



Financial Report Appendix

The Carpentries
For the 2021 Fiscal Year

Prepared on
May 10, 2022

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Notes & Definitions

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 divided into the following classifications: Community Engagement and Development, Curriculum Development and Maintenance, Instructor Training, Member Organisation Engagement and Development, and Workshops.

Supporting Services - Activities that support the overall mission of The Carpentries, but no specific program and 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 funding, services, materials, facilities, other assets or time. These often include meeting with or contacting potential donors, and writing grants or contribution solicitations.

Accounting Practices

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 supporting 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 supporting service, and as a result can be directly allocated to the associated program or supporting service. For example, subscription expenses for community mailing lists are allocated to the Community Engagement and Development program. Conversely, indirect expenses are those expenses that are generated for common or joint objectives and cannot be allocated to one program or supporting service.

Indirect expenses often support multiple programs, and so these expenses need to be divided based on the amount of support they provide to each program or supporting service. Allocating portions of indirect expenses to the programs they support provides a full picture of the expenses needed to financially support a program. The approach used to allocate indirect costs to either programs or supporting services is as follows:

- 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).
- 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 during the fiscal 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 to programs based on the percentage of time each team member spent supporting a program during the fiscal year.
- Infrastructure, Assessment and DEI (Diversity, Equity & Inclusion) Expenses - Allocated to programs based on the percentage of time each team member spent supporting a program during the fiscal year.

Similarly, the remaining indirect expenses which benefit all programs and supporting services were allocated based on personnel effort (or the percentage of personnel time supporting each program). For example, the table below demonstrates how the percentage of total personnel effort would be used to allocate the remaining indirect expenses:

Program or Supporting Service	Total Personnel Effort (%)	Indirect Expenses Allocated to Program/Service (%)
Administration (Management & General)	25%	25%
Fundraising	5%	5%
Community Engagement and Development	20%	20%
Curriculum Development and Maintenance	10%	10%
Instructor Training	10%	10%
Member Organisation Engagement and Development	15%	15%
Workshops	15%	15%
Total	100%	100%

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) and 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

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Please note that some of the data from previous years may appear different than in a previous report, as all data analysis has been updated to align with current accounting practices for expense and income allocations. We also 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 2021

	Jan - Mar, 2021	Apr - Jun, 2021	Jul - Sep, 2021	Oct - Dec, 2021	Total
INCOME					
Fundraising					0.00
4200 Contributed Income - Foundations	29,416.86	286,436.88	3,402.17	1,525,571.08	1,844,826.99
4205 Contributed Income - Corporations				5,000.00	5,000.00
4215 Contributed Income - Individual Donations	290.40	507.50	209.79	5,518.19	6,525.88
Total Fundraising	29,707.26	286,944.38	3,611.96	1,536,089.27	1,856,352.87
Other Income - Carpentries					0.00
4100 Earned Income - Admissions		240.00	443.21		683.21
4900 Other Income	28,735.92	86,207.76	1,310.23	2,486.27	118,740.18
Total Other Income - Carpentries	28,735.92	86,447.76	1,753.44	2,486.27	119,423.39
Programs					0.00
4105 Earned Income - Memberships	15,000.00		30,000.00		45,000.00
4110 Earned Income - Fee For Service	175,939.13	239,449.30	245,877.60	308,528.52	969,794.55
Total Programs	190,939.13	239,449.30	275,877.60	308,528.52	1,014,794.55
Total Income	249,382.31	612,841.44	281,243.00	1,847,104.06	2,990,570.81
GROSS PROFIT	249,382.31	612,841.44	281,243.00	1,847,104.06	2,990,570.81
EXPENSES					
1 Team Salary & Benefit Expenses					0.00
6000 Salaries	229,013.82	250,466.17	274,114.17	245,410.17	999,004.33
6001 PEO Salaries	96,991.62	92,161.78	69,860.25	54,083.93	313,097.58
6006 PEO Vacation	1,183.43	1,439.30	1,562.84	8,512.20	12,697.77
6010 Payroll Taxes	26,769.73	19,447.89	20,443.18	17,791.93	84,452.73
6011 PEO Payroll Taxes	25,025.90	26,041.55	18,155.96	18,789.30	88,012.71
6025 Worker's Compensation Insurance	503.02	552.67	538.27	528.46	2,122.42
6026 PEO Workers Compensation Insurance	170.63	175.68	131.46	-5,406.05	-4,928.28
6030 Benefits-Health & Dental Insurance	27,052.56	35,498.68	38,713.49	38,017.75	139,282.48
6031 PEO Medical, Life & Disability Benefits Insurance	5,130.16	5,881.28	4,610.84	8,998.55	24,620.83
6040 Benefits-Pension Plan 401K Match	7,655.08	8,701.58	9,077.91	9,183.81	34,618.38
Total 1 Team Salary & Benefit Expenses	419,495.95	440,366.58	437,208.37	395,910.05	1,692,980.95

