



# International Right of Way Association Profit & Loss Prev Year Comparison

July 2020 through March 2021

| 1  |  |  |  |  |                   |                   |                    |                  |
|----|--|--|--|--|-------------------|-------------------|--------------------|------------------|
| 2  |  |  |  |  | Jul '20 - Mar 21  | Jul '19 - Mar 20  | \$ Change          | % Change         |
| 48 |  |  |  | 4501 · 501-Residential Reloc. Assist.        | 14,322.00         | 23,871.68         | -9,549.68          | -40.0%           |
| 49 |  |  |  | 4502 · 502-Non-Residential Relocation        | 8,680.00          | 37,649.70         | -28,969.70         | -76.95%          |
| 50 |  |  |  | 4503 · 503-Mobile Home Relocation            | 0.00              | 3,984.62          | -3,984.62          | -100.0%          |
| 51 |  |  |  | 4504 · 504-Computing Replace. Hous.Pmt       | 1,736.00          | 22,891.51         | -21,155.51         | -92.42%          |
| 52 |  |  |  | 4505 · 505-Advanced Res. Reloc.Assist.       | 3,588.00          | 13,195.91         | -9,607.91          | -72.81%          |
| 53 |  |  |  | 4506 · 506-Advanced Bus. Reloc.Assist.       | 2,604.00          | 17,437.44         | -14,833.44         | -85.07%          |
| 54 |  |  |  | <b>Total 500 · COURSE 500'S</b>              | <b>30,930.00</b>  | <b>119,030.86</b> | <b>-88,100.86</b>  | <b>-74.02%</b>   |
| 55 |  |  |  | <b>600 · COURSE 600'S</b>                    |                   |                   |                    |                  |
| 56 |  |  |  | 4600 · 600-Environmental Awareness           | 4,002.00          | 7,782.13          | -3,780.13          | -48.57%          |
| 57 |  |  |  | 4600C · 600C-Environmental Awareness         | 0.00              | 2,860.00          | -2,860.00          | -100.0%          |
| 58 |  |  |  | 4603 · 603-Understanding Environment         | 1,104.00          | 10,655.72         | -9,551.72          | -89.64%          |
| 59 |  |  |  | 4603C · 603C-Understanding Environment       | 0.00              | 2,916.29          | -2,916.29          | -100.0%          |
| 60 |  |  |  | 4604 · 604-Envir Due Diligence and Li.       | 9,798.00          | 11,510.67         | -1,712.67          | -14.88%          |
| 61 |  |  |  | <b>Total 600 · COURSE 600'S</b>              | <b>14,904.00</b>  | <b>35,724.81</b>  | <b>-20,820.81</b>  | <b>-58.28%</b>   |
| 62 |  |  |  | <b>700 · COURSE 700'S</b>                    |                   |                   |                    |                  |
| 63 |  |  |  | 4700 · 700-Introduction to Prop. Mgmt.       | 651.00            | 12,192.08         | -11,541.08         | -94.66%          |
| 64 |  |  |  | 4700C · 700C-Introduction to Prop. Mgt.      | 0.00              | 2,226.52          | -2,226.52          | -100.0%          |
| 65 |  |  |  | 4701 · 701-Property Mgmt. - Leasing          | 1,085.00          | 0.00              | 1,085.00           | 100.0%           |
| 66 |  |  |  | 4703 · 703-Real Property/Asset Mgmt.         | 1,104.00          | 2,764.95          | -1,660.95          | -60.07%          |
| 67 |  |  |  | <b>Total 700 · COURSE 700'S</b>              | <b>2,840.00</b>   | <b>17,183.55</b>  | <b>-14,343.55</b>  | <b>-83.47%</b>   |
| 68 |  |  |  | <b>800 · COURSE 800'S</b>                    |                   |                   |                    |                  |
| 69 |  |  |  | 4800 · 800-Principles of R/E Law             | 2,170.00          | 13,547.27         | -11,377.27         | -83.98%          |
| 70 |  |  |  | 4800C · 800C- Principles of R/E Law          | 0.00              | 1,653.56          | -1,653.56          | -100.0%          |
| 71 |  |  |  | 4801 · 801-Land Titles                       | 3,472.00          | 8,196.24          | -4,724.24          | -57.64%          |
| 72 |  |  |  | 4802 · 802-Legal Aspects of Easements        | 2,208.00          | 5,183.64          | -2,975.64          | -57.4%           |
| 73 |  |  |  | 4802C · 802C-Legal Aspects of Easements      | 0.00              | 1,361.55          | -1,361.55          | -100.0%          |
| 74 |  |  |  | 4803 · 803-Eminent Domain Law Basics..       | 0.00              | 21,400.08         | -21,400.08         | -100.0%          |
| 75 |  |  |  | 4804 · 804-Skills of Expert Testimony        | 276.00            | 0.00              | 276.00             | 100.0%           |
| 76 |  |  |  | <b>Total 800 · COURSE 800'S</b>              | <b>8,126.00</b>   | <b>51,342.34</b>  | <b>-43,216.34</b>  | <b>-84.17%</b>   |
| 77 |  |  |  | <b>900 · COURSE 900'S</b>                    |                   |                   |                    |                  |
| 78 |  |  |  | 4900 · 900-Principles of R/E Engineer.       | 5,642.00          | 29,208.36         | -23,566.36         | -80.68%          |
| 79 |  |  |  | 4900C · 900C-Principles of R/E Engineer      | 0.00              | 6,054.38          | -6,054.38          | -100.0%          |
| 80 |  |  |  | 4901 · 901-Engineering Plan Develop.         | 5,106.00          | 15,767.77         | -10,661.77         | -67.62%          |
| 81 |  |  |  | 4902 · 902-Property Descriptions             | 2,070.00          | 33,715.59         | -31,645.59         | -93.86%          |
| 82 |  |  |  | 4902C · 902C-Property Descriptions           | 0.00              | 4,183.94          | -4,183.94          | -100.0%          |
| 83 |  |  |  | <b>Total 900 · COURSE 900'S</b>              | <b>12,818.00</b>  | <b>88,930.04</b>  | <b>-76,112.04</b>  | <b>-85.59%</b>   |
| 84 |  |  |  | <b>990 · IRWA Sponsored Courses</b>          |                   |                   |                    |                  |
| 85 |  |  |  | 4996 · IRWA Sponsored Course Income          | 346,848.00        | 9,950.57          | 336,897.43         | 3,385.71%        |
| 86 |  |  |  | <b>Total 990 · IRWA Sponsored Courses</b>    | <b>346,848.00</b> | <b>9,950.57</b>   | <b>336,897.43</b>  | <b>3,385.71%</b> |
| 87 |  |  |  | <b>Total 410 · COURSE INCOME - CLASSROOM</b> | <b>473,630.97</b> | <b>626,628.38</b> | <b>-152,997.41</b> | <b>-24.42%</b>   |
| 88 |  |  |  | <b>415 · COURSE INCOME - ONLINE</b>          |                   |                   |                    |                  |
| 89 |  |  |  | <b>1000 · COURSE 100'S - ONLINE</b>          |                   |                   |                    |                  |
| 90 |  |  |  | 4100iV · 100iV-Principles of Land Acq        | 116,470.00        | 143,110.00        | -26,640.00         | -18.62%          |
| 91 |  |  |  | 4102O · Elavating Your Ethical Awarenes      | 1,855.00          | 0.00              | 1,855.00           | 100.0%           |

