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

	Jul - Sep 26	Jul - Sep 25	$ Change	% Change
Ordinary Income/Expense				
Income				
40 · EDUCATION INCOME				
410 · COURSE INCOME - CLASSROOM				
100 · COURSE 100'S				
4100i · 100i-Principles of Land Acq	16,637.03	14,601.03	2,036.00	13.94%
4102 · 102-Elevating Your Ethical Awar	7,070.00	7,534.00	-464.00	-6.16%
4105 · 105-URA Executive Summary	690.00	4,084.00	-3,394.00	-83.11%
4145 · 145-Overview of URA 4 Hrs	0.00	560.00	-560.00	-100.0%
Total 100 · COURSE 100'S	24,397.03	26,779.03	-2,382.00	-8.9%
200 · COURSE 200'S				
4200 · 200-Princip. of R/E Negotiation	8,859.00	7,554.00	1,305.00	17.28%
4200C · 200C-Princip. of R/E Negotiat'n	0.00	3,302.04	-3,302.04	-100.0%
4201 · 201-Comm. in R/E Acquisition	1,276.00	0.00	1,276.00	100.0%
4203 · 203-Alternative Dispute Resol.	912.00	1,780.00	-868.00	-48.76%
4205 · 205-Bargaining Negotiations	6,041.00	0.00	6,041.00	100.0%
4205C · 205C-Bargaining Negotiations	0.00	2,821.04	-2,821.04	-100.0%
4207 · 207-Practical Negotiations	2,431.00	3,299.00	-868.00	-26.31%
4209 · 209-Negotiating with Diverse Cl	1,953.00	0.00	1,953.00	100.0%
4209C · 209C-Negotiating with Diverse	3,906.03	0.00	3,906.03	100.0%
4213 · 213-Conflict Management	414.00	966.00	-552.00	-57.14%
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	8,422.00	-5,513.00	-65.46%
4219 · 219-Introductory Instructor	4,818.00	11,199.00	-6,381.00	-56.98%
4219C · 219C-Introductory Instructor	0.00	1,780.02	-1,780.02	-100.0%
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	552.00	828.00	150.0%
Total 200 · COURSE 200'S	39,239.05	41,675.10	-2,436.05	-5.85%
300 · COURSE 300'S				
4303 · 303-Management Consulting	0.00	2,475.00	-2,475.00	-100.0%
4304 · 304-When Public Agenc's Collide	320.00	1,004.00	-684.00	-68.13%
4306i · 306i-Proj Management Basics PM1	3,689.00	0.00	3,689.00	100.0%
Total 300 · COURSE 300'S	4,009.00	3,479.00	530.00	15.23%
400 · COURSE 400'S				
4400 · 400-Principles of R/E Appraisal	4,472.00	1,519.00	2,953.00	194.4%
4403 · 403-Easement Valuation	552.00	2,886.00	-2,334.00	-80.87%
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	16,493.00	7,328.00	9,165.00	125.07%
4431 · 431-Problems in Valuation P/A	1,736.00	0.00	1,736.00	100.0%
Total 400 · COURSE 400'S	25,323.00	14,293.00	11,030.00	77.17%
4985 · SR/WA Revenue	3,038.00	5,859.00	-2,821.00	-48.15%
500 · COURSE 500'S				
4501 · 501-Residential Reloc. Assist.	9,686.00	8,516.00	1,170.00	13.74%
4502 · 502-Non-Residential Relocation	1,129.00	3,519.00	-2,390.00	-67.92%
4503 · 503-Mobile Home Relocation	1,562.00	0.00	1,562.00	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	12,973.00	16,903.00	-3,930.00	-23.25%
600 · COURSE 600'S				
4600i · 600i-Environmental Awareness	3,162.00	552.00	2,610.00	472.83%
4604 · 604-Envir Due Diligence and Li.	552.00	0.00	552.00	100.0%
4640i · 640i-Water Basics	210.00	0.00	210.00	100.0%
4643i · 643i-Air Basics	0.00	910.00	-910.00	-100.0%
