

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
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	73,284	58,500	130,000	
9	4100C · 100C-Principles of Land Acq-Cdn	11,542	6,000	12,000	
10	4103 · 103-Ethics & ROW Profession	4,043	14,000	32,000	
11	4103C · 103C-Ethics & ROW Profession	0	0	4,000	
12	4104 · 104-Standards of Practice	7,325	8,800	17,600	
13	4105 · 105-URA Executive Summary	5,369	4,000	16,000	
14	Total 100 · COURSE 100'S	101,563	91,300	211,600	0
15	200 · COURSE 200'S				
16	4200 · 200-Princip. of R/E Negotiation	10,920	8,400	18,900	
17	4200C · 200C-Princip. of R/E Negotiat'n	2,723	0	2,000	
18	4201 · 201-Comm. in R/E Acquisition	6,218	8,800	24,200	
19	4203 · 203-Alternative Dispute Resol.	8,742	0	12,000	
20	4203C · 203C-Alternative Dispute Resol.	4,019	0	4,000	
21	4205 · 205-Bargaining Negotiations	8,304	13,800	16,100	
22	4205C · 205C-Bargaining Negotiations	0	2,300	2,300	
23	4207 · 207-Practical Negotiations	26,938	4,000	12,000	
24	4209 · 209-Negotiating with Diverse CI	3,819	4,000	14,000	
25	4209C · 209C-Negotiating with Diverse	0	0	0	
26	4213 · 213-Conflict Management	8,616	4,000	10,000	
27	4213C · 213C-Conflict Management	0	0	4,000	
28	4215 · 215-Pipelines	6,748	11,400	34,200	
29	4218 · 218-R/W Acq. on Elec.Util. Proj	0	0	0	
30	4219 · 219-Introductory Instructor	2,956	6,300	12,600	
31	4219C · 219C-Introductory Instructor	0	0	5,000	
32	4225 · 225-Social Ecology	0	15,000	22,500	
33	Total 200 · COURSE 200'S	90,003	78,000	193,800	
34	300 · COURSE 300'S				
35	4303 · 303-Management Consulting	2,366	9,000	18,000	
36	4303C · 303C-Management Consulting	0	0	10,500	
37	4304 · 304-When Public Agenc's Collide	2,132	12,000	16,000	
38	Total 300 · COURSE 300'S	4,499	21,000	44,500	
39	400 · COURSE 400'S				
40	4400 · 400-Principles of R/E Appraisal	11,828	6,000	12,000	
41	4400C · 400C-Principles of R/E Apprais.	2,067	0	3,000	
42	4402 · 402-Intro to Income Cap Approac	623	1,000	2,000	
43	4403 · 403-Easement Valuation	10,550	5,000	17,500	
44	4406A · 406A-15 Hour National USPAP	0	0	1,000	
45	4406B · 406B-7 Hour National USPAP	740	1,000	2,000	
46	4408C · 408C-Valuation of Native Lands	0	0	0	1

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
47	4409 · 409-Integrating Appraisal Stds.	0	3,600	7,200	
48	4410 · 410-Review. Apprais. in Eminent	9,634	6,000	6,000	
49	4417 · 417-Valuation of Contamin. R/E	5,817	0	3,000	
50	4419 · 419-Advanced Partial Acquisit.	0	0		
51	4421 · 421-Valuation of Partial Acquis	34,242	22,500	40,500	
52	4421C · 421C-Valuation of Partial Acqui	0	4,500	9,000	
53	4431 · 431-Problems in Valuation P/A	6,591	3,200	12,800	
54	4431C · 431C-Problems in Valuation P/A	3,012	0	4,500	
55	Total 400 · COURSE 400'S	85,102	52,800	120,500	0
56	4985 · SR/WA Revenue	8,622	3,300	6,600	
57	500 · COURSE 500'S				
58	4501 · 501-Residential Reloc. Assist.	16,186	17,500	45,500	
59	4502 · 502-Business Relocation	8,509	12,500	22,500	
60	4503 · 503-Mobile Home Relocation	1,425	0	8,000	
61	4504 · 504-Computing Replace. Hous.Pmt	12,242	9,000	21,000	
62	4505 · 505-Advanced Res. Reloc.Assist.	3,052	15,000	32,500	
63	4506 · 506-Advanced Bus. Reloc.Assist.	5,552	15,000	20,000	
64	Total 500 · COURSE 500'S	46,965	69,000	149,500	0
65	600 · COURSE 600'S				
66	4600 · 600-Environmental Awareness	2,041	4,000	10,000	
67	4600C · 600C-Environmental Awareness	0	2,200	4,400	
68	4603 · 603-Understanding Environment	7,909	12,000	14,000	
69	4603C · 603C-Understanding Environment	3,951	0	0	
70	4604 · 604-Envir Due Diligence and Li.	1,558	10,000	12,000	
71	4606 · 606-Environmental Process	8,247	3,600	3,600	
72	4606C · 606C-Environmental Process	0	4,200	4,200	
73	Total 600 · COURSE 600'S	23,707	36,000	48,200	0
74	700 · COURSE 700'S				
75	4700 · 700-Introduction to Prop. Mgmt.	9,832	5,200	13,000	
76	4700C · 700C-Introduction to Prop. Mgt.	0			
77	4701 · 701-Property Mgmt. - Leasing	9,306	21,000	21,000	
78	4703 · 703-Real Property/Asset Mgmt.	3,643	4,000	10,000	
79	Total 700 · COURSE 700'S	22,781	30,200	44,000	0
80	800 · COURSE 800'S				
81	4800 · 800-Principles of R/E Law	1,126	28,000	31,500	
82	4800C · 800C- Principles of R/E Law	2,723	2,500	10,000	
83	4801 · 801-Land Titles	31,647	7,000	21,000	
84	4801C · 801C-Land Titles	2,496	4,700	14,100	
85	4802 · 802-Legal Aspects of Easements	8,601	12,500	37,500	
86	4802C · 802C-Legal Aspects of Easements	0	4,000	8,000	
87	4803 · 803-Eminent Domain Law Basics..	24,721	10,000	10,000	
88	4803C · 803C-Expropriation Law REP	5,449			
89	4804 · 804-Skills of Expert Testimony	3,755	4,000	8,000	

