

1		Jul '15 - Dec '15 Actual	Jul '15 - Dec '15 Budget	Jul '15 - Jun '16 Budget	Jul '16 - Jun '17 Budget - 5th Draft
2	Ordinary Income/Expense				
3	Income				
4	40 · EDUCATION INCOME				
5	410 · COURSE INCOME - CLASSROOM				
6	100 · COURSE 100'S				
7	4100 · 100-Principles of Land Acq-US	43,664.76	60,780.47	110,511.47	77,350.00
8	4100C · 100C-Principles of Land Acq-Cdn	4,246.45	14,984.06	22,476.09	14,984.00
9	4103 · 103-Ethics & ROW Profession	13,552.28	10,464.60	20,929.20	20,930.00
10	4103C · 103C-Ethics & ROW Profession	884.93	3,291.85	6,583.70	6,584.00
11	4104 · 104-Standards of Practice	4,811.29	9,878.65	17,781.57	17,782.00
12	4105 · 105-URA Executive Summary	0.00	386.28	579.42	580.00
13	Total 100 · COURSE 100'S	67,159.71	99,785.91	178,861.45	138,210.00
14	200 · COURSE 200'S				
15	4200 · 200-Princip. of R/E Negotiation	23,597.81	6,645.00	13,290.00	13,284.00
16	4200C · 200C-Princip. of R/E Negotiat'n	0.00	0.00	4,053.04	4,054.00
17	4201 · 201-Comm. in R/E Acquisition	8,098.83	6,007.15	12,014.27	12,015.00
18	4203 · 203-Alternative Dispute Resol.	3,805.04	7,792.98	15,585.96	15,586.00
19	4203C · 203C-Alternative Dispute Resol.	1,117.52	0.00	0.00	0.00
20	4205 · 205-Bargaining Negotiations	8,493.58	6,567.15	13,134.30	13,135.00
21	4205C · 205C-Bargaining Negotiations	0.00	2,026.52	4,053.04	4,054.00
22	4207 · 207-Practical Negotiations	4,094.11	4,882.00	7,323.00	7,323.00
23	4209 · 209-Negotiating with Diverse CI	11,137.72	7,749.75	7,749.75	7,750.00
24	4209C · 209C-Negotiating with Diverse	0.00	0.00	5,420.00	5,420.00
25	4213 · 213-Conflict Management	5,824.69	6,776.00	15,251.00	15,251.00
26	4213C · 213C-Conflict Management	996.12	8,765.00	8,765.00	8,765.00
27	4215 · 215-R/W Acquisit. Pipeline Proj	24,965.25	13,500.00	27,000.00	27,000.00
28	4218 · 218-R/W Acq. for Elec.Util.Proj	0.00	0.00	0.00	3,375.00
29	4219 · 219-Introductory Instructor	4,954.17	5,599.99	11,200.00	11,200.00
30	4219C · 219C-Introductory Instructor	0.00	2,200.00	2,200.00	0.00
31	4220 · 220-Cultural Awareness	0.00	0.00	0.00	2,200.00
32	4225 · 225-Social Ecology	1,387.90	1,500.00	3,000.00	3,000.00
33	4230 · 230-Oil&Gas Land Basics & Issue	4,642.03	1,500.00	3,000.00	3,000.00
34	Total 200 · COURSE 200'S	103,114.77	81,511.54	153,039.36	156,412.00
35	300 · COURSE 300'S				
36	4303 · 303-Management Consulting	12,611.25	4,549.99	9,100.00	9,100.00
37	4303C · 303C-Management Consulting	1,788.04	0.00	0.00	0.00
38	4304 · 304-When Public Agenc's Collide	1,216.85	4,600.00	4,600.00	4,599.00
39	Total 300 · COURSE 300'S	15,616.14	9,149.99	13,700.00	13,699.00
40	400 · COURSE 400'S				
41	4400 · 400-Principles of R/E Appraisal	5,704.08	11,500.00	23,000.00	23,000.00
42	4400C · 400C-Principles of R/E Apprais.	0.00	6,966.67	10,450.00	10,449.00
43	4402 · 402-Intro to Income Cap Approac	0.00	5,984.00	7,480.00	7,480.00
44	4403 · 403-Easement Valuation	16,167.05	12,004.35	24,009.00	24,009.00
45	4406A · 406A-15 Hour National USPAP			0.00	0.00
46	4406B · 406B-7 Hour National USPAP	3,399.99	1,057.00	2,114.00	2,114.00
47	4409 · 409-Integrating Appraisal Stds.	0.00	1,908.50	3,817.00	3,817.00
48	4410 · 410-Review. Apprais. in Eminent	12,876.21	2,866.50	5,733.00	5,732.00
49	4417 · 417-Valuation of Contamin. R/E	0.00	4,791.45	7,187.00	7,185.00
50	4419 · 419-Advanced Partial Acquisit.	0.00	0.00	0.00	0.00
51	4421 · 421-Valuation of Partial Acquis	20,926.67	37,445.67	59,913.00	59,912.00
52	4421C · 421C-Valuation of Partial Acqui	10,653.45	9,638.50	19,277.00	19,277.00
53	4431 · 431-Problems in Valuation P/A	12,413.06	12,918.00	25,838.00	25,837.00
54	4431C · 431C-Problems in Valuation P/A	0.00	8,528.00	8,528.00	8,528.00
55	Total 400 · COURSE 400'S	82,140.51	115,608.64	197,346.00	197,340.00
56	4985 · SR/WA Revenue	11,888.38	12,799.05	23,998.00	22,400.00
57	500 · COURSE 500'S				
58	4501 · 501-Residential Reloc. Assist.	11,672.59	23,945.29	45,230.00	42,570.00
59	4502 · 502-Non-Residential Relocation	18,912.99	28,448.52	53,736.00	50,575.00
60	4503 · 503-Mobile Home Relocation	4,054.93	9,770.64	13,027.52	13,024.00
61	4504 · 504-Computing Replace. Hous.Pmt	895.40	5,287.00	21,145.00	21,145.00
62	4505 · 505-Advanced Res. Reloc.Assist.	5,635.79	5,410.00	8,115.00	8,115.00
63	4506 · 506-Advanced Bus. Reloc.Assist.	2,087.83	13,633.68	23,858.94	23,856.00
64	Total 500 · COURSE 500'S	43,259.53	86,495.13	165,112.46	159,285.00
65	600 · COURSE 600'S				
66	4600 · 600-Environmental Awareness	1,850.43	5,534.88	9,224.80	7,380.00
67	4600C · 600C-Environmental Awareness	1,280.86	1,878.07	3,756.14	3,757.00

