

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

1								
2					Jul '20 - Mar 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	15,190.00	(14,322.00)	5.71%	
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			13,019.97	21,266.00	(8,246.03)	61.22%	
12	4102 - 102-Elevating Your Ethical Awar			4,002.00	7,728.00	(3,726.00)	51.79%	
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			19,091.97	28,994.00	(9,902.03)	65.85%	
18	200 - COURSE 200'S							
19	4200 - 200-Princip. of R/E Negotiation			7,378.00	24,304.00	(16,926.00)	30.36%	
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	9,114.00	(6,727.00)	26.19%	
24	4205 - 205-Bargaining Negotiations			1,736.00	18,228.00	(16,492.00)	9.52%	
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 Cl			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	15,456.00	(13,386.00)	13.39%	
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	24,304.00	(23,436.00)	3.57%	
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	12,152.00	(12,152.00)	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			19,213.00	171,556.00	(152,343.00)	11.2%	
41	300 - COURSE 300'S							
42	4303 - 303-Management Consulting			1,302.00	18,228.00	(16,926.00)	7.14%	
43	4303C - 303C-Management Consulting			0.00	27,342.00	(27,342.00)	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	45,570.00	(43,578.00)	4.37%	
46	400 - COURSE 400'S							
47	4400 - 400-Principles of R/E Appraisal			2,170.00	27,342.00	(25,172.00)	7.94%	

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2					Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
48				4400C · 400C-Principles of R/E Apprais.	0.00	6,076.00	(6,076.00)	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	5,796.00	(5,796.00)	0.0%
51				4406B · 406B-7 Hour National USPAP	2,750.00	2,380.00	370.00	115.55%
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	12,152.00	(12,152.00)	0.0%
57				4421 · 421-Valuation of Partial Acquis	8,734.00	44,464.00	(35,730.00)	19.64%
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	16,000.00	111,496.00	(95,496.00)	14.35%
62				500 · COURSE 500'S				
63				4501 · 501-Residential Reloc. Assist.	14,322.00	27,342.00	(13,020.00)	52.38%
64				4502 · 502-Non-Residential Relocation	8,680.00	24,304.00	(15,624.00)	35.71%
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	15,190.00	(13,454.00)	11.43%
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	24,304.00	(21,700.00)	10.71%
69				Total 500 · COURSE 500'S	30,930.00	96,936.00	(66,006.00)	31.91%
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	5,796.00	(4,692.00)	19.05%
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	38,654.00	(23,750.00)	38.56%
81				700 · COURSE 700'S				
82				4700 · 700-Introduction to Prop. Mgmt.	651.00	15,190.00	(14,539.00)	4.29%
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	33,418.00	(30,578.00)	8.5%
87				800 · COURSE 800'S				
88				4800 · 800-Principles of R/E Law	2,170.00	18,228.00	(16,058.00)	11.91%
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	9,114.00	(9,114.00)	0.0%
92				4802 · 802-Legal Aspects of Easements	2,208.00	5,796.00	(3,588.00)	38.1%

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2					Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
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	9,114.00	(9,114.00)	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	92,792.00	(84,666.00)	8.76%
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	3,864.00	1,242.00	132.14%
102			4901C · 901C-Engineering Plan Develop.		0.00	1,932.00	(1,932.00)	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	28,994.00	(16,176.00)	44.21%
106			990 · IRWA Sponsored Courses					
107			4996 · IRWA Sponsored Course Income		346,848.00	33,273.00	313,575.00	1,042.43%
108			Total 990 · IRWA Sponsored Courses		346,848.00	33,273.00	313,575.00	1,042.43%
109			410 · COURSE INCOME - CLASSROOM - Other		0.00	0.00	0.00	0.0%
110			Total 410 · COURSE INCOME - CLASSROOM		473,630.97	696,873.00	(223,242.03)	67.97%
111			415 · COURSE INCOME - ONLINE					
112			1000 · COURSE 100'S - ONLINE					
113			4100iV · 100iV-Principles of Land Acq		116,470.00	120,785.00	(4,315.00)	96.43%
114			41020 · Elavating Your Ethical Awarenes		1,855.00			
115			41030 · 1030-Ethics & ROW Prof.		71,665.00	94,175.00	(22,510.00)	76.1%
116			41040 · 1040-Standards of Practice		39,935.00	35,960.00	3,975.00	111.05%
117			41050 · 1050-URA Executive Summery		27,805.00	39,270.00	(11,465.00)	70.81%
118			Total 1000 · COURSE 100'S - ONLINE		257,730.00	290,190.00	(32,460.00)	88.81%
119			2000 · COURSE 200'S - ONLINE					
120			42000 · 2000-Princip. of R/E Negotiat.		76,415.00	75,555.00	860.00	101.14%
121			42030 · 2030-Alternative Dispute Resol.		21,375.00	43,895.00	(22,520.00)	48.7%
122			42050 · 2050-Bargaining Negotiations		28,435.00	33,625.00	(5,190.00)	84.57%
123			42130 · 2130-Conflict Management		45,630.00	28,215.00	17,415.00	161.72%
124			4213V · 213V-Conflict Management		0.00	0.00	0.00	0.0%
125			Total 2000 · COURSE 200'S - ONLINE		171,855.00	181,290.00	(9,435.00)	94.8%
126			3000 · COURSE 300'S - ONLINE					
127			43030 · 3030-Management Consulting		8,405.00	35,380.00	(26,975.00)	23.76%
128			43040 · 3040-When Public Agenc's Coll.		5,760.00	18,275.00	(12,515.00)	31.52%
129			43050 · 3050-1-2-3's of RW of Proj Mgmt		18,480.00	3,705.00	14,775.00	498.79%
130			Total 3000 · COURSE 300'S - ONLINE		32,645.00	57,360.00	(24,715.00)	56.91%
131			4000 · COURSE 400'S - ONLINE					
132			44000 · 4000-Principles of R/E Apprais.		54,070.00	42,970.00	11,100.00	125.83%
133			44020 · 4020-Intro to Income Cap Appro.		2,120.00	16,495.00	(14,375.00)	12.85%
134			44030 · 4030-Easement Valuation		14,430.00	22,250.00	(7,820.00)	64.85%
135			44110 · 4110 - Appraisal Concepts		6,955.00	9,795.00	(2,840.00)	71.01%
136			Total 4000 · COURSE 400'S - ONLINE		77,575.00	91,510.00	(13,935.00)	84.77%
137			5000 · COURSE 500'S - ONLINE					

