



Financial Report Appendix

The Carpentries
For the 2020 Fiscal Year

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Notes & Accounting Practices

Programs & Supporting Services

The purpose of this section is to define our programs and support services.

Programs - The activities that fulfill the Carpentries mission and also directly impact and support our community. These are divided into the following classifications: Community Engagement and Development, Curriculum Development and Maintenance, Instructor Training, Member Organisation Engagement and Development, and Workshops.

Support Services - Activities that are divided into two classifications

- Administration (Management & General) - refers to the activities that are not identifiable with a single program, but that are indispensable to all programs and to our overall operations. These often include oversight (Executive Council), business administration, financial administration (budgeting, accounting and record keeping), fiscal sponsorship, and the overall management of The Carpentries.
- Fundraising - refers to activities involved in securing potential funding, services, materials, facilities, other assets or time. These often include meeting with or contacting potential donors, writing grants or contribution solicitations.

Accounting Practices

The purpose of this section is to summarise, in writing, the methods and procedures used to allocate income and expenses to programs and support services.

Income Allocations

All income was attributed to the area where the expenses to bring in that income were incurred. For example, grants are allocated to fundraising since fundraising efforts (soliciting and building relationships with the organisation, writing grants, etc.) resulted in the grant income. Similarly, while memberships consist of workshop and instructor training benefits, the efforts to engage and build relationships with potential member organisations are primarily supported by the Member Organisation Engagement and Development program. Therefore, membership income has been allocated 100% to the Member Organisation Engagement and Development program.

Expense Allocations

There are two types of expenses: direct and indirect. Direct expenses are those expenses that only involve one

program or support service. For example, subscription expenses for TopicBox are allocated to the Community Engagement and Development program. Direct expenses can be easily allocated to the programs they support. Conversely, indirect expenses are those expenses that are generated for common or joint objectives and cannot be allocated to one program or support service.

Indirect expenses often support multiple programs, so those expenses allocated per the benefit or support of the program or support service. Allocating portions of indirect expenses to the programs they support provides a full picture of the expenses needed to continue supporting a program. The general approach used to allocate indirect costs to either programs or support services was as follows:

- **Personnel** – This category includes salary and benefit expenses for the Core Team, which are allocated to programs based on the percentage of time each team member spent supporting a program that year. For example, if our Executive Director spent 5% of their time supporting Instructor Training, 5% of our Executive Director’s salary and fringe expenses would be allocated to the Instructor Training program.
- **Consultant Expenses** - Allocated using the same method as Personnel Expenses.
- **Infrastructure, Assessment and Equity** expenses not directly related to one program were split evenly among all core programs.
- **Dues and Subscriptions** (i.e., Amazon Web Services, Topic Box, RackSpace, Typeform, SurveyMonkey, MailChimp) - Allocated to programs based on an estimate of how much each program utilises the subscription. For example, we utilise an email based customer support platform (HelpScout) to communicate with The Carpentries Community through four shared mailboxes. Thus, the cost of this HelpScout subscription was allocated evenly among the four programs those mailboxes support (25% to each program).

The remaining indirect expenses which benefit all areas were allocated based on a ratio of each program’s personnel expenses (or Salary) to total personnel Expenses. For example, the table below demonstrates how the percentage of total personnel expenses would be used to allocate the remaining indirect expenses:

Supporting Program / Program	Personnel Expenses	% of Total
Administration (Management & General)	\$462,607.43	40.59%
Fundraising	\$4,330.95	0.38%
Community Engagement and Development	\$259,412.75	22.75%
Curriculum Development and Maintenance	\$121,213.87	10.64%
Instructor Training	\$98,572.21	8.65%
Member Organization Engagement and Development	\$66,096.29	5.80%
Workshops	\$127,485.27	11.19%
	\$1,139,718.77	100.00%

Estimates

Time estimates were used to allocate personnel time to programs. The Carpentries began using job plans in 2018 to plan and track how each team member is spending their time. (For more information please see this blog post on job plans: <https://carpentries.org/blog/2019/02/projects-teams-job-plans/>)

The Core Team uses Job Plans to outline each person's major areas of responsibility (MAR) along the associated program. Each month team members update their job plan with an estimate of the percent time spent supporting each MAR. At the end of the year we use the job plans to calculate the percentage of time spent supporting each program. Our job plans provide a good estimate of how the Core Team's time has been used to support each program and is the basis for allocating team expenses to programs.

Key Metrics

The following formulas were used to calculate the Key Metrics in this report:

- Overhead Ratio = Total Administration Expenses / Total Expenses
- Operating Reliance = Total Program Income / Total Program Expenses
- Self-Sufficiency Ratio = Total Program Income / Total Non-Grant Related Expenses*

*Non-grant related expenses are the expenses for operations or activities outside the goals of a grant

Disclaimers & Acknowledgements

Please note that some of the figures shared in the summary may be different than those included in the statements below. These differences are due to expense re-allocations and/or income invoiced during one fiscal year that is not received until the next fiscal year. Along those lines, we acknowledge that our use of Income and Net Income differs from the academic definition of these terms. In the financial report, the term Income, is used in place of the business term 'Revenue', to refer to the total amount of money received for products and services. Similarly, Net Income, is used in place of the business term 'Income', to refer to the net profit (or what remains after expenses and taxes are subtracted from 'Revenue').

