

1	<b>International Right of Way Association</b>							
2	<b>Profit &amp; Loss Prev Year Comparison</b>							
3	<b>July through December 2018</b>							<b>Accrual Basis</b>
4								
5					<b>Jul - Dec 18</b>	<b>Jul - Dec 17</b>	<b>\$ Change</b>	<b>% Change</b>
6	<b>Ordinary Income/Expense</b>							
7	<b>Income</b>							
8	<b>40 - EDUCATION INCOME</b>							
9	<b>410 - COURSE INCOME - CLASSROOM</b>							
10	4985 - SR/WA Revenue				5,582.01	8,960.27	-3,378.26	-37.7%
11	<b>100 - COURSE 100'S</b>							
12	4100 - 100-Principles of Land Acq-US				0.00	19,097.31	-19,097.31	-100.0%
13	4100i - 100i-Principles of Land Acq				60,653.92	16,117.11	44,536.81	276.33%
14	4102 - 102-Elevating Your Ethical Awar				16,086.52	13,243.90	2,842.62	21.46%
15	4105 - 105-URA Executive Summary				6,246.92	10,273.98	-4,027.06	-39.2%
16	<b>Total 100 - COURSE 100'S</b>				<b>82,987.36</b>	<b>58,732.30</b>	<b>24,255.06</b>	<b>41.3%</b>
17	<b>200 - COURSE 200'S</b>							
18	4200 - 200-Princip. of R/E Negotiation				22,849.73	4,349.89	18,499.84	425.29%
19	4200C - 200C-Princip. of R/E Negotiat'n				0.00	2,851.47	-2,851.47	-100.0%
20	4201 - 201-Comm. in R/E Acquisition				7,384.52	5,048.94	2,335.58	46.26%
21	4203 - 203-Alternative Dispute Resol.				1,798.47	1,188.13	610.34	51.37%
22	4205 - 205-Bargaining Negotiations				18,348.98	0.00	18,348.98	100.0%
23	4205C - 205C-Bargaining Negotiations				4,985.07	2,851.47	2,133.60	74.83%
24	4207 - 207-Practical Negotiations				0.00	4,943.36	-4,943.36	-100.0%
25	4209 - 209-Negotiating with Diverse Cl				2,525.52	868.00	1,657.52	190.96%
26	4213 - 213-Conflict Management				6,866.25	9,926.87	-3,060.62	-30.83%
27	4213C - 213C-Conflict Management				0.00	2,070.05	-2,070.05	-100.0%
28	4215 - 215-R/W Acquisit. Pipeline Proj				4,478.91	3,965.68	513.23	12.94%
29	4218 - 218-R/W Acq. for Elec.Util.Proj				20,116.85	16,540.18	3,576.67	21.62%
30	4219 - 219-Introductory Instructor				1,348.86	1,085.00	263.86	24.32%
31	4225 - 225-Social Ecology				1,126.47	3,777.93	-2,651.46	-70.18%
32	4230 - 230-Oil&Gas Land Basics & Issue				5,637.26	5,255.78	381.48	7.26%
33	4235C - C235C - Cdn Oil & Gas Industry				1,493.16	3,223.35	-1,730.19	-53.68%
34	<b>Total 200 - COURSE 200'S</b>				<b>98,960.05</b>	<b>67,946.10</b>	<b>31,013.95</b>	<b>45.65%</b>
35	<b>300 - COURSE 300'S</b>							
36	4303 - 303-Management Consulting				3,617.58	3,908.16	-290.58	-7.44%
37	4304 - 304-When Public Agenc's Collide				3,893.05	2,518.85	1,374.20	54.56%
38	<b>Total 300 - COURSE 300'S</b>				<b>7,510.63</b>	<b>6,427.01</b>	<b>1,083.62</b>	<b>16.86%</b>
39	<b>400 - COURSE 400'S</b>							
40	4400 - 400-Principles of R/E Appraisal				17,170.43	11,195.25	5,975.18	53.37%
41	4402 - 402-Intro to Income Cap Approac				3,204.78	906.72	2,298.06	253.45%
42	4403 - 403-Easement Valuation				6,260.93	3,259.34	3,001.59	92.09%
43	4406B - 406B-7 Hour National USPAP				0.00	1,105.85	-1,105.85	-100.0%
44	4410 - 410-Review. Apprais. in Eminent				2,296.66	4,720.43	-2,423.77	-51.35%
45	4417 - 417-Valuation of Contamin. R/E				4,268.04	5,881.58	-1,613.54	-27.43%
46	4421 - 421-Valuation of Partial Acquis				35,061.28	44,169.49	-9,108.21	-20.62%
47	4421C - 421C-Valuation of Partial Acqui				5,672.86	3,572.97	2,099.89	58.77%
48	4431 - 431-Problems in Valuation P/A				8,506.39	6,376.97	2,129.42	33.39%
49	4431C - 431C-Problems in Valuation P/A				0.00	1,496.18	-1,496.18	-100.0%
50	<b>Total 400 - COURSE 400'S</b>				<b>82,441.37</b>	<b>82,684.78</b>	<b>-243.41</b>	<b>-0.29%</b>

4							
5				Jul - Dec 18	Jul - Dec 17	\$ Change	% Change
51			<b>500 · COURSE 500'S</b>				
52			4501 · 501-Residential Reloc. Assist.	27,490.38	13,432.58	14,057.80	104.66%
53			4502 · 502-Non-Residential Relocation	14,668.50	18,777.77	-4,109.27	-21.88%
54			4503 · 503-Mobile Home Relocation	10,344.05	566.84	9,777.21	1,724.86%
55			4504 · 504-Computing Replace. Hous.Pmt	6,474.04	3,958.51	2,515.53	63.55%
