International Right of Way Association

Profit & Loss Prev Year Comparison

July 2017 through June 2018

10:48 AM
09/04/2018
Accrual Basis

	Jul '17 - Jun 18	Jul '16 - Jun 17	$ Change	% Change
Ordinary Income/Expense				
Income				
40 · EDUCATION INCOME				
410 · COURSE INCOME - CLASSROOM				
4985 · SR/WA Revenue	15,362.11	23,455.07	-8,092.96	-34.5%
100 · COURSE 100'S				
4100 · 100-Principles of Land Acq-US	25,333.32	86,850.80	-61,517.48	-70.83%
4100C · 100C-Principles of Land Acq-Cdn	0.00	21,795.70	-21,795.70	-100.0%
4100i · 100i-Principles of Land Acq	99,737.96	5,306.24	94,431.72	1,779.64%
4102 · 102-Elevating Your Ethical Awar	37,647.39	0.00	37,647.39	100.0%
4103 · 103-Ethics & ROW Profession	0.00	18,672.77	-18,672.77	-100.0%
4103C · 103C-Ethics & ROW Profession	0.00	1,316.82	-1,316.82	-100.0%
4104 · 104-Standards of Practice	0.00	1,139.25	-1,139.25	-100.0%
4105 · 105-URA Executive Summary	15,361.95	8,808.92	6,553.03	74.39%
Total 100 · COURSE 100'S	178,080.62	143,890.50	34,190.12	23.76%
200 · COURSE 200'S				
4200 · 200-Princip. of R/E Negotiation	12,513.37	26,120.93	-13,607.56	-52.09%
4200C · 200C-Princip. of R/E Negotiat'n	2,851.47	1,480.04	1,371.43	92.66%
4201 · 201-Comm. in R/E Acquisition	8,824.28	18,097.29	-9,273.01	-51.24%
4203 · 203-Alternative Dispute Resol.	3,472.13	4,399.74	-927.61	-21.08%
4203C · 203C-Alternative Dispute Resol.	0.00	1,153.52	-1,153.52	-100.0%
4205 · 205-Bargaining Negotiations	0.00	9,387.33	-9,387.33	-100.0%
4205C · 205C-Bargaining Negotiations	4,230.68	3,122.27	1,108.41	35.5%
4207 · 207-Practical Negotiations	6,538.25	11,534.57	-4,996.32	-43.32%
4209 · 209-Negotiating with Diverse Cl	2,477.08	12,839.10	-10,362.02	-80.71%
4209C · 209C-Negotiating with Diverse	0.00	1,845.64	-1,845.64	-100.0%
4213 · 213-Conflict Management	30,300.52	21,174.31	9,126.21	43.1%
4213C · 213C-Conflict Management	2,070.05	3,994.59	-1,924.54	-48.18%
4215 · 215-R/W Acquisit. Pipeline Proj	19,799.43	37,091.61	-17,292.18	-46.62%
4218 · 218-R/W Acq. for Elec.Util.Proj	64,651.03	20,548.55	44,102.48	214.63%
4219 · 219-Introductory Instructor	3,347.26	0.00	3,347.26	100.0%
4225 · 225-Social Ecology	18,614.45	6,768.62	11,845.83	175.01%
4230 · 230-Oil&Gas Land Basics & Issue	6,773.78	0.00	6,773.78	100.0%
4235C · C235C - Cdn Oil & Gas Industry	3,223.35	0.00	3,223.35	100.0%
Total 200 · COURSE 200'S	189,687.13	179,558.11	10,129.02	5.64%
300 · COURSE 300'S				
4303 · 303-Management Consulting	4,907.33	4,238.94	668.39	15.77%
4303C · 303C-Management Consulting	0.00	4,495.27	-4,495.27	-100.0%
4304 · 304-When Public Agenc's Collide	2,518.85	0.00	2,518.85	100.0%
Total 300 · COURSE 300'S	7,426.18	8,734.21	-1,308.03	-14.98%
400 · COURSE 400'S				
4400 · 400-Principles of R/E Appraisal	28,917.82	22,709.72	6,208.10	27.34%
4400C · 400C-Principles of R/E Apprais.	4,520.78	229.18	4,291.60	1,872.59%
4402 · 402-Intro to Income Cap Approac	3,538.02	1,833.26	1,704.76	92.99%
4403 · 403-Easement Valuation	10,506.89	18,920.21	-8,413.32	-44.47%

