

International Right of Way Association
Profit & Loss Budget vs. Actual
 July 2007 through April 2008

				Jul '07 - Apr 08	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense							
Income							
40 · EDUCATION INCOME							
410 · COURSE INCOME							
100 · COURSE 100'S							
4100 · 100-Principles of Land Acq-US				124,894.66	109,722.00	15,172.66	113.83%
4100C · 100C-Principles of Land Acq-Cdn				13,775.00	12,400.00	1,375.00	111.09%
4103 · 103-Ethics & ROW Profession				26,088.50	44,200.00	-18,111.50	59.02%
4103O · 103-Ethics & ROW Prof. - Online				13,607.50	13,900.00	-292.50	97.9%
4104 · 104-Standards of Practice				13,770.00	19,800.00	-6,030.00	69.55%
Total 100 · COURSE 100'S				192,135.66	200,022.00	-7,886.34	96.06%
200 · COURSE 200'S							
4200 · 200-Princip. of R/E Negotiation				30,920.00	78,391.00	-47,471.00	39.44%
4201 · 201-Comm. in R/E Acquisition				43,821.25	24,700.00	19,121.25	177.41%
4203 · 203-Alternative Dispute Resol.				23,317.50	15,900.00	7,417.50	146.65%
4205 · 205-Bargaining Negotiations				60,542.50	13,100.00	47,442.50	462.16%
4207 · 207-Practical Negotiations				1,665.00	600.00	1,065.00	277.5%
4209 · 209-Negotiating with Diverse Cl				19,377.50	24,900.00	-5,522.50	77.82%
4213 · 213-Conflict Management				16,588.01	28,300.00	-11,711.99	58.62%
4214 · 214-Skills of Expert Testimony				658.20	24,700.00	-24,041.80	2.67%
4215 · 215-Pipelines				15,325.00	19,000.00	-3,675.00	80.66%
4215CD · 215-Pipeline CD-ROM				11,768.00	6,000.00	5,768.00	196.13%
4220 · 220-Cultural Awareness				12,000.00	5,200.00	6,800.00	230.77%
Total 200 · COURSE 200'S				235,982.96	240,791.00	-4,808.04	98.0%
300 · COURSE 300'S							
4303 · 303-Management Consulting				8,101.25	11,400.00	-3,298.75	71.06%
Total 300 · COURSE 300'S				8,101.25	11,400.00	-3,298.75	71.06%
400 · COURSE 400'S							
4400 · 400-Principles of R/E Appraisal				42,463.75	42,100.00	363.75	100.86%

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			4400C · 400C-Principles of R/E Apprais.	4,510.00			
			4401 · 401-Appraisal of Partial Acq.	61,803.28	62,700.00	-896.72	98.57%
			4401C · 401C-Appraisal of Partial Acq.	0.00	6,400.00	-6,400.00	0.0%
			4402 · 402-Intro to Income Cap Approac	4,030.00	3,600.00	430.00	111.94%
			4403 · 403-Easement Valuation	44,624.75	8,100.00	36,524.75	550.92%
			4406B · 406B-7 Hour National USPAP	800.00	3,700.00	-2,900.00	21.62%
			4409 · 409-Integrating Appraisal Stds.	5,903.50	2,900.00	3,003.50	203.57%
			4410 · 410-Review. Apprais. in Eminent	16,193.50	16,600.00	-406.50	97.55%
			Total 400 · COURSE 400'S	180,328.78	146,100.00	34,228.78	123.43%
			500 · COURSE 500'S				
			4500 · 500-Uniform Reloc. Assist. Act	845.00	3,600.00	-2,755.00	23.47%
			4501 · 501-Residential Reloc. Assist.	28,425.00	72,041.00	-43,616.00	39.46%
			4502 · 502-Business Relocation	32,997.50	27,000.00	5,997.50	122.21%
			4503 · 503-Mobile Home Relocation	14,065.00	9,300.00	4,765.00	151.24%
			4504 · 504-Computing Replace. Hous.Pmt	17,603.02	14,200.00	3,403.02	123.97%
			4505 · 505-Advanced Res. Reloc.Assist.	11,445.00	6,800.00	4,645.00	168.31%
			4506 · 506-Advanced Bus. Reloc.Assist.	16,015.00	16,400.00	-385.00	97.65%
			Total 500 · COURSE 500'S	121,395.52	149,341.00	-27,945.48	81.29%
			600 · COURSE 600'S				
			4600 · 600-Environmental Awareness	18,206.87	6,900.00	11,306.87	263.87%
			4600C · 600C-Environmental Awareness	2,340.00	900.00	1,440.00	260.0%
			4602 · 602-Project Devel.& Envir.Proc.	21,780.00	3,500.00	18,280.00	622.29%
			4602C · 602C-Project Development and ..	7,012.85	2,000.00	5,012.85	350.64%
			4603 · 603-Understanding Environment	19,632.51	23,700.00	-4,067.49	82.84%
			4603C · 603C-Understanding Environment	2,080.00	4,600.00	-2,520.00	45.22%
			4604 · 604-Envir Due Diligence and Li.	2,470.00			
			Total 600 · COURSE 600'S	73,522.23	41,600.00	31,922.23	176.74%
			700 · COURSE 700'S				
			4700 · 700-Introduction to Prop. Mgmt.	27,750.00	21,400.00	6,350.00	129.67%

