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

	Jul - Sep 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	16,637.03	16,935.00	-297.97	98.24%
4102 · 102-Elevating Your Ethical Awar	7,070.00	8,808.00	-1,738.00	80.27%
4105 · 105-URA Executive Summary	690.00	8,808.00	-8,118.00	7.83%
4145 · 145-Overview of URA 4 Hrs	0.00	0.00	0.00	0.0%
Total 100 · COURSE 100'S	24,397.03	34,551.00	-10,153.97	70.61%
200 · COURSE 200'S				
4200 · 200-Princip. of R/E Negotiation	8,859.00	20,322.00	-11,463.00	43.59%
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.	912.00	0.00	912.00	100.0%
4205 · 205-Bargaining Negotiations	6,041.00	6,774.00	-733.00	89.18%
4207 · 207-Practical Negotiations	2,431.00	3,387.00	-956.00	71.77%
4209 · 209-Negotiating with Diverse Cl	1,953.00	3,387.00	-1,434.00	57.66%
4209C · 209C-Negotiating with Diverse	3,906.03			
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	6,774.00	-5,038.00	25.63%
4218 · 218-R/W Acq. for Elec.Util.Proj	2,909.00	6,774.00	-3,865.00	42.94%
4219 · 219-Introductory Instructor	4,818.00	13,548.00	-8,730.00	35.56%
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	39,239.05	63,168.00	-23,928.95	62.12%
300 · COURSE 300'S				
4303 · 303-Management Consulting	0.00	0.00	0.00	0.0%
4304 · 304-When Public Agenc's Collide	320.00	2,202.00	-1,882.00	14.53%
4306i · 306i-Proj Management Basics PM1	3,689.00	0.00	3,689.00	100.0%
Total 300 · COURSE 300'S	4,009.00	2,202.00	1,807.00	182.06%
400 · COURSE 400'S				
4400 · 400-Principles of R/E Appraisal	4,472.00	6,774.00	-2,302.00	66.02%
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	552.00	0.00	552.00	100.0%
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	2,202.00	-132.00	94.01%
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	16,493.00	18,348.00	-1,855.00	89.89%

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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	25,323.00	30,711.00	-5,388.00	82.46%
4985 · SR/WA Revenue	3,038.00	1,580.60	1,457.40	192.21%
500 · COURSE 500'S				
4501 · 501-Residential Reloc. Assist.	9,686.00	6,774.00	2,912.00	142.99%
4502 · 502-Non-Residential Relocation	1,129.00	0.00	1,129.00	100.0%
4503 · 503-Mobile Home Relocation	1,562.00	0.00	1,562.00	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	12,973.00	12,363.00	610.00	104.93%
600 · COURSE 600'S				
4600i · 600i-Environmental Awareness	3,162.00	6,606.00	-3,444.00	47.87%
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%
4604 · 604-Envir Due Diligence and Li.	552.00	4,404.00	-3,852.00	12.53%
4606 · 606-Environmental Process	0.00	0.00	0.00	0.0%
4606C · 606C-Environmental Process	0.00	2,202.00	-2,202.00	0.0%
4640i · 640i-Water Basics	210.00	0.00	210.00	100.0%
4646i · 646i-Soil Basics	350.00	0.00	350.00	100.0%
Total 600 · COURSE 600'S	4,274.00	15,414.00	-11,140.00	27.73%
700 · COURSE 700'S				
4700 · 700-Introduction to Prop. Mgmt.	2,041.00	10,161.00	-8,120.00	20.09%
4701 · 701-Property Mgmt. - Leasing	0.00	3,387.00	-3,387.00	0.0%
4703 · 703-Real Property/Asset Mgmt.	0.00	0.00	0.00	0.0%
Total 700 · COURSE 700'S	2,041.00	13,548.00	-11,507.00	15.07%
800 · COURSE 800'S				
4800 · 800-Principles of R/E Law	7,252.00	13,548.00	-6,296.00	53.53%
4800C · 800C- Principles of R/E Law	0.00	0.00	0.00	0.0%
4801 · 801-Land Titles	5,648.00	6,774.00	-1,126.00	83.38%
4801C · 801C-Land Titles	0.00	0.00	0.00	0.0%
4802 · 802-Legal Aspects of Easements	1,010.00	4,404.00	-3,394.00	22.93%
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	17,253.00	31,500.00	-14,247.00	54.77%
900 · COURSE 900'S				
4900 · 900-Principles of R/E Engineer.	6,472.00	6,774.00	-302.00	95.54%
4900C · 900C-Principles of R/E Engineer	0.00	0.00	0.00	0.0%
4901 · 901-Engineering Plan Develop.	4,316.00	4,404.00	-88.00	98.0%
4901C · 901C-Engineering Plan Develop.	0.00	0.00	0.00	0.0%

