

International Right of Way Association				5:01 AM
Profit & Loss				10/29/2018
July through September 2018				Accrual Basis
	Jul 18	Aug 18	Sep 18	TOTAL
Ordinary Income/Expense				
Income				
40 · EDUCATION INCOME				
410 · COURSE INCOME - CLASSROOM				
4985 · SR/WA Revenue	515.63	0.00	0.00	515.63
100 · COURSE 100'S				
4100i · 100i-Principles of Land Acq	39.60	18,057.09	11,945.26	30,041.95
4102 · 102-Elevating Your Ethical Awar	655.83	7,933.93	2,255.22	10,844.98
4105 · 105-URA Executive Summary	0.00	4,384.54	0.00	4,384.54
Total 100 · COURSE 100'S	695.43	30,375.56	14,200.48	45,271.47
200 · COURSE 200'S				
4200 · 200-Princip. of R/E Negotiation	2,406.28	3,283.11	21.50	5,710.89
4213 · 213-Conflict Management	0.00	0.00	1,543.04	1,543.04
4218 · 218-R/W Acq. for Elec.Util.Proj	0.00	9,521.01	2,053.09	11,574.10
4225 · 225-Social Ecology	-335.04	1,461.51	0.00	1,126.47
4230 · 230-Oil&Gas Land Basics & Issue	0.00	5,637.26	0.00	5,637.26
4235C · C235C - Cdn Oil & Gas Industry	0.00	0.00	1,493.16	1,493.16
Total 200 · COURSE 200'S	2,071.24	19,902.89	5,110.79	27,084.92
300 · COURSE 300'S				
4304 · 304-When Public Agenc's Collide	1,639.56	1,252.73	0.00	2,892.29
Total 300 · COURSE 300'S	1,639.56	1,252.73	0.00	2,892.29
400 · COURSE 400'S				
4400 · 400-Principles of R/E Appraisal	0.00	0.00	4,852.76	4,852.76
4402 · 402-Intro to Income Cap Approac	0.00	0.00	3,204.78	3,204.78
4403 · 403-Easement Valuation	0.00	0.00	1,543.04	1,543.04
4410 · 410-Review. Apprais. in Eminent	0.00	2,296.66	0.00	2,296.66
4417 · 417-Valuation of Contamin. R/E	0.00	4,268.04	0.00	4,268.04
4421 · 421-Valuation of Partial Acquis	4,736.52	9,610.28	8,899.60	23,246.40
4431 · 431-Problems in Valuation P/A	0.00	0.00	2,611.31	2,611.31
Total 400 · COURSE 400'S	4,736.52	16,174.98	21,111.49	42,022.99
500 · COURSE 500'S				
4501 · 501-Residential Reloc. Assist.	1,718.77	0.00	2,613.03	4,331.80
4502 · 502-Non-Residential Relocation	0.00	0.00	2,613.03	2,613.03
4503 · 503-Mobile Home Relocation	0.00	1,252.73	4,273.05	5,525.78
4504 · 504-Computing Replace. Hous.Pmt	3,093.78	3,358.76	21.50	6,474.04
4505 · 505-Advanced Res. Reloc.Assist.	0.00	0.00	474.78	474.78
4506 · 506-Advanced Bus. Reloc.Assist.	0.00	0.00	933.22	933.22
Total 500 · COURSE 500'S	4,812.55	4,611.49	10,928.61	20,352.65
600 · COURSE 600'S				
4603 · 603-Understanding Environment	0.00	0.00	2,136.52	2,136.52
4603C · 603C-Understanding Environment	2,076.78	0.00	0.00	2,076.78
4604 · 604-Envir Due Diligence and Li.	19.80	4,384.54	0.00	4,404.34
Total 600 · COURSE 600'S	2,096.58	4,384.54	2,136.52	8,617.64
700 · COURSE 700'S				
4700 · 700-Introduction to Prop. Mgmt.	1,203.14	0.00	2,426.38	3,629.52
Total 700 · COURSE 700'S	1,203.14	0.00	2,426.38	3,629.52

	Jul 18	Aug 18	Sep 18	TOTAL
800 · COURSE 800'S				
4800 · 800-Principles of R/E Law	0.00	12,804.12	2,053.09	14,857.21
4800C · 800C- Principles of R/E Law	0.00	0.00	2,613.03	2,613.03