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138				45030 · 5030-Mobile Home Relocation	4,635.00	8,145.00	(3,510.00)	56.91%
139				45070 · 5070-Special Non-Residential Py	3,245.00	8,145.00	(4,900.00)	39.84%
140				45200 · 5200.Special Topics in Replac.	3,775.00	8,145.00	(4,370.00)	46.35%
141				45210 · 5210-Non-Residential Fixed Pts.	2,980.00	8,145.00	(5,165.00)	36.59%
142				45300 · 5300 - Business Move Process	8,510.00	12,765.00	(4,255.00)	66.67%
143				Total 5000 · COURSE 500'S - ONLINE	23,145.00	45,345.00	(22,200.00)	51.04%
144				6000 · COURSE 600'S - ONLINE				
145				46000 · 6000-Environmental Awareness	34,035.00	25,370.00	8,665.00	134.16%
146				46060 · 6060-Environmental Process	4,635.00	18,745.00	(14,110.00)	24.73%
147				4606CO · 606CO-Environmental Process Cdn	1,920.00	10,135.00	(8,215.00)	18.94%
148				Total 6000 · COURSE 600'S - ONLINE	40,590.00	54,250.00	(13,660.00)	74.82%
149				7000 · COURSE 700'S - ONLINE				
150				47000 · 7000-Introduction to Prop. Mgt.	33,010.00	34,450.00	(1,440.00)	95.82%
151				Total 7000 · COURSE 700'S - ONLINE	33,010.00	34,450.00	(1,440.00)	95.82%
152				8000 · COURSE 800'S - ONLINE				
153				48000 · 8000-Principles of R/E Law	55,005.00	48,255.00	6,750.00	113.99%
154				48010 · 8010-Land Titles	27,610.00	40,380.00	(12,770.00)	68.38%
155				48020 · 8020-Legal Aspects of Easements	28,340.00	30,325.00	(1,985.00)	93.45%
156				Total 8000 · COURSE 800'S - ONLINE	110,955.00	118,960.00	(8,005.00)	93.27%
157				9000 · COURSE 900'S - ONLINE				
158				49000 · 9000-Principles of R/E Engineer	44,930.00	28,425.00	16,505.00	158.07%
159				49030 · 9030-Underground Infr. Panorama	4,220.00	3,901.40	318.60	108.17%
160				Total 9000 · COURSE 900'S - ONLINE	49,150.00	32,326.40	16,823.60	152.04%
161				4150 · Courses Discount - Online				
162				4953 · Course Discount - Online	(124,995.00)	(108,669.00)	(16,326.00)	115.02%
163				Total 4150 · Courses Discount - Online	(124,995.00)	(108,669.00)	(16,326.00)	115.02%
164				415 · COURSE INCOME - ONLINE - Other	0.00	0.00	0.00	0.0%
165				Total 415 · COURSE INCOME - ONLINE	671,660.00	797,012.40	(125,352.40)	84.27%
166				920 · EDUCATIONAL INCOME - OTHER				
167				4945 · Contribution Revenue	(30,269.46)	0.00	(30,269.46)	100.0%
168				4950 · Credentialing Income	67,204.50	63,281.25	3,923.25	106.2%
169				4955 · Course Revenue - Misc.	800.00	0.00	800.00	100.0%
170				4965 · CLIMB	0.00	0.00	0.00	0.0%
171				4990 · Textbooks - Optional Sales	2,372.82	1,548.72	824.10	153.21%
172				4991 · Textbooks - PROW Book	975.00	2,715.00	(1,740.00)	35.91%
173				4997 · Vendor Discount	394.38	900.00	(505.62)	43.82%
174				Total 920 · EDUCATIONAL INCOME - OTHER	41,477.24	68,444.97	(26,967.73)	60.6%
175				Total 40 · EDUCATION INCOME	1,186,768.21	1,562,330.37	(375,562.16)	75.96%
176				41 · ADVERTISING INCOME				
177				4010 · Magazine	138,363.33	131,249.97	7,113.36	105.42%
178				4015 · Website	16,744.35	19,500.03	(2,755.68)	85.87%
179				Total 41 · ADVERTISING INCOME	155,107.68	150,750.00	4,357.68	102.89%
180				43 · INVESTMENT INCOME				
181				4020 · Interest & Dividend Income	6,267.96	23,249.97	(16,982.01)	26.96%
182				Total 43 · INVESTMENT INCOME	6,267.96	23,249.97	(16,982.01)	26.96%