4646i · 646i-Soil Basics	350.00	1,190.00	-840.00	-70.59%
Total 600 · COURSE 600'S	4,274.00	2,652.00	1,622.00	61.16%
700 · COURSE 700'S				
4700 · 700-Introduction to Prop. Mgmt.	2,041.00	6,821.00	-4,780.00	-70.08%
4701 · 701-Property Mgmt. - Leasing	0.00	1,346.00	-1,346.00	-100.0%
4703 · 703-Real Property/Asset Mgmt.	0.00	734.00	-734.00	-100.0%

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Total 700 · COURSE 700'S	2,041.00	8,901.00	-6,860.00	-77.07%
800 · COURSE 800'S				
4800 · 800-Principles of R/E Law	7,252.00	13,243.00	-5,991.00	-45.24%
4801 · 801-Land Titles	5,648.00	8,560.00	-2,912.00	-34.02%
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%
4804 · 804-Skills of Expert Testimony	0.00	552.00	-552.00	-100.0%
Total 800 · COURSE 800'S	17,253.00	34,875.00	-17,622.00	-50.53%
900 · COURSE 900'S				
4900 · 900-Principles of R/E Engineer.	6,472.00	16,284.00	-9,812.00	-60.26%
4901 · 901-Engineering Plan Develop.	4,316.00	6,568.00	-2,252.00	-34.29%
4902 · 902-Property Descriptions	6,236.00	3,356.00	2,880.00	85.82%
4902C · 902C-Property Descriptions	2,753.98	1,605.98	1,148.00	71.48%
4904 · 904 . GIS Principles & Use	1,104.00	0.00	1,104.00	100.0%
Total 900 · COURSE 900'S	20,881.98	27,813.98	-6,932.00	-24.92%
990 · IRWA Sponsored Courses				
4996 · IRWA Sponsored Course Income	23,705.00	39,295.00	-15,590.00	-39.67%
Total 990 · IRWA Sponsored Courses	23,705.00	39,295.00	-15,590.00	-39.67%
Total 410 · COURSE INCOME - CLASSROOM	177,134.06	222,525.11	-45,391.05	-20.4%
415 · COURSE INCOME - ONLINE				
100O · COURSE 100'S - ONLINE				
4100iV · 100iV-Principles of Land Acq	55,575.00	61,545.00	-5,970.00	-9.7%
4102O · Elevating Your Ethical Awarenes	34,570.00	45,690.00	-11,120.00	-24.34%
4105O · 105O-URA Executive Summery	15,995.00	11,490.00	4,505.00	39.21%
Total 100O · COURSE 100'S - ONLINE	106,140.00	118,725.00	-12,585.00	-10.6%
200O · COURSE 200'S - ONLINE				
4200O · 200O-Princip. of R/E Negotiat.	24,265.00	34,035.00	-9,770.00	-28.71%
4203O · 203O-Alternative Dispute Resol.	12,515.00	15,870.00	-3,355.00	-21.14%
4205O · 205O-Bargaining Negotiations	10,535.00	7,470.00	3,065.00	41.03%
4213O · 213O-Conflict Management	5,035.00	7,995.00	-2,960.00	-37.02%
Total 200O · COURSE 200'S - ONLINE	52,350.00	65,370.00	-13,020.00	-19.92%
300O · COURSE 300'S - ONLINE				
4303O · 303O-Management Consulting	11,620.00	2,905.00	8,715.00	300.0%
4304O · 304O-When Public Agenc's Coll.	2,650.00	2,385.00	265.00	11.11%
4305O · 305O-1-2-3's of RW of Proj Mgmt	0.00	5,420.00	-5,420.00	-100.0%
Total 300O · COURSE 300'S - ONLINE	14,270.00	10,710.00	3,560.00	33.24%
400O · COURSE 400'S - ONLINE				
4400O · 400O-Principles of R/E Apprais.	19,410.00	15,260.00	4,150.00	27.2%
4402O · 402O-Intro to Income Cap Appro.	1,855.00	1,710.00	145.00	8.48%
4403O · 403O-Easement Valuation	6,890.00	5,395.00	1,495.00	27.71%
4411O · 411O - Appraisal Concepts	0.00	3,565.00	-3,565.00	-100.0%
