

# 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

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## 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
<b>INCOME</b>			
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 %
<b>Total Income</b>	<b>1,124,856.22</b>	<b>100.00 %</b>	<b>83.04 %</b>
<b>GROSS PROFIT</b>			
	<b>1,124,856.22</b>	<b>100.00 %</b>	<b>83.04 %</b>
<b>EXPENSES</b>			
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 %
<b>Total Expenses</b>	<b>1,354,633.26</b>	<b>120.43 %</b>	<b>100.00 %</b>
<b>NET OPERATING INCOME</b>	<b>-229,777.04</b>	<b>-20.43 %</b>	<b>-16.96 %</b>
<b>OTHER EXPENSES</b>			
Exchange Gain or Loss	25.97	0.00 %	0.00 %
<b>Total Other Expenses</b>	<b>25.97</b>	<b>0.00 %</b>	<b>0.00 %</b>
<b>NET OTHER INCOME</b>	<b>-25.97</b>	<b>-0.00 %</b>	<b>-0.00 %</b>
<b>NET INCOME</b>	<b>\$ -229,803.01</b>	<b>-20.43 %</b>	<b>-16.96 %</b>

# Quarterly Profit and Loss Summary

January - December 2018

	Jan - Mar, 2018	Apr - Jun, 2018	Jul - Sep, 2018	Oct - Dec, 2018	Total
<b>INCOME</b>					
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
<b>Total Income</b>	<b>253,946.67</b>	<b>494,070.85</b>	<b>254,039.15</b>	<b>122,799.55</b>	<b>1,124,856.22</b>
<b>GROSS PROFIT</b>	<b>253,946.67</b>	<b>494,070.85</b>	<b>254,039.15</b>	<b>122,799.55</b>	<b>1,124,856.22</b>
<b>EXPENSES</b>					
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
<b>Total Expenses</b>	<b>294,435.90</b>	<b>405,627.48</b>	<b>348,907.94</b>	<b>305,661.94</b>	<b>1,354,633.26</b>
<b>NET OPERATING INCOME</b>	<b>-40,489.23</b>	<b>88,443.37</b>	<b>-94,868.79</b>	<b>-182,862.39</b>	<b>-229,777.04</b>
<b>OTHER EXPENSES</b>					
Exchange Gain or Loss			26.06	-0.09	25.97
<b>Total Other Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>26.06</b>	<b>-0.09</b>	<b>25.97</b>
<b>NET OTHER INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>-26.06</b>	<b>0.09</b>	<b>-25.97</b>
<b>NET INCOME</b>	<b>\$ -40,489.23</b>	<b>\$88,443.37</b>	<b>\$ -94,894.85</b>	<b>\$ -182,862.30</b>	<b>\$ -229,803.01</b>



# 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
<b>Total Donations</b>		<b>5,748.33</b>	<b>0.51 %</b>	
Eventbrite				
Eventbrite	23.00	22,140.47	1.96 %	962.6291304
<b>Total Eventbrite</b>		<b>22,140.47</b>	<b>1.96 %</b>	
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
<b>Total Fees</b>		<b>-3,542.48</b>	<b>-0.31 %</b>	
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
<b>Total Membership</b>		<b>556,624.59</b>	<b>49.17 %</b>	
Refunds				
Mailing Refund	1.00	760.00	0.07 %	760.00
<b>Total Refunds</b>		<b>760.00</b>	<b>0.07 %</b>	
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
<b>Total Sponsorship</b>		<b>56,500.00</b>	<b>4.99 %</b>	

	Quantity	Amount	% of Sales	Total Avg Price
<b>Trainings</b>				
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
<b>Total Trainings</b>		<b>63,499.92</b>	<b>5.61 %</b>	
<b>Travel</b>				
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
<b>Total Travel</b>		<b>6,629.95</b>	<b>0.59 %</b>	
<b>Workshops</b>				
Coordinated Workshop	55.00	157,256.47	13.89 %	2,859.2085455
Self-Organized Workshop	13.00	6,267.59	0.55 %	482.1223077
<b>Total Workshops</b>		<b>163,524.06</b>	<b>14.45 %</b>	
Not Specified		-25.97	-0.00 %	
<b>TOTAL</b>		<b>\$1,132,008.87</b>	<b>100.00 %</b>	

