

Annual Report Appendix

The Carpentries

For the period ended December 31, 2018



Prepared on

April 26, 2019

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Note - Summary of Accounting Practices

Programs & Supporting Services

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

Programs - the activities that fulfill the Carpentries mission and also directly impact and support our community. These are broken up into the following classifications: Assessment Development and Evaluation, Communications, Community Engagement and Development, Curriculum Development and Maintenance, Equity and Inclusion, Instructor Training, Member Organization Engagement and Development, and Workshops.

Supporting Services - are broken down into two classifications

- Management & General (Administration) - refers to the activities that are not identifiable with a single program but that are indispensable to the conduct of those activities and to our overall operations. These often include budgeting, oversight, accounting and record keeping, and overall management of The Carpentries.
- Fundraising - refers to activities to secure potential funding, services, materials, facilities, other assets, or time. These often include meeting with or contacting potential donors, writing grants or contribution solicitations.

Program Allocations

The purpose of this section is to summarize, in writing, the methods and procedures used to allocate expenses to various programs. There are two types of expenses direct and indirect. Direct expenses are those expenses that only relate to one classification, for example utilizing MailChimp for communications. Direct costs can be easily allocated to the programs they support. On the other hand, Indirect expenses are those expenses that have been incurred for common or joint objectives and cannot be readily allocated to one program or supporting service.

Indirect costs often support multiple programs, by allocating the portion of those costs to the programs they support we are better able to determine the full cost of that program. The general approach used to allocate indirect costs to either programs or supporting services was as follows:

- Salary & Team Related Expenses are allocated to programs based on the percentage of time that team member spent on 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 & team related expenses would be allocated to the Instructor Training program.
- All other expense were allocated to programs based on the percent of that expense that supports a specific program. For example, we utilize a email based customer support platform (HelpScout) to communicate with The Carpentries Community through 4 shared mailboxes. So the cost of this HelpScout subscription was allocated evenly among the 4 programs those boxes support (25% to each program).]

Estimates

Estimates were used in the creation of the summary and the allocation of costs to programs. The Carpentries started using job plans in 2018 to plan and track how each team member is spending their time. (Please see this blog post for more information: <https://carpentries.org/blog/2019/02/projects-teams-job-plans/>) Job plans outline a person's major areas of responsibility (MAR) along with the percent of time allocated to each of these areas. Similarly, each MAR is associated with either a program or supporting service (i.e., an MAR of workshop administration supports the Workshops program). Each month team members update the job plan with an estimate of the percent time spent on each MAR, evaluate what may have contributed to significant differences between the planned time and estimates of actual time, and if necessary update the planned time for the months to follow. At the end of the year we can use the job plans to calculate the percentage of time spent supporting programs. Our job plans provide a good estimate of how team time is spent and provided the basis for allocating team expenses to programs.

Please also note that some of the figures shared in the summary might be different than those included in the statements below. These differences may be due to expense re-allocations or income invoiced in 2018 that was not or has yet to be received in 2019.

Profit and Loss - The Carpentries

January - December 2018

| | Jan - Dec 2018 | % of Income | Total % of Expense |
|--|---------------------|-----------------|-----------------------|
| INCOME | | | |
| 4100 Earned Income - Admissions | 18,809.32 | 1.67 % | 1.39 % |
| 4105 Earned Income - Memberships | 556,624.59 | 49.48 % | 41.09 % |
| 4110 Earned Income - Fee For Service | 227,023.98 | 20.18 % | 16.76 % |
| 4200 Contributed Income - Foundations | 318,293.66 | 28.30 % | 23.50 % |
| 4205 Contributed Income - Corporations | 1,000.00 | 0.09 % | 0.07 % |
| 4215 Contributed Income - Individual Donations | 3,104.67 | 0.28 % | 0.23 % |
| Total Income | 1,124,856.22 | 100.00 % | 83.04 % |
| GROSS PROFIT | | | |
| | 1,124,856.22 | 100.00 % | 83.04 % |
| EXPENSES | | | |
| 6000 Salaries | 794,754.45 | 70.65 % | 58.67 % |
| 6010 Payroll Taxes | 55,613.92 | 4.94 % | 4.11 % |
| 6025 Worker's Compensation Insurance | 3,211.86 | 0.29 % | 0.24 % |
| 6030 Benefits-Health & Dental Insurance | 41,666.42 | 3.70 % | 3.08 % |
| 6040 Benefits-Pension Plan 401K Match | 20,368.18 | 1.81 % | 1.50 % |
| 6115 Consultants - Technical | 11,025.00 | 0.98 % | 0.81 % |
| 6125 Consultants - Other | 75,206.39 | 6.69 % | 5.55 % |
| 6130 Consultants - Communications | 4,041.57 | 0.36 % | 0.30 % |
| 6150 Legal Fees | 31,742.50 | 2.82 % | 2.34 % |
| 6200 Rent | 7,200.00 | 0.64 % | 0.53 % |
| 6210 Telephone - Internet Service | 901.92 | 0.08 % | 0.07 % |
| 6300 Fees/License/Misc Taxes | 4,549.09 | 0.40 % | 0.34 % |
| 6302 Dues & Subscriptions | 20,821.37 | 1.85 % | 1.54 % |
| 6310 Insurance | 1,028.65 | 0.09 % | 0.08 % |
| 6330 Equipment & Software | 3,689.72 | 0.33 % | 0.27 % |
| 6335 Office/Computer Supplies | 456.55 | 0.04 % | 0.03 % |
| 6340 Postage and Courier/Delivery Service | 1,829.87 | 0.16 % | 0.14 % |
| 6400 Honorarium | 253.06 | 0.02 % | 0.02 % |
| 6405 Program Supplies | 8,223.97 | 0.73 % | 0.61 % |
| 6515 Non-Office Rentals (Venues, Parking, Storage, etc.) | 2,166.01 | 0.19 % | 0.16 % |
| 6530 Board/Advisory Committee Meetings | 11,900.59 | 1.06 % | 0.88 % |
| 6535 Staff Development | 541.04 | 0.05 % | 0.04 % |
| 6600 Travel-Meals | 4,490.18 | 0.40 % | 0.33 % |
| 6605 Travel-Ground Transportation | 4,928.84 | 0.44 % | 0.36 % |
| 6615 Business Food/Catering | 13,740.98 | 1.22 % | 1.01 % |
| 6620 Travel-Airfare | 35,661.51 | 3.17 % | 2.63 % |
| 6625 Travel-Hotel | 24,666.26 | 2.19 % | 1.82 % |
| 6630 Meeting/Conference Registration Fees | 4,484.46 | 0.40 % | 0.33 % |
| 6815 Printing & Print Design | 375.14 | 0.03 % | 0.03 % |
| 6905 Marketing/Advertising | 8,326.35 | 0.74 % | 0.61 % |
| 7015 Other/Miscellaneous | 108.67 | 0.01 % | 0.01 % |