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4902 · 902-Property Descriptions	6,236.00	11,010.00	-4,774.00	56.64%
4902C · 902C-Property Descriptions	2,753.98	4,404.00	-1,650.02	62.53%
4904 · 904 . GIS Principles & Use	1,104.00	2,202.00	-1,098.00	50.14%
900 · COURSE 900'S - Other	0.00	0.00	0.00	0.0%
Total 900 · COURSE 900'S	20,881.98	28,794.00	-7,912.02	72.52%
990 · IRWA Sponsored Courses				
4996 · IRWA Sponsored Course Income	23,705.00	19,999.80	3,705.20	118.53%
Total 990 · IRWA Sponsored Courses	23,705.00	19,999.80	3,705.20	118.53%
410 · COURSE INCOME - CLASSROOM - Other	0.00	0.00	0.00	0.0%
Total 410 · COURSE INCOME - CLASSROOM	177,134.06	253,831.40	-76,697.34	69.78%
415 · COURSE INCOME - ONLINE				
100O · COURSE 100'S - ONLINE				
4100iV · 100iV-Principles of Land Acq	55,575.00	45,680.00	9,895.00	121.66%
4102O · Elevating Your Ethical Awarenes	34,570.00	23,390.00	11,180.00	147.8%
4105O · 105O-URA Executive Summery	15,995.00	8,430.00	7,565.00	189.74%
Total 100O · COURSE 100'S - ONLINE	106,140.00	77,500.00	28,640.00	136.96%
200O · COURSE 200'S - ONLINE				
4200O · 200O-Princip. of R/E Negotiat.	24,265.00	27,170.00	-2,905.00	89.31%
4203O · 203O-Alternative Dispute Resol.	12,515.00	7,950.00	4,565.00	157.42%
4205O · 205O-Bargaining Negotiations	10,535.00	7,120.00	3,415.00	147.96%
4213O · 213O-Conflict Management	5,035.00	10,695.00	-5,660.00	47.08%
4213V · 213V-Conflict Management	0.00	0.00	0.00	0.0%
4215O · 215 - Online	0.00	2,490.00	-2,490.00	0.0%
Total 200O · COURSE 200'S - ONLINE	52,350.00	55,425.00	-3,075.00	94.45%
300O · COURSE 300'S - ONLINE				
4303O · 303O-Management Consulting	11,620.00	5,875.00	5,745.00	197.79%
4304O · 304O-When Public Agenc's Coll.	2,650.00	3,010.00	-360.00	88.04%
4306O · 306O - Online Course	0.00	8,365.00	-8,365.00	0.0%
Total 300O · COURSE 300'S - ONLINE	14,270.00	17,250.00	-2,980.00	82.73%
400O · COURSE 400'S - ONLINE				
4400O · 400O-Principles of R/E Apprais.	19,410.00	15,165.00	4,245.00	127.99%
4402O · 402O-Intro to Income Cap Appro.	1,855.00	2,745.00	-890.00	67.58%
4403O · 403O-Easement Valuation	6,890.00	5,250.00	1,640.00	131.24%
Total 400O · COURSE 400'S - ONLINE	28,155.00	23,160.00	4,995.00	121.57%
415O · Courses Discount - Online				
4953 · Course Discount - Online	-56,900.00	-54,300.89	-2,599.11	104.79%
Total 415O · Courses Discount - Online	-56,900.00	-54,300.89	-2,599.11	104.79%
500O · COURSE 500'S - ONLINE				
4501O · 501 - Online Course	0.00	7,950.00	-7,950.00	0.0%
4502O · 502O - Online Course	0.00	3,800.00	-3,800.00	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	11,750.00	-11,485.00	2.26%

