

1			Actual	YTD Budget	Annual Budget	DRAFT Annual Budget
2			Jul - Dec 13	Jul - Dec 13	Jul '13 - Jun 14	Jul '14 - Jun 15
3	Ordinary Income/Expense					
4	Income					
5	40 · EDUCATION INCOME					
6	410 · COURSE INCOME - CLASSROOM					
7	100 · COURSE 100'S					
8	4100 · 100-Principles of Land Acq-US		38,229.63	55,044.83	127,622.01	130,000.00
9	4100C · 100C-Principles of Land Acq-Cdn		7,130.91	4,722.95	12,445.82	12,000.00
10	4103 · 103-Ethics & ROW Profession		9,712.76	6,124.36	14,732.33	32,000.00
11	4103C · 103C-Ethics & ROW Profession		1,984.37	0.00	1,231.30	4,000.00
12	4104 · 104-Standards of Practice		8,741.24	3,358.26	16,695.52	17,600.00
13	4105 · 105-URA Executive Summary		0.00	4,700.02	16,882.51	16,000.00
14	Total 100 · COURSE 100'S		65,798.91	73,950.42	189,609.49	211,600.00
15	200 · COURSE 200'S					
16	4200 · 200-Princip. of R/E Negotiation		7,180.47	9,661.71	19,868.08	18,900.00
17	4200C · 200C-Princip. of R/E Negotiat'n		0.00	0.00	1,631.68	2,000.00
18	4201 · 201-Comm. in R/E Acquisition		4,455.00	4,522.84	21,550.92	24,200.00
19	4203 · 203-Alternative Dispute Resol.		9,039.61	0.00	906.72	12,000.00
20	4203C · 203C-Alternative Dispute Resol.		0.00	0.00	2,846.26	4,000.00
21	4205 · 205-Bargaining Negotiations		5,233.97	19,726.29	22,048.20	16,100.00
22	4205C · 205C-Bargaining Negotiations		0.00	0.00	0.00	2,300.00
23	4207 · 207-Practical Negotiations		3,073.12	2,610.65	7,673.60	12,000.00
24	4209 · 209-Negotiating with Diverse CI		5,455.10	0.00	9,449.30	14,000.00
25	4209C · 209C-Negotiating with Diverse		7.67			0.00
26	4213 · 213-Conflict Management		9,675.38	1,778.54	13,572.39	10,000.00
27	4213C · 213C-Conflict Management		0.00	0.00	3,080.32	4,000.00
28	4215 · 215-Pipelines			2,828.20	25,983.97	34,200.00
29	4218 · 218-Right of Way for Non-Trans.		16,884.84			0.00
30	4219 · 219-Introductory Facilitator		5,390.76	6,454.89	12,466.28	12,600.00
31	4219C · 219C-Introductory Facilitator		1,097.54	0.00	3,998.29	5,000.00
32	4225 · 225-Social Ecology					22,500.00
33	Total 200 · COURSE 200'S		67,493.46	47,583.12	145,076.01	193,800.00
34	300 · COURSE 300'S					
35	4303 · 303-Management Consulting		6,904.51	6,915.41	14,042.65	18,000.00
36	4303C · 303C-Management Consulting		0.00	0.00	10,275.98	10,500.00
37	4304 · 304-When Public Agenc's Collide		4,582.68	10,724.70	11,614.12	16,000.00
38	Total 300 · COURSE 300'S		11,487.19	17,640.11	35,932.75	44,500.00
39	400 · COURSE 400'S					
40	4400 · 400-Principles of R/E Appraisal		10,393.54	7,029.62	10,929.66	12,000.00
41	4400C · 400C-Principles of R/E Apprais.		2,195.09	0.00	2,504.97	3,000.00
42	4402 · 402-Intro to Income Cap Approac		2,697.98	885.73	1,609.83	2,000.00
43	4403 · 403-Easement Valuation		13,855.53	2,724.09	16,980.07	17,500.00
44	4406A · 406A-15 Hour National USPAP		0.00	0.00	247.06	1,000.00
45	4406B · 406B-7 Hour National USPAP		937.54	1,077.89	1,667.76	2,000.00
46	4408C · 408C-Valuation of Native Lands					0.00
47	4409 · 409-Integrating Appraisal Stds.		3,816.28	1,558.76	4,777.87	7,200.00
48	4410 · 410-Review. Apprais. in Eminent		1,530.67	5,662.45	7,834.75	6,000.00
49	4417 · 417-Valuation of Contamin. R/E		4,671.65	0.00	1,165.49	3,000.00
50	4421 · 421-Valuation of Partial Acquis		34,889.66	20,855.88	51,717.97	40,500.00
51	4421C · 421C-Valuation of Partial Acqui		19,276.31			9,000.00
52	4431 · 431-Problems in Valuation P/A		18,130.86	7,961.69	12,253.72	12,800.00
53	4431C · 431C-Problems in Valuation P/A		0.00	0.00	4,344.61	4,500.00
54	Total 400 · COURSE 400'S		112,395.11	47,756.11	116,033.76	120,500.00

1			Actual	YTD Budget	Annual Budget	DRAFT Annual Budget
2			Jul - Dec 13	Jul - Dec 13	Jul '13 - Jun 14	Jul '14 - Jun 15
55		4985 · SR/WA Revenue	12,523.90	5,000.04	10,000.00	6,600.00
56		4996 · IRWA Sponsored Course Income	72,994.08	90,000.00	180,000.00	120,000.00
57		500 · COURSE 500'S				
58		4501 · 501-Residential Reloc. Assist.	16,636.32	10,444.25	45,082.61	45,500.00
59		4502 · 502-Business Relocation	22,149.70	11,130.30	21,338.57	22,500.00
60		4503 · 503-Mobile Home Relocation	8,442.23	1,050.93	8,388.09	8,000.00
61		4504 · 504-Computing Replace. Hous.Pmt	5,838.63	9,079.84	28,562.68	21,000.00
62		4505 · 505-Advanced Res. Reloc.Assist.	25.07	12,594.64	27,151.92	32,500.00
63		4506 · 506-Advanced Bus. Reloc.Assist.	9,383.23	16,476.78	21,010.36	20,000.00