1		Jul '17 - Jun 18	Jul '16 - Jun 17	$ Change	% Change
47	4406A · 406A-15 Hour National USPAP	0.00	443.45	-443.45	-100.0%
48	4406B · 406B-7 Hour National USPAP	4,352.00	954.20	3,397.80	356.09%
49	4409 · 409-Integrating Appraisal Stds.	5,106.00	1,115.89	3,990.11	357.57%
50	4410 · 410-Review. Apprais. in Eminent	5,134.43	4,454.17	680.26	15.27%
51	4417 · 417-Valuation of Contamin. R/E	5,881.58	13,156.48	-7,274.90	-55.3%
52	4421 · 421-Valuation of Partial Acquis	76,064.61	82,516.59	-6,451.98	-7.82%
53	4421C · 421C-Valuation of Partial Acqui	12,326.49	9,385.37	2,941.12	31.34%
54	4431 · 431-Problems in Valuation P/A	11,254.25	22,060.63	-10,806.38	-48.99%
55	4431C · 431C-Problems in Valuation P/A	6,027.86	2,498.63	3,529.23	141.25%
56	Total 400 · COURSE 400'S	173,630.73	180,277.78	-6,647.05	-3.69%
57	500 · COURSE 500'S				
58	4501 · 501-Residential Reloc. Assist.	26,112.32	18,516.30	7,596.02	41.02%
59	4502 · 502-Non-Residential Relocation	34,229.82	23,212.20	11,017.62	47.47%
60	4503 · 503-Mobile Home Relocation	566.84	3,510.19	-2,943.35	-83.85%
61	4504 · 504-Computing Replace. Hous.Pmt	16,063.71	17,037.64	-973.93	-5.72%
62	4505 · 505-Advanced Res. Reloc.Assist.	12,458.90	10,186.00	2,272.90	22.31%
63	4506 · 506-Advanced Bus. Reloc.Assist.	9,736.67	10,729.77	-993.10	-9.26%
64	Total 500 · COURSE 500'S	99,168.26	83,192.10	15,976.16	19.2%
65	600 · COURSE 600'S				
66	4600 · 600-Environmental Awareness	4,416.66	4,053.54	363.12	8.96%
67	4600C · 600C-Environmental Awareness	1,242.03	1,185.14	56.89	4.8%
68	4603 · 603-Understanding Environment	11,819.07	7,766.85	4,052.22	52.17%
69	4603C · 603C-Understanding Environment	1,242.03	2,013.16	-771.13	-38.3%
70	4604 · 604-Envir Due Diligence and Li.	23,690.75	10,493.05	13,197.70	125.78%
71	4606 · 606-Environmental Process	2,099.36	0.00	2,099.36	100.0%
72	4606C · 606C-Environmental Process	717.12	0.00	717.12	100.0%
73	Total 600 · COURSE 600'S	45,227.02	25,511.74	19,715.28	77.28%
74	700 · COURSE 700'S				
75	4700 · 700-Introduction to Prop. Mgmt.	15,650.72	14,515.34	1,135.38	7.82%
76	4700C · 700C-Introduction to Prop. Mgt.	3,834.67	1,222.98	2,611.69	213.55%
77	4701 · 701-Property Mgmt. - Leasing	10,736.72	3,347.71	7,389.01	220.72%
78	4703 · 703-Real Property/Asset Mgmt.	820.37	1,818.27	-997.90	-54.88%
79	Total 700 · COURSE 700'S	31,042.48	20,904.30	10,138.18	48.5%
80	800 · COURSE 800'S				
81	4800 · 800-Principles of R/E Law	10,199.17	27,382.10	-17,182.93	-62.75%
82	4800C · 800C- Principles of R/E Law	4,452.78	6,034.79	-1,582.01	-26.22%
83	4801 · 801-Land Titles	24,755.37	22,593.76	2,161.61	9.57%
84	4801C · 801C-Land Titles	1,149.34	0.00	1,149.34	100.0%
85	4802 · 802-Legal Aspects of Easements	19,049.16	15,866.18	3,182.98	20.06%
86	4802C · 802C-Legal Aspects of Easements	0.00	777.78	-777.78	-100.0%
87	4803 · 803-Eminent Domain Law Basics..	26,071.10	32,949.58	-6,878.48	-20.88%
88	4803C · 803C-Expropriation Law REP	5,795.19	0.00	5,795.19	100.0%
89	4804 · 804-Skills of Expert Testimony	4,112.35	1,111.75	3,000.60	269.9%
90	Total 800 · COURSE 800'S	95,584.46	106,715.94	-11,131.48	-10.43%
91	900 · COURSE 900'S				
92	4900 · 900-Principles of R/E Engineer.	27,745.16	23,552.81	4,192.35	17.8%
93	4900C · 900C-Principles of R/E Engineer	0.00	6,046.01	-6,046.01	-100.0%
94	4901 · 901-Engineering Plan Develop.	19,715.13	26,537.97	-6,822.84	-25.71%

1		Jul '17 - Jun 18	Jul '16 - Jun 17	$ Change	% Change
95	4901C · 901C-Engineering Plan Develop.	957.09	3,666.05	-2,708.96	-73.89%
96	4902 · 902-Property Descriptions	24,783.00	27,050.81	-2,267.81	-8.38%
97	4902C · 902C-Property Descriptions	957.10	3,335.32	-2,378.22	-71.3%
98	Total 900 · COURSE 900'S	74,157.48	90,188.97	-16,031.49	-17.78%
99	990 · IRWA Sponsored Courses				
100	4996 · IRWA Sponsored Course Income	174,025.49	142,912.43	31,113.06	21.77%
101	Total 990 · IRWA Sponsored Courses	174,025.49	142,912.43	31,113.06	21.77%
102	Total 410 · COURSE INCOME - CLASSROOM	1,083,391.96	1,005,341.15	78,050.81	7.76%
103	415 · COURSE INCOME - ONLINE				
104	415O · Courses Discount - Online				
105	4953 · Course Discount - Online	-144,438.50	-197,706.00	53,267.50	26.94%
106	Total 415O · Courses Discount - Online	-144,438.50	-197,706.00	53,267.50	26.94%
107	100O · COURSE 100'S - ONLINE				
108	4100iV · 100iV-Principles of Land Acq	118,235.00	103,070.00	15,165.00	14.71%
109	4103O · 103O-Ethics & ROW Prof.	109,280.00	121,150.00	-11,870.00	-9.8%
110	4104O · 104O-Standards of Practice	57,685.00	45,760.00	11,925.00	26.06%
111	4105O · 105O-URA Executive Summery	38,655.00	36,540.00	2,115.00	5.79%
112	Total 100O · COURSE 100'S - ONLINE	323,855.00	306,520.00	17,335.00	5.66%
113	200O · COURSE 200'S - ONLINE				
114	4200O · 200O-Princip. of R/E Negotiat.	95,800.00	123,290.00	-27,490.00	-22.3%
115	4203O · 203O-Alternative Dispute Resol.	43,165.00	43,900.00	-735.00	-1.67%
116	4205O · 205O-Bargaining Negotiations	28,950.00	49,805.00	-20,855.00	-41.87%
117	4213O · 213O-Conflict Management	48,950.00	54,445.00	-5,495.00	-10.09%
118	Total 200O · COURSE 200'S - ONLINE	216,865.00	271,440.00	-54,575.00	-20.11%
119	300O · COURSE 300'S - ONLINE				
120	4303O · 303O-Management Consulting	21,480.00	38,285.00	-16,805.00	-43.89%
121	4304O · 304O-When Public Agenc's Coll.	11,125.00	12,915.00	-1,790.00	-13.86%
122	Total 300O · COURSE 300'S - ONLINE	32,605.00	51,200.00	-18,595.00	-36.32%
123	400O · COURSE 400'S - ONLINE				
124	4400O · 400O-Principles of R/E Apprais.	66,535.00	85,125.00	-18,590.00	-21.84%
125	4402O · 402O-Intro to Income Cap Appro.	6,755.00	10,460.00	-3,705.00	-35.42%
126	4403O · 403O-Easement Valuation	23,555.00	25,230.00	-1,675.00	-6.64%
127	4411O · 411O - Appraisal Concepts	25,630.00	21,525.00	4,105.00	19.07%
128	Total 400O · COURSE 400'S - ONLINE	122,475.00	142,340.00	-19,865.00	-13.96%
129	500O · COURSE 500'S - ONLINE				
130	4503O · 503O-Mobile Home Relocation	12,710.00	11,920.00	790.00	6.63%
131	4507O · 502O-Special Non-Residential Py	9,870.00	14,505.00	-4,635.00	-31.95%
132	4520O · 520O.Special Topics in Replac.	12,585.00	11,455.00	1,130.00	9.87%
133	4521O · 521O-Non-Residential Fixed Pts.	9,340.00	5,895.00	3,445.00	58.44%
134	Total 500O · COURSE 500'S - ONLINE	44,505.00	43,775.00	730.00	1.67%
135	600O · COURSE 600'S - ONLINE				
136	4600O · 600O-Environmental Awareness	45,900.00	43,965.00	1,935.00	4.4%
137	4606O · 606O-Environmental Process	10,730.00	22,390.00	-11,660.00	-52.08%
138	Total 600O · COURSE 600'S - ONLINE	56,630.00	66,355.00	-9,725.00	-14.66%
139	700O · COURSE 700'S - ONLINE				
140	4700O · 700O-Introduction to Prop. Mgt.	37,365.00	39,950.00	-2,585.00	-6.47%
141	Total 700O · COURSE 700'S - ONLINE	37,365.00	39,950.00	-2,585.00	-6.47%
142	800O · COURSE 800'S - ONLINE				