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			4701 · 701-Property Mgmt. - Leasing	12,095.00	18,300.00	-6,205.00	66.09%
			4703 · 703-Real Property/Asset Mgmt.	10,691.34	10,300.00	391.34	103.8%
			Total 700 · COURSE 700'S	50,536.34	50,000.00	536.34	101.07%
			800 · COURSE 800'S				
			4800 · 800-Principles of R/E Law	69,333.82	77,710.00	-8,376.18	89.22%
			4800C · 800C- Principles of R/E Law	19,581.92			
			4801 · 801-Land Titles	25,511.25	31,700.00	-6,188.75	80.48%
			4801C · 801C-Land Titles	10,870.00	6,300.00	4,570.00	172.54%
			4802 · 802-Legal Aspects of Easements	30,414.43	32,500.00	-2,085.57	93.58%
			4802C · 802C-Legal Aspects of Easements	1,430.00	9,400.00	-7,970.00	15.21%
			4803 · 803-Eminent Domain Law Basics..	38,485.00	31,500.00	6,985.00	122.18%
			4804 · Skills of Expert Testimony	520.00			
			Total 800 · COURSE 800'S	196,146.42	189,110.00	7,036.42	103.72%
			900 · COURSE 900'S				
			4900 · 900-Principles of R/E Engineer.	41,733.08	30,100.00	11,633.08	138.65%
			4900C · 900C-Principles of R/E Engineer	7,941.55	7,400.00	541.55	107.32%
			4901 · 901-Engineering Plan Develop.	38,030.47	21,860.00	16,170.47	173.97%
			4902 · 902-Property Descriptions	37,556.67	19,600.00	17,956.67	191.62%
			Total 900 · COURSE 900'S	125,261.77	78,960.00	46,301.77	158.64%
			Total 410 · COURSE INCOME	1,183,410.93	1,107,324.00	76,086.93	106.87%
			920 · EDUCATIONAL INCOME - OTHER				
			4950 · Certification Revenue	38,943.83			
			4970 · Facilitators' Clinic	750.00	4,800.00	-4,050.00	15.63%
			4975 · Online Seminars - IRWA	85.00			
			4985 · SR/WA Revenue	62,455.37	36,500.00	25,955.37	171.11%
			4990 · Textbooks - Optional Sales	7,582.00	8,333.30	-751.30	90.98%
			Total 920 · EDUCATIONAL INCOME - OTHER	109,816.20	49,633.30	60,182.90	221.26%