Quarterly Profit and Loss Summary

January - December 2020

	Jan - Mar, 2020	Apr - Jun, 2020	Jul - Sep, 2020	Oct - Dec, 2020	Total
INCOME					
Fundraising					0.00
4200 Contributed Income - Foundations	30,316.00	37,896.86	78,900.72	1,049,729.29	1,196,842.87
4215 Contributed Income - Individual Donations	137.20	1,112.89	240.54	5,609.80	7,100.43
4220 Contributions - Events		10,000.00			10,000.00
Total Fundraising	30,453.20	49,009.75	79,141.26	1,055,339.09	1,213,943.30
Other Income - Carpentries					0.00
4900 Other Income		178,316.72			178,316.72
Total Other Income - Carpentries		178,316.72			178,316.72
Programs					0.00
4105 Earned Income - Memberships	120,117.37	175,000.00	45,000.00	15,000.00	355,117.37
4110 Earned Income - Fee For Service	13,500.00	32,850.00	66,800.00	285,999.00	399,149.00
Total Programs	133,617.37	207,850.00	111,800.00	300,999.00	754,266.37
Total Income	164,070.57	435,176.47	190,941.26	1,356,338.09	2,146,526.39
GROSS PROFIT	164,070.57	435,176.47	190,941.26	1,356,338.09	2,146,526.39
EXPENSES					
Consultants					0.00
6110 Consultants-General	32,461.50	54,550.00	37,683.82	31,788.22	156,483.54
6115 Consultants - Technical	2,675.00	1,800.00	1,500.00	3,994.00	9,969.00
6120 Consultants - Program		13,818.04	28,568.17	46,127.06	88,513.27
6130 Consultants - Communications	17,981.34	11,932.30		0.00	29,913.64
Total Consultants	53,117.84	82,100.34	67,751.99	81,909.28	284,879.45
Fiscal Sponsorship					0.00
8000 CI Fiscal Sponsorship Fee	16,901.56	26,051.52	19,583.18	125,656.79	188,193.05
Total Fiscal Sponsorship	16,901.56	26,051.52	19,583.18	125,656.79	188,193.05
Legal & Professional Fees					0.00
6150 Legal Fees	2,447.98	516.14	240.67	481.48	3,686.27
6300 Fees/License/Misc Taxes	135.82	1,533.83	2,361.41	2,241.25	6,272.31

	Jan - Mar, 2020	Apr - Jun, 2020	Jul - Sep, 2020	Oct - Dec, 2020	Total
6535 Staff Development	75.68	726.85	2,182.97	2,386.88	5,372.38
Total Legal & Professional Fees	2,659.48	2,776.82	4,785.05	5,109.61	15,330.96
Meetings & Travel					0.00
6515 Non-Office Rentals (Venues, Parking, Storage, etc.)				113.85	113.85
6525 Staff Meetings	2,138.46			-113.85	2,024.61
6600 Travel-Meals	1,439.60	8.37	65.00	0.00	1,512.97
6605 Travel-Ground Transportation	1,338.72		-154.77	0.00	1,183.95
6620 Travel-Airfare	3,482.63	581.03		0.01	4,063.67
6625 Travel-Hotel	530.67	250.80	-250.80	-0.02	530.65
Total Meetings & Travel	8,930.08	840.20	-340.57	-0.01	9,429.70
Other Business Expenses					0.00
6200 Rent				10,555.75	10,555.75
Total Other Business Expenses				10,555.75	10,555.75
Program Supplies & Communications					0.00
6340 Postage and Courier/Delivery Service	49.99			453.74	503.73
6405 Program Supplies	35.81			735.92	771.73
Total Program Supplies & Communications	85.80			1,189.66	1,275.46
Software & Subscriptions Services					0.00
6210 Telephone - Internet Service	89.18	142.72	147.10	96.38	475.38
6302 Dues & Subscriptions	5,453.77	7,747.51	7,333.31	10,218.67	30,753.26
6330 Equipment & Software	1,841.66	26.49		0.01	1,868.16
6335 Office/Computer Supplies	5,629.15		3,266.82	721.09	9,617.06
Total Software & Subscriptions Services	13,013.76	7,916.72	10,747.23	11,036.15	42,713.86
Team Salary & Benefit Expenses					0.00
6000 Salaries	201,520.79	238,825.63	238,574.04	195,215.11	874,135.57
6001 PEO Salaries		11,325.61	42,893.66	73,814.19	128,033.46
6005 Vacation			7,376.24	0.00	7,376.24
6006 PEO Vacation		906.05	1,431.28	1,350.89	3,688.22
6010 Payroll Taxes	30,457.84	27,212.36	31,889.35	27,994.45	117,554.00
6011 PEO Payroll Taxes		571.63	9,625.06	16,966.85	27,163.54