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| 2   |  |  |  |   | Jul '20 - Mar 21  | Jul '19 - Mar 20  | \$ Change         | % Change       |
| 92  |  |  |  | 41030 · 1030-Ethics & ROW Prof.           | 71,665.00         | 94,315.00         | -22,650.00        | -24.02%        |
| 93  |  |  |  | 41040 · 1040-Standards of Practice        | 39,935.00         | 39,275.00         | 660.00            | 1.68%          |
| 94  |  |  |  | 41050 · 1050-URA Executive Summery        | 27,805.00         | 26,695.00         | 1,110.00          | 4.16%          |
| 95  |  |  |  | <b>Total 1000 · COURSE 100'S - ONLINE</b> | <b>257,730.00</b> | <b>303,395.00</b> | <b>-45,665.00</b> | <b>-15.05%</b> |
| 96  |  |  |  | <b>2000 · COURSE 200'S - ONLINE</b>       |                   |                   |                   |                |
| 97  |  |  |  | 42000 · 2000-Princip. of R/E Negotiat.    | 76,415.00         | 89,465.00         | -13,050.00        | -14.59%        |
| 98  |  |  |  | 42030 · 2030-Alternative Dispute Resol.   | 21,375.00         | 41,720.00         | -20,345.00        | -48.77%        |
| 99  |  |  |  | 42050 · 2050-Bargaining Negotiations      | 28,435.00         | 22,515.00         | 5,920.00          | 26.29%         |
| 100 |  |  |  | 42130 · 2130-Conflict Management          | 45,630.00         | 60,660.00         | -15,030.00        | -24.78%        |
| 101 |  |  |  | <b>Total 2000 · COURSE 200'S - ONLINE</b> | <b>171,855.00</b> | <b>214,360.00</b> | <b>-42,505.00</b> | <b>-19.83%</b> |
| 102 |  |  |  | <b>3000 · COURSE 300'S - ONLINE</b>       |                   |                   |                   |                |
| 103 |  |  |  | 43030 · 3030-Management Consulting        | 8,405.00          | 12,870.00         | -4,465.00         | -34.69%        |
| 104 |  |  |  | 43040 · 3040-When Public Agenc's Coll.    | 5,760.00          | 5,830.00          | -70.00            | -1.2%          |
| 105 |  |  |  | 43050 · 3050-1-2-3's of RW of Proj Mgmt   | 18,480.00         | 36,660.00         | -18,180.00        | -49.59%        |
| 106 |  |  |  | <b>Total 3000 · COURSE 300'S - ONLINE</b> | <b>32,645.00</b>  | <b>55,360.00</b>  | <b>-22,715.00</b> | <b>-41.03%</b> |
| 107 |  |  |  | <b>4000 · COURSE 400'S - ONLINE</b>       |                   |                   |                   |                |
| 108 |  |  |  | 44000 · 4000-Principles of R/E Apprais.   | 54,070.00         | 54,270.00         | -200.00           | -0.37%         |
| 109 |  |  |  | 44020 · 4020-Intro to Income Cap Appro.   | 2,120.00          | 5,225.00          | -3,105.00         | -59.43%        |
| 110 |  |  |  | 44030 · 4030-Easement Valuation           | 14,430.00         | 19,460.00         | -5,030.00         | -25.85%        |
| 111 |  |  |  | 44110 · 4110 - Appraisal Concepts         | 6,955.00          | 10,335.00         | -3,380.00         | -32.7%         |
| 112 |  |  |  | <b>Total 4000 · COURSE 400'S - ONLINE</b> | <b>77,575.00</b>  | <b>89,290.00</b>  | <b>-11,715.00</b> | <b>-13.12%</b> |
| 113 |  |  |  | <b>5000 · COURSE 500'S - ONLINE</b>       |                   |                   |                   |                |
| 114 |  |  |  | 45030 · 5030-Mobile Home Relocation       | 4,635.00          | 8,610.00          | -3,975.00         | -46.17%        |
| 115 |  |  |  | 45070 · 5070-Special Non-Residential Py   | 3,245.00          | 3,840.00          | -595.00           | -15.5%         |
| 116 |  |  |  | 45200 · 5200.Special Topics in Replac.    | 3,775.00          | 5,365.00          | -1,590.00         | -29.64%        |
| 117 |  |  |  | 45210 · 5210-Non-Residential Fixed Pts.   | 2,980.00          | 3,775.00          | -795.00           | -21.06%        |
| 118 |  |  |  | 45300 · 5300 - Business Move Process      | 8,510.00          | 14,010.00         | -5,500.00         | -39.26%        |
| 119 |  |  |  | <b>Total 5000 · COURSE 500'S - ONLINE</b> | <b>23,145.00</b>  | <b>35,600.00</b>  | <b>-12,455.00</b> | <b>-34.99%</b> |
| 120 |  |  |  | <b>6000 · COURSE 600'S - ONLINE</b>       |                   |                   |                   |                |
| 121 |  |  |  | 46000 · 6000-Environmental Awareness      | 34,035.00         | 37,160.00         | -3,125.00         | -8.41%         |
| 122 |  |  |  | 46060 · 6060-Environmental Process        | 4,635.00          | 4,505.00          | 130.00            | 2.89%          |
| 123 |  |  |  | 4606CO · 606CO-Environmental Process Cdn  | 1,920.00          | 795.00            | 1,125.00          | 141.51%        |
| 124 |  |  |  | <b>Total 6000 · COURSE 600'S - ONLINE</b> | <b>40,590.00</b>  | <b>42,460.00</b>  | <b>-1,870.00</b>  | <b>-4.4%</b>   |
| 125 |  |  |  | <b>7000 · COURSE 700'S - ONLINE</b>       |                   |                   |                   |                |
| 126 |  |  |  | 47000 · 7000-Introduction to Prop. Mgt.   | 33,010.00         | 54,710.00         | -21,700.00        | -39.66%        |
| 127 |  |  |  | <b>Total 7000 · COURSE 700'S - ONLINE</b> | <b>33,010.00</b>  | <b>54,710.00</b>  | <b>-21,700.00</b> | <b>-39.66%</b> |
| 128 |  |  |  | <b>8000 · COURSE 800'S - ONLINE</b>       |                   |                   |                   |                |
| 129 |  |  |  | 48000 · 8000-Principles of R/E Law        | 55,005.00         | 59,460.00         | -4,455.00         | -7.49%         |
| 130 |  |  |  | 48010 · 8010-Land Titles                  | 27,610.00         | 35,600.00         | -7,990.00         | -22.44%        |
| 131 |  |  |  | 48020 · 8020-Legal Aspects of Easements   | 28,340.00         | 32,050.00         | -3,710.00         | -11.58%        |
| 132 |  |  |  | <b>Total 8000 · COURSE 800'S - ONLINE</b> | <b>110,955.00</b> | <b>127,110.00</b> | <b>-16,155.00</b> | <b>-12.71%</b> |
| 133 |  |  |  | <b>9000 · COURSE 900'S - ONLINE</b>       |                   |                   |                   |                |
| 134 |  |  |  | 49000 · 9000-Principles of R/E Engineer   | 44,930.00         | 52,610.00         | -7,680.00         | -14.6%         |
| 135 |  |  |  | 49030 · 9030-Underground Infr. Panorama   | 4,220.00          | 3,875.00          | 345.00            | 8.9%           |