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Total 40 · EDUCATION INCOME				1,293,227.13	1,156,957.30	136,269.83	111.78%
41 · ADVERTISING INCOME							
			4010 · Magazine	104,949.15	116,666.68	-11,717.53	89.96%
Total 41 · ADVERTISING INCOME				104,949.15	116,666.68	-11,717.53	89.96%
43 · INVESTMENT INCOME							
			4020 · Interest & Dividend Income	90,061.75	58,333.30	31,728.45	154.39%
Total 43 · INVESTMENT INCOME				90,061.75	58,333.30	31,728.45	154.39%
44 · MEMBERSHIP INCOME							
			4031 · Member Dues - Affiliates	16,298.35	16,875.00	-576.65	96.58%
			4033 · Member Dues - Agency	0.00	6,166.70	-6,166.70	0.0%
			4035 · Member Dues - Application Fee	20,488.29	13,758.30	6,729.99	148.92%
			4037 · Member Dues - Late Fees	5,749.70	2,500.00	3,249.70	229.99%
			4039 · Member Dues - New	127,556.98	76,358.80	51,198.18	167.05%
			4041 · Member Dues - Renewal	1,141,415.36	1,196,242.50	-54,827.14	95.42%
Total 44 · MEMBERSHIP INCOME				1,311,508.68	1,311,901.30	-392.62	99.97%
45 · MERCHANDISE - SALES							
			4490 · Sales of Merchandise	7,631.00	4,166.70	3,464.30	183.14%
Total 45 · MERCHANDISE - SALES				7,631.00	4,166.70	3,464.30	183.14%
46 · OTHER INCOME							
			4043 · Contribution Income	19.20			
			4045 · Magazine Subscription Income	2,284.00	1,666.70	617.30	137.04%
			4050 · Miscellaneous Income	308.69	416.70	-108.01	74.08%
			4055 · Royalty Revenue	160.50			
Total 46 · OTHER INCOME				2,772.39	2,083.40	688.99	133.07%
47 · SEMINARS & CONFERENCES							

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950 · INTERNATIONAL CONFERENCE							
			4667 · Advertising Revenue	7,000.00			
			4669 · Exhibitors Income	-1,500.00			
			4673 · Optional Tours Income	1,610.00			
			4675 · Registration Income	1,110.00			
Total 950 · INTERNATIONAL CONFERENCE				8,220.00			
975 · OTHER SEMINARS & CONFERENCES							
			4680 · PRES				
			4680E · Exhibitors Income	14,000.00	12,500.00	1,500.00	112.0%
			4680R · Registration Income	96,646.00	169,250.00	-72,604.00	57.1%
			4680S · Sponsorship Income	28,000.00	12,500.00	15,500.00	224.0%
Total 4680 · PRES				138,646.00	194,250.00	-55,604.00	71.38%
Total 975 · OTHER SEMINARS & CONFERENCES				138,646.00	194,250.00	-55,604.00	71.38%
Total 47 · SEMINARS & CONFERENCES				146,866.00	194,250.00	-47,384.00	75.61%
Total Income				2,957,016.10	2,844,358.68	112,657.42	103.96%
Expense							
50 · COST OF GOODS SOLD							
			5001 · Merchandise	5,496.05	2,500.00	2,996.05	219.84%
Total 50 · COST OF GOODS SOLD				5,496.05	2,500.00	2,996.05	219.84%
55 · EDUCATION EXPENSES							
501 · COURSE EXPENSES							
			510 · COURSE 100'S				
			5100 · 100-Principles of Land Acq-US	16,781.60	8,200.00	8,581.60	204.65%
			5100C · 100C-Principles of Land Acq-Cdn	2,586.14	2,200.00	386.14	117.55%
			5103 · 103-Ethics & ROW Profession	4,949.94	4,400.00	549.94	112.5%
			5104 · 104-Standards of Practice	1,378.49	1,100.00	278.49	125.32%

