

**International Right of Way Association
Profit & Loss Budget Overview
2012 / 2013 Fiscal Year**

				(Finalized with no changes on 5/8/12)	Six Months Actual	Budget	Budget
					Jul - Dec 11	Jul '11 - Jun 12	Jul '12 - Jun 13
1				Ordinary Income/Expense			
2				Income			
3				40 · EDUCATION INCOME			
92				Total 410 · COURSE INCOME - CLASSROOM	515,933.58	1,270,024.00	1,098,904.00
131				Total 415 · COURSE INCOME - ONLINE	260,873.35	400,307.25	692,150.00
132				920 · EDUCATIONAL INCOME - OTHER			
133				4950 · Credentialing Income	61,256.07	83,800.00	125,441.00
134				4952 · Course Discount - Classroom	-20.00		
135				4953 · Course Discount - Online	-507.75		-49,135.94
136				4955 · Course Revenue - Misc.	0.00		0.00
137				4970 · Facilitator Clinique		18,600.00	27,900.00
138				4974 · Online Seminars - BTL	247.00	395.00	500.00
139				4975 · Online Seminars - IRWA			0.00
140				4990 · Textbooks - Optional Sales	838.00	3,000.00	0.00
141				4997 · Vendor Discount	219.71		0.00
142				Total 920 · EDUCATIONAL INCOME - OTHER	62,033.03	105,795.00	104,705.06
143				Total 40 · EDUCATION INCOME	838,839.96	1,776,126.25	1,895,759.06
144				41 · ADVERTISING INCOME			
145				4010 · Magazine	89,418.55	156,000.00	170,700.00
146				Total 41 · ADVERTISING INCOME	89,418.55	156,000.00	170,700.00
147				43 · INVESTMENT INCOME			
148				4020 · Interest & Dividend Income	12,214.87	22,000.00	10,200.00
149				Total 43 · INVESTMENT INCOME	12,214.87	22,000.00	10,200.00
150				44 · MEMBERSHIP INCOME			
151				4031 · Member Dues - Affiliates	8,930.01	19,250.00	16,980.00
152				4033 · Member Dues - Agency	18,352.50	37,000.00	49,000.00
153				4035 · Member Dues - Application Fee	9,383.00	22,500.00	10,017.00
154				4037 · Member Dues - Late Fees		2,166.00	2,166.00
155				4039 · Member Dues - New	75,344.03	200,000.00	170,949.69
156				4041 · Member Dues - Renewal	713,159.31	1,629,448.00	1,589,120.00
157				Total 44 · MEMBERSHIP INCOME	825,168.85	1,910,364.00	1,838,232.69
158				45 · MERCHANDISE - SALES			
159				4490 · Sales of Merchandise	3,406.00	6,000.00	6,200.00
160				Total 45 · MERCHANDISE - SALES	3,406.00	6,000.00	6,200.00
161				46 · OTHER INCOME			

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162		4045 · Magazine Subscription Income	778.00	2,000.00	900.00
163		4050 · Miscellaneous Income	2,093.28	500.00	2,400.00
164		Total 46 · OTHER INCOME	2,871.28	2,500.00	3,300.00
165		47 · SEMINARS & CONFERENCES			
166		950 · INTERNATIONAL CONFERENCE			
167		4667 · Advertising Revenue		14,000.00	10,000.00
168		4669 · Exhibitors Income	-875.00	35,000.00	26,250.00
169		4675 · Registration Income	-2,350.00	427,275.00	422,525.00
170		4677 · Sponsorship Income	-1,750.00	80,000.00	80,000.00
171		Total 950 · INTERNATIONAL CONFERENCE	-4975	556,275.00	538,775.00
172		975 · OTHER SEMINARS & CONFERENCES			
173		4680 · FAU PRES			
174				25,000.00	
175		4680R · Registration Income		49,125.00	9,960.00
176		4680S · Sponsorship Income	-500.00		18,000.00
177		4680 · FAU PRES - Other			0.00
178		Total 4680 · FAU PRES	-500.00	74,125.00	27,960.00
179		4695 · Young Professionals Group	-500.00	59,500.00	
180		Total 975 · OTHER SEMINARS & CONFERENCE -1000		133,625.00	27,960.00
181		Total 47 · SEMINARS & CONFERENCES	-5,975.00	689,900.00	566,735.00
182		Total Income	1,765,944.51	4,562,890.25	4,491,126.75
183		Expense			
184		50 · COST OF GOODS SOLD			
185		5001 · Merchandise	3,346.73	6,000.00	5,800.00
186		Total 50 · COST OF GOODS SOLD	3,346.73	6,000.00	5,800.00
187		55 · EDUCATION EXPENSES			
252		Total 501 · COURSE EXPENSES	73,335.35	203,203.84	175,824.64
253		595 · EDUCATIONAL EXP. - OTHER			
254		5005 · Adult Learning Consultant			0.00
255		5007 · Appraisal Quality Board Filings	1,250.02	7,000.00	4,100.00
256		5008 · Class Incentive - Online Course	52,600.00	62,325.00	120,000.00
257		5009 · Class Incentive - Size	0.00		12,000.00
258		5010 · Course Development Expenses	1,276.56		0.00
259		5012 · Course Expenses - Misc.	1,490.75	6,000.00	0.00
260		5014 · Course Revision Expenses	13,022.79	50,000.00	0.00
261		5016 · Course State Certification	141.40	0.00	6,416.74
262		5020 · Credentialing Expense	3,359.53	7,500.00	0.00
263		5034 · Facilitators' Clinic Expenses	0.00	16,800.00	16,800.00
264		5036 · Facilitators' Material	2,457.52	12,095.00	11,105.00
265		5050 · Marketing Expense for Courses	674.75	10,000.00	9,880.00