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183		44 · MEMBERSHIP INCOME						
184		4033 · Member Dues - Agency		66,300.50	51,975.00	14,325.50	127.56%	
185		4034 · Member Dues - Corporate		33,495.58	0.00	33,495.58	100.0%	
186		4035 · Member Dues - Application Fee		10,775.00	17,212.50	(6,437.50)	62.6%	
187		4039 · Member Dues - New		119,305.34	142,195.90	(22,890.56)	83.9%	
188		4041 · Member Dues - Renewal		1,068,370.88	1,070,404.87	(2,033.99)	99.81%	
189		Total 44 · MEMBERSHIP INCOME		1,298,247.30	1,281,788.27	16,459.03	101.28%	
190		45 · MERCHANDISE - SALES						
191		4490 · Sales of Merchandise		1,818.00	4,471.00	(2,653.00)	40.66%	
192		Total 45 · MERCHANDISE - SALES		1,818.00	4,471.00	(2,653.00)	40.66%	
193		46 · OTHER INCOME						
194		4031 · Dues - Affiliates		5,550.03	5,550.03	0.00	100.0%	
195		4045 · Magazine Subscription Income		180.00	360.00	(180.00)	50.0%	
196		4050 · Miscellaneous Income		0.00	74.97	(74.97)	0.0%	
197		Total 46 · OTHER INCOME		5,730.03	5,985.00	(254.97)	95.74%	
198		47 · SEMINARS & CONFERENCES						
199		950 · INTERNATIONAL CONFERENCE						
200		4667 · Advertising Revenue		0.00	0.00	0.00	0.0%	
201		4669 · Exhibitors Income		0.00	0.00	0.00	0.0%	
202		4675 · Registration Income		0.00	0.00	0.00	0.0%	
203		4677 · Sponsorship Income		0.00	0.00	0.00	0.0%	
204		Total 950 · INTERNATIONAL CONFERENCE		0.00	0.00	0.00	0.0%	
205		975 · OTHER SEMINARS & CONFERENCES						
206		4695 · Young Professionals Group		0.00	0.00	0.00	0.0%	
207		Total 975 · OTHER SEMINARS & CONFERENCES		0.00	0.00	0.00	0.0%	
208		Total 47 · SEMINARS & CONFERENCES		0.00	0.00	0.00	0.0%	
209		Total Income		2,653,939.18	3,028,574.61	(374,635.43)	87.63%	
210		Gross Profit		2,653,939.18	3,028,574.61	(374,635.43)	87.63%	
211		Expense						
212		50 · COST OF GOODS SOLD						
213		5001 · Merchandise		1,404.17	3,263.52	(1,859.35)	43.03%	
214		5002 · Merchandise - PROW Book		306.20	953.40	(647.20)	32.12%	
215		Total 50 · COST OF GOODS SOLD		1,710.37	4,216.92	(2,506.55)	40.56%	
216		55 · EDUCATION EXPENSES						
217		501 · COURSE EXPENSES						
218		5070 · SR/WA Expenses		101.61	1,832.85	(1,731.24)	5.54%	
219		510 · COURSE 100'S						
220		5100 · 100-Principles of Land Acq-US		0.00	0.00	0.00	0.0%	
221		5100C · 100C-Principles of Land Acq-Cdn		0.00	0.00	0.00	0.0%	
222		5100i · 100i-Principl. of Land Acq-In'l		3,727.28	3,906.56	(179.28)	95.41%	
223		5102 · 102-Elevating Your Ethical Awar		0.00	1,419.64	(1,419.64)	0.0%	
224		5103 · 103-Ethics & ROW Profession		23.62	0.00	23.62	100.0%	
225		5103C · 103C-Ethics & ROW Profession		0.00	0.00	0.00	0.0%	
226		5104 · 104-Standards of Practice		0.00	0.00	0.00	0.0%	
227		5105 · 105-URA Executive Summery		0.00	0.00	0.00	0.0%	

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 July 2020 through March 2021