	Jan - Mar, 2020	Apr - Jun, 2020	Jul - Sep, 2020	Oct - Dec, 2020	Total
6025 Worker's Compensation Insurance	1,090.44	-316.14	617.42	443.14	1,834.86
6026 PEO Workers Compensation Insurance		14.72	96.95	122.18	233.85
6030 Benefits-Health & Dental Insurance	22,787.58	27,805.69	35,301.86	22,404.02	108,299.15
6031 PEO Medical, Life & Disability Benefits Insurance		862.15	2,475.34	5,116.05	8,453.54
6040 Benefits-Pension Plan 401K Match	6,410.35	6,868.46	6,464.82	10,822.57	30,566.20
Total Team Salary & Benefit Expenses	262,267.00	314,076.16	376,746.02	354,249.45	1,307,338.63
Total Expenses	356,975.52	433,761.76	479,272.90	589,706.68	1,859,716.86
NET OPERATING INCOME	-192,904.95	1,414.71	-288,331.64	766,631.41	286,809.53
NET INCOME	\$ -192,904.95	\$ 1,414.71	\$ -288,331.64	\$ 766,631.41	\$ 286,809.53

Profit and Loss - Administration (Management & General)

January - December 2020

	Jan - Dec 2020	% of Income	Total % of Expense
INCOME			
Other Income - Carpentries			
4900 Other Income	178,316.72	100.00 %	23.46 %
Total Other Income - Carpentries	178,316.72	100.00 %	23.46 %
Total Income	178,316.72	100.00 %	23.46 %
GROSS PROFIT	178,316.72	100.00 %	23.46 %
EXPENSES			
Consultants			
6110 Consultants-General	125,256.94	70.24 %	16.48 %
6120 Consultants - Program	30,257.88	16.97 %	3.98 %
6130 Consultants - Communications	8,440.36	4.73 %	1.11 %
Total Consultants	163,955.18	91.95 %	21.57 %
Fiscal Sponsorship			
8000 CI Fiscal Sponsorship Fee	34,029.38	19.08 %	4.48 %
Total Fiscal Sponsorship	34,029.38	19.08 %	4.48 %
Legal & Professional Fees			
6150 Legal Fees	1,633.25	0.92 %	0.21 %
6300 Fees/License/Misc Taxes	996.89	0.56 %	0.13 %
6535 Staff Development	2,374.58	1.33 %	0.31 %
Total Legal & Professional Fees	5,004.72	2.81 %	0.66 %
Meetings & Travel			
6525 Staff Meetings	947.48	0.53 %	0.12 %
6600 Travel-Meals	641.62	0.36 %	0.08 %
6605 Travel-Ground Transportation	516.71	0.29 %	0.07 %
6620 Travel-Airfare	1,584.25	0.89 %	0.21 %
6625 Travel-Hotel	66.35	0.04 %	0.01 %
Total Meetings & Travel	3,756.41	2.11 %	0.49 %
Software & Subscriptions Services			
6210 Telephone - Internet Service	210.63	0.12 %	0.03 %
6302 Dues & Subscriptions	6,424.18	3.60 %	0.85 %
6330 Equipment & Software	827.73	0.46 %	0.11 %
6335 Office/Computer Supplies	4,260.99	2.39 %	0.56 %
Total Software & Subscriptions Services	11,723.53	6.57 %	1.54 %
Team Salary & Benefit Expenses			
6000 Salaries	371,576.72	208.38 %	48.89 %
6001 PEO Salaries	44,912.63	25.19 %	5.91 %
6005 Vacation	1,618.16	0.91 %	0.21 %
6006 PEO Vacation	1,014.26	0.57 %	0.13 %
6010 Payroll Taxes	42,716.09	23.96 %	5.62 %

			Total
	Jan - Dec 2020	% of Income	% of Expense
6011 PEO Payroll Taxes	11,621.12	6.52 %	1.53 %
6025 Worker's Compensation Insurance	183.58	0.10 %	0.02 %
6026 PEO Workers Compensation Insurance	71.85	0.04 %	0.01 %
6030 Benefits-Health & Dental Insurance	51,224.99	28.73 %	6.74 %
6031 PEO Medical, Life & Disability Benefits Insurance	2,577.10	1.45 %	0.34 %
6040 Benefits-Pension Plan 401K Match	13,983.43	7.84 %	1.84 %
Total Team Salary & Benefit Expenses	541,499.93	303.67 %	71.25 %
Total Expenses	759,969.15	426.19 %	100.00 %
NET OPERATING INCOME	-581,652.43	-326.19 %	-76.54 %
NET INCOME	\$ -581,652.43	-326.19 %	-76.54 %

