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

	Jul - Aug 26	Jul - Aug 25	$ Change	% Change
Ordinary Income/Expense				
Income				
40 · EDUCATION INCOME				
410 · COURSE INCOME - CLASSROOM				
100 · COURSE 100'S				
4100i · 100i-Principles of Land Acq	13,725.01	7,038.00	6,687.01	95.01%
4102 · 102-Elevating Your Ethical Awar	2,942.00	6,204.00	-3,262.00	-52.58%
4105 · 105-URA Executive Summary	690.00	4,084.00	-3,394.00	-83.11%
Total 100 · COURSE 100'S	17,357.01	17,326.00	31.01	0.18%
200 · COURSE 200'S				
4200 · 200-Princip. of R/E Negotiation	6,557.00	7,554.00	-997.00	-13.2%
4201 · 201-Comm. in R/E Acquisition	1,276.00	0.00	1,276.00	100.0%
4205 · 205-Bargaining Negotiations	3,654.00	0.00	3,654.00	100.0%
4207 · 207-Practical Negotiations	1,346.00	3,299.00	-1,953.00	-59.2%
4209 · 209-Negotiating with Diverse Cl	1,953.00	0.00	1,953.00	100.0%
4213 · 213-Conflict Management	414.00	0.00	414.00	100.0%
4215 · 215-R/W Acquisit. Pipeline Proj	1,736.00	0.00	1,736.00	100.0%
4218 · 218-R/W Acq. for Elec.Util.Proj	2,909.00	7,120.00	-4,211.00	-59.14%
4219 · 219-Introductory Instructor	3,299.00	6,815.00	-3,516.00	-51.59%
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	27,128.02	24,788.00	2,340.02	9.44%
300 · COURSE 300'S				
4303 · 303-Management Consulting	0.00	1,824.00	-1,824.00	-100.0%
4304 · 304-When Public Agenc's Collide	0.00	1,004.00	-1,004.00	-100.0%
4306i · 306i-Proj Management Basics PM1	3,689.00	0.00	3,689.00	100.0%
Total 300 · COURSE 300'S	3,689.00	2,828.00	861.00	30.45%
400 · COURSE 400'S				
4400 · 400-Principles of R/E Appraisal	3,126.00	1,519.00	1,607.00	105.79%
4409 · 409-Integrating Appraisal Stds.	0.00	552.00	-552.00	-100.0%
4410 · 410-Review. Apprais. in Eminent	2,070.00	2,008.00	62.00	3.09%
4421 · 421-Valuation of Partial Acquis	11,444.00	7,328.00	4,116.00	56.17%
4431 · 431-Problems in Valuation P/A	1,736.00	0.00	1,736.00	100.0%
Total 400 · COURSE 400'S	18,376.00	11,407.00	6,969.00	61.09%
4985 · SR/WA Revenue	3,038.00	3,689.00	-651.00	-17.65%
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%
4504 · 504-Computing Replace. Hous.Pmt	0.00	3,783.00	-3,783.00	-100.0%
4505 · 505-Advanced Res. Reloc.Assist.	596.00	0.00	596.00	100.0%
4506 · 506-Advanced Bus. Reloc.Assist.	0.00	1,085.00	-1,085.00	-100.0%
Total 500 · COURSE 500'S	5,497.00	9,991.00	-4,494.00	-44.98%
600 · COURSE 600'S				
4600i · 600i-Environmental Awareness	1,104.00	552.00	552.00	100.0%
4604 · 604-Envir Due Diligence and Li.	552.00	0.00	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	1,656.00	2,652.00	-996.00	-37.56%
700 · COURSE 700'S				
4700 · 700-Introduction to Prop. Mgmt.	2,041.00	4,692.00	-2,651.00	-56.5%
4701 · 701-Property Mgmt. - Leasing	0.00	1,346.00	-1,346.00	-100.0%
Total 700 · COURSE 700'S	2,041.00	6,038.00	-3,997.00	-66.2%
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	1,010.00	6,004.00	-4,994.00	-83.18%
4803 · 803-Eminent Domain Law Basics..	3,343.00	6,516.00	-3,173.00	-48.7%
Total 800 · COURSE 800'S	11,740.00	18,863.00	-7,123.00	-37.76%

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900 · COURSE 900'S				