| | Jan - Dec 2018 | % of Income | Total % of Expense |
|--------------------------------|-----------------------|-----------------|-----------------------|
| 8000 CI Fiscal Sponsorship Fee | 156,658.74 | 13.93 % | 11.56 % |
| Total Expenses | 1,354,633.26 | 120.43 % | 100.00 % |
| NET OPERATING INCOME | -229,777.04 | -20.43 % | -16.96 % |
| OTHER EXPENSES | | | |
| Exchange Gain or Loss | 25.97 | 0.00 % | 0.00 % |
| Total Other Expenses | 25.97 | 0.00 % | 0.00 % |
| NET OTHER INCOME | -25.97 | -0.00 % | -0.00 % |
| NET INCOME | \$ -229,803.01 | -20.43 % | -16.96 % |

Quarterly Profit and Loss Summary

January - December 2018

| | Jan - Mar, 2018 | Apr - Jun, 2018 | Jul - Sep, 2018 | Oct - Dec, 2018 | Total |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|
| INCOME | | | | | |
| 4100 Earned Income - Admissions | 813.39 | 17,179.20 | 395.97 | 420.76 | 18,809.32 |
| 4105 Earned Income - Memberships | 194,736.93 | 124,387.66 | 142,500.00 | 95,000.00 | 556,624.59 |
| 4110 Earned Income - Fee For Service | 54,634.80 | 51,600.00 | 98,591.75 | 22,197.43 | 227,023.98 |
| 4200 Contributed Income - Foundations | 261.55 | 300,852.56 | 12,500.00 | 4,679.55 | 318,293.66 |
| 4205 Contributed Income - Corporations | 1,000.00 | | | | 1,000.00 |
| 4215 Contributed Income - Individual Donations | 2,500.00 | 51.43 | 51.43 | 501.81 | 3,104.67 |
| Total Income | 253,946.67 | 494,070.85 | 254,039.15 | 122,799.55 | 1,124,856.22 |
| GROSS PROFIT | 253,946.67 | 494,070.85 | 254,039.15 | 122,799.55 | 1,124,856.22 |
| EXPENSES | | | | | |
| 6000 Salaries | 196,578.00 | 191,000.70 | 196,354.58 | 210,821.17 | 794,754.45 |
| 6010 Payroll Taxes | 10,479.71 | 14,375.61 | 14,772.82 | 15,985.78 | 55,613.92 |
| 6025 Worker's Compensation Insurance | 499.65 | 834.06 | 897.39 | 980.76 | 3,211.86 |
| 6030 Benefits-Health & Dental Insurance | | 8,698.14 | 14,596.53 | 18,371.75 | 41,666.42 |
| 6040 Benefits-Pension Plan 401K Match | 1,247.31 | 6,122.58 | 6,378.21 | 6,620.08 | 20,368.18 |
| 6115 Consultants - Technical | | 3,200.00 | 3,300.00 | 4,525.00 | 11,025.00 |
| 6125 Consultants - Other | 14,327.75 | 32,917.68 | 24,845.01 | 3,115.95 | 75,206.39 |
| 6130 Consultants - Communications | | | 4,041.57 | | 4,041.57 |
| 6150 Legal Fees | 13,602.50 | 9,088.00 | 3,241.00 | 5,811.00 | 31,742.50 |
| 6200 Rent | | 2,100.00 | 1,400.00 | 3,700.00 | 7,200.00 |
| 6210 Telephone - Internet Service | 57.19 | 556.39 | 198.00 | 90.34 | 901.92 |
| 6300 Fees/License/Misc Taxes | 1,477.45 | 1,507.63 | 849.15 | 714.86 | 4,549.09 |
| 6302 Dues & Subscriptions | 404.27 | 6,676.27 | 7,832.79 | 5,908.04 | 20,821.37 |
| 6310 Insurance | | 1,028.65 | | | 1,028.65 |
| 6330 Equipment & Software | 179.88 | | 2,149.71 | 1,360.13 | 3,689.72 |
| 6335 Office/Computer Supplies | | 157.04 | 156.61 | 142.90 | 456.55 |
| 6340 Postage and Courier/Delivery Service | | 1,222.47 | -30.70 | 638.10 | 1,829.87 |
| 6400 Honorarium | | 139.92 | 113.14 | | 253.06 |
| 6405 Program Supplies | | 1,087.22 | 7,016.74 | 120.01 | 8,223.97 |
| 6515 Non-Office Rentals (Venues, Parking, Storage, etc.) | | 405.04 | 1,380.00 | 380.97 | 2,166.01 |

