

International Right of Way Association		
Profit & Loss		
July 2018		
		TOTAL
Ordinary Income/Expense		
Income		
40 · EDUCATION INCOME		
410 · COURSE INCOME - CLASSROOM		
4985 · SR/WA Revenue		515.63
100 · COURSE 100'S		
4100i · 100i-Principles of Land Acq		39.60
4102 · 102-Elevating Your Ethical Awar		655.83
Total 100 · COURSE 100'S		695.43
200 · COURSE 200'S		
4200 · 200-Princip. of R/E Negotiation		2,406.28
4225 · 225-Social Ecology		-335.04
Total 200 · COURSE 200'S		2,071.24
300 · COURSE 300'S		
4304 · 304-When Public Agenc's Collide		1,639.56
Total 300 · COURSE 300'S		1,639.56
400 · COURSE 400'S		
4421 · 421-Valuation of Partial Acquis		4,736.52
Total 400 · COURSE 400'S		4,736.52
500 · COURSE 500'S		
4501 · 501-Residential Reloc. Assist.		1,718.77
4504 · 504-Computing Replace. Hous.Pmt		3,093.78
Total 500 · COURSE 500'S		4,812.55
600 · COURSE 600'S		
4603C · 603C-Understanding Environment		2,076.78
4604 · 604-Envir Due Diligence and Li.		19.80
Total 600 · COURSE 600'S		2,096.58
700 · COURSE 700'S		
4700 · 700-Introduction to Prop. Mgmt.		1,203.14
Total 700 · COURSE 700'S		1,203.14
900 · COURSE 900'S		
4901 · 901-Engineering Plan Develop.		19.80
4902 · 902-Property Descriptions		19.80
Total 900 · COURSE 900'S		39.60
Total 410 · COURSE INCOME - CLASSROOM		17,810.25
415 · COURSE INCOME - ONLINE		
4150 · Courses Discount - Online		
4953 · Course Discount - Online		-5,023.00
Total 4150 · Courses Discount - Online		-5,023.00
1000 · COURSE 100'S - ONLINE		
4100iV · 100iV-Principles of Land Acq		7,215.00
41030 · 1030-Ethics & ROW Prof.		5,495.00
41040 · 1040-Standards of Practice		3,575.00
41050 · 1050-URA Executive Summery		1,060.00
Total 1000 · COURSE 100'S - ONLINE		17,345.00
2000 · COURSE 200'S - ONLINE		

	TOTAL
42000 · 2000-Princip. of R/E Negotiat.	14,545.00
42030 · 2030-Alternative Dispute Resol.	830.00
42050 · 2050-Bargaining Negotiations	830.00
42130 · 2130-Conflict Management	4,835.00
Total 2000 · COURSE 200'S - ONLINE	21,040.00
3000 · COURSE 300'S - ONLINE	
43030 · 3030-Management Consulting	830.00
43040 · 3040-When Public Agenc's Coll.	330.00
Total 3000 · COURSE 300'S - ONLINE	1,160.00
4000 · COURSE 400'S - ONLINE	
44000 · 4000-Principles of R/E Apprais.	6,640.00
44020 · 4020-Intro to Income Cap Appro.	0.00
44030 · 4030-Easement Valuation	1,455.00
44110 · 4110 - Appraisal Concepts	1,325.00
Total 4000 · COURSE 400'S - ONLINE	9,420.00
5000 · COURSE 500'S - ONLINE	
45030 · 5030-Mobile Home Relocation	0.00
45070 · 5020-Special Non-Residential Py	1,590.00
45200 · 5200.Special Topics in Replac.	1,060.00
45210 · 5210-Non-Residential Fixed Pts.	530.00
Total 5000 · COURSE 500'S - ONLINE	3,180.00
6000 · COURSE 600'S - ONLINE	
46000 · 6000-Environmental Awareness	1,060.00
46060 · 6060-Environmental Process	530.00
Total 6000 · COURSE 600'S - ONLINE	1,590.00
7000 · COURSE 700'S - ONLINE	
47000 · 7000-Introduction to Prop. Mgt.	2,595.00
Total 7000 · COURSE 700'S - ONLINE	2,595.00
8000 · COURSE 800'S - ONLINE	
48000 · 8000-Principles of R/E Law	1,660.00
48010 · 8010-Land Titles	520.00
48020 · 8020-Legal Aspects of Easements	5,035.00
Total 8000 · COURSE 800'S - ONLINE	7,215.00
9000 · COURSE 900'S - ONLINE	
49000 · 9000-Principles of R/E Engineer	2,285.00
Total 9000 · COURSE 900'S - ONLINE	2,285.00
Total 415 · COURSE INCOME - ONLINE	60,807.00
920 · EDUCATIONAL INCOME - OTHER	
4950 · Credentialing Income	5,530.00
4990 · Textbooks - Optional Sales	50.00
4997 · Vendor Discount	47.80
Total 920 · EDUCATIONAL INCOME - OTHER	5,627.80
Total 40 · EDUCATION INCOME	84,245.05
41 · ADVERTISING INCOME	
4010 · Magazine	16,800.73
4015 · Website	1,676.39
Total 41 · ADVERTISING INCOME	18,477.12
43 · INVESTMENT INCOME	
4020 · Interest & Dividend Income	2,807.45