	Jan - Mar, 2021	Apr - Jun, 2021	Jul - Sep, 2021	Oct - Dec, 2021	Total
1650 PEO Employee Deposit			592.46	-0.01	592.45
2 Consultants					0.00
6110 Consultants-General	33,010.25	34,540.09	29,873.32	30,378.77	127,802.43
6115 Consultants - Technical	4,181.50	2,450.00	11,667.50	11,359.99	29,658.99
6120 Consultants - Program				5,000.00	5,000.00
6130 Consultants - Communications	1,700.00				1,700.00
Total 2 Consultants	38,891.75	36,990.09	41,540.82	46,738.76	164,161.42
3 Legal & Professional Fees					0.00
6150 Legal Fees	344.90	2,073.01	8,017.73	2,691.30	13,126.94
6300 Fees/License/Misc Taxes	495.01	540.00	3,809.71	485.00	5,329.72
6535 Staff Development	745.11	504.02	401.82	204.40	1,855.35
Total 3 Legal & Professional Fees	1,585.02	3,117.03	12,229.26	3,380.70	20,312.01
4 Software & Subscriptions Services					0.00
6210 Telephone - Internet Service		60.17	2,620.17	50.50	2,730.84
6302 Dues & Subscriptions	8,328.65	10,347.37	22,167.15	14,671.86	55,515.03
6330 Equipment & Software	327.86			59.85	387.71
6335 Office/Computer Supplies	6,594.62	40.10	2,734.89	0.00	9,369.61
Total 4 Software & Subscriptions Services	15,251.13	10,447.64	27,522.21	14,782.21	68,003.19
5 Program Supplies & Communications					0.00
6340 Postage and Courier/Delivery Service		38.20	36.20	189.02	263.42
6405 Program Supplies		700.00	454.12	499.41	1,653.53
6410 Translation Services				3,118.65	3,118.65
6830 Fundrasing Event	1,160.00				1,160.00
Total 5 Program Supplies & Communications	1,160.00	738.20	490.32	3,807.08	6,195.60
6 Meetings & Travel					0.00
6525 Staff Meetings		1,797.83		4,220.47	6,018.30
6620 Travel-Airfare				269.74	269.74
Total 6 Meetings & Travel		1,797.83		4,490.21	6,288.04
7 Other Business Expenses					0.00
7015 Other/Miscellaneous		10,000.00	409.98	255.79	10,665.77

	Jan - Mar, 2021	Apr - Jun, 2021	Jul - Sep, 2021	Oct - Dec, 2021	Total
Total 7 Other Business Expenses		10,000.00	409.98	255.79	10,665.77
8 Fiscal Sponsorship					0.00
8000 CI Fiscal Sponsorship Fee	21,559.46	53,033.52	28,047.14	184,559.18	287,199.30
Total 8 Fiscal Sponsorship	21,559.46	53,033.52	28,047.14	184,559.18	287,199.30
Total Expenses	497,943.31	556,490.89	548,040.56	653,923.97	2,256,398.73
NET OPERATING INCOME	-248,561.00	56,350.55	-266,797.56	1,193,180.09	734,172.08
NET INCOME	\$ -248,561.00	\$56,350.55	\$ -266,797.56	\$1,193,180.09	\$734,172.08

Profit and Loss - Administration (Management & General)

January - December 2021

	Jan - Dec 2021	% of Income	Total % of Expense
INCOME			
Other Income - Carpentries			
4900 Other Income	117,680.75	100.00 %	28.69 %
Total Other Income - Carpentries	117,680.75	100.00 %	28.69 %
Total Income	117,680.75	100.00 %	28.69 %
GROSS PROFIT	117,680.75	100.00 %	28.69 %
EXPENSES			
1 Team Salary & Benefit Expenses			
6000 Salaries	161,160.64	136.95 %	39.29 %
6001 PEO Salaries	86,290.62	73.33 %	21.04 %
6006 PEO Vacation	509.79	0.43 %	0.12 %
6010 Payroll Taxes	13,463.62	11.44 %	3.28 %
6011 PEO Payroll Taxes	43,432.18	36.91 %	10.59 %
6025 Worker's Compensation Insurance	410.70	0.35 %	0.10 %
6026 PEO Workers Compensation Insurance	50.28	0.04 %	0.01 %
6030 Benefits-Health & Dental Insurance	26,776.23	22.75 %	6.53 %
6031 PEO Medical, Life & Disability Benefits Insurance	7,091.39	6.03 %	1.73 %
6040 Benefits-Pension Plan 401K Match	6,315.68	5.37 %	1.54 %
Total 1 Team Salary & Benefit Expenses	345,501.13	293.59 %	84.23 %
1650 PEO Employee Deposit	251.13	0.21 %	0.06 %
2 Consultants			
6110 Consultants-General	46,873.52	39.83 %	11.43 %
6115 Consultants - Technical	832.75	0.71 %	0.20 %
Total 2 Consultants	47,706.27	40.54 %	11.63 %
3 Legal & Professional Fees			
6150 Legal Fees	2,231.58	1.90 %	0.54 %
6300 Fees/License/Misc Taxes	53.17	0.05 %	0.01 %
6535 Staff Development	315.41	0.27 %	0.08 %
Total 3 Legal & Professional Fees	2,600.16	2.21 %	0.63 %
4 Software & Subscriptions Services			
6210 Telephone - Internet Service	110.67	0.09 %	0.03 %
6302 Dues & Subscriptions	3,495.81	2.97 %	0.85 %
6330 Equipment & Software	65.91	0.06 %	0.02 %
6335 Office/Computer Supplies	1,588.77	1.35 %	0.39 %
Total 4 Software & Subscriptions Services	5,261.16	4.47 %	1.28 %
5 Program Supplies & Communications			
6340 Postage and Courier/Delivery Service	189.02	0.16 %	0.05 %
6405 Program Supplies	700.00	0.59 %	0.17 %
Total 5 Program Supplies & Communications	889.02	0.76 %	0.22 %

