

International Right of Way Association
Profit & Loss Budget vs. Actual
July 2020 through February 2021

1									
2						Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
3	Ordinary Income/Expense								
4	Income								
5	40 - EDUCATION INCOME								
6	410 - COURSE INCOME - CLASSROOM								
7				4985 - SR/WA Revenue	868.00	12,152.00	(11,284.00)	7.14%	
8	100 - COURSE 100'S								
9				4100 - 100-Principles of Land Acq-US	0.00	0.00	0.00	0.0%	
10				4100C - 100C-Principles of Land Acq-Cdn	0.00	0.00	0.00	0.0%	
11				4100i - 100i-Principles of Land Acq	6,076.00	18,228.00	(12,152.00)	33.33%	
12				4102 - 102-Elevating Your Ethical Awar	2,760.00	5,796.00	(3,036.00)	47.62%	
13				4103 - 103-Ethics & ROW Profession	0.00	0.00	0.00	0.0%	
14				4103C - 103C-Ethics & ROW Profession	0.00	0.00	0.00	0.0%	
15				4104 - 104-Standards of Practice	0.00	0.00	0.00	0.0%	
16				4105 - 105-URA Executive Summary	2,070.00	0.00	2,070.00	100.0%	
17				Total 100 - COURSE 100'S	10,906.00	24,024.00	(13,118.00)	45.4%	
18	200 - COURSE 200'S								
19				4200 - 200-Princip. of R/E Negotiation	5,859.00	21,266.00	(15,407.00)	27.55%	
20				4200C - 200C-Princip. of R/E Negotiat'n	0.00	3,038.00	(3,038.00)	0.0%	
21				4201 - 201-Comm. in R/E Acquisition	0.00	16,632.00	(16,632.00)	0.0%	
22				4203 - 203-Alternative Dispute Resol.	434.00	6,076.00	(5,642.00)	7.14%	
23				4203C - 203C-Alternative Dispute Resol.	2,387.00	6,076.00	(3,689.00)	39.29%	
24				4205 - 205-Bargaining Negotiations	1,736.00	15,190.00	(13,454.00)	11.43%	
25				4205C - 205C-Bargaining Negotiations	0.00	0.00	0.00	0.0%	
26				4207 - 207-Practical Negotiations	4,340.00	6,076.00	(1,736.00)	71.43%	
27				4209 - 209-Negotiating with Diverse CI	0.00	9,114.00	(9,114.00)	0.0%	
28				4209C - 209C-Negotiating with Diverse	0.00	0.00	0.00	0.0%	
29				4213 - 213-Conflict Management	2,070.00	13,524.00	(11,454.00)	15.31%	
30				4213C - 213C-Conflict Management	0.00	1,932.00	(1,932.00)	0.0%	
31				4215 - 215-R/W Acquisit. Pipeline Proj	868.00	21,266.00	(20,398.00)	4.08%	
32				4218 - 218-R/W Acq. for Elec.Util.Proj	0.00	15,190.00	(15,190.00)	0.0%	
33				4219 - 219-Introductory Instructor	0.00	6,076.00	(6,076.00)	0.0%	
34				4219C - 219C-Introductory Instructor	0.00	0.00	0.00	0.0%	
35				4220 - 220-Cultural Awareness	0.00	0.00	0.00	0.0%	
36				4222C - 222C-Negotiat. for Native Lands	0.00	0.00	0.00	0.0%	
37				4225 - 225-Social Ecology	0.00	9,114.00	(9,114.00)	0.0%	
38				4230 - 230-Oil&Gas Land Basics & Issue	0.00	0.00	0.00	0.0%	
39				4235C - C235C - Cdn Oil & Gas Industry	0.00	3,864.00	(3,864.00)	0.0%	
40				Total 200 - COURSE 200'S	17,694.00	154,434.00	(136,740.00)	11.46%	
41	300 - COURSE 300'S								
42				4303 - 303-Management Consulting	1,302.00	15,190.00	(13,888.00)	8.57%	
43				4303C - 303C-Management Consulting	0.00	24,304.00	(24,304.00)	0.0%	
44				4304 - 304-When Public Agenc's Collide	690.00	0.00	690.00	100.0%	
45				Total 300 - COURSE 300'S	1,992.00	39,494.00	(37,502.00)	5.04%	
46	400 - COURSE 400'S								
47				4400 - 400-Principles of R/E Appraisal	2,170.00	24,304.00	(22,134.00)	8.93%	