1		Jul '17 - Jun 18	Jul '16 - Jun 17	$ Change	% Change
143	4800O · 800O-Principles of R/E Law	61,750.00	60,080.00	1,670.00	2.78%
144	4801O · 801O-Land Titles	42,260.00	62,805.00	-20,545.00	-32.71%
145	4802O · 802O-Legal Aspects of Easements	44,425.00	37,615.00	6,810.00	18.1%
146	Total 800O · COURSE 800'S - ONLINE	148,435.00	160,500.00	-12,065.00	-7.52%
147	900O · COURSE 900'S - ONLINE				
148	4900O · 900O-Principles of R/E Engineer	57,705.00	50,015.00	7,690.00	15.38%
149	4903O · 903O-Underground Infr. Panorama	3,795.00	3,174.00	621.00	19.57%
150	Total 900O · COURSE 900'S - ONLINE	61,500.00	53,189.00	8,311.00	15.63%
151	Total 415 · COURSE INCOME - ONLINE	899,796.50	937,563.00	-37,766.50	-4.03%
152	920 · EDUCATIONAL INCOME - OTHER				
153	4945 · Contribution Revenue	360,000.00	0.00	360,000.00	100.0%
154	4950 · Credentialing Income	78,524.02	101,218.13	-22,694.11	-22.42%
155	4955 · Course Revenue - Misc.	16,570.76	0.00	16,570.76	100.0%
156	4965 · CLIMB	100.00	33,610.00	-33,510.00	-99.7%
157	4990 · Textbooks - Optional Sales	2,298.00	1,907.00	391.00	20.5%
158	4991 · Textbooks - PROW Book	3,515.00	3,840.00	-325.00	-8.46%
159	4997 · Vendor Discount	1,062.73	1,984.61	-921.88	-46.45%
160	Total 920 · EDUCATIONAL INCOME - OTHER	462,070.51	142,559.74	319,510.77	224.12%
161	Total 40 · EDUCATION INCOME	2,445,258.97	2,085,463.89	359,795.08	17.25%
162	41 · ADVERTISING INCOME				
163	4010 · Magazine	233,577.90	254,980.77	-21,402.87	-8.39%
164	4015 · Website	31,088.30	27,246.66	3,841.64	14.1%
165	Total 41 · ADVERTISING INCOME	264,666.20	282,227.43	-17,561.23	-6.22%
166	43 · INVESTMENT INCOME				
167	4020 · Interest & Dividend Income	64,637.62	32,790.39	31,847.23	97.12%
168	Total 43 · INVESTMENT INCOME	64,637.62	32,790.39	31,847.23	97.12%
169	44 · MEMBERSHIP INCOME				
170	4031 · Member Dues - Affiliates	7,400.00	7,400.00	0.00	0.0%
171	4033 · Member Dues - Agency	87,487.04	66,469.30	21,017.74	31.62%
172	4035 · Member Dues - Application Fee	21,725.00	23,463.75	-1,738.75	-7.41%
173	4039 · Member Dues - New	180,011.76	203,511.81	-23,500.05	-11.55%
174	4041 · Member Dues - Renewal	1,607,129.88	1,617,460.01	-10,330.13	-0.64%
175	Total 44 · MEMBERSHIP INCOME	1,903,753.68	1,918,304.87	-14,551.19	-0.76%
176	45 · MERCHANDISE - SALES				
177	4490 · Sales of Merchandise	5,507.00	6,184.00	-677.00	-10.95%
178	Total 45 · MERCHANDISE - SALES	5,507.00	6,184.00	-677.00	-10.95%
179	46 · OTHER INCOME				
180	4045 · Magazine Subscription Income	550.00	840.00	-290.00	-34.52%
181	4050 · Miscellaneous Income	5,000.00	1,933.86	3,066.14	158.55%
182	Total 46 · OTHER INCOME	5,550.00	2,773.86	2,776.14	100.08%
183	47 · SEMINARS & CONFERENCES				
184	950 · INTERNATIONAL CONFERENCE				
185	4667 · Advertising Revenue	6,240.00	7,410.00	-1,170.00	-15.79%
186	4669 · Exhibitors Income	44,500.00	40,950.00	3,550.00	8.67%
187	4675 · Registration Income	408,365.00	418,525.00	-10,160.00	-2.43%
188	4677 · Sponsorship Income	142,700.00	138,200.00	4,500.00	3.26%
189	Total 950 · INTERNATIONAL CONFERENCE	601,805.00	605,085.00	-3,280.00	-0.54%
190	975 · OTHER SEMINARS & CONFERENCES				