Total 400O · COURSE 400'S - ONLINE	28,155.00	25,930.00	2,225.00	8.58%
415O · Courses Discount - Online				
4953 · Course Discount - Online	-56,900.00	-62,700.00	5,800.00	9.25%
Total 415O · Courses Discount - Online	-56,900.00	-62,700.00	5,800.00	9.25%
500O · COURSE 500'S - ONLINE				
4503O · 503O-Mobile Home Relocation	265.00	4,550.00	-4,285.00	-94.18%
4507O · 507O-Special Non-Residential Py	0.00	2,650.00	-2,650.00	-100.0%
4520O · 520O.Special Topics in Replac.	0.00	2,915.00	-2,915.00	-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	13,985.00	-13,720.00	-98.11%
600O · COURSE 600'S - ONLINE				
4600O · 600O-Environmental Awareness	17,225.00	21,320.00	-4,095.00	-19.21%
4606CO · 606CO-Environmental Process Cdn	0.00	0.00	0.00	0.0%
4606O · 606O-Environmental Process	2,770.00	2,240.00	530.00	23.66%
Total 600O · COURSE 600'S - ONLINE	19,995.00	23,560.00	-3,565.00	-15.13%
700O · COURSE 700'S - ONLINE				
4700O · 700O-Introduction to Prop. Mgt.	17,495.00	15,770.00	1,725.00	10.94%
Total 700O · COURSE 700'S - ONLINE	17,495.00	15,770.00	1,725.00	10.94%

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800O · COURSE 800'S - ONLINE				
4800O · 800O-Principles of R/E Law	30,615.00	29,435.00	1,180.00	4.01%
4801O · 801O-Land Titles	19,220.00	15,805.00	3,415.00	21.61%
4802O · 802O-Legal Aspects of Easements	11,660.00	13,730.00	-2,070.00	-15.08%
Total 800O · COURSE 800'S - ONLINE	61,495.00	58,970.00	2,525.00	4.28%
900O · COURSE 900'S - ONLINE				
4900O · 900O-Principles of R/E Engineer	25,475.00	30,040.00	-4,565.00	-15.2%
4903O · 903O-Underground Infr. Panorama	0.00	0.00	0.00	0.0%
Total 900O · COURSE 900'S - ONLINE	25,475.00	30,040.00	-4,565.00	-15.2%
Total 415 · COURSE INCOME - ONLINE	268,740.00	300,360.00	-31,620.00	-10.53%
920 · EDUCATIONAL INCOME - OTHER				
4945 · Contribution Revenue	78,569.00	43,018.00	35,551.00	82.64%
4950 · Credentialing Income	16,109.55	19,974.00	-3,864.45	-19.35%
4955 · Course Revenue - Misc.	1,000.00	400.00	600.00	150.0%
4965 · PEAK	0.00	0.00	0.00	0.0%
4990 · Textbooks - Optional Sales	4,954.00	3,720.00	1,234.00	33.17%
4991 · Textbooks - PROW Book	1,180.00	1,010.00	170.00	16.83%
4997 · Vendor Discount	426.77	208.56	218.21	104.63%
Total 920 · EDUCATIONAL INCOME - OTHER	102,239.32	68,330.56	33,908.76	49.63%
Total 40 · EDUCATION INCOME	548,113.38	591,215.67	-43,102.29	-7.29%
41 · ADVERTISING INCOME				
4010 · Magazine	20,798.25	24,815.13	-4,016.88	-16.19%
4015 · Website - Job Posting	3,070.12	3,346.50	-276.38	-8.26%
4016 · Digital Ads	842.77	1,332.63	-489.86	-36.76%
Total 41 · ADVERTISING INCOME	24,711.14	29,494.26	-4,783.12	-16.22%
43 · INVESTMENT INCOME				
4020 · Interest & Dividend Income	24,849.76	25,611.83	-762.07	-2.98%
Total 43 · INVESTMENT INCOME	24,849.76	25,611.83	-762.07	-2.98%
44 · MEMBERSHIP INCOME				
4033 · Member Dues - Agency	32,552.71	45,944.25	-13,391.54	-29.15%
4034 · Member Dues - Corporate	95,362.06	80,251.12	15,110.94	18.83%