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48				4400C · 400C-Principles of R/E Apprais.	0.00	3,038.00	(3,038.00)	0.0%
49				4402 · 402-Intro to Income Cap Approac	0.00	5,796.00	(5,796.00)	0.0%
50				4403 · 403-Easement Valuation	0.00	3,864.00	(3,864.00)	0.0%
51				4406B · 406B-7 Hour National USPAP	2,070.00	1,190.00	880.00	173.95%
52				4407 · 407- Val. of Contaminated Prop.	0.00	0.00	0.00	0.0%
53				4408C · 408C-Valuation of Native Lands	0.00	0.00	0.00	0.0%
54				4409 · 409-Integrating Appraisal Stds.	0.00	0.00	0.00	0.0%
55				4410 · 410-Review. Apprais. in Eminent	0.00	0.00	0.00	0.0%
56				4417 · 417-Valuation of Contamin. R/E	0.00	9,114.00	(9,114.00)	0.0%
57				4421 · 421-Valuation of Partial Acquis	8,734.00	38,906.00	(30,172.00)	22.45%
58				4421C · 421C-Valuation of Partial Acqui	0.00	5,558.00	(5,558.00)	0.0%
59				4431 · 431-Problems in Valuation P/A	1,794.00	1,932.00	(138.00)	92.86%
60				4431C · 431C-Problems in Valuation P/A	552.00			
61				Total 400 · COURSE 400'S	15,320.00	93,702.00	(78,382.00)	16.35%
62				500 · COURSE 500'S				
63				4501 · 501-Residential Reloc. Assist.	14,322.00	24,304.00	(9,982.00)	58.93%
64				4502 · 502-Non-Residential Relocation	8,680.00	18,228.00	(9,548.00)	47.62%
65				4503 · 503-Mobile Home Relocation	0.00	5,796.00	(5,796.00)	0.0%
66				4504 · 504-Computing Replace. Hous.Pmt	1,736.00	12,152.00	(10,416.00)	14.29%
67				4505 · 505-Advanced Res. Reloc.Assist.	3,588.00	0.00	3,588.00	100.0%
68				4506 · 506-Advanced Bus. Reloc.Assist.	2,604.00	21,266.00	(18,662.00)	12.25%
69				Total 500 · COURSE 500'S	30,930.00	81,746.00	(50,816.00)	37.84%
70				600 · COURSE 600'S				
71				4600 · 600-Environmental Awareness	4,002.00	1,932.00	2,070.00	207.14%
72				4600C · 600C-Environmental Awareness	0.00	0.00	0.00	0.0%
73				4602 · 602-Project Devel.& Envir.Proc.	0.00	21,266.00	(21,266.00)	0.0%
74				4602C · 602C-Project Development and ..	0.00	0.00	0.00	0.0%
75				4603 · 603-Understanding Environment	1,104.00	3,864.00	(2,760.00)	28.57%
76				4603C · 603C-Understanding Environment	0.00	3,864.00	(3,864.00)	0.0%
77				4604 · 604-Envir Due Diligence and Li.	9,798.00	3,864.00	5,934.00	253.57%
78				4606 · 606-Environmental Process	0.00	1,932.00	(1,932.00)	0.0%
79				4606C · 606C-Environmental Process	0.00	0.00	0.00	0.0%
80				Total 600 · COURSE 600'S	14,904.00	36,722.00	(21,818.00)	40.59%
81				700 · COURSE 700'S				
82				4700 · 700-Introduction to Prop. Mgmt.	651.00	12,152.00	(11,501.00)	5.36%
83				4700C · 700C-Introduction to Prop. Mgt.	0.00	0.00	0.00	0.0%
84				4701 · 701-Property Mgmt. - Leasing	1,085.00	18,228.00	(17,143.00)	5.95%
85				4703 · 703-Real Property/Asset Mgmt.	1,104.00	0.00	1,104.00	100.0%
86				Total 700 · COURSE 700'S	2,840.00	30,380.00	(27,540.00)	9.35%
87				800 · COURSE 800'S				
88				4800 · 800-Principles of R/E Law	2,170.00	15,190.00	(13,020.00)	14.29%
89				4800C · 800C- Principles of R/E Law	0.00	21,266.00	(21,266.00)	0.0%
90				4801 · 801-Land Titles	3,472.00	6,076.00	(2,604.00)	57.14%
91				4801C · 801C-Land Titles	0.00	6,076.00	(6,076.00)	0.0%
92				4802 · 802-Legal Aspects of Easements	2,208.00	5,796.00	(3,588.00)	38.1%

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93				4802C · 802C-Legal Aspects of Easements	0.00	0.00	0.00	0.0%
94				4803 · 803-Eminent Domain Law Basics..	0.00	21,266.00	(21,266.00)	0.0%
95				4803C · 803C-Expropriation Law REP	0.00	6,076.00	(6,076.00)	0.0%
96				4804 · 804-Skills of Expert Testimony	276.00	1,932.00	(1,656.00)	14.29%
97				Total 800 · COURSE 800'S	8,126.00	83,678.00	(75,552.00)	9.71%
98				900 · COURSE 900'S				
99				4900 · 900-Principles of R/E Engineer.	5,642.00	18,228.00	(12,586.00)	30.95%
100				4900C · 900C-Principles of R/E Engineer	0.00	3,038.00	(3,038.00)	0.0%
101				4901 · 901-Engineering Plan Develop.	5,106.00	1,932.00	3,174.00	264.29%
102				4901C · 901C-Engineering Plan Develop.	0.00	0.00	0.00	0.0%
103				4902 · 902-Property Descriptions	2,070.00	0.00	2,070.00	100.0%
104				4902C · 902C-Property Descriptions	0.00	1,932.00	(1,932.00)	0.0%
105				Total 900 · COURSE 900'S	12,818.00	25,130.00	(12,312.00)	51.01%
106				990 · IRWA Sponsored Courses				
107				4996 · IRWA Sponsored Course Income	276,340.50	29,576.00	246,764.50	934.34%
108				Total 990 · IRWA Sponsored Courses	276,340.50	29,576.00	246,764.50	934.34%
109				410 · COURSE INCOME - CLASSROOM - Other	0.00	0.00	0.00	0.0%
110				Total 410 · COURSE INCOME - CLASSROOM	392,738.50	611,038.00	(218,299.50)	64.27%
111				415 · COURSE INCOME - ONLINE				
112				1000 · COURSE 100'S - ONLINE				
113				4100iV · 100iV-Principles of Land Acq	108,820.00	106,630.00	2,190.00	102.05%
114				4103O · 103O-Ethics & ROW Prof.	65,640.00	85,565.00	(19,925.00)	76.71%
115				4104O · 104O-Standards of Practice	37,020.00	33,510.00	3,510.00	110.47%
116				4105O · 105O-URA Executive Summery	24,495.00	34,970.00	(10,475.00)	70.05%
117				Total 1000 · COURSE 100'S - ONLINE	235,975.00	260,675.00	(24,700.00)	90.53%
118				2000 · COURSE 200'S - ONLINE				
119				4200O · 200O-Princip. of R/E Negotiat.	72,885.00	71,715.00	1,170.00	101.63%
120				4203O · 203O-Alternative Dispute Resol.	19,090.00	41,820.00	(22,730.00)	45.65%
121				4205O · 205O-Bargaining Negotiations	25,530.00	30,720.00	(5,190.00)	83.11%
122				4213O · 213O-Conflict Management	44,040.00	23,975.00	20,065.00	183.69%
123				4213V · 213V-Conflict Management	0.00	0.00	0.00	0.0%
124				Total 2000 · COURSE 200'S - ONLINE	161,545.00	168,230.00	(6,685.00)	96.03%
125				3000 · COURSE 300'S - ONLINE				
126				4303O · 303O-Management Consulting	8,405.00	33,720.00	(25,315.00)	24.93%
127				4304O · 304O-When Public Agenc's Coll.	5,495.00	17,215.00	(11,720.00)	31.92%
128				4305O · 305O-1-2-3's of RW of Proj Mgmt	17,090.00	3,440.00	13,650.00	496.8%
129				Total 3000 · COURSE 300'S - ONLINE	30,990.00	54,375.00	(23,385.00)	56.99%
130				4000 · COURSE 400'S - ONLINE				
131				4400O · 400O-Principles of R/E Apprais.	50,750.00	39,750.00	11,000.00	127.67%
132				4402O · 402O-Intro to Income Cap Appro.	2,120.00	15,170.00	(13,050.00)	13.98%
133				4403O · 403O-Easement Valuation	13,105.00	20,200.00	(7,095.00)	64.88%
134				4411O · 411O - Appraisal Concepts	6,425.00	8,670.00	(2,245.00)	74.11%
135				Total 4000 · COURSE 400'S - ONLINE	72,400.00	83,790.00	(11,390.00)	86.41%
136				5000 · COURSE 500'S - ONLINE				
137				4503O · 503O-Mobile Home Relocation	4,370.00	7,350.00	(2,980.00)	59.46%