1		Jul '17 - Jun 18	Jul '16 - Jun 17	$ Change	% Change
191	4680 · FAU PRES - Global Congress				
192	4680R · Registration Income	3,998.00	0.00	3,998.00	100.0%
193	4680S · Sponsorship Income	4,000.00	0.00	4,000.00	100.0%
194	Total 4680 · FAU PRES - Global Congress	7,998.00	0.00	7,998.00	100.0%
195	4695 · Young Professionals Group	0.00	15,360.00	-15,360.00	-100.0%
196	Total 975 · OTHER SEMINARS & CONFERENCE	7,998.00	15,360.00	-7,362.00	-47.93%
197	Total 47 · SEMINARS & CONFERENCES	609,803.00	620,445.00	-10,642.00	-1.72%
198	Total Income	5,299,176.47	4,948,189.44	350,987.03	7.09%
199	Gross Profit	5,299,176.47	4,948,189.44	350,987.03	7.09%
200	Expense				
201	50 · COST OF GOODS SOLD				
202	5001 · Merchandise	4,169.06	4,423.55	-254.49	-5.75%
203	5002 · Merchandise - PROW Book	1,092.11	1,151.30	-59.19	-5.14%
204	Total 50 · COST OF GOODS SOLD	5,261.17	5,574.85	-313.68	-5.63%
205	55 · EDUCATION EXPENSES				
206	501 · COURSE EXPENSES				
207	5070 · SR/WA Expenses	3,244.38	4,484.26	-1,239.88	-27.65%
208	510 · COURSE 100'S				
209	5100 · 100-Principles of Land Acq-US	4,085.04	17,134.73	-13,049.69	-76.16%
210	5100C · 100C-Principles of Land Acq-Cdn	0.00	5,255.86	-5,255.86	-100.0%
211	5100i · 100i-Principl. of Land Acq-In'l	49,892.96	192.93	49,700.03	25,760.65%
212	5102 · 102-Elevating Your Ethical Awar	19,486.89	0.00	19,486.89	100.0%
213	5103 · 103-Ethics & ROW Profession	0.00	3,053.68	-3,053.68	-100.0%
214	5103C · 103C-Ethics & ROW Profession	0.00	313.11	-313.11	-100.0%
215	5104 · 104-Standards of Practice	0.00	306.05	-306.05	-100.0%
216	5105 · 105-URA Executive Summery	1,962.40	1,213.18	749.22	61.76%
217	Total 510 · COURSE 100'S	75,427.29	27,469.54	47,957.75	174.59%
218	520 · COURSE 200'S				
219	5200 · 200-Princip. of R/E Negotiation	1,513.72	2,624.30	-1,110.58	-42.32%
220	5200C · 200C-Princip. of R/E Negotiat'n	340.70	189.91	150.79	79.4%
221	5201 · 201-Comm. in R/E Acquisition	909.73	2,577.12	-1,667.39	-64.7%
222	5203 · 203-Alternative Dispute Resol.	720.35	974.90	-254.55	-26.11%
223	5203C · 203C-Alternative Dispute Resol.	0.00	476.49	-476.49	-100.0%
224	5205 · 205-Bargaining Negotiations	0.00	878.90	-878.90	-100.0%
225	5205C · 205C-Bargaining Negotiations	601.69	262.73	338.96	129.02%
226	5207 · 207-Practical Negotiations	1,300.86	2,103.64	-802.78	-38.16%
227	5209 · 209-Negotiating with Diverse Cl	726.01	1,688.94	-962.93	-57.01%
228	5209C · 209C-Negotiating with Diverse	0.00	265.95	-265.95	-100.0%
229	5213 · 213-Conflict Management	4,372.64	2,565.84	1,806.80	70.42%
230	5213C · 213C-Conflict Management	0.00	822.49	-822.49	-100.0%
231	5215 · 215-R/W Acquisit. Pipeline Proj	5,931.25	8,540.06	-2,608.81	-30.55%
232	5218 · 218-R/W Acq. for Elec.Util.Proj	14,417.57	4,385.51	10,032.06	228.76%
233	5219 · 219-Introductory Facilitator	587.12	0.00	587.12	100.0%
234	5225 · 225-Social Ecology	4,755.87	1,599.03	3,156.84	197.42%
235	5230 · 230-Oil&Gas Land Basics & Issue	5,191.52	0.00	5,191.52	100.0%
236	Total 520 · COURSE 200'S	41,369.03	29,955.81	11,413.22	38.1%
237	530 · COURSE 300'S				
238	5303 · 303-Management Consulting	650.12	596.82	53.30	8.93%