| | Jan - Mar, 2018 | Apr - Jun, 2018 | Jul - Sep, 2018 | Oct - Dec, 2018 | Total |
|---|----------------------|--------------------|----------------------|-----------------------|-----------------------|
| 6530 Board/Advisory Committee Meetings | 1,044.06 | 5,369.32 | 5,487.21 | | 11,900.59 |
| 6535 Staff Development | 119.00 | 300.00 | 37.57 | 84.47 | 541.04 |
| 6600 Travel-Meals | 563.60 | 2,249.36 | 1,256.59 | 420.63 | 4,490.18 |
| 6605 Travel-Ground Transportation | 413.05 | 2,949.99 | 996.55 | 569.25 | 4,928.84 |
| 6615 Business Food/Catering | | | 13,740.98 | | 13,740.98 |
| 6620 Travel-Airfare | 2,933.69 | 24,941.60 | 3,341.85 | 4,444.37 | 35,661.51 |
| 6625 Travel-Hotel | 883.79 | 14,395.98 | 5,651.48 | 3,735.01 | 24,666.26 |
| 6630 Meeting/Conference Registration Fees | 751.88 | 1,268.90 | | 2,463.68 | 4,484.46 |
| 6815 Printing & Print Design | | 341.14 | 34.00 | | 375.14 |
| 6905 Marketing/Advertising | 3,963.37 | 2,252.59 | 496.89 | 1,613.50 | 8,326.35 |
| 7015 Other/Miscellaneous | | 93.72 | 14.95 | | 108.67 |
| 8000 CI Fiscal Sponsorship Fee | 44,909.75 | 70,347.48 | 28,357.32 | 13,044.19 | 156,658.74 |
| Total Expenses | 294,435.90 | 405,627.48 | 348,907.94 | 305,661.94 | 1,354,633.26 |
| NET OPERATING INCOME | -40,489.23 | 88,443.37 | -94,868.79 | -182,862.39 | -229,777.04 |
| OTHER EXPENSES | | | | | |
| Exchange Gain or Loss | | | 26.06 | -0.09 | 25.97 |
| Total Other Expenses | 0.00 | 0.00 | 26.06 | -0.09 | 25.97 |
| NET OTHER INCOME | 0.00 | 0.00 | -26.06 | 0.09 | -25.97 |
| NET INCOME | \$ -40,489.23 | \$88,443.37 | \$ -94,894.85 | \$ -182,862.30 | \$ -229,803.01 |

Income by Product/Service Summary

January - December 2018

| | Quantity | Amount | % of Sales | Total Avg Price |
|---|----------|-------------------|----------------|--------------------|
| Donations | | | | |
| Donation - Foundation | 9.00 | 5,143.66 | 0.45 % | 571.5177778 |
| Donation - Individual | 5.00 | 604.67 | 0.05 % | 120.934 |
| Total Donations | | 5,748.33 | 0.51 % | |
| Eventbrite | | | | |
| Eventbrite | 23.00 | 22,140.47 | 1.96 % | 962.6291304 |
| Total Eventbrite | | 22,140.47 | 1.96 % | |
| Fees | | | | |
| Transaction Fee - Other | 1.00 | -887.70 | -0.08 % | -887.70 |
| Transaction Fee - Square | -292.30 | -2,321.51 | -0.21 % | 7.9422169 |
| Transaction Fee - WeDidIt | 4.00 | -7.24 | -0.00 % | -1.81 |
| Transaction Fee - Wires | 9.00 | -326.03 | -0.03 % | -36.2255556 |
| Total Fees | | -3,542.48 | -0.31 % | |
| Grant | 1.00 | 260,150.00 | 22.98 % | 260,150.00 |
| Membership | | | | |
| Coordinate Platinum Membership | 2.00 | 10,000.00 | 0.88 % | 5,000.00 |
| Standard Bronze Membership | 1.00 | 5,000.00 | 0.44 % | 5,000.00 |
| Standard Gold Membership | 21.00 | 220,000.00 | 19.43 % | 10,476.1904762 |
| Standard Platinum Membership | 5.00 | 27,500.00 | 2.43 % | 5,500.00 |
| Standard Silver Membership | 47.00 | 294,124.59 | 25.98 % | 6,257.97 |
| Total Membership | | 556,624.59 | 49.17 % | |
| Refunds | | | | |
| Mailing Refund | 1.00 | 760.00 | 0.07 % | 760.00 |
| Total Refunds | | 760.00 | 0.07 % | |
| Sponsorship | | | | |
| CarpentryCon 2018 Sponsorship - Corporation | 1.00 | 1,000.00 | 0.09 % | 1,000.00 |
| CarpentryCon 2018 Sponsorship - Foundation | 6.00 | 53,000.00 | 4.68 % | 8,833.3333333 |
| CarpentryCon 2018 Sponsorship - Individual | 1.00 | 2,500.00 | 0.22 % | 2,500.00 |
| Total Sponsorship | | 56,500.00 | 4.99 % | |