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138				4507O · 507O-Special Non-Residential Py	3,245.00	7,350.00	(4,105.00)	44.15%
139				4520O · 520O.Special Topics in Replac.	3,510.00	7,350.00	(3,840.00)	47.76%
140				4521O · 521O-Non-Residential Fixed Pts.	2,715.00	7,350.00	(4,635.00)	36.94%
141				4530O · 530O - Business Move Process	8,095.00	11,520.00	(3,425.00)	70.27%
142				Total 500O · COURSE 500'S - ONLINE	21,935.00	40,920.00	(18,985.00)	53.61%
143				600O · COURSE 600'S - ONLINE				
144				4600O · 600O-Environmental Awareness	32,115.00	24,310.00	7,805.00	132.11%
145				4606O · 606O-Environmental Process	4,040.00	17,620.00	(13,580.00)	22.93%
146				4606CO · 606CO-Environmental Process Cdn	1,920.00	8,810.00	(6,890.00)	21.79%
147				Total 600O · COURSE 600'S - ONLINE	38,075.00	50,740.00	(12,665.00)	75.04%
148				700O · COURSE 700'S - ONLINE				
149				4700O · 700O-Introduction to Prop. Mgt.	31,350.00	32,790.00	(1,440.00)	95.61%
150				Total 700O · COURSE 700'S - ONLINE	31,350.00	32,790.00	(1,440.00)	95.61%
151				800O · COURSE 800'S - ONLINE				
152				4800O · 800O-Principles of R/E Law	51,270.00	45,140.00	6,130.00	113.58%
153				4801O · 801O-Land Titles	26,780.00	37,370.00	(10,590.00)	71.66%
154				4802O · 802O-Legal Aspects of Easements	25,560.00	27,745.00	(2,185.00)	92.13%
155				Total 800O · COURSE 800'S - ONLINE	103,610.00	110,255.00	(6,645.00)	93.97%
156				900O · COURSE 900'S - ONLINE				
157				4900O · 900O-Principles of R/E Engineer	43,270.00	25,710.00	17,560.00	168.3%
158				4903O · 903O-Underground Infr. Panorama	4,220.00	3,556.40	663.60	118.66%
159				Total 900O · COURSE 900'S - ONLINE	47,490.00	29,266.40	18,223.60	162.27%
160				415O · Courses Discount - Online				
161				4953 · Course Discount - Online	(124,795.00)	(99,712.20)	(25,082.80)	125.16%
162				Total 415O · Courses Discount - Online	(124,795.00)	(99,712.20)	(25,082.80)	125.16%
163				415 · COURSE INCOME - ONLINE - Other	0.00	0.00	0.00	0.0%
164				Total 415 · COURSE INCOME - ONLINE	618,575.00	731,329.20	(112,754.20)	84.58%
165				920 · EDUCATIONAL INCOME - OTHER				
166				4945 · Contribution Revenue	(30,269.46)			
167				4950 · Credentialing Income	54,489.50	56,250.00	(1,760.50)	96.87%
168				4955 · Course Revenue - Misc.	700.00	0.00	700.00	100.0%
169				4965 · CLIMB	0.00	0.00	0.00	0.0%
170				4990 · Textbooks - Optional Sales	2,277.82	1,376.64	901.18	165.46%
171				4991 · Textbooks - PROW Book	900.00	2,460.00	(1,560.00)	36.59%
172				4997 · Vendor Discount	312.80	800.00	(487.20)	39.1%
173				Total 920 · EDUCATIONAL INCOME - OTHER	28,410.66	60,886.64	(32,475.98)	46.66%
174				Total 40 · EDUCATION INCOME	1,039,724.16	1,403,253.84	(363,529.68)	74.09%
175				41 · ADVERTISING INCOME				
176				4010 · Magazine	125,884.20	116,666.64	9,217.56	107.9%
177				4015 · Website	13,706.11	17,333.36	(3,627.25)	79.07%
178				Total 41 · ADVERTISING INCOME	139,590.31	134,000.00	5,590.31	104.17%
179				43 · INVESTMENT INCOME				
180				4020 · Interest & Dividend Income	4,060.74	20,666.64	(16,605.90)	19.65%
181				Total 43 · INVESTMENT INCOME	4,060.74	20,666.64	(16,605.90)	19.65%