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
90	Total 800 · COURSE 800'S	80,518	72,700	140,100	0
91	900 · COURSE 900'S				
92	4900 · 900-Principles of R/E Engineer.	16,995	10,500	35,000	
93	4900C · 900C-Principles of R/E Engineer	2,608	1,450	2,900	
94	4901 · 901-Engineering Plan Develop.	17,054	10,000	12,500	
95	4901C · 901C-Engineering Plan Develop.	2,513			
96	4902 · 902-Property Descriptions	9,317	20,000	32,500	
97	4902C · 902C-Property Descriptions	2,766			
98	Total 900 · COURSE 900'S	51,253	41,950	82,900	0
99	990 · IRWA Sponsored Courses				
100	4970 · Instructors' Clinic	0	11,865	23,730	
101	4996 · IRWA Sponsored Course Income	100,796	64,000	120,000	
102	Total 990 · IRWA Sponsored Courses	100,796	75,865	143,730	0
103	Total 410 · COURSE INCOME - CLASSROO	615,807	572,115	1,185,430	1,219,611
104	415 · COURSE INCOME - ONLINE				
105	4150 · Courses Discount - Online				
106	4953 · Course Discount - Online	-39,194	-61,024	-113,498	-125,544
107	4953V · Course Discount - VEIT	-515			
108	Total 4150 · Courses Discount - Online	-39,709	-61,024	-113,498	-125,544
109	1000 · COURSE 100'S - ONLINE				
110	4100V · 100CV-Principles of Land Acq-US	0	10,690	21,275	
111	4100O · 100O-Principles of Land Acq-US	107,970	104,195	192,425	
112	4103O · 103O-Ethics & ROW Prof.	78,060	76,575	126,320	
113	4104O · 104O-Standards of Practice	21,060	30,465	57,355	
114	4105O · 105O-URA Executive Summery	10,730	14,300	26,415	
115	Total 1000 · COURSE 100'S - ONLINE	217,820	236,225	423,790	
116	2000 · COURSE 200'S - ONLINE				
117	4200O · 200O-Princip. of R/E Negotiat.	36,535	39,550	73,290	
118	4203O · 203O-Alternative Dispute Resol.	18,575	19,820	39,955	
119	4205O · 205O-Bargaining Negotiations	13,490	15,780	29,590	
120	4213O · 213O-Conflict Management	3,775			
121	4213V · 213V-Conflict Management	6,225	19,870	35,435	
122	Total 2000 · COURSE 200'S - ONLINE	78,600	95,020	178,270	
123	3000 · COURSE 300'S - ONLINE				
124	4303O · 303O-Management Consulting	15,355	18,990	34,870	
125	4304O · 304O-When Public Agenc's Coll.	7,020	8,940	17,150	
126	Total 3000 · COURSE 300'S - ONLINE	22,375	27,930	52,020	
127	4000 · COURSE 400'S - ONLINE				
128	4400O · 400O-Principles of R/E Apprais.	18,060	25,850	49,100	
129	4402O · 402O-Intro to Income Cap Appro.	3,710	9,535	19,135	
130	4403O · 403O-Easement Valuation	12,780	12,250	22,180	
131	Total 4000 · COURSE 400'S - ONLINE	34,550	47,635	90,415	
132	6000 · COURSE 600'S - ONLINE				