4035 · Member Dues - Application Fee	6,175.00	5,862.50	312.50	5.33%
4039 · Member Dues - New	62,650.33	61,653.80	996.53	1.62%
4041 · Member Dues - Regular Renewal	279,293.48	289,584.02	-10,290.54	-3.55%
Total 44 · MEMBERSHIP INCOME	476,033.58	483,295.69	-7,262.11	-1.5%
45 · MERCHANDISE - SALES				
4490 · Sales of Merchandise	337.00	703.00	-366.00	-52.06%
Total 45 · MERCHANDISE - SALES	337.00	703.00	-366.00	-52.06%
46 · OTHER INCOME				
4031 · Dues - Affiliates	600.00	600.00	0.00	0.0%
4045 · Magazine Subscription Income	0.00	30.00	-30.00	-100.0%
4050 · Miscellaneous Income	50.00	519.08	-469.08	-90.37%
Total 46 · OTHER INCOME	650.00	1,149.08	-499.08	-43.43%
47 · SEMINARS & CONFERENCES				
950 · INTERNATIONAL CONFERENCE				
4675 · Registration Income	-2,620.00	-1,600.00	-1,020.00	-63.75%
4677 · Sponsorship Income	0.00	500.00	-500.00	-100.0%
Total 950 · INTERNATIONAL CONFERENCE	-2,620.00	-1,100.00	-1,520.00	-138.18%
Total 47 · SEMINARS & CONFERENCES	-2,620.00	-1,100.00	-1,520.00	-138.18%
Total Income	1,072,074.86	1,130,369.53	-58,294.67	-5.16%
Gross Profit	1,072,074.86	1,130,369.53	-58,294.67	-5.16%
Expense				
50 · COST OF GOODS SOLD				
5001 · Merchandise	201.38	501.23	-299.85	-59.82%
5002 · Merchandise - PROW Book	299.70	248.80	50.90	20.46%
Total 50 · COST OF GOODS SOLD	501.08	750.03	-248.95	-33.19%
55 · EDUCATION EXPENSES				
501 · COURSE EXPENSES				
5070 · SR/WA Expenses	1,751.20	1,530.87	220.33	14.39%
510 · COURSE 100'S				

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5100i · 100i-Principl. of Land Acq-In'l	9,009.65	8,448.69	560.96	6.64%
5102 · 102-Elevating Your Ethical Awar	337.01	443.94	-106.93	-24.09%
5105 · 105-URA Executive Summery	0.00	143.31	-143.31	-100.0%
Total 510 · COURSE 100'S	9,346.66	9,035.94	310.72	3.44%
520 · COURSE 200'S				
5200 · 200-Princip. of R/E Negotiation	45.15	251.80	-206.65	-82.07%
5205 · 205-Bargaining Negotiations	186.10	0.00	186.10	100.0%
5205C · 205C-Bargaining Negotiations	0.00	112.95	-112.95	-100.0%
5213 · 213-Conflict Management	0.00	241.66	-241.66	-100.0%
5215 · 215-R/W Acquisit. Pipeline Proj	57.69	0.00	57.69	100.0%
5218 · 218-R/W Acq. for Elec.Util.Proj	129.16	146.02	-16.86	-11.55%
5219 · 219-Introductory Instructor	1,183.42	803.33	380.09	47.31%
Total 520 · COURSE 200'S	1,601.52	1,555.76	45.76	2.94%
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	181.30	267.81	-86.51	-32.3%
5421 · 421-Valuation of Partial Acquis	2,631.32	416.56	2,214.76	531.68%
Total 540 · COURSE 400'S	2,812.62	684.37	2,128.25	310.98%
550 · COURSE 500'S				
5501 · 501-Residential Reloc. Assist.	294.62	0.00	294.62	100.0%
5502 · 502-Non-Residential Relocation	176.94	0.00	176.94	100.0%
5504 · 504-Computing Replace.Hous. Pmt	0.00	634.44	-634.44	-100.0%
Total 550 · COURSE 500'S	471.56	634.44	-162.88	-25.67%
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				
5800 · 800-Principles of R/E Law	0.00	188.27	-188.27	-100.0%