56			4505 · 505-Advanced Res. Reloc.Assist.	2,333.34	5,716.80	-3,383.46	-59.19%
57			4506 · 506-Advanced Bus. Reloc.Assist.	3,855.74	5,094.75	-1,239.01	-24.32%
58			<b>Total 500 · COURSE 500'S</b>	<b>65,166.05</b>	<b>47,547.25</b>	<b>17,618.80</b>	<b>37.06%</b>
59			<b>600 · COURSE 600'S</b>				
60			4600 · 600-Environmental Awareness	4,116.42	2,050.05	2,066.37	100.8%
61			4600C · 600C-Environmental Awareness	0.00	1,242.03	-1,242.03	-100.0%
62			4603 · 603-Understanding Environment	6,243.95	7,377.00	-1,133.05	-15.36%
63			4603C · 603C-Understanding Environment	2,076.78	1,242.03	834.75	67.21%
64			4604 · 604-Envir Due Diligence and Li.	9,935.62	8,212.35	1,723.27	20.98%
65			4606 · 606-Environmental Process	2,629.24	2,099.36	529.88	25.24%
66			4606C · 606C-Environmental Process	0.00	717.12	-717.12	-100.0%
67			<b>Total 600 · COURSE 600'S</b>	<b>25,002.01</b>	<b>22,939.94</b>	<b>2,062.07</b>	<b>8.99%</b>
68			<b>700 · COURSE 700'S</b>				
69			4700 · 700-Introduction to Prop. Mgmt.	13,820.48	5,317.58	8,502.90	159.9%
70			4701 · 701-Property Mgmt. - Leasing	0.00	7,873.02	-7,873.02	-100.0%
71			4703 · 703-Real Property/Asset Mgmt.	3,467.70	0.00	3,467.70	100.0%
72			<b>Total 700 · COURSE 700'S</b>	<b>17,288.18</b>	<b>13,190.60</b>	<b>4,097.58</b>	<b>31.06%</b>
73			<b>800 · COURSE 800'S</b>				
74			4800 · 800-Principles of R/E Law	20,325.81	5,921.75	14,404.06	243.24%
75			4800C · 800C- Principles of R/E Law	2,613.03	2,613.84	-0.81	-0.03%
76			4801 · 801-Land Titles	9,556.63	14,620.18	-5,063.55	-34.63%
77			4801C · 801C-Land Titles	1,679.80	0.00	1,679.80	100.0%
78			4802 · 802-Legal Aspects of Easements	8,344.68	12,619.55	-4,274.87	-33.88%
79			4802C · 802C-Legal Aspects of Easements	830.87	0.00	830.87	100.0%
80			4803 · 803-Eminent Domain Law Basics..	12,487.92	22,666.36	-10,178.44	-44.91%
81			4804 · 804-Skills of Expert Testimony	4,161.19	0.00	4,161.19	100.0%
82			<b>Total 800 · COURSE 800'S</b>	<b>59,999.93</b>	<b>58,441.68</b>	<b>1,558.25</b>	<b>2.67%</b>
83			<b>900 · COURSE 900'S</b>				
84			4900 · 900-Principles of R/E Engineer.	3,861.99	19,530.36	-15,668.37	-80.23%
85			4900C · 900C-Principles of R/E Engineer	3,906.00	0.00	3,906.00	100.0%
86			4901 · 901-Engineering Plan Develop.	8,020.28	8,042.81	-22.53	-0.28%
87			4902 · 902-Property Descriptions	11,888.14	8,998.85	2,889.29	32.11%
88			<b>Total 900 · COURSE 900'S</b>	<b>27,676.41</b>	<b>36,572.02</b>	<b>-8,895.61</b>	<b>-24.32%</b>
89			<b>990 · IRWA Sponsored Courses</b>				
90			4996 · IRWA Sponsored Course Income	33,715.50	87,136.96	-53,421.46	-61.31%
91			<b>Total 990 · IRWA Sponsored Courses</b>	<b>33,715.50</b>	<b>87,136.96</b>	<b>-53,421.46</b>	<b>-61.31%</b>
92			<b>Total 410 · COURSE INCOME - CLASSROOM</b>	<b>506,329.50</b>	<b>490,578.91</b>	<b>15,750.59</b>	<b>3.21%</b>
93			<b>415 · COURSE INCOME - ONLINE</b>				
94			4150 · Courses Discount - Online				
95			4953 · Course Discount - Online	-57,086.50	-66,033.50	8,947.00	13.55%
96			<b>Total 4150 · Courses Discount - Online</b>	<b>-57,086.50</b>	<b>-66,033.50</b>	<b>8,947.00</b>	<b>13.55%</b>
97			<b>1000 · COURSE 100'S - ONLINE</b>				
98			4100iV · 100iV-Principles of Land Acq	70,990.00	55,140.00	15,850.00	28.75%

4								
5					Jul - Dec 18	Jul - Dec 17	\$ Change	% Change
99				41030 · 1030-Ethics & ROW Prof.	49,810.00	55,630.00	-5,820.00	-10.46%
100				41040 · 1040-Standards of Practice	22,180.00	23,380.00	-1,200.00	-5.13%
101				41050 · 1050-URA Executive Summery	23,415.00	19,915.00	3,500.00	17.58%
102				<b>Total 1000 · COURSE 100'S - ONLINE</b>	<b>166,395.00</b>	<b>154,065.00</b>	<b>12,330.00</b>	<b>8.0%</b>
103				<b>2000 · COURSE 200'S - ONLINE</b>				
104				42000 · 2000-Princip. of R/E Negotiat.	66,245.00	46,395.00	19,850.00	42.79%
105				42030 · 2030-Alternative Dispute Resol.	15,565.00	12,870.00	2,695.00	20.94%
106				42050 · 2050-Bargaining Negotiations	11,935.00	16,915.00	-4,980.00	-29.44%