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600O · COURSE 600'S - ONLINE				
4600O · 600O-Environmental Awareness	17,225.00	13,875.00	3,350.00	124.14%
4606O · 606O-Environmental Process	2,770.00	3,540.00	-770.00	78.25%
Total 600O · COURSE 600'S - ONLINE	19,995.00	17,415.00	2,580.00	114.82%
700O · COURSE 700'S - ONLINE				
4700O · 700O-Introduction to Prop. Mgt.	17,495.00	12,165.00	5,330.00	143.81%
Total 700O · COURSE 700'S - ONLINE	17,495.00	12,165.00	5,330.00	143.81%
800O · COURSE 800'S - ONLINE				
4800O · 800O-Principles of R/E Law	30,615.00	22,030.00	8,585.00	138.97%
4801O · 801O-Land Titles	19,220.00	12,675.00	6,545.00	151.64%
4802O · 802O-Legal Aspects of Easements	11,660.00	11,585.00	75.00	100.65%
Total 800O · COURSE 800'S - ONLINE	61,495.00	46,290.00	15,205.00	132.85%
900O · COURSE 900'S - ONLINE				
4900O · 900O-Principles of R/E Engineer	25,475.00	20,155.00	5,320.00	126.4%
4902O · 902O - Online Course	0.00	12,835.00	-12,835.00	0.0%
Total 900O · COURSE 900'S - ONLINE	25,475.00	32,990.00	-7,515.00	77.22%
415 · COURSE INCOME - ONLINE - Other	0.00	0.00	0.00	0.0%
Total 415 · COURSE INCOME - ONLINE	268,740.00	239,644.11	29,095.89	112.14%
920 · EDUCATIONAL INCOME - OTHER				
4945 · Contribution Revenue	78,569.00	124,712.49	-46,143.49	63.0%
4950 · Credentialing Income	16,109.55	21,656.25	-5,546.70	74.39%
4955 · Course Revenue - Misc.	1,000.00			
4960 · Education Sponsorship Income	0.00	0.00	0.00	0.0%
4965 · PEAK	0.00			
4990 · Textbooks - Optional Sales	4,954.00	4,081.26	872.74	121.38%
4991 · Textbooks - PROW Book	1,180.00	2,512.50	-1,332.50	46.97%
4997 · Vendor Discount	426.77	300.00	126.77	142.26%
920 · EDUCATIONAL INCOME - OTHER - Other	0.00	0.00	0.00	0.0%
Total 920 · EDUCATIONAL INCOME - OTHER	102,239.32	153,262.50	-51,023.18	66.71%
Total 40 · EDUCATION INCOME	548,113.38	646,738.01	-98,624.63	84.75%
41 · ADVERTISING INCOME				
4010 · Magazine	20,798.25	23,699.25	-2,901.00	87.76%
4015 · Website - Job Posting	3,070.12	3,750.00	-679.88	81.87%
4016 · Digital Ads	842.77	1,250.01	-407.24	67.42%
Total 41 · ADVERTISING INCOME	24,711.14	28,699.26	-3,988.12	86.1%
43 · INVESTMENT INCOME				
4020 · Interest & Dividend Income	24,849.76	22,500.00	2,349.76	110.44%
Total 43 · INVESTMENT INCOME	24,849.76	22,500.00	2,349.76	110.44%
44 · MEMBERSHIP INCOME				
4033 · Member Dues - Agency	32,552.71	35,671.16	-3,118.45	91.26%
4034 · Member Dues - Corporate	95,362.06	74,750.01	20,612.05	127.58%
4035 · Member Dues - Application Fee	6,175.00	6,600.00	-425.00	93.56%
4039 · Member Dues - New	62,650.33	49,974.99	12,675.34	125.36%