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68	4602 · 602-Project Devel.& Envir.Proc.	0.00	0.00	0.00	0.00
69	4602C · 602C-Project Development and ..	0.00	0.00	0.00	0.00
70	4603 · 603-Understanding Environment	2,989.16	10,909.08	20,000.00	19,998.00
71	4603C · 603C-Understanding Environment	1,707.81	0.00	0.00	0.00
72	4604 · 604-Envir Due Diligence and Li.	10,035.54	1,300.00	2,600.00	2,600.00
73	4606 · 606-Environmental Process	1,593.99	5,250.00	10,500.00	10,500.00
74	4606C · 606C-Environmental Process	0.00	1,433.33	4,300.00	4,299.00
75	Total 600 · COURSE 600'S	19,457.79	26,305.36	50,380.94	48,534.00
76	700 · COURSE 700'S				
77	4700 · 700-Introduction to Prop. Mgmt.	8,293.94	10,917.84	14,557.12	14,558.00
78	4700C · 700C-Introduction to Prop. Mgt.	0.00	0.00	4,367.00	4,367.00
79	4701 · 701-Property Mgmt. - Leasing	9,338.09	5,264.16	10,528.32	10,529.00
80	4703 · 703-Real Property/Asset Mgmt.	8,678.56	6,871.55	13,743.10	13,740.00
81	Total 700 · COURSE 700'S	26,310.59	23,053.55	43,195.54	43,194.00
82	800 · COURSE 800'S				
83	4800 · 800-Principles of R/E Law	19,211.29	9,520.00	23,800.00	23,800.00
84	4800C · 800C- Principles of R/E Law	0.00	4,405.10	8,810.20	8,811.00
85	4801 · 801-Land Titles	3,276.11	11,000.01	22,000.02	22,000.00
86	4801C · 801C-Land Titles	0.00	0.00	0.00	0.00
87	4802 · 802-Legal Aspects of Easements	5,341.08	8,500.01	17,000.00	17,000.00
88	4802C · 802C-Legal Aspects of Easements	1,423.03	2,250.00	4,500.00	4,500.00
89	4803 · 803-Eminent Domain Law Basics..	11,614.16	17,650.00	35,300.00	35,300.00
90	4803C · 803C-Expropriation Law REP	0.00	0.00	0.00	0.00
91	4804 · 804-Skills of Expert Testimony	3,644.56	10,055.56	18,100.00	18,100.00
92	Total 800 · COURSE 800'S	44,510.23	63,380.68	129,510.22	129,511.00
93	900 · COURSE 900'S				
94	4900 · 900-Principles of R/E Engineer.	3,361.26	14,861.52	32,200.00	29,724.00
95	4900C · 900C-Principles of R/E Engineer	23.15	0.00	0.00	0.00
96	4901 · 901-Engineering Plan Develop.	6,772.32	18,666.66	35,000.00	32,664.00
97	4901C · 901C-Engineering Plan Develop.	0.00	1,850.00	3,700.00	3,700.00
98	4902 · 902-Property Descriptions	15,552.76	19,761.55	36,700.03	36,699.00
99	4902C · 902C-Property Descriptions	0.00	1,850.00	3,700.00	3,700.00
100	Total 900 · COURSE 900'S	25,709.49	56,989.73	111,300.03	106,487.00
101	990 · IRWA Sponsored Courses				
102	4970 · Instructors' Clinic	0.00	6,700.00	6,700.00	0.00
103	4996 · IRWA Sponsored Course Income	149,102.67	67,600.34	146,467.00	146,465.00
104	Total 990 · IRWA Sponsored Courses	149,102.67	74,300.34	153,167.00	146,465.00
105	Total 410 · COURSE INCOME - CLASSR	588,269.81	649,379.92	1,219,611.00	1,161,537.00
106	415 · COURSE INCOME - ONLINE				
107	4150 · Courses Discount - Online				
108	4953 · Course Discount - Online	-86,485.00	-67,608.45	-125,544.25	-137,654.00
109	4953V · Course Discount - VEIT			0.00	0.00
110	Total 4150 · Courses Discount - Online	-86,485.00	-67,608.45	-125,544.25	-137,654.00
111	1000 · COURSE 100'S - ONLINE				
112	4100V · 100CV-Principles of Land Acq-US	91,720.00	52,097.50	96,212.50	0.00
113	4100O · 100O-Principles of Land Acq-US	0.00	52,097.50	96,212.50	187,180.00
114	4103O · 103O-Ethics & ROW Prof.	71,325.00	76,575.00	126,320.00	128,745.00
115	4104O · 104O-Standards of Practice	20,860.00	30,465.00	57,355.00	44,370.00
116	4105O · 105O-URA Executive Summery	19,540.00	14,300.00	26,415.00	40,260.00
117	Total 1000 · COURSE 100'S - ONLINE	203,445.00	225,535.00	402,515.00	400,555.00
118	2000 · COURSE 200'S - ONLINE				
119	4200O · 200O-Princip. of R/E Negotiat.	52,000.00	39,550.00	73,290.00	77,015.00
120	4203O · 203O-Alternative Dispute Resol.	23,660.00	19,820.00	39,955.00	42,750.00
121	4205O · 205O-Bargaining Negotiations	17,335.00	15,780.00	29,590.00	36,945.00
122	4213O · 213O-Conflict Management	6,820.00	19,870.00	35,435.00	31,655.00
123	4213V · 213V-Conflict Management			0.00	0.00
124	Total 2000 · COURSE 200'S - ONLINE	99,815.00	95,020.00	178,270.00	188,365.00
125	3000 · COURSE 300'S - ONLINE				
126	4303O · 303O-Management Consulting	21,685.00	18,990.00	34,870.00	37,970.00
127	4304O · 304O-When Public Agenc's Coll.	13,240.00	8,940.00	17,150.00	19,995.00
128	Total 3000 · COURSE 300'S - ONLINE	34,925.00	27,930.00	52,020.00	57,965.00
129	4000 · COURSE 400'S - ONLINE				
130	4400O · 400O-Principles of R/E Apprais.	31,860.00	25,850.00	49,100.00	51,900.00

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131	44020 · 4020-Intro to Income Cap Appro.	6,095.00	9,535.00	19,135.00	17,225.00