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Total 510 · COURSE 100'S						25,696.17	15,900.00	9,796.17	161.61%
520 · COURSE 200'S									
5200 · 200-Princip. of R/E Negotiation						2,109.90	4,400.00	-2,290.10	47.95%
5201 · 201-Comm. in R/E Acquisition						3,938.26	2,400.00	1,538.26	164.09%
5203 · 203-Alternative Dispute Resol.						2,346.28	1,800.00	546.28	130.35%
5205 · 205-Bargaining Negotiations						4,664.70	1,500.00	3,164.70	310.98%
5207 · 207-Practical Negotiations						880.76			
5209 · 209-Negotiating with Diverse Cl						1,835.03	1,600.00	235.03	114.69%
5213 · 213-Conflict Management						4,332.22	2,400.00	1,932.22	180.51%
5214 · 214-Skills of Expert Testimony						608.78	3,500.00	-2,891.22	17.39%
5215 · 215-Pipeline						4,829.71	6,500.00	-1,670.29	74.3%
5215CD · 215-Pipeline CD-ROM						5,566.68			
5220 · 220-Cultural Awareness						851.11	200.00	651.11	425.56%
Total 520 · COURSE 200'S						31,963.43	24,300.00	7,663.43	131.54%
530 · COURSE 300'S									
5303 · 303-Management Consulting						827.28	1,500.00	-672.72	55.15%
Total 530 · COURSE 300'S						827.28	1,500.00	-672.72	55.15%
540 · COURSE 400'S									
5400 · 400-Principles of R/E Appraisal						6,981.93	4,600.00	2,381.93	151.78%
5400C · 400C-Principles of R/E Apprais.						468.28	1,000.00	-531.72	46.83%
5401 · 401-Appraisal of Partial Acq.						8,998.23	5,900.00	3,098.23	152.51%
5401C · 401C-Appraisal of Partial Acq						0.00	1,000.00	-1,000.00	0.0%
5402 · 402-Intro to Income Cap Approac						1,548.91	1,600.00	-51.09	96.81%
5403 · 403-Easement Valuation						7,234.53	1,900.00	5,334.53	380.77%
5406B · 406B-7 Hour National USPAP						458.58	1,400.00	-941.42	32.76%
5409 · 409-Integrating Appraisal Stds.						1,679.03	700.00	979.03	239.86%
5410 · 410-Review.Apprais. in Eminent						3,981.09	2,100.00	1,881.09	189.58%
Total 540 · COURSE 400'S						31,350.58	20,200.00	11,150.58	155.2%

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550 · COURSE 500'S							
			5500 · 500-Uniform Reloc. Assist. Act	339.59	500.00	-160.41	67.92%
			5501 · 501-Residential Reloc. Assist.	7,157.49	5,700.00	1,457.49	125.57%
			5502 · 502-Business Relocation	4,596.96	3,000.00	1,596.96	153.23%
			5503 · 503-Mobile Home Relocation	2,192.50	1,200.00	992.50	182.71%
			5504 · 504-Computing Replace.Hous. Pmt	2,860.24	1,200.00	1,660.24	238.35%
			5505 · 505-Advanced Res.Reloc. Assist.	1,275.17	1,000.00	275.17	127.52%
			5506 · 506-Advanced Bus.Reloc. Assist.	1,849.75	2,200.00	-350.25	84.08%
Total 550 · COURSE 500'S				20,271.70	14,800.00	5,471.70	136.97%
560 · COURSE 600'S							
			5600 · 600-Environmental Awareness	2,565.65	2,400.00	165.65	106.9%
			5600C · 600C-Environmental Awareness	300.77			
			5602 · 602-Project Devel.& Envir.Proc.	5,546.89	1,000.00	4,546.89	554.69%
			5602C · 602C-Project Devel.& Envir.Proc	297.27			
			5603 · 603-Understanding Environment	2,315.83	4,800.00	-2,484.17	48.25%
			5603C · 603C-Understanding Environment	327.16	300.00	27.16	109.05%
			5604 · 604-Envir Due Diligence and Li.	1,522.26			
Total 560 · COURSE 600'S				12,875.83	8,500.00	4,375.83	151.48%
570 · COURSE 700'S							
			5700 · 700-Introduction to Prop. Mgmt.	2,412.55	1,500.00	912.55	160.84%
			5701 · 701-Property Mgmt. - Leasing	681.09	1,400.00	-718.91	48.65%
			5703 · 703-Real Property/Asset Mgmt.	1,628.73	500.00	1,128.73	325.75%
Total 570 · COURSE 700'S				4,722.37	3,400.00	1,322.37	138.89%
580 · COURSE 800'S							
			5800 · 800-Principles of R/E Law	9,145.66	7,560.00	1,585.66	120.97%
			5800C · 800C-Principles of R/E Law	4,966.82	100.00	4,866.82	4,966.82%
			5801 · 801-Land Titles	4,605.28	4,360.00	245.28	105.63%
			5801C · 801C-Land Titles	416.28	1,900.00	-1,483.72	21.91%