4900 · 900-Principles of R/E Engineer.	1,519.00	9,812.00	-8,293.00	-84.52%
4901 · 901-Engineering Plan Develop.	0.00	2,572.00	-2,572.00	-100.0%
4902 · 902-Property Descriptions	3,858.00	0.00	3,858.00	100.0%
4902C · 902C-Property Descriptions	0.00	1,605.98	-1,605.98	-100.0%
4904 · 904 . GIS Principles & Use	1,104.00	0.00	1,104.00	100.0%
Total 900 · COURSE 900'S	6,481.00	13,989.98	-7,508.98	-53.67%
990 · IRWA Sponsored Courses				
4996 · IRWA Sponsored Course Income	15,050.00	25,670.00	-10,620.00	-41.37%
Total 990 · IRWA Sponsored Courses	15,050.00	25,670.00	-10,620.00	-41.37%
Total 410 · COURSE INCOME - CLASSROOM	112,053.03	137,241.98	-25,188.95	-18.35%
415 · COURSE INCOME - ONLINE				
100O · COURSE 100'S - ONLINE				
4100iV · 100iV-Principles of Land Acq	43,840.00	49,085.00	-5,245.00	-10.69%
4102O · Elevating Your Ethical Awarenes	27,295.00	34,085.00	-6,790.00	-19.92%
4105O · 105O-URA Executive Summery	13,225.00	8,480.00	4,745.00	55.96%
Total 100O · COURSE 100'S - ONLINE	84,360.00	91,650.00	-7,290.00	-7.95%
200O · COURSE 200'S - ONLINE				
4200O · 200O-Princip. of R/E Negotiat.	19,220.00	24,295.00	-5,075.00	-20.89%
4203O · 203O-Alternative Dispute Resol.	10,855.00	9,035.00	1,820.00	20.14%
4205O · 205O-Bargaining Negotiations	9,290.00	7,055.00	2,235.00	31.68%
4213O · 213O-Conflict Management	4,505.00	4,240.00	265.00	6.25%
Total 200O · COURSE 200'S - ONLINE	43,870.00	44,625.00	-755.00	-1.69%
300O · COURSE 300'S - ONLINE				
4303O · 303O-Management Consulting	9,960.00	1,660.00	8,300.00	500.0%
4304O · 304O-When Public Agenc's Coll.	2,120.00	2,120.00	0.00	0.0%
4305O · 305O-1-2-3's of RW of Proj Mgmt	0.00	5,155.00	-5,155.00	-100.0%
Total 300O · COURSE 300'S - ONLINE	12,080.00	8,935.00	3,145.00	35.2%
400O · COURSE 400'S - ONLINE				
4400O · 400O-Principles of R/E Apprais.	16,345.00	14,430.00	1,915.00	13.27%
4402O · 402O-Intro to Income Cap Appro.	1,590.00	1,710.00	-120.00	-7.02%
4403O · 403O-Easement Valuation	5,830.00	3,830.00	2,000.00	52.22%
4411O · 411O - Appraisal Concepts	0.00	3,180.00	-3,180.00	-100.0%
Total 400O · COURSE 400'S - ONLINE	23,765.00	23,150.00	615.00	2.66%
415O · Courses Discount - Online				
4953 · Course Discount - Online	-56,700.00	-62,700.00	6,000.00	9.57%
Total 415O · Courses Discount - Online	-56,700.00	-62,700.00	6,000.00	9.57%
500O · COURSE 500'S - ONLINE				
4503O · 503O-Mobile Home Relocation	265.00	1,590.00	-1,325.00	-83.33%
4507O · 507O-Special Non-Residential Py	0.00	2,385.00	-2,385.00	-100.0%
4520O · 520O.Special Topics in Replac.	0.00	2,650.00	-2,650.00	-100.0%
4521O · 521O-Non-Residential Fixed Pts.	0.00	1,060.00	-1,060.00	-100.0%
4530O · 530O - Business Move Process	0.00	2,810.00	-2,810.00	-100.0%
Total 500O · COURSE 500'S - ONLINE	265.00	10,495.00	-10,230.00	-97.48%
600O · COURSE 600'S - ONLINE				
4600O · 600O-Environmental Awareness	14,575.00	17,755.00	-3,180.00	-17.91%
4606CO · 606CO-Environmental Process Cdn	0.00	0.00	0.00	0.0%
4606O · 606O-Environmental Process	1,975.00	1,975.00	0.00	0.0%
Total 600O · COURSE 600'S - ONLINE	16,550.00	19,730.00	-3,180.00	-16.12%
700O · COURSE 700'S - ONLINE				
4700O · 700O-Introduction to Prop. Mgt.	13,600.00	15,355.00	-1,755.00	-11.43%