64		Total 500 · COURSE 500'S	62,475.18	60,776.74	151,534.23	149,500.00
65		600 · COURSE 600'S				
66		4600 · 600-Environmental Awareness	3,337.44	3,547.75	8,901.80	10,000.00
67		4600C · 600C-Environmental Awareness	0.00	3,074.35	4,168.84	4,400.00
68		4603 · 603-Understanding Environment	6,818.57	7,412.61	8,860.81	14,000.00
69		4603C · 603C-Understanding Environment				0.00
70		4604 · 604-Envir Due Diligence and Li.	1,700.89	7,244.04	8,692.24	12,000.00
71		4606 · 606-Environmental Process	552.00	1,207.04	1,207.04	3,600.00
72		4606C · 606C-Environmental Process	0.00	3,074.35	4,032.03	4,200.00
73		Total 600 · COURSE 600'S	12,408.90	25,560.14	35,862.76	48,200.00
74		700 · COURSE 700'S				
75		4700 · 700-Introduction to Prop. Mgmt.	7,726.66	8,569.89	17,025.59	13,000.00
76		4700C · 700C-Introduction to Prop. Mgt.	3,073.12			
77		4701 · 701-Property Mgmt. - Leasing	7,653.65	18,082.92	18,082.92	21,000.00
78		4703 · 703-Real Property/Asset Mgmt.	8,945.13	3,860.34	7,646.67	10,000.00
79		Total 700 · COURSE 700'S	27,398.56	30,513.15	42,755.18	44,000.00
80		800 · COURSE 800'S				
81		4800 · 800-Principles of R/E Law	4,327.07	25,149.40	28,598.50	31,500.00
82		4800C · 800C- Principles of R/E Law	5,567.78	4,614.55	8,975.16	10,000.00
83		4801 · 801-Land Titles	9,607.03	8,052.39	30,177.78	21,000.00
84		4801C · 801C-Land Titles	0.00	4,065.16	13,647.92	14,100.00
85		4802 · 802-Legal Aspects of Easements	8,608.50	13,398.37	32,049.98	37,500.00
86		4802C · 802C-Legal Aspects of Easements	0.00	2,297.97	7,449.42	8,000.00
87		4803 · 803-Eminent Domain Law Basics..	7,383.66	5,666.73	5,747.29	10,000.00
88		4804 · 804-Skills of Expert Testimony	11,591.96	2,975.15	5,487.44	8,000.00
89		Total 800 · COURSE 800'S	47,086.00	66,219.72	132,133.49	140,100.00
90		900 · COURSE 900'S				
91		4900 · 900-Principles of R/E Engineer.	22,777.62	5,691.21	25,438.89	35,000.00
92		4900C · 900C-Principles of R/E Engineer	0.00	1,465.22	1,465.22	2,900.00
93		4901 · 901-Engineering Plan Develop.	27,274.62	8,876.63	10,574.59	12,500.00
94		4901C · 901C-Engineering Plan Develop.	1,814.74			
95		4902 · 902-Property Descriptions	28,874.06	12,905.67	23,583.63	32,500.00
96		4902C · 902C-Property Descriptions	1,814.77			
97		Total 900 · COURSE 900'S	82,555.81	28,938.73	61,062.33	82,900.00
98		Total 410 · COURSE INCOME - CLASSRO	574,617.10	493,938.28	1,100,000.00	1,161,700.00
99		415 · COURSE INCOME - ONLINE				
100		4150 · Courses Discount - Online				
101		4953 · Course Discount - Online	-62,936.00	-62,400.00	-78,217.50	-113,498.38
102		Total 4150 · Courses Discount - Online	-62,936.00	-62,400.00	-78,217.50	-113,498.38
103		1000 · COURSE 100'S - ONLINE				
104		4100V · 100V-Principles of Land Acq-US				21,275.00

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2			Jul - Dec 13	Jul - Dec 13	Jul '13 - Jun 14	Jul '14 - Jun 15
105		41000 · 1000-Principles of Land Acq-US	102,290.00	109,265.00	226,045.00	192,425.00
106		41030 · 1030-Ethics & ROW Prof.	76,905.00	72,070.00	132,020.00	126,320.00
107		41040 · 1040-Standards of Practice	21,525.00	30,730.00	56,230.00	57,355.00
108		41050 · 1050-URA Executive Summery	15,170.00	14,430.00	25,885.00	26,415.00
109		Total 1000 · COURSE 100'S - ONLINE	215,890.00	226,495.00	440,180.00	423,790.00
110		2000 · COURSE 200'S - ONLINE				
111		4213V · 213V-Conflict Management				35,435.00
112		42000 · 2000-Princip. of R/E Negotiat.	31,865.00	38,930.00	70,110.00	73,290.00
113		42030 · 2030-Alternative Dispute Resol.	22,620.00	20,755.00	37,150.00	39,955.00
114		42050 · 2050-Bargaining Negotiations	20,335.00	16,405.00	27,825.00	29,590.00
115		42130 · 2130-Conflict Management	21,260.00	20,200.00	34,045.00	
116		Total 2000 · COURSE 200'S - ONLINE	96,080.00	96,290.00	169,130.00	178,270.00
117		3000 · COURSE 300'S - ONLINE				
118		43030 · 3030-Management Consulting	20,025.00	17,955.00	29,680.00	34,870.00
119		43040 · 3040-When Public Agenc's Coll.	9,075.00	8,475.00	14,635.00	17,150.00
120		Total 3000 · COURSE 300'S - ONLINE	29,100.00	26,430.00	44,315.00	52,020.00
121		4000 · COURSE 400'S - ONLINE				
122		44000 · 4000-Principles of R/E Apprais.	22,110.00	27,510.00	47,855.00	49,100.00
123		44020 · 4020-Intro to Income Cap Appro.	5,300.00	6,593.00	11,758.00	19,135.00
124		44030 · 4030-Easement Valuation	13,245.00	12,115.00	19,930.00	22,180.00