Profit and Loss - Fundraising

January - December 2020

	Jan - Dec 2020	% of Income	Total % of Expense
INCOME			
Fundraising			
4200 Contributed Income - Foundations	1,177,944.87	99.40 %	885.03 %
4215 Contributed Income - Individual Donations	7,100.43	0.60 %	5.33 %
Total Fundraising	1,185,045.30	100.00 %	890.37 %
Total Income	1,185,045.30	100.00 %	890.37 %
GROSS PROFIT	1,185,045.30	100.00 %	890.37 %
EXPENSES			
Fiscal Sponsorship			
8000 CI Fiscal Sponsorship Fee	121,908.32	10.29 %	91.59 %
Total Fiscal Sponsorship	121,908.32	10.29 %	91.59 %
Legal & Professional Fees			
6150 Legal Fees	24.67	0.00 %	0.02 %
6300 Fees/License/Misc Taxes	237.91	0.02 %	0.18 %
6535 Staff Development	35.87	0.00 %	0.03 %
Total Legal & Professional Fees	298.45	0.03 %	0.22 %
Meetings & Travel			
6525 Staff Meetings	14.31	0.00 %	0.01 %
6600 Travel-Meals	9.69	0.00 %	0.01 %
6605 Travel-Ground Transportation	7.81	0.00 %	0.01 %
6620 Travel-Airfare	23.93	0.00 %	0.02 %
6625 Travel-Hotel	1.00	0.00 %	0.00 %
Total Meetings & Travel	56.74	0.00 %	0.04 %
Software & Subscriptions Services			
6210 Telephone - Internet Service	3.18	0.00 %	0.00 %
6302 Dues & Subscriptions	95.15	0.01 %	0.07 %
6330 Equipment & Software	12.50	0.00 %	0.01 %
6335 Office/Computer Supplies	64.37	0.01 %	0.05 %
Total Software & Subscriptions Services	175.20	0.01 %	0.13 %
Team Salary & Benefit Expenses			
6000 Salaries	8,776.61	0.74 %	6.59 %
6010 Payroll Taxes	669.75	0.06 %	0.50 %
6025 Worker's Compensation Insurance	35.04	0.00 %	0.03 %
6030 Benefits-Health & Dental Insurance	825.26	0.07 %	0.62 %
6040 Benefits-Pension Plan 401K Match	351.06	0.03 %	0.26 %
Total Team Salary & Benefit Expenses	10,657.72	0.90 %	8.01 %
Total Expenses	133,096.43	11.23 %	100.00 %
NET OPERATING INCOME	1,051,948.87	88.77 %	790.37 %
NET INCOME	\$1,051,948.87	88.77 %	790.37 %

Profit and Loss - All Programs

January - December 2020

	Jan - Dec 2020	% of Income	Total % of Expense
INCOME			
Fundraising			
4200 Contributed Income - Foundations	18,898.00	2.41 %	1.96 %
4220 Contributions - Events	10,000.00	1.28 %	1.03 %
Total Fundraising	28,898.00	3.69 %	2.99 %
Programs			
4105 Earned Income - Memberships	355,117.37	45.34 %	36.74 %
4110 Earned Income - Fee For Service	399,149.00	50.97 %	41.29 %
Total Programs	754,266.37	96.31 %	78.03 %
Total Income	783,164.37	100.00 %	81.02 %
GROSS PROFIT			
783,164.37			
EXPENSES			
Consultants			
6110 Consultants-General	31,226.60	3.99 %	3.23 %
6115 Consultants - Technical	9,969.00	1.27 %	1.03 %
6120 Consultants - Program	58,255.39	7.44 %	6.03 %
6130 Consultants - Communications	21,473.28	2.74 %	2.22 %
Total Consultants	120,924.27	15.44 %	12.51 %
Fiscal Sponsorship			
8000 CI Fiscal Sponsorship Fee	32,255.35	4.12 %	3.34 %
Total Fiscal Sponsorship	32,255.35	4.12 %	3.34 %
Legal & Professional Fees			
6150 Legal Fees	2,028.35	0.26 %	0.21 %
6300 Fees/License/Misc Taxes	5,037.51	0.64 %	0.52 %
6535 Staff Development	2,961.93	0.38 %	0.31 %
Total Legal & Professional Fees	10,027.79	1.28 %	1.04 %
Meetings & Travel			
6515 Non-Office Rentals (Venues, Parking, Storage, etc.)	113.85	0.01 %	0.01 %
6525 Staff Meetings	1,062.82	0.14 %	0.11 %
6600 Travel-Meals	861.66	0.11 %	0.09 %
6605 Travel-Ground Transportation	659.43	0.08 %	0.07 %
6620 Travel-Airfare	2,455.49	0.31 %	0.25 %
6625 Travel-Hotel	463.30	0.06 %	0.05 %
Total Meetings & Travel	5,616.55	0.72 %	0.58 %
Other Business Expenses			
6200 Rent	10,555.75	1.35 %	1.09 %
Total Other Business Expenses	10,555.75	1.35 %	1.09 %
Program Supplies & Communications			
6340 Postage and Courier/Delivery Service	503.73	0.06 %	0.05 %

