

Line #	International Right of Way Association				
Profit & Loss Budget Overview					
July 2016 through June 2018					
		Actual	Budget	Actual	Budget
		Jul '16 - Jun 17	Jul '16 - Jun 17	Jul - Dec 17	Jul '17 - Jun 18
					Budget
					Jul '18 - Jun 19
1	Ordinary Income/Expense				
2	Income				
3	40 - EDUCATION INCOME				
4	410 - COURSE INCOME - CLASSROOM				1,028,865.00
5	4985 - SR/WA Revenue	23,455.07	22,400.00	8,960.27	16,275.00
6	100 - COURSE 100'S				
7	4100 - 100-Principles of Land Acq-US	86,850.80	77,350.00	19,097.31	113,250.00
8	4100C - 100C-Principles of Land Acq-Cdn	21,795.70	14,984.00	0.00	0.00
9	4100i - 100i-Principles of Land Acq	5,306.24	0.00	16,117.11	32,550.00
10	4102 - 102-Elevating Your Ethical Awar	0.00	0.00	13,243.90	31,050.00
11	4103 - 103-Ethics & ROW Profession	18,672.77	20,930.00	0.00	0.00
12	4103C - 103C-Ethics & ROW Profession	1,316.82	6,584.00	0.00	0.00
13	4104 - 104-Standards of Practice	1,139.25	17,782.00	0.00	0.00
14	4105 - 105-URA Executive Summary	8,808.92	580.00	10,273.98	6,210.00
15	Total 100 - COURSE 100'S	143,890.50	138,210.00	58,732.30	183,060.00
16	200 - COURSE 200'S				
17	4200 - 200-Princip. of R/E Negotiation	26,120.93	13,284.00	4,349.89	39,060.00
18	4200C - 200C-Princip. of R/E Negotiat'n	1,480.04	4,054.00	2,851.47	6,510.00
19	4201 - 201-Comm. in R/E Acquisition	18,097.29	12,015.00	5,048.94	22,275.00
20	4203 - 203-Alternative Dispute Resol.	4,399.74	15,586.00	1,188.13	9,765.00
21	4203C - 203C-Alternative Dispute Resol.	1,153.52	0.00	0.00	9,765.00
22	4205 - 205-Bargaining Negotiations	9,387.33	13,135.00	0.00	22,785.00
23	4205C - 205C-Bargaining Negotiations	3,122.27	4,054.00	2,851.47	0.00
24	4207 - 207-Practical Negotiations	11,534.57	7,323.00	4,943.36	13,020.00
25	4209 - 209-Negotiating with Diverse Cl	12,839.10	7,750.00	868.00	9,765.00
26	4209C - 209C-Negotiating with Diverse	1,845.64	5,420.00	0.00	0.00
27	4213 - 213-Conflict Management	21,174.31	15,251.00	9,926.87	22,770.00
28	4213C - 213C-Conflict Management	3,994.59	8,765.00	2,070.05	2,070.00
29	4215 - 215-R/W Acquisit. Pipeline Proj	37,091.61	27,000.00	3,965.68	35,805.00
30	4218 - 218-R/W Acq. for Elec.Util.Proj	20,548.55	3,375.00	16,540.18	19,530.00
31	4219 - 219-Introductory Instructor	0.00	11,200.00	1,085.00	9,765.00
32	4219C - 219C-Introductory Instructor	0.00	2,200.00	0.00	0.00
33	4220 - 220-Cultural Awareness	0.00	0.00	0.00	0.00
34	4222C - 222C-Negotiat. for Native Lands	0.00	0.00	0.00	0.00
35	4225 - 225-Social Ecology	6,768.62	3,000.00	3,777.93	16,275.00
36	4230 - 230-Oil&Gas Land Basics & Issue	0.00	3,000.00	5,255.78	8,280.00
37	4235C - C235C - Cdn Oil & Gas Industry	0.00	0.00	3,223.35	0.00
38	Total 200 - COURSE 200'S	179,558.11	156,412.00	67,946.10	247,440.00
39	300 - COURSE 300'S				
40	4303 - 303-Management Consulting	4,238.94	9,100.00	3,908.16	26,040.00
41	4303C - 303C-Management Consulting	4,495.27	0.00	0.00	3,255.00
42	4304 - 304-When Public Agenc's Collide	0.00	4,599.00	2,518.85	6,210.00
43	Total 300 - COURSE 300'S	8,734.21	13,699.00	6,427.01	35,505.00
44	400 - COURSE 400'S				
45	4400 - 400-Principles of R/E Appraisal	22,709.72	23,000.00	11,195.25	16,275.00
46	4400C - 400C-Principles of R/E Apprais.	229.18	10,449.00	0.00	3,255.00
47	4402 - 402-Intro to Income Cap Approac	1,833.26	7,480.00	906.72	6,210.00
48	4403 - 403-Easement Valuation	18,920.21	24,009.00	3,259.34	14,490.00
49	4406A - 406A-15 Hour National USPAP	443.45	0.00	0.00	0.00
50	4406B - 406B-7 Hour National USPAP	954.20	2,114.00	1,105.85	3,825.00
51	4407 - 407- Val. of Contaminated Prop.	0.00	0.00	0.00	0.00
52	4408C - 408C-Valuation of Native Lands	0.00	0.00	0.00	0.00
53	4409 - 409-Integrating Appraisal Stds.	1,115.89	3,817.00	0.00	0.00
54	4410 - 410-Review. Apprais. in Eminent	4,454.17	5,732.00	4,720.43	12,420.00
55	4417 - 417-Valuation of Contamin. R/E	13,156.48	7,185.00	5,881.58	9,765.00
56	4419 - 419-Advanced Partial Acquisit.	0.00	0.00	0.00	0.00
57	4421 - 421-Valuation of Partial Acquis	82,516.59	59,912.00	44,169.49	71,460.00
58	4421C - 421C-Valuation of Partial Acqui	9,385.37	19,277.00	3,572.97	11,910.00

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						Jul '16 - Jun 17	Jul '16 - Jun 17	Jul - Dec 17	Jul '17 - Jun 18	Jul '18 - Jun 19
59					4422 - 422-Advanced Valu. of Part. Acq	0.00	0.00	0.00	0.00	
60					4431 - 431-Problems in Valuation P/A	22,060.63	25,837.00	6,376.97	14,490.00	
61					4431C - 431C-Problems in Valuation P/A	2,498.63	8,528.00	1,496.18	0.00	
62					Total 400 - COURSE 400'S	180,277.78	197,340.00	82,684.78	164,100.00	0.00
63					500 - COURSE 500'S					
64					4501 - 501-Residential Reloc. Assist.	18,516.30	42,570.00	13,432.58	39,060.00	
65					4502 - 502-Non-Residential Relocation	23,212.20	50,575.00	18,777.77	39,060.00	
66					4503 - 503-Mobile Home Relocation	3,510.19	13,024.00	566.84	6,210.00	
67					4504 - 504-Computing Replace. Hous.Pmt	17,037.64	21,145.00	3,958.51	13,020.00	
68					4505 - 505-Advanced Res. Reloc.Assist.	10,186.00	8,115.00	5,716.80	10,350.00	