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			5802 · 802-Legal Aspects of Easements	3,216.71	1,700.00	1,516.71	189.22%
			5802C · 802C-Legal aspects of Easements	301.00	500.00	-199.00	60.2%
			5803 · 803-Eminent Domain Law Basics..	4,064.61	1,500.00	2,564.61	270.97%
			5804 · Skills of Expert Testimony	226.45			
			Total 580 · COURSE 800'S	26,942.81	17,620.00	9,322.81	152.91%
			590 · COURSE 900'S				
			5900 · 900-Principles of R/E Engineer.	7,908.23	5,300.00	2,608.23	149.21%
			5900C · 900C-Principles of R/E Engineer	716.57	500.00	216.57	143.31%
			5901 · 901-Engineering Plan Develop.	8,657.47	4,500.00	4,157.47	192.39%
			5902 · 902-Property Descriptions	7,878.65	4,000.00	3,878.65	196.97%
			Total 590 · COURSE 900'S	25,160.92	14,300.00	10,860.92	175.95%
			Total 501 · COURSE EXPENSES	179,811.09	120,520.00	59,291.09	149.2%
			595 · EDUCATIONAL EXP. - OTHER				
			5006 · Appraisal Certification	0.00	6,666.70	-6,666.70	0.0%
			5007 · Appraisal Quality Board Filings	3,050.00			
			5010 · Course Development Expenses	2,402.41	7,500.00	-5,097.59	32.03%
			5012 · Course Expenses - Misc.	5,074.75			
			5014 · Course Revision Expenses	-391.94	7,500.00	-7,891.94	-5.23%
			5016 · Course State Certification	-103.16			
			5034 · Facilitators' Clinic Expenses	0.00	6,000.00	-6,000.00	0.0%
			5036 · Facilitators' Material	13,307.06	15,833.30	-2,526.24	84.05%
			5050 · Marketing Expense for Courses	2,197.53	8,333.30	-6,135.77	26.37%
			5066 · P/P/S Education	4,970.13	6,250.00	-1,279.87	79.52%
			5068 · PROW Expenses	359.87	5,000.00	-4,640.13	7.2%
			5070 · SR/WA Expenses	16,949.82	1,250.00	15,699.82	1,355.99%
			5080 · Textbooks-Cost of Opt. Purchase	157.99			
			Total 595 · EDUCATIONAL EXP. - OTHER	47,974.46	64,333.30	-16,358.84	74.57%
			Total 55 · EDUCATION EXPENSES	227,785.55	184,853.30	42,932.25	123.23%

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60 · PAYROLL & BENEFITS							
			6020 · Payroll	1,113,802.50	1,068,533.30	45,269.20	104.24%
			6030 · Pension Plan	31,267.42	30,700.00	567.42	101.85%
			6040 · Taxes & Benefits - Administaff	231,351.56	223,535.34	7,816.22	103.5%
			Total 60 · PAYROLL & BENEFITS	1,376,421.48	1,322,768.64	53,652.84	104.06%
65 · INTERNATIONAL CONFERENCE							
			6113 · Canadian Mountie	485.46			
			6117 · Committee Speakers	646.55			
			6149 · Miscellaneous	-1,051.83			
			6167 · Printing	2,925.48			
			6172 · Shipping	230.91			
			6180 · Staff Travel and Hotel	-25.12			
			Total 65 · INTERNATIONAL CONFERENCE	3,211.45			
70 · OTHER SEMINAR & CONFERENCES							
			6235 · PRES				
			6204 · Audiovisual	18,458.34	25,000.00	-6,541.66	73.83%
			6212 · Breaks	16,177.96	30,000.00	-13,822.04	53.93%
			6219 · Credit Card Fees	2,885.79	5,077.50	-2,191.71	56.84%
			6224 · Exhibits	2,367.97	5,000.00	-2,632.03	47.36%
			6223 · Exhibitor Promotion	1,032.56			
			6230 · Gratuities	2,000.00			
			6232 · Hotel Attrition	100,000.00			
			6247 · Luncheon	40,068.52	48,000.00	-7,931.48	83.48%
			6249 · Miscellaneous	549.60	600.00	-50.40	91.6%
			6257 · Name Tags and Ribbons	73.92	2,000.00	-1,926.08	3.7%
			6265 · Preliminary Program	0.00	2,000.00	-2,000.00	0.0%
			6267 · Printing	10,362.63	4,000.00	6,362.63	259.07%
			6269 · Promotion	987.00	15,000.00	-14,013.00	6.58%
			6281 · Reception	7,394.87	14,000.00	-6,605.13	52.82%