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182				44 · MEMBERSHIP INCOME				
183				4033 · Member Dues - Agency	60,292.52	46,200.00	14,092.52	130.5%
184				4034 · Member Dues - Corporate	21,724.08	0.00	21,724.08	100.0%
185				4035 · Member Dues - Application Fee	9,375.00	15,300.00	(5,925.00)	61.28%
186				4039 · Member Dues - New	112,922.27	132,429.26	(19,506.99)	85.27%
187				4041 · Member Dues - Renewal	969,864.24	954,616.11	15,248.13	101.6%
188				Total 44 · MEMBERSHIP INCOME	1,174,178.11	1,148,545.37	25,632.74	102.23%
189				45 · MERCHANDISE - SALES				
190				4490 · Sales of Merchandise	1,028.00	3,952.00	(2,924.00)	26.01%
191				Total 45 · MERCHANDISE - SALES	1,028.00	3,952.00	(2,924.00)	26.01%
192				46 · OTHER INCOME				
193				4031 · Dues - Affiliates	4,933.36	4,933.36	0.00	100.0%
194				4045 · Magazine Subscription Income	180.00	330.00	(150.00)	54.55%
195				4050 · Miscellaneous Income	0.00	66.64	(66.64)	0.0%
196				Total 46 · OTHER INCOME	5,113.36	5,330.00	(216.64)	95.94%
197				47 · SEMINARS & CONFERENCES				
198				950 · INTERNATIONAL CONFERENCE				
199				4667 · Advertising Revenue	0.00	0.00	0.00	0.0%
200				4669 · Exhibitors Income	0.00	0.00	0.00	0.0%
201				4675 · Registration Income	0.00	0.00	0.00	0.0%
202				4677 · Sponsorship Income	0.00	0.00	0.00	0.0%
203				Total 950 · INTERNATIONAL CONFERENCE	0.00	0.00	0.00	0.0%
204				975 · OTHER SEMINARS & CONFERENCES				
205				4695 · Young Professionals Group	0.00	0.00	0.00	0.0%
206				Total 975 · OTHER SEMINARS & CONFERENCES	0.00	0.00	0.00	0.0%
207				Total 47 · SEMINARS & CONFERENCES	0.00	0.00	0.00	0.0%
208				Total Income	2,363,694.68	2,715,747.85	(352,053.17)	87.04%
209				Gross Profit	2,363,694.68	2,715,747.85	(352,053.17)	87.04%
210				Expense				
211				50 · COST OF GOODS SOLD				
212				5001 · Merchandise	758.14	2,897.02	(2,138.88)	26.17%
213				5002 · Merchandise - PROW Book	285.95	862.60	(576.65)	33.15%
214				Total 50 · COST OF GOODS SOLD	1,044.09	3,759.62	(2,715.53)	27.77%
215				55 · EDUCATION EXPENSES				
216				501 · COURSE EXPENSES				
217				5070 · SR/WA Expenses	55.85	1,466.28	(1,410.43)	3.81%
218				510 · COURSE 100'S				
219				5100 · 100-Principles of Land Acq-US	0.00	0.00	0.00	0.0%
220				5100C · 100C-Principles of Land Acq-Cdn	0.00	0.00	0.00	0.0%
221				5100i · 100i-Principl. of Land Acq-In'l	1,735.25	3,348.48	(1,613.23)	51.82%
222				5102 · 102-Elevating Your Ethical Awar	0.00	1,064.73	(1,064.73)	0.0%
223				5103 · 103-Ethics & ROW Profession	23.62	0.00	23.62	100.0%
224				5103C · 103C-Ethics & ROW Profession	0.00	0.00	0.00	0.0%
225				5104 · 104-Standards of Practice	0.00	0.00	0.00	0.0%
226				5105 · 105-URA Executive Summery	0.00	0.00	0.00	0.0%

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1									
2									
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227					Total 510 · COURSE 100'S	1,758.87	4,413.21	(2,654.34)	39.86%
228					520 · COURSE 200'S				
229					5200 · 200-Princip. of R/E Negotiation	0.00	3,906.56	(3,906.56)	0.0%
230					5200C · 200C-Princip. of R/E Negotiat'n	0.00	558.08	(558.08)	0.0%
231					5201 · 201-Comm. in R/E Acquisition	0.00	3,055.32	(3,055.32)	0.0%
232					5203 · 203-Alternative Dispute Resol.	0.00	1,116.16	(1,116.16)	0.0%
233					5203C · 203C-Alternative Dispute Resol.	0.00	1,116.16	(1,116.16)	0.0%
234					5205 · 205-Bargaining Negotiations	254.91	2,790.40	(2,535.49)	9.14%
235					5205C · 205C-Bargaining Negotiations	0.00	0.00	0.00	0.0%
236					5207 · 207-Practical Negotiations	0.00	1,116.16	(1,116.16)	0.0%
237					5209 · 209-Negotiating with Diverse CI	0.00	1,674.24	(1,674.24)	0.0%
238					5209C · 209C-Negotiating with Diverse	0.00	0.00	0.00	0.0%
239					5213 · 213-Conflict Management	0.00	2,484.37	(2,484.37)	0.0%
240					5213C · 213C-Conflict Management	0.00	354.91	(354.91)	0.0%
241					5214 · 214-Skills of Expert Testimony	0.00	0.00	0.00	0.0%
242					5215 · 215-R/W Acquisit. Pipeline Proj	334.19	3,906.56	(3,572.37)	8.56%
243					5218 · 218-R/W Acq. for Elec.Util.Proj	58.20	2,790.40	(2,732.20)	2.09%
244					5219 · 219-Introductory Facilitator	0.00	1,116.16	(1,116.16)	0.0%
245					5219C · 219C-Introductory Facilitator	0.00	0.00	0.00	0.0%
246					5220 · 220-Cultural Awareness	0.00	0.00	0.00	0.0%
247					5222C · 222C-Negotiat. for Native Lands	0.00	0.00	0.00	0.0%
248					5225 · 225-Social Ecology	0.00	1,674.24	(1,674.24)	0.0%
249					5230 · 230-Oil&Gas Land Basics & Issue	0.00	0.00	0.00	0.0%
250					5235C · 235C-Cdn Oil & Gas Industry O/V	0.00	709.82	(709.82)	0.0%
251					Total 520 · COURSE 200'S	647.30	28,369.54	(27,722.24)	2.28%
252					530 · COURSE 300'S				
253					5303 · 303-Management Consulting	0.00	2,790.40	(2,790.40)	0.0%
254					5303C · 303C-Management Consulting	0.00	4,464.64	(4,464.64)	0.0%
255					5304 · 304-When Public Agenc's Collide	0.00	0.00	0.00	0.0%
256					Total 530 · COURSE 300'S	0.00	7,255.04	(7,255.04)	0.0%
257					540 · COURSE 400'S				
258					5400 · 400-Principles of R/E Appraisal	0.00	4,464.64	(4,464.64)	0.0%
259					5400C · 400C-Principles of R/E Apprais.	0.00	558.08	(558.08)	0.0%
260					5402 · 402-Intro to Income Cap Approac	0.00	1,064.73	(1,064.73)	0.0%
261					5403 · 403-Easement Valuation	0.00	709.82	(709.82)	0.0%
262					5406A · 406A-15 Hour National USPAP	0.00	0.00	0.00	0.0%
263					5406B · 406B-7 Hour National USPAP	1,007.66	218.60	789.06	460.96%
264					5407 · 407- Val. of Contaminated Prop.	0.00	0.00	0.00	0.0%
265					5409 · 409-Integrating Appraisal Stds.	0.00	0.00	0.00	0.0%
266					5410 · 410-Review.Apprais. in Eminent	0.00	0.00	0.00	0.0%
267					5417 · 417-Valuation of Contamin. R/E	0.00	1,674.24	(1,674.24)	0.0%
268					5421 · 421-Valuation of Partial Acquis	1,571.61	7,147.07	(5,575.46)	21.99%
269					5421C · 421C-Valuation of Partial Acqui	26.76	1,021.01	(994.25)	2.62%
270					5422 · 422-Advanced Valu. of Part. Acq	0.00	0.00	0.00	0.0%
271					5431 · 431-Problems in Valuation P/A	21.01	354.91	(333.90)	5.92%