| | Quantity | Amount | % of Sales | Total Avg Price |
|---|----------|-----------------------|-----------------|--------------------|
| Trainings | | | | |
| Individual Instructor Training | 10.00 | 8,000.00 | 0.71 % | 800.00 |
| Instructor Training Event | 30.00 | 55,499.92 | 4.90 % | 1,849.9973333 |
| Total Trainings | | 63,499.92 | 5.61 % | |
| Travel | | | | |
| Estimated Instructor Travel | 2.00 | 2,000.00 | 0.18 % | 1,000.00 |
| Workshop Travel - Accommodations | 1.00 | 1,410.93 | 0.12 % | 1,410.93 |
| Workshop Travel - Airfare | 5.00 | 2,475.12 | 0.22 % | 495.024 |
| Workshop Travel - Ground Transportation | 2.00 | 279.92 | 0.02 % | 139.96 |
| Workshop Travel - Meals | 2.00 | 463.98 | 0.04 % | 231.99 |
| Total Travel | | 6,629.95 | 0.59 % | |
| Workshops | | | | |
| Coordinated Workshop | 55.00 | 157,256.47 | 13.89 % | 2,859.2085455 |
| Self-Organized Workshop | 13.00 | 6,267.59 | 0.55 % | 482.1223077 |
| Total Workshops | | 163,524.06 | 14.45 % | |
| Not Specified | | -25.97 | -0.00 % | |
| TOTAL | | \$1,132,008.87 | 100.00 % | |

Income by Class Summary

January - December 2018

| | Total |
|---|-----------------------|
| Fundraising | |
| Donation | 1,366.07 |
| Grants | |
| Sloan | 260,150.00 |
| Total Grants | 260,150.00 |
| Total Fundraising | 261,516.07 |
| Programs | |
| Communications | 869.00 |
| Community Engagement and Development | 760.00 |
| CarpentryCon | 64,112.00 |
| CarpentryCon-Travel Scholarships | 10,000.00 |
| Total CarpentryCon | 74,112.00 |
| Total Community Engagement and Development | 74,872.00 |
| Instructor Training | 73,752.42 |
| EventBrite | 10,340.00 |
| Total Instructor Training | 84,092.42 |
| Member Organization Engagement and Development | 564,780.06 |
| Workshops | 10,523.94 |
| Administration Fee | 151,420.41 |
| Eventbrite | 5,985.47 |
| Total Workshops | 167,929.82 |
| Total Programs | 892,543.30 |
| Not Specified | -25.96 |
| TOTAL | \$1,154,033.41 |

Profit and Loss - Assessment

January - December 2018

| | | | Total |
|---|-----------------------|--------------|------------------|
| | Jan - Dec 2018 | % of Income | % of Expense |
| INCOME | | | |
| Total Income | | 0.00% | 0.00% |
| GROSS PROFIT | 0.00 | 0.00% | 0.00 % |
| EXPENSES | | | |
| 6000 Salaries | 89,272.07 | | 85.05 % |
| 6010 Payroll Taxes | 6,284.03 | | 5.99 % |
| 6025 Worker's Compensation Insurance | 362.88 | | 0.35 % |
| 6030 Benefits-Health & Dental Insurance | 6,012.37 | | 5.73 % |
| 6040 Benefits-Pension Plan 401K Match | 2,424.66 | | 2.31 % |
| 6210 Telephone - Internet Service | 61.17 | | 0.06 % |
| 6330 Equipment & Software | 38.95 | | 0.04 % |
| 6600 Travel-Meals | 127.54 | | 0.12 % |
| 6605 Travel-Ground Transportation | 46.67 | | 0.04 % |
| 6625 Travel-Hotel | 331.17 | | 0.32 % |
| Total Expenses | 104,961.51 | 0.00% | 100.00 % |
| NET OPERATING INCOME | -104,961.51 | 0.00% | -100.00 % |
| NET INCOME | \$ -104,961.51 | 0.00% | -100.00 % |

Profit and Loss - Communications

January - December 2018

| | Jan - Dec 2018 | % of Income | Total % of Expense |
|---|-----------------------|--------------|-----------------------|
| INCOME | | | |
| Total Income | | 0.00% | 0.00% |
| GROSS PROFIT | 0.00 | 0.00% | 0.00 % |
| EXPENSES | | | |
| 6000 Salaries | 46,254.23 | | 43.97 % |
| 6010 Payroll Taxes | 2,573.92 | | 2.45 % |
| 6025 Worker's Compensation Insurance | 160.08 | | 0.15 % |
| 6030 Benefits-Health & Dental Insurance | 2,188.46 | | 2.08 % |
| 6040 Benefits-Pension Plan 401K Match | 1,034.80 | | 0.98 % |
| 6125 Consultants - Other | 49,356.32 | | 46.92 % |
| 6302 Dues & Subscriptions | 2,958.65 | | 2.81 % |
| 6620 Travel-Airfare | -869.00 | | -0.83 % |
| 6905 Marketing/Advertising | 1,284.09 | | 1.22 % |
| 8000 CI Fiscal Sponsorship Fee | 250.00 | | 0.24 % |
| Total Expenses | 105,191.55 | 0.00% | 100.00 % |
| NET OPERATING INCOME | -105,191.55 | 0.00% | -100.00 % |
| NET INCOME | \$ -105,191.55 | 0.00% | -100.00 % |