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
133	4600O · 600O-Environmental Awareness	13,910	11,590	21,785	
134	4606O · 606O-Environmental Process	9,010	8,940	16,420	
135	4606CO · 606CO-Environmental Process Cdr	2,250	3,840	9,465	
136	Total 6000 · COURSE 600'S - ONLINE	25,170	24,370	47,670	
137	7000 · COURSE 700'S - ONLINE				
138	4700O · 700O-Introduction to Prop. Mgt.	15,985	25,125	51,085	
139	Total 7000 · COURSE 700'S - ONLINE	15,985	25,125	51,085	
140	8000 · COURSE 800'S - ONLINE				
141	4800O · 800O-Principles of R/E Law	17,435	18,995	36,020	
142	4801O · 801O-Land Titles	13,905	23,250	45,255	
143	4802O · 802O-Legal Aspects of Easements	12,255	16,950	31,650	
144	Total 8000 · COURSE 800'S - ONLINE	43,595	59,195	112,925	
145	9000 · COURSE 900'S - ONLINE				
146	4900O · 900O-Principles of R/E Engineer	15,670	15,255	30,825	
147	Total 9000 · COURSE 900'S - ONLINE	15,670	15,255	30,825	965,725
148	Total 415 · COURSE INCOME - ONLINE	414,056	469,731	873,502	840,181
149	920 · EDUCATIONAL INCOME - OTHER				
150	4950 · Credentialing Income	44,232	43,763	87,525	87,525
151	4960 · Education Sponsorship Income	12,395	0	0	0
152	4974 · Online Seminars - BTL	396	792	1,584	0
153	4990 · Textbooks - Optional Sales	939	738	1,570	1,800
154	4991 · Textbooks - PROW Book	1,485	900	1,950	2,250
155	4997 · Vendor Discount	108	180	360	200
156	Total 920 · EDUCATIONAL INCOME - OTHI	59,555	46,373	92,989	91,775
157	Total 40 · EDUCATION INCOME	1,089,418	1,088,219	2,151,921	2,151,567
158	41 · ADVERTISING INCOME				
159	4010 · Magazine	114,348	114,000	228,000	222,000
160	4015 · Website	14,048	9,000	18,000	27,000
161	Total 41 · ADVERTISING INCOME	128,395	123,000	246,000	249,000
162	43 · INVESTMENT INCOME				
163	4020 · Interest & Dividend Income	5,461	8,000	16,000	12,000
164	Total 43 · INVESTMENT INCOME	5,461	8,000	16,000	12,000
165	44 · MEMBERSHIP INCOME				
166	4031 · Member Dues - Affiliates	6,300	6,378	12,756	12,480
167	4033 · Member Dues - Agency	42,259	25,000	50,000	90,000
168	4035 · Member Dues - Application Fee	14,975	10,500	17,500	23,400
169	4037 · Member Dues - Late Fees	0	527	2,166	0
170	4039 · Member Dues - New	141,564	114,048	181,860	222,638
171	4041 · Member Dues - Renewal	772,560	833,096	1,620,171	1,636,672
172	Total 44 · MEMBERSHIP INCOME	977,658	989,549	1,884,453	1,985,189
173	45 · MERCHANDISE - SALES				
174	4490 · Sales of Merchandise	1,942	1,782	3,072	0,016

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
175	Total 45 · MERCHANDISE - SALES	1,942	1,782	3,072	6,016
176	46 · OTHER INCOME				
177	4045 · Magazine Subscription Income	420	500	1,050	960
178	4050 · Miscellaneous Income	24	600	1,200	100
179	Total 46 · OTHER INCOME	444	1,100	2,250	1,060
180	47 · SEMINARS & CONFERENCES				
181	950 · INTERNATIONAL CONFERENCE				
182	4667 · Advertising Revenue	0	0	10,000	10,000
183	4669 · Exhibitors Income	0	0	28,000	70,750
184	4671 · Monday Night	0	0	0	0
185	4675 · Registration Income	0	0	648,625	664,000
186	4677 · Sponsorship Income	0	0	120,000	180,000
187	Total 950 · INTERNATIONAL CONFERENC	0	0	806,625	924,750
188	975 · OTHER SEMINARS & CONFERENCES				
189	4680 · FAU PRES				
190	4680A · Advertising Income	0	0	0	0
191	4680E · Exhibitors Income	0	0	0	0
192	4680O · Other Income	0	0	0	0
193	4680R · Registration Income	0	0	12,567	0
194	4680S · Sponsorship Income	0	0	8,000	0
195	Total 4680 · FAU PRES	0	0	20,567	0
196	4695 · Young Professionals Group	0	0	0	0
197	Total 975 · OTHER SEMINARS & CONFER	0	0	20,567	0
198	Total 47 · SEMINARS & CONFERENCES	0	0	827,192	924,750
199	Total Income	2,203,319	2,211,650	5,130,888	5,329,582
200	Expense				
201	50 · COST OF GOODS SOLD				
202	5001 · Merchandise	1,574	1,500	3,000	4,507
203	5002 · Merchandise - PROW Book	494	392	840	731
204	Total 50 · COST OF GOODS SOLD	2,068	1,892	3,840	5,238
205	55 · EDUCATION EXPENSES				
206	501 · COURSE EXPENSES				
207	5070 · SR/WA Expenses	1,702	495	990	
208	510 · COURSE 100'S				
209	5100 · 100-Principles of Land Acq-US	9,439			
210	5100C · 100C-Principles of Land Acq-Cdn	2,013			
211	5103 · 103-Ethics & ROW Profession	870			
	5103C · 103C-Ethics & ROW Profession				
212	5104 · 104-Standards of Practice	837			
213	5105 · 105-URA Executive Summery	1,058			
214	Total 510 · COURSE 100'S	14,217			5