	Jan - Dec 2021	% of Income	Total % of Expense
6 Meetings & Travel			
6525 Staff Meetings	893.58	0.76 %	0.22 %
6620 Travel-Airfare	45.86	0.04 %	0.01 %
Total 6 Meetings & Travel	939.44	0.80 %	0.23 %
7 Other Business Expenses			
7015 Other/Miscellaneous	51.98	0.04 %	0.01 %
Total 7 Other Business Expenses	51.98	0.04 %	0.01 %
8 Fiscal Sponsorship			
8000 CI Fiscal Sponsorship Fee	6,982.18	5.93 %	1.70 %
Total 8 Fiscal Sponsorship	6,982.18	5.93 %	1.70 %
Total Expenses	410,182.47	348.56 %	100.00 %
NET OPERATING INCOME	-292,501.72	-248.56 %	-71.31 %
NET INCOME	\$ -292,501.72	-248.56 %	-71.31 %

Profit and Loss - Fundraising

January - December 2021

	Jan - Dec 2021	% of Income	Total % of Expense
INCOME			
Fundraising			
4200 Contributed Income - Foundations	1,844,826.99	99.38 %	732.21 %
4205 Contributed Income - Corporations	5,000.00	0.27 %	1.98 %
4215 Contributed Income - Individual Donations	6,525.88	0.35 %	2.59 %
Total Fundraising	1,856,352.87	100.00 %	736.78 %
Total Income	1,856,352.87	100.00 %	736.78 %
GROSS PROFIT			
EXPENSES			
1 Team Salary & Benefit Expenses			
6000 Salaries	49,447.31	2.66 %	19.63 %
6001 PEO Salaries	203.36	0.01 %	0.08 %
6006 PEO Vacation	427.10	0.02 %	0.17 %
6010 Payroll Taxes	3,690.44	0.20 %	1.46 %
6011 PEO Payroll Taxes	4.98	0.00 %	0.00 %
6025 Worker's Compensation Insurance	190.47	0.01 %	0.08 %
6026 PEO Workers Compensation Insurance	1.22	0.00 %	0.00 %
6030 Benefits-Health & Dental Insurance	6,683.20	0.36 %	2.65 %
6031 PEO Medical, Life & Disability Benefits Insurance	50.42	0.00 %	0.02 %
6040 Benefits-Pension Plan 401K Match	1,870.78	0.10 %	0.74 %
Total 1 Team Salary & Benefit Expenses	62,569.28	3.37 %	24.83 %
1650 PEO Employee Deposit	320.83	0.02 %	0.13 %
2 Consultants			
6110 Consultants-General	255.15	0.01 %	0.10 %
6130 Consultants - Communications	1,700.00	0.09 %	0.67 %
Total 2 Consultants	1,955.15	0.11 %	0.78 %
3 Legal & Professional Fees			
6150 Legal Fees	410.22	0.02 %	0.16 %
6300 Fees/License/Misc Taxes	287.87	0.02 %	0.11 %
6535 Staff Development	57.98	0.00 %	0.02 %
Total 3 Legal & Professional Fees	756.07	0.04 %	0.30 %
4 Software & Subscriptions Services			
6302 Dues & Subscriptions	642.62	0.03 %	0.26 %
6330 Equipment & Software	12.12	0.00 %	0.00 %
6335 Office/Computer Supplies	315.96	0.02 %	0.13 %
Total 4 Software & Subscriptions Services	970.70	0.05 %	0.39 %
5 Program Supplies & Communications			
6830 Fundraising Event	1,160.00	0.06 %	0.46 %
Total 5 Program Supplies & Communications	1,160.00	0.06 %	0.46 %

	Jan - Dec 2021	% of Income	Total % of Expense
6 Meetings & Travel			
6525 Staff Meetings	926.20	0.05 %	0.37 %
6620 Travel-Airfare	8.43	0.00 %	0.00 %
Total 6 Meetings & Travel	934.63	0.05 %	0.37 %
7 Other Business Expenses			
7015 Other/Miscellaneous	369.56	0.02 %	0.15 %
Total 7 Other Business Expenses	369.56	0.02 %	0.15 %
8 Fiscal Sponsorship			
8000 CI Fiscal Sponsorship Fee	182,917.20	9.85 %	72.60 %
Total 8 Fiscal Sponsorship	182,917.20	9.85 %	72.60 %
Total Expenses	251,953.42	13.57 %	100.00 %
NET OPERATING INCOME	1,604,399.45	86.43 %	636.78 %
NET INCOME	\$1,604,399.45	86.43 %	636.78 %