5802 · 802-Legal Aspects of Easements	0.00	127.38	-127.38	-100.0%
5804 · Skills of Expert Testimony	0.00	330.12	-330.12	-100.0%
Total 580 · COURSE 800'S	0.00	645.77	-645.77	-100.0%
590 · COURSE 900'S				
5900 · 900-Principles of R/E Engineer.	1,269.72	7,227.77	-5,958.05	-82.43%
5900C · 900C-Principles of R/E Engineer	0.00	0.00	0.00	0.0%
5901 · 901-Engineering Plan Develop.	1,372.28	124.49	1,247.79	1,002.32%
5902 · 902-Property Descriptions	1,038.98	127.50	911.48	714.89%
Total 590 · COURSE 900'S	3,680.98	7,479.76	-3,798.78	-50.79%
599 · IRWA Sponsored Courses				
5996 · IRWA Sponsored Course Expense	14,528.99	21,362.47	-6,833.48	-31.99%
Total 599 · IRWA Sponsored Courses	14,528.99	21,362.47	-6,833.48	-31.99%
Total 501 · COURSE EXPENSES	34,193.53	44,396.70	-10,203.17	-22.98%
595 · EDUCATIONAL EXP. - OTHER				
5005 · Scholarship Expense				
5005D · Scholarship - Global Edu. Initi	12,035.00	27,625.00	-15,590.00	-56.43%
5005E · Scholarship - SRWA	13,549.00	7,145.00	6,404.00	89.63%
5005F · Scholarship - CRWEF	1,510.00	2,400.00	-890.00	-37.08%
5005G · Scholarship - 50 for Fifty	31,475.00	0.00	31,475.00	100.0%
5005 · Scholarship Expense - Other	0.00	0.00	0.00	0.0%
Total 5005 · Scholarship Expense	58,569.00	37,170.00	21,399.00	57.57%
5008 · Chapter Incentive	8,749.89	8,749.89	0.00	0.0%
5009 · Other Incentives	3,699.69	6,834.62	-3,134.93	-45.87%
5012 · Course Expenses - Misc.	2,772.00	415.00	2,357.00	567.95%

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5016 · Course State Certification	1,762.50	3,104.88	-1,342.38	-43.24%
5020 · Credentialing Expense	930.61	1,072.50	-141.89	-13.23%
5036 · Instructors' Material	5,035.71	3,147.14	1,888.57	60.01%
5060O · Online Hosting	3,075.00	3,075.00	0.00	0.0%
5066 · P/P/S Education	1,731.52	1,278.76	452.76	35.41%
Total 595 · EDUCATIONAL EXP. - OTHER	86,325.92	64,847.79	21,478.13	33.12%
Total 55 · EDUCATION EXPENSES	120,519.45	109,244.49	11,274.96	10.32%
597 · BUILDING OPERATION				
6004 · Building Association Fee	6,552.00	6,198.00	354.00	5.71%
6005 · Building Depreciation	9,474.06	9,474.06	0.00	0.0%
6028 · Building Maintenance	6,558.47	7,660.11	-1,101.64	-14.38%
6031 · Building Property Tax	7,416.96	7,419.30	-2.34	-0.03%
6036 · Building Utilities	2,948.76	2,664.72	284.04	10.66%
Total 597 · BUILDING OPERATION	32,950.25	33,416.19	-465.94	-1.39%
60 · PAYROLL & BENEFITS				
6020 · Payroll	406,267.44	365,808.29	40,459.15	11.06%
6030 · Pension Plan	16,250.75	14,660.58	1,590.17	10.85%
6040 · Taxes & Benefits	115,771.79	96,204.39	19,567.40	20.34%
Total 60 · PAYROLL & BENEFITS	538,289.98	476,673.26	61,616.72	12.93%
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	4,148.17	0.00	4,148.17	100.0%
Total 70 · OTHER SEMINARS & CONFERENCES	4,148.17	0.00	4,148.17	100.0%
Total 67 · SEMINARS & CONFERENCES EXPENSES	21,427.62	0.00	21,427.62	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%
6504 · Region 4	1,195.04	1,338.72	-143.68	-10.73%
6506 · Region 6	0.00	4,821.24	-4,821.24	-100.0%