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
215	520 · COURSE 200'S				
216	5200 · 200-Princip. of R/E Negotiation	1,237			
217	5200C · 200C-Princip. of R/E Negotiat'n	389			
218	5201 · 201-Comm. in R/E Acquisition	824			
219	5203 · 203-Alternative Dispute Resol.	1,001			
220	5203C · 203C-Alternative Dispute Resol.	332			
221	5205 · 205-Bargaining Negotiations	733			
	5205C · 205C-Bargaining Negotiations				
222	5207 · 207-Practical Negotiations	3,103			
223	5209 · 209-Negotiating with Diverse CI	671			
	5209C · 209C-Negotiating with Diverse				
224	5213 · 213-Conflict Management	1,180			
	5213C · 213C-Conflict Management				
225	5215 · 215-Pipeline	2,136			
	5218 · 218-R/W Acq. for Elec.Util.Proj				
226	5219 · 219-Introductory Facilitator	431			
	5219C · 219C-Introductory Facilitator				
227	5225 · 225-Social Ecology	1,054			
228	Total 520 · COURSE 200'S	13,091			
229	530 · COURSE 300'S				
230	5303 · 303-Management Consulting	433			
	5303C · 303C-Management Consulting				
231	5304 · 304-When Public Agenc's Collide	514			
232	Total 530 · COURSE 300'S	947			
233	540 · COURSE 400'S				
234	5400 · 400-Principles of R/E Appraisal	3,471			
235	5400C · 400C-Principles of R/E Apprais.	735			
236	5402 · 402-Intro to Income Cap Approac	109			
237	5403 · 403-Easement Valuation	1,106			
238	5406B · 406B-7 Hour National USPAP	338			
	5409 · 409-Integrating Appraisal Stds.				
239	5410 · 410-Review.Apprais. in Eminent	2,535			
240	5417 · 417-Valuation of Contamin. R/E	1,212			
241	5421 · 421-Valuation of Partial Acquis	5,639			
	5421C · 421C-Valuation of Partial Acqui				
242	5431 · 431-Problems in Valuation P/A	1,204			
243	5431C · 431C-Problems in Valuation P/A	335			
244	Total 540 · COURSE 400'S	16,684			
245	550 · COURSE 500'S				
246	5501 · 501-Residential Reloc. Assist.	1,383			
247	5502 · 502-Business Relocation	1,059			
248	5503 · 503-Mobile Home Relocation	210			
249	5504 · 504-Computing Replace.Hous. Pmt	1,375			
250	5505 · 505-Advanced Res.Reloc. Assist.	515			6

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
251	5506 · 506-Advanced Bus.Reloc. Assist.	1,505			
252	Total 550 · COURSE 500'S	6,048			
253	560 · COURSE 600'S				
254	5600 · 600-Environmental Awareness	434			
	5600C · 600C-Environmental Awareness				
255	5603 · 603-Understanding Environment	958			
256	5603C · 603C-Understanding Environment	507			
257	5604 · 604-Envir Due Diligence and Li.	208			
258	5606 · 606-Environmental Process	1,086			
259	Total 560 · COURSE 600'S	3,194			
260	570 · COURSE 700'S				
261	5700 · 700-Introduction to Prop. Mgmt.	1,011			
	5700C · 700C-Introduction to Prop. Mgt.				
262	5701 · 701-Property Mgmt. - Leasing	946			
263	5703 · 703-Real Property/Asset Mgmt.	618			
264	Total 570 · COURSE 700'S	2,575			
265	580 · COURSE 800'S				
266	5800 · 800-Principles of R/E Law	490			
267	5800C · 800C-Principles of R/E Law	546			
268	5801 · 801-Land Titles	6,265			
269	5801C · 801C-Land Titles	544			
270	5802 · 802-Legal Aspects of Easements	1,786			
271	5802C · 802C-Legal aspects of Easements	312			
272	5803 · 803-Eminent Domain Law Basics..	4,855			
273	5803C · 803C-Expropriation Law REP	967			
274	5804 · Skills of Expert Testimony	681			
275	Total 580 · COURSE 800'S	16,447			
276	590 · COURSE 900'S				
277	5900 · 900-Principles of R/E Engineer.	3,444			
278	5900C · 900-Principles of R/E Engineer.	373			
279	5901 · 901-Engineering Plan Develop.	7,236			
280	5901C · 901C-Engineering Plan Develop.	1,038			
281	5902 · 902-Property Descriptions	3,790			
282	5902C · 902C-Property Descriptions	397			
283	Total 590 · COURSE 900'S	16,278			
284	599 · IRWA Sponsored Courses				
285	5034 · Instructors' Clinic Expenses	0	8,475	16,950	
286	5996 · IRWA Sponsored Course Expense	39,390	16,000	30,000	
287	Total 599 · IRWA Sponsored Courses	39,390	24,475	46,950	
288	501 · COURSE EXPENSES - Other	0	73,943	155,265	243,915
289	Total 501 · COURSE EXPENSES	130,574	98,913	203,205	243,915
290					
291	595 · EDUCATIONAL EXP. - OTHER				