4801 · 801-Land Titles	0.00	8,207.77	0.00	8,207.77
4801C · 801C-Land Titles	0.00	0.00	1,679.80	1,679.80
4802 · 802-Legal Aspects of Easements	0.00	0.00	1,242.00	1,242.00
4802C · 802C-Legal Aspects of Easements	0.00	0.00	830.87	830.87
4803 · 803-Eminent Domain Law Basics..	0.00	0.00	7,092.50	7,092.50
4804 · 804-Skills of Expert Testimony	0.00	872.97	0.00	872.97
Total 800 · COURSE 800'S	0.00	21,884.86	15,511.29	37,396.15
900 · COURSE 900'S				
4900 · 900-Principles of R/E Engineer.	0.00	1,969.86	768.08	2,737.94
4901 · 901-Engineering Plan Develop.	19.80	1,879.09	1,661.74	3,560.63
4902 · 902-Property Descriptions	19.80	0.00	3,204.80	3,224.60
Total 900 · COURSE 900'S	39.60	3,848.95	5,634.62	9,523.17
Total 410 · COURSE INCOME - CLASSROOM	17,810.25	102,436.00	77,060.18	197,306.43
415 · COURSE INCOME - ONLINE				
4150 · Courses Discount - Online				
4953 · Course Discount - Online	-5,023.00	-1,190.00	-48,415.00	-54,628.00
Total 4150 · Courses Discount - Online	-5,023.00	-1,190.00	-48,415.00	-54,628.00
1000 · COURSE 100'S - ONLINE				
4100iV · 100iV-Principles of Land Acq	7,215.00	10,185.00	25,455.00	42,855.00
41030 · 1030-Ethics & ROW Prof.	5,495.00	6,690.00	17,420.00	29,605.00
41040 · 1040-Standards of Practice	3,575.00	2,250.00	9,670.00	15,495.00
41050 · 1050-URA Executive Summery	1,060.00	2,315.00	14,550.00	17,925.00
Total 1000 · COURSE 100'S - ONLINE	17,345.00	21,440.00	67,095.00	105,880.00
2000 · COURSE 200'S - ONLINE				
42000 · 2000-Princip. of R/E Negotiat.	14,545.00	12,055.00	24,595.00	51,195.00
42030 · 2030-Alternative Dispute Resol.	830.00	2,595.00	7,575.00	11,000.00
42050 · 2050-Bargaining Negotiations	830.00	2,595.00	4,670.00	8,095.00
42130 · 2130-Conflict Management	4,835.00	2,580.00	10,330.00	17,745.00
Total 2000 · COURSE 200'S - ONLINE	21,040.00	19,825.00	47,170.00	88,035.00
3000 · COURSE 300'S - ONLINE				
43030 · 3030-Management Consulting	830.00	0.00	2,905.00	3,735.00
43040 · 3040-When Public Agenc's Coll.	330.00	0.00	1,060.00	1,390.00
Total 3000 · COURSE 300'S - ONLINE	1,160.00	0.00	3,965.00	5,125.00
4000 · COURSE 400'S - ONLINE				
44000 · 4000-Principles of R/E Apprais.	6,640.00	3,840.00	9,030.00	19,510.00
44020 · 4020-Intro to Income Cap Appro.	0.00	595.00	1,125.00	1,720.00
44030 · 4030-Easement Valuation	1,455.00	1,325.00	6,085.00	8,865.00
44110 · 4110 - Appraisal Concepts	1,325.00	1,060.00	1,655.00	4,040.00
Total 4000 · COURSE 400'S - ONLINE	9,420.00	6,820.00	17,895.00	34,135.00
5000 · COURSE 500'S - ONLINE				
45030 · 5030-Mobile Home Relocation	0.00	265.00	795.00	1,060.00
45070 · 5020-Special Non-Residential Py	1,590.00	0.00	795.00	2,385.00
45200 · 5200.Special Topics in Replac.	1,060.00	0.00	795.00	1,855.00
45210 · 5210-Non-Residential Fixed Pts.	530.00	0.00	1,060.00	1,590.00
Total 5000 · COURSE 500'S - ONLINE	3,180.00	265.00	3,445.00	6,890.00