1		Jul '17 - Jun 18	Jul '16 - Jun 17	$ Change	% Change
239	5303C · 303C-Management Consulting	0.00	375.46	-375.46	-100.0%
240	5304 · 304-When Public Agenc's Collide	519.42	0.00	519.42	100.0%
241	Total 530 · COURSE 300'S	1,169.54	972.28	197.26	20.29%
242	540 · COURSE 400'S				
243	5400 · 400-Principles of R/E Appraisal	14,193.79	6,679.50	7,514.29	112.5%
244	5400C · 400C-Principles of R/E Apprais.	1,371.87	1,380.71	-8.84	-0.64%
245	5402 · 402-Intro to Income Cap Approac	701.35	217.56	483.79	222.37%
246	5403 · 403-Easement Valuation	1,898.64	3,600.78	-1,702.14	-47.27%
247	5406A · 406A-15 Hour National USPAP	0.00	279.88	-279.88	-100.0%
248	5406B · 406B-7 Hour National USPAP	2,440.55	751.09	1,689.46	224.93%
249	5409 · 409-Integrating Appraisal Stds.	898.89	307.71	591.18	192.12%
250	5410 · 410-Review.Apprais. in Eminent	1,510.53	1,172.24	338.29	28.86%
251	5417 · 417-Valuation of Contamin. R/E	798.29	2,249.49	-1,451.20	-64.51%
252	5421 · 421-Valuation of Partial Acquis	11,049.43	12,321.11	-1,271.68	-10.32%
253	5421C · 421C-Valuation of Partial Acqui	2,126.55	1,813.73	312.82	17.25%
254	5431 · 431-Problems in Valuation P/A	1,438.42	2,387.96	-949.54	-39.76%
255	5431C · 431C-Problems in Valuation P/A	867.40	187.41	679.99	362.84%
256	Total 540 · COURSE 400'S	39,295.71	33,349.17	5,946.54	17.83%
257	550 · COURSE 500'S				
258	5501 · 501-Residential Reloc. Assist.	3,899.85	3,012.25	887.60	29.47%
259	5502 · 502-Non-Residential Relocation	4,812.31	3,003.10	1,809.21	60.25%
260	5503 · 503-Mobile Home Relocation	199.59	1,823.79	-1,624.20	-89.06%
261	5504 · 504-Computing Replace.Hous. Pmt	2,760.60	3,804.89	-1,044.29	-27.45%
262	5505 · 505-Advanced Res.Reloc. Assist.	2,715.45	1,599.13	1,116.32	69.81%
263	5506 · 506-Advanced Bus.Reloc. Assist.	1,179.44	1,678.29	-498.85	-29.72%
264	Total 550 · COURSE 500'S	15,567.24	14,921.45	645.79	4.33%
265	560 · COURSE 600'S				
266	5600 · 600-Environmental Awareness	1,057.35	813.44	243.91	29.99%
267	5600C · 600C-Environmental Awareness	304.06	221.45	82.61	37.3%
268	5603 · 603-Understanding Environment	2,338.55	1,979.78	358.77	18.12%
269	5603C · 603C-Understanding Environment	211.73	475.38	-263.65	-55.46%
270	5604 · 604-Envir Due Diligence and Li.	5,744.97	1,925.42	3,819.55	198.38%
271	5606 · 606-Environmental Process	510.60	0.00	510.60	100.0%
272	5606C · 606C-Environmental Process	285.28	0.00	285.28	100.0%
273	Total 560 · COURSE 600'S	10,452.54	5,415.47	5,037.07	93.01%
274	570 · COURSE 700'S				
275	5700 · 700-Introduction to Prop. Mgmt.	1,964.59	2,941.24	-976.65	-33.21%
276	5700C · 700C-Introduction to Prop. Mgt.	458.39	0.00	458.39	100.0%
277	5701 · 701-Property Mgmt. - Leasing	1,797.25	818.15	979.10	119.67%
278	5703 · 703-Real Property/Asset Mgmt.	0.00	731.88	-731.88	-100.0%
279	Total 570 · COURSE 700'S	4,220.23	4,491.27	-271.04	-6.04%
280	580 · COURSE 800'S				
281	5800 · 800-Principles of R/E Law	2,668.15	7,095.36	-4,427.21	-62.4%
282	5800C · 800C-Principles of R/E Law	838.34	1,201.75	-363.41	-30.24%
283	5801 · 801-Land Titles	5,235.61	3,808.74	1,426.87	37.46%
284	5801C · 801C-Land Titles	565.49	0.00	565.49	100.0%
285	5802 · 802-Legal Aspects of Easements	6,533.79	5,528.50	1,005.29	18.18%
286	5802C · 802C-Legal aspects of Easements	0.00	340.15	-340.15	-100.0%

1		Jul '17 - Jun 18	Jul '16 - Jun 17	$ Change	% Change
287	5803 · 803-Eminent Domain Law Basics..	6,389.77	6,979.91	-590.14	-8.46%
288	5803C · 803C-Expropriation Law REP	1,748.23	0.00	1,748.23	100.0%
289	5804 · Skills of Expert Testimony	1,661.64	165.17	1,496.47	906.02%
290	Total 580 · COURSE 800'S	25,641.02	25,119.58	521.44	2.08%
291	590 · COURSE 900'S				
292	5900 · 900-Principles of R/E Engineer.	4,974.72	5,918.23	-943.51	-15.94%
293	5900C · 900C-Principles of R/E Engineer	0.00	3,096.59	-3,096.59	-100.0%
294	5901 · 901-Engineering Plan Develop.	6,907.07	9,599.42	-2,692.35	-28.05%
295	5901C · 901C-Engineering Plan Develop.	258.86	1,314.17	-1,055.31	-80.3%
296	5902 · 902-Property Descriptions	8,729.01	7,108.07	1,620.94	22.8%
297	5902C · 902C-Property Descriptions	334.69	1,016.22	-681.53	-67.07%
298	Total 590 · COURSE 900'S	21,204.35	28,052.70	-6,848.35	-24.41%
299	599 · IRWA Sponsored Courses				
300	5996 · IRWA Sponsored Course Expense	64,232.99	83,662.26	-19,429.27	-23.22%
301	Total 599 · IRWA Sponsored Courses	64,232.99	83,662.26	-19,429.27	-23.22%
302	Total 501 · COURSE EXPENSES	301,824.32	257,893.79	43,930.53	17.03%
303	595 · EDUCATIONAL EXP. - OTHER				
304	5069 · Royalty				
305	5069O · 411O - Royalty Online	17,880.00	11,357.50	6,522.50	57.43%
306	Total 5069 · Royalty	17,880.00	11,357.50	6,522.50	57.43%
307	5005 · Scholarship Expense	51,856.00	0.00	51,856.00	100.0%
308	5008 · Class Incentive	51,416.00	65,691.42	-14,275.42	-21.73%
309	5009 · Class Incentive - Other	13,300.00	3,500.00	9,800.00	280.0%
310	5010 · Course Development Expenses	973.30	4,018.12	-3,044.82	-75.78%
311	5012 · Course Expenses - Misc.	6,718.11	3,404.14	3,313.97	97.35%
312	5014 · Course Revision Expenses	700.00	600.00	100.00	16.67%
313	5016 · Course State Certification	12,748.64	21,360.50	-8,611.86	-40.32%
314	5020 · Credentialing Expense	7,132.47	4,712.96	2,419.51	51.34%
315	5028 · CLIMB	8,188.93	79,259.21	-71,070.28	-89.67%
316	5032 · Instructors' Develop.	10,505.42	0.00	10,505.42	100.0%
317	5036 · Instructors' Material	16,511.52	14,136.27	2,375.25	16.8%
318	5050 · Marketing Expense for Courses	675.87	69.34	606.53	874.72%
319	5060O · Online Hosting	5,400.00	8,031.21	-2,631.21	-32.76%
320	5065O · Online Seminars - IRWA	3,605.28	3,645.21	-39.93	-1.1%
321	5066 · P/P/S Education	10,986.54	5,964.63	5,021.91	84.2%
322	Total 595 · EDUCATIONAL EXP. - OTHER	218,598.08	225,750.51	-7,152.43	-3.17%
323	Total 55 · EDUCATION EXPENSES	520,422.40	483,644.30	36,778.10	7.6%
324	597 · BUILDING OPERATION				
325	6003 · Bank Interest	7,731.53	11,468.56	-3,737.03	-32.59%
326	6004 · Building Association Fee	15,847.68	15,847.68	0.00	0.0%
327	6005 · Building Depreciation	37,022.40	37,022.40	0.00	0.0%
328	6028 · Building Maintenance	18,340.15	15,864.95	2,475.20	15.6%
329	6031 · Building Property Tax	24,786.25	18,820.24	5,966.01	31.7%
330	6036 · Building Utilities	11,145.38	10,831.91	313.47	2.89%
331	Total 597 · BUILDING OPERATION	114,873.39	109,855.74	5,017.65	4.57%
332	60 · PAYROLL & BENEFITS				
333	6020 · Payroll	1,845,334.81	1,911,884.66	-66,549.85	-3.48%
334	6030 · Pension Plan	61,678.82	54,105.72	7,573.10	14.0%