69					4506 - 506-Advanced Bus. Reloc.Assist.	10,729.77	23,856.00	5,094.75	22,785.00	
70					Total 500 - COURSE 500'S	83,192.10	159,285.00	47,547.25	130,485.00	0.00
71					600 - COURSE 600'S					
72					4600 - 600-Environmental Awareness	4,053.54	7,380.00	2,050.05	8,280.00	
73					4600C - 600C-Environmental Awareness	1,185.14	3,757.00	1,242.03	6,210.00	
74					4602 - 602-Project Devel.& Envir.Proc.	0.00	0.00	0.00	0.00	
75					4602C - 602C-Project Development and ..	0.00	0.00	0.00	0.00	
76					4603 - 603-Understanding Environment	7,766.85	19,998.00	7,377.00	12,420.00	
77					4603C - 603C-Understanding Environment	2,013.16	0.00	1,242.03	6,210.00	
78					4604 - 604-Envir Due Diligence and Li.	10,493.05	2,600.00	8,212.35	12,420.00	
79					4606 - 606-Environmental Process	0.00	10,500.00	2,099.36	6,210.00	
80					4606C - 606C-Environmental Process	0.00	4,299.00	717.12	4,140.00	
81					Total 600 - COURSE 600'S	25,511.74	48,534.00	22,939.94	55,890.00	0.00
82					700 - COURSE 700'S					
83					4700 - 700-Introduction to Prop. Mgmt.	14,515.34	14,558.00	5,317.58	16,275.00	
84					4700C - 700C-Introduction to Prop. Mgt.	1,222.98	4,367.00	0.00	6,510.00	
85					4701 - 701-Property Mgmt. - Leasing	3,347.71	10,529.00	7,873.02	22,785.00	
86					4703 - 703-Real Property/Asset Mgmt.	1,818.27	13,740.00	0.00	12,420.00	
87					Total 700 - COURSE 700'S	20,904.30	43,194.00	13,190.60	57,990.00	0.00
88					800 - COURSE 800'S					
89					4800 - 800-Principles of R/E Law	27,382.10	23,800.00	5,921.75	22,785.00	
90					4800C - 800C- Principles of R/E Law	6,034.79	8,811.00	2,613.84	6,510.00	
91					4801 - 801-Land Titles	22,593.76	22,000.00	14,620.18	6,510.00	
92					4801C - 801C-Land Titles	0.00	0.00	0.00	6,510.00	
93					4802 - 802-Legal Aspects of Easements	15,866.18	17,000.00	12,619.55	12,420.00	
94					4802C - 802C-Legal Aspects of Easements	777.78	4,500.00	0.00	4,140.00	
95					4803 - 803-Eminent Domain Law Basics..	32,949.58	35,300.00	22,666.36	39,060.00	
96					4803C - 803C-Expropriation Law REP	0.00	0.00	0.00	9,765.00	
97					4804 - 804-Skills of Expert Testimony	1,111.75	18,100.00	0.00	8,280.00	
98					Total 800 - COURSE 800'S	106,715.94	129,511.00	58,441.68	115,980.00	0.00
99					900 - COURSE 900'S					
100					4900 - 900-Principles of R/E Engineer.	23,552.81	29,724.00	19,530.36	13,020.00	
101					4900C - 900C-Principles of R/E Engineer	6,046.01	0.00	0.00	9,765.00	
102					4901 - 901-Engineering Plan Develop.	26,537.97	32,664.00	8,042.81	14,490.00	
103					4901C - 901C-Engineering Plan Develop.	3,666.05	3,700.00	0.00	2,070.00	
104					4902 - 902-Property Descriptions	27,050.81	36,699.00	8,998.85	22,770.00	
105					4902C - 902C-Property Descriptions	3,335.32	3,700.00	0.00	2,070.00	
106					Total 900 - COURSE 900'S	90,188.97	106,487.00	36,572.02	64,185.00	0.00
107					990 - IRWA Sponsored Courses					
108					4996 - IRWA Sponsored Course Income	142,912.43	146,465.00	87,136.96	79,090.00	90,953.00
109					Total 990 - IRWA Sponsored Courses	142,912.43	146,465.00	87,136.96	79,090.00	90,953.00
110					Total 410 - COURSE INCOME - CLASSROOM	1,005,341.15	1,161,537.00	490,578.91	1,150,000.00	1,143,068.00
111					415 - COURSE INCOME - ONLINE					1,058,870.00
112					4150 - Courses Discount - Online					
113					4953 - Course Discount - Online	-197,706.00	-137,654.00	-66,033.50	-171,001.00	-137,654.00
114					Total 4150 - Courses Discount - Online	-197,706.00	-137,654.00	-66,033.50	-171,001.00	-137,654.00
115					1000 - COURSE 100'S - ONLINE					
116					41000 - 1000-Principles of Land Acq-US	0.00	187,180.00	0.00	0.00	0.00
117					4100iV - 100iV-Principles of Land Acq	103,070.00	0.00	55,140.00	67,245.00	
118					4100V - 100CV-Principles of Land Acq-US	0.00	0.00	0.00	0.00	0.00
119					41030 - 1030-Ethics & ROW Prof.	121,150.00	128,745.00	55,630.00	42,915.00	

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120		41040 · 1040-Standards of Practice	45,760.00	44,370.00	23,380.00	42,915.00	
121		41050 · 1050-URA Executive Summery	36,540.00	40,260.00	19,915.00	42,915.00	
122		Total 1000 · COURSE 100'S - ONLINE	306,520.00	400,555.00	154,065.00	195,990.00	0.00
123		2000 · COURSE 200'S - ONLINE					
124		42000 · 2000-Princip. of R/E Negotiat.	123,290.00	77,015.00	46,395.00	67,245.00	
125		42030 · 2030-Alternative Dispute Resol.	43,900.00	42,750.00	12,870.00	67,245.00	
126		42050 · 2050-Bargaining Negotiations	49,805.00	36,945.00	16,915.00	67,245.00	
127		42130 · 2130-Conflict Management	54,445.00	31,655.00	20,400.00	42,915.00	
128		Total 2000 · COURSE 200'S - ONLINE	271,440.00	188,365.00	96,580.00	244,650.00	0.00
129		3000 · COURSE 300'S - ONLINE					
130		43030 · 3030-Management Consulting	38,285.00	37,970.00	9,235.00	67,245.00	
131		43040 · 3040-When Public Agenc's Coll.	12,915.00	19,995.00	6,555.00	43,180.00	
132		Total 3000 · COURSE 300'S - ONLINE	51,200.00	57,965.00	15,790.00	110,425.00	0.00
133		4000 · COURSE 400'S - ONLINE					
134		44000 · 4000-Principles of R/E Apprais.	85,125.00	51,900.00	27,095.00	67,660.00	
135		44020 · 4020-Intro to Income Cap Appro.	10,460.00	17,225.00	3,575.00	43,180.00	