107				42130 · 2130-Conflict Management	25,955.00	20,400.00	5,555.00	27.23%
108				<b>Total 2000 · COURSE 200'S - ONLINE</b>	<b>119,700.00</b>	<b>96,580.00</b>	<b>23,120.00</b>	<b>23.94%</b>
109				<b>3000 · COURSE 300'S - ONLINE</b>				
110				43030 · 3030-Management Consulting	7,470.00	9,235.00	-1,765.00	-19.11%
111				43040 · 3040-When Public Agenc's Coll.	3,045.00	6,555.00	-3,510.00	-53.55%
112				<b>Total 3000 · COURSE 300'S - ONLINE</b>	<b>10,515.00</b>	<b>15,790.00</b>	<b>-5,275.00</b>	<b>-33.41%</b>
113				<b>4000 · COURSE 400'S - ONLINE</b>				
114				44000 · 4000-Principles of R/E Apprais.	24,910.00	27,095.00	-2,185.00	-8.06%
115				44020 · 4020-Intro to Income Cap Appro.	8,985.00	3,575.00	5,410.00	151.33%
116				44030 · 4030-Easement Valuation	13,230.00	14,215.00	-985.00	-6.93%
117				44110 · 4110 - Appraisal Concepts	5,825.00	10,660.00	-4,835.00	-45.36%
118				<b>Total 4000 · COURSE 400'S - ONLINE</b>	<b>52,950.00</b>	<b>55,545.00</b>	<b>-2,595.00</b>	<b>-4.67%</b>
119				<b>5000 · COURSE 500'S - ONLINE</b>				
120				45030 · 5030-Mobile Home Relocation	1,590.00	6,485.00	-4,895.00	-75.48%
121				45070 · 5020-Special Non-Residential Py	2,915.00	5,365.00	-2,450.00	-45.67%
122				45200 · 5200.Special Topics in Replac.	2,650.00	8,080.00	-5,430.00	-67.2%
123				45210 · 5210-Non-Residential Fixed Pts.	2,120.00	6,160.00	-4,040.00	-65.58%
124				<b>Total 5000 · COURSE 500'S - ONLINE</b>	<b>9,275.00</b>	<b>26,090.00</b>	<b>-16,815.00</b>	<b>-64.45%</b>
125				<b>6000 · COURSE 600'S - ONLINE</b>				
126				46000 · 6000-Environmental Awareness	13,115.00	19,140.00	-6,025.00	-31.48%
127				46060 · 6060-Environmental Process	3,840.00	6,225.00	-2,385.00	-38.31%
128				<b>Total 6000 · COURSE 600'S - ONLINE</b>	<b>16,955.00</b>	<b>25,365.00</b>	<b>-8,410.00</b>	<b>-33.16%</b>
129				<b>7000 · COURSE 700'S - ONLINE</b>				
130				47000 · 7000-Introduction to Prop. Mgt.	19,940.00	19,205.00	735.00	3.83%
131				<b>Total 7000 · COURSE 700'S - ONLINE</b>	<b>19,940.00</b>	<b>19,205.00</b>	<b>735.00</b>	<b>3.83%</b>
132				<b>8000 · COURSE 800'S - ONLINE</b>				
133				48000 · 8000-Principles of R/E Law	24,390.00	23,980.00	410.00	1.71%
134				48010 · 8010-Land Titles	11,420.00	25,450.00	-14,030.00	-55.13%
135				48020 · 8020-Legal Aspects of Easements	14,435.00	16,280.00	-1,845.00	-11.33%
136				<b>Total 8000 · COURSE 800'S - ONLINE</b>	<b>50,245.00</b>	<b>65,710.00</b>	<b>-15,465.00</b>	<b>-23.54%</b>
137				<b>9000 · COURSE 900'S - ONLINE</b>				
138				49000 · 9000-Principles of R/E Engineer	29,590.00	26,785.00	2,805.00	10.47%
139				49030 · 9030-Underground Infr. Panorama	345.00	2,760.00	-2,415.00	-87.5%
140				<b>Total 9000 · COURSE 900'S - ONLINE</b>	<b>29,935.00</b>	<b>29,545.00</b>	<b>390.00</b>	<b>1.32%</b>
141				<b>Total 415 · COURSE INCOME - ONLINE</b>	<b>418,823.50</b>	<b>421,861.50</b>	<b>-3,038.00</b>	<b>-0.72%</b>
142				<b>920 · EDUCATIONAL INCOME - OTHER</b>				
143				4950 · Credentialing Income	38,075.00	38,949.02	-874.02	-2.24%
144				4955 · Course Revenue - Misc.	625.00	16,570.76	-15,945.76	-96.23%
145				4990 · Textbooks - Optional Sales	660.00	1,491.00	-831.00	-55.73%
146				4991 · Textbooks - PROW Book	1,025.00	1,620.00	-595.00	-36.73%

4								
5					Jul - Dec 18	Jul - Dec 17	\$ Change	% Change
147			4997 · Vendor Discount		335.83	823.17	-487.34	-59.2%
148			<b>Total 920 · EDUCATIONAL INCOME - OTHER</b>		40,720.83	59,453.95	-18,733.12	-31.51%
149			<b>Total 40 · EDUCATION INCOME</b>		965,873.83	971,894.36	-6,020.53	-0.62%
150			<b>41 · ADVERTISING INCOME</b>					
151			4010 · Magazine		100,384.87	117,693.02	-17,308.15	-14.71%
152			4015 · Website		14,545.97	13,107.71	1,438.26	10.97%
153			<b>Total 41 · ADVERTISING INCOME</b>		114,930.84	130,800.73	-15,869.89	-12.13%
154			<b>43 · INVESTMENT INCOME</b>					
155			4020 · Interest & Dividend Income		9,964.35	42,976.78	-33,012.43	-76.82%
