · 501-Residential Reloc. Assist.	0.00	351.31	-351.31	0.0%
5502 · 502-Non-Residential Relocation	0.00	0.00	0.00	0.0%
5503 · 503-Mobile Home Relocation	0.00	0.00	0.00	0.0%
5504 · 504-Computing Replace.Hous. Pmt	0.00	519.47	-519.47	0.0%
5505 · 505-Advanced Res.Reloc. Assist.	0.00	207.00	-207.00	0.0%
5506 · 506-Advanced Bus.Reloc. Assist.	0.00	0.00	0.00	0.0%
Total 550 · COURSE 500'S	0.00	1,077.78	-1,077.78	0.0%
560 · COURSE 600'S				
5600i · 600i-Environmental Awareness	0.00	621.00	-621.00	0.0%
5603 · 603-Understanding Environment	0.00	207.00	-207.00	0.0%
5603C · 603C-Understanding Environment	0.00	0.00	0.00	0.0%
5604 · 604-Envir Due Diligence and Li.	0.00	196.65	-196.65	0.0%
5606C · 606C-Environmental Process	0.00	0.00	0.00	0.0%
5640i · 640i-Water Basics	0.00	0.00	0.00	0.0%
5646i · 646i-Soil Basics	0.00	0.00	0.00	0.0%
Total 560 · COURSE 600'S	0.00	1,024.65	-1,024.65	0.0%
570 · COURSE 700'S				
5700 · 700-Introduction to Prop. Mgmt.	0.00	455.70	-455.70	0.0%
5701 · 701-Property Mgmt. - Leasing	0.00	0.00	0.00	0.0%
5703 · 703-Real Property/Asset Mgmt.	0.00	0.00	0.00	0.0%
Total 570 · COURSE 700'S	0.00	455.70	-455.70	0.0%
580 · COURSE 800'S				
5800 · 800-Principles of R/E Law	0.00	651.00	-651.00	0.0%
5800C · 800C-Principles of R/E Law	0.00	0.00	0.00	0.0%
5801 · 801-Land Titles	0.00	325.50	-325.50	0.0%
5801C · 801C-Land Titles	0.00	0.00	0.00	0.0%
5802 · 802-Legal Aspects of Easements	0.00	207.00	-207.00	0.0%
5803 · 803-Eminent Domain Law Basics..	0.00	553.33	-553.33	0.0%
5803C · 803C-Expropriation Law REP	0.00	0.00	0.00	0.0%
5840C · 840C Canadian Expropriation Bas	0.00	0.00	0.00	0.0%
Total 580 · COURSE 800'S	0.00	1,736.83	-1,736.83	0.0%
590 · COURSE 900'S				
5900 · 900-Principles of R/E Engineer.	494.16	1,953.00	-1,458.84	25.3%
5900C · 900C-Principles of R/E Engineer	0.00	0.00	0.00	0.0%
5901 · 901-Engineering Plan Develop.	0.00	621.00	-621.00	0.0%
5901C · 901C-Engineering Plan Develop.	0.00	0.00	0.00	0.0%
5902 · 902-Property Descriptions	558.74	1,863.00	-1,304.26	29.99%
5904 · 904 . GIS Principles & Use	0.00	0.00	0.00	0.0%
Total 590 · COURSE 900'S	1,052.90	4,437.00	-3,384.10	23.73%
599 · IRWA Sponsored Courses				
5996 · IRWA Sponsored Course Expense	8,191.17	7,285.67	905.50	112.43%
Total 599 · IRWA Sponsored Courses	8,191.17	7,285.67	905.50	112.43%
501 · COURSE EXPENSES - Other	0.00	0.00	0.00	0.0%
Total 501 · COURSE EXPENSES	20,488.39	32,052.68	-11,564.29	63.92%
595 · EDUCATIONAL EXP. - OTHER				
5005 · Scholarship Expense				
5005C · Scholarship - Finishline	0.00	10,416.66	-10,416.66	0.0%
5005D · Scholarship - Global Edu. Initi	8,645.00	8,333.34	311.66	103.74%