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| 2   |  |  |  |   | Jul '20 - Mar 21 | Jul '19 - Mar 20 | \$ Change   | % Change |
| 136 |  |  |  | <b>Total 9000 · COURSE 900'S - ONLINE</b>     | 49,150.00        | 56,485.00        | -7,335.00   | -12.99%  |
| 137 |  |  |  | <b>4150 · Courses Discount - Online</b>       |                  |                  |             |          |
| 138 |  |  |  | 4953 · Course Discount - Online               | -124,995.00      | -174,370.00      | 49,375.00   | 28.32%   |
| 139 |  |  |  | <b>Total 4150 · Courses Discount - Online</b> | -124,995.00      | -174,370.00      | 49,375.00   | 28.32%   |
| 140 |  |  |  | <b>Total 415 · COURSE INCOME - ONLINE</b>     | 671,660.00       | 804,400.00       | -132,740.00 | -16.5%   |
| 141 |  |  |  | <b>920 · EDUCATIONAL INCOME - OTHER</b>       |                  |                  |             |          |
| 142 |  |  |  | 4945 · Contribution Revenue                   | -30,269.46       | 0.00             | -30,269.46  | -100.0%  |
| 143 |  |  |  | 4950 · Credentialing Income                   | 67,204.50        | 59,720.00        | 7,484.50    | 12.53%   |
| 144 |  |  |  | 4955 · Course Revenue - Misc.                 | 800.00           | 1,700.00         | -900.00     | -52.94%  |
| 145 |  |  |  | 4990 · Textbooks - Optional Sales             | 2,372.82         | 5,265.15         | -2,892.33   | -54.93%  |
| 146 |  |  |  | 4991 · Textbooks - PROW Book                  | 975.00           | 1,425.00         | -450.00     | -31.58%  |
| 147 |  |  |  | 4997 · Vendor Discount                        | 394.38           | 406.52           | -12.14      | -2.99%   |
| 148 |  |  |  | <b>Total 920 · EDUCATIONAL INCOME - OTHER</b> | 41,477.24        | 68,516.67        | -27,039.43  | -39.46%  |
| 149 |  |  |  | <b>Total 40 · EDUCATION INCOME</b>            | 1,186,768.21     | 1,499,545.05     | -312,776.84 | -20.86%  |
| 150 |  |  |  | <b>41 · ADVERTISING INCOME</b>                |                  |                  |             |          |
| 151 |  |  |  | 4010 · Magazine                               | 138,363.33       | 134,031.88       | 4,331.45    | 3.23%    |
| 152 |  |  |  | 4015 · Website                                | 16,744.35        | 19,633.12        | -2,888.77   | -14.71%  |
| 153 |  |  |  | <b>Total 41 · ADVERTISING INCOME</b>          | 155,107.68       | 153,665.00       | 1,442.68    | 0.94%    |
| 154 |  |  |  | <b>43 · INVESTMENT INCOME</b>                 |                  |                  |             |          |
| 155 |  |  |  | 4020 · Interest & Dividend Income             | 6,267.96         | 17,883.37        | -11,615.41  | -64.95%  |
| 156 |  |  |  | <b>Total 43 · INVESTMENT INCOME</b>           | 6,267.96         | 17,883.37        | -11,615.41  | -64.95%  |
| 157 |  |  |  | <b>44 · MEMBERSHIP INCOME</b>                 |                  |                  |             |          |
| 158 |  |  |  | 4033 · Member Dues - Agency                   | 66,300.50        | 65,454.75        | 845.75      | 1.29%    |
| 159 |  |  |  | 4034 · Member Dues - Corporate                | 33,495.58        | 0.00             | 33,495.58   | 100.0%   |
| 160 |  |  |  | 4035 · Member Dues - Application Fee          | 10,775.00        | 18,171.25        | -7,396.25   | -40.7%   |
| 161 |  |  |  | 4039 · Member Dues - New                      | 119,305.34       | 166,952.06       | -47,646.72  | -28.54%  |
| 162 |  |  |  | 4041 · Member Dues - Renewal                  | 1,068,370.88     | 1,152,258.80     | -83,887.92  | -7.28%   |
| 163 |  |  |  | <b>Total 44 · MEMBERSHIP INCOME</b>           | 1,298,247.30     | 1,402,836.86     | -104,589.56 | -7.46%   |
| 164 |  |  |  | <b>45 · MERCHANDISE - SALES</b>               |                  |                  |             |          |
| 165 |  |  |  | 4490 · Sales of Merchandise                   | 1,818.00         | 2,425.00         | -607.00     | -25.03%  |
| 166 |  |  |  | <b>Total 45 · MERCHANDISE - SALES</b>         | 1,818.00         | 2,425.00         | -607.00     | -25.03%  |
| 167 |  |  |  | <b>46 · OTHER INCOME</b>                      |                  |                  |             |          |
| 168 |  |  |  | 4031 · Dues - Affiliates                      | 5,550.03         | 5,550.03         | 0.00        | 0.0%     |
| 169 |  |  |  | 4045 · Magazine Subscription Income           | 180.00           | 680.00           | -500.00     | -73.53%  |
| 170 |  |  |  | 4050 · Miscellaneous Income                   | 0.00             | 10.00            | -10.00      | -100.0%  |
| 171 |  |  |  | <b>Total 46 · OTHER INCOME</b>                | 5,730.03         | 6,240.03         | -510.00     | -8.17%   |
| 172 |  |  |  | <b>Total Income</b>                           | 2,653,939.18     | 3,082,595.31     | -428,656.13 | -13.91%  |
| 173 |  |  |  | <b>Gross Profit</b>                           | 2,653,939.18     | 3,082,595.31     | -428,656.13 | -13.91%  |
| 174 |  |  |  | <b>Expense</b>                                |                  |                  |             |          |
| 175 |  |  |  | <b>50 · COST OF GOODS SOLD</b>                |                  |                  |             |          |
| 176 |  |  |  | 5001 · Merchandise                            | 1,404.17         | 2,000.05         | -595.88     | -29.79%  |
| 177 |  |  |  | 5002 · Merchandise - PROW Book                | 306.20           | 499.40           | -193.20     | -38.69%  |
| 178 |  |  |  | <b>Total 50 · COST OF GOODS SOLD</b>          | 1,710.37         | 2,499.45         | -789.08     | -31.57%  |
| 179 |  |  |  | <b>55 · EDUCATION EXPENSES</b>                |                  |                  |             |          |