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1								
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					Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
272				5431C · 431C-Problems in Valuation P/A	0.00	0.00	0.00	0.0%
273				Total 540 · COURSE 400'S	2,627.04	17,213.10	(14,586.06)	15.26%
274				550 · COURSE 500'S				
275				5501 · 501-Residential Reloc. Assist.	1,075.23	4,464.64	(3,389.41)	24.08%
276				5502 · 502-Non-Residential Relocation	679.98	3,348.48	(2,668.50)	20.31%
277				5503 · 503-Mobile Home Relocation	0.00	1,064.73	(1,064.73)	0.0%
278				5504 · 504-Computing Replace.Hous. Pmt	0.00	2,232.32	(2,232.32)	0.0%
279				5505 · 505-Advanced Res.Reloc. Assist.	105.74	0.00	105.74	100.0%
280				5506 · 506-Advanced Bus.Reloc. Assist.	0.00	3,906.56	(3,906.56)	0.0%
281				Total 550 · COURSE 500'S	1,860.95	15,016.73	(13,155.78)	12.39%
282				560 · COURSE 600'S				
283				5600 · 600-Environmental Awareness	0.00	354.91	(354.91)	0.0%
284				5600C · 600C-Environmental Awareness	0.00	0.00	0.00	0.0%
285				5602 · 602-Project Devel.& Envir.Proc.	0.00	3,906.56	(3,906.56)	0.0%
286				5602C · 602C-Project Devel.& Envir.Proc	0.00	0.00	0.00	0.0%
287				5603 · 603-Understanding Environment	0.00	709.82	(709.82)	0.0%
288				5603C · 603C-Understanding Environment	0.00	709.82	(709.82)	0.0%
289				5604 · 604-Envir Due Diligence and Li.	609.79	709.82	(100.03)	85.91%
290				5606 · 606-Environmental Process	0.00	354.91	(354.91)	0.0%
291				5606C · 606C-Environmental Process	0.00	0.00	0.00	0.0%
292				Total 560 · COURSE 600'S	609.79	6,745.84	(6,136.05)	9.04%
293				570 · COURSE 700'S				
294				5700 · 700-Introduction to Prop. Mgmt.	0.00	2,232.32	(2,232.32)	0.0%
295				5700C · 700C-Introduction to Prop. Mgt.	0.00	0.00	0.00	0.0%
296				5701 · 701-Property Mgmt. - Leasing	0.00	3,348.48	(3,348.48)	0.0%
297				5703 · 703-Real Property/Asset Mgmt.	0.00	0.00	0.00	0.0%
298				Total 570 · COURSE 700'S	0.00	5,580.80	(5,580.80)	0.0%
299				580 · COURSE 800'S				
300				5800 · 800-Principles of R/E Law	142.52	2,232.32	(2,089.80)	6.38%
301				5800C · 800C-Principles of R/E Law	0.00	3,906.56	(3,906.56)	0.0%
302				5801 · 801-Land Titles	91.54	1,116.16	(1,024.62)	8.2%
303				5801C · 801C-Land Titles	0.00	1,116.16	(1,116.16)	0.0%
304				5802 · 802-Legal Aspects of Easements	181.15	1,064.73	(883.58)	17.01%
305				5802C · 802C-Legal aspects of Easements	0.00	0.00	0.00	0.0%
306				5803 · 803-Eminent Domain Law Basics..	60.38	3,906.56	(3,846.18)	1.55%
307				5803C · 803C-Expropriation Law REP	0.00	1,116.16	(1,116.16)	0.0%
308				5804 · Skills of Expert Testimony	0.00	354.91	(354.91)	0.0%
309				Total 580 · COURSE 800'S	475.59	14,813.56	(14,337.97)	3.21%
310				590 · COURSE 900'S				
311				5900 · 900-Principles of R/E Engineer.	1,229.99	3,348.48	(2,118.49)	36.73%
312				5900C · 900C-Principles of R/E Engineer	0.00	558.08	(558.08)	0.0%
313				5901 · 901-Engineering Plan Develop.	2,399.59	354.91	2,044.68	676.11%
314				5901C · 901C-Engineering Plan Develop.	0.00	354.91	(354.91)	0.0%
315				5902 · 902-Property Descriptions	554.71	0.00	554.71	100.0%
316				5902C · 902C-Property Descriptions	0.00	354.91	(354.91)	0.0%