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4041 · Member Dues - Regular Renewal	279,293.48	300,709.47	-21,415.99	92.88%
Total 44 · MEMBERSHIP INCOME	476,033.58	467,705.63	8,327.95	101.78%
45 · MERCHANDISE - SALES				
4490 · Sales of Merchandise	337.00	1,744.97	-1,407.97	19.31%
Total 45 · MERCHANDISE - SALES	337.00	1,744.97	-1,407.97	19.31%
46 · OTHER INCOME				
4031 · Dues - Affiliates	600.00	600.00	0.00	100.0%
4045 · Magazine Subscription Income	0.00	52.50	-52.50	0.0%
4050 · Miscellaneous Income	50.00	2,499.99	-2,449.99	2.0%
Total 46 · OTHER INCOME	650.00	3,152.49	-2,502.49	20.62%
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 & CONFERENCE	0.00	0.00	0.00	0.0%
Total 47 · SEMINARS & CONFERENCES	-2,620.00	0.00	-2,620.00	100.0%
Total Income	1,072,074.86	1,170,540.36	-98,465.50	91.59%
Gross Profit	1,072,074.86	1,170,540.36	-98,465.50	91.59%
Expense				
50 · COST OF GOODS SOLD				
5001 · Merchandise	201.38	1,422.99	-1,221.61	14.15%
5002 · Merchandise - PROW Book	299.70	837.00	-537.30	35.81%
Total 50 · COST OF GOODS SOLD	501.08	2,259.99	-1,758.91	22.17%
55 · EDUCATION EXPENSES				
501 · COURSE EXPENSES				
5070 · SR/WA Expenses	1,751.20	151.90	1,599.30	1,152.86%
510 · COURSE 100'S				
5100i · 100i-Principl. of Land Acq-In'l	9,009.65	14,672.30	-5,662.65	61.41%
5102 · 102-Elevating Your Ethical Awar	337.01	414.00	-76.99	81.4%
5105 · 105-URA Executive Summery	0.00	414.00	-414.00	0.0%
5145 · 145-Overview of URA 4 Hrs	0.00	0.00	0.00	0.0%
Total 510 · COURSE 100'S	9,346.66	15,500.30	-6,153.64	60.3%
520 · COURSE 200'S				
5200 · 200-Princip. of R/E Negotiation	45.15	1,953.00	-1,907.85	2.31%
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%

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5205 · 205-Bargaining Negotiations	186.10	325.50	-139.40	57.17%
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	57.69	167.07	-109.38	34.53%
5218 · 218-R/W Acq. for Elec.Util.Proj	129.16	0.00	129.16	100.0%
5219 · 219-Introductory Instructor	1,183.42	1,302.50	-119.08	90.86%
5239 · 239 Prin. of Wind Eng. Ld Aq	0.00	0.00	0.00	0.0%
Total 520 · COURSE 200'S	1,601.52	3,856.59	-2,255.07	41.53%
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	181.30	325.50	-144.20	55.7%
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	207.00	-207.00	0.0%
5417 · 417-Valuation of Contamin. R/E	0.00	0.00	0.00	0.0%
5421 · 421-Valuation of Partial Acquis	2,631.32	1,782.00	849.32	147.66%
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%
Total 540 · COURSE 400'S	2,812.62	2,314.50	498.12	121.52%
550 · COURSE 500'S				
5501 · 501-Residential Reloc. Assist.	294.62	702.65	-408.03	41.93%
5502 · 502-Non-Residential Relocation	176.94	0.00	176.94	100.0%
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	471.56	1,429.12	-957.56	33.0%
560 · COURSE 600'S				
5600i · 600i-Environmental Awareness	0.00	931.50	-931.50	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	393.30	-393.30	0.0%
5606C · 606C-Environmental Process	0.00	310.50	-310.50	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	1,842.30	-1,842.30	0.0%
570 · COURSE 700'S				
5700 · 700-Introduction to Prop. Mgmt.	0.00	1,367.10	-1,367.10	0.0%
5701 · 701-Property Mgmt. - Leasing	0.00	0.00	0.00	0.0%