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| 180 |  |  |  | <b>501 · COURSE EXPENSES</b>            |                  |                  |                   |                |
| 181 |  |  |  | 5070 · SR/WA Expenses                   | 101.61           | 906.73           | -805.12           | -88.79%        |
| 182 |  |  |  | <b>510 · COURSE 100'S</b>               |                  |                  |                   |                |
| 183 |  |  |  | 5100i · 100i-Principl. of Land Acq-In'l | 3,727.28         | 9,799.86         | -6,072.58         | -61.97%        |
| 184 |  |  |  | 5102 · 102-Elevating Your Ethical Awar  | 0.00             | 2,127.17         | -2,127.17         | -100.0%        |
| 185 |  |  |  | 5103 · 103-Ethics & ROW Profession      | 23.62            | 0.00             | 23.62             | 100.0%         |
| 186 |  |  |  | 5105 · 105-URA Executive Summery        | 0.00             | 1,571.90         | -1,571.90         | -100.0%        |
| 187 |  |  |  | <b>Total 510 · COURSE 100'S</b>         | <b>3,750.90</b>  | <b>13,498.93</b> | <b>-9,748.03</b>  | <b>-72.21%</b> |
| 188 |  |  |  | <b>520 · COURSE 200'S</b>               |                  |                  |                   |                |
| 189 |  |  |  | 5200 · 200-Princip. of R/E Negotiation  | 198.69           | 1,832.86         | -1,634.17         | -89.16%        |
| 190 |  |  |  | 5200C · 200C-Princip. of R/E Negotiat'n | 0.00             | 370.17           | -370.17           | -100.0%        |
| 191 |  |  |  | 5201 · 201-Comm. in R/E Acquisition     | 0.00             | 1,209.71         | -1,209.71         | -100.0%        |
| 192 |  |  |  | 5203 · 203-Alternative Dispute Resol.   | 0.00             | 319.27           | -319.27           | -100.0%        |
| 193 |  |  |  | 5205 · 205-Bargaining Negotiations      | 254.91           | 335.41           | -80.50            | -24.0%         |
| 194 |  |  |  | 5207 · 207-Practical Negotiations       | 0.00             | 1,319.54         | -1,319.54         | -100.0%        |
| 195 |  |  |  | 5209 · 209-Negotiating with Diverse Cl  | 0.00             | 214.37           | -214.37           | -100.0%        |
| 196 |  |  |  | 5213 · 213-Conflict Management          | 0.00             | 1,331.50         | -1,331.50         | -100.0%        |
| 197 |  |  |  | 5213C · 213C-Conflict Management        | 0.00             | 685.32           | -685.32           | -100.0%        |
| 198 |  |  |  | 5215 · 215-R/W Acquisit. Pipeline Proj  | 334.19           | 922.94           | -588.75           | -63.79%        |
| 199 |  |  |  | 5218 · 218-R/W Acq. for Elec.Util.Proj  | 58.20            | 5,185.01         | -5,126.81         | -98.88%        |
| 200 |  |  |  | 5219 · 219-Introductory Facilitator     | 0.00             | 440.43           | -440.43           | -100.0%        |
| 201 |  |  |  | 5219C · 219C-Introductory Facilitator   | 0.00             | 165.23           | -165.23           | -100.0%        |
| 202 |  |  |  | 5225 · 225-Social Ecology               | 0.00             | 1,452.40         | -1,452.40         | -100.0%        |
| 203 |  |  |  | 5230 · 230-Oil&Gas Land Basics & Issue  | 0.00             | 2,364.63         | -2,364.63         | -100.0%        |
| 204 |  |  |  | <b>Total 520 · COURSE 200'S</b>         | <b>845.99</b>    | <b>18,148.79</b> | <b>-17,302.80</b> | <b>-95.34%</b> |
| 205 |  |  |  | <b>530 · COURSE 300'S</b>               |                  |                  |                   |                |
| 206 |  |  |  | 5303 · 303-Management Consulting        | 0.00             | 627.03           | -627.03           | -100.0%        |
| 207 |  |  |  | <b>Total 530 · COURSE 300'S</b>         | <b>0.00</b>      | <b>627.03</b>    | <b>-627.03</b>    | <b>-100.0%</b> |
| 208 |  |  |  | <b>540 · COURSE 400'S</b>               |                  |                  |                   |                |
| 209 |  |  |  | 5400 · 400-Principles of R/E Appraisal  | 0.00             | 6,170.76         | -6,170.76         | -100.0%        |
| 210 |  |  |  | 5400C · 400C-Principles of R/E Apprais. | 0.00             | 506.54           | -506.54           | -100.0%        |
| 211 |  |  |  | 5403 · 403-Easement Valuation           | 0.00             | 1,147.91         | -1,147.91         | -100.0%        |
| 212 |  |  |  | 5406B · 406B-7 Hour National USPAP      | 1,431.53         | 2,016.17         | -584.64           | -29.0%         |
| 213 |  |  |  | 5409 · 409-Integrating Appraisal Stds.  | 0.00             | 723.51           | -723.51           | -100.0%        |
| 214 |  |  |  | 5410 · 410-Review.Apprais. in Eminent   | 0.00             | 4,638.41         | -4,638.41         | -100.0%        |
| 215 |  |  |  | 5415 · 415.USPAP&YB Relationship Guide  | 0.00             | 293.37           | -293.37           | -100.0%        |
| 216 |  |  |  | 5421 · 421-Valuation of Partial Acquis  | 1,571.61         | 12,103.12        | -10,531.51        | -87.02%        |
| 217 |  |  |  | 5421C · 421C-Valuation of Partial Acqui | 26.76            | 3,724.71         | -3,697.95         | -99.28%        |
| 218 |  |  |  | 5431 · 431-Problems in Valuation P/A    | 21.01            | 1,236.98         | -1,215.97         | -98.3%         |
| 219 |  |  |  | <b>Total 540 · COURSE 400'S</b>         | <b>3,050.91</b>  | <b>32,561.48</b> | <b>-29,510.57</b> | <b>-90.63%</b> |
| 220 |  |  |  | <b>550 · COURSE 500'S</b>               |                  |                  |                   |                |
| 221 |  |  |  | 5501 · 501-Residential Reloc. Assist.   | 1,075.23         | 3,307.95         | -2,232.72         | -67.5%         |
| 222 |  |  |  | 5502 · 502-Non-Residential Relocation   | 679.98           | 5,762.64         | -5,082.66         | -88.2%         |
| 223 |  |  |  | 5503 · 503-Mobile Home Relocation       | 0.00             | 815.77           | -815.77           | -100.0%        |