			Total
	Jan - Dec 2020	% of Income	% of Expense
6405 Program Supplies	771.73	0.10 %	0.08 %
Total Program Supplies & Communications	1,275.46	0.16 %	0.13 %
Software & Subscriptions Services			
6210 Telephone - Internet Service	261.57	0.03 %	0.03 %
6302 Dues & Subscriptions	24,233.93	3.09 %	2.51 %
6330 Equipment & Software	1,027.93	0.13 %	0.11 %
6335 Office/Computer Supplies	5,291.70	0.68 %	0.55 %
Total Software & Subscriptions Services	30,815.13	3.93 %	3.19 %
Team Salary & Benefit Expenses			
6000 Salaries	493,782.24	63.05 %	51.08 %
6001 PEO Salaries	83,120.83	10.61 %	8.60 %
6005 Vacation	5,758.08	0.74 %	0.60 %
6006 PEO Vacation	2,673.96	0.34 %	0.28 %
6010 Payroll Taxes	74,168.16	9.47 %	7.67 %
6011 PEO Payroll Taxes	15,542.42	1.98 %	1.61 %
6025 Worker's Compensation Insurance	1,616.24	0.21 %	0.17 %
6026 PEO Workers Compensation Insurance	162.00	0.02 %	0.02 %
6030 Benefits-Health & Dental Insurance	56,248.90	7.18 %	5.82 %
6031 PEO Medical, Life & Disability Benefits Insurance	5,876.44	0.75 %	0.61 %
6040 Benefits-Pension Plan 401K Match	16,231.71	2.07 %	1.68 %
Total Team Salary & Benefit Expenses	755,180.98	96.43 %	78.12 %
Total Expenses	966,651.28	123.43 %	100.00 %
NET OPERATING INCOME	-183,486.91	-23.43 %	-18.98 %
NET INCOME	\$ -183,486.91	-23.43 %	-18.98 %

Profit and Loss - Community Engagement and Development

January - December 2020

	Jan - Dec 2020	% of Income	Total % of Expense
INCOME			
Fundraising			
4200 Contributed Income - Foundations	18,898.00	65.40 %	8.28 %
4220 Contributions - Events	10,000.00	34.60 %	4.38 %
Total Fundraising	28,898.00	100.00 %	12.66 %
Total Income	28,898.00	100.00 %	12.66 %
GROSS PROFIT			
	28,898.00	100.00 %	12.66 %
EXPENSES			
Consultants			
6110 Consultants-General	4,523.18	15.65 %	1.98 %
6115 Consultants - Technical	2,394.00	8.28 %	1.05 %
6120 Consultants - Program	36,852.25	127.53 %	16.14 %
6130 Consultants - Communications	21,473.28	74.31 %	9.40 %
Total Consultants	65,242.71	225.77 %	28.57 %
Fiscal Sponsorship			
8000 CI Fiscal Sponsorship Fee	9,866.87	34.14 %	4.32 %
Total Fiscal Sponsorship	9,866.87	34.14 %	4.32 %
Legal & Professional Fees			
6150 Legal Fees	471.17	1.63 %	0.21 %
6300 Fees/License/Misc Taxes	287.59	1.00 %	0.13 %
6535 Staff Development	697.97	2.42 %	0.31 %
Total Legal & Professional Fees	1,456.73	5.04 %	0.64 %
Meetings & Travel			
6525 Staff Meetings	273.33	0.95 %	0.12 %
6600 Travel-Meals	185.10	0.64 %	0.08 %
6605 Travel-Ground Transportation	149.06	0.52 %	0.07 %
6620 Travel-Airfare	457.03	1.58 %	0.20 %
6625 Travel-Hotel	19.14	0.07 %	0.01 %
Total Meetings & Travel	1,083.66	3.75 %	0.47 %
Program Supplies & Communications			
6340 Postage and Courier/Delivery Service	490.44	1.70 %	0.21 %
6405 Program Supplies	771.73	2.67 %	0.34 %
Total Program Supplies & Communications	1,262.17	4.37 %	0.55 %
Software & Subscriptions Services			
6210 Telephone - Internet Service	60.76	0.21 %	0.03 %
6302 Dues & Subscriptions	9,638.11	33.35 %	4.22 %
6330 Equipment & Software	238.78	0.83 %	0.10 %
6335 Office/Computer Supplies	1,229.22	4.25 %	0.54 %
Total Software & Subscriptions Services	11,166.87	38.64 %	4.89 %

	Jan - Dec 2020	% of Income	Total % of Expense
Team Salary & Benefit Expenses			
6000 Salaries	78,946.31	273.19 %	34.57 %
6001 PEO Salaries	2,226.84	7.71 %	0.98 %
6010 Payroll Taxes	41,550.06	143.78 %	18.20 %
6011 PEO Payroll Taxes	2,622.52	9.08 %	1.15 %
6025 Worker's Compensation Insurance	139.12	0.48 %	0.06 %
6030 Benefits-Health & Dental Insurance	10,250.73	35.47 %	4.49 %
6040 Benefits-Pension Plan 401K Match	2,533.05	8.77 %	1.11 %
Total Team Salary & Benefit Expenses	138,268.63	478.47 %	60.55 %
Total Expenses	228,347.64	790.18 %	100.00 %
NET OPERATING INCOME	-199,449.64	-690.18 %	-87.34 %
NET INCOME	\$ -199,449.64	-690.18 %	-87.34 %