1								
2					Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
228				Total 510 · COURSE 100'S	3,750.90	5,326.20	(1,575.30)	70.42%
229				520 · COURSE 200'S				
230				5200 · 200-Princip. of R/E Negotiation	198.69	4,464.64	(4,265.95)	4.45%
231				5200C · 200C-Princip. of R/E Negotiat'n	0.00	558.08	(558.08)	0.0%
232				5201 · 201-Comm. in R/E Acquisition	0.00	3,055.32	(3,055.32)	0.0%
233				5203 · 203-Alternative Dispute Resol.	0.00	1,116.16	(1,116.16)	0.0%
234				5203C · 203C-Alternative Dispute Resol.	0.00	1,674.24	(1,674.24)	0.0%
235				5205 · 205-Bargaining Negotiations	254.91	3,348.48	(3,093.57)	7.61%
236				5205C · 205C-Bargaining Negotiations	0.00	0.00	0.00	0.0%
237				5207 · 207-Practical Negotiations	0.00	1,116.16	(1,116.16)	0.0%
238				5209 · 209-Negotiating with Diverse Cl	0.00	1,674.24	(1,674.24)	0.0%
239				5209C · 209C-Negotiating with Diverse	0.00	0.00	0.00	0.0%
240				5213 · 213-Conflict Management	0.00	2,839.28	(2,839.28)	0.0%
241				5213C · 213C-Conflict Management	0.00	354.91	(354.91)	0.0%
242				5214 · 214-Skills of Expert Testimony	0.00	0.00	0.00	0.0%
243				5215 · 215-R/W Acquisit. Pipeline Proj	334.19	4,464.64	(4,130.45)	7.49%
244				5218 · 218-R/W Acq. for Elec.Util.Proj	58.20	2,790.40	(2,732.20)	2.09%
245				5219 · 219-Introductory Facilitator	0.00	1,116.16	(1,116.16)	0.0%
246				5219C · 219C-Introductory Facilitator	0.00	0.00	0.00	0.0%
247				5220 · 220-Cultural Awareness	0.00	0.00	0.00	0.0%
248				5222C · 222C-Negotiat. for Native Lands	0.00	0.00	0.00	0.0%
249				5225 · 225-Social Ecology	0.00	2,232.32	(2,232.32)	0.0%
250				5230 · 230-Oil&Gas Land Basics & Issue	0.00	0.00	0.00	0.0%
251				5235C · 235C-Cdn Oil & Gas Industry O/V	0.00	709.82	(709.82)	0.0%
252				Total 520 · COURSE 200'S	845.99	31,514.85	(30,668.86)	2.68%
253				530 · COURSE 300'S				
254				5303 · 303-Management Consulting	0.00	3,348.48	(3,348.48)	0.0%
255				5303C · 303C-Management Consulting	0.00	5,022.72	(5,022.72)	0.0%
256				5304 · 304-When Public Agenc's Collide	0.00	0.00	0.00	0.0%
257				Total 530 · COURSE 300'S	0.00	8,371.20	(8,371.20)	0.0%
258				540 · COURSE 400'S				
259				5400 · 400-Principles of R/E Appraisal	0.00	5,022.72	(5,022.72)	0.0%
260				5400C · 400C-Principles of R/E Apprais.	0.00	1,116.16	(1,116.16)	0.0%
261				5402 · 402-Intro to Income Cap Approac	0.00	1,064.73	(1,064.73)	0.0%
262				5403 · 403-Easement Valuation	0.00	1,064.73	(1,064.73)	0.0%
263				5406A · 406A-15 Hour National USPAP	0.00	0.00	0.00	0.0%
264				5406B · 406B-7 Hour National USPAP	1,431.53	437.20	994.33	327.43%
265				5407 · 407- Val. of Contaminated Prop.	0.00	0.00	0.00	0.0%
266				5409 · 409-Integrating Appraisal Stds.	0.00	0.00	0.00	0.0%
267				5410 · 410-Review.Apprais. in Eminent	0.00	0.00	0.00	0.0%
268				5417 · 417-Valuation of Contamin. R/E	0.00	2,232.32	(2,232.32)	0.0%
269				5421 · 421-Valuation of Partial Acquis	1,571.61	8,168.08	(6,596.47)	19.24%
270				5421C · 421C-Valuation of Partial Acqui	26.76	1,021.01	(994.25)	2.62%
271				5422 · 422-Advanced Valu. of Part. Acq	0.00	0.00	0.00	0.0%
272				5431 · 431-Problems in Valuation P/A	21.01	354.91	(333.90)	5.92%

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273			5431C · 431C-Problems in Valuation P/A		0.00	0.00	0.00	0.0%
274			Total 540 · COURSE 400'S		3,050.91	20,481.86	(17,430.95)	14.9%
275			550 · COURSE 500'S					
276			5501 · 501-Residential Reloc. Assist.		1,075.23	5,022.72	(3,947.49)	21.41%
277			5502 · 502-Non-Residential Relocation		679.98	4,464.65	(3,784.67)	15.23%
278			5503 · 503-Mobile Home Relocation		0.00	1,064.73	(1,064.73)	0.0%
279			5504 · 504-Computing Replace.Hous. Pmt		57.81	2,790.40	(2,732.59)	2.07%
280			5505 · 505-Advanced Res.Reloc. Assist.		105.74	0.00	105.74	100.0%
281			5506 · 506-Advanced Bus.Reloc. Assist.		0.00	4,464.64	(4,464.64)	0.0%
282			Total 550 · COURSE 500'S		1,918.76	17,807.14	(15,888.38)	10.78%
283			560 · COURSE 600'S					
284			5600 · 600-Environmental Awareness		0.00	354.91	(354.91)	0.0%
285			5600C · 600C-Environmental Awareness		0.00	0.00	0.00	0.0%
286			5602 · 602-Project Devel.& Envir.Proc.		0.00	3,906.56	(3,906.56)	0.0%
287			5602C · 602C-Project Devel.& Envir.Proc		0.00	0.00	0.00	0.0%
288			5603 · 603-Understanding Environment		0.00	1,064.73	(1,064.73)	0.0%
289			5603C · 603C-Understanding Environment		0.00	709.82	(709.82)	0.0%
290			5604 · 604-Envir Due Diligence and Li.		609.79	709.82	(100.03)	85.91%
291			5606 · 606-Environmental Process		0.00	354.91	(354.91)	0.0%
292			5606C · 606C-Environmental Process		0.00	0.00	0.00	0.0%
293			Total 560 · COURSE 600'S		609.79	7,100.75	(6,490.96)	8.59%
294			570 · COURSE 700'S					
295			5700 · 700-Introduction to Prop. Mgmt.		0.00	2,790.40	(2,790.40)	0.0%
296			5700C · 700C-Introduction to Prop. Mgt.		0.00	0.00	0.00	0.0%
297			5701 · 701-Property Mgmt. - Leasing		0.00	3,348.48	(3,348.48)	0.0%
298			5703 · 703-Real Property/Asset Mgmt.		0.00	0.00	0.00	0.0%
299			Total 570 · COURSE 700'S		0.00	6,138.88	(6,138.88)	0.0%
300			580 · COURSE 800'S					
301			5800 · 800-Principles of R/E Law		142.52	2,790.40	(2,647.88)	5.11%
302			5800C · 800C-Principles of R/E Law		0.00	3,906.56	(3,906.56)	0.0%
303			5801 · 801-Land Titles		91.54	1,116.16	(1,024.62)	8.2%
304			5801C · 801C-Land Titles		0.00	1,674.24	(1,674.24)	0.0%
305			5802 · 802-Legal Aspects of Easements		181.15	1,064.73	(883.58)	17.01%
306			5802C · 802C-Legal aspects of Easements		0.00	0.00	0.00	0.0%
307			5803 · 803-Eminent Domain Law Basics..		60.38	3,906.56	(3,846.18)	1.55%
308			5803C · 803C-Expropriation Law REP		0.00	1,674.24	(1,674.24)	0.0%
309			5804 · Skills of Expert Testimony		0.00	354.91	(354.91)	0.0%
310			Total 580 · COURSE 800'S		475.59	16,487.80	(16,012.21)	2.88%
311			590 · COURSE 900'S					
312			5900 · 900-Principles of R/E Engineer.		1,229.99	3,348.48	(2,118.49)	36.73%
313			5900C · 900C-Principles of R/E Engineer		0.00	558.08	(558.08)	0.0%
314			5901 · 901-Engineering Plan Develop.		2,399.59	709.82	1,689.77	338.06%
315			5901C · 901C-Engineering Plan Develop.		0.00	354.91	(354.91)	0.0%
316			5902 · 902-Property Descriptions		554.71	0.00	554.71	100.0%
317			5902C · 902C-Property Descriptions		0.00	354.91	(354.91)	0.0%