136		44030 · 4030-Easement Valuation	25,230.00	28,540.00	14,215.00	43,180.00	
137		44110 · 4110 - Appraisal Concepts	21,525.00	28,745.00	10,660.00	26,220.00	
138		Total 4000 · COURSE 400'S - ONLINE	142,340.00	126,410.00	55,545.00	180,240.00	0.00
139		5000 · COURSE 500'S - ONLINE					
140		45030 · 5030-Mobile Home Relocation	11,920.00	14,840.00	6,485.00	26,220.00	
141		45070 · 5020-Special Non-Residential Py	14,505.00	0.00	5,365.00	26,220.00	
142		45200 · 5200.Special Topics in Replac.	11,455.00	0.00	8,080.00	26,220.00	
143		45210 · 5210-Non-Residential Fixed Pts.	5,895.00	0.00	6,160.00	27,810.00	
144		Total 5000 · COURSE 500'S - ONLINE	43,775.00	14,840.00	26,090.00	106,470.00	0.00
145		6000 · COURSE 600'S - ONLINE					
146		46000 · 6000-Environmental Awareness	43,965.00	32,260.00	19,140.00	42,915.00	
147		46060 · 6060-Environmental Process	22,390.00	21,065.00	6,225.00	42,915.00	
148		4606CO · 606CO-Environmental Process Cdn	0.00	13,780.00		7,950.00	
149		Total 6000 · COURSE 600'S - ONLINE	66,355.00	67,105.00	25,365.00	93,780.00	0.00
150		7000 · COURSE 700'S - ONLINE					
151		47000 · 7000-Introduction to Prop. Mgt.	39,950.00	39,640.00	19,205.00	67,245.00	
152		Total 7000 · COURSE 700'S - ONLINE	39,950.00	39,640.00	19,205.00	67,245.00	0.00
153		8000 · COURSE 800'S - ONLINE					
154		48000 · 8000-Principles of R/E Law	60,080.00	52,510.00	23,980.00	67,245.00	
155		48010 · 8010-Land Titles	62,805.00	47,750.00	25,450.00	73,485.00	
156		48020 · 8020-Legal Aspects of Easements	37,615.00	34,365.00	16,280.00	46,875.00	
157		Total 8000 · COURSE 800'S - ONLINE	160,500.00	134,625.00	65,710.00	187,605.00	0.00
158		9000 · COURSE 900'S - ONLINE					
159		49000 · 9000-Principles of R/E Engineer	50,015.00	29,365.00	26,785.00	71,405.00	
160		49030 · 9030-Underground Infr. Panorama	3,174.00	0.00	2,760.00	0.00	
161		Total 9000 · COURSE 900'S - ONLINE	53,189.00	29,365.00	29,545.00	71,405.00	0.00
162		Total 415 · COURSE INCOME - ONLINE	937,563.00	921,216.00	421,861.50	1,086,809.00	921,216.00
163		920 · EDUCATIONAL INCOME - OTHER					
164		4950 · Credentialing Income	101,218.13	104,500.00	38,949.02	105,000.00	80,375.00
165		4955 · Course Revenue - Misc.	0.00	0.00	16,570.76	0.00	0.00
166		4960 · Education Sponsorship Income	0.00	0.00	0.00	0.00	0.00
167		4965 · CLIMB	33,610.00	0.00	0.00	35,275.00	10,000.00
168		4975 · Online Seminars - IRWA	0.00	0.00	0.00	0.00	0.00
169		4990 · Textbooks - Optional Sales	1,907.00	2,500.00	1,491.00	2,500.00	2,065.00
170		4991 · Textbooks - PROW Book	3,840.00	4,035.00	1,620.00	4,575.00	4,050.00
171		4997 · Vendor Discount	1,984.61	1,000.00	823.17	1,000.00	1,200.00
172		Total 920 · EDUCATIONAL INCOME - OTHER	142,559.74	112,035.00	59,453.95	148,350.00	97,690.00
173		Total 40 · EDUCATION INCOME	2,085,463.89	2,194,788.00	971,894.36	2,385,159.00	2,161,974.00
174		41 · ADVERTISING INCOME					
175		4010 · Magazine	254,980.77	240,000.00	117,693.02	250,000.00	240,000.00
176		4015 · Website	27,246.66	30,000.00	13,107.71	30,000.00	27,000.00
177		Total 41 · ADVERTISING INCOME	282,227.43	270,000.00	130,800.73	280,000.00	267,000.00
178		43 · INVESTMENT INCOME					
179		4020 · Interest & Dividend Income	32,790.39	50,000.00	42,976.78	36,000.00	34,600.00
180		Total 43 · INVESTMENT INCOME	32,790.39	50,000.00	42,976.78	36,000.00	34,600.00

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181		44 · MEMBERSHIP INCOME					
182		4031 · Member Dues - Affiliates	7,400.00	7,400.00	3,700.14	7,400.00	7,400.00
183		4033 · Member Dues - Agency	66,469.30	92,523.00	47,009.38	84,000.00	75,484.75
184		4035 · Member Dues - Application Fee	23,463.75	32,100.00	10,300.00	30,000.00	27,900.00
185		4037 · Member Dues - Late Fees	0.00	0.00		0.00	0.00
186		4039 · Member Dues - New	203,511.81	232,683.90	102,728.01	234,221.00	204,016.00
187		4041 · Member Dues - Renewal	1,617,460.01	1,652,700.10	823,427.42	1,680,030.00	1,775,406.25
188		Total 44 · MEMBERSHIP INCOME	1,918,304.87	2,017,407.00	987,164.95	2,035,651.00	2,090,207.00
189		45 · MERCHANDISE - SALES					
190		4490 · Sales of Merchandise	6,184.00	6,321.00	1,749.00	6,321.00	6,321.00
191		Total 45 · MERCHANDISE - SALES	6,184.00	6,321.00	1,749.00	6,321.00	6,321.00
192		46 · OTHER INCOME					
193		4045 · Magazine Subscription Income	840.00	960.00	60.00	890.00	960.00
194		4050 · Miscellaneous Income	1,933.86	100.00	5,000.00	100.00	100.00
195		Total 46 · OTHER INCOME	2,773.86	1,060.00	5,060.00	990.00	1,060.00
196		47 · SEMINARS & CONFERENCES					
197		950 · INTERNATIONAL CONFERENCE					
198		4667 · Advertising Revenue	7,410.00	10,000.00	0.00	10,000.00	10,000.00
199		4669 · Exhibitors Income	40,950.00	64,900.00	0.00	59,750.00	77,100.00
200		4675 · Registration Income	418,525.00	511,675.00	0.00	448,395.00	622,400.00
201		4677 · Sponsorship Income	138,200.00	170,000.00	0.00	160,000.00	167,000.00
202		Total 950 · INTERNATIONAL CONFERENCE	605,085.00	756,575.00	0.00	678,145.00	876,500.00
203		975 · OTHER SEMINARS & CONFERENCES					
204		4655 · Global Congress	0.00	0.00	7,998.00	0.00	