6507 · Region 7	3,203.62	0.00	3,203.62	100.0%
6509 · Region 9	1,495.35	0.00	1,495.35	100.0%
6510 · Region 10	0.00	2,507.37	-2,507.37	-100.0%
Total 74 · TRAVEL - REGIONS	8,506.10	9,294.31	-788.21	-8.48%
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	2,481.48	2,893.77	-412.29	-14.25%
6695 · Young Professional	1,085.63	0.00	1,085.63	100.0%
Total 76 · TRAVEL - SERVICE COMMITTEES	9,120.86	2,893.77	6,227.09	215.19%
78 · TRAVEL- IEC/IGC				
6805 · IEC Meeting	26,162.63	16,303.55	9,859.08	60.47%
6810 · IGC Meeting	63,482.37	54,200.63	9,281.74	17.13%
6815 · IEC Regional Meetings	2,209.73	6,081.58	-3,871.85	-63.67%
6820 · IEC Committee Liaison	0.00	519.71	-519.71	-100.0%
6825 · IEC/IGC Annual Conference	2,420.50	1,089.25	1,331.25	122.22%
6830 · IEC Other Expenses	2,771.93	200.00	2,571.93	1,285.97%

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Total 78 · TRAVEL- IEC/IGC	97,047.16	78,394.72	18,652.44	23.79%
79 · TRAVEL - STAFF				
6855 · IEC Meeting	6,199.25	3,429.89	2,769.36	80.74%
6860 · IGC Meeting	11,884.15	11,673.57	210.58	1.8%
6865 · Regional Meetings	5,383.17	7,322.18	-1,939.01	-26.48%
6870 · Committee Liaison	0.00	772.17	-772.17	-100.0%
6875 · Chapter Visits	0.00	1,449.96	-1,449.96	-100.0%
6880 · Other Expenses	4,188.53	8,986.90	-4,798.37	-53.39%
Total 79 · TRAVEL - STAFF	27,655.10	33,634.67	-5,979.57	-17.78%
Total 73 · LEADERSHIP TRAVEL / INCIDENTALS	142,818.62	124,217.47	18,601.15	14.98%
80 · ADMINISTRATIVE EXPENSES				
7010 · Assets Costing Less Than $250	151.54	132.62	18.92	14.27%
7040 · Abila - Project Management	0.00	1,631.25	-1,631.25	-100.0%
7050 · Bad Debt Expense	-3,047.58	5,919.97	-8,967.55	-151.48%
7100 · Bank Charges & Credit Card Fees	38,371.95	38,464.18	-92.23	-0.24%
7155 · Computer Consulting Fees	320.00	7,237.50	-6,917.50	-95.58%
7200 · Depreciation & Amortization	22,199.85	18,303.60	3,896.25	21.29%
7220 · Dues & Subscriptions	993.00	1,388.94	-395.94	-28.51%
7310 · Insurance-D&O	2,824.64	2,827.62	-2.98	-0.11%
7320 · Insurance-D&O-Chapters	2,824.64	2,827.66	-3.02	-0.11%
7340 · Insurance-General Liability	1,493.97	1,324.50	169.47	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	13,421.44	12,385.16	1,036.28	8.37%
7450 · Magazine-Postage	7,576.20	7,584.51	-8.31	-0.11%
7470 · Magazine-Other	3,197.00	2,997.00	200.00	6.67%
7480 · Maintenance-AMS	8,667.60	7,706.06	961.54	12.48%
7485 · Maintenance-Computer&Peripheral	9,620.98	9,116.28	504.70	5.54%
7505 · Marketing & Development				
7505F · M'ting & Dev. - F/Op Trade Show	3,576.51	0.00	3,576.51	100.0%
7505M · M'ting & Dev. - F/Op Membership	1,265.00	3,325.63	-2,060.63	-61.96%
Total 7505 · Marketing & Development	4,841.51	3,325.63	1,515.88	45.58%
7530 · Membership Certificate & Pin	56.57	65.21	-8.64	-13.25%
7540 · Membership-Higher Logic	20,375.55	14,420.61	5,954.94	41.3%
7550 · Membership Renewal Mailings	0.00	359.22	-359.22	-100.0%
7600 · Miscellaneous Expenses	332.66	121.11	211.55	174.68%