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			6272 · Shipping/Postage	6,509.75	1,600.00	4,909.75	406.86%
			6273 · Signs/Banners	0.00	4,000.00	-4,000.00	0.0%
			6275 · Speakers	11,193.24	10,000.00	1,193.24	111.93%
			6277 · Sponsor Premiums	1,590.60			
			6278 · Staff Site Visits & Preplanning	2,379.10			
			6280 · Staff Travel and Hotel	14,569.10	7,000.00	7,569.10	208.13%
			6283 · Temporary Personnel	361.93			
			6295 · Volunteer Committee	5,259.54	12,000.00	-6,740.46	43.83%
			Total 6235 · PRES	244,222.42	185,277.50	58,944.92	131.81%
			Total 70 · OTHER SEMINAR & CONFERENCES	244,222.42	185,277.50	58,944.92	131.81%
			73 · TRAVEL EXPENSES				
			74 · TRAVEL - REGIONS				
			6501 · Region 1	3,967.57	4,500.00	-532.43	88.17%
			6502 · Region 2	4,236.53	4,500.00	-263.47	94.15%
			6503 · Region 3	3,222.50	4,500.00	-1,277.50	71.61%
			6504 · Region 4	2,461.50	4,500.00	-2,038.50	54.7%
			6505 · Region 5	3,916.82	4,500.00	-583.18	87.04%
			6506 · Region 6	2,131.05	4,500.00	-2,368.95	47.36%
			6507 · Region 7	3,853.78	4,500.00	-646.22	85.64%
			6508 · Region 8	1,657.04	4,500.00	-2,842.96	36.82%
			6509 · Region 9	1,391.59	4,500.00	-3,108.41	30.92%
			6510 · Region 10	3,960.92	4,500.00	-539.08	88.02%
			6520 · Regional Governance	37,748.68	26,000.00	11,748.68	145.19%
			Total 74 · TRAVEL - REGIONS	68,547.98	71,000.00	-2,452.02	96.55%
			75 · TRAVEL - EDUCATION COMMITTEES				
			6605 · Asset Management Committee	734.61	3,625.00	-2,890.39	20.27%
			6615 · Environment Committee	219.90	3,625.00	-3,405.10	6.07%
			6640 · Local Public Agency Committee	1,218.18	3,625.00	-2,406.82	33.61%
			6645 · Pipeline Committee	0.00	3,625.00	-3,625.00	0.0%

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				Jul '07 - Apr 08	Budget	\$ Over Budget	% of Budget
			6650 · Relocation Assistance Committee	2,785.67	3,625.00	-839.33	76.85%
			6655 · Surveying Committee	3,153.45	3,625.00	-471.55	86.99%
			6660 · Transportation Committee	418.21	3,625.00	-3,206.79	11.54%
			6665 · Utilities Committee	2,265.55	3,625.00	-1,359.45	62.5%
			6670 · Valuation Committee	641.93	3,625.00	-2,983.07	17.71%
			6673 · Special Committee Projects	5,146.35	6,250.00	-1,103.65	82.34%
			Total 75 · TRAVEL - EDUCATION COMMITTEES	16,583.85	38,875.00	-22,291.15	42.66%
			76 · TRAVEL - SERVICE COMMITTEES				
			6675 · Ethics Committee	1,208.57	2,580.00	-1,371.43	46.84%
			6680 · Communic. & Marketing Committee	11,905.52	11,000.00	905.52	108.23%
			6685 · Nomination & Election Committee	6,080.58	6,500.00	-419.42	93.55%
			6690 · Professional Develop. Committee	23,933.28	39,750.00	-15,816.72	60.21%
			Total 76 · TRAVEL - SERVICE COMMITTEES	43,127.95	59,830.00	-16,702.05	72.08%
			77 · TRAVEL - OTHER				
			6745 · Chapter 50th Anniversary Travel	1,192.60	3,333.34	-2,140.74	35.78%
			6710 · Agency Liaison	251.90	4,166.70	-3,914.80	6.05%
			6720 · Allied Organizations	14,377.23	4,166.70	10,210.53	345.05%
			6730 · Appraisal Foundation	135.00	2,500.00	-2,365.00	5.4%
			6750 · Committee Chair/Vice Meeting	11,885.30			
			Total 77 · TRAVEL - OTHER	27,842.03	14,166.74	13,675.29	196.53%
			78 · TRAVEL - EXECUTIVE COMMITTEE				
			6810 · IEC Meetings	36,113.84	40,100.00	-3,986.16	90.06%
			6815 · Regional Meetings	12,345.82	10,000.00	2,345.82	123.46%
			6820 · Committee Liaison	3,855.76			
			6825 · Annual Conference	2,914.77			
			6830 · Other Expenses	10,868.70	8,000.00	2,868.70	135.86%
			Total 78 · TRAVEL - EXECUTIVE COMMITTEE	66,098.89	58,100.00	7,998.89	113.77%
			79 · TRAVEL - STAFF				