1		Jul '17 - Jun 18	Jul '16 - Jun 17	$ Change	% Change
335	6040 · Taxes & Benefits - Insperity	511,383.45	493,676.00	17,707.45	3.59%
336	Total 60 · PAYROLL & BENEFITS	2,418,397.08	2,459,666.38	-41,269.30	-1.68%
337	67 · SEMINARS & CONFERENCES EXPENSES				
338	65 · INTERNATIONAL CONFERENCE				
339	6102 · Advisory Breakfast	799.33	626.60	172.73	27.57%
340	6104 · Audiovisual	108,939.28	126,005.30	-17,066.02	-13.54%
341	6106 · Awards Program	0.00	1,756.31	-1,756.31	-100.0%
342	6108 · Banquet	41,569.17	46,107.60	-4,538.43	-9.84%
343	6110 · Breakfast	0.00	12,825.19	-12,825.19	-100.0%
344	6112 · Breaks	38,481.00	61,353.00	-22,872.00	-37.28%
345	6113 · Board of Directors	4,456.00	4,770.20	-314.20	-6.59%
346	6115 · Committee Breaks	2,013.11	2,274.00	-260.89	-11.47%
347	6116 · Committee Gifts	0.00	2,108.44	-2,108.44	-100.0%
348	6118 · Conference Registration	10,500.00	14,700.00	-4,200.00	-28.57%
349	6119 · Credit Card Fees	15,422.61	18,739.54	-3,316.93	-17.7%
350	6123 · Finnegan Fun Run	0.00	0.00	0.00	0.0%
351	6124 · Exhibits	0.00	13,510.44	-13,510.44	-100.0%
352	6126 · Fee to Local Host	10,000.00	10,000.00	0.00	0.0%
353	6128 · Final Program Book	5,140.55	5,320.05	-179.50	-3.37%
354	6130 · Gratuities	2,000.00	3,000.00	-1,000.00	-33.33%
355	6132 · Hotel Attrition	53,736.27	0.00	53,736.27	100.0%
356	6135 · IEC Receptions	1,595.67	2,228.00	-632.33	-28.38%
357	6145 · Host Committee Food/Housing	5,837.52	4,200.36	1,637.16	38.98%
358	6147 · luncheon/Award	32,102.88	27,952.83	4,150.05	14.85%
359	6149 · Miscellaneous	12,190.07	7,735.12	4,454.95	57.59%
360	6150 · Wednesday Night				
361	6153 · Facility	7,672.83	15,553.00	-7,880.17	-50.67%
362	6150 · Wednesday Night - Other	0.00	1,773.50	-1,773.50	-100.0%
363	Total 6150 · Wednesday Night	7,672.83	17,326.50	-9,653.67	-55.72%
364	6157 · Names Tag and Ribbons	2,521.57	3,388.96	-867.39	-25.6%
365	6159 · Opening Ceremonies	435.37	178.73	256.64	143.59%
366	6160 · Past President/Other Comps	13,620.00	13,070.00	550.00	4.21%
367	6161 · Photographer	5,953.86	7,252.78	-1,298.92	-17.91%
368	6163 · Planning	16,014.78	17,424.57	-1,409.79	-8.09%
369	6167 · Printing	0.00	0.00	0.00	0.0%
370	6172 · Shipping	6,099.93	10,907.89	-4,807.96	-44.08%
371	6173 · Signs/Banners	1,788.16	4,003.99	-2,215.83	-55.34%
372	6174 · Speakers Gifts	455.55	4,575.15	-4,119.60	-90.04%
373	6175 · Speakers	40,462.67	19,391.28	21,071.39	108.66%
374	6177 · Sponsor Premiums	32,361.66	17,190.65	15,171.01	88.25%
375	6180 · Staff Travel and Hotel	41,308.54	51,072.18	-9,763.64	-19.12%
376	6181 · Reception	8,589.60	12,176.80	-3,587.20	-29.46%
377	6183 · Temporary Personnel	2,218.07	3,120.76	-902.69	-28.93%
378	6188 · Totes	5,824.50	6,684.07	-859.57	-12.86%
379	Total 65 · INTERNATIONAL CONFERENCE	530,110.55	552,977.29	-22,866.74	-4.14%
380	70 · OTHER SEMINARS & CONFERENCES				
381	6235 · FAU PRES - Global Congress				
382	6249 · Miscellaneous	66,025.17	0.00	66,025.17	100.0%