132	44030 · 4030-Easement Valuation	17,620.00	12,250.00	22,180.00	28,540.00
133	44110 · 4110 - Appraisal Concepts	23,975.00		0.00	28,745.00
134	Total 4000 · COURSE 400'S - ONLINE	79,550.00	47,635.00	90,415.00	126,410.00
135	5000 · COURSE 500'S - ONLINE				
136	45030 · 5030-Mobile Home Relocation	5,430.00	0.00	0.00	14,840.00
137	Total 5000 · COURSE 500'S - ONLINE	5,430.00	0.00	0.00	14,840.00
138	6000 · COURSE 600'S - ONLINE				
139	46000 · 6000-Environmental Awareness	21,260.00	11,590.00	21,785.00	32,260.00
140	46060 · 6060-Environmental Process	8,610.00	8,940.00	16,420.00	21,065.00
141	4606CO · 606CO-Environmental Process Cdn	1,060.00	3,840.00	9,465.00	13,780.00
142	Total 6000 · COURSE 600'S - ONLINE	30,930.00	24,370.00	47,670.00	67,105.00
143	7000 · COURSE 700'S - ONLINE				
144	47000 · 7000-Introduction to Prop. Mgt.	23,765.00	25,125.00	51,085.00	39,640.00
145	Total 7000 · COURSE 700'S - ONLINE	23,765.00	25,125.00	51,085.00	39,640.00
146	8000 · COURSE 800'S - ONLINE				
147	48000 · 8000-Principles of R/E Law	30,200.00	18,995.00	36,020.00	52,510.00
148	48010 · 8010-Land Titles	18,065.00	23,250.00	45,255.00	47,750.00
149	48020 · 8020-Legal Aspects of Easements	19,400.00	16,950.00	31,650.00	34,365.00
150	Total 8000 · COURSE 800'S - ONLINE	67,665.00	59,195.00	112,925.00	134,625.00
151	9000 · COURSE 900'S - ONLINE				
152	49000 · 9000-Principles of R/E Engineer	17,745.00	15,255.00	30,825.00	29,365.00
153	Total 9000 · COURSE 900'S - ONLINE	17,745.00	15,255.00	30,825.00	29,365.00
154	Total 415 · COURSE INCOME - ONLINE	476,785.00	452,456.55	840,180.75	921,216.00
155	920 · EDUCATIONAL INCOME - OTHER				
156	4950 · Credentialing Income	51,075.00	43,762.50	87,525.00	104,500.00
157	4952 · Course Discount - Classroom	0.00	0.00	0.00	0.00
158	4955 · Course Revenue - Misc.	7,000.00	0.00	0.00	0.00
159	4960 · Education Sponsorship Income	0.00	0.00	0.00	0.00
160	4974 · Online Seminars - BTL	0.00	0.00	0.00	0.00
161	4990 · Textbooks - Optional Sales	1,555.00	900.00	1,800.00	2,500.00
162	4991 · Textbooks - PROW Book	1,770.00	1,125.00	2,250.00	4,035.00
163	4997 · Vendor Discount	7,911.60	100.02	200.00	1,000.00
164	Total 920 · EDUCATIONAL INCOME - O	69,311.60	45,887.52	91,775.00	112,035.00
165	Total 40 · EDUCATION INCOME	1,134,366.41	1,147,723.99	2,151,566.75	2,194,788.00
166	41 · ADVERTISING INCOME				
167	4010 · Magazine	129,381.51	112,000.00	222,000.00	240,000.00
168	4015 · Website	14,917.04	13,500.00	27,000.00	30,000.00
169	Total 41 · ADVERTISING INCOME	144,298.55	125,500.00	249,000.00	270,000.00
170	43 · INVESTMENT INCOME				
171	4020 · Interest & Dividend Income	7,168.38	6,000.00	12,000.00	50,000.00
172	Total 43 · INVESTMENT INCOME	7,168.38	6,000.00	12,000.00	50,000.00
173	44 · MEMBERSHIP INCOME				
174	4031 · Member Dues - Affiliates	2,617.50	6,240.00	12,480.00	7,400.00
175	4033 · Member Dues - Agency	44,143.87	51,000.00	90,000.00	92,523.00
176	4035 · Member Dues - Application Fee	14,090.28	11,700.00	23,400.00	32,100.00
177	4037 · Member Dues - Late Fees	0.00	0.00	0.00	0.00
178	4039 · Member Dues - New	143,604.07	142,454.96	222,637.84	232,684.00
179	4041 · Member Dues - Renewal	808,025.66	818,335.80	1,636,671.60	1,652,700.00
180	Total 44 · MEMBERSHIP INCOME	1,012,481.38	1,029,730.76	1,985,189.44	2,017,407.00
181	45 · MERCHANDISE - SALES				
182	4490 · Sales of Merchandise	2,725.00	2,901.00	6,016.00	6,321.00
183	Total 45 · MERCHANDISE - SALES	2,725.00	2,901.00	6,016.00	6,321.00

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184	46 · OTHER INCOME				
185	4045 · Magazine Subscription Income	460.00	690.00	960.00	960.00
186	4050 · Miscellaneous Income	125.26	50.04	100.00	100.00
187	Total 46 · OTHER INCOME	585.26	740.04	1,060.00	1,060.00
188	47 · SEMINARS & CONFERENCES				
189	950 · INTERNATIONAL CONFERENCE				
190	4667 · Advertising Revenue	0.00	0.00	10,000.00	10,000.00
191	4669 · Exhibitors Income	0.00	0.00	70,750.00	64,900.00
192	4671 · Monday Night	0.00	0.00	0.00	0.00
193	4675 · Registration Income	6,685.00	0.00	664,000.00	511,675.00
194	4677 · Sponsorship Income	0.00	0.00	180,000.00	170,000.00
195	Total 950 · INTERNATIONAL CONFERENCE	6,685.00	0.00	924,750.00	756,575.00
196	975 · OTHER SEMINARS & CONFERENCES				
197	4680 · FAU PRES				
198	4680A · Advertising Income	0.00	0.00	0.00	0.00
199	4680E · Exhibitors Income	0.00	0.00	0.00	0.00
200	4680O · Other Income	0.00	0.00	0.00	0.00
201	4680R · Registration Income	0.00	0.00	0.00	0.00
202	4680S · Sponsorship Income	0.00	0.00	0.00	0.00
203	Total 4680 · FAU PRES	0.00	0.00	0.00	0.00