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				Jul '07 - Apr 08	Budget	\$ Over Budget	% of Budget
			6860 · IEC Meeting	4,745.75	7,200.00	-2,454.25	65.91%
			6865 · Regional Meetings	3,247.27			
			6870 · Committee Liaison	2,988.09			
			6880 · Other Expenses	1,668.28	1,666.70	1.58	100.1%
			Total 79 · TRAVEL - STAFF	12,649.39	8,866.70	3,782.69	142.66%
			Total 73 · TRAVEL EXPENSES	234,850.09	250,838.44	-15,988.35	93.63%
			80 · ADMINISTRATIVE EXPENSES				
			7010 · Assets Costing Less Than \$250	2,071.14	1,666.70	404.44	124.27%
			7020 · Awards & Recognition	1,805.26	2,916.70	-1,111.44	61.89%
			7100 · Bank Charges & Credit Card Fees	78,302.28	62,500.00	15,802.28	125.28%
			7110 · BLM Sponsorship-Pipeline Comm.	0.00	4,000.00	-4,000.00	0.0%
			7120 · Board of Directors' Package	0.00	750.00	-750.00	0.0%
			7150 · Chapter Development/Assistance	6,262.06	30,000.00	-23,737.94	20.87%
			7155 · Computer Consulting Fees	16,110.00			
			7160 · Constant Contact Email	1,550.00	1,500.00	50.00	103.33%
			7200 · Depreciation & Amortization	69,560.81	91,666.70	-22,105.89	75.88%
			7220 · Dues & Subscriptions	4,150.66	2,500.00	1,650.66	166.03%
			7250 · Dues-Appraisal Foundation	7,000.00	8,500.00	-1,500.00	82.35%
			7275 · Dues-NACAO	0.00	1,500.00	-1,500.00	0.0%
			7260 · Education Summit Implementation	545.05	20,833.30	-20,288.25	2.62%
			7265 · EVP Search	91,268.65	70,000.00	21,268.65	130.38%
			7310 · Insurance-D&O	11,608.13	10,000.00	1,608.13	116.08%
			7320 · Insurance-D&O-Chapters	9,501.66	8,333.30	1,168.36	114.02%
			7330 · Insurance-Fidelity Bond	0.00	833.30	-833.30	0.0%
			7340 · Insurance-General Liability	5,864.96	5,416.70	448.26	108.28%
			7380 · Leadership Modules	0.00	6,666.70	-6,666.70	0.0%
			7390 · Lease-Postal Equipment	1,120.68	3,000.00	-1,879.32	37.36%
			7400 · Lease-Printing Equipment	28,842.93	25,000.00	3,842.93	115.37%
			7440 · Magazine-Printing	62,302.48	70,833.30	-8,530.82	87.96%
			7450 · Magazine-Postage	20,774.01	20,833.30	-59.29	99.72%