156			<b>Total 43 · INVESTMENT INCOME</b>		9,964.35	42,976.78	-33,012.43	-76.82%
157			<b>44 · MEMBERSHIP INCOME</b>					
158			4031 · Member Dues - Affiliates		3,799.81	3,700.14	99.67	2.69%
159			4033 · Member Dues - Agency		43,968.05	47,009.38	-3,041.33	-6.47%
160			4035 · Member Dues - Application Fee		12,900.00	10,300.00	2,600.00	25.24%
161			4037 · Member Dues - Late Fees		50.00	0.00	50.00	100.0%
162			4039 · Member Dues - New		104,182.68	102,728.01	1,454.67	1.42%
163			4041 · Member Dues - Renewal		789,467.02	823,427.42	-33,960.40	-4.12%
164			<b>Total 44 · MEMBERSHIP INCOME</b>		954,367.56	987,164.95	-32,797.39	-3.32%
165			<b>45 · MERCHANDISE - SALES</b>					
166			4490 · Sales of Merchandise		1,607.00	1,749.00	-142.00	-8.12%
167			<b>Total 45 · MERCHANDISE - SALES</b>		1,607.00	1,749.00	-142.00	-8.12%
168			<b>46 · OTHER INCOME</b>					
169			4045 · Magazine Subscription Income		260.00	60.00	200.00	333.33%
170			4050 · Miscellaneous Income		0.00	5,000.00	-5,000.00	-100.0%
171			<b>Total 46 · OTHER INCOME</b>		260.00	5,060.00	-4,800.00	-94.86%
172			<b>47 · SEMINARS &amp; CONFERENCES</b>					
173			<b>950 · INTERNATIONAL CONFERENCE</b>					
174			4675 · Registration Income		-6,715.00	0.00	-6,715.00	-100.0%
175			<b>Total 950 · INTERNATIONAL CONFERENCE</b>		-6,715.00	0.00	-6,715.00	-100.0%
176			<b>975 · OTHER SEMINARS &amp; CONFERENCES</b>					
177			4680 · FAU PRES - Global Congress					
178			4680R · Registration Income		0.00	3,998.00	-3,998.00	-100.0%
179			4680S · Sponsorship Income		0.00	4,000.00	-4,000.00	-100.0%
180			<b>Total 4680 · FAU PRES - Global Congress</b>		0.00	7,998.00	-7,998.00	-100.0%
181			<b>Total 975 · OTHER SEMINARS &amp; CONFERENCES</b>		0.00	7,998.00	-7,998.00	-100.0%
182			<b>Total 47 · SEMINARS &amp; CONFERENCES</b>		-6,715.00	7,998.00	-14,713.00	-183.96%
183			<b>Total Income</b>		2,040,288.58	2,147,643.82	-107,355.24	-5.0%
184			<b>Gross Profit</b>		2,040,288.58	2,147,643.82	-107,355.24	-5.0%
185			<b>Expense</b>					
186			<b>50 · COST OF GOODS SOLD</b>					
187			5001 · Merchandise		1,056.62	1,330.04	-273.42	-20.56%
188			5002 · Merchandise - PROW Book		333.16	476.40	-143.24	-30.07%
189			<b>Total 50 · COST OF GOODS SOLD</b>		1,389.78	1,806.44	-416.66	-23.07%
190			<b>55 · EDUCATION EXPENSES</b>					
191			<b>501 · COURSE EXPENSES</b>					
192			5070 · SR/WA Expenses		1,088.60	1,778.60	-690.00	-38.8%
193			<b>510 · COURSE 100'S</b>					
194			5100 · 100-Principles of Land Acq-US		0.00	3,193.85	-3,193.85	-100.0%

4								
5					Jul - Dec 18	Jul - Dec 17	\$ Change	% Change
195				5100i · 100i-Principl. of Land Acq-In'l	27,522.85	11,542.72	15,980.13	138.44%
196				5102 · 102-Elevating Your Ethical Awar	6,348.01	9,044.18	-2,696.17	-29.81%
197				5105 · 105-URA Executive Summery	656.45	1,328.58	-672.13	-50.59%
198				<b>Total 510 · COURSE 100'S</b>	<b>34,527.31</b>	<b>25,109.33</b>	<b>9,417.98</b>	<b>37.51%</b>
199				<b>520 · COURSE 200'S</b>				
200				5200 · 200-Princip. of R/E Negotiation	1,784.48	761.02	1,023.46	134.49%
201				5200C · 200C-Princip. of R/E Negotiat'n	0.00	340.70	-340.70	-100.0%
202				5201 · 201-Comm. in R/E Acquisition	465.61	370.18	95.43	25.78%
203				5203 · 203-Alternative Dispute Resol.	664.00	297.59	366.41	123.13%
204				5205 · 205-Bargaining Negotiations	1,582.65	0.00	1,582.65	100.0%
205				5205C · 205C-Bargaining Negotiations	592.85	276.76	316.09	114.21%
206				5207 · 207-Practical Negotiations	0.00	991.44	-991.44	-100.0%
207				5209 · 209-Negotiating with Diverse Cl	368.74	261.60	107.14	40.96%
208				5213 · 213-Conflict Management	935.50	1,654.39	-718.89	-43.45%
209				5215 · 215-R/W Acquisit. Pipeline Proj	1,798.31	1,114.99	683.32	61.29%
210				5218 · 218-R/W Acq. for Elec.Util.Proj	3,770.30	3,554.64	215.66	6.07%
211				5219 · 219-Introductory Facilitator	136.06	135.19	0.87	0.64%
212				5225 · 225-Social Ecology	784.55	781.65	2.90	0.37%
213				5230 · 230-Oil&Gas Land Basics & Issue	2,555.02	3,621.41	-1,066.39	-29.45%