205		4680 · FAU PRES - Global Congress					
206		4680A · Advertising Income	0.00	0.00	0.00	0.00	0.00
207		4680E · Exhibitors Income	0.00	0.00	0.00	0.00	0.00
208		4680O · Other Income	0.00	0.00	0.00	0.00	0.00
209		4680R · Registration Income	0.00	0.00	0.00	18,400.00	0.00
210		4680S · Sponsorship Income	0.00	0.00	0.00	40,000.00	0.00
211		4680 · FAU PRES - Global Congress - Other	0.00	0.00	0.00	0.00	0.00
212		Total 4680 · FAU PRES - Global Congress	0.00	0.00	0.00	58,400.00	0.00
213		4695 · Young Professionals Group	15,360.00	9,350.00	0.00	0.00	0.00
214		Total 975 · OTHER SEMINARS & CONFERENCES	15,360.00	9,350.00	7,998.00	58,400.00	0.00
215		Total 47 · SEMINARS & CONFERENCES	620,445.00	765,925.00	7,998.00	736,545.00	876,500.00
216		Total Income	4,948,189.44	5,305,501.00	2,147,643.82	5,480,666.00	5,437,662.00
217		Gross Profit	4,948,189.44	5,305,501.00	2,147,643.82	5,480,666.00	5,437,662.00
218		Expense					
219		50 · COST OF GOODS SOLD					
220		5001 · Merchandise	4,423.55	4,300.00	1,330.04	4,300.69	4,300.69
221		5002 · Merchandise - PROW Book	1,151.30	1,315.00	476.40	1,389.50	1,250.55
222		Total 50 · COST OF GOODS SOLD	5,574.85	5,615.00	1,806.44	5,690.19	5,551.24
223		55 · EDUCATION EXPENSES					
224		501 · COURSE EXPENSES					
225		5070 · SR/WA Expenses	4,484.26	4,480.00	1,778.60	0.00	5,098.58
226		510 · COURSE 100'S					
227		5100 · 100-Principles of Land Acq-US	17,134.73		3,193.85		
228		5100C · 100C-Principles of Land Acq-Cdn	5,255.86		0.00		
229		5100i · 100i-Principl. of Land Acq-In'l	192.93		11,542.72		
230		5102 · 102-Elevating Your Ethical Awar	0.00		9,044.18		
231		5103 · 103-Ethics & ROW Profession	3,053.68		0.00		
232		5103C · 103C-Ethics & ROW Profession	313.11		0.00		
233		5104 · 104-Standards of Practice	306.05		0.00		
234		5105 · 105-URA Executive Summery	1,213.18		1,328.58		
235		Total 510 · COURSE 100'S	27,469.54	0.00	25,109.33	0.00	0.00
236		520 · COURSE 200'S					
237		5200 · 200-Princip. of R/E Negotiation	2,624.30		761.02		
238		5200C · 200C-Princip. of R/E Negotiat'n	189.91		340.70		
239		5201 · 201-Comm. in R/E Acquisition	2,577.12		370.18		
240		5203 · 203-Alternative Dispute Resol.	974.90		297.59		
241		5203C · 203C-Alternative Dispute Resol.	476.49		0.00		

											Actual	Budget	Actual	Budget	Budget	
											Jul '16 - Jun 17	Jul '16 - Jun 17	Jul - Dec 17	Jul '17 - Jun 18	Jul '18 - Jun 19	
242											5205 · 205-Bargaining Negotiations	878.90		0.00		
243											5205C · 205C-Bargaining Negotiations	262.73		276.76		
244											5207 · 207-Practical Negotiations	2,103.64		991.44		
245											5209 · 209-Negotiating with Diverse Cl	1,688.94		261.60		
246											5209C · 209C-Negotiating with Diverse	265.95		0.00		
247											5213 · 213-Conflict Management	2,565.84		1,654.39		
248											5213C · 213C-Conflict Management	822.49		0.00		
249											5215 · 215-R/W Acquisit. Pipeline Proj	8,540.06		1,114.99		
250											5218 · 218-R/W Acq. for Elec.Util.Proj	4,385.51		3,554.64		
251											5219 · 219-Introductory Facilitator	0.00		135.19		
252											5225 · 225-Social Ecology	1,599.03		781.65		
253											5230 · 230-Oil&Gas Land Basics & Issue	0.00		3,621.41		
254											Total 520 · COURSE 200'S	29,955.81	0.00	14,161.56	0.00	0.00
255											530 · COURSE 300'S					
256											5303 · 303-Management Consulting	596.82		518.43		
257											5303C · 303C-Management Consulting	375.46		0.00		
258											5304 · 304-When Public Agenc's Collide	0.00		519.42		
259											Total 530 · COURSE 300'S	972.28	0.00	1,037.85	0.00	0.00
260											540 · COURSE 400'S					
261											5400 · 400-Principles of R/E Appraisal	6,679.50		3,718.24		
262											5400C · 400C-Principles of R/E Apprais.	1,380.71		0.00		
263											5402 · 402-Intro to Income Cap Approac	217.56		246.11		
264											5403 · 403-Easement Valuation	3,600.78		528.49		
265											5406A · 406A-15 Hour National USPAP	279.88		0.00		
266											5406B · 406B-7 Hour National USPAP	751.09		984.86		
267											5409 · 409-Integrating Appraisal Stds.	307.71		0.00		
268											5410 · 410-Review.Apprais. in Eminent	1,172.24		1,259.87		
269											5417 · 417-Valuation of Contamin. R/E	2,249.49		798.29		
270											5421 · 421-Valuation of Partial Acquis	12,321.11		6,249.33		
271											5421C · 421C-Valuation of Partial Acqui	1,813.73		524.10		
272											5431 · 431-Problems in Valuation P/A	2,387.96		730.02		
273											5431C · 431C-Problems in Valuation P/A	187.41		326.88		
274											Total 540 · COURSE 400'S	33,349.17	0.00	15,366.19	0.00	0.00
275											550 · COURSE 500'S					
276											5501 · 501-Residential Reloc. Assist.	3,012.25		2,186.15		
277											5502 · 502-Non-Residential Relocation	3,003.10		2,394.27		
278											5503 · 503-Mobile Home Relocation	1,823.79		199.59		
279											5504 · 504-Computing Replace.Hous. Pmt	3,804.89		512.33		
280											5505 · 505-Advanced Res.Reloc. Assist.	1,599.13		1,158.16		