Profit and Loss - Curriculum Development and Maintenance

January - December 2020

	Jan - Dec 2020	% of Income	Total % of Expense
INCOME			
Programs			
4110 Earned Income - Fee For Service	2,500.00	100.00 %	1.06 %
Total Programs	2,500.00	100.00 %	1.06 %
Total Income	2,500.00	100.00 %	1.06 %
GROSS PROFIT	2,500.00	100.00 %	1.06 %
EXPENSES			
Consultants			
6110 Consultants-General	12,534.73	501.39 %	5.32 %
Total Consultants	12,534.73	501.39 %	5.32 %
Legal & Professional Fees			
6150 Legal Fees	506.63	20.27 %	0.21 %
6300 Fees/License/Misc Taxes	309.23	12.37 %	0.13 %
6535 Staff Development	736.58	29.46 %	0.31 %
Total Legal & Professional Fees	1,552.44	62.10 %	0.66 %
Meetings & Travel			
6525 Staff Meetings	293.90	11.76 %	0.12 %
6600 Travel-Meals	199.03	7.96 %	0.08 %
6605 Travel-Ground Transportation	160.28	6.41 %	0.07 %
6620 Travel-Airfare	491.43	19.66 %	0.21 %
6625 Travel-Hotel	20.58	0.82 %	0.01 %
Total Meetings & Travel	1,165.22	46.61 %	0.49 %
Other Business Expenses			
6200 Rent	10,555.75	422.23 %	4.48 %
Total Other Business Expenses	10,555.75	422.23 %	4.48 %
Software & Subscriptions Services			
6210 Telephone - Internet Service	65.33	2.61 %	0.03 %
6302 Dues & Subscriptions	2,079.63	83.19 %	0.88 %

	Jan - Dec 2020	% of Income	Total % of Expense
6330 Equipment & Software	256.75	10.27 %	0.11 %
6335 Office/Computer Supplies	1,321.73	52.87 %	0.56 %
Total Software & Subscriptions Services	3,723.44	148.94 %	1.58 %
Team Salary & Benefit Expenses			
6000 Salaries	123,169.76	4,926.79 %	52.23 %
6001 PEO Salaries	38,702.89	1,548.12 %	16.41 %
6010 Payroll Taxes	9,570.06	382.80 %	4.06 %
6011 PEO Payroll Taxes	6,805.03	272.20 %	2.89 %
6025 Worker's Compensation Insurance	371.58	14.86 %	0.16 %
6026 PEO Workers Compensation Insurance	117.54	4.70 %	0.05 %
6030 Benefits-Health & Dental Insurance	19,722.49	788.90 %	8.36 %
6031 PEO Medical, Life & Disability Benefits Insurance	3,929.80	157.19 %	1.67 %
6040 Benefits-Pension Plan 401K Match	3,904.95	156.20 %	1.66 %
Total Team Salary & Benefit Expenses	206,294.10	8,251.76 %	87.48 %
Total Expenses	235,825.68	9,433.03 %	100.00 %
NET OPERATING INCOME	-233,325.68	-9,333.03 %	-98.94 %
NET INCOME	\$ -233,325.68	-9,333.03 %	-98.94 %

Profit and Loss - Instructor Training

January - December 2020

	Jan - Dec 2020	% of Income	% of Expense	Total
INCOME				
Programs				
4110 Earned Income - Fee For Service	26,900.00	100.00 %		10.44 %
Total Programs	26,900.00	100.00 %		10.44 %
Total Income	26,900.00	100.00 %		10.44 %
GROSS PROFIT	26,900.00	100.00 %		10.44 %
EXPENSES				
Consultants				
6110 Consultants-General	12,128.86	45.09 %		4.71 %
6115 Consultants - Technical	1,515.00	5.63 %		0.59 %
6120 Consultants - Program	295.22	1.10 %		0.11 %
Total Consultants	13,939.08	51.82 %		5.41 %
Fiscal Sponsorship				
8000 CI Fiscal Sponsorship Fee	11,502.93	42.76 %		4.46 %
Total Fiscal Sponsorship	11,502.93	42.76 %		4.46 %
Legal & Professional Fees				
6150 Legal Fees	547.29	2.03 %		0.21 %
6300 Fees/License/Misc Taxes	902.25	3.35 %		0.35 %
6535 Staff Development	795.70	2.96 %		0.31 %
Total Legal & Professional Fees	2,245.24	8.35 %		0.87 %
Meetings & Travel				
6525 Staff Meetings	317.49	1.18 %		0.12 %
6600 Travel-Meals	215.00	0.80 %		0.08 %
6605 Travel-Ground Transportation	173.15	0.64 %		0.07 %
6620 Travel-Airfare	530.87	1.97 %		0.21 %
6625 Travel-Hotel	22.23	0.08 %		0.01 %
Total Meetings & Travel	1,258.74	4.68 %		0.49 %
Software & Subscriptions Services				
6210 Telephone - Internet Service	70.58	0.26 %		0.03 %
6302 Dues & Subscriptions	4,539.26	16.87 %		1.76 %
6330 Equipment & Software	277.36	1.03 %		0.11 %
6335 Office/Computer Supplies	1,427.81	5.31 %		0.55 %
Total Software & Subscriptions Services	6,315.01	23.48 %		2.45 %
Team Salary & Benefit Expenses				
6000 Salaries	152,088.13	565.38 %		59.01 %
6001 PEO Salaries	36,377.88	135.23 %		14.12 %
6006 PEO Vacation	2,673.96	9.94 %		1.04 %
6010 Payroll Taxes	12,000.04	44.61 %		4.66 %
6011 PEO Payroll Taxes	3,135.47	11.66 %		1.22 %