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266		50600 · Online Seminars - BTL	3,000.00	4,800.00	13,100.00
267		5066 · P/P/S Education	3,514.06	10,200.00	7,250.00
268		5068 · PROW Expenses		15,300.00	0.00
269		5080 · Textbooks-Cost of Opt. Purchase		250.00	300.00
270		Total 595 · EDUCATIONAL EXP. - OTHER	82,787.38	202,270.00	200,951.74
271		Total 55 · EDUCATION EXPENSES	156,122.73	405,473.84	376,776.38
272		597 · BUILDING OPERATION			
273		6003 · Bank Interest	24,302.74	50,000.00	48,200.00
274		6004 · Building Association Fee	8,320.20	10,066.00	21,640.00
275		6005 · Building Depreciation	18,254.10	36,375.00	36,600.00
276		6010 · Building Insurance		5,700.00	0.00
277		6028 · Building Maintenance	8,930.26	16,000.00	16,000.00
278		6031 · Building Property Tax	11,447.64	19,000.00	22,920.00
279		6034 · Building Replacement Reserve		2,640.00	4,800.00
280		6036 · Building Utilities	11,297.29	27,300.00	25,300.00
281		Total 597 · BUILDING OPERATION	82,552.23	167,081.00	175,460.00
282		60 · PAYROLL & BENEFITS			
283		6020 · Payroll	739,239.45	1,536,222.00	1,554,554.00
284		6030 · Pension Plan	21,691.62	46,086.66	46,622.00
285		6040 · Taxes & Benefits - Insperity	159,498.18	399,417.72	419,595.00
286		Total 60 · PAYROLL & BENEFITS	920,429.25	1,981,726.38	2,020,771.00
287		67 · SEMINARS & CONFERENCES EXPENSES			
288		65 · INTERNATIONAL CONFERENCE			
289		6102 · Advisory Breakfast			1,000.00
290		6103 · Auction Reception		10,000.00	10,000.00
291		6104 · Audiovisual		71,000.00	86,000.00
292		6106 · Awards Program		6,000.00	2,500.00
293		6108 · Banquet		60,000.00	63,750.00
294		6110 · Breakfast		46,600.00	24,000.00
295		6112 · Breaks		27,000.00	45,000.00
296		6113 · Canadian Mountie		1,000.00	0.00
297		6114 · Cancellation Insurance		3,000.00	3,000.00
298		6115 · Committee Breaks		3,000.00	5,000.00
299		6116 · Committee Gifts		1,000.00	1,000.00
300		6117 · Committee Speakers		3,500.00	5,000.00
301		6119 · Credit Card Fees		20,000.00	18,000.00
302		6121 · Decor/Stage		3,000.00	0.00
303		6123 · Exhibitor Promotion		3,000.00	0.00
304		6124 · Exhibits		10,000.00	15,000.00
305		6126 · Fee to Local Host		10,000.00	10,000.00
306		6128 · Final Program		7,000.00	7,000.00