5005E · Scholarship - SRWA	9,454.00	8,333.34	1,120.66	113.45%
5005F · Scholarship - CRWEF	1,510.00	0.00	1,510.00	100.0%
5005G · Scholarship - 50 for Fifty	28,605.00			
5005 · Scholarship Expense - Other	0.00			
Total 5005 · Scholarship Expense	48,214.00	27,083.34	21,130.66	178.02%
5008 · Chapter Incentive	5,833.26	0.00	5,833.26	100.0%
5009 · Other Incentives	1,395.00	0.00	1,395.00	100.0%
5012 · Course Expenses - Misc.	0.00	250.00	-250.00	0.0%
5016 · Course State Certification	1,402.00	3,194.00	-1,792.00	43.9%

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	Jul - Aug 26	Budget	$ Over Budget	% of Budget
5020 · Credentialing Expense	604.69	666.66	-61.97	90.7%
5028 · PEAK	0.00	3,029.34	-3,029.34	0.0%
5036 · Instructors' Material	3,726.43	3,333.34	393.09	111.79%
5060O · Online Hosting	2,050.00			
5066 · P/P/S Education	1,339.52	1,500.00	-160.48	89.3%
Total 595 · EDUCATIONAL EXP. - OTHER	64,564.90	39,056.68	25,508.22	165.31%
Total 55 · EDUCATION EXPENSES	85,053.29	71,109.36	13,943.93	119.61%
597 · BUILDING OPERATION				
6004 · Building Association Fee	4,368.00	5,656.00	-1,288.00	77.23%
6005 · Building Depreciation	6,316.04	6,316.00	0.04	100.0%
6006 · Bank Loan Origination Fee	0.00	0.00	0.00	0.0%
6028 · Building Maintenance	4,553.47	4,511.16	42.31	100.94%
6031 · Building Property Tax	4,944.64	4,984.00	-39.36	99.21%
6036 · Building Utilities	1,956.64	1,666.66	289.98	117.4%
Total 597 · BUILDING OPERATION	22,138.79	23,133.82	-995.03	95.7%
60 · PAYROLL & BENEFITS				
6020 · Payroll	270,844.96	288,108.34	-17,263.38	94.01%
6030 · Pension Plan	10,833.83	11,524.34	-690.51	94.01%
6040 · Taxes & Benefits	77,319.63	80,900.84	-3,581.21	95.57%
Total 60 · PAYROLL & BENEFITS	358,998.42	380,533.52	-21,535.10	94.34%
67 · SEMINARS & CONFERENCES EXPENSES				
65 · INTERNATIONAL CONFERENCE				
6102 · Advisory Breakfast	0.00	0.00	0.00	0.0%
6104 · Audiovisual	0.00	0.00	0.00	0.0%
6106 · Awards Program	0.00	0.00	0.00	0.0%
6108 · Banquet	0.00	0.00	0.00	0.0%
6112 · Breaks	0.00	0.00	0.00	0.0%
6113 · Board of Directors	0.00	0.00	0.00	0.0%
6115 · Committee Breaks	126.41	0.00	126.41	100.0%
6117 · Committee Speakers	0.00	0.00	0.00	0.0%
6118 · Conference Registration	0.00	0.00	0.00	0.0%
6119 · Credit Card Fees	0.00	0.00	0.00	0.0%
6124 · Exhibits	0.00	0.00	0.00	0.0%
6126 · Fee to Local Host	0.00	0.00	0.00	0.0%
6128 · Final Program & At A Glance	288.40	0.00	288.40	100.0%
6130 · Gratuities	0.00	0.00	0.00	0.0%
6132 · Hotel Attrition	0.00	0.00	0.00	0.0%
6135 · IEC Receptions	0.00	0.00	0.00	0.0%
6145 · Host Committee Food/Housing	0.00	0.00	0.00	0.0%
6147 · Luncheon/Award & SRWA	0.00	0.00	0.00	0.0%
6149 · Miscellaneous	2,100.57	0.00	2,100.57	100.0%