# Income by Class Summary

January - December 2018

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

# Profit and Loss - Assessment

January - December 2018

			Total
	Jan - Dec 2018	% of Income	% of Expense
<b>INCOME</b>			
<b>Total Income</b>		<b>0.00%</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00 %</b>
<b>EXPENSES</b>			
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 %
<b>Total Expenses</b>	<b>104,961.51</b>	<b>0.00%</b>	<b>100.00 %</b>
<b>NET OPERATING INCOME</b>	<b>-104,961.51</b>	<b>0.00%</b>	<b>-100.00 %</b>
<b>NET INCOME</b>	<b>\$ -104,961.51</b>	<b>0.00%</b>	<b>-100.00 %</b>

# Profit and Loss - Communications

January - December 2018

	Jan - Dec 2018	% of Income	Total % of Expense
<b>INCOME</b>			
<b>Total Income</b>		<b>0.00%</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00 %</b>
<b>EXPENSES</b>			
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 %
<b>Total Expenses</b>	<b>105,191.55</b>	<b>0.00%</b>	<b>100.00 %</b>
<b>NET OPERATING INCOME</b>	<b>-105,191.55</b>	<b>0.00%</b>	<b>-100.00 %</b>
<b>NET INCOME</b>	<b>\$ -105,191.55</b>	<b>0.00%</b>	<b>-100.00 %</b>

# Profit and Loss - Community Eng

January - December 2018

	Jan - Dec 2018	% of Income	Total % of Expense
<b>INCOME</b>			
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 %
<b>Total Income</b>	<b>74,999.70</b>	<b>100.00 %</b>	<b>42.47 %</b>
<b>GROSS PROFIT</b>	<b>74,999.70</b>	<b>100.00 %</b>	<b>42.47 %</b>
<b>EXPENSES</b>			
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 %

	<b>Jan - Dec 2018</b>	<b>% of Income</b>	<b>Total % of Expense</b>
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 %
<b>Total Expenses</b>	<b>176,586.37</b>	<b>235.45 %</b>	<b>100.00 %</b>
<b>NET OPERATING INCOME</b>	<b>-101,586.67</b>	<b>-135.45 %</b>	<b>-57.53 %</b>
<b>NET INCOME</b>	<b>\$ -101,586.67</b>	<b>-135.45 %</b>	<b>-57.53 %</b>

# Profit and Loss - Curriculum

January - December 2018

	Jan - Dec 2018	% of Income	Total % of Expense
<b>INCOME</b>			
<b>Total Income</b>		<b>0.00%</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00 %</b>
<b>EXPENSES</b>			
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 %
<b>Total Expenses</b>	<b>144,458.06</b>	<b>0.00%</b>	<b>100.00 %</b>
<b>NET OPERATING INCOME</b>	<b>-144,458.06</b>	<b>0.00%</b>	<b>-100.00 %</b>
<b>NET INCOME</b>	<b>\$ -144,458.06</b>	<b>0.00%</b>	<b>-100.00 %</b>



# Profit and Loss - Equity-Inclusion

January - December 2018

	Jan - Dec 2018	% of Income	Total % of Expense
<b>INCOME</b>			
<b>Total Income</b>		<b>0.00%</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00 %</b>
<b>EXPENSES</b>			
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 %
<b>Total Expenses</b>	<b>17,377.67</b>	<b>0.00%</b>	<b>100.00 %</b>
<b>NET OPERATING INCOME</b>	<b>-17,377.67</b>	<b>0.00%</b>	<b>-100.00 %</b>
<b>NET INCOME</b>	<b>\$ -17,377.67</b>	<b>0.00%</b>	<b>-100.00 %</b>