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
292	5008 · Class Incentive - Online Course	75,950	80,000	160,000	143,366
293	5009 · Class Incentive - Size	3,450	0	0	0
294	5010 · Course Development Expenses	0	0	0	0
295	5012 · Course Expenses - Misc.	1,827	700	700	700
296	5014 · Course Revision Expenses	825	0	0	5,000
297	5016 · Course State Certification	6,688	20,400	40,800	20,700
298	5020 · Credentialing Expense	2,815	2,163	4,325	5,002
299	5032 · Instructors' Clinic Develop.	0	0	0	0
300	5036 · Instructors' Material	10,852	6,000	12,000	12,000
301	5050 · Marketing Expense for Courses	2,049	2,500	5,000	5,000
302	5060O · Online Hosting	5,000	8,300	15,767	0
303	5065O · Online Seminars - IRWA	21,636	0	0	3,600
304	5066 · P/P/S Education	7,911	4,970	9,940	10,000
305	5068 · PROW Expenses	0	0	1,000	1,000
306	5080 · Textbooks-Cost of Opt. Purchase	0	214	530	0
307	5084 · Textbook Revision	0	0		0
308	Total 595 · EDUCATIONAL EXP. - OTHER	139,004	125,247	250,062	206,368
309	Total 55 · EDUCATION EXPENSES	269,578	224,159	453,267	450,283
310	597 · BUILDING OPERATION	0			
311	6003 · Bank Interest	11,039	22,300	44,600	16,350
312	6004 · Building Association Fee	7,836	8,400	16,800	15,800
313	6005 · Building Depreciation	18,254	18,300	36,600	36,600
314	6010 · Building Insurance - Commercial	0	825	1,650	1,650
315	6015 · Building Insurance - Earthquake	0	2,250	4,500	4,500
316	6028 · Building Maintenance	8,014	7,762	15,525	16,600
317	6031 · Building Property Tax	9,460	7,800	15,600	13,000
318	6034 · Building Replacement Reserve	2,400	2,400	4,800	4,800
319	6036 · Building Utilities	7,519	9,600	19,200	17,000
320	Total 597 · BUILDING OPERATION	64,523	79,637	159,275	126,300
321	60 · PAYROLL & BENEFITS				
322	6020 · Payroll	942,138	907,400	1,784,399	1,882,983
323	6030 · Pension Plan	27,097	27,222	53,532	56,489
324	6040 · Taxes & Benefits - Insperty	214,032	226,848	446,099	489,576
325	Total 60 · PAYROLL & BENEFITS	1,183,267	1,161,470	2,284,030	2,429,048
326	67 · SEMINARS & CONFERENCES EXPENSES				
327	65 · INTERNATIONAL CONFERENCE				
328	6102 · Advisory Breakfast	0	0	1,250	1,250
329	6103 · Auction Reception	0	0	15,000	50,000
330	6104 · Audiovisual	0	0	105,000	112,000
331	6106 · Awards Program	0	0	3,000	3,500
332	6108 · Banquet	0	0	96,000	104,000
333	6110 · Breakfast	0	0	48,375	36,000
334	6112 · Breaks	0	0	100,000	120,000