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307		6129 · Graphics		1,000.00	1,000.00
308		6130 · Gratuities		2,000.00	2,000.00
309		6135 · IEC Receptions		7,875.00	9,000.00
310		6139 · JCCA Gifts		600.00	600.00
311		6140 · JCCA Lunch		2,250.00	2,250.00
312		6145 · Host Committee Food/Housing		5,500.00	5,500.00
313		6147 · luncheon/Award		45,000.00	44,000.00
314		6149 · Miscellaneous	2,063.76	3,000.00	16,000.00
315		6150 · Wednesday Night			0.00
316		6152 · Decor			3,000.00
317		6150 · Wednesday Night - Other			2,500.00
318		Total 6150 · Wednesday Night		5,500.00	5,500.00
319		6157 · Names Tag and Ribbons		1,278.00	2,000.00
320		6159 · Opening Ceremonies		1,400.00	4,000.00
321		6160 · Past President/Other Comps		3,000.00	3,000.00
322		6161 · Photographer		4,000.00	5,000.00
323		6163 · Planning		8,850.00	12,750.00
324		6165 · Preliminary Program		217.00	0.00
325		6167 · Printing		3,480.00	2,000.00
326		6169 · Promotion		5,000.00	0.00
327		6172 · Shipping		4,000.00	5,000.00
328		6173 · Signs/Banners		2,000.00	2,000.00
329		6174 · Speakers Gifts	2,694.60	4,375.00	4,375.00
330		6175 · Speakers		35,000.00	40,000.00
331		6177 · Sponsor Premiums		12,500.00	15,000.00
332		6178 · Staff Site Visits	62.07	4,000.00	0.00
333		6180 · Staff Travel and Hotel		28,100.00	25,250.00
334		6181 · Reception		15,000.00	15,000.00
335		6183 · Temporary Personnel		3,000.00	10,000.00
336		6188 · Totes		10,000.00	10,000.00
337		Total 65 · INTERNATIONAL CONFERENCE	4,820.43	503,025.00	537,475.00
338		70 · OTHER SEMINARS & CONFERENCES			
339		6235 · FAU PRES			
340		6204 · Audiovisual		10,000.00	1,000.00
341		6212 · Breaks		7,320.00	6,750.00
342		6219 · Credit Card Fees		1,473.75	298.80
343		6228 · Final Program Printing		3,660.00	1,000.00
344		6247 · Luncheon		14,640.00	5,625.00
345		6249 · Miscellaneous	9,850.00	366.00	0.00
346		6269 · Promotion		3,000.00	0.00
347		6272 · Shipping/Postage		976.00	0.00
348		6280 · Staff Travel and Hotel		6,000.00	4,000.00
349		6281 · Reception		5,000.00	5,000.00
350		6295 · Volunteer Committee		3,000.00	4,000.00

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351		6235 · FAU PRES - Other			0.00
352		Total 6235 · FAU PRES	9,850.00	55,435.75	27,673.80
353		6395 · Young Professionals Group		59,110.00	0.00
354		Total 70 · OTHER SEMINARS & CONFERENCES	9,850.00	114,545.75	27,673.80
355		Total 67 · SEMINARS & CONFERENCES	14,670.43	617,570.75	565,148.80
356		73 · TRAVEL EXPENSES			
357		74 · TRAVEL - REGIONS			
358		6501 · Region 1	1,064.09	10,600.00	9,275.00
359		6502 · Region 2	195.00	10,600.00	8,700.00
360		6503 · Region 3	2,509.92	10,600.00	9,010.75
361		6504 · Region 4	1,460.28	10,600.00	7,325.00
362		6505 · Region 5	1,526.30	10,600.00	10,000.00
363		6506 · Region 6	1,676.18	10,600.00	8,500.00
364		6507 · Region 7	1,166.76	10,600.00	12,000.00
365		6508 · Region 8	1,945.02	10,600.00	9,670.00
366		6509 · Region 9	2,773.44	10,600.00	6,410.00
367		6510 · Region 10	515.43	10,600.00	8,425.00
368		6520 · Regional Governance		10,000.00	5,000.00
369		Total 74 · TRAVEL - REGIONS	14,832.42	116,000.00	94,315.75
370		75 · TRAVEL - EDUCATION COMMITTEES			
371		6605 · Asset Management Committee		7,700.00	7,750.00
372		6615 · Environment Committee	0.00	7,700.00	5,300.00
373		6640 · Local Public Agency Committee	525.21	7,700.00	7,965.00
374		6645 · Pipeline Committee		7,700.00	4,700.00
375		6650 · Relocation Assistance Committee		7,700.00	8,000.00
376		6655 · Surveying Committee	3,245.73	7,700.00	10,000.00
377		6660 · Transportation Committee		7,700.00	2,500.00
378		6665 · Utilities Committee		7,700.00	8,450.00
379		6670 · Valuation Committee	871.65	7,700.00	850.00
380		6673 · Special Committee Projects	6,964.45	15,000.00	15,000.00
381		Total 75 · TRAVEL - EDUCATION COMMITTEES	11,607.04	84,300.00	70,515.00
382		76 · TRAVEL - SERVICE COMMITTEES			
383		6675 · Ethics Committee		7,700.00	15,000.00
384		6680 · Communic. & Marketing Committee		18,400.00	11,850.00
385		6685 · Nomination & Election Committee		18,100.00	18,000.00
386		6690 · Professional Develop. Committee	530.91	53,600.00	45,200.00
387		Total 76 · TRAVEL - SERVICE COMMITTEES	530.91	97,800.00	90,050.00
388		77 · TRAVEL - OTHER			
389		6705 · 75th Anniversary task Force			
390		6710 · Agency Liaison	965.14	5,000.00	2,100.00
391		6720 · Allied Organizations	12,657.26	5,000.00	8,000.00
392		6727 · Governance Task Force			0.00
393		6728 · Leadership Dev. Task Force	2,723.98	7,500.00	10,000.00