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1								
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					Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
317				Total 590 · COURSE 900'S	4,184.29	4,971.29	(787.00)	84.17%
318				599 · IRWA Sponsored Courses				
319				5996 · IRWA Sponsored Course Expense	108,490.91	10,425.52	98,065.39	1,040.63%
320				Total 599 · IRWA Sponsored Courses	108,490.91	10,425.52	98,065.39	1,040.63%
321				501 · COURSE EXPENSES - Other	0.00	0.00	0.00	0.0%
322				Total 501 · COURSE EXPENSES	120,710.59	116,270.91	4,439.68	103.82%
323				595 · EDUCATIONAL EXP. - OTHER				
324				5069 · Royalty				
325				5069O · 411O - Royalty Online	13,477.50	0.00	13,477.50	100.0%
326				5069 · Royalty - Other	0.00	9,566.73	(9,566.73)	0.0%
327				Total 5069 · Royalty	13,477.50	9,566.73	3,910.77	140.88%
328				5005 · Scholarship Expense	24,240.00	20,555.52	3,684.48	117.93%
329				5008 · Class Incentive	33,333.36	33,333.36	0.00	100.0%
330				5009 · Class Incentive - Other	0.00	6,666.64	(6,666.64)	0.0%
331				5010 · Course Development Expenses	0.00	0.00	0.00	0.0%
332				5012 · Course Expenses - Misc.	3,055.26	2,000.00	1,055.26	152.76%
333				5014 · Course Revision Expenses	19,225.00	16,000.00	3,225.00	120.16%
334				5016 · Course State Certification	4,157.50	9,200.00	(5,042.50)	45.19%
335				5020 · Credentialing Expense	3,096.57	2,322.08	774.49	133.35%
336				5028 · CLIMB	0.00	0.00	0.00	0.0%
337				5032 · Instructors' Develop.	0.00	2,000.00	(2,000.00)	0.0%
338				5036 · Instructors' Material	5,392.01	8,000.00	(2,607.99)	67.4%
339				5050 · Marketing Expense for Courses	0.00	800.00	(800.00)	0.0%
340				5060O · Online Hosting	3,570.00	4,760.00	(1,190.00)	75.0%
341				5065O · Online Seminars - IRWA	2,104.95	2,400.00	(295.05)	87.71%
342				5066 · P/P/S Education	1,674.88	6,000.00	(4,325.12)	27.92%
343				Total 595 · EDUCATIONAL EXP. - OTHER	113,327.03	123,604.33	(10,277.30)	91.69%
344				Total 55 · EDUCATION EXPENSES	234,037.62	239,875.24	(5,837.62)	97.57%
345				597 · BUILDING OPERATION				
346				6004 · Building Association Fee	9,736.00	10,560.00	(824.00)	92.2%
347				6005 · Building Depreciation	24,681.60	24,681.60	0.00	100.0%
348				6010 · Building Insurance - Commercial	0.00	0.00	0.00	0.0%
349				6028 · Building Maintenance	8,245.24	12,029.60	(3,784.36)	68.54%
350				6031 · Building Property Tax	18,068.16	17,720.00	348.16	101.97%
351				6036 · Building Utilities	4,824.06	7,333.36	(2,509.30)	65.78%
352				Total 597 · BUILDING OPERATION	65,555.06	72,324.56	(6,769.50)	90.64%
353				60 · PAYROLL & BENEFITS				
354				6020 · Payroll	905,865.11	1,058,969.36	(153,104.25)	85.54%
355				6030 · Pension Plan	34,786.41	41,292.08	(6,505.67)	84.25%
356				6040 · Taxes & Benefits - Insperity	313,817.74	356,763.84	(42,946.10)	87.96%
357				Total 60 · PAYROLL & BENEFITS	1,254,469.26	1,457,025.28	(202,556.02)	86.1%
358				67 · SEMINARS & CONFERENCES EXPENSES				
359				65 · INTERNATIONAL CONFERENCE				
360				6102 · Advisory Breakfast	0.00	0.00	0.00	0.0%
361				6104 · Audiovisual	0.00	0.00	0.00	0.0%

**International Right of Way Association
Profit & Loss Budget vs. Actual
July 2020 through February 2021**

1									
2									
						Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
362						0.00	0.00	0.00	0.0%
363						0.00	0.00	0.00	0.0%
364						0.00	0.00	0.00	0.0%
365						0.00	0.00	0.00	0.0%
366						0.00	0.00	0.00	0.0%
367						0.00	0.00	0.00	0.0%
368						0.00	0.00	0.00	0.0%
369						0.00	0.00	0.00	0.0%
370						0.00	0.00	0.00	0.0%
371						0.00	0.00	0.00	0.0%
372						0.00	0.00	0.00	0.0%
373						0.00	0.00	0.00	0.0%
374						0.00	0.00	0.00	0.0%
375						0.00	0.00	0.00	0.0%
376						0.00	0.00	0.00	0.0%
377						0.00	0.00	0.00	0.0%
378						0.00	0.00	0.00	0.0%
379						0.00	0.00	0.00	0.0%
380						0.00	0.00	0.00	0.0%
381						0.00	0.00	0.00	0.0%
382						0.00	0.00	0.00	0.0%
383						0.00	0.00	0.00	0.0%
384						0.00	0.00	0.00	0.0%
385						0.00	0.00	0.00	0.0%
386						0.00	0.00	0.00	0.0%
387						0.00	0.00	0.00	0.0%
388						0.00	0.00	0.00	0.0%
389						0.00	0.00	0.00	0.0%
390						0.00	0.00	0.00	0.0%
391						0.00	0.00	0.00	0.0%
392						0.00	0.00	0.00	0.0%
393						0.00	0.00	0.00	0.0%
394						0.00	0.00	0.00	0.0%
395						0.00	0.00	0.00	0.0%
396						0.00	0.00	0.00	0.0%
397						0.00	0.00	0.00	0.0%
398						0.00	0.00	0.00	0.0%
399						0.00	0.00	0.00	0.0%
400						0.00	0.00	0.00	0.0%
401						0.00	0.00	0.00	0.0%
402									
403									
404						0.00	3,333.36	(3,333.36)	0.0%
405						0.00	3,333.36	(3,333.36)	0.0%
406						0.00	3,333.36	(3,333.36)	0.0%