204	4695 · Young Professionals Group	1,000.00	0.00	0.00	9,350.00
205	Total 975 · OTHER SEMINARS & CONFERENCE	1,000.00	0.00	0.00	9,350.00
206	Total 47 · SEMINARS & CONFERENCES	7,685.00	0.00	924,750.00	765,925.00
207	Total Income	2,309,309.98	2,312,595.79	5,329,582.19	5,305,501.00
208	Expense				
209	50 · COST OF GOODS SOLD				
210	5001 · Merchandise	1,958.85	2,190.09	4,506.85	4,300.00
211	5002 · Merchandise - PROW Book	593.88	365.50	731.00	1,315.00
212	Total 50 · COST OF GOODS SOLD	2,552.73	2,555.59	5,237.85	5,615.00
213	55 · EDUCATION EXPENSES				
214	501 · COURSE EXPENSES				
215	5070 · SR/WA Expenses	2,521.58			4,480.00
216	510 · COURSE 100'S				
217	5100 · 100-Principles of Land Acq-US	5,848.79			
218	5100C · 100C-Principles of Land Acq-Cdn	858.62			
219	5103 · 103-Ethics & ROW Profession	2,084.17			
220	5103C · 103C-Ethics & ROW Profession	218.83			
221	5104 · 104-Standards of Practice	738.87			
222	5105 · 105-URA Executive Summery	488.14			
223	Total 510 · COURSE 100'S	10,237.42			
224	520 · COURSE 200'S				
225	5200 · 200-Princip. of R/E Negotiation	2,268.47			
226	5200C · 200C-Princip. of R/E Negotiat'n				
227	5201 · 201-Comm. in R/E Acquisition	916.53			
228	5203 · 203-Alternative Dispute Resol.	551.42			
229	5203C · 203C-Alternative Dispute Resol.	261.17			
230	5205 · 205-Bargaining Negotiations	1,084.77			
231	5207 · 207-Practical Negotiations	1,006.83			
232	5209 · 209-Negotiating with Diverse CI	747.30			
233	5213 · 213-Conflict Management	845.47			
234	5213C · 213C-Conflict Management	228.79			
235	5215 · 215-R/W Acquisit. Pipeline Proj	3,839.68			
236	5218 · 218-R/W Acq. for Elec.Util.Proj	183.68			
237	5219 · 219-Introductory Facilitator	442.32			
238	5230 · 230-Oil&Gas Land Basics & Issue				
239	Total 520 · COURSE 200'S	12,376.43			
240	530 · COURSE 300'S				
241	5303 · 303-Management Consulting	1,416.28			
242	5303C · 303C-Management Consulting	442.32			

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243	5304 · 304-When Public Agenc's Collide	462.05			
244	Total 530 · COURSE 300'S	2,320.65			
245	540 · COURSE 400'S				
246	5400 · 400-Principles of R/E Appraisal	1,661.77			
247	5400C · 400C-Principles of R/E Apprais.				
248	5402 · 402-Intro to Income Cap Approac				
249	5403 · 403-Easement Valuation	2,271.55			
250	5406A · 406A-15 Hour National USPAP				
251	5406B · 406B-7 Hour National USPAP	1,474.04			
252	5409 · 409-Integrating Appraisal Stds.				
253	5410 · 410-Review.Apprais. in Eminent	2,495.03			
254	5417 · 417-Valuation of Contamin. R/E				
255	5421 · 421-Valuation of Partial Acquis	4,015.64			
256	5421C · 421C-Valuation of Partial Acqui	1,688.02			
257	5431 · 431-Problems in Valuation P/A	1,195.28			
258	5431C · 431C-Problems in Valuation P/A				
259	Total 540 · COURSE 400'S	14,801.33			
260	550 · COURSE 500'S				
261	5501 · 501-Residential Reloc. Assist.	2,208.95			
262	5502 · 502-Non-Residential Relocation	3,137.00			
263	5503 · 503-Mobile Home Relocation	745.46			
264	5504 · 504-Computing Replace.Hous. Pmt	222.18			
265	5505 · 505-Advanced Res.Reloc. Assist.	927.29			
266	5506 · 506-Advanced Bus.Reloc. Assist.	340.48			
267	Total 550 · COURSE 500'S	7,581.36			
268	560 · COURSE 600'S				
269	5600 · 600-Environmental Awareness	971.83			
270	5600C · 600C-Environmental Awareness	427.44			
271	5603 · 603-Understanding Environment	1,014.10			
272	5603C · 603C-Understanding Environment	275.48			
273	5604 · 604-Envir Due Diligence and Li.	2,058.61			
274	5606 · 606-Environmental Process	354.05			
275	Total 560 · COURSE 600'S	5,101.51			
276	570 · COURSE 700'S				
277	5700 · 700-Introduction to Prop. Mgmt.	1,437.71			
278	5701 · 701-Property Mgmt. - Leasing	1,657.01			
279	5703 · 703-Real Property/Asset Mgmt.	1,367.62			
280	Total 570 · COURSE 700'S	4,462.34			
281	580 · COURSE 800'S				
282	5800 · 800-Principles of R/E Law	2,680.49			
283	5800C · 800C-Principles of R/E Law				
284	5801 · 801-Land Titles	596.02			
285	5801C · 801C-Land Titles				
286	5802 · 802-Legal Aspects of Easements	1,681.14			
287	5802C · 802C-Legal aspects of Easements	354.74			
288	5803 · 803-Eminent Domain Law Basics..	2,367.63			
289	5803C · 803-Eminent Domain Law Basics..				
290	5804 · Skills of Expert Testimony	465.34			
291	Total 580 · COURSE 800'S	8,145.36			
292	590 · COURSE 900'S				
293	5900 · 900-Principles of R/E Engineer.	1,312.61			
294	5900C · 900C-Principles of R/E Engineer				
295	5901 · 901-Engineering Plan Develop.	1,659.98			
296	5901C · 901C-Engineering Plan Develop.				