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5703 · 703-Real Property/Asset Mgmt.	0.00	0.00	0.00	0.0%
Total 570 · COURSE 700'S	0.00	1,367.10	-1,367.10	0.0%
580 · COURSE 800'S				
5800 · 800-Principles of R/E Law	0.00	1,302.00	-1,302.00	0.0%
5800C · 800C-Principles of R/E Law	0.00	0.00	0.00	0.0%
5801 · 801-Land Titles	0.00	651.00	-651.00	0.0%
5801C · 801C-Land Titles	0.00	0.00	0.00	0.0%
5802 · 802-Legal Aspects of Easements	0.00	414.00	-414.00	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	2,920.33	-2,920.33	0.0%
590 · COURSE 900'S				
5900 · 900-Principles of R/E Engineer.	1,269.72	1,953.00	-683.28	65.01%
5900C · 900C-Principles of R/E Engineer	0.00	0.00	0.00	0.0%
5901 · 901-Engineering Plan Develop.	1,372.28	931.50	440.78	147.32%
5901C · 901C-Engineering Plan Develop.	0.00	0.00	0.00	0.0%
5902 · 902-Property Descriptions	1,038.98	3,726.00	-2,687.02	27.89%
5904 · 904 . GIS Principles & Use	0.00	0.00	0.00	0.0%
Total 590 · COURSE 900'S	3,680.98	6,610.50	-2,929.52	55.68%
599 · IRWA Sponsored Courses				
5996 · IRWA Sponsored Course Expense	14,528.99	10,928.51	3,600.48	132.95%
Total 599 · IRWA Sponsored Courses	14,528.99	10,928.51	3,600.48	132.95%
501 · COURSE EXPENSES - Other	0.00	0.00	0.00	0.0%
Total 501 · COURSE EXPENSES	34,193.53	46,921.15	-12,727.62	72.87%
595 · EDUCATIONAL EXP. - OTHER				
5005 · Scholarship Expense				
5005C · Scholarship - Finishline	0.00	15,624.99	-15,624.99	0.0%
5005D · Scholarship - Global Edu. Initi	12,035.00	12,500.01	-465.01	96.28%
5005E · Scholarship - SRWA	13,549.00	12,500.01	1,048.99	108.39%
5005F · Scholarship - CRWEF	1,510.00	0.00	1,510.00	100.0%
5005G · Scholarship - 50 for Fifty	31,475.00			
5005 · Scholarship Expense - Other	0.00			
Total 5005 · Scholarship Expense	58,569.00	40,625.01	17,943.99	144.17%
5008 · Chapter Incentive	8,749.89	8,750.00	-0.11	100.0%
5009 · Other Incentives	3,699.69	2,500.00	1,199.69	147.99%
5012 · Course Expenses - Misc.	2,772.00	375.00	2,397.00	739.2%
5016 · Course State Certification	1,762.50	4,791.00	-3,028.50	36.79%
5020 · Credentialing Expense	930.61	999.99	-69.38	93.06%
5028 · PEAK	0.00	4,544.01	-4,544.01	0.0%
5036 · Instructors' Material	5,035.71	5,000.01	35.70	100.71%
5060O · Online Hosting	3,075.00			
5066 · P/P/S Education	1,731.52	2,250.00	-518.48	76.96%