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| 1   |  |  |  |   |                   |                   |                   |                  |
|-----|--|--|--|---|-------------------|-------------------|-------------------|------------------|
| 2   |  |  |  |   | Jul '20 - Mar 21  | Jul '19 - Mar 20  | \$ Change         | % Change         |
| 224 |  |  |  | 5504 · 504-Computing Replace.Hous. Pmt    | 57.81             | 3,143.47          | -3,085.66         | -98.16%          |
| 225 |  |  |  | 5505 · 505-Advanced Res.Reloc. Assist.    | 105.74            | 2,268.41          | -2,162.67         | -95.34%          |
| 226 |  |  |  | 5506 · 506-Advanced Bus.Reloc. Assist.    | 0.00              | 1,918.88          | -1,918.88         | -100.0%          |
| 227 |  |  |  | <b>Total 550 · COURSE 500'S</b>           | <b>1,918.76</b>   | <b>17,217.12</b>  | <b>-15,298.36</b> | <b>-88.86%</b>   |
| 228 |  |  |  | <b>560 · COURSE 600'S</b>                 |                   |                   |                   |                  |
| 229 |  |  |  | 5600 · 600-Environmental Awareness        | 0.00              | 1,494.60          | -1,494.60         | -100.0%          |
| 230 |  |  |  | 5600C · 600C-Environmental Awareness      | 0.00              | 522.97            | -522.97           | -100.0%          |
| 231 |  |  |  | 5603 · 603-Understanding Environment      | 0.00              | 2,104.88          | -2,104.88         | -100.0%          |
| 232 |  |  |  | 5603C · 603C-Understanding Environment    | 0.00              | 528.42            | -528.42           | -100.0%          |
| 233 |  |  |  | 5604 · 604-Envir Due Diligence and Li.    | 609.79            | 2,895.35          | -2,285.56         | -78.94%          |
| 234 |  |  |  | <b>Total 560 · COURSE 600'S</b>           | <b>609.79</b>     | <b>7,546.22</b>   | <b>-6,936.43</b>  | <b>-91.92%</b>   |
| 235 |  |  |  | <b>570 · COURSE 700'S</b>                 |                   |                   |                   |                  |
| 236 |  |  |  | 5700 · 700-Introduction to Prop. Mgmt.    | 0.00              | 1,701.77          | -1,701.77         | -100.0%          |
| 237 |  |  |  | 5700C · 700C-Introduction to Prop. Mgmt.  | 0.00              | 316.65            | -316.65           | -100.0%          |
| 238 |  |  |  | 5703 · 703-Real Property/Asset Mgmt.      | 0.00              | 472.08            | -472.08           | -100.0%          |
| 239 |  |  |  | <b>Total 570 · COURSE 700'S</b>           | <b>0.00</b>       | <b>2,490.50</b>   | <b>-2,490.50</b>  | <b>-100.0%</b>   |
| 240 |  |  |  | <b>580 · COURSE 800'S</b>                 |                   |                   |                   |                  |
| 241 |  |  |  | 5800 · 800-Principles of R/E Law          | 142.52            | 2,981.50          | -2,838.98         | -95.22%          |
| 242 |  |  |  | 5800C · 800C-Principles of R/E Law        | 0.00              | 581.72            | -581.72           | -100.0%          |
| 243 |  |  |  | 5801 · 801-Land Titles                    | 91.54             | 2,992.99          | -2,901.45         | -96.94%          |
| 244 |  |  |  | 5802 · 802-Legal Aspects of Easements     | 181.15            | 1,690.94          | -1,509.79         | -89.29%          |
| 245 |  |  |  | 5802C · 802C-Legal aspects of Easements   | 0.00              | 409.24            | -409.24           | -100.0%          |
| 246 |  |  |  | 5803 · 803-Eminent Domain Law Basics..    | 60.38             | 4,290.24          | -4,229.86         | -98.59%          |
| 247 |  |  |  | <b>Total 580 · COURSE 800'S</b>           | <b>475.59</b>     | <b>12,946.63</b>  | <b>-12,471.04</b> | <b>-96.33%</b>   |
| 248 |  |  |  | <b>590 · COURSE 900'S</b>                 |                   |                   |                   |                  |
| 249 |  |  |  | 5900 · 900-Principles of R/E Engineer.    | 1,229.99          | 6,922.73          | -5,692.74         | -82.23%          |
| 250 |  |  |  | 5900C · 900C-Principles of R/E Engineer   | 0.00              | 1,576.76          | -1,576.76         | -100.0%          |
| 251 |  |  |  | 5901 · 901-Engineering Plan Develop.      | 2,399.59          | 5,352.52          | -2,952.93         | -55.17%          |
| 252 |  |  |  | 5901C · 901C-Engineering Plan Develop.    | 0.00              | 0.00              | 0.00              | 0.0%             |
| 253 |  |  |  | 5902 · 902-Property Descriptions          | 554.71            | 7,693.50          | -7,138.79         | -92.79%          |
| 254 |  |  |  | 5902C · 902C-Property Descriptions        | 0.00              | 1,315.17          | -1,315.17         | -100.0%          |
| 255 |  |  |  | <b>Total 590 · COURSE 900'S</b>           | <b>4,184.29</b>   | <b>22,860.68</b>  | <b>-18,676.39</b> | <b>-81.7%</b>    |
| 256 |  |  |  | <b>599 · IRWA Sponsored Courses</b>       |                   |                   |                   |                  |
| 257 |  |  |  | 5996 · IRWA Sponsored Course Expense      | 133,031.73        | 625.54            | 132,406.19        | 21,166.7%        |
| 258 |  |  |  | <b>Total 599 · IRWA Sponsored Courses</b> | <b>133,031.73</b> | <b>625.54</b>     | <b>132,406.19</b> | <b>21,166.7%</b> |
| 259 |  |  |  | <b>Total 501 · COURSE EXPENSES</b>        | <b>147,969.57</b> | <b>129,429.65</b> | <b>18,539.92</b>  | <b>14.32%</b>    |
| 260 |  |  |  | <b>595 · EDUCATIONAL EXP. - OTHER</b>     |                   |                   |                   |                  |
| 261 |  |  |  | 5069 · Royalty                            |                   |                   |                   |                  |
| 262 |  |  |  | 5069O · 411O - Royalty Online             | 13,477.50         | 6,425.00          | 7,052.50          | 109.77%          |
| 263 |  |  |  | <b>Total 5069 · Royalty</b>               | <b>13,477.50</b>  | <b>6,425.00</b>   | <b>7,052.50</b>   | <b>109.77%</b>   |
| 264 |  |  |  | 5005 · Scholarship Expense                | 25,750.00         | 43,471.00         | -17,721.00        | -40.77%          |
| 265 |  |  |  | 5008 · Class Incentive                    | 37,500.03         | 54,547.20         | -17,047.17        | -31.25%          |
| 266 |  |  |  | 5009 · Class Incentive - Other            | 0.00              | 19,180.00         | -19,180.00        | -100.0%          |
| 267 |  |  |  | 5012 · Course Expenses - Misc.            | 3,055.26          | 2,613.93          | 441.33            | 16.88%           |