	TOTAL
Total 43 · INVESTMENT INCOME	2,807.45
44 · MEMBERSHIP INCOME	
4031 · Member Dues - Affiliates	616.31
4033 · Member Dues - Agency	1,717.48
4035 · Member Dues - Application Fee	2,125.00
4039 · Member Dues - New	14,493.29
4041 · Member Dues - Renewal	131,223.85
Total 44 · MEMBERSHIP INCOME	150,175.93
45 · MERCHANDISE - SALES	
4490 · Sales of Merchandise	90.00
Total 45 · MERCHANDISE - SALES	90.00
47 · SEMINARS & CONFERENCES	
950 · INTERNATIONAL CONFERENCE	
4675 · Registration Income	-4,475.00
Total 950 · INTERNATIONAL CONFERENCE	-4,475.00
Total 47 · SEMINARS & CONFERENCES	-4,475.00
Total Income	251,320.55
Gross Profit	251,320.55
Expense	
50 · COST OF GOODS SOLD	
5001 · Merchandise	66.83
5002 · Merchandise - PROW Book	0.00
Total 50 · COST OF GOODS SOLD	66.83
55 · EDUCATION EXPENSES	
501 · COURSE EXPENSES	
510 · COURSE 100'S	
5102 · 102-Elevating Your Ethical Awar	371.04
Total 510 · COURSE 100'S	371.04
520 · COURSE 200'S	
5200 · 200-Princip. of R/E Negotiation	622.48
Total 520 · COURSE 200'S	622.48
530 · COURSE 300'S	
5304 · 304-When Public Agenc's Collide	916.05
Total 530 · COURSE 300'S	916.05
540 · COURSE 400'S	
5421 · 421-Valuation of Partial Acquis	1,421.42
Total 540 · COURSE 400'S	1,421.42
550 · COURSE 500'S	
5501 · 501-Residential Reloc. Assist.	499.59
5504 · 504-Computing Replace.Hous. Pmt	767.40
Total 550 · COURSE 500'S	1,266.99
560 · COURSE 600'S	
5603C · 603C-Understanding Environment	450.72
Total 560 · COURSE 600'S	450.72
570 · COURSE 700'S	
5700 · 700-Introduction to Prop. Mgmt.	283.06
Total 570 · COURSE 700'S	283.06
599 · IRWA Sponsored Courses	
5996 · IRWA Sponsored Course Expense	0.00