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318				Total 590 · COURSE 900'S	4,184.29	5,326.20	(1,141.91)	78.56%
319				599 · IRWA Sponsored Courses				
320				5996 · IRWA Sponsored Course Expense	133,031.73	11,728.71	121,303.02	1,134.24%
321				Total 599 · IRWA Sponsored Courses	133,031.73	11,728.71	121,303.02	1,134.24%
322				501 · COURSE EXPENSES - Other	0.00	0.00	0.00	0.0%
323				Total 501 · COURSE EXPENSES	147,969.57	132,116.44	15,853.13	112.0%
324				595 · EDUCATIONAL EXP. - OTHER				
325				5069 · Royalty				
326				5069O · 411O - Royalty Online	13,477.50	0.00	13,477.50	100.0%
327				5069 · Royalty - Other	0.00	12,559.59	(12,559.59)	0.0%
328				Total 5069 · Royalty	13,477.50	12,559.59	917.91	107.31%
329				5005 · Scholarship Expense	25,750.00	23,124.96	2,625.04	111.35%
330				5008 · Class Incentive	37,500.03	37,500.03	0.00	100.0%
331				5009 · Class Incentive - Other	0.00	7,499.97	(7,499.97)	0.0%
332				5010 · Course Development Expenses	0.00	0.00	0.00	0.0%
333				5012 · Course Expenses - Misc.	3,055.26	2,250.00	805.26	135.79%
334				5014 · Course Revision Expenses	19,225.00	16,000.00	3,225.00	120.16%
335				5016 · Course State Certification	4,362.50	10,350.00	(5,987.50)	42.15%
336				5020 · Credentialing Expense	3,673.70	2,612.34	1,061.36	140.63%
337				5028 · CLIMB	0.00	0.00	0.00	0.0%
338				5032 · Instructors' Develop.	0.00	2,250.00	(2,250.00)	0.0%
339				5036 · Instructors' Material	5,599.94	9,000.00	(3,400.06)	62.22%
340				5050 · Marketing Expense for Courses	0.00	900.00	(900.00)	0.0%
341				5060O · Online Hosting	5,355.00	5,355.00	0.00	100.0%
342				5065O · Online Seminars - IRWA	2,704.95	2,700.00	4.95	100.18%
343				5066 · P/P/S Education	1,961.62	6,750.00	(4,788.38)	29.06%
344				Total 595 · EDUCATIONAL EXP. - OTHER	122,665.50	138,851.89	(16,186.39)	88.34%
345				Total 55 · EDUCATION EXPENSES	270,635.07	270,968.33	(333.26)	99.88%
346				597 · BUILDING OPERATION				
347				6004 · Building Association Fee	10,950.00	11,880.00	(930.00)	92.17%
348				6005 · Building Depreciation	27,766.80	27,766.80	0.00	100.0%
349				6010 · Building Insurance - Commercial	0.00	0.00	0.00	0.0%
350				6028 · Building Maintenance	8,979.24	13,533.30	(4,554.06)	66.35%
351				6031 · Building Property Tax	20,304.58	19,935.00	369.58	101.85%
352				6036 · Building Utilities	5,360.73	8,250.03	(2,889.30)	64.98%
353				Total 597 · BUILDING OPERATION	73,361.35	81,365.13	(8,003.78)	90.16%
354				60 · PAYROLL & BENEFITS				
355				6020 · Payroll	1,028,884.03	1,191,340.53	(162,456.50)	86.36%
356				6030 · Pension Plan	39,587.28	46,453.59	(6,866.31)	85.22%
357				6040 · Taxes & Benefits - Insperity	354,908.59	401,359.32	(46,450.73)	88.43%
358				Total 60 · PAYROLL & BENEFITS	1,423,379.90	1,639,153.44	(215,773.54)	86.84%
359				67 · SEMINARS & CONFERENCES EXPENSES				
360				65 · INTERNATIONAL CONFERENCE				
361				6102 · Advisory Breakfast	0.00	0.00	0.00	0.0%
362				6104 · Audiovisual	0.00	0.00	0.00	0.0%