Profit and Loss - All Programs

January - December 2021

	Jan - Dec 2021	% of Income	Total % of Expense
INCOME			
Other Income - Carpentries			
4100 Earned Income - Admissions	683.21	0.07 %	0.04 %
4900 Other Income	1,059.43	0.10 %	0.07 %
Total Other Income - Carpentries	1,742.64	0.17 %	0.11 %
Programs			
4105 Earned Income - Memberships	45,000.00	4.43 %	2.86 %
4110 Earned Income - Fee For Service	969,794.55	95.40 %	61.68 %
Total Programs	1,014,794.55	99.83 %	64.55 %
Total Income	1,016,537.19	100.00 %	64.66 %
GROSS PROFIT	1,016,537.19	100.00 %	64.66 %
EXPENSES			
1 Team Salary & Benefit Expenses			
6000 Salaries	768,767.13	75.63 %	48.90 %
6001 PEO Salaries	226,603.60	22.29 %	14.41 %
6006 PEO Vacation	11,760.88	1.16 %	0.75 %
6010 Payroll Taxes	65,486.44	6.44 %	4.17 %
6011 PEO Payroll Taxes	44,575.55	4.39 %	2.84 %
6025 Worker's Compensation Insurance	1,450.49	0.14 %	0.09 %
6026 PEO Workers Compensation Insurance	-4,979.78	-0.49 %	-0.32 %
6030 Benefits-Health & Dental Insurance	105,823.05	10.41 %	6.73 %
6031 PEO Medical, Life & Disability Benefits Insurance	17,479.02	1.72 %	1.11 %
6040 Benefits-Pension Plan 401K Match	26,431.92	2.60 %	1.68 %
Total 1 Team Salary & Benefit Expenses	1,263,398.30	124.28 %	80.36 %
1650 PEO Employee Deposit	20.49	0.00 %	0.00 %
2 Consultants			
6110 Consultants-General	80,673.76	7.94 %	5.13 %
6115 Consultants - Technical	27,910.49	2.75 %	1.78 %
6120 Consultants - Program	5,000.00	0.49 %	0.32 %
Total 2 Consultants	113,584.25	11.17 %	7.22 %
3 Legal & Professional Fees			
6150 Legal Fees	10,485.14	1.03 %	0.67 %
6300 Fees/License/Misc Taxes	4,988.68	0.49 %	0.32 %
6535 Staff Development	1,481.96	0.15 %	0.09 %
Total 3 Legal & Professional Fees	16,955.78	1.67 %	1.08 %
4 Software & Subscriptions Services			
6210 Telephone - Internet Service	2,620.17	0.26 %	0.17 %
6302 Dues & Subscriptions	51,376.60	5.05 %	3.27 %
6330 Equipment & Software	309.68	0.03 %	0.02 %
6335 Office/Computer Supplies	7,464.88	0.73 %	0.47 %

			Total
	Jan - Dec 2021	% of Income	% of Expense
Total 4 Software & Subscriptions Services	61,771.33	6.08 %	3.93 %
5 Program Supplies & Communications			
6340 Postage and Courier/Delivery Service	74.40	0.01 %	0.00 %
6405 Program Supplies	953.53	0.09 %	0.06 %
6410 Translation Services	3,118.65	0.31 %	0.20 %
Total 5 Program Supplies & Communications	4,146.58	0.41 %	0.26 %
6 Meetings & Travel			
6525 Staff Meetings	4,546.92	0.45 %	0.29 %
6620 Travel-Airfare	215.45	0.02 %	0.01 %
Total 6 Meetings & Travel	4,762.37	0.47 %	0.30 %
7 Other Business Expenses			
7015 Other/Miscellaneous	10,244.23	1.01 %	0.65 %
Total 7 Other Business Expenses	10,244.23	1.01 %	0.65 %
8 Fiscal Sponsorship			
8000 CI Fiscal Sponsorship Fee	97,299.92	9.57 %	6.19 %
Total 8 Fiscal Sponsorship	97,299.92	9.57 %	6.19 %
Total Expenses	1,572,183.25	154.66 %	100.00 %
NET OPERATING INCOME	-555,646.06	-54.66 %	-35.34 %
NET INCOME	\$ -555,646.06	-54.66 %	-35.34 %