297	5902 · 902-Property Descriptions	4,117.58			
298	5902C · 902C-Property Descriptions				
299	Total 590 · COURSE 900'S	7,090.17			
300	599 · IRWA Sponsored Courses				
301	5034 · Instructors' Clinic Expenses				
302	5996 · IRWA Sponsored Course Expense	54,462.71		0.00	53,020.00
303	Total 599 · IRWA Sponsored Courses	54,462.71		0.00	53,020.00
304	501 · COURSE EXPENSES - Other	0.00	129,873.00	243,915.32	198,038.00

1		Jul '15 - Dec '15 Actual	Jul '15 - Dec '15 Budget	Jul '15 - Jun '16 Budget	Jul '16 - Jun '17 Budget - 5th Draft
305	Total 501 · COURSE EXPENSES	129,100.86	129,873.00	243,915.32	255,538.00
306	595 · EDUCATIONAL EXP. - OTHER				
307	5008 · Class Incentive	57,402.82	71,682.78	143,365.56	100,000.00
308	5009 · Class Incentive - Size		0.00		
309	5010 · Course Development Expenses	0.00		0.00	0.00
310	5012 · Course Expenses - Misc.	910.00	349.98	700.00	2,000.00
311	5014 · Course Revision Expenses	4,025.00	2,500.00	5,000.00	5,000.00
312	5016 · Course State Certification	2,710.16	12,000.00	20,700.00	17,700.00
313	5020 · Credentialing Expense	3,185.84	2,501.04	5,002.04	6,643.00
314	5032 · Instructors' Clinic Develop.	0.00	0.00	0.00	0.00
315	5036 · Instructors' Material	7,688.07	6,000.00	12,000.00	18,200.00
316	5050 · Marketing Expense for Courses	229.00	2,500.02	5,000.00	5,000.00
317	5060O · Online Hosting	2,062.52	0.00	0.00	0.00
318	5065O · Online Seminars - IRWA	1,825.08	1,800.00	3,600.00	3,600.00
319	5066 · P/P/S Education	5,779.57	4,999.98	10,000.00	12,000.00
320	5068 · PROW Expenses	0.00	0.00	1,000.00	1,000.00
321	5080 · Textbooks-Cost of Opt. Purchase	0.00	0.00	0.00	0.00
322	5082 · Textbook Development	0.00	0.00	0.00	0.00
323	5084 · Textbook Revision	0.00	0.00	0.00	0.00
324	Total 595 · EDUCATIONAL EXP. - OTHE	85,818.06	104,333.80	206,367.60	171,143.00
325	Total 55 · EDUCATION EXPENSES	214,918.92	234,206.80	450,282.92	426,681.00
326	597 · BUILDING OPERATION				
327	6003 · Bank Interest	8,039.17	8,625.00	16,350.00	11,770.00
328	6004 · Building Association Fee	7,923.84	7,900.02	15,800.00	15,800.00
329	6005 · Building Depreciation	18,410.48	18,300.00	36,600.00	36,660.00
330	6006 · Bank Loan Origination Fee	0.00	0.00	0.00	0.00
331	6010 · Building Insurance - Commercial	0.00	0.00	1,650.00	1,650.00
332	6015 · Building Insurance - Earthquake	0.00	2,250.00	4,500.00	0.00
333	6028 · Building Maintenance	7,814.70	8,299.98	16,600.00	16,250.00
334	6031 · Building Property Tax	6,917.05	6,499.98	13,000.00	14,100.00
335	6034 · Building Replacement Reserve	2,400.00	2,400.00	4,800.00	4,800.00
336	6036 · Building Utilities	7,268.36	8,500.02	17,000.00	15,000.00
337	Total 597 · BUILDING OPERATION	58,773.60	62,775.00	126,300.00	116,030.00
338	60 · PAYROLL & BENEFITS				
339	6020 · Payroll	891,970.23	955,677.00	1,882,983.00	1,979,623.00
340	6030 · Pension Plan	25,808.87	28,672.00	56,489.00	59,389.00
341	6040 · Taxes & Benefits - Insperty	217,342.55	248,477.00	489,576.00	514,702.00
342	Total 60 · PAYROLL & BENEFITS	1,135,121.65	1,232,826.00	2,429,048.00	2,553,714.00
343	67 · SEMINARS & CONFERENCES EXPENSES				
344	65 · INTERNATIONAL CONFERENCE				
345	6102 · Advisory Breakfast	0.00	0.00	1,250.00	875.00
346	6103 · Auction Reception	0.00	0.00	50,000.00	20,000.00
347	6104 · Audiovisual	0.00	0.00	112,000.00	112,000.00
348	6106 · Awards Program	0.00	0.00	3,500.00	3,000.00
349	6108 · Banquet	0.00	0.00	104,000.00	70,000.00
350	6110 · Breakfast	0.00	0.00	36,000.00	24,000.00
351	6112 · Breaks	0.00	0.00	120,000.00	90,000.00
352	6113 · Board of Directors	0.00	0.00	6,000.00	6,000.00
353	6114 · Cancellation Insurance	0.00	0.00	3,000.00	3,000.00
354	6115 · Committee Breaks	0.00	0.00	6,000.00	6,000.00
355	6116 · Committee Gifts	0.00	0.00	1,250.00	1,250.00
356	6117 · Committee Speakers	0.00	0.00	6,750.00	6,750.00
357	6118 · Conference Registration	0.00	0.00	15,750.00	14,700.00
358	6119 · Credit Card Fees	0.00	0.00	25,000.00	25,000.00
359	6123 · Finnegan Fun Run	0.00	0.00	1,000.00	1,000.00
360	6124 · Exhibits	0.00	0.00	15,000.00	9,375.00
361	6126 · Fee to Local Host	0.00	0.00	10,000.00	10,000.00
362	6128 · Final Program	0.00	0.00	10,000.00	6,000.00

1		Jul '15 - Dec '15 Actual	Jul '15 - Dec '15 Budget	Jul '15 - Jun '16 Budget	Jul '16 - Jun '17 Budget - 5th Draft
363	6129 · Graphics	0.00	0.00	1,000.00	1,000.00