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1								
2								
					Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
407				6504 · Region 4	0.00	3,333.36	(3,333.36)	0.0%
408				6505 · Region 5	0.00	3,333.36	(3,333.36)	0.0%
409				6506 · Region 6	3,090.07	3,333.36	(243.29)	92.7%
410				6507 · Region 7	0.00	3,333.36	(3,333.36)	0.0%
411				6508 · Region 8	0.00	3,333.36	(3,333.36)	0.0%
412				6509 · Region 9	0.00	3,333.36	(3,333.36)	0.0%
413				6510 · Region 10	0.00	3,333.36	(3,333.36)	0.0%
414				6520 · Regional Governance	0.00	0.00	0.00	0.0%
415				Total 74 · TRAVEL - REGIONS	3,090.07	33,333.60	(30,243.53)	9.27%
416				75 · TRAVEL - INDUSTRIES				
417				6673 · Special Committee Projects	0.00	5,000.00	(5,000.00)	0.0%
418				751 · Industry Communities	0.00	0.00	0.00	0.0%
419				755 · Industry Committees				
420				6640 · Public Agency Committee	0.00	0.00	0.00	0.0%
421				6645 · Oil & Gas Pipeline Committee	0.00	0.00	0.00	0.0%
422				6650 · Relocation Assistance	0.00	0.00	0.00	0.0%
423				6655 · Surveying & Engineer	0.00	0.00	0.00	0.0%
424				6660 · Transportation Committee	0.00	0.00	0.00	0.0%
425				6665 · Electric & Utilities Committee	0.00	0.00	0.00	0.0%
426				755 · Industry Committees - Other	0.00	4,000.00	(4,000.00)	0.0%
427				Total 755 · Industry Committees	0.00	4,000.00	(4,000.00)	0.0%
428				Total 75 · TRAVEL - INDUSTRIES	0.00	9,000.00	(9,000.00)	0.0%
429				76 · TRAVEL - SERVICE COMMITTEES				
430				6675 · Ethics Committee	81.58	2,500.00	(2,418.42)	3.26%
431				6681 · Credentialing Committee	0.00	2,500.00	(2,500.00)	0.0%
432				6683 · Finance Committee	0.00	5,000.00	(5,000.00)	0.0%
433				6685 · Nomination & Election Committee	0.00	12,000.00	(12,000.00)	0.0%
434				6690 · IPEC	0.00	15,000.00	(15,000.00)	0.0%
435				6695 · Young Professional	0.00	1,500.00	(1,500.00)	0.0%
436				Total 76 · TRAVEL - SERVICE COMMITTEES	81.58	38,500.00	(38,418.42)	0.21%
437				77 · TRAVEL - OTHER				
438				6710 · Agency Liaison	0.00	500.00	(500.00)	0.0%
439				6720 · Allied Organizations	1,500.00	2,500.00	(1,000.00)	60.0%
440				6730 · Appraisal Foundation	0.00	750.00	(750.00)	0.0%
441				6750 · Committee Chair/Vice Meeting	0.00	0.00	0.00	0.0%
442				Total 77 · TRAVEL - OTHER	1,500.00	3,750.00	(2,250.00)	40.0%
443				78 · TRAVEL- IEC/IGC				
444				6805 · IEC Meeting	0.00	0.00	0.00	0.0%
445				6810 · IGC Meeting	0.00	0.00	0.00	0.0%
446				6815 · IEC Regional Meetings	882.57	5,000.00	(4,117.43)	17.65%
447				6817 · IEC Chapter Visits	0.00	1,000.00	(1,000.00)	0.0%
448				6820 · IEC Committee Liaison	0.00	3,500.00	(3,500.00)	0.0%
449				6825 · IEC/IGC Annual Conference	0.00	0.00	0.00	0.0%
450				6830 · IEC Other Expenses	3,263.48	5,000.00	(1,736.52)	65.27%
451				6835 · IEC/IGC International Travel	0.00	2,500.00	(2,500.00)	0.0%

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1											
2											
								Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
452								4,146.05	17,000.00	(12,853.95)	24.39%
453											
454								0.00	0.00	0.00	0.0%
455								0.00	0.00	0.00	0.0%
456								0.00	17,500.00	(17,500.00)	0.0%
457								0.00	2,500.00	(2,500.00)	0.0%
458								25.00	10,000.00	(9,975.00)	0.25%
459								63.50	1,250.00	(1,186.50)	5.08%
460								0.00	2,500.00	(2,500.00)	0.0%
461								88.50	33,750.00	(33,661.50)	0.26%
462								8,906.20	135,333.60	(126,427.40)	6.58%
463											
464								0.00	0.00	0.00	0.0%
465								427.03	2,333.36	(1,906.33)	18.3%
466								4,584.11	2,866.64	1,717.47	159.91%
467								680.53	1,000.00	(319.47)	68.05%
468								84,646.89	78,150.00	6,496.89	108.31%
469								0.00	0.00	0.00	0.0%
470								2,575.00	4,000.00	(1,425.00)	64.38%
471								3,015.00	3,240.00	(225.00)	93.06%
472								86,893.63	93,409.20	(6,515.57)	93.03%
473								2,511.85	3,010.64	(498.79)	83.43%
474								3,072.00	3,133.36	(61.36)	98.04%
475								0.00	0.00	0.00	0.0%
476								7,981.18	8,177.36	(196.18)	97.6%
477								7,981.13	8,177.36	(196.23)	97.6%
478								3,964.00	4,011.36	(47.36)	98.82%
479								0.00	3,333.36	(3,333.36)	0.0%
480								579.86	1,100.00	(520.14)	52.72%
481								31,281.56	35,720.00	(4,438.44)	87.57%
482								17,868.73	23,813.36	(5,944.63)	75.04%
483								321.97	166.64	155.33	193.21%
484								6,373.25	7,232.00	(858.75)	88.13%
485								13,899.60	13,416.56	483.04	103.6%
486								18,337.46	15,000.00	3,337.46	122.25%
487											
488								0.00	0.00	0.00	0.0%
489								0.00	0.00	0.00	0.0%
490								5,690.00	20,000.00	(14,310.00)	28.45%
491								5,690.00	20,000.00	(14,310.00)	28.45%
492								559.02	2,666.64	(2,107.62)	20.96%
493								17,409.44	14,280.00	3,129.44	121.92%
494								11,095.00	12,770.95	(1,675.95)	86.88%
495								218.99	1,333.36	(1,114.37)	16.42%
496								9,247.47	16,666.64	(7,419.17)	55.49%