125		Total 4000 · COURSE 400'S - ONLINE	40,655.00	46,218.00	79,543.00	90,415.00
126		6000 · COURSE 600'S - ONLINE				
127		4606CO · 606CO-Environmental Process Cdn	1,590.00	11,455.00		21,785.00
128		46000 · 6000-Environmental Awareness	14,970.00	10,790.00	19,800.00	16,420.00
129		46060 · 6060-Environmental Process	12,455.00		18,870.00	9,465.00
130		Total 6000 · COURSE 600'S - ONLINE	29,015.00	22,245.00	38,670.00	47,670.00
131		7000 · COURSE 700'S - ONLINE				
132		47000 · 7000-Introduction to Prop. Mgt.	23,775.00	28,450.00	49,840.00	51,085.00
133		Total 7000 · COURSE 700'S - ONLINE	23,775.00	28,450.00	49,840.00	51,085.00
134		8000 · COURSE 800'S - ONLINE				
135		48000 · 8000-Principles of R/E Law	23,665.00	18,165.00	33,320.00	36,020.00
136		48010 · 8010-Land Titles	24,495.00	24,495.00	44,320.00	45,255.00
137		48020 · 8020-Legal Aspects of Easements	19,465.00	16,620.00	29,465.00	31,650.00
138		48030 · 8030-Eminent Domain Law Basics	0.00	0.00	0.00	
139		Total 8000 · COURSE 800'S - ONLINE	67,625.00	59,280.00	107,105.00	112,925.00
140		9000 · COURSE 900'S - ONLINE				
141		49000 · 9000-Principles of R/E Engineer	13,695.00	13,595.00	22,935.00	30,825.00
142		Total 9000 · COURSE 900'S - ONLINE	13,695.00	13,595.00	22,935.00	30,825.00
143		Total 415 · COURSE INCOME - ONLINE	452,899.00	456,603.00	873,500.50	873,501.62
144		920 · EDUCATIONAL INCOME - OTHER				
145		4950 · Credentialing Income	46,820.00	56,299.98	112,600.00	87,525.00
146		4952 · Course Discount - Classroom	0.00	0.00	0.00	
147		4955 · Course Revenue - Misc.	0.00	0.00	0.00	
148		4970 · Instructors' Clinic	0.00	12,000.00	24,000.00	23,730.00
149		4974 · Online Seminars - BTL	1,010.00	0.00	0.00	1,584.00
150		4975 · Online Seminars - IRWA	0.00	0.00	0.00	
151		4977 · Online Seminars - USPAP	0.00	0.00	0.00	
152		4990 · Textbooks - Optional Sales	641.00	2,535.00	4,740.00	1,570.00
153		4991 · Textbooks - PROW Book	1,050.00	2,235.00	4,425.00	1,950.00
154		4997 · Vendor Discount	172.68	180.00	360.00	360.00
155		Total 920 · EDUCATIONAL INCOME - OTHER	49,693.68	73,249.98	146,125.00	116,719.00

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2		Jul - Dec 13	Jul - Dec 13	Jul '13 - Jun 14	Jul '14 - Jun 15
156	Total 40 · EDUCATION INCOME	1,077,209.78	1,023,791.26	2,119,625.50	2,151,920.62
157	41 · ADVERTISING INCOME				
158	4010 · Magazine	125,245.83	92,600.00	191,600.00	228,000.00
159	4015 · Website	8,862.10	9,000.00	18,000.00	18,000.00
160	Total 41 · ADVERTISING INCOME	134,107.93	101,600.00	209,600.00	246,000.00
161	43 · INVESTMENT INCOME				
162	4020 · Interest & Dividend Income	11,759.60	11,400.00	22,800.00	16,000.00
163	Total 43 · INVESTMENT INCOME	11,759.60	11,400.00	22,800.00	16,000.00
164	44 · MEMBERSHIP INCOME				
165	4031 · Member Dues - Affiliates	6,378.00	6,654.00	13,308.00	12,756.00
166	4033 · Member Dues - Agency	27,208.30	22,500.00	45,000.00	50,000.00
167	4035 · Member Dues - Application Fee	14,337.62	10,500.00	17,500.00	17,500.00
168	4037 · Member Dues - Late Fees	0.00	0.00	0.00	2,166.00
169	4039 · Member Dues - New	119,242.23	72,499.98	145,000.00	181,860.24
170	4041 · Member Dues - Renewal	761,842.27	842,356.00	1,595,857.00	1,620,171.00
171	Total 44 · MEMBERSHIP INCOME	929,008.42	954,509.98	1,816,665.00	1,884,453.24
172	45 · MERCHANDISE - SALES				
173	4490 · Sales of Merchandise	1,709.00	1,893.00	3,607.00	3,072.00
174	Total 45 · MERCHANDISE - SALES	1,709.00	1,893.00	3,607.00	3,072.00
175	46 · OTHER INCOME				
176	4045 · Magazine Subscription Income	690.00	750.00	1,150.00	1,050.00
177	4050 · Miscellaneous Income	538.54	1,099.98	2,200.00	1,200.00
178	Total 46 · OTHER INCOME	1,228.54	1,849.98	3,350.00	2,250.00
179	47 · SEMINARS & CONFERENCES				
180	950 · INTERNATIONAL CONFERENCE				
181	4667 · Advertising Revenue	0.00	0.00	10,000.00	10,000.00
182	4669 · Exhibitors Income	0.00	0.00	26,250.00	28,000.00
183	4671 · Monday Night	0.00	0.00	0.00	0.00
184	4675 · Registration Income	-3,550.00	0.00	431,500.00	648,625.00
185	4677 · Sponsorship Income	0.00	0.00	80,000.00	120,000.00
186	Total 950 · INTERNATIONAL CONFERENCE	-3,550.00	0.00	547,750.00	806,625.00
187	975 · OTHER SEMINARS & CONFERENCES				
188	4680 · FAU PRES				
189	4680A · Advertising Income	0.00	0.00	0.00	0.00
190	4680E · Exhibitors Income	0.00	0.00	0.00	0.00
191	4680O · Other Income	0.00	0.00	0.00	0.00
192	4680R · Registration Income	0.00	0.00	12,093.00	12,567.00