Profit and Loss - Community Eng

January - December 2018

| | Jan - Dec 2018 | % of Income | Total % of Expense |
|--|------------------|-----------------|-----------------------|
| INCOME | | | |
| 4100 Earned Income - Admissions | 15,815.00 | 21.09 % | 8.96 % |
| 4200 Contributed Income - Foundations | 55,684.70 | 74.25 % | 31.53 % |
| 4205 Contributed Income - Corporations | 1,000.00 | 1.33 % | 0.57 % |
| 4215 Contributed Income - Individual Donations | 2,500.00 | 3.33 % | 1.42 % |
| Total Income | 74,999.70 | 100.00 % | 42.47 % |
| GROSS PROFIT | 74,999.70 | 100.00 % | 42.47 % |
| EXPENSES | | | |
| 6000 Salaries | 50,080.29 | 66.77 % | 28.36 % |
| 6010 Payroll Taxes | 3,369.04 | 4.49 % | 1.91 % |
| 6025 Worker's Compensation Insurance | 207.05 | 0.28 % | 0.12 % |
| 6030 Benefits-Health & Dental Insurance | 3,337.25 | 4.45 % | 1.89 % |
| 6040 Benefits-Pension Plan 401K Match | 958.75 | 1.28 % | 0.54 % |
| 6115 Consultants - Technical | 150.00 | 0.20 % | 0.08 % |
| 6125 Consultants - Other | 17,543.39 | 23.39 % | 9.93 % |
| 6130 Consultants - Communications | 4,041.57 | 5.39 % | 2.29 % |
| 6210 Telephone - Internet Service | 688.30 | 0.92 % | 0.39 % |
| 6300 Fees/License/Misc Taxes | 887.70 | 1.18 % | 0.50 % |
| 6302 Dues & Subscriptions | 739.15 | 0.99 % | 0.42 % |
| 6310 Insurance | 1,012.09 | 1.35 % | 0.57 % |
| 6330 Equipment & Software | 97.26 | 0.13 % | 0.06 % |
| 6335 Office/Computer Supplies | 66.13 | 0.09 % | 0.04 % |
| 6340 Postage and Courier/Delivery Service | 1,819.97 | 2.43 % | 1.03 % |
| 6400 Honorarium | 253.06 | 0.34 % | 0.14 % |
| 6405 Program Supplies | 8,223.97 | 10.97 % | 4.66 % |
| 6515 Non-Office Rentals (Venues, Parking, Storage, etc.) | 1,785.04 | 2.38 % | 1.01 % |
| 6600 Travel-Meals | 2,249.90 | 3.00 % | 1.27 % |
| 6605 Travel-Ground Transportation | 2,879.29 | 3.84 % | 1.63 % |
| 6615 Business Food/Catering | 13,740.98 | 18.32 % | 7.78 % |

| | Jan - Dec 2018 | % of Income | Total % of Expense |
|---|-----------------------|--------------------|-------------------------------|
| 6620 Travel-Airfare | 30,467.66 | 40.62 % | 17.25 % |
| 6625 Travel-Hotel | 16,678.03 | 22.24 % | 9.44 % |
| 6630 Meeting/Conference Registration Fees | 1,509.68 | 2.01 % | 0.85 % |
| 6815 Printing & Print Design | 375.14 | 0.50 % | 0.21 % |
| 6905 Marketing/Advertising | 7,042.26 | 9.39 % | 3.99 % |
| 7015 Other/Miscellaneous | 14.95 | 0.02 % | 0.01 % |
| 8000 CI Fiscal Sponsorship Fee | 6,368.47 | 8.49 % | 3.61 % |
| Total Expenses | 176,586.37 | 235.45 % | 100.00 % |
| NET OPERATING INCOME | -101,586.67 | -135.45 % | -57.53 % |
| NET INCOME | \$ -101,586.67 | -135.45 % | -57.53 % |

Profit and Loss - Curriculum

January - December 2018

| | Jan - Dec 2018 | % of Income | Total % of Expense |
|---|-----------------------|--------------|-----------------------|
| INCOME | | | |
| Total Income | | 0.00% | 0.00% |
| GROSS PROFIT | 0.00 | 0.00% | 0.00 % |
| EXPENSES | | | |
| 6000 Salaries | 111,984.14 | | 77.52 % |
| 6010 Payroll Taxes | 7,957.35 | | 5.51 % |
| 6025 Worker's Compensation Insurance | 516.60 | | 0.36 % |
| 6030 Benefits-Health & Dental Insurance | 13,386.53 | | 9.27 % |
| 6040 Benefits-Pension Plan 401K Match | 3,483.15 | | 2.41 % |
| 6330 Equipment & Software | 56.29 | | 0.04 % |
| 6600 Travel-Meals | 383.72 | | 0.27 % |
| 6605 Travel-Ground Transportation | 499.91 | | 0.35 % |
| 6620 Travel-Airfare | 3,896.12 | | 2.70 % |
| 6625 Travel-Hotel | 736.47 | | 0.51 % |
| 6630 Meeting/Conference Registration Fees | 1,557.78 | | 1.08 % |
| Total Expenses | 144,458.06 | 0.00% | 100.00 % |
| NET OPERATING INCOME | -144,458.06 | 0.00% | -100.00 % |
| NET INCOME | \$ -144,458.06 | 0.00% | -100.00 % |