6000 · COURSE 600'S - ONLINE				

	Jul 18	Aug 18	Sep 18	TOTAL
46000 · 6000-Environmental Awareness	1,060.00	1,390.00	6,425.00	8,875.00
46060 · 6060-Environmental Process	530.00	0.00	1,920.00	2,450.00
Total 6000 · COURSE 600'S - ONLINE	1,590.00	1,390.00	8,345.00	11,325.00
7000 · COURSE 700'S - ONLINE				
47000 · 7000-Introduction to Prop. Mgt.	2,595.00	3,115.00	6,435.00	12,145.00
Total 7000 · COURSE 700'S - ONLINE	2,595.00	3,115.00	6,435.00	12,145.00
8000 · COURSE 800'S - ONLINE				
48000 · 8000-Principles of R/E Law	1,660.00	1,660.00	14,845.00	18,165.00
48010 · 8010-Land Titles	520.00	935.00	3,320.00	4,775.00
48020 · 8020-Legal Aspects of Easements	5,035.00	1,455.00	4,700.00	11,190.00
Total 8000 · COURSE 800'S - ONLINE	7,215.00	4,050.00	22,865.00	34,130.00
9000 · COURSE 900'S - ONLINE				
49000 · 9000-Principles of R/E Engineer	2,285.00	2,595.00	14,115.00	18,995.00
49030 · 9030-Underground Infr. Panorama	0.00	0.00	345.00	345.00
Total 9000 · COURSE 900'S - ONLINE	2,285.00	2,595.00	14,460.00	19,340.00
Total 415 · COURSE INCOME - ONLINE	60,807.00	58,310.00	143,260.00	262,377.00
920 · EDUCATIONAL INCOME - OTHER				
4950 · Credentialing Income	5,530.00	9,975.00	2,710.00	18,215.00
4990 · Textbooks - Optional Sales	50.00	125.00	215.00	390.00
4991 · Textbooks - PROW Book	0.00	245.00	120.00	365.00
4997 · Vendor Discount	47.80	0.00	95.27	143.07
Total 920 · EDUCATIONAL INCOME - OTHER	5,627.80	10,345.00	3,140.27	19,113.07
Total 40 · EDUCATION INCOME	84,245.05	171,091.00	223,460.45	478,796.50
41 · ADVERTISING INCOME				
4010 · Magazine	16,800.73	16,800.73	16,800.86	50,402.32
4015 · Website	1,676.39	3,288.18	2,495.74	7,460.31
Total 41 · ADVERTISING INCOME	18,477.12	20,088.91	19,296.60	57,862.63
43 · INVESTMENT INCOME				
4020 · Interest & Dividend Income	2,807.45	2,797.93	28,626.18	34,231.56
Total 43 · INVESTMENT INCOME	2,807.45	2,797.93	28,626.18	34,231.56
44 · MEMBERSHIP INCOME				
4031 · Member Dues - Affiliates	616.31	616.70	616.70	1,849.71
4033 · Member Dues - Agency	1,717.48	8,450.12	8,450.12	18,617.72
4035 · Member Dues - Application Fee	2,125.00	1,975.00	1,850.00	5,950.00
4039 · Member Dues - New	14,493.29	16,245.40	18,361.03	49,099.72
4041 · Member Dues - Renewal	131,223.85	131,452.60	131,697.63	394,374.08
Total 44 · MEMBERSHIP INCOME	150,175.93	158,739.82	160,975.48	469,891.23
45 · MERCHANDISE - SALES				
4490 · Sales of Merchandise	90.00	265.00	160.00	515.00
Total 45 · MERCHANDISE - SALES	90.00	265.00	160.00	515.00
46 · OTHER INCOME				
4045 · Magazine Subscription Income	0.00	160.00	30.00	190.00
Total 46 · OTHER INCOME	0.00	160.00	30.00	190.00
47 · SEMINARS & CONFERENCES				
950 · INTERNATIONAL CONFERENCE				
4675 · Registration Income	-4,475.00	-2,240.00	0.00	-6,715.00
Total 950 · INTERNATIONAL CONFERENCE	-4,475.00	-2,240.00	0.00	-6,715.00
Total 47 · SEMINARS & CONFERENCES	-4,475.00	-2,240.00	0.00	-6,715.00