364	6130 · Gratuities	0.00	0.00	2,000.00	2,000.00
365	6132 · Hotel Attrition	0.00	0.00	10,000.00	10,000.00
366	6135 · IEC Receptions	0.00	0.00	15,000.00	7,000.00
367	6139 · International Gifts	0.00	0.00	1,500.00	1,500.00
368	6140 · International Luncheon	0.00	0.00	10,000.00	0.00
369	6145 · Host Committee Food/Housing	0.00	0.00	6,000.00	4,000.00
370	6147 · luncheon/Award	0.00	0.00	83,000.00	50,000.00
371	6149 · Miscellaneous	0.00	0.00	10,000.00	10,000.00
372	6150 · Wednesday Night			0.00	0.00
373	6152 · Decor	0.00	0.00	6,000.00	6,000.00
374	6153 · Facility	0.00	0.00	0.00	0.00
375	6150 · Wednesday Night - Other	0.00	0.00	3,000.00	3,000.00
376	Total 6150 · Wednesday Night	0.00	0.00	9,000.00	9,000.00
377	6157 · Names Tag and Ribbons	0.00	0.00	4,500.00	2,500.00
378	6159 · Opening Ceremonies	0.00	0.00	6,000.00	2,000.00
379	6160 · Past President/Other Comps	0.00	0.00	0.00	26,250.00
380	6161 · Photographer	0.00	0.00	6,500.00	8,000.00
381	6163 · Planning	0.00	0.00	10,000.00	12,000.00
382	6167 · Printing	0.00	0.00	1,500.00	3,000.00
383	6171 · Security	0.00	0.00	0.00	0.00
384	6172 · Shipping	0.00	0.00	3,000.00	10,000.00
385	6173 · Signs/Banners	0.00	0.00	2,000.00	2,500.00
386	6174 · Speakers Gifts	0.00	0.00	3,900.00	4,500.00
387	6175 · Speakers	0.00	0.00	45,000.00	60,000.00
388	6177 · Sponsor Premiums	0.00	0.00	15,000.00	20,000.00
389	6178 · Staff Site Visits	0.00	0.00	0.00	0.00
390	6180 · Staff Travel and Hotel	46.50	0.00	30,400.00	37,000.00
391	6181 · Reception	0.00	0.00	20,000.00	25,000.00
392	6183 · Temporary Personnel	0.00	0.00	5,000.00	10,000.00
393	6188 · Totes	0.00	0.00	13,000.00	10,000.00
394	Total 65 · INTERNATIONAL CONFEREN	46.50	0.00	839,800.00	736,200.00
395	70 · OTHER SEMINARS & CONFERENCES				
396	6235 · FAU PRES				
397	6204 · Audiovisual	0.00	0.00	0.00	0.00
398	6212 · Breaks	0.00	0.00	0.00	0.00
399	6219 · Credit Card Fees	0.00	0.00	0.00	0.00
400	6223 · Exhibitor Promotion	0.00	0.00	0.00	0.00
401	6224 · Exhibits	0.00	0.00	0.00	0.00
402	6228 · Final Program Printing	0.00	0.00	0.00	0.00
403	6229 · Government Agency Meeting	0.00	0.00	0.00	0.00
404	6230 · Gratuities	0.00	0.00	0.00	0.00
405	6232 · Hotel Attrition	0.00	0.00	0.00	0.00
406	6247 · Luncheon	0.00	0.00	0.00	0.00
407	6249 · Miscellaneous	0.00	0.00	0.00	0.00
408	6257 · Name Tags and Ribbons	0.00	0.00	0.00	0.00
409	6265 · Preliminary Program	0.00	0.00	0.00	0.00
410	6267 · Printing	0.00	0.00	0.00	0.00
411	6269 · Promotion	0.00	0.00	0.00	0.00
412	6272 · Shipping/Postage	0.00	0.00	0.00	0.00
413	6273 · Signs/Banners	0.00	0.00	0.00	0.00
414	6275 · Speakers	0.00	0.00	0.00	0.00
415	6277 · Sponsor Premiums	0.00	0.00	0.00	0.00
416	6278 · Staff Site Visits & Preplanning	0.00	0.00	0.00	0.00
417	6280 · Staff Travel and Hotel	0.00	0.00	0.00	0.00
418	6281 · Reception	0.00	0.00	0.00	0.00
419	6283 · Temporary Personnel	0.00	0.00	0.00	0.00
420	6295 · Volunteer Committee	0.00	0.00	0.00	0.00
421	Total 6235 · FAU PRES	0.00	0.00	0.00	0.00
422	6395 · Young Professionals Group	0.00	0.00	0.00	8,450.00
423	Total 70 · OTHER SEMINARS & CONFERENCE	0.00	0.00	0.00	8,450.00
424	Total 67 · SEMINARS & CONFERENCES	46.50	0.00	839,800.00	744,650.00

1		Jul '15 - Dec '15 Actual	Jul '15 - Dec '15 Budget	Jul '15 - Jun '16 Budget	Jul '16 - Jun '17 Budget - 5th Draft
425	73 · TRAVEL EXPENSES				
426	74 · TRAVEL - REGIONS				
427	6501 · Region 1	359.83	2,000.00	5,000.00	5,000.00
428	6502 · Region 2	0.00	2,000.00	5,000.00	5,000.00
429	6503 · Region 3	1,413.77	2,000.00	5,000.00	5,000.00
430	6504 · Region 4	1,520.01	2,000.00	5,000.00	5,000.00
431	6505 · Region 5	755.06	2,000.00	5,000.00	5,000.00
432	6506 · Region 6	2,533.74	2,000.00	5,000.00	5,000.00
433	6507 · Region 7	1,872.19	2,000.00	5,000.00	5,000.00
434	6508 · Region 8	700.69	2,000.00	5,000.00	5,000.00
435	6509 · Region 9	0.00	2,000.00	5,000.00	5,000.00
436	6510 · Region 10	1,432.79	2,000.00	5,000.00	5,000.00
437	6511 · Region 11	0.00	0.00	0.00	
438	6520 · Regional Governance	0.00	0.00	0.00	
439	Total 74 · TRAVEL - REGIONS	10,588.08	20,000.00	50,000.00	50,000.00
440	75 · TRAVEL - INDUSTRIES & COPS				
441	751 · Communities of Practice				
442	6605 · Asset Management Committee	0.00	0.00	0.00	0.00
443	6615 · Environment Committee	0.00	0.00	0.00	0.00
444	6650 · Relocation Assistance Committee	0.00	0.00	0.00	0.00