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394		6730 · Appraisal Foundation		2,500.00	2,500.00
395		6745 · Chapter 50th Anniversary Travel		3,000.00	700.00
396		6750 · Committee Chair/Vice Meeting		6,000.00	6,000.00
397		Total 77 · TRAVEL - OTHER	16,346.38	29,000.00	29,300.00
398		78 · TRAVEL- INT'L GOVERNING COUNCIL			
399		6810 · IGC/IEC Meeting	29,114.75	54,000.00	60,000.00
400		6815 · Regional Meetings	6,009.60	3,000.00	7,500.00
401		6817 · Chapter Celebrations	1,376.59		0.00
402		6820 · Committee Liaison	16.65	3,000.00	4,500.00
403		6825 · Annual Conference	82.00	16,000.00	16,000.00
404		6830 · Other Expenses	5,760.69	5,000.00	5,000.00
405		Total 78 · TRAVEL- INT'L GOVERNING COUNCIL	42,360.28	81,000.00	93,000.00
406		79 · TRAVEL - STAFF			
407		6860 · IEC/IGC Meeting	2,906.84	7,500.00	7,500.00
408		6865 · Regional Meetings	6,219.83	6,000.00	6,000.00
409		6870 · Committee Liaison	159.40	4,000.00	2,000.00
410		6875 · Chapter Meetings	147.00		0.00
411		6880 · Other Expenses	10,250.41	2,000.00	5,000.00
412		Total 79 · TRAVEL - STAFF	19,683.48	19,500.00	20,500.00
413		Total 73 · TRAVEL EXPENSES	105,360.51	427,600.00	397,680.75
414		80 · ADMINISTRATIVE EXPENSES			
415		7005 · Public Relations	7,760.00	5,000.00	5,000.00
416		7010 · Assets Costing Less Than \$250	1,575.80	3,000.00	3,000.00
417		7020 · Awards & Recognition		3,000.00	0.00
418		7050 · Bad Debt Expense		2,000.00	2,000.00
419		7100 · Bank Charges & Credit Card Fees	55,434.08	110,000.00	114,000.00
420		7110 · BLM Sponsorship-Pipeline Comm.		5,500.00	8,400.00
421		7130 · Car Expenses	4,290.81	8,400.00	8,400.00
422		7150 · Chapter Development/Assistance	3,649.87	10,000.00	10,000.00
423		7155 · Computer Consulting Fees	5,220.00	10,000.00	10,000.00
424		7160 · Constant Contact Email	930.00	1,900.00	2,400.00
425		7200 · Depreciation & Amortization	65,183.33	160,300.00	207,700.00
426		7220 · Dues & Subscriptions	5,571.93	5,000.00	7,000.00
427		7250 · Dues-Appraisal Foundation	4,200.00	10,200.00	8,400.00
428		7275 · Dues-NACAO		1,500.00	0.00
429		7310 · Insurance-D&O	5,965.54	13,000.00	12,100.00
430		7320 · Insurance-D&O-Chapters	5,965.54	13,000.00	12,100.00
431		7330 · Insurance-Fidelity Bond		0.00	0.00
432		7340 · Insurance-General Liability	9,016.62	13,300.00	19,000.00
433		7350 · Inventory Obsolescence	31.80	1,000.00	1,000.00
434		7370 · Jourdan Award		0.00	0.00
435		7375 · Leadership Development	1,714.81	71,833.00	11,833.00
436		7380 · Leadership Modules	175.00	0.00	0.00