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

	Jul - Sep 26	Budget	$ Over Budget	% of Budget
Total 595 · EDUCATIONAL EXP. - OTHER	86,325.92	69,835.02	16,490.90	123.61%
Total 55 · EDUCATION EXPENSES	120,519.45	116,756.17	3,763.28	103.22%
597 · BUILDING OPERATION				
6004 · Building Association Fee	6,552.00	8,484.00	-1,932.00	77.23%
6005 · Building Depreciation	9,474.06	9,474.00	0.06	100.0%
6006 · Bank Loan Origination Fee	0.00	0.00	0.00	0.0%
6028 · Building Maintenance	6,558.47	6,766.74	-208.27	96.92%
6031 · Building Property Tax	7,416.96	7,476.00	-59.04	99.21%
6036 · Building Utilities	2,948.76	2,499.99	448.77	117.95%
Total 597 · BUILDING OPERATION	32,950.25	34,700.73	-1,750.48	94.96%
60 · PAYROLL & BENEFITS				
6020 · Payroll	406,267.44	432,162.51	-25,895.07	94.01%
6030 · Pension Plan	16,250.75	17,286.51	-1,035.76	94.01%
6040 · Taxes & Benefits	115,771.79	121,351.26	-5,579.47	95.4%
Total 60 · PAYROLL & BENEFITS	538,289.98	570,800.28	-32,510.30	94.3%
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%

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

	Jul - Sep 26	Budget	$ Over Budget	% of Budget
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				
6225 · Other Conventions and Meetings	0.00	0.00	0.00	0.0%
6395 · Young Professionals Group	4,148.17			
Total 70 · OTHER SEMINARS & CONFERENCES	4,148.17	0.00	4,148.17	100.0%
Total 67 · SEMINARS & CONFERENCES EXPENS	21,427.62	0.00	21,427.62	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	1,195.04	0.00	1,195.04	100.0%
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	3,203.62	0.00	3,203.62	100.0%
6508 · Region 8	0.00	0.00	0.00	0.0%
6509 · Region 9	1,495.35	0.00	1,495.35	100.0%
6510 · Region 10	0.00	0.00	0.00	0.0%
Total 74 · TRAVEL - REGIONS	8,506.10	4,500.00	4,006.10	189.02%
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	2,499.99	-2,499.99	0.0%
Total 755 · Industry Committees	489.40	2,499.99	-2,010.59	19.58%
Total 75 · TRAVEL - INDUSTRIES	489.40	2,499.99	-2,010.59	19.58%
76 · TRAVEL - SERVICE COMMITTEES				