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				Jul '07 - Apr 08	Budget	\$ Over Budget	% of Budget
			7460 · Magazine-Art Work/Photography	457.94	2,500.00	-2,042.06	18.32%
			7470 · Magazine-Other	1,308.01	833.30	474.71	156.97%
			7480 · Maintenance-AMS	7,500.00	10,000.00	-2,500.00	75.0%
			7485 · Maintenance-Computer&Peripheral	5,420.88	10,000.00	-4,579.12	54.21%
			7490 · Maintenance-Equipment/Office	224.78	5,833.30	-5,608.52	3.85%
			7500 · Maintenance-Office	1,467.78			
			7505 · Marketing & Development	13,212.44	16,666.70	-3,454.26	79.27%
			7515 · Member Appreciation Program	2,713.68	9,630.80	-6,917.12	28.18%
			7520 · Membership Benefits Brochure	1,596.69	8,333.30	-6,736.61	19.16%
			7530 · Membership Certificate & Pin	3,410.83	2,751.70	659.13	123.95%
			7550 · Membership Renewal Mailings	19,180.72	14,000.00	5,180.72	137.01%
			7600 · Miscellaneous Expenses	2,123.16	1,666.60	456.56	127.4%
			7650 · Postage & Shipping	22,244.73	26,666.70	-4,421.97	83.42%
			7660 · Printing	2,515.79	5,000.00	-2,484.21	50.32%
			7670 · Professional-Audit	20,500.00	20,833.30	-333.30	98.4%
			7680 · Professional-Cdn Account.	2,594.00	7,000.00	-4,406.00	37.06%
			7700 · Professional-Legal	1,108.64	2,500.00	-1,391.36	44.35%
			7720 · Professional-Temp	2,000.00			
			7790 · Rent-Office	98,350.23	91,250.00	7,100.23	107.78%
			7810 · Reserve-Computer	20,833.34	20,833.34	0.00	100.0%
			7820 · Staff Recruitment	655.00			
			7840 · Supplies-Kitchen	1,978.71	2,916.70	-937.99	67.84%
			7850 · Supplies-Office	7,276.22	10,000.00	-2,723.78	72.76%
			7870 · Tax & Licenses	1,775.87	3,333.30	-1,557.43	53.28%
			7890 · Telephone	17,895.03	22,916.70	-5,021.67	78.09%
			7910 · Temporary Help	3,001.79	3,333.30	-331.51	90.06%
			7930 · Training & Development	29,382.23	16,666.70	12,715.53	176.29%
			7950 · Uncategorized Expenses	0.00			
			7990 · Web Site-IRWA	28,680.20	25,000.00	3,680.20	114.72%
			Total 80 · ADMINISTRATIVE EXPENSES	738,049.45	789,715.74	-51,666.29	93.46%
			Total Expense	2,830,036.49	2,735,953.62	94,082.87	103.44%

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 July 2007 through April 2008

					Jul '07 - Apr 08	Budget	\$ Over Budget	% of Budget
Net Ordinary Income					126,979.61	108,405.06	18,574.55	117.13%
Other Income/Expense								
Other Income								
48 · PIPELINE COMMITTEE REVENUE								
4752 · BLM Symposium/School					0.00	8,333.30	-8,333.30	0.0%
4755 · Interest Income					13.35			
4762 · Member Dues					5,700.00			
Total 48 · PIPELINE COMMITTEE REVENUE					5,713.35	8,333.30	-2,619.95	68.56%
4090 · Brochure Income-Pass Through					38,925.41	63,333.30	-24,407.89	61.46%
4095 · Facilitator Income-Pass Through					321,886.40	269,166.70	52,719.70	119.59%
95 · OTHER INCOME & EXPENSE								
8500 · Gain (Loss) on Conversion					7,393.13			
8600 · Gain (Loss) on Disposal of F/A					-235.98			
Total 95 · OTHER INCOME & EXPENSE					7,157.15			
Total Other Income					373,682.31	340,833.30	32,849.01	109.64%
Other Expense								
72 · PIPELINE COMMITTEE EXPENSES								
6415 · BLM Pipeline Systems Course					-5,591.77			
6470 · Quarterly Meeting Expenses					4,366.27	8,333.30	-3,967.03	52.4%
Total 72 · PIPELINE COMMITTEE EXPENSES					-1,225.50	8,333.30	-9,558.80	-14.71%
8200 · Brochure Expense-Pass Through					36,368.08	63,333.30	-26,965.22	57.42%
8400 · Facilitator Exp.-Pass Through					321,886.40	269,166.70	52,719.70	119.59%
Total Other Expense					357,028.98	340,833.30	16,195.68	104.75%
Net Other Income					16,653.33	0.00	16,653.33	100.0%

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		Jul '07 - Apr 08	Budget	\$ Over Budget	% of Budget
Net Income		143,632.94	108,405.06	35,227.88	132.5%