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| 1   |  |  |       |   |                     |                     |                           |
|-----|--|--|-------|---|---------------------|---------------------|---------------------------|
| 2   |  |  |       |   | Jul '20 - Mar 21    | Jul '19 - Mar 20    | \$ Change % Change        |
| 268 |  |  | 5014  | Course Revision Expenses                              | 19,225.00           | 0.00                | 19,225.00 100.0%          |
| 269 |  |  | 5016  | Course State Certification                            | 4,362.50            | 16,432.18           | -12,069.68 -73.45%        |
| 270 |  |  | 5020  | Credentialing Expense                                 | 3,673.70            | 2,074.74            | 1,598.96 77.07%           |
| 271 |  |  | 5036  | Instructors' Material                                 | 5,599.94            | 6,030.99            | -431.05 -7.15%            |
| 272 |  |  | 50600 | Online Hosting  | 5,355.00            | 5,355.00            | 0.00 0.0%                 |
| 273 |  |  | 50650 | Online Seminars - IRWA                                | 2,704.95            | 2,736.96            | -32.01 -1.17%             |
| 274 |  |  | 5066  | P/P/S Education                                       | 1,961.62            | 7,032.18            | -5,070.56 -72.11%         |
| 275 |  |  |       | <b>Total 595 · EDUCATIONAL EXP. - OTHER</b>           | <b>122,665.50</b>   | <b>165,899.18</b>   | <b>-43,233.68 -26.06%</b> |
| 276 |  |  |       | <b>Total 55 · EDUCATION EXPENSES</b>                  | <b>270,635.07</b>   | <b>295,328.83</b>   | <b>-24,693.76 -8.36%</b>  |
| 277 |  |  |       | <b>597 · BUILDING OPERATION</b>                       |                     |                     |                           |
| 278 |  |  | 6003  | Bank Interest   | 0.00                | 427.90              | -427.90 -100.0%           |
| 279 |  |  | 6004  | Building Association Fee                              | 10,950.00           | 11,310.00           | -360.00 -3.18%            |
| 280 |  |  | 6005  | Building Depreciation                                 | 27,766.80           | 27,766.80           | 0.00 0.0%                 |
| 281 |  |  | 6028  | Building Maintenance                                  | 8,979.24            | 14,639.83           | -5,660.59 -38.67%         |
| 282 |  |  | 6031  | Building Property Tax                                 | 20,304.58           | 19,332.18           | 972.40 5.03%              |
| 283 |  |  | 6036  | Building Utilities                                    | 5,360.73            | 8,342.56            | -2,981.83 -35.74%         |
| 284 |  |  |       | <b>Total 597 · BUILDING OPERATION</b>                 | <b>73,361.35</b>    | <b>81,819.27</b>    | <b>-8,457.92 -10.34%</b>  |
| 285 |  |  |       | <b>60 · PAYROLL &amp; BENEFITS</b>                    |                     |                     |                           |
| 286 |  |  | 6020  | Payroll   | 1,028,884.03        | 1,017,684.14        | 11,199.89 1.1%            |
| 287 |  |  | 6030  | Pension Plan  | 39,587.28           | 40,197.92           | -610.64 -1.52%            |
| 288 |  |  | 6040  | Taxes & Benefits - Insperty                           | 354,908.59          | 329,419.74          | 25,488.85 7.74%           |
| 289 |  |  |       | <b>Total 60 · PAYROLL &amp; BENEFITS</b>              | <b>1,423,379.90</b> | <b>1,387,301.80</b> | <b>36,078.10 2.6%</b>     |
| 290 |  |  |       | <b>67 · SEMINARS &amp; CONFERENCES EXPENSES</b>       |                     |                     |                           |
| 291 |  |  |       | <b>65 · INTERNATIONAL CONFERENCE</b>                  |                     |                     |                           |
| 292 |  |  | 6132  | Hotel Attrition                                       | 0.00                | -11,185.00          | 11,185.00 100.0%          |
| 293 |  |  |       | <b>Total 65 · INTERNATIONAL CONFERENCE</b>            | <b>0.00</b>         | <b>-11,185.00</b>   | <b>11,185.00 100.0%</b>   |
| 294 |  |  |       | <b>Total 67 · SEMINARS &amp; CONFERENCES EXPENSES</b> | <b>0.00</b>         | <b>-11,185.00</b>   | <b>11,185.00 100.0%</b>   |
| 295 |  |  |       | <b>73 · LEADERSHIP TRAVEL / INCIDENTALS</b>           |                     |                     |                           |
| 296 |  |  |       | <b>74 · TRAVEL - REGIONS</b>                          |                     |                     |                           |
| 297 |  |  | 6501  | Region 1  | 0.00                | 2,367.70            | -2,367.70 -100.0%         |
| 298 |  |  | 6503  | Region 3  | 0.00                | 1,029.36            | -1,029.36 -100.0%         |
| 299 |  |  | 6504  | Region 4  | 0.00                | 1,861.90            | -1,861.90 -100.0%         |
| 300 |  |  | 6506  | Region 6  | 3,090.07            | 1,503.90            | 1,586.17 105.47%          |
| 301 |  |  | 6507  | Region 7  | 0.00                | 1,427.24            | -1,427.24 -100.0%         |
| 302 |  |  | 6508  | Region 8  | 0.00                | 477.91              | -477.91 -100.0%           |
| 303 |  |  | 6509  | Region 9  | 0.00                | 554.80              | -554.80 -100.0%           |
| 304 |  |  | 6510  | Region 10   | 0.00                | 1,771.24            | -1,771.24 -100.0%         |
| 305 |  |  |       | <b>Total 74 · TRAVEL - REGIONS</b>                    | <b>3,090.07</b>     | <b>10,994.05</b>    | <b>-7,903.98 -71.89%</b>  |
| 306 |  |  |       | <b>76 · TRAVEL - SERVICE COMMITTEES</b>               |                     |                     |                           |
| 307 |  |  | 6675  | Ethics Committee                                      | 81.58               | 0.00                | 81.58 100.0%              |
| 308 |  |  | 6683  | Finance Committee                                     | 0.00                | 7,269.69            | -7,269.69 -100.0%         |
| 309 |  |  | 6685  | Nomination & Election Committee                       | 0.00                | 0.00                | 0.00 0.0%                 |
| 310 |  |  | 6690  | IPEC  | 0.00                | 10,615.50           | -10,615.50 -100.0%        |
| 311 |  |  | 6695  | Young Professional                                    | 0.00                | 127.96              | -127.96 -100.0%           |