7650 · Postage & Shipping	6,160.98	4,360.08	1,800.90	41.3%
7660 · Printing	0.00	226.29	-226.29	-100.0%
7670 · Professional-Audit	9,999.99	9,999.99	0.00	0.0%
7680 · Professional-Cdn Account.	750.00	250.00	500.00	200.0%
7740 · QB/ONS for Chapters/Regions	11,023.74	35,770.35	-24,746.61	-69.18%
7741 · QBs Enterprise for HQ	1,652.01	1,436.49	215.52	15.0%
7800 · Rent-Offsite Storage	852.00	786.00	66.00	8.4%
7820 · Staff Recruitment	300.74	4,800.00	-4,499.26	-93.74%
7840 · Supplies-Kitchen	521.56	504.04	17.52	3.48%
7850 · Supplies-Office	3,077.36	2,462.62	614.74	24.96%
7870 · Taxes & Licenses	718.67	666.36	52.31	7.85%
7890 · Telephone	3,568.76	3,999.98	-431.22	-10.78%
7910 · Temporary Help	0.00	11,262.44	-11,262.44	-100.0%
7930 · Training & Development - Staff	142.77	5,077.30	-4,934.53	-97.19%
7950 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
7970 · Vacation Expense	-21,097.18	253.79	-21,350.97	-8,412.85%
7990 · Website - Database				
7992 · Website - American Eagle	2,950.00	2,850.00	100.00	3.51%
7994 · Website - Database - KSP	0.00	5,000.01	-5,000.01	-100.0%
7996 · Website - Database - NetFORUM	11,072.19	10,359.69	712.50	6.88%
Total 7990 · Website - Database	14,022.19	18,209.70	-4,187.51	-23.0%
Total 80 · ADMINISTRATIVE EXPENSES	166,505.53	237,932.98	-71,427.45	-30.02%
88 · INCOME TAXES				
8800 · Federal and State Income Taxes	0.00	-10,241.52	10,241.52	100.0%

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Total 88 · INCOME TAXES	0.00	-10,241.52	10,241.52	100.0%
Total Expense	1,023,012.53	971,992.90	51,019.63	5.25%
Net Ordinary Income	49,062.33	158,376.63	-109,314.30	-69.02%
Other Income/Expense				
Other Income				
4095 · Instructor Income-Pass Through	78,611.17	86,473.10	-7,861.93	-9.09%
48 · PIPELINE COMMITTEE REVENUE				
4755 · Interest Income	0.00	0.00	0.00	0.0%
4760 · IRWA Support (BLM)	13,085.70	4,724.09	8,361.61	177.0%
4762 · Member Dues	3,939.12	4,716.40	-777.28	-16.48%
4765 · Sponsorship	0.00	0.00	0.00	0.0%
Total 48 · PIPELINE COMMITTEE REVENUE	17,024.82	9,440.49	7,584.33	80.34%
95 · OTHER INCOME & EXPENSE				
8500 · Gain (Loss) on Conversion	1,002.75	-889.89	1,892.64	212.68%
8700 · Unrealized Invest. Gain (Loss)	-23,064.31	109,927.18	-132,991.49	-120.98%
Total 95 · OTHER INCOME & EXPENSE	-22,061.56	109,037.29	-131,098.85	-120.23%
Total Other Income	73,574.43	204,950.88	-131,376.45	-64.1%
Other Expense				
72 · PIPELINE COMMITTEE EXPENSES				
6408 · Bank Fee	415.18	189.10	226.08	119.56%
6420 · Contribution Expenses	0.00	0.00	0.00	0.0%
6470 · Quarterly Meeting Expenses	10,213.26	635.33	9,577.93	1,507.55%
Total 72 · PIPELINE COMMITTEE EXPENSES	10,628.44	824.43	9,804.01	1,189.19%
8400 · Instructor Exp.-Pass Through	78,611.17	86,473.10	-7,861.93	-9.09%
Total Other Expense	89,239.61	87,297.53	1,942.08	2.23%
Net Other Income	-15,665.18	117,653.35	-133,318.53	-113.32%
Net Income	**33,397.15**	**276,029.98**	**-242,632.83**	**-87.9%**