	TOTAL
Total 599 · IRWA Sponsored Courses	0.00
Total 501 · COURSE EXPENSES	5,331.76
595 · EDUCATIONAL EXP. - OTHER	
5008 · Class Incentive	6,060.80
5012 · Course Expenses - Misc.	230.10
5016 · Course State Certification	290.00
5020 · Credentialing Expense	181.70
5028 · CLIMB	342.00
5036 · Instructors' Material	1,311.51
5060O · Online Hosting	450.00
5065O · Online Seminars - IRWA	300.00
5066 · P/P/S Education	1,633.40
Total 595 · EDUCATIONAL EXP. - OTHER	10,799.51
Total 55 · EDUCATION EXPENSES	16,131.27
597 · BUILDING OPERATION	
6003 · Bank Interest	479.60
6004 · Building Association Fee	1,320.00
6005 · Building Depreciation	3,085.20
6028 · Building Maintenance	1,626.00
6031 · Building Property Tax	2,065.52
6036 · Building Utilities	1,179.09
Total 597 · BUILDING OPERATION	9,755.41
60 · PAYROLL & BENEFITS	
6020 · Payroll	150,440.55
6030 · Pension Plan	5,898.24
6040 · Taxes & Benefits - Insperity	39,546.03
Total 60 · PAYROLL & BENEFITS	195,884.82
67 · SEMINARS & CONFERENCES EXPENSES	
65 · INTERNATIONAL CONFERENCE	
6180 · Staff Travel and Hotel	113.87
Total 65 · INTERNATIONAL CONFERENCE	113.87
Total 67 · SEMINARS & CONFERENCES EXPEN	113.87
73 · TRAVEL EXPENSES	
75 · TRAVEL - INDUSTRIES & COPS	
755 · Industry Committees	
6660 · Transportation Committee	424.14
Total 755 · Industry Committees	424.14
Total 75 · TRAVEL - INDUSTRIES & COPS	424.14
77 · TRAVEL - OTHER	
6720 · Allied Organizations	1,058.21
Total 77 · TRAVEL - OTHER	1,058.21
78 · TRAVEL- INT'L GOVERNING COUNCIL	
6810 · IGC/IEC Meeting	12,943.80
6825 · Annual Conference	1,468.26
Total 78 · TRAVEL- INT'L GOVERNING COUNC	14,412.06
79 · TRAVEL - STAFF	
6860 · IEC/IGC Meeting	624.66
6865 · Regional Meetings	1,177.31
6875 · Chapter Meetings	1,102.33

	TOTAL
Total 79 · TRAVEL - STAFF	2,904.30
Total 73 · TRAVEL EXPENSES	18,798.71
80 · ADMINISTRATIVE EXPENSES	
7005 · Public Relations	2,083.33
7010 · Assets Costing Less Than \$250	168.33
7100 · Bank Charges & Credit Card Fees	5,421.42
7130 · Car Expenses	1,097.05
7155 · Computer Consulting Fees	3,437.50
7160 · Constant Contact Email	405.00
7200 · Depreciation & Amortization	12,394.67
7220 · Dues & Subscriptions	567.16
7250 · Dues-Appraisal Foundation	384.00
7310 · Insurance-D&O	851.75
7320 · Insurance-D&O-Chapters	851.75
7340 · Insurance-General Liability	385.67
7440 · Magazine-Printing	4,779.91
7450 · Magazine-Postage	3,225.35
7460 · Magazine-Art Work/Photography	500.00
7470 · Magazine-Other	347.75
7480 · Maintenance-AMS	1,597.21
7485 · Maintenance-Computer&Peripheral	1,652.63
7505 · Marketing & Development	
7505F · Marketing & Develop - Field Opp	1,083.91
Total 7505 · Marketing & Development	1,083.91
7530 · Membership Certificate & Pin	412.68
7540 · Membership-Higher Logic	5,444.00
7550 · Membership Renewal Mailings	589.50
7600 · Miscellaneous Expenses	0.25
7650 · Postage & Shipping	1,957.91
7670 · Professional-Audit	2,700.00
7680 · Professional-Cdn Account.	250.00
7720 · Professional-Consulting	4.61
7740 · QB Online for Chapters	2,600.82
7800 · Rent-Offsite Storage	305.00
7840 · Supplies-Kitchen	430.11
7850 · Supplies-Office	1,516.34
7870 · Taxes & Licenses	409.10
7875 · Teleconferencing	-53.59
7890 · Telephone	1,858.05
7910 · Temporary Help	4,044.00
7930 · Training & Development - Staff	3,388.44
7950 · Uncategorized Expenses	-731.36
7990 · Web Site-IRWA	3,590.86
Total 80 · ADMINISTRATIVE EXPENSES	69,951.11
Total Expense	310,702.02
Net Ordinary Income	-59,381.47
Other Income/Expense	
Other Income	
4095 · Instructor Income-Pass Through	10,600.00

		TOTAL
	95 - OTHER INCOME & EXPENSE	
	8500 - Gain (Loss) on Conversion	11,261.64
	8700 - Unrealized Invest. Gain (Loss)	10,556.60
	Total 95 - OTHER INCOME & EXPENSE	21,818.24
	Total Other Income	32,418.24
	Other Expense	
	8400 - Instructor Exp.-Pass Through	10,600.00
	Total Other Expense	10,600.00
	Net Other Income	21,818.24
	Net Income	-37,563.23