

The FreeBSD Foundation
Profit and Loss by Class
January - September, 2024

	Administrative - General	Fundraising - General	Program Expense: General	Advocacy & Education	Infrastructure/ RE	OS Development	Total Program Expense	Other	TOTAL
Income									
Contributions				0.00		0.00	0.00		0.00
4030 Contributions Income				0.00		0.00	0.00		0.00
4060 Unrestricted	0.00			0.00		0.00	0.00	548,563.53	548,563.53
Total 4030 Contributions Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 548,563.53	\$ 548,563.53
Total Contributions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 548,563.53	\$ 548,563.53
Total Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 548,563.53	\$ 548,563.53
Gross Profit	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 548,563.53	\$ 548,563.53
Expenses									
6000 Administrative Expenses	300.44			0.00		0.00	0.00		300.44
6600 Fundraising Expenses		69.56		0.00		0.00	0.00		69.56
Advocacy/Education				0.00		0.00	0.00		0.00
5065 Lodging & Transportation	0.00			26,585.45		7,859.28	34,444.73		34,444.73
5066 Meals & entertainment	0.00			3,842.15		1,458.37	5,300.52		5,300.52
5068 Marketing Tools				6,366.55		0.00	6,366.55		6,366.55
5069 Swag				47.70		0.00	47.70		47.70
5170 Conference Sponsorship	0.00			22,283.48		1,402.45	23,685.93		23,685.93
5175 Conference registration				1,487.55		648.79	2,136.34		2,136.34
5200 Travel sponsorships				359.96		0.00	359.96		359.96
5240 Project Equipment Shipping			851.00	0.00	1,815.43	0.00	2,666.43		2,666.43
5250 Advocacy	176.88			21,793.38		85.93	21,879.31		22,056.19
5251 Public relations				73,068.00		0.00	73,068.00		73,068.00
Total Advocacy/Education	\$ 176.88	\$ 0.00	\$ 851.00	\$ 155,834.22	\$ 1,815.43	\$ 11,454.82	\$ 169,955.47	\$ 0.00	\$ 170,132.35
Contracted services				0.00		0.00	0.00		0.00
6125 Human Resources	5,164.42			0.00		0.00	0.00		5,164.42
6230 Accounting	13,750.79			0.00		0.00	0.00		13,750.79
6245 Legal fees	1,954.18		5,198.74	0.00		0.00	5,198.74		7,152.92
6255 Marketing				1.25		0.00	1.25		1.25
6688 Website Support	19,950.85			20,128.60		0.00	20,128.60		40,079.45
Total Contracted services	\$ 40,820.24	\$ 0.00	\$ 5,198.74	\$ 20,129.85	\$ 0.00	\$ 0.00	\$ 25,328.59	\$ 0.00	\$ 66,148.83
Direct program expenses				0.00		0.00	0.00		0.00
5270 FreeBSD Journal				42,750.00		0.00	42,750.00		42,750.00
6116 Membership fees	875.01			0.00	4,000.00	0.00	4,000.00		4,875.01
6252 Contractors - short term	63,408.62		72,407.50	151,036.01		354,708.29	578,151.80		641,560.42
Total Direct program expenses	\$ 64,283.63	\$ 0.00	\$ 72,407.50	\$ 193,786.01	\$ 4,000.00	\$ 354,708.29	\$ 624,901.80	\$ 0.00	\$ 689,185.43