1		Jul '17 - Jun 18	Jul '16 - Jun 17	$ Change	% Change
383	6283 · Temporary Personnel	36,763.16	0.00	36,763.16	100.0%
384	Total 6235 · FAU PRES - Global Congress	102,788.33	0.00	102,788.33	100.0%
385	6395 · Young Professionals Group	0.00	10,632.36	-10,632.36	-100.0%
386	Total 70 · OTHER SEMINARS & CONFERENCES	102,788.33	10,632.36	92,155.97	866.75%
387	Total 67 · SEMINARS & CONFERENCES EXPENS	632,898.88	563,609.65	69,289.23	12.29%
388	73 · TRAVEL EXPENSES				
389	74 · TRAVEL - REGIONS				
390	6501 · Region 1	5,615.22	2,166.08	3,449.14	159.23%
391	6503 · Region 3	2,961.55	2,628.09	333.46	12.69%
392	6504 · Region 4	2,869.21	3,089.02	-219.81	-7.12%
393	6505 · Region 5	1,396.96	0.00	1,396.96	100.0%
394	6506 · Region 6	4,759.64	1,969.77	2,789.87	141.63%
395	6507 · Region 7	2,170.54	3,699.06	-1,528.52	-41.32%
396	6508 · Region 8	2,065.08	3,421.31	-1,356.23	-39.64%
397	6509 · Region 9	4,362.67	3,544.78	817.89	23.07%
398	6510 · Region 10	1,577.89	2,471.24	-893.35	-36.15%
399	6520 · Regional Governance	0.00	11,589.06	-11,589.06	-100.0%
400	Total 74 · TRAVEL - REGIONS	27,778.76	34,578.41	-6,799.65	-19.66%
401	75 · TRAVEL - INDUSTRIES & COPS				
402	6673 · Special Committee Projects	0.00	9,118.01	-9,118.01	-100.0%
403	751 · Communities of Practice				
404	6605 · Asset Management COP	2,990.28	0.00	2,990.28	100.0%
405	6670 · Valuation COP	391.80	11,250.00	-10,858.20	-96.52%
406	Total 751 · Communities of Practice	3,382.08	11,250.00	-7,867.92	-69.94%
407	755 · Industry Committees				
408	6640 · Public Agency Committee	-560.87	2,045.77	-2,606.64	-127.42%
409	6660 · Transportation Committee	1,316.68	11,490.75	-10,174.07	-88.54%
410	6665 · Electric & Utilities Committee	391.80	11,250.00	-10,858.20	-96.52%
411	Total 755 · Industry Committees	1,147.61	24,786.52	-23,638.91	-95.37%
412	Total 75 · TRAVEL - INDUSTRIES & COPS	4,529.69	45,154.53	-40,624.84	-89.97%
413	76 · TRAVEL - SERVICE COMMITTEES				
414	6675 · Ethics Committee	2,239.76	4,619.40	-2,379.64	-51.51%
415	6680 · Communic. & Marketing Committee	0.00	2,523.36	-2,523.36	-100.0%
416	6685 · Nomination & Election Committee	8,318.67	17,315.95	-8,997.28	-51.96%
417	6690 · PIPE	26,833.00	13,639.64	13,193.36	96.73%
418	Total 76 · TRAVEL - SERVICE COMMITTEES	37,391.43	38,098.35	-706.92	-1.86%
419	77 · TRAVEL - OTHER				
420	6710 · Agency Liaison	1,977.43	0.00	1,977.43	100.0%
421	6720 · Allied Organizations	9,984.09	9,749.98	234.11	2.4%
422	6727 · Governance Task Force	1,713.37	0.00	1,713.37	100.0%
423	6730 · Appraisal Foundation	821.98	360.80	461.18	127.82%
424	6750 · Committee Chair/Vice Meeting	0.00	384.93	-384.93	-100.0%
425	Total 77 · TRAVEL - OTHER	14,496.87	10,495.71	4,001.16	38.12%
426	78 · TRAVEL- INT'L GOVERNING COUNCIL				
427	6810 · IGC/IEC Meeting	87,275.56	125,927.32	-38,651.76	-30.69%
428	6815 · Regional Meetings	1,642.00	5,039.57	-3,397.57	-67.42%
429	6817 · Chapter Visits	1,280.00	36,244.57	-34,964.57	-96.47%
430	6820 · Committee Liaison	1,796.18	3,260.20	-1,464.02	-44.91%

1		Jul '17 - Jun 18	Jul '16 - Jun 17	$ Change	% Change
431	6825 · Annual Conference	94,697.68	102,162.12	-7,464.44	-7.31%
432	6830 · Other Expenses	26,667.30	4,525.20	22,142.10	489.31%
433	6835 · IEC/IGC International Travel	4,854.99	0.00	4,854.99	100.0%
434	Total 78 · TRAVEL- INT'L GOVERNING COUNCI	218,213.71	277,158.98	-58,945.27	-21.27%
435	79 · TRAVEL - STAFF				
436	6860 · IEC/IGC Meeting	6,603.29	8,741.52	-2,138.23	-24.46%
437	6865 · Regional Meetings	42,426.91	36,928.09	5,498.82	14.89%
438	6870 · Committee Liaison	1,714.95	3,766.41	-2,051.46	-54.47%
439	6875 · Chapter Meetings	13,711.39	47,687.58	-33,976.19	-71.25%
440	6880 · Other Expenses	21,306.00	7,343.09	13,962.91	190.15%
441	6885 · Staff International Travel	10,926.24	0.00	10,926.24	100.0%
442	Total 79 · TRAVEL - STAFF	96,688.78	104,466.69	-7,777.91	-7.45%
443	Total 73 · TRAVEL EXPENSES	399,099.24	509,952.67	-110,853.43	-21.74%
444	80 · ADMINISTRATIVE EXPENSES				
445	7005 · Public Relations	32,083.29	16,386.65	15,696.64	95.79%
446	7010 · Assets Costing Less Than $250	3,203.79	3,616.43	-412.64	-11.41%
447	7020 · Awards & Recognition	2,243.57	2,370.65	-127.08	-5.36%
448	7040 · Abila - Project Management	0.00	400.00	-400.00	-100.0%
449	7050 · Bad Debt Expense	5,970.36	-547.48	6,517.84	1,190.52%
450	7100 · Bank Charges & Credit Card Fees	113,441.83	114,484.16	-1,042.33	-0.91%
451	7130 · Car Expenses	12,000.00	12,000.00	0.00	0.0%
452	7155 · Computer Consulting Fees	4,510.29	1,648.00	2,862.29	173.68%
453	7160 · Constant Contact Email	4,960.33	3,540.00	1,420.33	40.12%
454	7200 · Depreciation & Amortization	137,668.82	139,540.90	-1,872.08	-1.34%
455	7220 · Dues & Subscriptions	5,977.80	6,509.68	-531.88	-8.17%
456	7250 · Dues-Appraisal Foundation	4,608.00	4,608.00	0.00	0.0%
457	7310 · Insurance-D&O	10,174.36	10,082.02	92.34	0.92%
458	7320 · Insurance-D&O-Chapters	10,174.36	10,082.02	92.34	0.92%
459	7340 · Insurance-General Liability	4,715.08	4,942.50	-227.42	-4.6%
460	7375 · Leadership Development	4,539.97	0.00	4,539.97	100.0%
461	7390 · Mail Equipment Maintenance	1,639.21	1,021.42	617.79	60.48%
462	7440 · Magazine-Printing	56,387.58	60,631.09	-4,243.51	-7.0%
463	7450 · Magazine-Postage	36,025.32	37,053.53	-1,028.21	-2.78%
464	7460 · Magazine-Art Work/Photography	2,597.00	4,464.00	-1,867.00	-41.82%
465	7470 · Magazine-Other	8,353.83	19,329.20	-10,975.37	-56.78%
466	7480 · Maintenance-AMS	19,166.52	16,168.08	2,998.44	18.55%
467	7485 · Maintenance-Computer&Peripheral	23,934.87	22,542.72	1,392.15	6.18%
468	7505 · Marketing & Development				
469	7505E · Marketing & Develop - Editorial	4,729.00	49.00	4,680.00	9,551.02%
470	7505F · Marketing & Develop - Field Opp	36,983.35	32,196.46	4,786.89	14.87%
471	Total 7505 · Marketing & Development	41,712.35	32,245.46	9,466.89	29.36%
472	7530 · Membership Certificate & Pin	2,236.96	2,500.22	-263.26	-10.53%
473	7540 · Membership-Higher Logic	21,700.00	45,766.68	-24,066.68	-52.59%
474	7550 · Membership Renewal Mailings	17,553.73	20,891.13	-3,337.40	-15.98%
475	7600 · Miscellaneous Expenses	911.62	1,993.16	-1,081.54	-54.26%
476	7650 · Postage & Shipping	31,160.67	39,278.22	-8,117.55	-20.67%
477	7660 · Printing	272.66	1,305.38	-1,032.72	-79.11%
478	7670 · Professional-Audit	28,000.00	24,800.00	3,200.00	12.9%