Profit and Loss - Equity-Inclusion

January - December 2018

| | Jan - Dec 2018 | % of Income | Total % of Expense |
|---|----------------------|--------------|-----------------------|
| INCOME | | | |
| Total Income | | 0.00% | 0.00% |
| GROSS PROFIT | 0.00 | 0.00% | 0.00 % |
| EXPENSES | | | |
| 6000 Salaries | 8,023.50 | | 46.17 % |
| 6010 Payroll Taxes | 563.94 | | 3.25 % |
| 6025 Worker's Compensation Insurance | 37.60 | | 0.22 % |
| 6030 Benefits-Health & Dental Insurance | 646.06 | | 3.72 % |
| 6040 Benefits-Pension Plan 401K Match | 202.50 | | 1.17 % |
| 6125 Consultants - Other | 4,250.00 | | 24.46 % |
| 6210 Telephone - Internet Service | 8.00 | | 0.05 % |
| 6600 Travel-Meals | 444.57 | | 2.56 % |
| 6605 Travel-Ground Transportation | 276.93 | | 1.59 % |
| 6620 Travel-Airfare | 751.74 | | 4.33 % |
| 6625 Travel-Hotel | 1,622.83 | | 9.34 % |
| 6630 Meeting/Conference Registration Fees | 550.00 | | 3.16 % |
| Total Expenses | 17,377.67 | 0.00% | 100.00 % |
| NET OPERATING INCOME | -17,377.67 | 0.00% | -100.00 % |
| NET INCOME | \$ -17,377.67 | 0.00% | -100.00 % |

Profit and Loss - Fundraising

January - December 2018

| | Jan - Dec 2018 | % of Income | Total % of Expense |
|--|---------------------|-----------------|-----------------------|
| INCOME | | | |
| 4200 Contributed Income - Foundations | 260,953.77 | 99.77 % | 995.35 % |
| 4215 Contributed Income - Individual Donations | 604.67 | 0.23 % | 2.31 % |
| Total Income | 261,558.44 | 100.00 % | 997.66 % |
| GROSS PROFIT | 261,558.44 | 100.00 % | 997.66 % |
| EXPENSES | | | |
| 6300 Fees/License/Misc Taxes | 42.37 | 0.02 % | 0.16 % |
| 8000 CI Fiscal Sponsorship Fee | 26,174.94 | 10.01 % | 99.84 % |
| Total Expenses | 26,217.31 | 10.02 % | 100.00 % |
| NET OPERATING INCOME | 235,341.13 | 89.98 % | 897.66 % |
| NET INCOME | \$235,341.13 | 89.98 % | 897.66 % |

Profit and Loss - Instructor Training

January - December 2018

| | Jan - Dec 2018 | % of Income | Total % of Expense |
|--|-------------------|-----------------|-----------------------|
| INCOME | | | |
| 4100 Earned Income - Admissions | 340.00 | 0.53 % | 0.60 % |
| 4110 Earned Income - Fee For Service | 63,499.92 | 99.47 % | 112.09 % |
| Total Income | 63,839.92 | 100.00 % | 112.69 % |
| GROSS PROFIT | 63,839.92 | 100.00 % | 112.69 % |
| EXPENSES | | | |
| 6000 Salaries | 40,590.53 | 63.58 % | 71.65 % |
| 6010 Payroll Taxes | 2,883.29 | 4.52 % | 5.09 % |
| 6025 Worker's Compensation Insurance | 130.32 | 0.20 % | 0.23 % |
| 6030 Benefits-Health & Dental Insurance | 1,879.14 | 2.94 % | 3.32 % |
| 6040 Benefits-Pension Plan 401K Match | 984.72 | 1.54 % | 1.74 % |
| 6115 Consultants - Technical | 5,437.50 | 8.52 % | 9.60 % |
| 6125 Consultants - Other | 676.14 | 1.06 % | 1.19 % |
| 6210 Telephone - Internet Service | 23.00 | 0.04 % | 0.04 % |
| 6300 Fees/License/Misc Taxes | 57.45 | 0.09 % | 0.10 % |
| 6302 Dues & Subscriptions | 1,928.47 | 3.02 % | 3.40 % |
| 6335 Office/Computer Supplies | 20.88 | 0.03 % | 0.04 % |
| 6515 Non-Office Rentals (Venues, Parking, Storage, etc.) | 380.97 | 0.60 % | 0.67 % |
| 6605 Travel-Ground Transportation | 14.82 | 0.02 % | 0.03 % |
| 6620 Travel-Airfare | 652.56 | 1.02 % | 1.15 % |
| 6625 Travel-Hotel | 759.21 | 1.19 % | 1.34 % |
| 8000 CI Fiscal Sponsorship Fee | 230.00 | 0.36 % | 0.41 % |
| Total Expenses | 56,649.00 | 88.74 % | 100.00 % |
| NET OPERATING INCOME | 7,190.92 | 11.26 % | 12.69 % |
| NET INCOME | \$7,190.92 | 11.26 % | 12.69 % |