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437		7390 · Lease-Postal Equipment	759.07	2,000.00	1,800.00
438		7440 · Magazine-Printing	38,962.06	79,200.00	78,600.00
439		7450 · Magazine-Postage	15,157.14	31,200.00	33,000.00
440		7460 · Magazine-Art Work/Photography	300.00	4,440.00	2,400.00
441		7470 · Magazine-Other	2,400.00	4,800.00	4,800.00
442		7480 · Maintenance-AMS	7,062.72	18,000.00	15,000.00
443		7485 · Maintenance-Computer&Peripheral	3,912.15	9,000.00	8,400.00
444		7490 · Maintenance-Equipment/Office	179.00	0.00	0.00
445		7505 · Marketing & Development	34,649.54	80,000.00	89,000.00
446		7530 · Membership Certificate & Pin	3,302.49	1,536.00	4,800.00
447		7550 · Membership Renewal Mailings		18,473.00	18,000.00
448		7600 · Miscellaneous Expenses	564.78	3,000.00	1,400.00
449		7650 · Postage & Shipping	15,404.60	36,000.00	33,000.00
450		7660 · Printing	3,783.14	5,000.00	7,800.00
451		7670 · Professional-Audit	10,500.00	26,000.00	26,000.00
452		7680 · Professional-Cdn Account.	1,920.00	5,000.00	3,860.00
453		7700 · Professional-Legal		3,000.00	3,000.00
454		7720 · Professional-Consulting		3,000.00	0.00
455		7740 · QB Online for Regions/Chapters	8,707.26	21,000.00	21,000.00
456		7790 · Rent-Office		0.00	0.00
457		7800 · Rent-Offsite Storage	954.00	1,900.00	2,000.00
458		7810 · Reserve-Computer	12,500.00	25,000.00	25,000.00
459		7820 · Staff Recruitment		5,000.00	1,000.00
460		7840 · Supplies-Kitchen	1,931.24	4,500.00	4,500.00
461		7850 · Supplies-Office	5,363.91	7,000.00	11,200.00
462		7870 · Taxes & Licenses	923.81	2,000.00	2,040.00
463		7875 · Teleconferencing	5,980.08	10,000.00	12,000.00
464		7890 · Telephone	12,290.69	25,000.00	25,200.00
465		7910 · Temporary Help	18,652.32	4,000.00	5,000.00
466		7930 · Training & Development	15,266.96	30,000.00	30,000.00
467		7970 · Vacation Expense	0.00	5,000.00	5,000.00
468		7990 · Web Site-IRWA	12,330.00	36,000.00	22,050.00
469		Total 80 · ADMINISTRATIVE EXPENSES	410,442.09	953,982.00	939,183.00
470		Total Expense	1,692,923.97	4,559,433.97	4,480,819.93
471		Net Ordinary Income	73,020.54	3,456.28	10,306.82
472		Other Income/Expense			
473		Other Income			
474		4095 · Facilitator Income-Pass Through	157,346.43		
475		48 · PIPELINE COMMITTEE REVENUE			
476		4755 · Interest Income	0.82		
477		4762 · Member Dues	3,600.00		
478		4765 · Sponsorship	900.00		

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479		Total 48 · PIPELINE COMMITTEE REVENUE	4,500.82		
480		95 · OTHER INCOME & EXPENSE			
481		8500 · Gain (Loss) on Conversion	-18,266.65		
482		Total 95 · OTHER INCOME & EXPENSE	-18,266.65		
483		Total Other Income	143,580.60		
484		Other Expense			
485		72 · PIPELINE COMMITTEE EXPENSES			
486		6470 · Quarterly Meeting Expenses	3,000.00		
487		Total 72 · PIPELINE COMMITTEE EXPENSES	3,000.00		
488		8200 · Brochure Expense-Pass Through			
489		8400 · Facilitator Exp.-Pass Through	157,346.43		
490		8420 · Regions Expenses			
491		Total Other Expense	160,346.43		
492		Net Other Income	-16,765.83		
493		Net Income	56,254.71	3,456.28	10,306.82