1		Jul '17 - Jun 18	Jul '16 - Jun 17	$ Change	% Change
479	7680 · Professional-Cdn Account.	2,900.00	1,800.00	1,100.00	61.11%
480	7700 · Professional-Legal	750.00	3,121.00	-2,371.00	-75.97%
481	7720 · Professional-Consulting	11,471.16	11,225.42	245.74	2.19%
482	7730 · Organizational Remodeling	107,388.73	8,819.06	98,569.67	1,117.69%
483	7740 · QB Online for Chapters	27,778.23	26,684.16	1,094.07	4.1%
484	7800 · Rent-Offsite Storage	3,283.00	3,730.40	-447.40	-11.99%
485	7820 · Staff Recruitment	671.70	9,717.55	-9,045.85	-93.09%
486	7840 · Supplies-Kitchen	5,074.40	5,743.23	-668.83	-11.65%
487	7850 · Supplies-Office	17,862.21	14,813.60	3,048.61	20.58%
488	7870 · Taxes & Licenses	5,050.50	8,192.71	-3,142.21	-38.35%
489	7875 · Teleconferencing	22,569.89	29,669.88	-7,099.99	-23.93%
490	7890 · Telephone	32,819.72	29,899.29	2,920.43	9.77%
491	7910 · Temporary Help	2,803.84	1,000.00	1,803.84	180.38%
492	7930 · Training & Development - Staff	51,133.79	46,680.38	4,453.41	9.54%
493	7950 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
494	7970 · Vacation Expense	22,069.60	-17,674.83	39,744.43	224.87%
495	7990 · Web Site-IRWA	37,150.32	26,752.68	10,397.64	38.87%
496	Total 80 · ADMINISTRATIVE EXPENSES	998,701.26	869,828.35	128,872.91	14.82%
497	88 · INCOME TAXES				
498	8800 · Federal and State Income Taxes	6,010.00	3,485.00	2,525.00	72.45%
499	Total 88 · INCOME TAXES	6,010.00	3,485.00	2,525.00	72.45%
500	Total Expense	5,095,663.42	5,005,616.94	90,046.48	1.8%
501	Net Ordinary Income	203,513.05	-57,427.50	260,940.55	454.38%
502	Other Income/Expense				
503	Other Income				
504	4095 · Instructor Income-Pass Through	238,725.40	285,254.07	-46,528.67	-16.31%
505	48 · PIPELINE COMMITTEE REVENUE				
506	4752 · BLM Symposium/School	0.00	400.00	-400.00	-100.0%
507	4755 · Interest Income	1.34	3.32	-1.98	-59.64%
508	4760 · IRWA Support (BLM)	3,262.00	0.00	3,262.00	100.0%
509	4762 · Member Dues	15,000.00	15,050.00	-50.00	-0.33%
510	4765 · Sponsorship	1,400.00	8,350.00	-6,950.00	-83.23%
511	Total 48 · PIPELINE COMMITTEE REVENUE	19,663.34	23,803.32	-4,139.98	-17.39%
512	95 · OTHER INCOME & EXPENSE				
513	8500 · Gain (Loss) on Conversion	-3,208.33	228.03	-3,436.36	-1,506.98%
514	8600 · Gain (Loss) on Disposal of F/A	-44.80	-1,128.19	1,083.39	96.03%
515	8700 · Unrealized Invest. Gain (Loss)	10,234.66	43,431.11	-33,196.45	-76.44%
516	8769 · Realized Invest. Gain (Loss)	0.00	125.01	-125.01	-100.0%
517	Total 95 · OTHER INCOME & EXPENSE	6,981.53	42,655.96	-35,674.43	-83.63%
518	Total Other Income	265,370.27	351,713.35	-86,343.08	-24.55%
519	Other Expense				
520	72 · PIPELINE COMMITTEE EXPENSES				
521	6408 · Bank Fee	12.00	0.00	12.00	100.0%
522	6420 · Contribution Expenses	5,000.00	2,500.00	2,500.00	100.0%
523	6470 · Quarterly Meeting Expenses	19,167.46	17,527.77	1,639.69	9.36%
524	Total 72 · PIPELINE COMMITTEE EXPENSES	24,179.46	20,027.77	4,151.69	20.73%
525	8400 · Instructor Exp.-Pass Through	238,725.40	285,254.07	-46,528.67	-16.31%
526	Total Other Expense	262,904.86	305,281.84	-42,376.98	-13.88%

1		**Jul '17 - Jun 18**	**Jul '16 - Jun 17**	**$ Change**	**% Change**
527	**Net Other Income**	2,465.41	46,431.51	-43,966.10	-94.69%
528	**Net Income**	**205,978.46**	**-10,995.99**	**216,974.45**	**1,973.21%**