International Right of Way Association
Profit & Loss Budget vs. Actual
July 2020 through February 2021

1								
2								
					Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
497				7660 · Printing	0.00	600.00	(600.00)	0.0%
498				7670 · Professional-Audit	24,000.00	24,000.00	0.00	100.0%
499				7680 · Professional-Cdn Account.	2,000.00	2,000.00	0.00	100.0%
500				7700 · Professional-Legal	64.50	3,333.36	(3,268.86)	1.94%
501				7720 · Professional-Consulting	56,885.04	39,666.64	17,218.40	143.41%
502				7740 · QB Online for Chapters/Regions	21,047.13	25,220.00	(4,172.87)	83.45%
503				7741 · QBs Enterprise for HQ	1,584.80	0.00	1,584.80	100.0%
504				7800 · Rent-Offsite Storage	2,848.00	3,072.00	(224.00)	92.71%
505				7820 · Staff Recruitment	1,069.24	11,333.36	(10,264.12)	9.43%
506				7840 · Supplies-Kitchen	885.06	3,333.36	(2,448.30)	26.55%
507				7850 · Supplies-Office	2,161.91	8,666.64	(6,504.73)	24.95%
508				7870 · Taxes & Licenses	2,819.82	3,693.36	(873.54)	76.35%
509				7875 · Teleconferencing	13,333.28	13,999.92	(666.64)	95.24%
510				7890 · Telephone	26,751.61	19,020.00	7,731.61	140.65%
511				7910 · Temporary Help	0.00	5,000.00	(5,000.00)	0.0%
512				7930 · Training & Development - Staff	4,502.56	27,000.00	(22,497.44)	16.68%
513				7950 · Uncategorized Expenses	0.00			
514				7970 · Vacation Expense	9,119.31	5,000.00	4,119.31	182.39%
515				7990 · Website - Database				
516				7992 · Website - American Eagle	7,600.00	7,980.00	(380.00)	95.24%
517				7994 · Website - Database - KSP	13,333.36	13,333.36	0.00	100.0%
518				7996 · Website - Database - NetFORUM	20,643.60	27,223.20	(6,579.60)	75.83%
519				7990 · Website - Database - Other	0.00	0.00	0.00	0.0%
520				Total 7990 · Website - Database	41,576.96	48,536.56	(6,959.60)	85.66%
521				Total 80 · ADMINISTRATIVE EXPENSES	551,863.92	622,483.99	(70,620.07)	88.66%
522				88 · INCOME TAXES				
523				8800 · Federal and State Income Taxes	11,500.00	5,500.00	6,000.00	209.09%
524				Total 88 · INCOME TAXES	11,500.00	5,500.00	6,000.00	209.09%
525				Total Expense	2,127,376.15	2,536,302.29	(408,926.14)	83.88%
526				Net Ordinary Income	236,318.53	179,445.56	56,872.97	131.69%
527				Other Income/Expense				
528				Other Income				
529				4095 · Instructor Income-Pass Through	52,780.31			
530				48 · PIPELINE COMMITTEE REVENUE				
531				4752 · BLM Symposium/School	0.00	0.00	0.00	0.0%
532				4755 · Interest Income	0.00	0.00	0.00	0.0%
533				4760 · IRWA Support (BLM)	869.10			
534				4762 · Member Dues	3,000.00	0.00	3,000.00	100.0%
535				4765 · Sponsorship	0.00	0.00	0.00	0.0%
536				Total 48 · PIPELINE COMMITTEE REVENUE	3,869.10	0.00	3,869.10	100.0%
537				95 · OTHER INCOME & EXPENSE				
538				8500 · Gain (Loss) on Conversion	2,167.69	0.00	2,167.69	100.0%
539				8600 · Gain (Loss) on Disposal of F/A	0.00	0.00	0.00	0.0%
540				8700 · Unrealized Invest. Gain (Loss)	108,471.97	0.00	108,471.97	100.0%
541				8769 · Realized Invest. Gain (Loss)	0.00	0.00	0.00	0.0%

**International Right of Way Association
Profit & Loss Budget vs. Actual
July 2020 through February 2021**

1								
2								
					Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
542			Total 95 · OTHER INCOME & EXPENSE		110,639.66	0.00	110,639.66	100.0%
543			Total Other Income		167,289.07	0.00	167,289.07	100.0%
544			Other Expense					
545			72 · PIPELINE COMMITTEE EXPENSES					
546			6408 · Bank Fee		0.00	0.00	0.00	0.0%
547			6420 · Contribution Expenses		0.00	0.00	0.00	0.0%
548			6470 · Quarterly Meeting Expenses		1,800.00	0.00	1,800.00	100.0%
549			Total 72 · PIPELINE COMMITTEE EXPENSES		1,800.00	0.00	1,800.00	100.0%
550			8400 · Instructor Exp.-Pass Through		52,780.31	0.00	52,780.31	100.0%
551			Total Other Expense		54,580.31	0.00	54,580.31	100.0%
552			Net Other Income		112,708.76	0.00	112,708.76	100.0%
553			Net Income		349,027.29	179,445.56	169,581.73	194.5%