281											5506 · 506-Advanced Bus.Reloc. Assist.	1,678.29		497.84		
282											Total 550 · COURSE 500'S	14,921.45	0.00	6,948.34	0.00	0.00
283											560 · COURSE 600'S					
284											5600 · 600-Environmental Awareness	813.44		421.54		
285											5600C · 600C-Environmental Awareness	221.45		304.06		
286											5603 · 603-Understanding Environment	1,979.78		1,443.74		
287											5603C · 603C-Understanding Environment	475.38		211.73		
288											5604 · 604-Envir Due Diligence and Li.	1,925.42		1,969.55		
289											5606 · 606-Environmental Process			510.60		
290											5606C · 606C-Environmental Process			285.28		
291											Total 560 · COURSE 600'S	5,415.47	0.00	5,146.50	0.00	0.00
292											570 · COURSE 700'S					
293											5700 · 700-Introduction to Prop. Mgmt.	2,941.24		834.21		
294											5701 · 701-Property Mgmt. - Leasing	818.15		1,088.64		
295											5703 · 703-Real Property/Asset Mgmt.	731.88				
296											Total 570 · COURSE 700'S	4,491.27	0.00	1,922.85	0.00	0.00
297											580 · COURSE 800'S					
298											5800 · 800-Principles of R/E Law	7,095.36		1,845.40		
299											5800C · 800C-Principles of R/E Law	1,201.75		219.81		
300											5801 · 801-Land Titles	3,808.74		2,798.96		
301											5802 · 802-Legal Aspects of Easements	5,528.50		3,666.55		
302											5802C · 802C-Legal aspects of Easements	340.15		0.00		

			Actual	Budget	Actual	Budget	Budget
			Jul '16 - Jun 17	Jul '16 - Jun 17	Jul - Dec 17	Jul '17 - Jun 18	Jul '18 - Jun 19
303		5803 · 803-Eminent Domain Law Basics..	6,979.91		5,443.08		
304		5804 · Skills of Expert Testimony	165.17		0.00		
305		Total 580 · COURSE 800'S	25,119.58	0.00	13,973.80	0.00	0.00
306		590 · COURSE 900'S					
307		5900 · 900-Principles of R/E Engineer.	5,918.23		3,278.31		
308		5900C · 900C-Principles of R/E Engineer	3,096.59		0.00		
309		5901 · 901-Engineering Plan Develop.	9,599.42		2,017.73		
310		5901C · 901C-Engineering Plan Develop.	1,314.17		0.00		
311		5902 · 902-Property Descriptions	7,108.07		2,474.50		
312		5902C · 902C-Property Descriptions	1,016.22		0.00		
313		Total 590 · COURSE 900'S	28,052.70	0.00	7,770.54	0.00	0.00
314		599 · IRWA Sponsored Courses					
315		5996 · IRWA Sponsored Course Expense	83,662.26	53,020.00	35,443.50	0.00	95,123.58
316		Total 599 · IRWA Sponsored Courses	83,662.26	53,020.00	35,443.50	0.00	95,123.58
317		501 · COURSE EXPENSES - Other	0.00	198,038.00	0.00	264,500.00	193,002.06
318		Total 501 · COURSE EXPENSES	257,893.79	255,538.00	128,659.06	264,500.00	293,224.22
319		595 · EDUCATIONAL EXP. - OTHER					
320		5069 · Royalty					
321		5069O · 411O - Royalty Online	11,357.50	0.00	2,880.00	63,345.00	10,593.19
322		Total 5069 · Royalty	11,357.50	0.00	2,880.00	63,345.00	10,593.19
323		5008 · Class Incentive	65,691.42	100,000.00	27,620.80	75,000.00	71,100.00
324		5009 · Class Incentive - Other	3,500.00	0.00	4,000.00	0.00	12,000.00
325		5010 · Course Development Expenses	4,018.12	0.00	206.16	0.00	0.00
326		5012 · Course Expenses - Misc.	3,404.14	2,000.00	5,173.11	3,000.00	3,000.00
327		5014 · Course Revision Expenses	600.00	5,000.00	700.00	5,000.00	5,000.00
328		5016 · Course State Certification	21,360.50	17,700.00	6,235.26	17,700.00	14,300.00
329		5020 · Credentialing Expense	4,712.96	6,643.00	3,258.64	5,775.00	4,230.70
330		5028 · CLIMB	79,259.21	0.00	0.00	50,000.00	25,000.00
331		5032 · Instructors' Develop.	0.00	0.00	10,505.42	0.00	7,500.00
332		5036 · Instructors' Material	14,136.27	18,200.00	9,792.22	15,000.00	18,050.00
333		5050 · Marketing Expense for Courses	69.34	5,000.00	0.00	5,000.00	1,200.00
334		5060O · Online Hosting	8,031.21	0.00	900.00	8,000.00	7,140.00
335		5065O · Online Seminars - IRWA	3,645.21	3,600.00	1,802.97	3,600.00	3,600.00
336		5066 · P/P/S Education	5,964.63	12,000.00	4,515.07	10,000.00	9,000.00
337		5068 · PROW Expenses	0.00	1,000.00	0.00	1,000.00	0.00
338		Total 595 · EDUCATIONAL EXP. - OTHER	225,750.51	171,143.00	77,589.65	262,420.00	191,713.89
339		Total 55 · EDUCATION EXPENSES	483,644.30	426,681.00	206,248.71	526,920.00	484,938.11
340		597 · BUILDING OPERATION					
341		6003 · Bank Interest	11,468.56	11,770.00	4,374.44	8,950.00	4,180.00
342		6004 · Building Association Fee	15,847.68	15,800.00	7,923.84	16,644.00	16,644.00
343		6005 · Building Depreciation	37,022.40	36,660.00	18,511.20	37,100.00	38,400.00
344		6010 · Building Insurance - Commercial	0.00	1,650.00	0.00	1,650.00	1,491.00
345		6028 · Building Maintenance	15,864.95	16,250.00	9,962.91	16,250.00	16,250.00
346		6031 · Building Property Tax	18,820.24	14,100.00	12,393.13	19,000.00	24,792.00
347		6034 · Building Replacement Reserve	0.00	4,800.00	0.00	0.00	0.00
348		6036 · Building Utilities	10,831.91	15,000.00	6,124.63	15,000.00	14,000.00
349		Total 597 · BUILDING OPERATION	109,855.74	116,030.00	59,290.15	114,594.00	115,757.00
350		60 · PAYROLL & BENEFITS					
351		6020 · Payroll	1,911,884.66	1,979,623.00	939,300.99	1,979,672.45	1,866,749.00
352		6030 · Pension Plan	54,105.72	59,389.00	26,151.29	76,018.90	74,670.00