193	4680S · Sponsorship Income	0.00	0.00	8,000.00	8,000.00
194	Total 4680 · FAU PRES	0.00	0.00	20,093.00	20,567.00
195	4685 · Uniform Relocation Act Seminars	0.00	0.00	0.00	0.00
196	4690 · Uniform Reloc. Act Symposium	0.00	0.00	0.00	
197	4695 · Young Professionals Group	0.00	0.00	4,000.00	
198	Total 975 · OTHER SEMINARS & CONFERENCES	0.00	0.00	24,093.00	20,567.00
199	Total 47 · SEMINARS & CONFERENCES	-3,550.00	0.00	571,843.00	827,192.00
200	Total Income	2,151,473.27	2,095,044.22	4,747,490.50	5,130,887.86

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2			Jul - Dec 13	Jul - Dec 13	Jul '13 - Jun 14	Jul '14 - Jun 15
201	Expense					
202	50 · COST OF GOODS SOLD					
203	5001 · Merchandise		1,497.45	1,800.00	3,600.00	3,000.00
204	5002 · Merchandise - PROW Book		308.54	600.00	1,200.00	840.00
205	Total 50 · COST OF GOODS SOLD		1,805.99	2,400.00	4,800.00	3,840.00
206	55 · EDUCATION EXPENSES					
207	501 · COURSE EXPENSES					
208	5070 · SR/WA Expenses		1,703.03	3,600.00	7,200.00	990.00
209	510 · COURSE 100'S					
210	5100 · 100-Principles of Land Acq-US		4,571.56			
211	5100C · 100C-Principles of Land Acq-Cdn		838.16			
212	5103 · 103-Ethics & ROW Profession		1,079.29			
213	5103C · 103C-Ethics & ROW Profession		199.75			
214	5104 · 104-Standards of Practice		949.75			
215	Total 510 · COURSE 100'S		7,638.51			
216	520 · COURSE 200'S					
217	5200 · 200-Princip. of R/E Negotiation		540.58			
218	5201 · 201-Comm. in R/E Acquisition		343.50			
219	5203 · 203-Alternative Dispute Resol.		1,394.58			
220	5205 · 205-Bargaining Negotiations		460.13			
221	5207 · 207-Practical Negotiations		717.35			
222	5209 · 209-Negotiating with Diverse CI		279.12			
223	5209C · 209C-Negotiating with Diverse		239.68			
224	5213 · 213-Conflict Management		2,884.24			
225	5215 · 215-Pipeline		2,673.91			
226	5218 · 218-Right of Way for Non-Trans.		841.85			
227	5219 · 219-Introductory Facilitator		461.69			
228	5219C · 219C-Introductory Facilitator		158.79			
229	Total 520 · COURSE 200'S		10,995.42			
230	530 · COURSE 300'S					
231	5303 · 303-Management Consulting		564.08			
232	5304 · 304-When Public Agenc's Collide		974.33			
233	Total 530 · COURSE 300'S		1,538.41			
234	540 · COURSE 400'S					
235	5400 · 400-Principles of R/E Appraisal		1,968.12			
236	5400C · 400C-Principles of R/E Apprais.		517.57			
237	5402 · 402-Intro to Income Cap Approac		516.49			
238	5403 · 403-Easement Valuation		1,562.18			
239	5406B · 406B-7 Hour National USPAP		622.75			
240	5409 · 409-Integrating Appraisal Stds.		1,096.55			
241	5410 · 410-Review.Apprais. in Eminent		761.88			
242	5417 · 417-Valuation of Contamin. R/E		490.66			
243	5421 · 421-Valuation of Partial Acquis		4,524.60			
244	5421C · 421C-Valuation of Partial Acqui		1,562.32			
245	5431 · 431-Problems in Valuation P/A		1,988.78			
246	Total 540 · COURSE 400'S		15,611.90			
247	550 · COURSE 500'S					
248	5501 · 501-Residential Reloc. Assist.		1,596.02			
249	5502 · 502-Business Relocation		1,724.00			
250	5503 · 503-Mobile Home Relocation		1,231.52			
251	5504 · 504-Computing Replace.Hous. Pmt		860.57			
252	5506 · 506-Advanced Bus.Reloc. Assist.		1,362.91			75

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2			Jul - Dec 13	Jul - Dec 13	Jul '13 - Jun 14	Jul '14 - Jun 15
253		Total 550 · COURSE 500'S	6,775.02			
254		560 · COURSE 600'S				
255		5600 · 600-Environmental Awareness	626.76			
256		5603 · 603-Understanding Environment	821.36			
257		5604 · 604-Envir Due Diligence and Li.	310.45			
258		5606 · 606-Environmental Process	117.02			
259		Total 560 · COURSE 600'S	1,875.59			
260		570 · COURSE 700'S				
261		5700 · 700-Introduction to Prop. Mgmt.	1,019.54			
262		5700C · 700C-Introduction to Prop. Mgt.	241.28			
263		5701 · 701-Property Mgmt. - Leasing	1,530.66			
264		5703 · 703-Real Property/Asset Mgmt.	1,032.65			
265		Total 570 · COURSE 700'S	3,824.13			
266		580 · COURSE 800'S				
267		5800 · 800-Principles of R/E Law	956.00			
268		5800C · 800C-Principles of R/E Law	1,593.99			
269		5801 · 801-Land Titles	1,147.76			
270		5802 · 802-Legal Aspects of Easements	1,618.23			
271		5803 · 803-Eminent Domain Law Basics..	1,207.26			
272		5804 · Skills of Expert Testimony	1,522.14			
273		Total 580 · COURSE 800'S	8,045.38			
274		590 · COURSE 900'S				