214				5235C · 235C-Cdn Oil & Gas Industry O/V	1,184.51	0.00	1,184.51	100.0%
215				<b>Total 520 · COURSE 200'S</b>	<b>16,622.58</b>	<b>14,161.56</b>	<b>2,461.02</b>	<b>17.38%</b>
216				<b>530 · COURSE 300'S</b>				
217				5303 · 303-Management Consulting	487.79	518.43	-30.64	-5.91%
218				5304 · 304-When Public Agenc's Collide	1,201.28	519.42	681.86	131.27%
219				<b>Total 530 · COURSE 300'S</b>	<b>1,689.07</b>	<b>1,037.85</b>	<b>651.22</b>	<b>62.75%</b>
220				<b>540 · COURSE 400'S</b>				
221				5400 · 400-Principles of R/E Appraisal	3,699.73	3,718.24	-18.51	-0.5%
222				5402 · 402-Intro to Income Cap Approac	558.26	246.11	312.15	126.83%
223				5403 · 403-Easement Valuation	1,472.86	528.49	944.37	178.69%
224				5406B · 406B-7 Hour National USPAP	0.00	984.86	-984.86	-100.0%
225				5410 · 410-Review.Apprais. in Eminent	1,108.77	1,259.87	-151.10	-11.99%
226				5417 · 417-Valuation of Contamin. R/E	619.63	798.29	-178.66	-22.38%
227				5421 · 421-Valuation of Partial Acquis	7,217.39	6,249.33	968.06	15.49%
228				5421C · 421C-Valuation of Partial Acqui	1,664.21	524.10	1,140.11	217.54%
229				5431 · 431-Problems in Valuation P/A	1,703.54	730.02	973.52	133.36%
230				5431C · 431C-Problems in Valuation P/A	0.00	326.88	-326.88	-100.0%
231				<b>Total 540 · COURSE 400'S</b>	<b>18,044.39</b>	<b>15,366.19</b>	<b>2,678.20</b>	<b>17.43%</b>
232				<b>550 · COURSE 500'S</b>				
233				5501 · 501-Residential Reloc. Assist.	3,839.19	2,186.15	1,653.04	75.61%
234				5502 · 502-Non-Residential Relocation	1,635.91	2,394.27	-758.36	-31.67%
235				5503 · 503-Mobile Home Relocation	2,002.73	199.59	1,803.14	903.42%
236				5504 · 504-Computing Replace.Hous. Pmt	1,111.56	512.33	599.23	116.96%
237				5505 · 505-Advanced Res.Reloc. Assist.	368.85	1,158.16	-789.31	-68.15%
238				5506 · 506-Advanced Bus.Reloc. Assist.	550.27	497.84	52.43	10.53%
239				<b>Total 550 · COURSE 500'S</b>	<b>9,508.51</b>	<b>6,948.34</b>	<b>2,560.17</b>	<b>36.85%</b>
240				<b>560 · COURSE 600'S</b>				
241				5600 · 600-Environmental Awareness	531.56	421.54	110.02	26.1%
242				5600C · 600C-Environmental Awareness	0.00	304.06	-304.06	-100.0%

4								
5					Jul - Dec 18	Jul - Dec 17	\$ Change	% Change
243				5603 · 603-Understanding Environment	946.39	1,443.74	-497.35	-34.45%
244				5603C · 603C-Understanding Environment	450.72	211.73	238.99	112.88%
245				5604 · 604-Envir Due Diligence and Li.	2,351.64	1,969.55	382.09	19.4%
246				5606 · 606-Environmental Process	949.79	510.60	439.19	86.01%
247				5606C · 606C-Environmental Process	0.00	285.28	-285.28	-100.0%
248				<b>Total 560 · COURSE 600'S</b>	<b>5,230.10</b>	<b>5,146.50</b>	<b>83.60</b>	<b>1.62%</b>
249				<b>570 · COURSE 700'S</b>				
250				5700 · 700-Introduction to Prop. Mgmt.	1,832.25	834.21	998.04	119.64%
251				5701 · 701-Property Mgmt. - Leasing	0.00	1,088.64	-1,088.64	-100.0%
252				5703 · 703-Real Property/Asset Mgmt.	356.02	0.00	356.02	100.0%
253				<b>Total 570 · COURSE 700'S</b>	<b>2,188.27</b>	<b>1,922.85</b>	<b>265.42</b>	<b>13.8%</b>
254				<b>580 · COURSE 800'S</b>				
255				5800 · 800-Principles of R/E Law	3,224.63	1,845.40	1,379.23	74.74%
256				5800C · 800C-Principles of R/E Law	973.09	219.81	753.28	342.7%
257				5801 · 801-Land Titles	1,747.68	2,798.96	-1,051.28	-37.56%
258				5801C · 801C-Land Titles	549.34	0.00	549.34	100.0%
259				5802 · 802-Legal Aspects of Easements	2,464.95	3,666.55	-1,201.60	-32.77%
260				5802C · 802C-Legal aspects of Easements	515.61	0.00	515.61	100.0%
261				5803 · 803-Eminent Domain Law Basics..	3,346.86	5,443.08	-2,096.22	-38.51%
262				5804 · Skills of Expert Testimony	784.03	0.00	784.03	100.0%
263				<b>Total 580 · COURSE 800'S</b>	<b>13,606.19</b>	<b>13,973.80</b>	<b>-367.61</b>	<b>-2.63%</b>
264				<b>590 · COURSE 900'S</b>				
265				5900 · 900-Principles of R/E Engineer.	1,999.55	3,278.31	-1,278.76	-39.01%