Profit and Loss - Community Engagement and Development

January - December 2021

	Jan - Dec 2021	% of Income	Total % of Expense
INCOME			
Other Income - Carpentries			
4900 Other Income	1,059.43	100.00 %	0.35 %
Total Other Income - Carpentries	1,059.43	100.00 %	0.35 %
Total Income	1,059.43	100.00 %	0.35 %
GROSS PROFIT	1,059.43	100.00 %	0.35 %
EXPENSES			
1 Team Salary & Benefit Expenses			
6000 Salaries	160,723.66	15,170.77 %	52.64 %
6001 PEO Salaries	48,759.70	4,602.45 %	15.97 %
6006 PEO Vacation	2,704.96	255.32 %	0.89 %
6010 Payroll Taxes	17,220.39	1,625.44 %	5.64 %
6011 PEO Payroll Taxes	11,091.67	1,046.95 %	3.63 %
6025 Worker's Compensation Insurance	248.66	23.47 %	0.08 %
6026 PEO Workers Compensation Insurance	-5,425.25	-512.09 %	-1.78 %
6030 Benefits-Health & Dental Insurance	24,222.49	2,286.37 %	7.93 %
6031 PEO Medical, Life & Disability Benefits Insurance	1,887.18	178.13 %	0.62 %
6040 Benefits-Pension Plan 401K Match	5,540.35	522.96 %	1.81 %
Total 1 Team Salary & Benefit Expenses	266,973.81	25,199.76 %	87.44 %
1650 PEO Employee Deposit	-2,851.90	-269.19 %	-0.93 %
2 Consultants			
6110 Consultants-General	11,626.81	1,097.46 %	3.81 %
6115 Consultants - Technical	183.15	17.29 %	0.06 %
6120 Consultants - Program	5,000.00	471.95 %	1.64 %
Total 2 Consultants	16,809.96	1,586.70 %	5.51 %
3 Legal & Professional Fees			
6150 Legal Fees	2,830.49	267.17 %	0.93 %
6300 Fees/License/Misc Taxes	1,054.73	99.56 %	0.35 %

	Jan - Dec 2021	% of Income	Total % of Expense
6535 Staff Development	400.06	37.76 %	0.13 %
Total 3 Legal & Professional Fees	4,285.28	404.49 %	1.40 %
4 Software & Subscriptions Services			
6210 Telephone - Internet Service	2,620.17	247.32 %	0.86 %
6302 Dues & Subscriptions	10,653.41	1,005.58 %	3.49 %
6330 Equipment & Software	83.60	7.89 %	0.03 %
6335 Office/Computer Supplies	2,015.17	190.21 %	0.66 %
Total 4 Software & Subscriptions Services	15,372.35	1,451.00 %	5.04 %
5 Program Supplies & Communications			
6405 Program Supplies	499.41	47.14 %	0.16 %
6410 Translation Services	2,960.87	279.48 %	0.97 %
Total 5 Program Supplies & Communications	3,460.28	326.62 %	1.13 %
6 Meetings & Travel			
6525 Staff Meetings	1,133.40	106.98 %	0.37 %
6620 Travel-Airfare	58.16	5.49 %	0.02 %
Total 6 Meetings & Travel	1,191.56	112.47 %	0.39 %
7 Other Business Expenses			
7015 Other/Miscellaneous	65.93	6.22 %	0.02 %
Total 7 Other Business Expenses	65.93	6.22 %	0.02 %
Total Expenses	305,307.27	28,818.07 %	100.00 %
NET OPERATING INCOME	-304,247.84	-28,718.07 %	-99.65 %
NET INCOME	\$ -304,247.84	-28,718.07 %	-99.65 %

Profit and Loss - Curriculum Development and Maintenance

January - December 2021

	Jan - Dec 2021	% of Income	Total % of Expense
INCOME			
Programs			
4110 Earned Income - Fee For Service	2,500.00	100.00 %	0.66 %
Total Programs	2,500.00	100.00 %	0.66 %
Total Income	2,500.00	100.00 %	0.66 %
GROSS PROFIT	2,500.00	100.00 %	0.66 %
EXPENSES			
1 Team Salary & Benefit Expenses			
6000 Salaries	160,622.75	6,424.91 %	42.21 %
6001 PEO Salaries	93,303.24	3,732.13 %	24.52 %
6006 PEO Vacation	85.86	3.43 %	0.02 %
6010 Payroll Taxes	13,204.55	528.18 %	3.47 %
6011 PEO Payroll Taxes	19,368.25	774.73 %	5.09 %
6025 Worker's Compensation Insurance	260.72	10.43 %	0.07 %
6026 PEO Workers Compensation Insurance	328.22	13.13 %	0.09 %
6030 Benefits-Health & Dental Insurance	29,017.88	1,160.72 %	7.63 %
6031 PEO Medical, Life & Disability Benefits Insurance	9,016.85	360.67 %	2.37 %
6040 Benefits-Pension Plan 401K Match	5,304.73	212.19 %	1.39 %
Total 1 Team Salary & Benefit Expenses	330,513.05	13,220.52 %	86.85 %
1650 PEO Employee Deposit	-122.10	-4.88 %	-0.03 %
2 Consultants			
6110 Consultants-General	20,663.25	826.53 %	5.43 %
6115 Consultants - Technical	21,348.65	853.95 %	5.61 %
Total 2 Consultants	42,011.90	1,680.48 %	11.04 %
3 Legal & Professional Fees			
6150 Legal Fees	1,821.36	72.85 %	0.48 %
6300 Fees/License/Misc Taxes	520.12	20.80 %	0.14 %
6535 Staff Development	257.43	10.30 %	0.07 %