445	6655 · Surveying & Engineer. Committee	0.00	0.00	0.00	0.00
446	6670 · Valuation Committee	0.00	0.00	0.00	0.00
447	751 · Communities of Practice - Other	0.00	5,000.00	20,000.00	20,000.00
448	Total 751 · Communities of Practice	0.00	5,000.00	20,000.00	20,000.00
449	755 · Industry Committees				
450	6640 · Public Agency Committee	0.00	2,812.50	11,250.00	11,250.00
451	6645 · Oil & Gas Pipeline Committee	0.00	2,812.50	11,250.00	11,250.00
452	6660 · Transportation Committee	0.00	2,812.50	11,250.00	11,250.00
453	6665 · Electric & Utilities Committee	0.00	2,812.50	11,250.00	11,250.00
454	755 · Industry Committees - Other	0.00	4,200.00	8,400.00	0.00
455	Total 755 · Industry Committees	0.00	15,450.00	53,400.00	45,000.00
456	6630 · Leadership Development Council			0.00	0.00
457	6635 · Liaison Committee			0.00	0.00
458	6673 · Special Committee Projects	3,731.80	10,000.00	20,000.00	20,000.00
459	Total 75 · TRAVEL - INDUSTRIES & COF	3,731.80	30,450.00	93,400.00	85,000.00
460	76 · TRAVEL - SERVICE COMMITTEES				
461	6675 · Ethics Committee	2,971.60	3,750.00	7,500.00	7,500.00
462	6680 · Communic. & Marketing Committee	0.00	0.00	0.00	0.00
463	6685 · Nomination & Election Committee	564.76	0.00	18,000.00	18,000.00
464	6690 · PIPE	7,963.79	15,000.00	30,000.00	18,000.00
465	Total 76 · TRAVEL - SERVICE COMMITT	11,500.15	18,750.00	55,500.00	43,500.00
466	77 · TRAVEL - OTHER				
467	6710 · Agency Liaison	0.00	4,000.00	5,000.00	5,000.00
468	6720 · Allied Organizations	1,536.06	4,000.00	15,000.00	15,000.00
469	6727 · Governance Task Force	0.00	0.00	0.00	0.00
470	6728 · Leadership Dev. Task Force	0.00	0.00	0.00	0.00
471	6730 · Appraisal Foundation	759.70	1,250.00	2,500.00	2,500.00
472	6745 · Chapter 50th Anniversary Travel	0.00	0.00	0.00	0.00
473	6750 · Committee Chair/Vice Meeting	250.00	0.00	5,000.00	5,000.00
474	Total 77 · TRAVEL - OTHER	2,545.76	9,250.00	27,500.00	27,500.00
475	78 · TRAVEL - INT'L GOVERNING COUNCIL				
476	6810 · IGC/IEC Meeting	47,630.69	66,000.00	66,000.00	66,000.00

1		Jul '15 - Dec '15 Actual	Jul '15 - Dec '15 Budget	Jul '15 - Jun '16 Budget	Jul '16 - Jun '17 Budget - 5th Draft
477	6815 · Regional Meetings	3,211.49	3,000.00	16,000.00	16,000.00
478	6817 · Chapter Visits	2,868.39	0.00	0.00	10,000.00
479	6820 · Committee Liaison	0.00	4,500.00	6,500.00	6,500.00
480	6825 · Annual Conference	0.00	0.00	67,000.00	67,000.00
481	6830 · Other Expenses	1,165.48	5,000.00	9,000.00	9,000.00
482	Total 78 · TRAVEL- INT'L GOVERNING C	54,876.05	78,500.00	164,500.00	174,500.00
483	79 · TRAVEL - STAFF				
484	6860 · IEC/IGC Meeting	2,886.30	7,000.00	15,500.00	15,500.00
485	6865 · Regional Meetings	15,214.70	7,000.00	15,500.00	25,500.00
486	6870 · Committee Liaison	252.05	6,000.00	12,000.00	12,000.00
487	6875 · Chapter Meetings	8,541.61	9,000.00	20,000.00	20,000.00
488	6880 · Other Expenses	18,017.71	9,000.00	22,000.00	22,400.00
489	Total 79 · TRAVEL - STAFF	44,912.37	38,000.00	85,000.00	95,400.00
490	Total 73 · TRAVEL EXPENSES	128,154.21	194,950.00	475,900.00	475,900.00
491	80 · ADMINISTRATIVE EXPENSES				
492	7005 · Public Relations	8,469.50	10,000.00	25,000.00	18,000.00
493	7010 · Assets Costing Less Than \$250	2,947.40	1,800.00	3,600.00	3,600.00
494	7020 · Awards & Recognition	2,190.12	2,500.00	2,500.00	2,500.00
495	7050 · Bad Debt Expense	-11,070.18	0.00	2,000.00	2,000.00
496	7100 · Bank Charges & Credit Card Fees	73,898.61	70,000.00	129,000.00	130,000.00
497	7110 · BLM Sponsorship-Pipeline Comm.	0.00	0.00	0.00	0.00
498	7130 · Car Expenses	4,942.01	4,200.00	8,400.00	12,000.00
499	7155 · Computer Consulting Fees	1,987.50	3,000.00	6,000.00	6,000.00
500	7160 · Constant Contact Email	1,475.00	1,770.00	3,540.00	3,540.00
501	7200 · Depreciation & Amortization	65,305.21	73,999.98	148,000.00	163,480.00
502	7220 · Dues & Subscriptions	1,772.07	4,617.48	9,235.00	6,500.00
503	7250 · Dues-Appraisal Foundation	2,304.00	4,200.00	8,400.00	4,700.00
504	7310 · Insurance-D&O	5,062.86	5,475.00	10,950.00	10,760.00
505	7320 · Insurance-D&O-Chapters	5,062.89	5,475.00	10,950.00	10,760.00
506	7340 · Insurance-General Liability	2,677.98	2,750.04	5,500.00	5,500.00
507	7350 · Inventory Obsolescence	0.00	0.00	600.00	600.00
508	7375 · Leadership Development	1,350.00	0.00	0.00	0.00
509	7380 · Leadership Modules	0.00	0.00	0.00	0.00