# Profit and Loss - Fundraising

January - December 2018

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

# Profit and Loss - Instructor Training

January - December 2018

	Jan - Dec 2018	% of Income	Total % of Expense
<b>INCOME</b>			
4100 Earned Income - Admissions	340.00	0.53 %	0.60 %
4110 Earned Income - Fee For Service	63,499.92	99.47 %	112.09 %
<b>Total Income</b>	<b>63,839.92</b>	<b>100.00 %</b>	<b>112.69 %</b>
<b>GROSS PROFIT</b>	<b>63,839.92</b>	<b>100.00 %</b>	<b>112.69 %</b>
<b>EXPENSES</b>			
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 %
<b>Total Expenses</b>	<b>56,649.00</b>	<b>88.74 %</b>	<b>100.00 %</b>
<b>NET OPERATING INCOME</b>	<b>7,190.92</b>	<b>11.26 %</b>	<b>12.69 %</b>
<b>NET INCOME</b>	<b>\$7,190.92</b>	<b>11.26 %</b>	<b>12.69 %</b>

# Profit and Loss - Management & General

January - December 2018

	Jan - Dec 2018	% of Income	Total % of Expense
<b>INCOME</b>			
<b>Total Income</b>		<b>0.00%</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00 %</b>
<b>EXPENSES</b>			
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 %
<b>Total Expenses</b>	<b>505,424.09</b>	<b>0.00%</b>	<b>100.00 %</b>
<b>NET OPERATING INCOME</b>	<b>-505,424.09</b>	<b>0.00%</b>	<b>-100.00 %</b>
<b>NET INCOME</b>	<b>\$ -505,424.09</b>	<b>0.00%</b>	<b>-100.00 %</b>

# Profit and Loss - Memberships

January - December 2018

	Jan - Dec 2018	% of Income	Total % of Expense
<b>INCOME</b>			
4105 Earned Income - Memberships	556,624.59	100.00 %	445.34 %
<b>Total Income</b>	<b>556,624.59</b>	<b>100.00 %</b>	<b>445.34 %</b>
<b>GROSS PROFIT</b>	<b>556,624.59</b>	<b>100.00 %</b>	<b>445.34 %</b>
<b>EXPENSES</b>			
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 %
<b>Total Expenses</b>	<b>124,989.42</b>	<b>22.45 %</b>	<b>100.00 %</b>
<b>NET OPERATING INCOME</b>	<b>431,635.17</b>	<b>77.55 %</b>	<b>345.34 %</b>
<b>NET INCOME</b>	<b>\$431,635.17</b>	<b>77.55 %</b>	<b>345.34 %</b>

# Profit and Loss - Workshops

January - December 2018

	Jan - Dec 2018	% of Income	Total % of Expense
<b>INCOME</b>			
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 %
<b>Total Income</b>	<b>167,833.57</b>	<b>100.00 %</b>	<b>180.90 %</b>
<b>GROSS PROFIT</b>	<b>167,833.57</b>	<b>100.00 %</b>	<b>180.90 %</b>
<b>EXPENSES</b>			
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 %
<b>Total Expenses</b>	<b>92,778.28</b>	<b>55.28 %</b>	<b>100.00 %</b>
<b>NET OPERATING INCOME</b>	<b>75,055.29</b>	<b>44.72 %</b>	<b>80.90 %</b>
<b>NET INCOME</b>	<b>\$75,055.29</b>	<b>44.72 %</b>	<b>80.90 %</b>

# Profit and Loss - All Programs

January - December 2018

	Jan - Dec 2018	% of Income	Total % of Expense
<b>INCOME</b>			
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 %
<b>Total Income</b>	<b>863,297.78</b>	<b>100.00 %</b>	<b>104.90 %</b>
<b>GROSS PROFIT</b>	<b>863,297.78</b>	<b>100.00 %</b>	<b>104.90 %</b>
<b>EXPENSES</b>			
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 %
<b>Total Expenses</b>	<b>822,991.86</b>	<b>95.33 %</b>	<b>100.00 %</b>
<b>NET OPERATING INCOME</b>	<b>40,305.92</b>	<b>4.67 %</b>	<b>4.90 %</b>
<b>NET INCOME</b>	<b>\$40,305.92</b>	<b>4.67 %</b>	<b>4.90 %</b>