	Jan - Dec 2021	% of Income	Total % of Expense
Total 3 Legal & Professional Fees	2,598.91	103.96 %	0.68 %
4 Software & Subscriptions Services			
6302 Dues & Subscriptions	2,853.20	114.13 %	0.75 %
6330 Equipment & Software	53.79	2.15 %	0.01 %
6335 Office/Computer Supplies	1,296.72	51.87 %	0.34 %
Total 4 Software & Subscriptions Services	4,203.71	168.15 %	1.10 %
5 Program Supplies & Communications			
6340 Postage and Courier/Delivery Service	36.20	1.45 %	0.01 %
6405 Program Supplies	214.12	8.56 %	0.06 %
Total 5 Program Supplies & Communications	250.32	10.01 %	0.07 %
6 Meetings & Travel			
6525 Staff Meetings	729.32	29.17 %	0.19 %
6620 Travel-Airfare	37.43	1.50 %	0.01 %
Total 6 Meetings & Travel	766.75	30.67 %	0.20 %
7 Other Business Expenses			
7015 Other/Miscellaneous	42.43	1.70 %	0.01 %
Total 7 Other Business Expenses	42.43	1.70 %	0.01 %
8 Fiscal Sponsorship			
8000 CI Fiscal Sponsorship Fee	290.00	11.60 %	0.08 %
Total 8 Fiscal Sponsorship	290.00	11.60 %	0.08 %
Total Expenses	380,554.97	15,222.20 %	100.00 %
NET OPERATING INCOME	-378,054.97	-15,122.20 %	-99.34 %
NET INCOME	\$ -378,054.97	-15,122.20 %	-99.34 %

Profit and Loss - Instructor Training

January - December 2021

	Jan - Dec 2021	% of Income	Total % of Expense
INCOME			
Programs			
4110 Earned Income - Fee For Service	48,970.70	100.00 %	15.09 %
Total Programs	48,970.70	100.00 %	15.09 %
Total Income	48,970.70	100.00 %	15.09 %
GROSS PROFIT	48,970.70	100.00 %	15.09 %
EXPENSES			
1 Team Salary & Benefit Expenses			
6000 Salaries	163,234.78	333.33 %	50.28 %
6001 PEO Salaries	76,475.15	156.17 %	23.56 %
6006 PEO Vacation	5,960.57	12.17 %	1.84 %
6010 Payroll Taxes	13,063.05	26.68 %	4.02 %
6011 PEO Payroll Taxes	9,953.15	20.32 %	3.07 %
6025 Worker's Compensation Insurance	542.82	1.11 %	0.17 %
6026 PEO Workers Compensation Insurance	108.71	0.22 %	0.03 %
6030 Benefits-Health & Dental Insurance	7,033.76	14.36 %	2.17 %
6031 PEO Medical, Life & Disability Benefits Insurance	6,222.03	12.71 %	1.92 %
6040 Benefits-Pension Plan 401K Match	6,217.85	12.70 %	1.92 %
Total 1 Team Salary & Benefit Expenses	288,811.87	589.76 %	88.97 %
1650 PEO Employee Deposit	748.62	1.53 %	0.23 %
2 Consultants			
6110 Consultants-General	18,834.99	38.46 %	5.80 %
6115 Consultants - Technical	183.15	0.37 %	0.06 %
Total 2 Consultants	19,018.14	38.84 %	5.86 %
3 Legal & Professional Fees			
6150 Legal Fees	2,330.04	4.76 %	0.72 %
6300 Fees/License/Misc Taxes	1,344.68	2.75 %	0.41 %
6535 Staff Development	329.32	0.67 %	0.10 %
Total 3 Legal & Professional Fees	4,004.04	8.18 %	1.23 %
4 Software & Subscriptions Services			
6302 Dues & Subscriptions	6,170.04	12.60 %	1.90 %
6330 Equipment & Software	68.82	0.14 %	0.02 %
6335 Office/Computer Supplies	1,658.86	3.39 %	0.51 %
Total 4 Software & Subscriptions Services	7,897.72	16.13 %	2.43 %
5 Program Supplies & Communications			
6410 Translation Services	157.78	0.32 %	0.05 %
Total 5 Program Supplies & Communications	157.78	0.32 %	0.05 %
6 Meetings & Travel			
6525 Staff Meetings	933.01	1.91 %	0.29 %

			Total
	Jan - Dec 2021	% of Income	% of Expense
6620 Travel-Airfare	47.88	0.10 %	0.01 %
Total 6 Meetings & Travel	980.89	2.00 %	0.30 %
7 Other Business Expenses			
7015 Other/Miscellaneous	54.27	0.11 %	0.02 %
Total 7 Other Business Expenses	54.27	0.11 %	0.02 %
8 Fiscal Sponsorship			
8000 CI Fiscal Sponsorship Fee	2,950.00	6.02 %	0.91 %
Total 8 Fiscal Sponsorship	2,950.00	6.02 %	0.91 %
Total Expenses	324,623.33	662.89 %	100.00 %
NET OPERATING INCOME	-275,652.63	-562.89 %	-84.91 %
NET INCOME	\$ -275,652.63	-562.89 %	-84.91 %