Profit and Loss - Management & General

January - December 2018

| | Jan - Dec 2018 | % of Income | Total % of Expense |
|---|-----------------------|--------------|-----------------------|
| INCOME | | | |
| Total Income | | 0.00% | 0.00% |
| GROSS PROFIT | 0.00 | 0.00% | 0.00 % |
| EXPENSES | | | |
| 6000 Salaries | 278,122.68 | | 55.03 % |
| 6010 Payroll Taxes | 20,233.04 | | 4.00 % |
| 6025 Worker's Compensation Insurance | 1,283.17 | | 0.25 % |
| 6030 Benefits-Health & Dental Insurance | 7,180.39 | | 1.42 % |
| 6040 Benefits-Pension Plan 401K Match | 7,346.35 | | 1.45 % |
| 6125 Consultants - Other | 3,380.54 | | 0.67 % |
| 6150 Legal Fees | 31,742.50 | | 6.28 % |
| 6200 Rent | 7,200.00 | | 1.42 % |
| 6210 Telephone - Internet Service | 14.00 | | 0.00 % |
| 6300 Fees/License/Misc Taxes | 992.61 | | 0.20 % |
| 6302 Dues & Subscriptions | 8,889.77 | | 1.76 % |
| 6310 Insurance | 16.56 | | 0.00 % |
| 6330 Equipment & Software | 246.99 | | 0.05 % |
| 6335 Office/Computer Supplies | 120.20 | | 0.02 % |
| 6340 Postage and Courier/Delivery Service | 9.90 | | 0.00 % |
| 6530 Board/Advisory Committee Meetings | 11,900.59 | | 2.35 % |
| 6535 Staff Development | 541.04 | | 0.11 % |
| 6600 Travel-Meals | 170.59 | | 0.03 % |
| 6605 Travel-Ground Transportation | 251.24 | | 0.05 % |
| 6620 Travel-Airfare | 2,094.68 | | 0.41 % |
| 6625 Travel-Hotel | 1,626.01 | | 0.32 % |
| 6630 Meeting/Conference Registration Fees | 717.00 | | 0.14 % |
| 7015 Other/Miscellaneous | 93.72 | | 0.02 % |
| 8000 CI Fiscal Sponsorship Fee | 121,250.52 | | 23.99 % |
| Total Expenses | 505,424.09 | 0.00% | 100.00 % |
| NET OPERATING INCOME | -505,424.09 | 0.00% | -100.00 % |
| NET INCOME | \$ -505,424.09 | 0.00% | -100.00 % |

Profit and Loss - Memberships

January - December 2018

| | Jan - Dec 2018 | % of Income | Total % of Expense |
|---|---------------------|-----------------|-----------------------|
| INCOME | | | |
| 4105 Earned Income - Memberships | 556,624.59 | 100.00 % | 445.34 % |
| Total Income | 556,624.59 | 100.00 % | 445.34 % |
| GROSS PROFIT | 556,624.59 | 100.00 % | 445.34 % |
| EXPENSES | | | |
| 6000 Salaries | 101,116.20 | 18.17 % | 80.90 % |
| 6010 Payroll Taxes | 6,799.72 | 1.22 % | 5.44 % |
| 6025 Worker's Compensation Insurance | 379.34 | 0.07 % | 0.30 % |
| 6030 Benefits-Health & Dental Insurance | 1,120.73 | 0.20 % | 0.90 % |
| 6040 Benefits-Pension Plan 401K Match | 2,874.03 | 0.52 % | 2.30 % |
| 6210 Telephone - Internet Service | 98.46 | 0.02 % | 0.08 % |
| 6300 Fees/License/Misc Taxes | 1,360.35 | 0.24 % | 1.09 % |
| 6302 Dues & Subscriptions | 3,103.96 | 0.56 % | 2.48 % |
| 6330 Equipment & Software | 3,250.23 | 0.58 % | 2.60 % |
| 6335 Office/Computer Supplies | 136.16 | 0.02 % | 0.11 % |
| 6600 Travel-Meals | 959.07 | 0.17 % | 0.77 % |
| 6605 Travel-Ground Transportation | 658.60 | 0.12 % | 0.53 % |
| 6620 Travel-Airfare | 604.75 | 0.11 % | 0.48 % |
| 6625 Travel-Hotel | 2,327.82 | 0.42 % | 1.86 % |
| 6630 Meeting/Conference Registration Fees | 150.00 | 0.03 % | 0.12 % |
| 8000 CI Fiscal Sponsorship Fee | 50.00 | 0.01 % | 0.04 % |
| Total Expenses | 124,989.42 | 22.45 % | 100.00 % |
| NET OPERATING INCOME | 431,635.17 | 77.55 % | 345.34 % |
| NET INCOME | \$431,635.17 | 77.55 % | 345.34 % |