275		5900 · 900-Principles of R/E Engineer.	4,121.35			
276		5901 · 901-Engineering Plan Develop.	7,166.22			
277		5901C · 901C-Engineering Plan Develop.	606.20			
278		5902 · 902-Property Descriptions	8,275.75			
279		5902C · 902C-Property Descriptions	608.68			
280		Total 590 · COURSE 900'S	20,778.20			
281		5996 · IRWA Sponsored Course Expense	18,148.72	15,300.00	30,600.00	30,000.00
282		501 · COURSE EXPENSES - Other	0.00	68,094.58	156,800.00	155,265.00
283		Total 501 · COURSE EXPENSES	96,934.31	86,994.58	194,600.00	186,255.00
284		595 · EDUCATIONAL EXP. - OTHER				
285		5007 · Appraisal Quality Board Filings	0.00	0.00	3,400.00	
286		5008 · Class Incentive - Online Course	87,975.00	86,925.00	159,800.00	160,000.00
287		5009 · Class Incentive - Size	5,075.00	0.00	0.00	0.00
288		5010 · Course Development Expenses	50.50			0.00
289		5012 · Course Expenses - Misc.	1,060.97	900.00	900.00	700.00
290		5014 · Course Revision Expenses	0.00	0.00	0.00	0.00
291		5016 · Course State Certification	5,085.00	0.00	0.00	40,800.00
292		5020 · Credentialing Expense	3,207.57	3,314.58	6,629.15	4,325.39
293		5032 · Instructors' Clinic Develop.	0.00	250.02	500.00	0.00
294		5034 · Instructors' Clinic Expenses	0.00	8,900.00	17,800.00	16,950.00
295		5036 · Instructors' Material	5,683.93	4,900.00	10,000.00	12,000.00
296		5050 · Marketing Expense for Courses	229.00	4,999.98	10,000.00	5,000.00
297		5060O · Online Hosting	5,333.31	3,000.00	6,000.00	15,766.63
298		5066 · P/P/S Education	4,332.53	4,316.00	8,560.00	9,940.00
299		5068 · PROW Expenses	0.00	0.00	0.00	1,000.00
300		5080 · Textbooks-Cost of Opt. Purchase	0.00	157.50	315.00	530.00
301		5082 · Textbook Development	0.00	2,000.00	3,000.00	
302		5084 · Textbook Revision	0.00	1,000.00	1,500.00	0.00
303		Total 595 · EDUCATIONAL EXP. - OTHER	118,032.81	120,663.08	228,404.15	267,012.02
304		Total 55 · EDUCATION EXPENSES	214,967.12	207,657.66	423,004.15	453,267.02

1			Actual	YTD Budget	Annual Budget	DRAFT Annual Budget
2			Jul - Dec 13	Jul - Dec 13	Jul '13 - Jun 14	Jul '14 - Jun 15
305		597 · BUILDING OPERATION				
306		6003 · Bank Interest	23,095.96	24,000.00	48,000.00	44,600.00
307		6004 · Building Association Fee	9,396.62	9,300.00	18,600.00	16,800.00
308		6005 · Building Depreciation	18,254.10	18,300.00	36,600.00	36,600.00
309		6010 · Building Insurance - Commercial	0.00	0.00	0.00	1,650.00
310		6015 · Building Insurance - Earthquake	2,823.00	0.00	0.00	4,500.00
311		6028 · Building Maintenance	8,240.17	7,999.98	16,000.00	15,525.00
312		6031 · Building Property Tax	6,387.18	7,800.00	15,600.00	15,600.00
313		6034 · Building Replacement Reserve	2,400.00	2,400.00	4,800.00	4,800.00
314		6036 · Building Utilities	9,832.23	10,200.00	20,400.00	19,200.00
315		Total 597 · BUILDING OPERATION	80,429.26	79,999.98	160,000.00	159,275.00
316		60 · PAYROLL & BENEFITS				
317		6020 · Payroll	841,772.56	821,714.00	1,646,426.00	1,784,398.60
318		6030 · Pension Plan	23,806.61	24,651.00	49,393.00	53,532.00
319		6040 · Taxes & Benefits - Insperty	194,048.23	217,754.00	436,303.00	446,099.40
320		Total 60 · PAYROLL & BENEFITS	1,059,627.40	1,064,119.00	2,132,122.00	2,284,030.00
321		67 · SEMINARS & CONFERENCES EXPENSES				
322		65 · INTERNATIONAL CONFERENCE				
323		6102 · Advisory Breakfast	0.00	0.00	1,000.00	1,250.00
324		6103 · Auction Reception	80.00	0.00	10,000.00	15,000.00
325		6104 · Audiovisual	0.00	0.00	90,000.00	105,000.00
326		6106 · Awards Program	0.00	0.00	2,500.00	3,000.00
327		6108 · Banquet	0.00	0.00	58,500.00	96,000.00
328		6110 · Breakfast	0.00	0.00	24,000.00	48,375.00
329		6112 · Breaks	0.00	0.00	57,600.00	100,000.00
330		6113 · Board of Directors	0.00	0.00	5,000.00	6,000.00
331		6114 · Cancellation Insurance	0.00	0.00	3,000.00	3,000.00
332		6115 · Committee Breaks	0.00	0.00	8,000.00	12,000.00
333		6116 · Committee Gifts	0.00	0.00	1,000.00	1,250.00
334		6117 · Committee Speakers	0.00	0.00	6,750.00	6,750.00
335		6118 · Conference Registration	0.00	0.00	24,700.00	13,300.00
336		6119 · Credit Card Fees	0.00	0.00	18,000.00	25,000.00
337		6123 · Finnegan Fun Run	0.00	0.00	1,000.00	1,000.00
338		6124 · Exhibits	0.00	0.00	15,000.00	15,000.00
339		6126 · Fee to Local Host	0.00	0.00	10,000.00	10,000.00
340		6128 · Final Program	0.00	0.00	7,000.00	9,000.00
341		6129 · Graphics	0.00	0.00	1,000.00	1,000.00