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2					Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
363				6106 · Awards Program	0.00	0.00	0.00	0.0%
364				6108 · Banquet	0.00	0.00	0.00	0.0%
365				6112 · Breaks	0.00	0.00	0.00	0.0%
366				6113 · Board of Directors	0.00	0.00	0.00	0.0%
367				6114 · Cancellation Insurance	0.00	0.00	0.00	0.0%
368				6115 · Committee Breaks	0.00	0.00	0.00	0.0%
369				6117 · Committee Speakers	0.00	0.00	0.00	0.0%
370				6118 · Conference Registration	0.00	0.00	0.00	0.0%
371				6119 · Credit Card Fees	0.00	0.00	0.00	0.0%
372				6124 · Exhibits	0.00	0.00	0.00	0.0%
373				6126 · Fee to Local Host	0.00	0.00	0.00	0.0%
374				6128 · Final Program & At A Glance	0.00	0.00	0.00	0.0%
375				6129 · Graphics	0.00	0.00	0.00	0.0%
376				6130 · Gratuities	0.00	0.00	0.00	0.0%
377				6132 · Hotel Attrition	0.00	0.00	0.00	0.0%
378				6135 · IEC Receptions	0.00	0.00	0.00	0.0%
379				6139 · International Gifts	0.00	0.00	0.00	0.0%
380				6140 · International Luncheon	0.00	0.00	0.00	0.0%
381				6145 · Host Committee Food/Housing	0.00	0.00	0.00	0.0%
382				6147 · Luncheon/Award & SRWA	0.00	0.00	0.00	0.0%
383				6149 · Miscellaneous	0.00	0.00	0.00	0.0%
384				6150 · Wednesday Night	0.00	0.00	0.00	0.0%
385				6157 · Names Tag and Ribbons	0.00	0.00	0.00	0.0%
386				6159 · Opening Ceremonies	0.00	0.00	0.00	0.0%
387				6160 · Past President/Other Comps	0.00	0.00	0.00	0.0%
388				6161 · Photographer	0.00	0.00	0.00	0.0%
389				6163 · Planning	0.00	0.00	0.00	0.0%
390				6167 · Printing	0.00	0.00	0.00	0.0%
391				6171 · Security	0.00	0.00	0.00	0.0%
392				6172 · Shipping	0.00	0.00	0.00	0.0%
393				6173 · Signs/Banners	0.00	0.00	0.00	0.0%
394				6174 · Speakers Gifts	0.00	0.00	0.00	0.0%
395				6175 · Speakers	0.00	0.00	0.00	0.0%
396				6177 · Sponsor Premiums	0.00	0.00	0.00	0.0%
397				6180 · Staff Travel and Hotel	0.00	0.00	0.00	0.0%
398				6181 · Reception	0.00	0.00	0.00	0.0%
399				6183 · Temporary Personnel	0.00	0.00	0.00	0.0%
400				6188 · Totes	0.00	0.00	0.00	0.0%
401				Total 65 · INTERNATIONAL CONFERENCE	0.00	0.00	0.00	0.0%
402				Total 67 · SEMINARS & CONFERENCES EXPENSES	0.00	0.00	0.00	0.0%
403				73 · LEADERSHIP TRAVEL / INCIDENTALS				
404				74 · TRAVEL - REGIONS				
405				6501 · Region 1	0.00	3,750.03	(3,750.03)	0.0%
406				6502 · Region 2	0.00	3,750.03	(3,750.03)	0.0%
407				6503 · Region 3	0.00	3,750.03	(3,750.03)	0.0%

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408				6504 · Region 4	0.00	3,750.03	(3,750.03)	0.0%
409				6505 · Region 5	0.00	3,750.03	(3,750.03)	0.0%
410				6506 · Region 6	3,090.07	3,750.03	(659.96)	82.4%
411				6507 · Region 7	0.00	3,750.03	(3,750.03)	0.0%
412				6508 · Region 8	0.00	3,750.03	(3,750.03)	0.0%
413				6509 · Region 9	0.00	3,750.03	(3,750.03)	0.0%
414				6510 · Region 10	0.00	3,750.03	(3,750.03)	0.0%
415				6520 · Regional Governance	0.00	0.00	0.00	0.0%
416				Total 74 · TRAVEL - REGIONS	3,090.07	37,500.30	(34,410.23)	8.24%
417				75 · TRAVEL - INDUSTRIES				
418				6673 · Special Committee Projects	0.00	5,625.00	(5,625.00)	0.0%
419				751 · Industry Communities	0.00	0.00	0.00	0.0%
420				755 · Industry Committees				
421				6640 · Public Agency Committee	0.00	0.00	0.00	0.0%
422				6645 · Oil & Gas Pipeline Committee	0.00	0.00	0.00	0.0%
423				6650 · Relocation Assistance	0.00	0.00	0.00	0.0%
424				6655 · Surveying & Engineer	0.00	0.00	0.00	0.0%
425				6660 · Transportation Committee	0.00	0.00	0.00	0.0%
426				6665 · Electric & Utilities Committee	0.00	0.00	0.00	0.0%
427				755 · Industry Committees - Other	0.00	4,500.00	(4,500.00)	0.0%
428				Total 755 · Industry Committees	0.00	4,500.00	(4,500.00)	0.0%
429				Total 75 · TRAVEL - INDUSTRIES	0.00	10,125.00	(10,125.00)	0.0%
430				76 · TRAVEL - SERVICE COMMITTEES				
431				6675 · Ethics Committee	81.58	2,812.50	(2,730.92)	2.9%
432				6681 · Credentialing Committee	0.00	2,812.50	(2,812.50)	0.0%
433				6683 · Finance Committee	0.00	5,625.00	(5,625.00)	0.0%
434				6685 · Nomination & Election Committee	0.00	13,500.00	(13,500.00)	0.0%
435				6690 · IPEC	0.00	16,875.00	(16,875.00)	0.0%
436				6695 · Young Professional	0.00	1,687.50	(1,687.50)	0.0%
437				Total 76 · TRAVEL - SERVICE COMMITTEES	81.58	43,312.50	(43,230.92)	0.19%
438				77 · TRAVEL - OTHER				
439				6710 · Agency Liaison	0.00	562.50	(562.50)	0.0%
440				6720 · Allied Organizations	0.00	2,812.50	(2,812.50)	0.0%
441				6730 · Appraisal Foundation	0.00	843.75	(843.75)	0.0%
442				6750 · Committee Chair/Vice Meeting	0.00	0.00	0.00	0.0%
443				Total 77 · TRAVEL - OTHER	0.00	4,218.75	(4,218.75)	0.0%
444				78 · TRAVEL- IEC/IGC				
445				6805 · IEC Meeting	0.00	0.00	0.00	0.0%
446				6810 · IGC Meeting	0.00	0.00	0.00	0.0%
447				6815 · IEC Regional Meetings	882.57	5,625.00	(4,742.43)	15.69%
448				6817 · IEC Chapter Visits	0.00	1,125.00	(1,125.00)	0.0%
449				6820 · IEC Committee Liaison	0.00	3,937.50	(3,937.50)	0.0%
450				6825 · IEC/IGC Annual Conference	0.00	0.00	0.00	0.0%
451				6830 · IEC Other Expenses	3,263.48	5,625.00	(2,361.52)	58.02%
452				6835 · IEC/IGC International Travel	0.00	2,812.50	(2,812.50)	0.0%