266				5900C · 900C-Principles of R/E Engineer	1,770.68	0.00	1,770.68	100.0%
267				5901 · 901-Engineering Plan Develop.	3,513.94	2,017.73	1,496.21	74.15%
268				5902 · 902-Property Descriptions	4,084.46	2,474.50	1,609.96	65.06%
269				<b>Total 590 · COURSE 900'S</b>	<b>11,368.63</b>	<b>7,770.54</b>	<b>3,598.09</b>	<b>46.3%</b>
270				<b>599 · IRWA Sponsored Courses</b>				
271				5996 · IRWA Sponsored Course Expense	26,067.63	35,443.50	-9,375.87	-26.45%
272				<b>Total 599 · IRWA Sponsored Courses</b>	<b>26,067.63</b>	<b>35,443.50</b>	<b>-9,375.87</b>	<b>-26.45%</b>
273				<b>Total 501 · COURSE EXPENSES</b>	<b>139,941.28</b>	<b>128,659.06</b>	<b>11,282.22</b>	<b>8.77%</b>
274				<b>595 · EDUCATIONAL EXP. - OTHER</b>				
275				<b>5069 · Royalty</b>				
276				5069O · 411O - Royalty Online	3,742.50	2,880.00	862.50	29.95%
277				<b>Total 5069 · Royalty</b>	<b>3,742.50</b>	<b>2,880.00</b>	<b>862.50</b>	<b>29.95%</b>
278				5005 · Scholarship Expense	10,610.00	0.00	10,610.00	100.0%
279				5008 · Class Incentive	34,144.80	27,620.80	6,524.00	23.62%
280				5009 · Class Incentive - Other	6,600.00	4,000.00	2,600.00	65.0%
281				5010 · Course Development Expenses	0.00	206.16	-206.16	-100.0%
282				5012 · Course Expenses - Misc.	2,399.74	5,173.11	-2,773.37	-53.61%
283				5014 · Course Revision Expenses	975.00	700.00	275.00	39.29%
284				5016 · Course State Certification	6,696.00	6,235.26	460.74	7.39%
285				5020 · Credentialing Expense	2,484.13	3,258.64	-774.51	-23.77%
286				5028 · CLIMB	1,147.91	0.00	1,147.91	100.0%
287				5032 · Instructors' Develop.	776.46	10,505.42	-9,728.96	-92.61%
288				5036 · Instructors' Material	5,976.56	9,792.22	-3,815.66	-38.97%
289				5050 · Marketing Expense for Courses	101.17	0.00	101.17	100.0%
290				5060O · Online Hosting	3,780.00	2,700.00	1,080.00	40.0%

4								
5					Jul - Dec 18	Jul - Dec 17	\$ Change	% Change
291			50650 · Online Seminars - IRWA		1,800.00	1,802.97	-2.97	-0.17%
292			5066 · P/P/S Education		5,306.77	4,515.07	791.70	17.54%
293			<b>Total 595 · EDUCATIONAL EXP. - OTHER</b>		<b>86,541.04</b>	<b>79,389.65</b>	<b>7,151.39</b>	<b>9.01%</b>
294			<b>Total 55 · EDUCATION EXPENSES</b>		<b>226,482.32</b>	<b>208,048.71</b>	<b>18,433.61</b>	<b>8.86%</b>
295			<b>597 · BUILDING OPERATION</b>					
296			6003 · Bank Interest		2,437.59	4,374.44	-1,936.85	-44.28%
297			6004 · Building Association Fee		7,920.00	7,923.84	-3.84	-0.05%
298			6005 · Building Depreciation		18,511.20	18,511.20	0.00	0.0%
299			6028 · Building Maintenance		7,779.21	9,962.91	-2,183.70	-21.92%
300			6031 · Building Property Tax		12,987.24	12,393.13	594.11	4.79%
301			6036 · Building Utilities		5,834.33	6,124.63	-290.30	-4.74%
302			<b>Total 597 · BUILDING OPERATION</b>		<b>55,469.57</b>	<b>59,290.15</b>	<b>-3,820.58</b>	<b>-6.44%</b>
303			<b>60 · PAYROLL &amp; BENEFITS</b>					
304			6020 · Payroll		920,485.14	939,300.99	-18,815.85	-2.0%
305			6030 · Pension Plan		36,264.33	26,151.29	10,113.04	38.67%
306			6040 · Taxes & Benefits - Insperty		233,554.75	242,657.20	-9,102.45	-3.75%
307			<b>Total 60 · PAYROLL &amp; BENEFITS</b>		<b>1,190,304.22</b>	<b>1,208,109.48</b>	<b>-17,805.26</b>	<b>-1.47%</b>
308			<b>67 · SEMINARS &amp; CONFERENCES EXPENSES</b>					
309			<b>65 · INTERNATIONAL CONFERENCE</b>					
310			6180 · Staff Travel and Hotel		113.87	726.56	-612.69	-84.33%
311			<b>Total 65 · INTERNATIONAL CONFERENCE</b>		<b>113.87</b>	<b>726.56</b>	<b>-612.69</b>	<b>-84.33%</b>
312			<b>70 · OTHER SEMINARS &amp; CONFERENCES</b>					
313			6235 · FAU PRES - Global Congress					
314			6249 · Miscellaneous		0.00	66,025.17	-66,025.17	-100.0%
315			6283 · Temporary Personnel		0.00	36,763.16	-36,763.16	-100.0%
316			<b>Total 6235 · FAU PRES - Global Congress</b>		<b>0.00</b>	<b>102,788.33</b>	<b>-102,788.33</b>	<b>-100.0%</b>
317			<b>Total 70 · OTHER SEMINARS &amp; CONFERENCES</b>		<b>0.00</b>	<b>102,788.33</b>	<b>-102,788.33</b>	<b>-100.0%</b>