342		6130 · Gratuities	0.00	0.00	2,000.00	2,000.00
343		6132 · Hotel Attrition	0.00	0.00	0.00	0.00
344		6135 · IEC Receptions	0.00	0.00	7,000.00	8,000.00
345		6139 · International Gifts	0.00	0.00	750.00	1,500.00
346		6140 · International Luncheon	0.00	0.00	2,000.00	3,200.00
347		6145 · Host Committee Food/Housing	0.00	0.00	4,500.00	6,000.00
348		6147 · luncheon/Award	0.00	0.00	36,000.00	87,250.00
349		6149 · Miscellaneous	280.80	0.00	10,000.00	10,000.00
350		6150 · Wednesday Night				
351		6152 · Decor	0.00	0.00	3,000.00	6,000.00
352		6153 · Facility	0.00	0.00	0.00	0.00
353		6150 · Wednesday Night - Other	0.00	0.00	2,000.00	3,000.00
354		Total 6150 · Wednesday Night	0.00	0.00	5,000.00	9,000.00
355		6157 · Names Tag and Ribbons	0.00	0.00	2,000.00	2,000.00

1			Actual	YTD Budget	Annual Budget	DRAFT Annual Budget
2			Jul - Dec 13	Jul - Dec 13	Jul '13 - Jun 14	Jul '14 - Jun 15
356		6159 · Opening Ceremonies	0.00	0.00	4,000.00	6,000.00
357		6160 · Past President/Other Comps	0.00	0.00	3,000.00	12,500.00
358		6161 · Photographer	0.00	0.00	5,000.00	6,000.00
359		6163 · Planning	0.00	0.00	12,750.00	15,000.00
360		6167 · Printing	0.00	0.00	2,000.00	3,000.00
361		6171 · Security	0.00	0.00	0.00	0.00
362		6172 · Shipping	0.00	0.00	5,000.00	5,000.00
363		6173 · Signs/Banners	0.00	0.00	2,000.00	2,500.00
364		6174 · Speakers Gifts	0.00	0.00	4,500.00	5,250.00
365		6175 · Speakers	0.00	0.00	40,000.00	50,000.00
366		6177 · Sponsor Premiums	0.00	0.00	15,000.00	20,000.00
367		6178 · Staff Site Visits				0.00
368		6180 · Staff Travel and Hotel	270.39	0.00	30,500.00	31,050.00
369		6181 · Reception	0.00	0.00	15,000.00	20,000.00
370		6183 · Temporary Personnel	0.00	0.00	10,000.00	10,000.00
371		6188 · Totes	0.00	0.00	10,000.00	15,000.00
372		Total 65 · INTERNATIONAL CONFERENCE	631.19	0.00	572,050.00	802,175.00
373		70 · OTHER SEMINARS & CONFERENCES				
374		6235 · FAU PRES				
375		6204 · Audiovisual	0.00	0.00	1,000.00	1,000.00
376		6212 · Breaks	0.00	0.00	7,000.00	5,925.00
377		6219 · Credit Card Fees	0.00	0.00	630.92	645.80
378		6223 · Exhibitor Promotion	0.00	0.00	0.00	0.00
379		6224 · Exhibits	0.00	0.00	0.00	0.00
380		6228 · Final Program Printing	0.00	0.00	0.00	0.00
381		6229 · Government Agency Meeting	0.00	0.00	0.00	0.00
382		6230 · Gratuities	0.00	0.00	0.00	0.00
383		6232 · Hotel Attrition	0.00	0.00	0.00	0.00
384		6247 · Luncheon	0.00	0.00	0.00	0.00
385		6249 · Miscellaneous	0.00	0.00	500.00	500.00
386		6257 · Name Tags and Ribbons	0.00	0.00	100.00	100.00
387		6265 · Preliminary Program	0.00	0.00	0.00	0.00
388		6267 · Printing	0.00	0.00	700.00	700.00
389		6269 · Promotion	0.00	0.00	0.00	0.00
390		6272 · Shipping/Postage	0.00	0.00	0.00	0.00
391		6273 · Signs/Banners	0.00	0.00	0.00	0.00
392		6275 · Speakers	0.00	0.00	0.00	0.00
393		6277 · Sponsor Premiums	0.00	0.00	0.00	0.00
394		6278 · Staff Site Visits & Preplanning	0.00	0.00	0.00	0.00
395		6280 · Staff Travel and Hotel	0.00	0.00	3,000.00	3,900.00
396		6281 · Reception	0.00	0.00	4,000.00	3,500.00
397		6283 · Temporary Personnel	0.00	0.00	0.00	0.00
398		6295 · Volunteer Committee	0.00	0.00	3,000.00	3,900.00
399		Total 6235 · FAU PRES	0.00	0.00	19,930.92	20,170.80
400		6340 · Uniform Relocation Act Seminars	0.00	0.00	0.00	
401		6345 · Uniform Reloc. Act Symposium	0.00	0.00	0.00	
402		6395 · Young Professionals Group	0.00	0.00	4,000.00	1,000.00
403		Total 70 · OTHER SEMINARS & CONFERENCE	0.00	0.00	23,930.92	21,170.80
404		Total 67 · SEMINARS & CONFERENCES E	631.19	0.00	595,980.92	823,345.80
405		73 · TRAVEL EXPENSES				
406		74 · TRAVEL - REGIONS				

1			Actual	YTD Budget	Annual Budget	DRAFT Annual Budget
2			Jul - Dec 13	Jul - Dec 13	Jul '13 - Jun 14	Jul '14 - Jun 15
407		6501 · Region 1	687.75	2,200.00	3,650.00	4,500.00
408		6502 · Region 2	234.20	1,700.00	3,500.00	4,500.00
409		6503 · Region 3	935.98	2,260.00	5,590.00	4,500.00
410		6504 · Region 4	2,449.00	2,950.00	4,600.00	4,500.00
411		6505 · Region 5	618.42	2,900.00	4,500.00	4,500.00
412		6506 · Region 6	2,381.05	2,450.00	6,200.00	4,500.00
413		6507 · Region 7	1,937.48	2,000.00	6,200.00	4,500.00
414		6508 · Region 8	503.69	2,950.00	5,250.00	4,500.00
415		6509 · Region 9	1,912.12	2,310.00	4,570.00	4,500.00
416		6510 · Region 10	2,663.16	2,300.00	3,500.00	4,500.00
417		6511 · Region 11	0.00		0.00	4,500.00
418		6520 · Regional Governance	0.00	0.00	5,000.00	4,500.00