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453				Total 78 · TRAVEL- IEC/IGC	4,146.05	19,125.00	(14,978.95)	21.68%
454				79 · TRAVEL - STAFF				
455				6855 · IEC Meeting	0.00	0.00	0.00	0.0%
456				6860 · IGC Meeting	0.00	0.00	0.00	0.0%
457				6865 · Regional Meetings	0.00	19,687.50	(19,687.50)	0.0%
458				6870 · Committee Liaison	0.00	2,812.50	(2,812.50)	0.0%
459				6875 · Chapter Meetings	25.00	11,250.00	(11,225.00)	0.22%
460				6880 · Other Expenses	63.50	1,406.25	(1,342.75)	4.52%
461				6885 · Staff International Travel	0.00	2,812.50	(2,812.50)	0.0%
462				Total 79 · TRAVEL - STAFF	88.50	37,968.75	(37,880.25)	0.23%
463				Total 73 · LEADERSHIP TRAVEL / INCIDENTALS	7,406.20	152,250.30	(144,844.10)	4.86%
464				80 · ADMINISTRATIVE EXPENSES				
465				7005 · Public Relations	0.00	0.00	0.00	0.0%
466				7010 · Assets Costing Less Than \$250	427.03	2,625.03	(2,198.00)	16.27%
467				7020 · Awards & Recognition	4,584.11	3,224.97	1,359.14	142.14%
468				7050 · Bad Debt Expense	(889.26)	1,000.00	(1,889.26)	-88.93%
469				7100 · Bank Charges & Credit Card Fees	97,745.22	88,150.00	9,595.22	110.89%
470				7130 · Car Expenses	0.00	0.00	0.00	0.0%
471				7155 · Computer Consulting Fees	2,575.00	4,500.00	(1,925.00)	57.22%
472				7160 · Constant Contact Email	3,905.00	3,645.00	260.00	107.13%
473				7200 · Depreciation & Amortization	96,568.54	105,085.35	(8,516.81)	91.9%
474				7220 · Dues & Subscriptions	4,436.85	3,386.97	1,049.88	131.0%
475				7250 · Dues-Appraisal Foundation	3,456.00	3,525.03	(69.03)	98.04%
476				7265 · CEO Search	0.00	0.00	0.00	0.0%
477				7310 · Insurance-D&O	8,996.10	9,199.53	(203.43)	97.79%
478				7320 · Insurance-D&O-Chapters	8,996.04	9,199.53	(203.49)	97.79%
479				7340 · Insurance-General Liability	4,459.50	4,512.78	(53.28)	98.82%
480				7375 · Leadership Development	0.00	3,750.03	(3,750.03)	0.0%
481				7390 · Mail Equipment Maintenance	579.86	1,237.50	(657.64)	46.86%
482				7440 · Magazine-Printing	35,410.65	40,185.00	(4,774.35)	88.12%
483				7450 · Magazine-Postage	20,616.55	26,790.03	(6,173.48)	76.96%
484				7460 · Magazine-Art Work/Photography	321.97	187.47	134.50	171.75%
485				7470 · Magazine-Other	7,197.25	8,136.00	(938.75)	88.46%
486				7480 · Maintenance-AMS	15,637.05	15,093.63	543.42	103.6%
487				7485 · Maintenance-Computer&Peripheral	22,371.73	16,875.00	5,496.73	132.57%
488				7505 · Marketing & Development				
489				7505E · M'king & Dev. - Editorial	0.00	0.00	0.00	0.0%
490				7505F · M'ting & Dev. - F/Op Trade Show	0.00	0.00	0.00	0.0%
491				7505M · M'ting & Dev. - F/Op Membership	5,690.00	22,500.00	(16,810.00)	25.29%
492				Total 7505 · Marketing & Development	5,690.00	22,500.00	(16,810.00)	25.29%
493				7530 · Membership Certificate & Pin	559.02	2,999.97	(2,440.95)	18.63%
494				7540 · Membership-Higher Logic	19,585.62	16,065.00	3,520.62	121.92%
495				7550 · Membership Renewal Mailings	12,200.88	12,870.95	(670.07)	94.79%
496				7600 · Miscellaneous Expenses	218.99	1,500.03	(1,281.04)	14.6%
497				7650 · Postage & Shipping	9,730.82	18,749.97	(9,019.15)	51.9%