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| 1   |  |  |  |   |                  |                  |             |          |
|-----|--|--|--|---|------------------|------------------|-------------|----------|
| 2   |  |  |  |   |                  |                  |             |          |
|     |  |  |  |   | Jul '20 - Mar 21 | Jul '19 - Mar 20 | \$ Change   | % Change |
| 312 |  |  |  | <b>Total 76 · TRAVEL - SERVICE COMMITTEES</b>     | 81.58            | 18,013.15        | -17,931.57  | -99.55%  |
| 313 |  |  |  | <b>77 · TRAVEL - OTHER</b>                        |                  |                  |             |          |
| 314 |  |  |  | 6720 · Allied Organizations                       | 0.00             | 0.00             | 0.00        | 0.0%     |
| 315 |  |  |  | 6730 · Appraisal Foundation                       | 0.00             | 1,228.97         | -1,228.97   | -100.0%  |
| 316 |  |  |  | 6755 · International Chapters                     | 0.00             | 3,960.00         | -3,960.00   | -100.0%  |
| 317 |  |  |  | <b>Total 77 · TRAVEL - OTHER</b>                  | 0.00             | 5,188.97         | -5,188.97   | -100.0%  |
| 318 |  |  |  | <b>78 · TRAVEL- IEC/IGC</b>                       |                  |                  |             |          |
| 319 |  |  |  | 6805 · IEC Meeting                                | 0.00             | 11,059.37        | -11,059.37  | -100.0%  |
| 320 |  |  |  | 6810 · IGC Meeting                                | 0.00             | 97,928.25        | -97,928.25  | -100.0%  |
| 321 |  |  |  | 6815 · IEC Regional Meetings                      | 882.57           | 16,130.40        | -15,247.83  | -94.53%  |
| 322 |  |  |  | 6817 · IEC Chapter Visits                         | 0.00             | 1,483.45         | -1,483.45   | -100.0%  |
| 323 |  |  |  | 6820 · IEC Committee Liaison                      | 0.00             | 5,805.66         | -5,805.66   | -100.0%  |
| 324 |  |  |  | 6825 · IEC/IGC Annual Conference                  | 0.00             | 0.00             | 0.00        | 0.0%     |
| 325 |  |  |  | 6830 · IEC Other Expenses                         | 3,263.48         | 5,727.69         | -2,464.21   | -43.02%  |
| 326 |  |  |  | 6835 · IEC/IGC International Travel               | 0.00             | 1,006.75         | -1,006.75   | -100.0%  |
| 327 |  |  |  | <b>Total 78 · TRAVEL- IEC/IGC</b>                 | 4,146.05         | 139,141.57       | -134,995.52 | -97.02%  |
| 328 |  |  |  | <b>79 · TRAVEL - STAFF</b>                        |                  |                  |             |          |
| 329 |  |  |  | 6855 · IEC Meeting                                | 0.00             | 1,232.91         | -1,232.91   | -100.0%  |
| 330 |  |  |  | 6860 · IGC Meeting                                | 0.00             | 14,334.55        | -14,334.55  | -100.0%  |
| 331 |  |  |  | 6865 · Regional Meetings                          | 0.00             | 10,464.44        | -10,464.44  | -100.0%  |
| 332 |  |  |  | 6870 · Committee Liaison                          | 0.00             | 3,148.75         | -3,148.75   | -100.0%  |
| 333 |  |  |  | 6875 · Chapter Meetings                           | 25.00            | 1,838.20         | -1,813.20   | -98.64%  |
| 334 |  |  |  | 6880 · Other Expenses                             | 63.50            | 3,156.36         | -3,092.86   | -97.99%  |
| 335 |  |  |  | <b>Total 79 · TRAVEL - STAFF</b>                  | 88.50            | 34,175.21        | -34,086.71  | -99.74%  |
| 336 |  |  |  | <b>Total 73 · LEADERSHIP TRAVEL / INCIDENTALS</b> | 7,406.20         | 207,512.95       | -200,106.75 | -96.43%  |
| 337 |  |  |  | <b>80 · ADMINISTRATIVE EXPENSES</b>               |                  |                  |             |          |
| 338 |  |  |  | 7005 · Public Relations                           | 0.00             | 14,583.31        | -14,583.31  | -100.0%  |
| 339 |  |  |  | 7010 · Assets Costing Less Than \$250             | 427.03           | 846.78           | -419.75     | -49.57%  |
| 340 |  |  |  | 7020 · Awards & Recognition                       | 4,584.11         | 2,886.28         | 1,697.83    | 58.82%   |
| 341 |  |  |  | 7050 · Bad Debt Expense                           | -889.26          | -2,407.83        | 1,518.57    | 63.07%   |
| 342 |  |  |  | 7100 · Bank Charges & Credit Card Fees            | 97,745.22        | 115,730.46       | -17,985.24  | -15.54%  |
| 343 |  |  |  | 7130 · Car Expenses                               | 0.00             | -353.58          | 353.58      | 100.0%   |
| 344 |  |  |  | 7155 · Computer Consulting Fees                   | 2,575.00         | 2,250.00         | 325.00      | 14.44%   |
| 345 |  |  |  | 7160 · Constant Contact Email                     | 3,905.00         | 3,725.00         | 180.00      | 4.83%    |
| 346 |  |  |  | 7200 · Depreciation & Amortization                | 96,568.54        | 114,970.17       | -18,401.63  | -16.01%  |
| 347 |  |  |  | 7220 · Dues & Subscriptions                       | 4,436.85         | 3,340.61         | 1,096.24    | 32.82%   |
| 348 |  |  |  | 7250 · Dues-Appraisal Foundation                  | 3,456.00         | 3,456.00         | 0.00        | 0.0%     |
| 349 |  |  |  | 7265 · CEO Search                                 | 0.00             | 135,980.79       | -135,980.79 | -100.0%  |
| 350 |  |  |  | 7310 · Insurance-D&O                              | 8,996.10         | 8,208.92         | 787.18      | 9.59%    |
| 351 |  |  |  | 7320 · Insurance-D&O-Chapters                     | 8,996.04         | 8,208.92         | 787.12      | 9.59%    |
| 352 |  |  |  | 7340 · Insurance-General Liability                | 4,459.50         | 3,289.50         | 1,170.00    | 35.57%   |
| 353 |  |  |  | 7375 · Leadership Development                     | 0.00             | 687.73           | -687.73     | -100.0%  |
| 354 |  |  |  | 7390 · Mail Equipment Maintenance                 | 579.86           | 1,410.16         | -830.30     | -58.88%  |
| 355 |  |  |  | 7440 · Magazine-Printing                          | 35,410.65        | 42,480.35        | -7,069.70   | -16.64%  |