Profit and Loss - Member Organization Engagement and Development

January - December 2021

	Jan - Dec 2021	% of Income	% of Expense	Total
INCOME				
Programs				
4105 Earned Income - Memberships	45,000.00	4.95 %	14.63 %	
4110 Earned Income - Fee For Service	863,838.25	95.05 %	280.77 %	
Total Programs	908,838.25	100.00 %	295.40 %	
Total Income	908,838.25	100.00 %	295.40 %	
GROSS PROFIT				
908,838.25				
EXPENSES				
1 Team Salary & Benefit Expenses				
6000 Salaries	136,010.21	14.97 %	44.21 %	
6001 PEO Salaries	1,988.23	0.22 %	0.65 %	
6006 PEO Vacation	1,854.06	0.20 %	0.60 %	
6010 Payroll Taxes	9,989.28	1.10 %	3.25 %	
6011 PEO Payroll Taxes	709.50	0.08 %	0.23 %	
6025 Worker's Compensation Insurance	251.23	0.03 %	0.08 %	
6026 PEO Workers Compensation Insurance	5.29	0.00 %	0.00 %	
6030 Benefits-Health & Dental Insurance	20,456.01	2.25 %	6.65 %	
6031 PEO Medical, Life & Disability Benefits Insurance	218.50	0.02 %	0.07 %	
6040 Benefits-Pension Plan 401K Match	4,258.61	0.47 %	1.38 %	
Total 1 Team Salary & Benefit Expenses	175,740.92	19.34 %	57.12 %	
1650 PEO Employee Deposit	1,390.30	0.15 %	0.45 %	
2 Consultants				
6110 Consultants-General	16,977.76	1.87 %	5.52 %	
6115 Consultants - Technical	4,346.90	0.48 %	1.41 %	
Total 2 Consultants	21,324.66	2.35 %	6.93 %	
3 Legal & Professional Fees				
6150 Legal Fees	1,493.19	0.16 %	0.49 %	
6300 Fees/License/Misc Taxes	1,247.17	0.14 %	0.41 %	
6535 Staff Development	211.04	0.02 %	0.07 %	
Total 3 Legal & Professional Fees	2,951.40	0.32 %	0.96 %	
4 Software & Subscriptions Services				
6302 Dues & Subscriptions	5,327.70	0.59 %	1.73 %	
6330 Equipment & Software	44.10	0.00 %	0.01 %	
6335 Office/Computer Supplies	1,063.07	0.12 %	0.35 %	
Total 4 Software & Subscriptions Services	6,434.87	0.71 %	2.09 %	
5 Program Supplies & Communications				
6340 Postage and Courier/Delivery Service	38.20	0.00 %	0.01 %	
Total 5 Program Supplies & Communications	38.20	0.00 %	0.01 %	
6 Meetings & Travel				

			Total
	Jan - Dec 2021	% of Income	% of Expense
6525 Staff Meetings	597.91	0.07 %	0.19 %
6620 Travel-Airfare	30.68	0.00 %	0.01 %
Total 6 Meetings & Travel	628.59	0.07 %	0.20 %
7 Other Business Expenses			
7015 Other/Miscellaneous	10,034.78	1.10 %	3.26 %
Total 7 Other Business Expenses	10,034.78	1.10 %	3.26 %
8 Fiscal Sponsorship			
8000 CI Fiscal Sponsorship Fee	89,124.03	9.81 %	28.97 %
Total 8 Fiscal Sponsorship	89,124.03	9.81 %	28.97 %
Total Expenses	307,667.75	33.85 %	100.00 %
NET OPERATING INCOME	601,170.50	66.15 %	195.40 %
NET INCOME	\$601,170.50	66.15 %	195.40 %

Profit and Loss - Workshops

January - December 2021

	Jan - Dec 2021	% of Income	Total % of Expense
INCOME			
Other Income - Carpentries			
4100 Earned Income - Admissions	683.21	1.24 %	0.27 %
Total Other Income - Carpentries	683.21	1.24 %	0.27 %
Programs			
4110 Earned Income - Fee For Service	54,485.60	98.76 %	21.45 %
Total Programs	54,485.60	98.76 %	21.45 %
Total Income	55,168.81	100.00 %	21.72 %
GROSS PROFIT	55,168.81	100.00 %	21.72 %
EXPENSES			
1 Team Salary & Benefit Expenses			
6000 Salaries	148,175.73	268.59 %	58.33 %
6001 PEO Salaries	6,077.28	11.02 %	2.39 %
6006 PEO Vacation	1,155.43	2.09 %	0.45 %
6010 Payroll Taxes	12,009.17	21.77 %	4.73 %
6011 PEO Payroll Taxes	3,452.98	6.26 %	1.36 %
6025 Worker's Compensation Insurance	147.06	0.27 %	0.06 %
6026 PEO Workers Compensation Insurance	3.25	0.01 %	0.00 %
6030 Benefits-Health & Dental Insurance	25,092.91	45.48 %	9.88 %
6031 PEO Medical, Life & Disability Benefits Insurance	134.46	0.24 %	0.05 %
6040 Benefits-Pension Plan 401K Match	5,110.38	9.26 %	2.01 %
Total 1 Team Salary & Benefit Expenses	201,358.65	364.99 %	79.27 %
1650 PEO Employee Deposit	855.57	1.55 %	0.34 %
2 Consultants			
6110 Consultants-General	12,570.95	22.79 %	4.95 %
6115 Consultants - Technical	1,848.64	3.35 %	0.73 %
Total 2 Consultants	14,419.59	26.14 %	5.68 %
3 Legal & Professional Fees			
6150 Legal Fees	2,010.06	3.64 %	0.79 %
6300 Fees/License/Misc Taxes	821.98	1.49 %	0.32 %
6535 Staff Development	284.11	0.51 %	0.11 %
Total 3 Legal & Professional Fees	3,116.15	5.65 %	1.23 %
4 Software & Subscriptions Services			
6302 Dues & Subscriptions	26,372.25	47.80 %	10.38 %
6330 Equipment & Software	59.37	0.11 %	0.02 %
6335 Office/Computer Supplies	1,431.06	2.59 %	0.56 %
Total 4 Software & Subscriptions Services	27,862.68	50.50 %	10.97 %
5 Program Supplies & Communications			
6405 Program Supplies	240.00	0.44 %	0.09 %