419		Total 74 · TRAVEL - REGIONS	14,322.85	24,020.00	52,560.00	54,000.00
420		75 · TRAVEL - INDUSTRIES & COPS				
		751 · Communities of Practice				
421		6605 · Asset Management CoP	1,446.24	1,000.00	3,500.00	0.00
422		6615 · Environment CoP	0.00	300.00	3,500.00	0.00
423		6650 · Relocation Assistance CoP	477.40	0.00	4,300.00	0.00
424		6655 · Surveying & Engineer. CoP	491.80	3,500.00	3,500.00	0.00
425		6670 · Valuation CoP	335.80	0.00	3,500.00	0.00
426		751 · Communities of Practice - Other				44,100.00
		Total 751 · Communities of Practice				44,100.00
		755 · Industry Committees				
427		6640 · Public Agency Committee	1,150.84	1,500.00	3,500.00	0.00
428		6645 · Oil & Gas Pipeline Committee	756.54	2,150.00	4,300.00	0.00
429		6660 · Transportation Committee	1,324.33	0.00	3,500.00	0.00
430		6665 · Electric & Utilities Committee	0.00	0.00	3,500.00	0.00
		755 · Industry Committees - Other				21,240.00
		Total 755 · Industry Committees				21,240.00
432		6673 · Special Committee Projects	0.00	1,000.00	2,000.00	21,500.00
433		Total 75 · TRAVEL - INDUSTRIES & COPS	5,982.95	9,450.00	35,100.00	86,840.00
434		76 · TRAVEL - SERVICE COMMITTEES				
435		6675 · Ethics Committee	0.00	0.00	7,850.00	13,275.00
436		6680 · Communic. & Marketing Committee	893.96	0.00	3,500.00	0.00
437		6685 · Nomination & Election Committee	13,599.21	0.00	12,150.00	25,492.50
438		6690 · Professional Develop. Committee	18,347.47	16,500.00	49,500.00	44,550.00
439		Total 76 · TRAVEL - SERVICE COMMITTEES	32,840.64	16,500.00	73,000.00	83,317.50
440		77 · TRAVEL - OTHER				
441		6710 · Agency Liaison	0.00	1,325.00	2,650.00	4,860.00
442		6720 · Allied Organizations	9,401.00	4,800.00	13,575.00	17,077.50
443		6727 · Governance Task Force	0.00	0.00	0.00	0.00
444		6728 · Leadership Dev. Task Force	0.00	0.00	0.00	0.00
445		6730 · Appraisal Foundation	481.81	1,250.00	2,500.00	2,250.00
446		6745 · Chapter 50th Anniversary Travel	0.00	2,300.00	3,500.00	5,850.00
447		6750 · Committee Chair/Vice Meeting	0.00	0.00	15,000.00	5,400.00
448		Total 77 · TRAVEL - OTHER	9,882.81	9,675.00	37,225.00	35,437.50
449		78 · TRAVEL - INT'L GOVERNING COUNCIL				
450		6810 · IGC/IEC Meeting	56,126.64	30,325.00	52,525.00	44,325.00
451		6815 · Regional Meetings	5,349.57	0.00	12,000.00	12,600.00
452		6817 · Chapter Celebrations	0.00	0.00	0.00	0.00
453		6820 · Committee Liaison	2,364.31	2,814.00	4,220.00	5,850.00

1			Actual	YTD Budget	Annual Budget	DRAFT Annual Budget
2			Jul - Dec 13	Jul - Dec 13	Jul '13 - Jun 14	Jul '14 - Jun 15
454		6825 · Annual Conference	838.69	0.00	118,560.00	62,248.50
455		6830 · Other Expenses	1,258.01	7,500.00	10,000.00	9,000.00
456		Total 78 · TRAVEL- INT'L GOVERNING COUNCIL	65,937.22	40,639.00	197,305.00	134,023.50
457		79 · TRAVEL - STAFF				
458		6860 · IEC/IGC Meeting	17,850.36	2,200.00	7,615.00	7,222.50
459		6865 · Regional Meetings	3,068.52	1,500.00	7,000.00	10,530.00
460		6870 · Committee Liaison	0.00	1,600.00	5,800.00	7,020.00
461		6875 · Chapter Meetings	6,225.97	3,799.98	7,600.00	13,500.00
462		6880 · Other Expenses	9,895.01	2,200.00	4,400.00	7,560.00
463		Total 79 · TRAVEL - STAFF	37,039.86	11,299.98	32,415.00	45,832.50
464		Total 73 · TRAVEL EXPENSES	166,006.33	111,583.98	427,605.00	439,451.00
465		80 · ADMINISTRATIVE EXPENSES				
466		7005 · Public Relations	9,332.93	9,000.00	18,000.00	18,000.00
467		7010 · Assets Costing Less Than \$250	4,603.29	1,200.00	2,400.00	4,800.00
468		7020 · Awards & Recognition	1,700.37	2,500.00	2,500.00	2,500.00
469		7050 · Bad Debt Expense	0.00	0.00	2,000.00	2,000.00
470		7100 · Bank Charges & Credit Card Fees	63,075.37	59,000.00	114,000.00	117,500.00
471		7110 · BLM Sponsorship-Pipeline Comm.	0.00	4,200.00	8,400.00	8,400.00
472		7120 · Board of Directors' Package	0.00	0.00	0.00	
473		7130 · Car Expenses	3,583.94	4,200.00	8,400.00	8,400.00
474		7150 · Chapter Development/Assistance	0.00	0.00	10,000.00	
475		7155 · Computer Consulting Fees	0.00	4,999.98	10,000.00	6,000.00
476		7160 · Constant Contact Email	970.00	930.00	1,860.00	1,860.00
477		7200 · Depreciation & Amortization	84,277.95	97,410.00	194,820.00	184,608.00
478		7220 · Dues & Subscriptions	2,792.66	6,040.00	8,815.00	9,235.00
479		7250 · Dues-Appraisal Foundation	4,200.00	4,200.00	8,400.00	8,400.00
480		7275 · Dues-NACAO	0.00	0.00	0.00	