			Total
	Jan - Dec 2020	% of Income	% of Expense
6025 Worker's Compensation Insurance	613.60	2.28 %	0.24 %
6026 PEO Workers Compensation Insurance	44.46	0.17 %	0.02 %
6030 Benefits-Health & Dental Insurance	8,367.56	31.11 %	3.25 %
6031 PEO Medical, Life & Disability Benefits Insurance	1,946.64	7.24 %	0.76 %
6040 Benefits-Pension Plan 401K Match	5,204.67	19.35 %	2.02 %
Total Team Salary & Benefit Expenses	222,452.41	826.96 %	86.32 %
Total Expenses	257,713.41	958.04 %	100.00 %
NET OPERATING INCOME	-230,813.41	-858.04 %	-89.56 %
NET INCOME	\$ -230,813.41	-858.04 %	-89.56 %

Profit and Loss - Member Organization Engagement and Development

January - December 2020

	Jan - Dec 2020	% of Income	Total % of Expense
INCOME			
Programs			
4105 Earned Income - Memberships	355,117.37	55.61 %	239.81 %
4110 Earned Income - Fee For Service	283,499.00	44.39 %	191.44 %
Total Programs	638,616.37	100.00 %	431.25 %
Total Income	638,616.37	100.00 %	431.25 %
GROSS PROFIT			
	638,616.37	100.00 %	431.25 %
EXPENSES			
Consultants			
6110 Consultants-General	575.76	0.09 %	0.39 %
6120 Consultants - Program	16,250.21	2.54 %	10.97 %
Total Consultants	16,825.97	2.63 %	11.36 %
Fiscal Sponsorship			
8000 CI Fiscal Sponsorship Fee	6,396.70	1.00 %	4.32 %
Total Fiscal Sponsorship	6,396.70	1.00 %	4.32 %
Legal & Professional Fees			
6150 Legal Fees	307.01	0.05 %	0.21 %
6300 Fees/License/Misc Taxes	2,463.41	0.39 %	1.66 %
6535 Staff Development	446.36	0.07 %	0.30 %
Total Legal & Professional Fees	3,216.78	0.50 %	2.17 %
Meetings & Travel			
6525 Staff Meetings	178.10	0.03 %	0.12 %
6600 Travel-Meals	120.61	0.02 %	0.08 %
6605 Travel-Ground Transportation	97.13	0.02 %	0.07 %
6620 Travel-Airfare	297.80	0.05 %	0.20 %
6625 Travel-Hotel	12.47	0.00 %	0.01 %
Total Meetings & Travel	706.11	0.11 %	0.48 %
Software & Subscriptions Services			
6210 Telephone - Internet Service	39.59	0.01 %	0.03 %
6302 Dues & Subscriptions	4,160.39	0.65 %	2.81 %
6330 Equipment & Software	155.59	0.02 %	0.11 %
6335 Office/Computer Supplies	800.96	0.13 %	0.54 %
Total Software & Subscriptions Services	5,156.53	0.81 %	3.48 %
Team Salary & Benefit Expenses			
6000 Salaries	88,188.53	13.81 %	59.55 %
6001 PEO Salaries	1,640.83	0.26 %	1.11 %
6005 Vacation	5,758.08	0.90 %	3.89 %
6010 Payroll Taxes	6,953.73	1.09 %	4.70 %
6011 PEO Payroll Taxes	840.96	0.13 %	0.57 %

	Jan - Dec 2020	% of Income	Total % of Expense
6025 Worker's Compensation Insurance	402.43	0.06 %	0.27 %
6030 Benefits-Health & Dental Insurance	9,462.25	1.48 %	6.39 %
6040 Benefits-Pension Plan 401K Match	2,535.74	0.40 %	1.71 %
Total Team Salary & Benefit Expenses	115,782.55	18.13 %	78.19 %
Total Expenses	148,084.64	23.19 %	100.00 %
NET OPERATING INCOME	490,531.73	76.81 %	331.25 %
NET INCOME	\$490,531.73	76.81 %	331.25 %