6150 · Wednesday Night	0.00	0.00	0.00	0.0%
6157 · Names Tag and Ribbons	0.00	0.00	0.00	0.0%
6159 · Opening Ceremonies	0.00	0.00	0.00	0.0%
6160 · Past President/Other Comps	0.00	0.00	0.00	0.0%
6161 · Photographer	0.00	0.00	0.00	0.0%
6163 · Planning	0.00	0.00	0.00	0.0%
6167 · Printing	0.00	0.00	0.00	0.0%
6172 · Shipping	6,674.34	0.00	6,674.34	100.0%
6173 · Signs/Banners	0.00	0.00	0.00	0.0%
6174 · Speakers Gifts	785.00	0.00	785.00	100.0%
6175 · Speakers	0.00	0.00	0.00	0.0%
6177 · Sponsor Premiums	0.00	0.00	0.00	0.0%
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%
6188 · Totes	0.00	0.00	0.00	0.0%
65 · INTERNATIONAL CONFERENCE - Other	0.00	0.00	0.00	0.0%
Total 65 · INTERNATIONAL CONFERENCE	17,279.45	0.00	17,279.45	100.0%
70 · OTHER SEMINARS & CONFERENCES				

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	Jul - Aug 26	Budget	$ Over Budget	% of Budget
6225 · Other Conventions and Meetings	0.00	0.00	0.00	0.0%
6395 · Young Professionals Group	3,733.17			
Total 70 · OTHER SEMINARS & CONFERENCES	3,733.17	0.00	3,733.17	100.0%
Total 67 · SEMINARS & CONFERENCES EXPENSES	21,012.62	0.00	21,012.62	100.0%
73 · LEADERSHIP TRAVEL / INCIDENTALS				
74 · TRAVEL - REGIONS				
6501 · Region 1	0.00	0.00	0.00	0.0%
6502 · Region 2	1,904.60	4,500.00	-2,595.40	42.32%
6503 · Region 3	707.49	0.00	707.49	100.0%
6504 · Region 4	0.00	0.00	0.00	0.0%
6505 · Region 5	0.00	0.00	0.00	0.0%
6506 · Region 6	0.00	0.00	0.00	0.0%
6507 · Region 7	0.00	0.00	0.00	0.0%
6508 · Region 8	0.00	0.00	0.00	0.0%
6509 · Region 9	0.00	0.00	0.00	0.0%
6510 · Region 10	0.00	0.00	0.00	0.0%
Total 74 · TRAVEL - REGIONS	2,612.09	4,500.00	-1,887.91	58.05%
75 · TRAVEL - INDUSTRIES				
755 · Industry Committees				
6605 · Asset Management Committee	0.00	0.00	0.00	0.0%
6615 · Environment	0.00	0.00	0.00	0.0%
6640 · Public Agency Committee	0.00	0.00	0.00	0.0%
6643 · Real Estate Law Committee	0.00	0.00	0.00	0.0%
6650 · Relocation Assistance	0.00	0.00	0.00	0.0%
6655 · Surveying & Engineer	0.00	0.00	0.00	0.0%
6660 · Transportation Committee	0.00	0.00	0.00	0.0%
6665 · Electric & Utilities Committee	489.40	0.00	489.40	100.0%
6670 · Valuation Committee	0.00	0.00	0.00	0.0%
755 · Industry Committees - Other	0.00	1,666.66	-1,666.66	0.0%
Total 755 · Industry Committees	489.40	1,666.66	-1,177.26	29.36%
Total 75 · TRAVEL - INDUSTRIES	489.40	1,666.66	-1,177.26	29.36%
76 · TRAVEL - SERVICE COMMITTEES				
6675 · Ethics Committee	0.00	0.00	0.00	0.0%
6680 · Marketing & Membership Committ	5,553.75	2,416.66	3,137.09	229.81%
6683 · Finance Committee	0.00	0.00	0.00	0.0%
6685 · Nomination & Election Committee	1,731.48	6,000.00	-4,268.52	28.86%