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

	Jul - Sep 26	Budget	$ Over Budget	% of Budget
6675 · Ethics Committee	0.00	0.00	0.00	0.0%
6680 · Marketing & Membership Committ	5,553.75	3,624.99	1,928.76	153.21%
6683 · Finance Committee	0.00	0.00	0.00	0.0%
6685 · Nomination & Election Committee	2,481.48	9,000.00	-6,518.52	27.57%
6690 · IPEC	0.00	2,727.27	-2,727.27	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	9,120.86	15,352.26	-6,231.40	59.41%
77 · TRAVEL - OTHER				
6710 · Agency Liaison	0.00	324.99	-324.99	0.0%
6720 · Allied Organizations	0.00	3,000.00	-3,000.00	0.0%
6730 · Appraisal Foundation	0.00	0.00	0.00	0.0%
Total 77 · TRAVEL - OTHER	0.00	3,324.99	-3,324.99	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	2,209.73	11,062.50	-8,852.77	19.98%
6817 · IEC Chapter Visits	0.00	750.00	-750.00	0.0%
6820 · IEC Committee Liaison	0.00	2,250.00	-2,250.00	0.0%
6825 · IEC/IGC Annual Conference	2,420.50	0.00	2,420.50	100.0%
6830 · IEC Other Expenses	2,771.93	4,374.99	-1,603.06	63.36%
6835 · IEC/IGC International Travel	0.00	1,250.01	-1,250.01	0.0%
Total 78 · TRAVEL- IEC/IGC	97,047.16	83,687.50	13,359.66	115.96%
79 · TRAVEL - STAFF				
6855 · IEC Meeting	6,199.25	10,500.00	-4,300.75	59.04%
6860 · IGC Meeting	11,884.15	9,150.00	2,734.15	129.88%
6865 · Regional Meetings	5,383.17	11,437.50	-6,054.33	47.07%
6870 · Committee Liaison	0.00	1,250.01	-1,250.01	0.0%
6875 · Chapter Visits	0.00	5,250.00	-5,250.00	0.0%
6880 · Other Expenses	4,188.53	9,999.99	-5,811.46	41.89%
6885 · Staff International Travel	0.00	1,250.01	-1,250.01	0.0%
Total 79 · TRAVEL - STAFF	27,655.10	48,837.51	-21,182.41	56.63%
Total 73 · LEADERSHIP TRAVEL / INCIDENTALS	142,818.62	158,202.25	-15,383.63	90.28%
80 · ADMINISTRATIVE EXPENSES				
7010 · Assets Costing Less Than $250	151.54	624.99	-473.45	24.25%
7020 · Awards & Recognition	0.00	0.00	0.00	0.0%
7050 · Bad Debt Expense	-3,047.58	750.00	-3,797.58	-406.34%
7100 · Bank Charges & Credit Card Fees	38,371.95	45,183.11	-6,811.16	84.93%
7155 · Computer Consulting Fees	320.00	3,750.00	-3,430.00	8.53%
7200 · Depreciation & Amortization	22,199.85	30,391.26	-8,191.41	73.05%
7220 · Dues & Subscriptions	993.00	1,140.75	-147.75	87.05%
7250 · Dues-Appraisal Foundation	0.00	0.00	0.00	0.0%
7310 · Insurance-D&O	2,824.64	2,941.89	-117.25	96.01%