**International Right of Way Association  
Profit & Loss Prev Year Comparison**

July 2020 through March 2021

| 1   |  |  |       |   |                  |                  |             |          |
|-----|--|--|-------|---|------------------|------------------|-------------|----------|
| 2   |  |  |       |   |                  |                  |             |          |
|     |  |  |       |   | Jul '20 - Mar 21 | Jul '19 - Mar 20 | \$ Change   | % Change |
| 356 |  |  | 7450  | Magazine-Postage                            | 20,616.55        | 27,256.58        | -6,640.03   | -24.36%  |
| 357 |  |  | 7460  | Magazine-Art Work/Photography               | 321.97           | 916.00           | -594.03     | -64.85%  |
| 358 |  |  | 7470  | Magazine-Other                              | 7,197.25         | 8,131.00         | -933.75     | -11.48%  |
| 359 |  |  | 7480  | Maintenance-AMS                             | 15,637.05        | 14,751.90        | 885.15      | 6.0%     |
| 360 |  |  | 7485  | Maintenance-Computer&Peripheral             | 22,371.73        | 33,112.41        | -10,740.68  | -32.44%  |
| 361 |  |  | 7505  | Marketing & Development                     |                  |                  |             |          |
| 362 |  |  | 7505F | M'ting & Dev. - F/Op Trade Show             | 0.00             | 1,975.03         | -1,975.03   | -100.0%  |
| 363 |  |  | 7505M | M'ting & Dev. - F/Op Membership             | 5,690.00         | 3,147.95         | 2,542.05    | 80.75%   |
| 364 |  |  |       | <b>Total 7505</b> · Marketing & Development | 5,690.00         | 5,122.98         | 567.02      | 11.07%   |
| 365 |  |  | 7530  | Membership Certificate & Pin                | 559.02           | 2,233.17         | -1,674.15   | -74.97%  |
| 366 |  |  | 7540  | Membership-Higher Logic                     | 19,585.62        | 19,805.76        | -220.14     | -1.11%   |
| 367 |  |  | 7550  | Membership Renewal Mailings                 | 12,200.88        | 19,206.56        | -7,005.68   | -36.48%  |
| 368 |  |  | 7600  | Miscellaneous Expenses                      | 218.99           | 665.11           | -446.12     | -67.08%  |
| 369 |  |  | 7650  | Postage & Shipping                          | 9,730.82         | 16,423.66        | -6,692.84   | -40.75%  |
| 370 |  |  | 7660  | Printing                                    | 0.00             | 1,090.62         | -1,090.62   | -100.0%  |
| 371 |  |  | 7670  | Professional-Audit                          | 27,000.00        | 27,000.00        | 0.00        | 0.0%     |
| 372 |  |  | 7680  | Professional-Cdn Account.                   | 2,250.00         | 2,250.00         | 0.00        | 0.0%     |
| 373 |  |  | 7700  | Professional-Legal                          | 64.50            | -5,000.00        | 5,064.50    | 101.29%  |
| 374 |  |  | 7720  | Professional-Consulting                     | 69,055.04        | 73,710.47        | -4,655.43   | -6.32%   |
| 375 |  |  | 7740  | QB Online for Chapters/Regions              | 24,203.43        | 29,009.81        | -4,806.38   | -16.57%  |
| 376 |  |  | 7741  | QBs Enterprise for HQ                       | 1,584.80         | 452.80           | 1,132.00    | 250.0%   |
| 377 |  |  | 7800  | Rent-Offsite Storage                        | 3,204.00         | 3,034.00         | 170.00      | 5.6%     |
| 378 |  |  | 7820  | Staff Recruitment                           | 1,069.24         | 0.00             | 1,069.24    | 100.0%   |
| 379 |  |  | 7840  | Supplies-Kitchen                            | 885.06           | 3,505.73         | -2,620.67   | -74.75%  |
| 380 |  |  | 7850  | Supplies-Office                             | 2,671.88         | 5,551.54         | -2,879.66   | -51.87%  |
| 381 |  |  | 7870  | Taxes & Licenses                            | 3,166.01         | 3,167.46         | -1.45       | -0.05%   |
| 382 |  |  | 7875  | Teleconferencing                            | 16,799.94        | 14,999.94        | 1,800.00    | 12.0%    |
| 383 |  |  | 7890  | Telephone                                   | 29,599.63        | 21,131.14        | 8,468.49    | 40.08%   |
| 384 |  |  | 7910  | Temporary Help                              | 2,070.94         | 4,063.00         | -1,992.06   | -49.03%  |
| 385 |  |  | 7930  | Training & Development - Staff              | 4,402.56         | 10,849.03        | -6,446.47   | -59.42%  |
| 386 |  |  | 7950  | Uncategorized Expenses                      | 0.00             | 0.00             | 0.00        | 0.0%     |
| 387 |  |  | 7970  | Vacation Expense                            | 18,708.60        | 6,563.61         | 12,144.99   | 185.04%  |
| 388 |  |  | 7990  | Website - Database                          |                  |                  |             |          |
| 389 |  |  | 7992  | Website - American Eagle                    | 8,550.00         | 8,550.00         | 0.00        | 0.0%     |
| 390 |  |  | 7994  | Website - Database - KSP                    | 15,000.03        | 0.00             | 15,000.03   | 100.0%   |
| 391 |  |  | 7996  | Website - Database - NetFORUM               | 23,224.05        | 21,909.51        | 1,314.54    | 6.0%     |
| 392 |  |  | 7990  | Website - Database - Other                  | 0.00             | 0.00             | 0.00        | 0.0%     |
| 393 |  |  |       | <b>Total 7990</b> · Website - Database      | 46,774.08        | 30,459.51        | 16,314.57   | 53.56%   |
| 394 |  |  |       | <b>Total 80</b> · ADMINISTRATIVE EXPENSES   | 638,890.23       | 838,757.36       | -199,867.13 | -23.83%  |
| 395 |  |  | 88    | INCOME TAXES                                |                  |                  |             |          |
| 396 |  |  | 8800  | Federal and State Income Taxes              | 18,662.00        | 6,294.00         | 12,368.00   | 196.51%  |
| 397 |  |  |       | <b>Total 88</b> · INCOME TAXES              | 18,662.00        | 6,294.00         | 12,368.00   | 196.51%  |
| 398 |  |  |       | <b>Total Expense</b>                        | 2,434,045.12     | 2,808,328.66     | -374,283.54 | -13.33%  |
| 399 |  |  |       | <b>Net Ordinary Income</b>                  | 219,894.06       | 274,266.65       | -54,372.59  | -19.83%  |

**International Right of Way Association  
Profit & Loss Prev Year Comparison**

July 2020 through March 2021

| 1   |  |  |                  |                  |             |          |
|-----|--|--|------------------|------------------|-------------|----------|
| 2   |  |  |                  |                  |             |          |
|     |  |  | Jul '20 - Mar 21 | Jul '19 - Mar 20 | \$ Change   | % Change |
| 400 | Other Income/Expense                   |  |                  |                  |             |          |
| 401 | Other Income                           |  |                  |                  |             |          |
| 402 | 4095 · Instructor Income-Pass Through  |  | 55,903.06        | 189,493.84       | -133,590.78 | -70.5%   |
| 403 | 48 · PIPELINE COMMITTEE REVENUE        |  |                  |                  |             |          |
| 404 | 4755 · Interest Income                 |  | 0.00             | 0.00             | 0.00        | 0.0%     |
| 405 | 4760 · IRWA Support (BLM)              |  | 2,320.80         | 6,548.50         | -4,227.70   | -64.56%  |
| 406 | 4762 · Member Dues                     |  | 5,746.39         | 11,596.24        | -5,849.85   | -50.45%  |
| 407 | 4765 · Sponsorship                     |  | 1,000.00         | 0.00             | 1,000.00    | 100.0%   |
| 408 | Total 48 · PIPELINE COMMITTEE REVENUE  |  | 9,067.19         | 18,144.74        | -9,077.55   | -50.03%  |
| 409 | 95 · OTHER INCOME & EXPENSE            |  |                  |                  |             |          |
| 410 | 8500 · Gain ( Loss) on Conversion      |  | 2,186.48         | -1,170.66        | 3,357.14    | 286.77%  |
| 411 | 8700 · Unrealized Invest. Gain (Loss)  |  | 111,004.61       | -126,130.96      | 237,135.57  | 188.01%  |
| 412 | Total 95 · OTHER INCOME & EXPENSE      |  | 113,191.09       | -127,301.62      | 240,492.71  | 188.92%  |
| 413 | Total Other Income                     |  | 178,161.34       | 80,336.96        | 97,824.38   | 121.77%  |
| 414 | Other Expense                          |  |                  |                  |             |          |
| 415 | 72 · PIPELINE COMMITTEE EXPENSES       |  |                  |                  |             |          |
| 416 | 6408 · Bank Fee                        |  | 0.00             | 63.01            | -63.01      | -100.0%  |
| 417 | 6420 · Contribution Expenses           |  | 0.00             | 3,000.00         | -3,000.00   | -100.0%  |
| 418 | 6470 · Quarterly Meeting Expenses      |  | 5,341.99         | 15,625.13        | -10,283.14  | -65.81%  |
| 419 | Total 72 · PIPELINE COMMITTEE EXPENSES |  | 5,341.99         | 18,688.14        | -13,346.15  | -71.42%  |
| 420 | 8400 · Instructor Exp.-Pass Through    |  | 55,903.06        | 189,493.84       | -133,590.78 | -70.5%   |
| 421 | Total Other Expense                    |  | 61,245.05        | 208,181.98       | -146,936.93 | -70.58%  |
| 422 | Net Other Income                       |  | 116,916.29       | -127,845.02      | 244,761.31  | 191.45%  |
| 423 | Net Income                             |  | 336,810.35       | 146,421.63       | 190,388.72  | 130.03%  |