Total Income	251,320.55	350,902.66	432,548.71	1,034,771.92

	Jul 18	Aug 18	Sep 18	TOTAL
Gross Profit	251,320.55	350,902.66	432,548.71	1,034,771.92
Expense				
50 · COST OF GOODS SOLD				
5001 · Merchandise	66.83	173.45	121.78	362.06
5002 · Merchandise - PROW Book	0.00	79.88	39.94	119.82
Total 50 · COST OF GOODS SOLD	66.83	253.33	161.72	481.88
55 · EDUCATION EXPENSES				
501 · COURSE EXPENSES				
5070 · SR/WA Expenses	0.00	146.08	0.00	146.08
510 · COURSE 100'S				
5100i · 100i-Principl. of Land Acq-In'l	0.00	6,010.14	5,613.26	11,623.40
5102 · 102-Elevating Your Ethical Awar	371.04	1,674.74	1,207.66	3,253.44
5105 · 105-URA Executive Summery	0.00	258.96	0.00	258.96
Total 510 · COURSE 100'S	371.04	7,943.84	6,820.92	15,135.80
520 · COURSE 200'S				
5200 · 200-Princip. of R/E Negotiation	622.48	0.00	0.00	622.48
5213 · 213-Conflict Management	0.00	0.00	233.07	233.07
5215 · 215-R/W Acquisit. Pipeline Proj	0.00	219.28	0.00	219.28
5218 · 218-R/W Acq. for Elec.Util.Proj	0.00	1,333.07	526.94	1,860.01
5225 · 225-Social Ecology	0.00	784.55	0.00	784.55
5230 · 230-Oil&Gas Land Basics & Issue	0.00	2,555.02	0.00	2,555.02
5235C · 235C-Cdn Oil & Gas Industry O/V	0.00	0.00	1,184.51	1,184.51
Total 520 · COURSE 200'S	622.48	4,891.92	1,944.52	7,458.92
530 · COURSE 300'S				
5304 · 304-When Public Agenc's Collide	916.05	0.00	0.00	916.05
Total 530 · COURSE 300'S	916.05	0.00	0.00	916.05
540 · COURSE 400'S				
5400 · 400-Principles of R/E Appraisal	0.00	428.47	1,489.79	1,918.26
5402 · 402-Intro to Income Cap Approac	0.00	0.00	558.26	558.26
5403 · 403-Easement Valuation	0.00	0.00	1,266.03	1,266.03
5410 · 410-Review.Apprais. in Eminent	0.00	1,108.77	0.00	1,108.77
5417 · 417-Valuation of Contamin. R/E	0.00	619.63	0.00	619.63
5421 · 421-Valuation of Partial Acquis	1,421.42	2,028.18	1,944.91	5,394.51
5431 · 431-Problems in Valuation P/A	0.00	0.00	795.90	795.90
Total 540 · COURSE 400'S	1,421.42	4,185.05	6,054.89	11,661.36
550 · COURSE 500'S				
5501 · 501-Residential Reloc. Assist.	499.59	0.00	435.31	934.90
5502 · 502-Non-Residential Relocation	0.00	0.00	419.92	419.92
5503 · 503-Mobile Home Relocation	0.00	234.84	1,266.14	1,500.98
5504 · 504-Computing Replace.Hous. Pmt	767.40	344.16	0.00	1,111.56
5505 · 505-Advanced Res.Reloc. Assist.	0.00	0.00	56.74	56.74
5506 · 506-Advanced Bus.Reloc. Assist.	0.00	0.00	221.86	221.86
Total 550 · COURSE 500'S	1,266.99	579.00	2,399.97	4,245.96
560 · COURSE 600'S				
5603 · 603-Understanding Environment	0.00	0.00	383.38	383.38
5603C · 603C-Understanding Environment	450.72	0.00	0.00	450.72
5604 · 604-Envir Due Diligence and Li.	0.00	700.87	270.50	971.37
Total 560 · COURSE 600'S	450.72	700.87	653.88	1,805.47
570 · COURSE 700'S				

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5700 · 700-Introduction to Prop. Mgmt.	283.06	0.00	288.19	571.25
Total 570 · COURSE 700'S	283.06	0.00	288.19	571.25
580 · COURSE 800'S				