318			<b>Total 67 · SEMINARS &amp; CONFERENCES EXPENSES</b>		<b>113.87</b>	<b>103,514.89</b>	<b>-103,401.02</b>	<b>-99.89%</b>
319			<b>73 · TRAVEL EXPENSES</b>					
320			<b>74 · TRAVEL - REGIONS</b>					
321			6501 · Region 1		2,353.58	1,346.67	1,006.91	74.77%
322			6502 · Region 2		688.00	0.00	688.00	100.0%
323			6503 · Region 3		2,306.24	775.78	1,530.46	197.28%
324			6504 · Region 4		3,673.47	1,640.95	2,032.52	123.86%
325			6505 · Region 5		0.00	679.24	-679.24	-100.0%
326			6506 · Region 6		1,141.18	2,363.73	-1,222.55	-51.72%
327			6507 · Region 7		1,643.65	807.72	835.93	103.49%
328			6508 · Region 8		1,837.07	1,295.04	542.03	41.85%
329			6509 · Region 9		2,005.09	2,352.17	-347.08	-14.76%
330			6510 · Region 10		892.56	352.33	540.23	153.33%
331			<b>Total 74 · TRAVEL - REGIONS</b>		<b>16,540.84</b>	<b>11,613.63</b>	<b>4,927.21</b>	<b>42.43%</b>
332			<b>75 · TRAVEL - INDUSTRIES &amp; COPS</b>					
333			<b>751 · Communities of Practice</b>					
334			6605 · Asset Management COP		0.00	2,598.48	-2,598.48	-100.0%
335			<b>Total 751 · Communities of Practice</b>		<b>0.00</b>	<b>2,598.48</b>	<b>-2,598.48</b>	<b>-100.0%</b>
336			<b>755 · Industry Committees</b>					
337			6640 · Public Agency Committee		0.00	-850.67	850.67	100.0%
338			6660 · Transportation Committee		424.14	0.00	424.14	100.0%

4								
5					Jul - Dec 18	Jul - Dec 17	\$ Change	% Change
339				<b>Total 75 · Industry Committees</b>	424.14	-850.67	1,274.81	149.86%
340				<b>Total 75 · TRAVEL - INDUSTRIES &amp; COPS</b>	424.14	1,747.81	-1,323.67	-75.73%
341				<b>76 · TRAVEL - SERVICE COMMITTEES</b>				
342				6680 · Communic. & Marketing Committee	0.00	0.00	0.00	0.0%
343				6685 · Nomination & Election Committee	0.00	0.00	0.00	0.0%
344				6690 · PIPE	6,410.02	22,023.52	-15,613.50	-70.9%
345				<b>Total 76 · TRAVEL - SERVICE COMMITTEES</b>	6,410.02	22,023.52	-15,613.50	-70.9%
346				<b>77 · TRAVEL - OTHER</b>				
347				6710 · Agency Liaison	0.00	1,977.43	-1,977.43	-100.0%
348				6720 · Allied Organizations	1,058.21	9,984.09	-8,925.88	-89.4%
349				6727 · Governance Task Force	0.00	1,713.37	-1,713.37	-100.0%
350				6730 · Appraisal Foundation	492.28	0.00	492.28	100.0%
351				<b>Total 77 · TRAVEL - OTHER</b>	1,550.49	13,674.89	-12,124.40	-88.66%
352				<b>78 · TRAVEL- INT'L GOVERNING COUNCIL</b>				
353				6810 · IGC/IEC Meeting	71,060.49	82,949.53	-11,889.04	-14.33%
354				6815 · Regional Meetings	1,133.37	196.62	936.75	476.43%
355				6817 · Chapter Visits	0.00	1,280.00	-1,280.00	-100.0%
356				6825 · Annual Conference	2,780.40	0.00	2,780.40	100.0%
357				6830 · Other Expenses	2,173.28	27,505.56	-25,332.28	-92.1%
358				<b>Total 78 · TRAVEL- INT'L GOVERNING COUNCIL</b>	77,147.54	111,931.71	-34,784.17	-31.08%
359				<b>79 · TRAVEL - STAFF</b>				
360				6860 · IEC/IGC Meeting	5,869.82	6,151.79	-281.97	-4.58%
361				6865 · Regional Meetings	11,832.20	19,737.52	-7,905.32	-40.05%
362				6870 · Committee Liaison	0.00	1,714.95	-1,714.95	-100.0%
363				6875 · Chapter Meetings	2,649.52	4,237.42	-1,587.90	-37.47%
364				6880 · Other Expenses	1,548.54	16,005.25	-14,456.71	-90.33%
365				<b>Total 79 · TRAVEL - STAFF</b>	21,900.08	47,846.93	-25,946.85	-54.23%
366				<b>Total 73 · TRAVEL EXPENSES</b>	123,973.11	208,838.49	-84,865.38	-40.64%
367				<b>80 · ADMINISTRATIVE EXPENSES</b>				
368				7005 · Public Relations	12,510.39	12,499.98	10.41	0.08%
369				7010 · Assets Costing Less Than \$250	503.13	1,971.99	-1,468.86	-74.49%
370				7020 · Awards & Recognition	4,152.50	2,243.57	1,908.93	85.08%
371				7050 · Bad Debt Expense	5,714.95	1,658.98	4,055.97	244.49%
372				7100 · Bank Charges & Credit Card Fees	66,675.67	60,180.18	6,495.49	10.79%
373				7130 · Car Expenses	6,899.22	7,072.36	-173.14	-2.45%
374				7155 · Computer Consulting Fees	3,550.00	0.00	3,550.00	100.0%
375				7160 · Constant Contact Email	2,430.00	2,530.33	-100.33	-3.97%
376				7200 · Depreciation & Amortization	72,534.07	61,361.65	11,172.42	18.21%