353		6040 · Taxes & Benefits - Insperity	493,676.00	514,702.00	242,657.20	532,132.29	504,022.00
354		Total 60 · PAYROLL & BENEFITS	2,459,666.38	2,553,714.00	1,208,109.48	2,587,823.64	2,445,441.00
355		67 · SEMINARS & CONFERENCES EXPENSES					
356		65 · INTERNATIONAL CONFERENCE					
357		6102 · Advisory Breakfast	626.60	875.00		875.00	1,500.00
358		6103 · Auction Reception	0.00	20,000.00		0.00	0.00
359		6104 · Audiovisual	126,005.30	112,000.00		112,000.00	130,000.00
360		6106 · Awards Program	1,756.31	3,000.00		3,000.00	4,000.00
361		6108 · Banquet	46,107.60	70,000.00		46,150.00	112,000.00
362		6110 · Breakfast	12,825.19	24,000.00		24,000.00	0.00
363		6112 · Breaks	61,353.00	90,000.00		85,000.00	125,000.00

			Actual	Budget	Actual	Budget	Budget
			Jul '16 - Jun 17	Jul '16 - Jun 17	Jul - Dec 17	Jul '17 - Jun 18	Jul '18 - Jun 19
364		6113 · Board of Directors	4,770.20	6,000.00		6,000.00	6,000.00
365		6114 · Cancellation Insurance	0.00	3,000.00		3,000.00	3,000.00
366		6115 · Committee Breaks	2,274.00	6,000.00		6,000.00	6,000.00
367		6116 · Committee Gifts	2,108.44	1,250.00		1,250.00	1,250.00
368		6117 · Committee Speakers	0.00	6,750.00		6,750.00	6,750.00
369		6118 · Conference Registration	14,700.00	14,700.00		14,700.00	16,100.00
370		6119 · Credit Card Fees	18,739.54	25,000.00		25,000.00	25,000.00
371		6123 · Finnegan Fun Run	0.00	1,000.00		1,000.00	0.00
372		6124 · Exhibits	13,510.44	9,375.00		9,375.00	9,375.00
373		6126 · Fee to Local Host	10,000.00	10,000.00		10,000.00	10,000.00
374		6128 · Final Program Book	5,320.05	6,000.00		6,000.00	7,700.00
375		6129 · Graphics	0.00	1,000.00		1,000.00	2,000.00
376		6130 · Gratuities	3,000.00	2,000.00		3,000.00	3,000.00
377		6132 · Hotel Attrition	0.00	10,000.00		5,000.00	10,000.00
378		6135 · IEC Receptions	2,228.00	7,000.00		3,300.00	7,000.00
379		6139 · International Gifts	0.00	1,500.00		1,500.00	1,500.00
380		6140 · International Luncheon	0.00	0.00		0.00	5,000.00
381		6145 · Host Committee Food/Housing	4,200.36	4,000.00		4,000.00	4,000.00
382		6147 · luncheon/Award	27,952.83	50,000.00		39,850.00	76,000.00
383		6149 · Miscellaneous	7,735.12	10,000.00		10,000.00	10,000.00
384		6150 · Wednesday Night					
385		6152 · Decor	0.00	6,000.00		6,000.00	5,000.00
386		6153 · Facility	15,553.00	3,000.00		0.00	0.00
387		6150 · Wednesday Night - Other	1,773.50	0.00		3,000.00	5,000.00
388		Total 6150 · Wednesday Night	17,326.50	9,000.00	0.00	9,000.00	10,000.00
389		6157 · Names Tag and Ribbons	3,388.96	2,500.00		2,500.00	2,500.00
390		6159 · Opening Ceremonies	178.73	2,000.00		2,000.00	3,000.00
391		6160 · Past President/Other Comps	13,070.00	26,250.00		26,250.00	28,750.00
392		6161 · Photographer	7,252.78	8,000.00		8,000.00	10,000.00
393		6163 · Planning	17,424.57	12,000.00		12,000.00	10,000.00
394		6167 · Printing	0.00	3,000.00		3,000.00	5,000.00
395		6171 · Security	0.00	0.00		0.00	0.00
396		6172 · Shipping	10,907.89	10,000.00		10,000.00	10,000.00
397		6173 · Signs/Banners	4,003.99	2,500.00		2,500.00	2,500.00
398		6174 · Speakers Gifts	4,575.15	4,500.00		4,500.00	4,500.00
399		6175 · Speakers	19,391.28	60,000.00		50,000.00	60,000.00
400		6177 · Sponsor Premiums	17,190.65	20,000.00		20,000.00	20,000.00
401		6180 · Staff Travel and Hotel	51,072.18	37,000.00	726.56	35,000.00	31,000.00
402		6181 · Reception	12,176.80	25,000.00		25,000.00	25,000.00
403		6183 · Temporary Personnel	3,120.76	10,000.00		4,000.00	10,000.00
404		6188 · Totes	6,684.07	10,000.00		8,500.00	11,000.00
405		Total 65 · INTERNATIONAL CONFERENCE	552,977.29	736,200.00	726.56	650,000.00	825,425.00
406		70 · OTHER SEMINARS & CONFERENCES					
407		6235 · FAU PRES - Global Congress					
408		6204 · Audiovisual	0.00	0.00	0.00	2,500.00	0.00
409		6249 · Miscellaneous	0.00	0.00	66,025.17	60,000.00	0.00
410		6283 · Temporary Personnel	0.00	0.00	36,763.16	20,000.00	0.00
411		Total 6235 · FAU PRES - Global Congress	0.00	0.00	102,788.33	82,500.00	0.00
412		6395 · Young Professionals Group	10,632.36	8,450.00		0.00	0.00
413		Total 70 · OTHER SEMINARS & CONFERENCES	10,632.36	8,450.00	102,788.33	82,500.00	0.00
414		Total 67 · SEMINARS & CONFERENCES EXPENSE	563,609.65	744,650.00	103,514.89	732,500.00	825,425.00
415		73 · TRAVEL EXPENSES					
416		74 · TRAVEL - REGIONS					
417		6501 · Region 1	2,166.08	5,000.00	1,346.67	5,000.00	5,000.00
418		6502 · Region 2	0.00	5,000.00	0.00	5,000.00	5,000.00
419		6503 · Region 3	2,628.09	5,000.00	775.78	5,000.00	5,000.00
420		6504 · Region 4	3,089.02	5,000.00	1,640.95	5,000.00	5,000.00
421		6505 · Region 5	0.00	5,000.00	679.24	5,000.00	5,000.00
422		6506 · Region 6	1,969.77	5,000.00	2,363.73	5,000.00	5,000.00
423		6507 · Region 7	3,699.06	5,000.00	807.72	5,000.00	5,000.00
424		6508 · Region 8	3,421.31	5,000.00	1,295.04	5,000.00	5,000.00

										Actual	Budget	Actual	Budget	Budget	
										Jul '16 - Jun 17	Jul '16 - Jun 17	Jul - Dec 17	Jul '17 - Jun 18	Jul '18 - Jun 19	
425										6509 · Region 9	3,544.78	5,000.00	2,352.17	5,000.00	5,000.00