Total 700O · COURSE 700'S - ONLINE	13,600.00	15,355.00	-1,755.00	-11.43%
800O · COURSE 800'S - ONLINE				
4800O · 800O-Principles of R/E Law	23,655.00	23,560.00	95.00	0.4%
4801O · 801O-Land Titles	15,740.00	11,270.00	4,470.00	39.66%
4802O · 802O-Legal Aspects of Easements	9,540.00	10,600.00	-1,060.00	-10.0%
Total 800O · COURSE 800'S - ONLINE	48,935.00	45,430.00	3,505.00	7.72%
900O · COURSE 900'S - ONLINE				
4900O · 900O-Principles of R/E Engineer	21,740.00	24,230.00	-2,490.00	-10.28%

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4903O · 903O-Underground Infr. Panorama	0.00	0.00	0.00	0.0%
Total 900O · COURSE 900'S - ONLINE	21,740.00	24,230.00	-2,490.00	-10.28%
Total 415 · COURSE INCOME - ONLINE	208,465.00	220,900.00	-12,435.00	-5.63%
920 · EDUCATIONAL INCOME - OTHER				
4945 · Contribution Revenue	68,214.00	35,178.00	33,036.00	93.91%
4950 · Credentialing Income	11,149.55	12,269.00	-1,119.45	-9.12%
4955 · Course Revenue - Misc.	625.00	200.00	425.00	212.5%
4965 · PEAK	0.00	0.00	0.00	0.0%
4990 · Textbooks - Optional Sales	3,284.00	0.00	3,284.00	100.0%
4991 · Textbooks - PROW Book	1,030.00	620.00	410.00	66.13%
4997 · Vendor Discount	205.42	120.00	85.42	71.18%
Total 920 · EDUCATIONAL INCOME - OTHER	84,507.97	48,387.00	36,120.97	74.65%
Total 40 · EDUCATION INCOME	405,026.00	406,528.98	-1,502.98	-0.37%
41 · ADVERTISING INCOME				
4010 · Magazine	12,675.50	16,181.75	-3,506.25	-21.67%
4015 · Website - Job Posting	1,766.99	1,554.60	212.39	13.66%
4016 · Digital Ads	686.12	1,332.63	-646.51	-48.51%
Total 41 · ADVERTISING INCOME	15,128.61	19,068.98	-3,940.37	-20.66%
43 · INVESTMENT INCOME				
4020 · Interest & Dividend Income	18,084.05	18,237.56	-153.51	-0.84%
Total 43 · INVESTMENT INCOME	18,084.05	18,237.56	-153.51	-0.84%
44 · MEMBERSHIP INCOME				
4033 · Member Dues - Agency	21,654.89	30,622.00	-8,967.11	-29.28%
4034 · Member Dues - Corporate	63,282.54	53,485.08	9,797.46	18.32%
4035 · Member Dues - Application Fee	4,625.00	4,137.50	487.50	11.78%
4039 · Member Dues - New	39,559.72	39,045.20	514.52	1.32%
4041 · Member Dues - Regular Renewal	185,642.57	192,487.11	-6,844.54	-3.56%
Total 44 · MEMBERSHIP INCOME	314,764.72	319,776.89	-5,012.17	-1.57%
45 · MERCHANDISE - SALES				
4490 · Sales of Merchandise	204.00	624.00	-420.00	-67.31%
Total 45 · MERCHANDISE - SALES	204.00	624.00	-420.00	-67.31%
46 · OTHER INCOME				
4031 · Dues - Affiliates	400.00	400.00	0.00	0.0%
4050 · Miscellaneous Income	50.00	519.08	-469.08	-90.37%
Total 46 · OTHER INCOME	450.00	919.08	-469.08	-51.04%
47 · SEMINARS & CONFERENCES				
950 · INTERNATIONAL CONFERENCE				
4675 · Registration Income	-2,620.00	-1,350.00	-1,270.00	-94.07%
4677 · Sponsorship Income	0.00	500.00	-500.00	-100.0%
Total 950 · INTERNATIONAL CONFERENCE	-2,620.00	-850.00	-1,770.00	-208.24%
Total 47 · SEMINARS & CONFERENCES	-2,620.00	-850.00	-1,770.00	-208.24%
Total Income	751,037.38	764,305.49	-13,268.11	-1.74%
Gross Profit	751,037.38	764,305.49	-13,268.11	-1.74%
Expense				
50 · COST OF GOODS SOLD				
5001 · Merchandise	110.56	456.79	-346.23	-75.8%
5002 · Merchandise - PROW Book	266.40	155.50	110.90	71.32%