6690 · IPEC	0.00	1,818.18	-1,818.18	0.0%
6695 · Young Professional	1,085.63	0.00	1,085.63	100.0%
6755 · International Relations	0.00	0.00	0.00	0.0%
Total 76 · TRAVEL - SERVICE COMMITTEES	8,370.86	10,234.84	-1,863.98	81.79%
77 · TRAVEL - OTHER				
6710 · Agency Liaison	0.00	216.66	-216.66	0.0%
6720 · Allied Organizations	0.00	2,000.00	-2,000.00	0.0%
6730 · Appraisal Foundation	0.00	0.00	0.00	0.0%
Total 77 · TRAVEL - OTHER	0.00	2,216.66	-2,216.66	0.0%
78 · TRAVEL- IEC/IGC				
6805 · IEC Meeting	26,162.63	18,000.00	8,162.63	145.35%
6810 · IGC Meeting	63,482.37	46,000.00	17,482.37	138.01%
6815 · IEC Regional Meetings	0.00	7,375.00	-7,375.00	0.0%
6817 · IEC Chapter Visits	0.00	500.00	-500.00	0.0%
6820 · IEC Committee Liaison	0.00	1,500.00	-1,500.00	0.0%
6825 · IEC/IGC Annual Conference	2,420.50	0.00	2,420.50	100.0%
6830 · IEC Other Expenses	2,766.62	2,916.66	-150.04	94.86%
6835 · IEC/IGC International Travel	0.00	833.34	-833.34	0.0%
Total 78 · TRAVEL- IEC/IGC	94,832.12	77,125.00	17,707.12	122.96%
79 · TRAVEL - STAFF				
6855 · IEC Meeting	6,199.25	10,500.00	-4,300.75	59.04%
6860 · IGC Meeting	11,474.93	9,150.00	2,324.93	125.41%
6865 · Regional Meetings	1,519.63	7,625.00	-6,105.37	19.93%

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6870 · Committee Liaison	0.00	833.34	-833.34	0.0%
6875 · Chapter Visits	0.00	3,500.00	-3,500.00	0.0%
6880 · Other Expenses	3,289.53	6,666.66	-3,377.13	49.34%
6885 · Staff International Travel	0.00	833.34	-833.34	0.0%
Total 79 · TRAVEL - STAFF	22,483.34	39,108.34	-16,625.00	57.49%
Total 73 · LEADERSHIP TRAVEL / INCIDENTALS	128,787.81	134,851.50	-6,063.69	95.5%
80 · ADMINISTRATIVE EXPENSES				
7010 · Assets Costing Less Than $250	151.54	416.66	-265.12	36.37%
7020 · Awards & Recognition	0.00	0.00	0.00	0.0%
7050 · Bad Debt Expense	0.00	0.00	0.00	0.0%
7100 · Bank Charges & Credit Card Fees	27,000.67	29,949.63	-2,948.96	90.15%
7155 · Computer Consulting Fees	0.00	2,500.00	-2,500.00	0.0%
7200 · Depreciation & Amortization	14,610.72	20,260.84	-5,650.12	72.11%
7220 · Dues & Subscriptions	941.99	760.50	181.49	123.87%
7250 · Dues-Appraisal Foundation	0.00	0.00	0.00	0.0%
7310 · Insurance-D&O	1,883.08	1,961.26	-78.18	96.01%
7320 · Insurance-D&O-Chapters	1,883.08	1,961.26	-78.18	96.01%
7340 · Insurance-General Liability	995.98	1,256.00	-260.02	79.3%
7350 · Inventory Obsolescence	0.00	0.00	0.00	0.0%
7375 · Leadership Development	590.42	4,166.66	-3,576.24	14.17%
7390 · Mail Equipment Maintenance	0.00	0.00	0.00	0.0%
7440 · Magazine-Printing	8,416.20	8,400.00	16.20	100.19%
7450 · Magazine-Postage	4,966.41	5,239.34	-272.93	94.79%