426										6510 · Region 10	2,471.24	5,000.00	352.33	5,000.00	5,000.00
427										6520 · Regional Governance	11,589.06	0.00	0.00	0.00	0.00
428										Total 74 · TRAVEL - REGIONS	34,578.41	50,000.00	11,613.63	50,000.00	50,000.00
429										75 · TRAVEL - INDUSTRIES & COPS					
430										6673 · Special Committee Projects	9,118.01	20,000.00	0.00	20,000.00	12,000.00
431										751 · Communities of Practice					
432										6605 · Asset Management COP	0.00	0.00	2,598.48	0.00	0.00
433										6670 · Valuation COP	11,250.00	0.00	0.00	0.00	0.00
434										751 · Communities of Practice - Other	0.00	20,000.00	0.00	20,000.00	10,000.00
435										Total 751 · Communities of Practice	11,250.00	20,000.00	2,598.48	20,000.00	10,000.00
436										755 · Industry Committees		45,000.00		30,000.00	12,000.00
437										6640 · Public Agency Committee	2,045.77	0.00	-850.67		
438										6660 · Transportation Committee	11,490.75	0.00	0.00	0.00	0.00
439										6665 · Electric & Utilities Committee	11,250.00	0.00	0.00	0.00	0.00
440										755 · Industry Committees - Other	0.00	0.00	0.00	0.00	0.00
441										Total 755 · Industry Committees	24,786.52		-850.67		
442										Total 75 · TRAVEL - INDUSTRIES & COPS	45,154.53	85,000.00	1,747.81	70,000.00	34,000.00
443										76 · TRAVEL - SERVICE COMMITTEES					
444										6675 · Ethics Committee	4,619.40	7,500.00		7,500.00	4,500.00
445										6680 · Communic. & Marketing Committee	2,523.36		0.00		
446										6685 · Nomination & Election Committee	17,315.95	18,000.00	0.00	18,000.00	18,000.00
447										6690 · PIPE	13,639.64	18,000.00	22,023.52	18,000.00	18,000.00
448										Total 76 · TRAVEL - SERVICE COMMITTEES	38,098.35	43,500.00	22,023.52	43,500.00	40,500.00
449										77 · TRAVEL - OTHER					
450										6710 · Agency Liaison	0.00	5,000.00	1,977.43	5,000.00	5,000.00
451										6720 · Allied Organizations	9,749.98	15,000.00	9,984.09	15,000.00	10,000.00
452										6730 · Appraisal Foundation	360.80	2,500.00	0.00	2,500.00	1,500.00
453										6727 · Governance Task Force	0.00	0.00	1,713.37	0.00	0.00
454										6750 · Committee Chair/Vice Meeting	384.93	5,000.00	0.00	5,000.00	2,700.00
455										Total 77 · TRAVEL - OTHER	10,495.71	27,500.00	13,674.89	27,500.00	19,200.00
456										78 · TRAVEL- INT'L GOVERNING COUNCIL					
457										6810 · IGC/IEC Meeting	125,927.32	66,000.00	82,949.53	68,400.00	98,000.00
458										6815 · Regional Meetings	5,039.57	16,000.00	196.62	6,000.00	12,000.00
459										6817 · Chapter Visits	36,244.57	10,000.00	1,280.00	12,000.00	12,000.00
460										6820 · Committee Liaison	3,260.20	6,500.00	0.00	6,500.00	3,500.00
461										6825 · Annual Conference	102,162.12	67,000.00	0.00	72,000.00	72,000.00
462										6830 · Other Expenses	4,525.20	9,000.00	27,505.56	6,000.00	21,000.00
463										Total 78 · TRAVEL- INT'L GOVERNING COUNCIL	277,158.98	174,500.00	111,931.71	170,900.00	218,500.00
464										79 · TRAVEL - STAFF					
465										6860 · IEC/IGC Meeting	8,741.52	15,500.00	6,151.79	10,500.00	10,500.00
466										6865 · Regional Meetings	36,928.09	25,500.00	19,737.52	30,000.00	28,000.00
467										6870 · Committee Liaison	3,766.41	12,000.00	1,714.95	6,000.00	4,000.00
468										6875 · Chapter Meetings	47,687.58	20,000.00	4,237.42	20,000.00	37,500.00
469										6880 · Other Expenses	7,343.09	22,400.00	16,005.25	25,000.00	20,000.00
470										Total 79 · TRAVEL - STAFF	104,466.69	95,400.00	47,846.93	91,500.00	100,000.00
471										Total 73 · TRAVEL EXPENSES	509,952.67	475,900.00	208,838.49	453,400.00	462,200.00
472										80 · ADMINISTRATIVE EXPENSES					
473										7005 · Public Relations	16,386.65	18,000.00	12,499.98	25,000.00	35,000.00
474										7010 · Assets Costing Less Than \$250	3,616.43	3,600.00	1,971.99	3,600.00	4,000.00
475										7020 · Awards & Recognition	2,370.65	2,500.00	2,243.57	2,500.00	2,500.00
476										7040 · Abila - Project Management	400.00	0.00	0.00	0.00	0.00
477										7050 · Bad Debt Expense	-547.48	2,000.00	1,658.98	2,000.00	3,400.00
478										7100 · Bank Charges & Credit Card Fees	114,484.16	130,000.00	60,180.18	130,000.00	125,000.00
479										7110 · BLM Sponsorship-Pipeline Comm.	0.00	0.00	0.00	0.00	0.00
480										7130 · Car Expenses	12,000.00	12,000.00	7,072.36	12,000.00	12,000.00
481										7155 · Computer Consulting Fees	1,648.00	6,000.00	0.00	6,000.00	6,000.00
482										7160 · Constant Contact Email	3,540.00	3,540.00	2,530.33	3,540.00	5,103.00
483										7200 · Depreciation & Amortization	139,540.90	163,480.00	61,361.65	170,520.00	170,255.72
484										7220 · Dues & Subscriptions	6,509.68	6,500.00	2,630.36	6,500.00	6,935.00
485										7250 · Dues-Appraisal Foundation	4,608.00	4,700.00	2,304.00	4,700.00	4,700.00

			Actual	Budget	Actual	Budget	Budget
			Jul '16 - Jun 17	Jul '16 - Jun 17	Jul - Dec 17	Jul '17 - Jun 18	Jul '18 - Jun 19
486		7310 · Insurance-D&O	10,082.02	10,760.00	5,063.86	10,803.00	10,700.00
487		7320 · Insurance-D&O-Chapters	10,082.02	10,760.00	5,063.86	10,803.00	10,700.00