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	Jul - Sep 26	Budget	$ Over Budget	% of Budget
7320 · Insurance-D&O-Chapters	2,824.64	2,941.89	-117.25	96.01%
7340 · Insurance-General Liability	1,493.97	1,884.00	-390.03	79.3%
7350 · Inventory Obsolescence	0.00	0.00	0.00	0.0%
7375 · Leadership Development	590.42	6,249.99	-5,659.57	9.45%
7390 · Mail Equipment Maintenance	0.00	400.00	-400.00	0.0%
7440 · Magazine-Printing	13,421.44	12,600.00	821.44	106.52%
7450 · Magazine-Postage	7,576.20	7,859.01	-282.81	96.4%
7460 · Magazine-Art Work/Photography	0.00	0.00	0.00	0.0%
7470 · Magazine-Other	3,197.00	3,249.99	-52.99	98.37%
7480 · Maintenance-AMS	8,667.60	7,912.50	755.10	109.54%
7485 · Maintenance-Computer&Peripheral	9,620.98	13,903.00	-4,282.02	69.2%
7505 · Marketing & Development				
7505E · M'kting & Dev. - Editorial	0.00	6,250.03	-6,250.03	0.0%
7505F · M'ting & Dev. - F/Op Trade Show	3,576.51	5,875.03	-2,298.52	60.88%
7505M · M'ting & Dev. - F/Op Membership	1,265.00	10,500.00	-9,235.00	12.05%
7505O · M'kting & Dev. - Other	0.00	2,499.99	-2,499.99	0.0%
7505 · Marketing & Development - Other	0.00	0.00	0.00	0.0%
Total 7505 · Marketing & Development	4,841.51	25,125.05	-20,283.54	19.27%
7530 · Membership Certificate & Pin	56.57	499.97	-443.40	11.32%
7540 · Membership-Higher Logic	20,375.55	20,666.72	-291.17	98.59%
7550 · Membership Renewal Mailings	0.00	0.00	0.00	0.0%
7600 · Miscellaneous Expenses	332.66	250.03	82.63	133.05%
7650 · Postage & Shipping	6,160.98	5,500.03	660.95	112.02%
7660 · Printing	0.00	250.03	-250.03	0.0%
7670 · Professional-Audit	9,999.99	10,500.00	-500.01	95.24%
7680 · Professional-Cdn Account.	750.00	625.03	124.97	119.99%
7700 · Professional-Legal	0.00	750.00	-750.00	0.0%
7740 · QB/ONS for Chapters/Regions	11,023.74	10,666.26	357.48	103.35%
7741 · QBs Enterprise for HQ	1,652.01	1,508.25	143.76	109.53%
7800 · Rent-Offsite Storage	852.00	853.74	-1.74	99.8%
7820 · Staff Recruitment	0.00	0.00	0.00	0.0%
7840 · Supplies-Kitchen	521.56	1,000.03	-478.47	52.15%
7850 · Supplies-Office	3,077.36	2,250.00	827.36	136.77%
7870 · Taxes & Licenses	718.67	762.47	-43.80	94.26%
7890 · Telephone	3,568.76	5,715.00	-2,146.24	62.45%
7910 · Temporary Help	300.74	750.00	-449.26	40.1%
7930 · Training & Development - Staff	142.77	8,749.97	-8,607.20	1.63%
7950 · Uncategorized Expenses	0.00			
7970 · Vacation Expense	-21,097.18	2,500.03	-23,597.21	-843.88%
7990 · Website - Database				
7992 · Website - American Eagle	2,950.00	2,992.50	-42.50	98.58%
7994 · Website - Database - KSP	0.00	0.00	0.00	0.0%
7996 · Website - Database - NetFORUM	11,072.19	10,749.99	322.20	103.0%

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Profit & Loss Budget vs. Actual
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	Jul - Sep 26	Budget	$ Over Budget	% of Budget
Total 7990 · Website - Database	14,022.19	13,742.49	279.70	102.04%
Total 80 · ADMINISTRATIVE EXPENSES	166,505.53	254,447.48	-87,941.95	65.44%
88 · INCOME TAXES				
8800 · Federal and State Income Taxes	0.00	2,499.99	-2,499.99	0.0%
Total 88 · INCOME TAXES	0.00	2,499.99	-2,499.99	0.0%
Total Expense	1,023,012.53	1,139,666.89	-116,654.36	89.76%
Net Ordinary Income	49,062.33	30,873.47	18,188.86	158.91%
Other Income/Expense				
Other Income				
4095 · Instructor Income-Pass Through	78,611.17			
48 · PIPELINE COMMITTEE REVENUE				
4755 · Interest Income	0.00			
4760 · IRWA Support (BLM)	13,085.70			
4762 · Member Dues	3,939.12			
4765 · Sponsorship	0.00			
Total 48 · PIPELINE COMMITTEE REVENUE	17,024.82			
95 · OTHER INCOME & EXPENSE				
8500 · Gain (Loss) on Conversion	1,002.75			
8700 · Unrealized Invest. Gain (Loss)	-23,064.31			
Total 95 · OTHER INCOME & EXPENSE	-22,061.56			
Total Other Income	73,574.43			
Other Expense				
72 · PIPELINE COMMITTEE EXPENSES				
6408 · Bank Fee	415.18			
6420 · Contribution Expenses	0.00			
6470 · Quarterly Meeting Expenses	10,213.26			
Total 72 · PIPELINE COMMITTEE EXPENSES	10,628.44			
8400 · Instructor Exp.-Pass Through	78,611.17			
Total Other Expense	89,239.61			
Net Other Income	-15,665.18			
Net Income	**33,397.15**	**30,873.47**	**2,523.68**	**108.17%**