5800 · 800-Principles of R/E Law	0.00	1,375.63	656.66	2,032.29
5800C · 800C-Principles of R/E Law	0.00	0.00	973.09	973.09
5801 · 801-Land Titles	0.00	1,194.53	0.00	1,194.53
5801C · 801C-Land Titles	0.00	0.00	549.34	549.34
5802 · 802-Legal Aspects of Easements	0.00	0.00	595.08	595.08
5802C · 802C-Legal aspects of Easements	0.00	0.00	515.61	515.61
5803 · 803-Eminent Domain Law Basics..	0.00	0.00	2,016.66	2,016.66
5804 · Skills of Expert Testimony	0.00	266.41	0.00	266.41
Total 580 · COURSE 800'S	0.00	2,836.57	5,306.44	8,143.01
590 · COURSE 900'S				
5900 · 900-Principles of R/E Engineer.	0.00	926.58	526.24	1,452.82
5901 · 901-Engineering Plan Develop.	0.00	914.30	824.26	1,738.56
5902 · 902-Property Descriptions	0.00	0.00	1,501.80	1,501.80
Total 590 · COURSE 900'S	0.00	1,840.88	2,852.30	4,693.18
599 · IRWA Sponsored Courses				
5996 · IRWA Sponsored Course Expense	0.00	0.00	0.00	0.00
Total 599 · IRWA Sponsored Courses	0.00	0.00	0.00	0.00
Total 501 · COURSE EXPENSES	5,331.76	23,124.21	26,321.11	54,777.08
595 · EDUCATIONAL EXP. - OTHER				
5005 · Scholarship Expense	0.00	7,000.00	290.00	7,290.00
5008 · Class Incentive	6,060.80	6,060.80	6,060.80	18,182.40
5012 · Course Expenses - Misc.	230.10	230.00	245.00	705.10
5014 · Course Revision Expenses	0.00	0.00	975.00	975.00
5016 · Course State Certification	290.00	1,026.00	1,785.00	3,101.00
5020 · Credentialing Expense	181.70	173.81	426.18	781.69
5028 · CLIMB	342.00	805.91	0.00	1,147.91
5032 · Instructors' Develop.	0.00	831.40	-54.94	776.46
5036 · Instructors' Material	1,311.51	1,350.74	929.62	3,591.87
5050 · Marketing Expense for Courses	0.00	0.00	13.00	13.00
50600 · Online Hosting	450.00	450.00	1,080.00	1,980.00
50650 · Online Seminars - IRWA	300.00	300.00	300.00	900.00
5066 · P/P/S Education	1,633.40	19.26	803.28	2,455.94
Total 595 · EDUCATIONAL EXP. - OTHER	10,799.51	18,247.92	12,852.94	41,900.37
Total 55 · EDUCATION EXPENSES	16,131.27	41,372.13	39,174.05	96,677.45
597 · BUILDING OPERATION				
6003 · Bank Interest	479.60	452.10	410.81	1,342.51
6004 · Building Association Fee	1,320.00	1,320.00	1,320.00	3,960.00
6005 · Building Depreciation	3,085.20	3,085.20	3,085.20	9,255.60
6028 · Building Maintenance	1,626.00	1,802.17	1,068.00	4,496.17
6031 · Building Property Tax	2,065.52	2,065.52	2,214.05	6,345.09
6036 · Building Utilities	1,179.09	634.47	1,185.77	2,999.33
Total 597 · BUILDING OPERATION	9,755.41	9,359.46	9,283.83	28,398.70
60 · PAYROLL & BENEFITS				
6020 · Payroll	150,440.55	156,308.56	142,201.28	448,950.39
6030 · Pension Plan	5,898.24	6,266.28	5,663.20	17,827.72
6040 · Taxes & Benefits - Insperty	39,546.03	41,035.75	36,934.76	117,516.54

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Total 60 · PAYROLL & BENEFITS	195,884.82	203,610.59	184,799.24	584,294.65
67 · SEMINARS & CONFERENCES EXPENSES				
65 · INTERNATIONAL CONFERENCE				