488		7340 · Insurance-General Liability	4,942.50	5,500.00	2,366.28	3,850.00	3,478.00
489		7350 · Inventory Obsolescence	0.00	600.00	0.00	600.00	0.00
490		7375 · Leadership Development	0.00	0.00	0.00	0.00	40,000.00
491		7390 · Mail-Postal Equipment	1,021.42	1,640.00	532.44	1,200.00	1,200.00
492		7440 · Magazine-Printing	60,631.09	67,200.00	28,199.81	58,500.00	58,100.00
493		7450 · Magazine-Postage	37,053.53	36,600.00	17,525.71	37,200.00	36,000.00
494		7460 · Magazine-Art Work/Photography	4,464.00	3,700.00	2,118.00	5,420.00	5,800.00
495		7470 · Magazine-Other	19,329.20	9,300.00	3,844.88	11,100.00	9,300.00
496		7480 · Maintenance-AMS	16,168.08	21,218.00	9,583.26	17,600.00	23,800.00
497		7485 · Maintenance-Computer&Peripheral	22,542.72	14,547.00	11,956.08	22,415.00	22,415.00
498		7505 · Marketing & Development					
499		7505E · Marketing & Develop - Editorial	49.00	20,000.00	4,500.00	10,400.00	40,000.00
500		7505F · Marketing & Develop - Field Opp	32,196.46	40,000.00	8,254.89	40,000.00	35,000.00
501		Total 7505 · Marketing & Development	32,245.46	60,000.00	12,754.89	50,400.00	75,000.00
502		7530 · Membership Certificate & Pin	2,500.22	6,500.00	384.45	6,000.00	3,600.00
503		7540 · Membership-Higher Logic	45,766.68	20,400.00	10,200.00	21,420.00	21,420.00
504		7550 · Membership Renewal Mailings	20,891.13	23,000.00	271.90	24,000.00	23,535.00
505		7600 · Miscellaneous Expenses	1,993.16	1,200.00	675.50	1,200.00	2,000.00
506		7620 · Moving Expense	0.00	0.00	0.00	0.00	0.00
507		7650 · Postage & Shipping	39,278.22	25,000.00	16,283.53	35,000.00	40,000.00
508		7660 · Printing	1,305.38	2,500.00	272.66	1,000.00	1,200.00
509		7670 · Professional-Audit	24,800.00	22,500.00	11,800.00	26,000.00	26,000.00
510		7680 · Professional-Cdn Account.	1,800.00	3,600.00	1,400.00	2,616.00	2,880.00
511		7700 · Professional-Legal	3,121.00	5,000.00	0.00	8,000.00	5,000.00
512		7720 · Professional-Consulting	11,225.42	1,200.00	2,825.64	12,000.00	11,800.00
513		7730 · Organizational Remodeling	8,819.06	0.00	16,175.32	50,000.00	30,000.00
514		7740 · QB Online for Chapters	26,684.16	25,500.00	14,408.53	28,050.00	34,416.00
515		7800 · Rent-Offsite Storage	3,730.40	3,339.00	1,462.00	3,420.00	3,720.00
516		7820 · Staff Recruitment	9,717.55	8,000.00	415.54	8,000.00	0.00
517		7840 · Supplies-Kitchen	5,743.23	4,500.00	2,227.18	4,500.00	5,000.00
518		7850 · Supplies-Office	14,813.60	8,000.00	8,489.24	13,000.00	17,000.00
519		7870 · Taxes & Licenses	8,192.71	7,245.00	2,534.62	7,600.00	6,045.00
520		7875 · Teleconferencing	29,669.88	29,940.00	15,463.09	29,940.00	31,854.00
521		7890 · Telephone	29,899.29	30,040.00	15,297.14	30,400.00	31,512.00
522		7910 · Temporary Help	1,000.00	5,000.00	0.00	5,000.00	5,000.00
523		7930 · Training & Development - Staff	46,680.38	45,000.00	34,882.20	48,000.00	55,526.00
524		7950 · Uncategorized Expenses	0.00	0.00	0.00	0.00	0.00
525		7970 · Vacation Expense	-17,674.83	20,000.00	-6,571.20	20,000.00	10,000.00
526		7990 · Web Site-IRWA	26,752.68	23,373.00	14,045.16	28,000.00	40,895.00
527		Total 80 · ADMINISTRATIVE EXPENSES	869,828.35	914,982.00	416,404.97	1,009,397.00	1,079,789.72
528		88 · INCOME TAXES					
529		8800 · Federal and State Income Taxes	3,485.00	9,200.00	6,000.00	9,200.00	5,000.00
530		Total 88 · INCOME TAXES	3,485.00	9,200.00	6,000.00	9,200.00	5,000.00
531		Total Expense	5,005,616.94	5,246,772.00	2,210,213.13	5,439,524.83	5,424,102.07
532		Net Ordinary Income	-57,427.50	58,729.00	-62,569.31	41,141.17	13,559.93
533		Other Income/Expense					
534		Other Income					
535		4095 · Instructor Income-Pass Through	285,254.07		108,375.40		
536		48 · PIPELINE COMMITTEE REVENUE					
537		4752 · BLM Symposium/School	400.00		1.34		
538		4755 · Interest Income	3.32		1,400.00		
539		4762 · Member Dues	15,050.00		6,600.00		
540		4765 · Sponsorship	8,350.00		1,400.00		
541		Total 48 · PIPELINE COMMITTEE REVENUE	23,803.32	0.00	9,401.34	0.00	0.00
542		95 · OTHER INCOME & EXPENSE					
543		8500 · Gain (Loss) on Conversion	228.03		-4,354.91		
544		8600 · Gain (Loss) on Disposal of F/A	-1,128.19		98.39		
545		8700 · Unrealized Invest. Gain (Loss)	43,431.11		24,018.20		
546		8769 · Realized Invest. Gain (Loss)	125.01				

		Actual	Budget	Actual	Budget	Budget
		Jul '16 - Jun 17	Jul '16 - Jun 17	Jul - Dec 17	Jul '17 - Jun 18	Jul '18 - Jun 19
547	Total 95 · OTHER INCOME & EXPENSE	42,655.96	0.00	19,761.68	0.00	0.00
548	Total Other Income	351,713.35	0.00	137,538.42	0.00	0.00
549	Other Expense					
550	72 · PIPELINE COMMITTEE EXPENSES					
551	6408 · Bank Fee	0.00				
552	6420 · Contribution Expenses	2,500.00		2,500.00		
553	6470 · Quarterly Meeting Expenses	17,527.77		12,656.55		
554	Total 72 · PIPELINE COMMITTEE EXPENSES	20,027.77	0.00	15,156.55	0.00	0.00
555	8400 · Instructor Exp.-Pass Through	285,254.07		108,375.40		
556	Total Other Expense	305,281.84	0.00	123,531.95	0.00	0.00
557	Net Other Income	46,431.51	0.00	14,006.47	0.00	0.00
558	Net Income	-10,995.99	58,729.00	-48,562.84	41,141.17	13,559.93