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
335	6113 · Board of Directors	0	0	6,000	6,000
336	6114 · Cancellation Insurance	0	0	3,000	3,000
337	6115 · Committee Breaks	0	0	12,000	6,000
338	6116 · Committee Gifts	0	0	1,250	1,250
339	6117 · Committee Speakers	0	0	6,750	6,750
340	6118 · Conference Registration	0	0	13,300	15,750
341	6119 · Credit Card Fees	0	0	25,000	25,000
342	6123 · Finnegan Fun Run	0	0	1,000	1,000
343	6124 · Exhibits	0	0	15,000	15,000
344	6126 · Fee to Local Host	0	0	10,000	10,000
345	6128 · Final Program	0	0	9,000	10,000
346	6129 · Graphics	0	0	1,000	1,000
347	6130 · Gratuities	0	0	2,000	2,000
348	6132 · Hotel Attrition	0	0	0	10,000
349	6135 · IEC Receptions	0	0	8,000	15,000
350	6139 · International Gifts	0	0	1,500	1,500
351	6140 · International Luncheon	0	0	3,200	10,000
352	6145 · Host Committee Food/Housing	0	0	6,000	6,000
353	6147 · luncheon/Award	0	0	87,250	83,000
354	6149 · Miscellaneous	580	0	10,000	10,000
355	6150 · Wednesday Night			0	0
356	6152 · Decor	0	0	6,000	6,000
357	6153 · Facility	0	0	0	0
358	6150 · Wednesday Night - Other	0	0	3,000	3,000
359	Total 6150 · Wednesday Night	0	0	9,000	9,000
360	6157 · Names Tag and Ribbons	0	0	2,000	4,500
361	6159 · Opening Ceremonies	0	0	6,000	6,000
362	6160 · Past President/Other Comps	0	0	12,500	0
363	6161 · Photographer	0	0	6,000	6,500
364	6163 · Planning	0	0	15,000	10,000
365	6167 · Printing	0	0	3,000	1,500
366	6171 · Security	0	0	0	0
367	6172 · Shipping	0	0	5,000	3,000
368	6173 · Signs/Banners	0	0	2,500	2,000
369	6174 · Speakers Gifts	0	0	5,250	3,900
370	6175 · Speakers	0	0	50,000	45,000
371	6177 · Sponsor Premiums	0	0	20,000	15,000
372	6178 · Staff Site Visits	0	0	0	0
373	6180 · Staff Travel and Hotel	0	0	31,050	30,400
374	6181 · Reception	0	0	20,000	20,000
375	6183 · Temporary Personnel	0	0	10,000	5,000
376	6188 · Totes	0	0	15,000	13,000
377	Total 65 · INTERNATIONAL CONFERENCE	580	0	802,175	839,800

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
378	70 · OTHER SEMINARS & CONFERENCES				
379	6235 · FAU PRES				
380	6204 · Audiovisual	0	0	1,000	0
381	6212 · Breaks	0	0	5,925	0
382	6219 · Credit Card Fees	0	0	646	0
383	6223 · Exhibitor Promotion	0	0	0	0
384	6224 · Exhibits	0	0	0	0
385	6228 · Final Program Printing	0	0	0	0
386	6229 · Government Agency Meeting	0	0	0	0
387	6230 · Gratuities	0	0	0	0
388	6232 · Hotel Attrition	0	0	0	0
389	6247 · Luncheon	0	0	0	0
390	6249 · Miscellaneous	0	0	500	0
391	6257 · Name Tags and Ribbons	0	0	100	0
392	6265 · Preliminary Program	0	0	0	0
393	6267 · Printing	0	0	700	0
394	6269 · Promotion	0	0	0	0
395	6272 · Shipping/Postage	0	0	0	0
396	6273 · Signs/Banners	0	0	0	0
397	6275 · Speakers	0	0	0	0
398	6277 · Sponsor Premiums	0	0	0	0
399	6278 · Staff Site Visits & Preplanning	0	0	0	0
400	6280 · Staff Travel and Hotel	0	0	3,900	0
401	6281 · Reception	0	0	3,500	0
402	6283 · Temporary Personnel	0	0	0	0
403	6295 · Volunteer Committee	0	0	3,900	0
404	Total 6235 · FAU PRES	0	0	20,171	0
405	6395 · Young Professionals Group	0	0	1,000	0
406	Total 70 · OTHER SEMINARS & CONFERE	0	0	21,171	0
407	Total 67 · SEMINARS & CONFERENCES E)	580	0	823,346	839,800
408	73 · TRAVEL EXPENSES				
409	74 · TRAVEL - REGIONS				
410	6501 · Region 1	347	2,250	4,500	5,000
411	6502 · Region 2	0	2,250	4,500	5,000
412	6503 · Region 3	1,849	2,250	4,500	5,000
413	6504 · Region 4	1,487	2,250	4,500	5,000
414	6505 · Region 5	699	2,250	4,500	5,000
415	6506 · Region 6	1,828	2,250	4,500	5,000
416	6507 · Region 7	1,910	2,250	4,500	5,000
417	6508 · Region 8	0	2,250	4,500	5,000
418	6509 · Region 9	520	2,250	4,500	5,000
419	6510 · Region 10	1,144	2,250	4,500	5,000
420	6511 · Region 11	0	2,250	4,500	0