6180 · Staff Travel and Hotel	113.87	0.00	0.00	113.87
Total 65 · INTERNATIONAL CONFERENCE	113.87	0.00	0.00	113.87
Total 67 · SEMINARS & CONFERENCES EXPEN	113.87	0.00	0.00	113.87
73 · TRAVEL EXPENSES				
74 · TRAVEL - REGIONS				
6502 · Region 2	0.00	688.00	0.00	688.00
6503 · Region 3	0.00	307.40	1,449.04	1,756.44
6506 · Region 6	0.00	550.08	0.00	550.08
Total 74 · TRAVEL - REGIONS	0.00	1,545.48	1,449.04	2,994.52
75 · TRAVEL - INDUSTRIES & COPS				
755 · Industry Committees				
6660 · Transportation Committee	424.14	0.00	0.00	424.14
Total 755 · Industry Committees	424.14	0.00	0.00	424.14
Total 75 · TRAVEL - INDUSTRIES & COPS	424.14	0.00	0.00	424.14
77 · TRAVEL - OTHER				
6720 · Allied Organizations	1,058.21	0.00	0.00	1,058.21
Total 77 · TRAVEL - OTHER	1,058.21	0.00	0.00	1,058.21
78 · TRAVEL- INT'L GOVERNING COUNCIL				
6810 · IGC/IEC Meeting	12,943.80	1,134.64	55,079.69	69,158.13
6815 · Regional Meetings	0.00	1,569.11	0.00	1,569.11
6825 · Annual Conference	1,468.26	376.22	0.00	1,844.48
6830 · Other Expenses	0.00	0.00	390.10	390.10
Total 78 · TRAVEL- INT'L GOVERNING COUNC	14,412.06	3,079.97	55,469.79	72,961.82
79 · TRAVEL - STAFF				
6860 · IEC/IGC Meeting	624.66	346.54	4,657.99	5,629.19
6865 · Regional Meetings	1,177.31	2,685.90	1,605.55	5,468.76
6875 · Chapter Meetings	1,102.33	1,115.82	379.77	2,597.92
Total 79 · TRAVEL - STAFF	2,904.30	4,148.26	6,643.31	13,695.87
Total 73 · TRAVEL EXPENSES	18,798.71	8,773.71	63,562.14	91,134.56
80 · ADMINISTRATIVE EXPENSES				
7005 · Public Relations	2,083.33	3,583.33	583.33	6,249.99
7010 · Assets Costing Less Than \$250	168.33	197.26	87.59	453.18
7050 · Bad Debt Expense	0.00	0.00	5,129.29	5,129.29
7100 · Bank Charges & Credit Card Fees	5,421.42	8,138.75	7,479.20	21,039.37
7130 · Car Expenses	1,097.05	1,318.33	1,120.96	3,536.34
7155 · Computer Consulting Fees	3,437.50	0.00	0.00	3,437.50
7160 · Constant Contact Email	405.00	405.00	405.00	1,215.00
7200 · Depreciation & Amortization	12,394.67	12,211.93	12,012.06	36,618.66
7220 · Dues & Subscriptions	567.16	532.51	1,096.10	2,195.77
7250 · Dues-Appraisal Foundation	384.00	384.00	384.00	1,152.00
7310 · Insurance-D&O	851.75	851.75	851.75	2,555.25
7320 · Insurance-D&O-Chapters	851.75	851.75	851.75	2,555.25
7340 · Insurance-General Liability	385.67	385.67	385.67	1,157.01
7375 · Leadership Development	0.00	0.00	5,842.40	5,842.40
7390 · Mail Equipment Maintenance	0.00	0.00	266.48	266.48
7440 · Magazine-Printing	4,779.91	4,779.90	4,763.26	14,323.07

	Jul 18	Aug 18	Sep 18	TOTAL
7450 · Magazine-Postage	3,225.35	3,225.35	3,228.07	9,678.77
7460 · Magazine-Art Work/Photography	500.00	500.00	0.00	1,000.00
7470 · Magazine-Other	347.75	1,097.75	791.14	2,236.64
7480 · Maintenance-AMS	1,597.21	1,597.21	1,597.21	4,791.63
7485 · Maintenance-Computer&Peripheral	1,652.63	4,765.25	3,226.49	9,644.37
7505 · Marketing & Development				
7505E · Marketing & Develop - Editorial	0.00	0.00	1,500.00	1,500.00