377				7220 · Dues & Subscriptions	3,898.79	2,630.36	1,268.43	48.22%
378				7250 · Dues-Appraisal Foundation	2,304.00	2,304.00	0.00	0.0%
379				7310 · Insurance-D&O	5,117.37	5,063.86	53.51	1.06%
380				7320 · Insurance-D&O-Chapters	5,117.37	5,063.86	53.51	1.06%
381				7340 · Insurance-General Liability	2,314.02	2,366.28	-52.26	-2.21%
382				7375 · Leadership Development	5,842.40	0.00	5,842.40	100.0%
383				7390 · Mail Equipment Maintenance	532.96	532.44	0.52	0.1%
384				7440 · Magazine-Printing	28,656.03	28,199.81	456.22	1.62%
385				7450 · Magazine-Postage	19,403.53	17,525.71	1,877.82	10.72%
386				7460 · Magazine-Art Work/Photography	1,000.00	2,118.00	-1,118.00	-52.79%



4								
5					Jul - Dec 18	Jul - Dec 17	\$ Change	% Change
387				7470 · Magazine-Other	4,460.78	3,844.88	615.90	16.02%
388				7480 · Maintenance-AMS	9,583.26	9,583.26	0.00	0.0%
389				7485 · Maintenance-Computer&Peripheral	12,170.36	11,956.08	214.28	1.79%
390				7505 · Marketing & Development				
391				7505E · M'keting & Dev. - Editorial	3,900.00	4,500.00	-600.00	-13.33%
392				7505F · M'ting & Dev. - F/Op Trade Show	2,691.00	8,254.89	-5,563.89	-67.4%
393				7505M · M'ting & Dev. - F/Op Membership	6,000.00	0.00	6,000.00	100.0%
394				Total 7505 · Marketing & Development	12,591.00	12,754.89	-163.89	-1.29%
395				7530 · Membership Certificate & Pin	2,028.92	384.45	1,644.47	427.75%
396				7540 · Membership-Higher Logic	13,944.00	10,200.00	3,744.00	36.71%
397				7550 · Membership Renewal Mailings	1,123.59	271.90	851.69	313.24%
398				7600 · Miscellaneous Expenses	521.28	675.50	-154.22	-22.83%
399				7650 · Postage & Shipping	11,914.60	16,283.53	-4,368.93	-26.83%
400				7660 · Printing	311.60	272.66	38.94	14.28%
401				7670 · Professional-Audit	16,800.00	11,800.00	5,000.00	42.37%
402				7680 · Professional-Cdn Account.	1,500.00	1,400.00	100.00	7.14%
403				7700 · Professional-Legal	1,225.00	0.00	1,225.00	100.0%
404				7720 · Professional-Consulting	2,940.32	2,825.64	114.68	4.06%
405				7730 · Organizational Remodeling	0.00	16,175.32	-16,175.32	-100.0%
406				7740 · QB Online for Chapters/Regions	16,405.92	14,408.53	1,997.39	13.86%
407				7800 · Rent-Offsite Storage	1,860.00	1,462.00	398.00	27.22%
408				7820 · Staff Recruitment	2,000.00	415.54	1,584.46	381.3%
409				7840 · Supplies-Kitchen	3,133.46	2,227.18	906.28	40.69%
410				7850 · Supplies-Office	6,307.16	8,489.24	-2,182.08	-25.7%
411				7870 · Taxes & Licenses	2,715.29	2,534.62	180.67	7.13%
412				7875 · Teleconferencing	8,279.71	15,463.09	-7,183.38	-46.46%
413				7890 · Telephone	14,990.06	15,297.14	-307.08	-2.01%
414				7910 · Temporary Help	19,862.78	0.00	19,862.78	100.0%
415				7930 · Training & Development - Staff	13,659.54	34,882.20	-21,222.66	-60.84%
416				7950 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
417				7970 · Vacation Expense	-3,988.99	-6,571.20	2,582.21	39.3%
418				7990 · Web Site-IRWA	21,665.16	14,045.16	7,620.00	54.25%
419				Total 80 · ADMINISTRATIVE EXPENSES	447,161.20	416,404.97	30,756.23	7.39%
420				88 · INCOME TAXES				
421				8800 · Federal and State Income Taxes	8,183.34	6,000.00	2,183.34	36.39%
422				Total 88 · INCOME TAXES	8,183.34	6,000.00	2,183.34	36.39%
423				Total Expense	2,053,077.41	2,212,013.13	-158,935.72	-7.19%
424				Net Ordinary Income	-12,788.83	-64,369.31	51,580.48	80.13%
425				Other Income/Expense				
426				Other Income				
427				4095 · Instructor Income-Pass Through	134,200.00	108,375.40	25,824.60	23.83%
428				48 · PIPELINE COMMITTEE REVENUE				
429				4755 · Interest Income	0.00	1.34	-1.34	-100.0%
430				4760 · IRWA Support (BLM)	4,100.00	1,400.00	2,700.00	192.86%
431				4762 · Member Dues	4,450.00	6,600.00	-2,150.00	-32.58%
432				4765 · Sponsorship	500.00	1,400.00	-900.00	-64.29%
433				Total 48 · PIPELINE COMMITTEE REVENUE	9,050.00	9,401.34	-351.34	-3.74%
434				95 · OTHER INCOME & EXPENSE				