510	7390 · Lease-Postal Equipment	748.09	1,600.00	3,200.00	1,640.00
511	7440 · Magazine-Printing	32,755.65	34,500.00	69,000.00	67,200.00
512	7450 · Magazine-Postage	18,563.06	18,600.00	37,200.00	36,600.00
513	7460 · Magazine-Art Work/Photography	1,911.00	2,100.00	3,300.00	3,700.00
514	7470 · Magazine-Other	4,102.82	2,250.00	4,500.00	9,300.00
515	7480 · Maintenance-AMS	11,052.04	8,750.04	17,500.00	21,218.00
516	7485 · Maintenance-Computer&Peripheral	7,956.93	7,500.00	15,000.00	14,547.00
517	7505 · Marketing & Development				
518	7505F · Marketing & Develop - Field Opp	13,106.19	30,000.00	60,000.00	40,000.00
519	7505E · Marketing & Develop - Editorial	0.00	32,500.00	40,000.00	20,000.00
520	Total 7505 · Marketing & Development	13,106.19	62,500.00	100,000.00	60,000.00
521	7530 · Membership Certificate & Pin	1,239.15	3,000.00	6,000.00	6,500.00
522	7540 · Membership- MemberFuse	5,600.00	10,400.00	24,800.00	20,400.00
523	7550 · Membership Renewal Mailings	3,913.39	0.00	12,000.00	23,000.00
524	7600 · Miscellaneous Expenses	103.25	700.02	1,400.00	1,200.00
525	7620 · Moving Expense	0.00	0.00	0.00	0.00
526	7650 · Postage & Shipping	19,031.95	17,500.02	35,000.00	25,000.00
527	7660 · Printing	466.52	1,250.04	2,500.00	2,500.00
528	7670 · Professional-Audit	9,250.00	14,000.04	28,000.00	22,500.00
529	7680 · Professional-Cdn Account.	1,800.00	1,900.00	3,800.00	3,600.00
530	7700 · Professional-Legal	730.00	2,500.02	5,000.00	5,000.00
531	7720 · Professional-Consulting	0.00	600.00	1,200.00	1,200.00
532	7740 · QB Online for Chapters	10,977.99	11,000.04	22,000.00	25,500.00
533	7800 · Rent-Offsite Storage	1,611.00	1,650.00	3,300.00	3,339.00
534	7810 · Reserve-Computer	0.00	0.00	0.00	0.00
535	7820 · Staff Recruitment	1,852.29	8,000.00	8,000.00	8,000.00
536	7840 · Supplies-Kitchen	2,438.71	2,250.00	4,500.00	4,500.00
537	7850 · Supplies-Office	5,233.03	4,000.02	8,000.00	8,000.00
538	7870 · Taxes & Licenses	5,762.33	3,655.00	7,255.00	7,245.00

1		Jul '15 - Dec '15 Actual	Jul '15 - Dec '15 Budget	Jul '15 - Jun '16 Budget	Jul '16 - Jun '17 Budget - 5th Draft
539	7875 · Teleconferencing	14,720.04	15,049.98	30,100.00	29,940.00
540	7890 · Telephone	17,668.26	13,980.00	27,960.00	30,040.00
541	7910 · Temporary Help	5,295.16	2,500.02	5,000.00	5,000.00
542	7930 · Training & Development	24,503.36	22,500.00	45,000.00	45,000.00
543	7950 · Uncategorized Expenses	0.00	0.00	0.00	0.00
544	7970 · Vacation Expense	26,678.58	0.00	10,000.00	20,000.00
545	7990 · Web Site-IRWA	13,376.34	11,655.00	23,310.00	23,373.00
546	Total 80 · ADMINISTRATIVE EXPENSES	430,822.10	475,677.74	937,500.00	914,982.00
547	88 · INCOME TAXES				
548	8800 · Federal and State Income Taxes	5,200.00	0.00	0.00	9,200.00
549	Total 88 · INCOME TAXES	5,200.00	0.00	0.00	9,200.00
550	Total Expense	1,975,589.71	2,202,991.13	5,264,068.77	5,246,772.00
551	Net Ordinary Income	333,720.27	109,604.66	65,513.42	58,729.00
552	Other Income/Expense				
553	Other Income				
554	4095 · Instructor Income-Pass Through	133,385.19	0.00	0.00	
555	4097 · Regions Income	0.00	0.00	0.00	
556	48 · PIPELINE COMMITTEE REVENUE				
557	4752 · BLM Symposium/School	0.00	0.00	0.00	
558	4755 · Interest Income	1.51	0.00	0.00	
559	4760 · IRWA Support (BLM)	0.00	0.00	0.00	
560	4762 · Member Dues	4,962.00	0.00	0.00	
561	4765 · Sponsorship	5,000.00	0.00	0.00	
562	Total 48 · PIPELINE COMMITTEE REVENUE	9,963.51	0.00	0.00	
563	95 · OTHER INCOME & EXPENSE				
564	8500 · Gain (Loss) on Conversion	48,490.58	0.00	0.00	
565	8600 · Gain (Loss) on Disposal of F/A	0.00	0.00	0.00	
566	8769 · Realized Invest. Gain (Loss)	0.00	0.00	0.00	
567	8700 · Unrealized Invest. Gain (Loss)	0.00	0.00	0.00	
568	Total 95 · OTHER INCOME & EXPENSE	48,490.58	0.00	0.00	
569	Total Other Income	191,839.28	0.00	0.00	
570	Other Expense				
571	72 · PIPELINE COMMITTEE EXPENSES				
572	6408 · Bank Fee	12.00	0.00	0.00	
573	6415 · BLM Pipeline Systems Course	0.00	0.00	0.00	
574	6420 · Contribution Expenses	0.00	0.00	0.00	
575	6470 · Quarterly Meeting Expenses	8,472.66	0.00	0.00	
576	Total 72 · PIPELINE COMMITTEE EXPENSES	8,484.66	0.00	0.00	
577	8400 · Instructor Exp.-Pass Through	133,385.19	0.00	0.00	
578	Total Other Expense	141,869.85	0.00	0.00	
579	Net Other Income	49,969.43	0.00	0.00	
580	Net Income	383,689.70	109,604.66	65,513.42	58,729.00