7505F · Marketing & Develop - Field Opp	1,083.91	4,633.91	2,333.18	8,051.00
Total 7505 · Marketing & Development	1,083.91	4,633.91	3,833.18	9,551.00
7530 · Membership Certificate & Pin	412.68	73.86	61.22	547.76
7540 · Membership-Higher Logic	5,444.00	1,700.00	1,700.00	8,844.00
7550 · Membership Renewal Mailings	589.50	0.00	0.00	589.50
7600 · Miscellaneous Expenses	0.25	136.88	0.00	137.13
7650 · Postage & Shipping	1,957.91	2,395.95	2,028.21	6,382.07
7670 · Professional-Audit	2,700.00	2,700.00	2,700.00	8,100.00
7680 · Professional-Cdn Account.	250.00	250.00	250.00	750.00
7700 · Professional-Legal	0.00	475.00	225.00	700.00
7720 · Professional-Consulting	4.61	0.00	0.00	4.61
7740 · QB Online for Chapters	2,600.82	2,585.82	2,645.82	7,832.46
7800 · Rent-Offsite Storage	305.00	305.00	305.00	915.00
7840 · Supplies-Kitchen	430.11	830.80	65.18	1,326.09
7850 · Supplies-Office	1,516.34	1,457.53	2,133.43	5,107.30
7870 · Taxes & Licenses	409.10	629.79	449.10	1,487.99
7875 · Teleconferencing	-53.59	1,666.66	1,666.66	3,279.73
7890 · Telephone	1,858.05	2,739.14	2,513.57	7,110.76
7910 · Temporary Help	4,044.00	5,284.16	3,882.24	13,210.40
7930 · Training & Development - Staff	3,388.44	1,102.10	927.08	5,417.62
7950 · Uncategorized Expenses	-731.36	731.36	0.00	0.00
7970 · Vacation Expense	0.00	0.00	-14,173.20	-14,173.20
7990 · Web Site-IRWA	3,590.86	3,290.86	4,910.86	11,792.58
Total 80 · ADMINISTRATIVE EXPENSES	69,951.11	77,814.56	66,225.10	213,990.77
Total Expense	310,702.02	341,183.78	363,206.08	1,015,091.88
Net Ordinary Income	-59,381.47	9,718.88	69,342.63	19,680.04
Other Income/Expense				
Other Income				
4095 · Instructor Income-Pass Through	10,600.00	18,150.00	23,090.00	51,840.00
48 · PIPELINE COMMITTEE REVENUE				
4755 · Interest Income	0.00	0.00	0.00	0.00
4760 · IRWA Support (BLM)	0.00	0.00	2,800.00	2,800.00
4762 · Member Dues	0.00	0.00	1,250.00	1,250.00
4765 · Sponsorship	0.00	0.00	500.00	500.00
Total 48 · PIPELINE COMMITTEE REVENUE	0.00	0.00	4,550.00	4,550.00
95 · OTHER INCOME & EXPENSE				
8500 · Gain (Loss) on Conversion	11,261.64	191.14	10.18	11,462.96
8700 · Unrealized Invest. Gain (Loss)	10,556.60	5,283.54	-26,161.20	-10,321.06
Total 95 · OTHER INCOME & EXPENSE	21,818.24	5,474.68	-26,151.02	1,141.90
Total Other Income	32,418.24	23,624.68	1,488.98	57,531.90
Other Expense				
72 · PIPELINE COMMITTEE EXPENSES				

	Jul 18	Aug 18	Sep 18	TOTAL
6408 · Bank Fee	0.00	0.00	0.00	0.00
6420 · Contribution Expenses	0.00	0.00	0.00	0.00
6470 · Quarterly Meeting Expenses	0.00	0.00	465.97	465.97
Total 72 · PIPELINE COMMITTEE EXPENSES	0.00	0.00	465.97	465.97
8400 · Instructor Exp.-Pass Through	10,600.00	18,150.00	23,090.00	51,840.00
Total Other Expense	10,600.00	18,150.00	23,555.97	52,305.97
Net Other Income	21,818.24	5,474.68	-22,066.99	5,225.93
Net Income	-37,563.23	15,193.56	47,275.64	24,905.97