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
421	6520 · Regional Governance	0	0	4,500	0
422	Total 74 · TRAVEL - REGIONS	9,782	24,750	54,000	50,000
423	75 · TRAVEL - INDUSTRIES & COPS				
424	751 · Communities of Practice				
425	6605 · Asset Management Committee	0	0	0	0
426	6615 · Environment Committee	0	0	0	0
427	6650 · Relocation Assistance Committee	0	0	0	0
428	6655 · Surveying & Engineer. Committee	0	0	0	0
429	6670 · Valuation Committee	0	0	0	0
430	751 · Communities of Practice - Other	0	22,050	44,100	20,000
431	Total 751 · Communities of Practice	0	22,050	44,100	20,000
432	755 · Industry Committees				
433	6640 · Public Agency Committee	0	0	0	11,250
434	6645 · Oil & Gas Pipeline Committee	0	0	0	11,250
435	6660 · Transportation Committee	0	0	0	11,250
436	6665 · Electric & Utilities Committee	1,231	0	0	11,250
437	755 · Industry Committees - Other	0	10,620	21,240	8,400
438	Total 755 · Industry Committees	1,231	10,620	21,240	53,400
439	6630 · Leadership Development Council	0	0	0	
440	6635 · Liaison Committee	0	0	0	
441	6673 · Special Committee Projects	25,125	12,500	21,500	20,000
442	Total 75 · TRAVEL - INDUSTRIES & COPS	26,356	45,170	86,840	93,400
443	76 · TRAVEL - SERVICE COMMITTEES			0	0
444	6675 · Ethics Committee	395	6,638	13,275	7,500
445	6680 · Communic. & Marketing Committee	573	0	0	0
446	6685 · Nomination & Election Committee	2,522	0	25,493	18,000
447	6690 · Professional Develop. Committee	18,685	22,275	44,550	30,000
448	Total 76 · TRAVEL - SERVICE COMMITTEES	22,174	28,913	83,318	55,500
449	77 · TRAVEL - OTHER				
450	6710 · Agency Liaison	0	0	4,860	5,000
451	6720 · Allied Organizations	3,614	4,700	17,078	15,000
452	6727 · Governance Task Force	0	0	0	0
453	6728 · Leadership Dev. Task Force	0	0	0	0
454	6730 · Appraisal Foundation	544	1,125	2,250	2,500
455	6745 · Chapter 50th Anniversary Travel	0	3,510	5,850	0
456	6750 · Committee Chair/Vice Meeting	0	0	5,400	5,000
457	Total 77 · TRAVEL - OTHER	4,158	9,335	35,438	27,500
458	78 · TRAVEL- INT'L GOVERNING COUNCIL				
459	6810 · IGC/IEC Meeting	69,237	44,325	44,325	66,000
460	6815 · Regional Meetings	1,319	0	12,600	16,000
461	6817 · Chapter Celebrations	0	0	0	0
462	6820 · Committee Liaison	2,373	3,510	5,850	6,500
463	6825 · Annual Conference	2,413	0	62,249	67,000

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
464	6830 · Other Expenses	1,924	4,500	9,000	9,000
465	Total 78 · TRAVEL- INT'L GOVERNING COUNC	77,265	52,335	134,024	164,500
466	79 · TRAVEL - STAFF				
467	6860 · IEC/IGC Meeting	13,955	4,860	7,223	15,500
468	6865 · Regional Meetings	10,229	5,850	10,530	15,500
469	6870 · Committee Liaison	800	3,510	7,020	12,000
470	6875 · Chapter Meetings	22,808	8,438	13,500	20,000
471	6880 · Other Expenses	16,062	3,780	7,560	22,000
472	Total 79 · TRAVEL - STAFF	63,854	26,438	45,833	85,000
473	Total 73 · TRAVEL EXPENSES	203,589	186,940	439,451	475,900
474	80 · ADMINISTRATIVE EXPENSES				
475	7005 · Public Relations	8,834	9,000	18,000	25,000
476	7010 · Assets Costing Less Than \$250	1,594	2,400	4,800	3,600
477	7020 · Awards & Recognition	1,944	2,500	2,500	2,500
478	7050 · Bad Debt Expense	0	0	2,000	2,000
479	7100 · Bank Charges & Credit Card Fees	75,040	64,500	117,500	129,000
480	7110 · BLM Sponsorship-Pipeline Comm.	0	4,200	8,400	0
481	7130 · Car Expenses	3,558	4,200	8,400	8,400
482	7155 · Computer Consulting Fees	0	3,000	6,000	6,000
483	7160 · Constant Contact Email	1,770	930	1,860	3,540
484	7200 · Depreciation & Amortization	69,418	92,304	184,608	148,000
485	7220 · Dues & Subscriptions	7,567	6,118	9,235	9,235
486	7250 · Dues-Appraisal Foundation	4,200	4,200	8,400	8,400
487	7310 · Insurance-D&O	5,698	6,309	12,772	10,950
488	7320 · Insurance-D&O-Chapters	5,698	6,309	12,772	10,950
489	7340 · Insurance-General Liability	2,593	1,925	3,850	5,500
490	7350 · Inventory Obsolescence	0	300	600	600
491	7375 · Leadership Development	2,503	0	15,000	0
492	7380 · Leadership Modules	0	0	0	0
493	7390 · Lease-Postal Equipment	1,146	780	1,560	3,200
494	7440 · Magazine-Printing	33,378	34,500	69,000	69,000
495	7450 · Magazine-Postage	17,607	17,100	34,200	37,200
496	7460 · Magazine-Art Work/Photography	1,477	2,438	3,176	3,300
497	7470 · Magazine-Other	2,795	2,400	4,800	4,500
498	7480 · Maintenance-AMS	8,956	8,676	17,352	17,500
499	7485 · Maintenance-Computer&Peripheral	6,211	3,031	6,061	15,000
500	7505 · Marketing & Development			0	0
501	7505F · Marketing & Develop - Field Opp	11,006	27,500	55,000	60,000
502	7505E · Marketing & Develop - Editorial	23,414	28,000	70,000	40,000
503	Total 7505 · Marketing & Development	34,420	55,500	125,000	100,000
504	7530 · Membership Certificate & Pin	2,528	4,750	9,500	6,000
505	7540 · Membership- MemberFuse	8,400	8,484	17,136	24,800
506	7550 · Membership Renewal Mailings	941	0	19,305	12,000