Total 50 · COST OF GOODS SOLD	376.96	612.29	-235.33	-38.43%
55 · EDUCATION EXPENSES				
501 · COURSE EXPENSES				
5070 · SR/WA Expenses	1,584.70	1,057.13	527.57	49.91%
510 · COURSE 100'S				
5100i · 100i-Principl. of Land Acq-In'l	6,884.61	4,058.93	2,825.68	69.62%
5102 · 102-Elevating Your Ethical Awar	0.00	443.94	-443.94	-100.0%
5105 · 105-URA Executive Summery	0.00	143.31	-143.31	-100.0%
Total 510 · COURSE 100'S	6,884.61	4,646.18	2,238.43	48.18%
520 · COURSE 200'S				
5200 · 200-Princip. of R/E Negotiation	0.00	251.80	-251.80	-100.0%
5205 · 205-Bargaining Negotiations	186.10	0.00	186.10	100.0%

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5213 · 213-Conflict Management	0.00	241.66	-241.66	-100.0%
5215 · 215-R/W Acquisit. Pipeline Proj	0.00	0.00	0.00	0.0%
5218 · 218-R/W Acq. for Elec.Util.Proj	0.00	146.02	-146.02	-100.0%
5219 · 219-Introductory Instructor	0.00	718.53	-718.53	-100.0%
Total 520 · COURSE 200'S	186.10	1,358.01	-1,171.91	-86.3%
530 · COURSE 300'S				
5303 · 303-Management Consulting	0.00	89.45	-89.45	-100.0%
5304 · 304-When Public Agenc's Collide	0.00	123.72	-123.72	-100.0%
Total 530 · COURSE 300'S	0.00	213.17	-213.17	-100.0%
540 · COURSE 400'S				
5400 · 400-Principles of R/E Appraisal	0.00	267.81	-267.81	-100.0%
5421 · 421-Valuation of Partial Acquis	2,588.91	416.56	2,172.35	521.5%
Total 540 · COURSE 400'S	2,588.91	684.37	1,904.54	278.29%
550 · COURSE 500'S				
5504 · 504-Computing Replace.Hous. Pmt	0.00	634.44	-634.44	-100.0%
Total 550 · COURSE 500'S	0.00	634.44	-634.44	-100.0%
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%
580 · COURSE 800'S				
5802 · 802-Legal Aspects of Easements	0.00	127.38	-127.38	-100.0%
Total 580 · COURSE 800'S	0.00	127.38	-127.38	-100.0%
590 · COURSE 900'S				
5900 · 900-Principles of R/E Engineer.	494.16	2,204.92	-1,710.76	-77.59%
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	558.74	0.00	558.74	100.0%
Total 590 · COURSE 900'S	1,052.90	2,204.92	-1,152.02	-52.25%
599 · IRWA Sponsored Courses				
5996 · IRWA Sponsored Course Expense	8,191.17	13,022.21	-4,831.04	-37.1%
Total 599 · IRWA Sponsored Courses	8,191.17	13,022.21	-4,831.04	-37.1%
Total 501 · COURSE EXPENSES	20,488.39	25,201.96	-4,713.57	-18.7%
595 · EDUCATIONAL EXP. - OTHER				
5005 · Scholarship Expense				
5005D · Scholarship - Global Edu. Initi	8,645.00	26,000.00	-17,355.00	-66.75%
5005E · Scholarship - SRWA	9,454.00	930.00	8,524.00	916.56%
5005F · Scholarship - CRWEF	1,510.00	2,400.00	-890.00	-37.08%
5005G · Scholarship - 50 for Fifty	28,605.00	0.00	28,605.00	100.0%
5005 · Scholarship Expense - Other	0.00	0.00	0.00	0.0%
Total 5005 · Scholarship Expense	48,214.00	29,330.00	18,884.00	64.39%
5008 · Chapter Incentive	5,833.26	5,833.26	0.00	0.0%
5009 · Other Incentives	1,395.00	5,310.00	-3,915.00	-73.73%
5016 · Course State Certification	1,402.00	2,374.88	-972.88	-40.97%
5020 · Credentialing Expense	604.69	615.74	-11.05	-1.8%
5036 · Instructors' Material	3,726.43	1,998.59	1,727.84	86.45%
5060O · Online Hosting	2,050.00	2,050.00	0.00	0.0%
5066 · P/P/S Education	1,339.52	724.00	615.52	85.02%
Total 595 · EDUCATIONAL EXP. - OTHER	64,564.90	48,236.47	16,328.43	33.85%