			Total
	Jan - Dec 2021	% of Income	% of Expense
Total 5 Program Supplies & Communications	240.00	0.44 %	0.09 %
6 Meetings & Travel			
6525 Staff Meetings	1,153.28	2.09 %	0.45 %
6620 Travel-Airfare	41.30	0.07 %	0.02 %
Total 6 Meetings & Travel	1,194.58	2.17 %	0.47 %
7 Other Business Expenses			
7015 Other/Miscellaneous	46.82	0.08 %	0.02 %
Total 7 Other Business Expenses	46.82	0.08 %	0.02 %
8 Fiscal Sponsorship			
8000 CI Fiscal Sponsorship Fee	4,935.89	8.95 %	1.94 %
Total 8 Fiscal Sponsorship	4,935.89	8.95 %	1.94 %
Total Expenses	254,029.93	460.46 %	100.00 %
NET OPERATING INCOME	-198,861.12	-360.46 %	-78.28 %
NET INCOME	\$ -198,861.12	-360.46 %	-78.28 %

Profit and Loss - The Carpentries

January - December 2021

	Total
INCOME	
Fundraising	
4200 Contributed Income - Foundations	1,844,826.99
4205 Contributed Income - Corporations	5,000.00
4215 Contributed Income - Individual Donations	6,525.88
Total Fundraising	1,856,352.87
Other Income - Carpentries	
4100 Earned Income - Admissions	683.21
4900 Other Income	118,740.18
Total Other Income - Carpentries	119,423.39
Programs	
4105 Earned Income - Memberships	45,000.00
4110 Earned Income - Fee For Service	969,794.55
Total Programs	1,014,794.55
Total Income	2,990,570.81
GROSS PROFIT	2,990,570.81
EXPENSES	
1 Team Salary & Benefit Expenses	
6000 Salaries	999,004.33
6001 PEO Salaries	313,097.58
6006 PEO Vacation	12,697.77
6010 Payroll Taxes	84,452.73
6011 PEO Payroll Taxes	88,012.71
6025 Worker's Compensation Insurance	2,122.42
6026 PEO Workers Compensation Insurance	-4,928.28
6030 Benefits-Health & Dental Insurance	139,282.48
6031 PEO Medical, Life & Disability Benefits Insurance	24,620.83
6040 Benefits-Pension Plan 401K Match	34,618.38
Total 1 Team Salary & Benefit Expenses	1,692,980.95
1650 PEO Employee Deposit	592.45
2 Consultants	
6110 Consultants-General	127,802.43
6115 Consultants - Technical	29,658.99
6120 Consultants - Program	5,000.00
6130 Consultants - Communications	1,700.00
Total 2 Consultants	164,161.42
3 Legal & Professional Fees	
6150 Legal Fees	13,126.94
6300 Fees/License/Misc Taxes	5,329.72
6535 Staff Development	1,855.35
Total 3 Legal & Professional Fees	20,312.01

	Total
4 Software & Subscriptions Services	
6210 Telephone - Internet Service	2,730.84
6302 Dues & Subscriptions	55,515.03
6330 Equipment & Software	387.71
6335 Office/Computer Supplies	9,369.61
Total 4 Software & Subscriptions Services	68,003.19
5 Program Supplies & Communications	
6340 Postage and Courier/Delivery Service	263.42
6405 Program Supplies	1,653.53
6410 Translation Services	3,118.65
6830 Fundrasing Event	1,160.00
Total 5 Program Supplies & Communications	6,195.60
6 Meetings & Travel	
6525 Staff Meetings	6,018.30
6620 Travel-Airfare	269.74
Total 6 Meetings & Travel	6,288.04
7 Other Business Expenses	
7015 Other/Miscellaneous	10,665.77
Total 7 Other Business Expenses	10,665.77
8 Fiscal Sponsorship	
8000 CI Fiscal Sponsorship Fee	287,199.30
Total 8 Fiscal Sponsorship	287,199.30
Total Expenses	2,256,398.73
NET OPERATING INCOME	734,172.08
NET INCOME	\$734,172.08