Profit and Loss - Workshops

January - December 2018

| | Jan - Dec 2018 | % of Income | Total % of Expense |
|---|--------------------|-----------------|-----------------------|
| INCOME | | | |
| 4100 Earned Income - Admissions | 2,654.32 | 1.58 % | 2.86 % |
| 4110 Earned Income - Fee For Service | 163,524.06 | 97.43 % | 176.25 % |
| 4200 Contributed Income - Foundations | 1,655.19 | 0.99 % | 1.78 % |
| Total Income | 167,833.57 | 100.00 % | 180.90 % |
| GROSS PROFIT | 167,833.57 | 100.00 % | 180.90 % |
| EXPENSES | | | |
| 6000 Salaries | 69,310.81 | 41.30 % | 74.71 % |
| 6010 Payroll Taxes | 4,949.59 | 2.95 % | 5.33 % |
| 6025 Worker's Compensation Insurance | 134.82 | 0.08 % | 0.15 % |
| 6030 Benefits-Health & Dental Insurance | 5,915.49 | 3.52 % | 6.38 % |
| 6040 Benefits-Pension Plan 401K Match | 1,059.22 | 0.63 % | 1.14 % |
| 6115 Consultants - Technical | 5,437.50 | 3.24 % | 5.86 % |
| 6210 Telephone - Internet Service | 8.99 | 0.01 % | 0.01 % |
| 6300 Fees/License/Misc Taxes | 1,208.61 | 0.72 % | 1.30 % |
| 6302 Dues & Subscriptions | 3,201.37 | 1.91 % | 3.45 % |
| 6335 Office/Computer Supplies | 113.18 | 0.07 % | 0.12 % |
| 6600 Travel-Meals | 154.79 | 0.09 % | 0.17 % |
| 6605 Travel-Ground Transportation | 301.38 | 0.18 % | 0.32 % |
| 6620 Travel-Airfare | -1,937.00 | -1.15 % | -2.09 % |
| 6625 Travel-Hotel | 584.72 | 0.35 % | 0.63 % |
| 8000 CI Fiscal Sponsorship Fee | 2,334.81 | 1.39 % | 2.52 % |
| Total Expenses | 92,778.28 | 55.28 % | 100.00 % |
| NET OPERATING INCOME | 75,055.29 | 44.72 % | 80.90 % |
| NET INCOME | \$75,055.29 | 44.72 % | 80.90 % |

Profit and Loss - All Programs

January - December 2018

| | Jan - Dec 2018 | % of Income | Total % of Expense |
|--|--------------------|-----------------|-----------------------|
| INCOME | | | |
| 4100 Earned Income - Admissions | 18,809.32 | 2.18 % | 2.29 % |
| 4105 Earned Income - Memberships | 556,624.59 | 64.48 % | 67.63 % |
| 4110 Earned Income - Fee For Service | 227,023.98 | 26.30 % | 27.59 % |
| 4200 Contributed Income - Foundations | 57,339.89 | 6.64 % | 6.97 % |
| 4205 Contributed Income - Corporations | 1,000.00 | 0.12 % | 0.12 % |
| 4215 Contributed Income - Individual Donations | 2,500.00 | 0.29 % | 0.30 % |
| Total Income | 863,297.78 | 100.00 % | 104.90 % |
| GROSS PROFIT | 863,297.78 | 100.00 % | 104.90 % |
| EXPENSES | | | |
| 6000 Salaries | 516,631.77 | 59.84 % | 62.77 % |
| 6010 Payroll Taxes | 35,380.88 | 4.10 % | 4.30 % |
| 6025 Worker's Compensation Insurance | 1,928.69 | 0.22 % | 0.23 % |
| 6030 Benefits-Health & Dental Insurance | 34,486.03 | 3.99 % | 4.19 % |
| 6040 Benefits-Pension Plan 401K Match | 13,021.83 | 1.51 % | 1.58 % |
| 6115 Consultants - Technical | 11,025.00 | 1.28 % | 1.34 % |
| 6125 Consultants - Other | 71,825.85 | 8.32 % | 8.73 % |
| 6130 Consultants - Communications | 4,041.57 | 0.47 % | 0.49 % |
| 6210 Telephone - Internet Service | 887.92 | 0.10 % | 0.11 % |
| 6300 Fees/License/Misc Taxes | 3,514.11 | 0.41 % | 0.43 % |
| 6302 Dues & Subscriptions | 11,931.60 | 1.38 % | 1.45 % |
| 6310 Insurance | 1,012.09 | 0.12 % | 0.12 % |
| 6330 Equipment & Software | 3,442.73 | 0.40 % | 0.42 % |
| 6335 Office/Computer Supplies | 336.35 | 0.04 % | 0.04 % |
| 6340 Postage and Courier/Delivery Service | 1,819.97 | 0.21 % | 0.22 % |
| 6400 Honorarium | 253.06 | 0.03 % | 0.03 % |
| 6405 Program Supplies | 8,223.97 | 0.95 % | 1.00 % |
| 6515 Non-Office Rentals (Venues, Parking, Storage, etc.) | 2,166.01 | 0.25 % | 0.26 % |
| 6600 Travel-Meals | 4,319.59 | 0.50 % | 0.52 % |
| 6605 Travel-Ground Transportation | 4,677.60 | 0.54 % | 0.57 % |
| 6615 Business Food/Catering | 13,740.98 | 1.59 % | 1.67 % |
| 6620 Travel-Airfare | 33,566.83 | 3.89 % | 4.08 % |
| 6625 Travel-Hotel | 23,040.25 | 2.67 % | 2.80 % |
| 6630 Meeting/Conference Registration Fees | 3,767.46 | 0.44 % | 0.46 % |
| 6815 Printing & Print Design | 375.14 | 0.04 % | 0.05 % |
| 6905 Marketing/Advertising | 8,326.35 | 0.96 % | 1.01 % |
| 7015 Other/Miscellaneous | 14.95 | 0.00 % | 0.00 % |
| 8000 CI Fiscal Sponsorship Fee | 9,233.28 | 1.07 % | 1.12 % |
| Total Expenses | 822,991.86 | 95.33 % | 100.00 % |
| NET OPERATING INCOME | 40,305.92 | 4.67 % | 4.90 % |
| NET INCOME | \$40,305.92 | 4.67 % | 4.90 % |