481		7310 · Insurance-D&O	6,057.52	6,111.99	12,376.00	12,771.66
482		7320 · Insurance-D&O-Chapters	6,057.53	6,111.99	12,376.00	12,771.66
483		7340 · Insurance-General Liability	2,743.98	9,544.00	19,300.00	3,850.00
484		7350 · Inventory Obsolescence	0.00	300.00	600.00	600.00
485		7375 · Leadership Development	6,599.32	1,500.00	8,900.00	15,000.00
486		7380 · Leadership Modules	0.00	0.00	0.00	0.00
487		7390 · Lease-Postal Equipment	660.00	900.00	1,800.00	1,560.00
488		7400 · Lease-Printing Equipment	0.00	0.00	0.00	
489		7440 · Magazine-Printing	33,945.39	34,999.98	70,000.00	69,000.00
490		7450 · Magazine-Postage	16,283.12	15,600.00	31,200.00	34,200.00
491		7460 · Magazine-Art Work/Photography	1,200.00	2,600.00	3,200.00	3,176.00
492		7470 · Magazine-Other	2,601.09	2,400.00	4,800.00	4,800.00
493		7480 · Maintenance-AMS	8,262.72	7,416.48	14,833.00	17,351.71
494		7485 · Maintenance-Computer&Peripheral	3,994.79	4,111.50	8,223.00	6,061.34
495		7505 · Marketing & Development	28,461.68	41,665.02	81,665.00	
496		7505F · Marketing & Develop - Field Opp				55,000.00
497		7505E · Marketing & Develop - Editorial				70,000.00
		Total 7505 · Marketing & Development				125,000.00
498		7530 · Membership Certificate & Pin	951.64	3,799.98	7,900.00	9,500.00
499		7540 · Membership- MemberFuse	8,400.00	8,484.00	17,136.00	17,136.00
500		7550 · Membership Renewal Mailings	2,209.00	0.00	16,000.00	19,305.00
501		7600 · Miscellaneous Expenses	218.61	700.02	1,400.00	1,400.00
502		7620 · Moving Expense	7,974.99	0.00	0.00	800

1			Actual	YTD Budget	Annual Budget	DRAFT Annual Budget
2			Jul - Dec 13	Jul - Dec 13	Jul '13 - Jun 14	Jul '14 - Jun 15
503		7650 · Postage & Shipping	16,939.86	17,500.02	35,000.00	35,000.00
504		7660 · Printing	332.45	2,749.98	5,500.00	4,500.00
505		7670 · Professional-Audit	10,500.00	15,000.00	30,000.00	22,500.00
506		7680 · Professional-Cdn Account.	1,800.00	1,680.00	3,360.00	3,600.00
507		7700 · Professional-Legal	1,224.06	1,500.00	3,000.00	3,000.00
508		7720 · Professional-Consulting	0.00	0.00	0.00	1,200.00
509		7740 · QB Online for Chapters	10,007.76	10,500.00	21,000.00	21,000.00
510		7800 · Rent-Offsite Storage	1,548.00	1,065.00	2,130.00	3,250.80
511		7810 · Reserve-Computer	12,500.00	12,500.00	25,000.00	0.00
512		7820 · Staff Recruitment	2,917.01	499.98	1,000.00	8,000.00
513		7840 · Supplies-Kitchen	1,887.03	2,250.00	4,500.00	4,500.00
514		7850 · Supplies-Office	3,303.22	6,000.00	12,000.00	11,000.00
515		7870 · Taxes & Licenses	3,440.62	3,612.48	7,225.00	7,255.00
516		7875 · Teleconferencing	13,134.08	11,500.02	23,000.00	24,400.00
517		7890 · Telephone	12,076.64	12,000.00	24,000.00	24,545.00
518		7910 · Temporary Help	0.00	2,500.02	5,000.00	5,000.00
519		7930 · Training & Development	20,627.13	17,500.02	35,000.00	30,000.00
520		7950 · Uncategorized Expenses	0.00	0.00	0.00	0.00
521		7970 · Vacation Expense	0.00	0.00	5,000.00	5,000.00
522		7990 · Web Site-IRWA	10,500.00	11,925.00	23,850.00	22,050.00
523		Total 80 · ADMINISTRATIVE EXPENSES	433,895.75	470,207.46	966,869.00	960,987.17
524		Total Expense	1,957,363.04	1,935,968.08	4,710,381.07	5,124,195.99
525		Net Ordinary Income	194,110.23	159,076.14	37,109.43	6,691.87
526		Other Income/Expense				
527		Other Income				
528		4095 · Facilitator Income-Pass Through	162,475.00			
529		48 · PIPELINE COMMITTEE REVENUE				
530		4755 · Interest Income	1.14			
531		4762 · Member Dues	3,500.00			
532		4765 · Sponsorship	10,300.00			
533		Total 48 · PIPELINE COMMITTEE REVENUE	13,801.14			
534		95 · OTHER INCOME & EXPENSE				
535		8500 · Gain (Loss) on Conversion	7,323.70			
536		8600 · Gain (Loss) on Disposal of F/A	-69.51			
537		Total 95 · OTHER INCOME & EXPENSE	7,254.19			
538		Total Other Income	183,530.33			
539		Other Expense				
540		72 · PIPELINE COMMITTEE EXPENSES				
541		6420 · Contribution Expenses	2,500.00			
542		6470 · Quarterly Meeting Expenses	11,258.00			
543		Total 72 · PIPELINE COMMITTEE EXPENSES	13,758.00			
544		8400 · Instructor Exp.-Pass Through	162,475.00			
545		Total Other Expense	176,233.00			
546		Net Other Income	7,297.33			
547		Net Income	\$ 201,407.56	\$ 159,076.14	\$ 37,109.43	\$ 6,691.87
		Travel Expense as a % of Total Revenue			9.0%	8.6%

1			Actual	YTD Budget	Annual Budget	DRAFT Annual Budget
2			Jul - Dec 13	Jul - Dec 13	Jul '13 - Jun 14	Jul '14 - Jun 15