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
507	7600 · Miscellaneous Expenses	533	700	1,400	1,400
508	7620 · Moving Expense	0	0	0	0
509	7650 · Postage & Shipping	12,266	17,500	35,000	35,000
510	7660 · Printing	774	2,250	4,500	2,500
511	7670 · Professional-Audit	12,000	11,250	22,500	28,000
512	7680 · Professional-Cdn Account.	1,800	1,800	3,600	3,800
513	7700 · Professional-Legal	2,623	1,500	3,000	5,000
514	7720 · Professional-Consulting	0	600	1,200	1,200
515	7740 · QB Online for Chapters	10,863	10,500	21,000	22,000
516	7800 · Rent-Offsite Storage	1,583	1,625	3,251	3,300
517	7810 · Reserve-Computer	0	0	0	0
518	7820 · Staff Recruitment	0	8,000	8,000	8,000
519	7840 · Supplies-Kitchen	2,242	2,250	4,500	4,500
520	7850 · Supplies-Office	3,671	5,500	11,000	8,000
521	7870 · Taxes & Licenses	4,032	3,642	7,255	7,255
522	7875 · Teleconferencing	13,002	12,200	24,400	30,100
523	7890 · Telephone	17,788	12,273	24,545	27,960
524	7910 · Temporary Help	0	2,500	5,000	5,000
525	7930 · Training & Development	25,085	10,500	30,000	45,000
526	7950 · Uncategorized Expenses	0	0	0	0
527	7970 · Vacation Expense	0	0	5,000	10,000
528	7990 · Web Site-IRWA	11,235	11,025	22,050	23,310
529	Total 80 · ADMINISTRATIVE EXPENSES	427,772	461,468	960,987	937,500
530	Total Expense	2,151,377	2,115,567	5,124,196	5,264,069
531	Net Ordinary Income	51,942	96,083	6,692	65,513
532	Other Income/Expense				
533	Other Income				
534	4095 · Instructor Income-Pass Through	169,544			
535	48 · PIPELINE COMMITTEE REVENUE				
536	4755 · Interest Income	2			
537	4762 · Member Dues	3,800			
538	4765 · Sponsorship	14,675			
539	Total 48 · PIPELINE COMMITTEE REVENUE	18,477			
540	95 · OTHER INCOME & EXPENSE				
541	8500 · Gain (Loss) on Conversion	4,574			
	8600 · Gain (Loss) on Disposal of F/A				
	8769 · Realized Invest. Gain (Loss)				
	8700 · Unrealized Invest. Gain (Loss)				
542	Total 95 · OTHER INCOME & EXPENSE	4,574			
543	Total Other Income	192,595			
544	Other Expense				
545	72 · PIPELINE COMMITTEE EXPENSES				

1		Actual	YTD Budget	Annual Budget	Draft Budget
2		Jul - Dec 14	Jul - Dec 14	Jul '14 - Jun 15	Jul '15 - Jun 16
546	6420 · Contribution Expenses	0			
547	6470 · Quarterly Meeting Expenses	7,131			
548	Total 72 · PIPELINE COMMITTEE EXPENSES	7,131			
549	8400 · Instructor Exp.-Pass Through	169,544			
550	Total Other Expense	176,675			
551	Net Other Income	15,920			
552	Net Income	67,861	96,083	6,692	65,513

Macintosh HD:Users:EVP:Library:Caches:TemporaryItems:Outlook Temp:[2015-2016 Draft Budget After IGC Review on 02-25-2015.xlsx]2015-16 Draft Budget - 02-25-15