Total 55 · EDUCATION EXPENSES	85,053.29	73,438.43	11,614.86	15.82%
597 · BUILDING OPERATION				
6004 · Building Association Fee	4,368.00	4,132.00	236.00	5.71%
6005 · Building Depreciation	6,316.04	6,316.04	0.00	0.0%
6028 · Building Maintenance	4,553.47	3,914.75	638.72	16.32%
6031 · Building Property Tax	4,944.64	4,947.08	-2.44	-0.05%

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6036 · Building Utilities	1,956.64	1,690.60	266.04	15.74%
Total 597 · BUILDING OPERATION	22,138.79	21,000.47	1,138.32	5.42%
60 · PAYROLL & BENEFITS				
6020 · Payroll	270,844.96	237,772.95	33,072.01	13.91%
6030 · Pension Plan	10,833.83	9,735.60	1,098.23	11.28%
6040 · Taxes & Benefits	77,319.63	63,678.92	13,640.71	21.42%
Total 60 · PAYROLL & BENEFITS	358,998.42	311,187.47	47,810.95	15.36%
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	2,100.57	0.00	2,100.57	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	17,279.45	0.00	17,279.45	100.0%
70 · OTHER SEMINARS & CONFERENCES				
6395 · Young Professionals Group	3,733.17	0.00	3,733.17	100.0%
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				
6502 · Region 2	1,904.60	626.98	1,277.62	203.77%
6503 · Region 3	707.49	0.00	707.49	100.0%
6510 · Region 10	0.00	448.00	-448.00	-100.0%
Total 74 · TRAVEL - REGIONS	2,612.09	1,074.98	1,537.11	142.99%
75 · TRAVEL - INDUSTRIES				
755 · Industry Committees				
6665 · Electric & Utilities Committee	489.40	0.00	489.40	100.0%
Total 755 · Industry Committees	489.40	0.00	489.40	100.0%
Total 75 · TRAVEL - INDUSTRIES	489.40	0.00	489.40	100.0%
76 · TRAVEL - SERVICE COMMITTEES				
6680 · Marketing & Membership Committ	5,553.75	0.00	5,553.75	100.0%
6685 · Nomination & Election Committee	1,731.48	638.55	1,092.93	171.16%
6695 · Young Professional	1,085.63	0.00	1,085.63	100.0%
Total 76 · TRAVEL - SERVICE COMMITTEES	8,370.86	638.55	7,732.31	1,210.92%
78 · TRAVEL- IEC/IGC				
6805 · IEC Meeting	26,162.63	16,303.55	9,859.08	60.47%
6810 · IGC Meeting	63,482.37	0.00	63,482.37	100.0%
6815 · IEC Regional Meetings	0.00	1,315.67	-1,315.67	-100.0%
6825 · IEC/IGC Annual Conference	2,420.50	548.51	1,871.99	341.29%
6830 · IEC Other Expenses	2,766.62	200.00	2,566.62	1,283.31%
Total 78 · TRAVEL- IEC/IGC	94,832.12	18,367.73	76,464.39	416.3%
79 · TRAVEL - STAFF				
6855 · IEC Meeting	6,199.25	3,429.89	2,769.36	80.74%
6860 · IGC Meeting	11,474.93	0.00	11,474.93	100.0%
6865 · Regional Meetings	1,519.63	2,371.42	-851.79	-35.92%
6875 · Chapter Visits	0.00	676.72	-676.72	-100.0%
6880 · Other Expenses	3,289.53	7,562.62	-4,273.09	-56.5%
Total 79 · TRAVEL - STAFF	22,483.34	14,040.65	8,442.69	60.13%
Total 73 · LEADERSHIP TRAVEL / INCIDENTALS	128,787.81	34,121.91	94,665.90	277.43%
80 · ADMINISTRATIVE EXPENSES				
7010 · Assets Costing Less Than $250	151.54	15.33	136.21	888.52%
7100 · Bank Charges & Credit Card Fees	27,000.67	26,554.76	445.91	1.68%
7155 · Computer Consulting Fees	0.00	5,137.50	-5,137.50	-100.0%
7200 · Depreciation & Amortization	14,610.72	12,205.56	2,405.16	19.71%
7220 · Dues & Subscriptions	941.99	54.65	887.34	1,623.68%
7310 · Insurance-D&O	1,883.08	1,885.08	-2.00	-0.11%