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

1								
2					Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
498		7660	· Printing		0.00	900.00	(900.00)	0.0%
499		7670	· Professional-Audit		27,000.00	27,000.00	0.00	100.0%
500		7680	· Professional-Cdn Account.		2,250.00	2,250.00	0.00	100.0%
501		7700	· Professional-Legal		64.50	3,750.03	(3,685.53)	1.72%
502		7720	· Professional-Consulting		69,055.04	46,499.97	22,555.07	148.51%
503		7740	· QB Online for Chapters/Regions		24,203.43	28,372.50	(4,169.07)	85.31%
504		7741	· QBs Enterprise for HQ		1,584.80	0.00	1,584.80	100.0%
505		7800	· Rent-Offsite Storage		3,204.00	3,456.00	(252.00)	92.71%
506		7820	· Staff Recruitment		1,069.24	12,750.03	(11,680.79)	8.39%
507		7840	· Supplies-Kitchen		885.06	3,750.03	(2,864.97)	23.6%
508		7850	· Supplies-Office		2,671.88	9,749.97	(7,078.09)	27.4%
509		7870	· Taxes & Licenses		3,166.01	4,155.03	(989.02)	76.2%
510		7875	· Teleconferencing		16,799.94	15,749.92	1,050.02	106.67%
511		7890	· Telephone		29,599.63	21,397.50	8,202.13	138.33%
512		7910	· Temporary Help		2,070.94	5,625.00	(3,554.06)	36.82%
513		7930	· Training & Development - Staff		4,402.56	30,375.00	(25,972.44)	14.49%
514		7950	· Uncategorized Expenses		0.00			
515		7970	· Vacation Expense		18,708.60	7,500.00	11,208.60	249.45%
516		7990	· Website - Database					
517		7992	· Website - American Eagle		8,550.00	8,977.50	(427.50)	95.24%
518		7994	· Website - Database - KSP		15,000.03	15,000.03	0.00	100.0%
519		7996	· Website - Database - NetFORUM		23,224.05	30,626.10	(7,402.05)	75.83%
520		7990	· Website - Database - Other		0.00	0.00	0.00	0.0%
521			Total 7990 · Website - Database		46,774.08	54,603.63	(7,829.55)	85.66%
522			Total 80 · ADMINISTRATIVE EXPENSES		638,890.23	702,879.38	(63,989.15)	90.9%
523		88	· INCOME TAXES					
524		8800	· Federal and State Income Taxes		18,662.00	6,187.50	12,474.50	301.61%
525			Total 88 · INCOME TAXES		18,662.00	6,187.50	12,474.50	301.61%
526			Total Expense		2,434,045.12	2,857,021.00	(422,975.88)	85.2%
527			Net Ordinary Income		219,894.06	171,553.61	48,340.45	128.18%
528			Other Income/Expense					
529			Other Income					
530		4095	· Instructor Income-Pass Through		55,903.06	0.00	55,903.06	100.0%
531		48	· PIPELINE COMMITTEE REVENUE					
532		4752	· BLM Symposium/School		0.00	0.00	0.00	0.0%
533		4755	· Interest Income		0.00	0.00	0.00	0.0%
534		4760	· IRWA Support (BLM)		2,320.80			
535		4762	· Member Dues		5,746.39	0.00	5,746.39	100.0%
536		4765	· Sponsorship		1,000.00	0.00	1,000.00	100.0%
537			Total 48 · PIPELINE COMMITTEE REVENUE		9,067.19	0.00	9,067.19	100.0%
538		95	· OTHER INCOME & EXPENSE					
539		8500	· Gain (Loss) on Conversion		2,186.48	0.00	2,186.48	100.0%
540		8600	· Gain (Loss) on Disposal of F/A		0.00	0.00	0.00	0.0%
541		8700	· Unrealized Invest. Gain (Loss)		111,004.61	0.00	111,004.61	100.0%
542		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 March 2021

1							
2							
				Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
543		Total 95 - OTHER INCOME & EXPENSE		113,191.09	0.00	113,191.09	100.0%
544		Total Other Income		178,161.34	0.00	178,161.34	100.0%
545		Other Expense					
546		72 - PIPELINE COMMITTEE EXPENSES					
547		6408 - Bank Fee		0.00	0.00	0.00	0.0%
548		6420 - Contribution Expenses		0.00	0.00	0.00	0.0%
549		6470 - Quarterly Meeting Expenses		5,341.99	0.00	5,341.99	100.0%
550		Total 72 - PIPELINE COMMITTEE EXPENSES		5,341.99	0.00	5,341.99	100.0%
551		8400 - Instructor Exp.-Pass Through		55,903.06	0.00	55,903.06	100.0%
552		Total Other Expense		61,245.05	0.00	61,245.05	100.0%
553		Net Other Income		116,916.29	0.00	116,916.29	100.0%
554		Net Income		336,810.35	171,553.61	165,256.74	196.33%