Profit and Loss - Workshops

January - December 2020

	Jan - Dec 2020	% of Income	Total % of Expense
INCOME			
Programs			
4110 Earned Income - Fee For Service	86,250.00	100.00 %	89.21 %
Total Programs	86,250.00	100.00 %	89.21 %
Total Income	86,250.00	100.00 %	89.21 %
GROSS PROFIT	86,250.00	100.00 %	89.21 %
EXPENSES			
Consultants			
6110 Consultants-General	1,464.07	1.70 %	1.51 %
6115 Consultants - Technical	6,060.00	7.03 %	6.27 %
6120 Consultants - Program	4,857.71	5.63 %	5.02 %
Total Consultants	12,381.78	14.36 %	12.81 %
Fiscal Sponsorship			
8000 CI Fiscal Sponsorship Fee	4,488.85	5.20 %	4.64 %
Total Fiscal Sponsorship	4,488.85	5.20 %	4.64 %
Legal & Professional Fees			
6150 Legal Fees	196.25	0.23 %	0.20 %
6300 Fees/License/Misc Taxes	1,075.03	1.25 %	1.11 %
6535 Staff Development	285.32	0.33 %	0.30 %
Total Legal & Professional Fees	1,556.60	1.80 %	1.61 %
Meetings & Travel			
6515 Non-Office Rentals (Venues, Parking, Storage, etc.)	113.85	0.13 %	0.12 %
6600 Travel-Meals	141.92	0.16 %	0.15 %
6605 Travel-Ground Transportation	79.81	0.09 %	0.08 %
6620 Travel-Airfare	678.36	0.79 %	0.70 %
6625 Travel-Hotel	388.88	0.45 %	0.40 %
Total Meetings & Travel	1,402.82	1.63 %	1.45 %
Program Supplies & Communications			
6340 Postage and Courier/Delivery Service	13.29	0.02 %	0.01 %
Total Program Supplies & Communications	13.29	0.02 %	0.01 %
Software & Subscriptions Services			
6210 Telephone - Internet Service	25.31	0.03 %	0.03 %
6302 Dues & Subscriptions	3,816.54	4.42 %	3.95 %
6330 Equipment & Software	99.45	0.12 %	0.10 %
6335 Office/Computer Supplies	511.98	0.59 %	0.53 %
Total Software & Subscriptions Services	4,453.28	5.16 %	4.61 %
Team Salary & Benefit Expenses			
6000 Salaries	51,389.51	59.58 %	53.15 %
6001 PEO Salaries	4,172.39	4.84 %	4.32 %

			Total
	Jan - Dec 2020	% of Income	% of Expense
6010 Payroll Taxes	4,094.27	4.75 %	4.23 %
6011 PEO Payroll Taxes	2,138.44	2.48 %	2.21 %
6025 Worker's Compensation Insurance	89.51	0.10 %	0.09 %
6030 Benefits-Health & Dental Insurance	8,445.87	9.79 %	8.74 %
6040 Benefits-Pension Plan 401K Match	2,053.30	2.38 %	2.12 %
Total Team Salary & Benefit Expenses	72,383.29	83.92 %	74.87 %
Total Expenses	96,679.91	112.09 %	100.00 %
NET OPERATING INCOME	-10,429.91	-12.09 %	-10.79 %
NET INCOME	\$ -10,429.91	-12.09 %	-10.79 %

Profit and Loss - The Carpentries

January - December 2020

	Total
INCOME	
Fundraising	
4200 Contributed Income - Foundations	1,196,842.87
4215 Contributed Income - Individual Donations	7,100.43
4220 Contributions - Events	10,000.00
Total Fundraising	1,213,943.30
Other Income - Carpentries	
4900 Other Income	178,316.72
Total Other Income - Carpentries	178,316.72
Programs	
4105 Earned Income - Memberships	355,117.37
4110 Earned Income - Fee For Service	399,149.00
Total Programs	754,266.37
Total Income	2,146,526.39
GROSS PROFIT	2,146,526.39
EXPENSES	
Consultants	
6110 Consultants-General	156,483.54
6115 Consultants - Technical	9,969.00
6120 Consultants - Program	88,513.27
6130 Consultants - Communications	29,913.64
Total Consultants	284,879.45
Fiscal Sponsorship	
8000 CI Fiscal Sponsorship Fee	188,193.05
Total Fiscal Sponsorship	188,193.05
Legal & Professional Fees	
6150 Legal Fees	3,686.27
6300 Fees/License/Misc Taxes	6,272.31
6535 Staff Development	5,372.38
Total Legal & Professional Fees	15,330.96
Meetings & Travel	
6515 Non-Office Rentals (Venues, Parking, Storage, etc.)	113.85
6525 Staff Meetings	2,024.61
6600 Travel-Meals	1,512.97
6605 Travel-Ground Transportation	1,183.95
6620 Travel-Airfare	4,063.67
6625 Travel-Hotel	530.65
Total Meetings & Travel	9,429.70
Other Business Expenses	
6200 Rent	10,555.75

	Total
Total Other Business Expenses	10,555.75
Program Supplies & Communications	
6340 Postage and Courier/Delivery Service	503.73
6405 Program Supplies	771.73
Total Program Supplies & Communications	1,275.46
Software & Subscriptions Services	
6210 Telephone - Internet Service	475.38
6302 Dues & Subscriptions	30,753.26
6330 Equipment & Software	1,868.16
6335 Office/Computer Supplies	9,617.06
Total Software & Subscriptions Services	42,713.86
Team Salary & Benefit Expenses	
6000 Salaries	874,135.57
6001 PEO Salaries	128,033.46
6005 Vacation	7,376.24
6006 PEO Vacation	3,688.22
6010 Payroll Taxes	117,554.00
6011 PEO Payroll Taxes	27,163.54
6025 Worker's Compensation Insurance	1,834.86
6026 PEO Workers Compensation Insurance	233.85
6030 Benefits-Health & Dental Insurance	108,299.15
6031 PEO Medical, Life & Disability Benefits Insurance	8,453.54
6040 Benefits-Pension Plan 401K Match	30,566.20
Total Team Salary & Benefit Expenses	1,307,338.63
Total Expenses	1,859,716.86
NET OPERATING INCOME	286,809.53
NET INCOME	\$286,809.53