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

	Jul - Aug 26	Jul - Aug 25	$ Change	% Change
7320 · Insurance-D&O-Chapters	1,883.08	1,885.08	-2.00	-0.11%
7340 · Insurance-General Liability	995.98	883.00	112.98	12.8%
7375 · Leadership Development	590.42	0.00	590.42	100.0%
7390 · Mail Equipment Maintenance	0.00	-271.08	271.08	100.0%
7440 · Magazine-Printing	8,416.20	8,164.07	252.13	3.09%
7450 · Magazine-Postage	4,966.41	5,055.65	-89.24	-1.77%
7470 · Magazine-Other	1,998.00	1,998.00	0.00	0.0%
7480 · Maintenance-AMS	5,778.40	5,054.38	724.02	14.33%
7485 · Maintenance-Computer&Peripheral	6,778.88	6,252.85	526.03	8.41%
7505 · Marketing & Development				
7505F · M'ting & Dev. - F/Op Trade Show	2,384.34	0.00	2,384.34	100.0%
7505M · M'ting & Dev. - F/Op Membership	695.00	1,664.31	-969.31	-58.24%
Total 7505 · Marketing & Development	3,079.34	1,664.31	1,415.03	85.02%
7530 · Membership Certificate & Pin	80.23	65.20	15.03	23.05%
7540 · Membership-Higher Logic	13,571.78	7,859.70	5,712.08	72.68%
7550 · Membership Renewal Mailings	0.00	239.48	-239.48	-100.0%
7600 · Miscellaneous Expenses	142.28	-0.10	142.38	142,380.0%
7650 · Postage & Shipping	2,639.90	1,239.88	1,400.02	112.92%
7660 · Printing	0.00	90.68	-90.68	-100.0%
7670 · Professional-Audit	6,666.66	6,666.66	0.00	0.0%
7680 · Professional-Cdn Account.	500.00	0.00	500.00	100.0%
7740 · QB/ONS for Chapters/Regions	7,295.26	26,630.37	-19,335.11	-72.61%
7741 · QBs Enterprise for HQ	1,101.34	957.66	143.68	15.0%
7800 · Rent-Offsite Storage	568.00	524.00	44.00	8.4%
7840 · Supplies-Kitchen	378.86	390.02	-11.16	-2.86%
7850 · Supplies-Office	2,027.34	1,698.63	328.71	19.35%
7870 · Taxes & Licenses	440.30	444.24	-3.94	-0.89%
7890 · Telephone	2,378.37	2,349.82	28.55	1.22%
7910 · Temporary Help	0.00	11,262.44	-11,262.44	-100.0%
7930 · Training & Development - Staff	39.98	4,783.32	-4,743.34	-99.16%
7950 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
7990 · Website - Database				
7992 · Website - American Eagle	2,000.00	1,900.00	100.00	5.26%
7994 · Website - Database - KSP	0.00	3,333.34	-3,333.34	-100.0%
7996 · Website - Database - NetFORUM	7,381.46	6,906.46	475.00	6.88%
Total 7990 · Website - Database	9,381.46	12,139.80	-2,758.34	-22.72%
Total 80 · ADMINISTRATIVE EXPENSES	126,286.47	153,880.94	-27,594.47	-17.93%
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	742,654.36	583,999.99	158,654.37	27.17%
Net Ordinary Income	8,383.02	180,305.50	-171,922.48	-95.35%
Other Income/Expense				
Other Income				
4095 · Instructor Income-Pass Through	54,966.70	54,877.78	88.92	0.16%
95 · OTHER INCOME & EXPENSE				
8500 · Gain (Loss) on Conversion	1,497.72	-935.43	2,433.15	260.11%
8700 · Unrealized Invest. Gain (Loss)	147.09	58,550.19	-58,403.10	-99.75%
Total 95 · OTHER INCOME & EXPENSE	1,644.81	57,614.76	-55,969.95	-97.15%
Total Other Income	56,611.51	112,492.54	-55,881.03	-49.68%
Other Expense				
8400 · Instructor Exp.-Pass Through	54,966.70	54,877.78	88.92	0.16%
Total Other Expense	54,966.70	54,877.78	88.92	0.16%
Net Other Income	1,644.81	57,614.76	-55,969.95	-97.15%
Net Income	**10,027.83**	**237,920.26**	**-227,892.43**	**-95.79%**