7460 · Magazine-Art Work/Photography	0.00	0.00	0.00	0.0%
7470 · Magazine-Other	1,998.00	2,166.66	-168.66	92.22%
7480 · Maintenance-AMS	5,778.40	5,275.00	503.40	109.54%
7485 · Maintenance-Computer&Peripheral	6,778.88	9,270.00	-2,491.12	73.13%
7505 · Marketing & Development				
7505E · M'kting & Dev. - Editorial	0.00	4,166.70	-4,166.70	0.0%
7505F · M'ting & Dev. - F/Op Trade Show	2,384.34	3,916.70	-1,532.36	60.88%
7505M · M'ting & Dev. - F/Op Membership	695.00	7,000.00	-6,305.00	9.93%
7505O · M'kting & Dev. - Other	0.00	1,666.66	-1,666.66	0.0%
7505 · Marketing & Development - Other	0.00	0.00	0.00	0.0%
Total 7505 · Marketing & Development	3,079.34	16,750.06	-13,670.72	18.38%
7530 · Membership Certificate & Pin	80.23	333.30	-253.07	24.07%
7540 · Membership-Higher Logic	13,571.78	13,777.80	-206.02	98.51%
7550 · Membership Renewal Mailings	0.00	0.00	0.00	0.0%
7600 · Miscellaneous Expenses	142.28	166.70	-24.42	85.35%
7650 · Postage & Shipping	2,639.90	3,666.70	-1,026.80	72.0%
7660 · Printing	0.00	166.70	-166.70	0.0%
7670 · Professional-Audit	6,666.66	7,000.00	-333.34	95.24%
7680 · Professional-Cdn Account.	500.00	416.70	83.30	119.99%
7700 · Professional-Legal	0.00	500.00	-500.00	0.0%
7740 · QB/ONS for Chapters/Regions	7,295.26	7,110.84	184.42	102.59%
7741 · QBs Enterprise for HQ	1,101.34	1,005.50	95.84	109.53%
7800 · Rent-Offsite Storage	568.00	569.16	-1.16	99.8%
7820 · Staff Recruitment	0.00	0.00	0.00	0.0%
7840 · Supplies-Kitchen	378.86	666.70	-287.84	56.83%
7850 · Supplies-Office	2,027.34	1,500.00	527.34	135.16%
7870 · Taxes & Licenses	440.30	508.30	-68.00	86.62%
7890 · Telephone	2,378.37	3,810.00	-1,431.63	62.42%
7910 · Temporary Help	0.00	500.00	-500.00	0.0%
7930 · Training & Development - Staff	39.98	5,833.30	-5,793.32	0.69%
7950 · Uncategorized Expenses	0.00			
7970 · Vacation Expense	0.00	1,666.70	-1,666.70	0.0%
7990 · Website - Database				
7992 · Website - American Eagle	2,000.00	1,995.00	5.00	100.25%
7994 · Website - Database - KSP	0.00	0.00	0.00	0.0%
7996 · Website - Database - NetFORUM	7,381.46	7,166.66	214.80	103.0%

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	Jul - Aug 26	Budget	$ Over Budget	% of Budget
Total 7990 · Website - Database	9,381.46	9,161.66	219.80	102.4%
Total 80 · ADMINISTRATIVE EXPENSES	126,286.47	168,693.93	-42,407.46	74.86%
88 · INCOME TAXES				
8800 · Federal and State Income Taxes	0.00	1,666.66	-1,666.66	0.0%
Total 88 · INCOME TAXES	0.00	1,666.66	-1,666.66	0.0%
Total Expense	742,654.36	781,495.45	-38,841.09	95.03%
Net Ordinary Income	8,383.02	-5,604.76	13,987.78	-149.57%
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	-5,604.76	15,632.59	-178.92%