FreeBSD Infrastructure				0.00		0.00		0.00		0.00	
5110 Hardware (To Be Capitalized YE)	1,806.89		4,883.20	0.00		1,607.82		0.00		6,491.02	8,297.91
5145 Equipment purchases - not to be capitalized	120.38			102.95		2,073.10		3,568.41		5,744.46	5,864.84
5220 Infrastructure hosting fee				0.00		1,489.50		0.00		1,489.50	1,489.50
Total FreeBSD Infrastructure	\$ 1,927.27	\$ 0.00	\$ 4,883.20	\$ 102.95	\$ 5,170.42	\$ 3,568.41	\$ 13,724.98	\$ 0.00	\$ 15,652.25		
Office expenses				0.00		0.00		0.00		0.00	0.00
5300 Depreciation Expense	37,093.77			0.00		0.00		0.00		0.00	37,093.77
6020 General Office Expenses	11,156.94			0.00		0.00		0.00		0.00	11,156.94
6070 Bank and Investment Fees	26,308.13			0.00		0.00		0.00		0.00	26,308.13
6080 Government Fees	10.00			0.00		0.00		0.00		0.00	10.00
6090 Telephone and Conference Calls	230.71			0.00		0.00		0.00		0.00	230.71
6100 Postage and Delivery	180.00	101.35		0.00		0.00		0.00		0.00	281.35
6110 Office Supplies	65.37			0.00		0.00		0.00		0.00	65.37
6119 Shipping	10.59			13.38		0.00		13.38		0.00	23.97
6310 Liability Insurance	2,714.02			0.00		0.00		0.00		0.00	2,714.02
Total Office expenses	\$ 77,769.53	\$ 101.35	\$ 0.00	\$ 13.38	\$ 0.00	\$ 0.00	\$ 13.38	\$ 0.00	\$ 77,884.26		
Personnel expenses				0.00		0.00		0.00		0.00	0.00
6211 Salaries	116,723.88	101,433.84	45,645.23	136,093.56	116,648.86	138,638.82	437,026.47				655,184.19
6212 Payroll taxes	8,734.19	7,594.94	3,417.72	10,026.47	8,734.19	9,725.92	31,904.30				48,233.43
6213 Health insurance	68,221.00	-2,786.57	-1,254.01	-2,925.99	-3,204.54	-557.30	-7,941.84				57,492.59
6215 Payroll expense	-6,871.89			0.00		0.00	0.00				-6,871.89
6216 Pension plan	18,741.25			2,113.64	0.00	8,454.52	10,568.16				29,309.41
6250 Contractors - long term				57,750.00		126,856.09	184,606.09				184,606.09
Total Personnel expenses	\$ 205,548.43	\$ 106,242.21	\$ 47,808.94	\$ 203,057.68	\$ 122,178.51	\$ 283,118.05	\$ 656,163.18	\$ 0.00	\$ 967,953.82		
Sponsorships				0.00		9,000.00	9,000.00				9,000.00
Total Expenses	\$ 390,826.42	\$ 106,413.12	\$ 131,149.38	\$ 572,924.09	\$ 133,164.36	\$ 661,849.57	\$ 1,499,087.40	\$ 0.00	\$ 1,996,326.94		
Net Operating Income	-\$ 390,826.42	-\$ 106,413.12	-\$ 131,149.38	-\$ 572,924.09	-\$ 133,164.36	-\$ 661,849.57	-\$ 1,499,087.40	\$ 548,563.53	-\$ 1,447,763.41		
Other Income											
Investment income				0.00		0.00	0.00			0.00	0.00
7100 Investments Unrealized Gains/Loss				0.00		0.00	0.00	49,059.18		0.00	49,059.18
7400 Dividend Income				0.00		0.00	0.00	61,140.65		0.00	61,140.65
7402 Short-Term Capital Gain				0.00		0.00	0.00	96,776.09		0.00	96,776.09
7403 Long-term Capital Gains				0.00		0.00	0.00	0.00		0.00	0.00
7600 Interest Income				0.00		0.00	0.00	40,480.65		0.00	40,480.65
Total Investment income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 247,456.57	\$ 247,456.57		
Total Other Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 247,456.57	\$ 247,456.57		
Other Expenses											
Unrealized Gain or Loss				0.00		0.00	0.00	0.00		0.00	0.00
77000 Exchange Gain or Loss				0.00		0.00	0.00	-1,399.48		0.00	-1,399.48
Total Other Expenses	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	-\$ 1,399.48	-\$ 1,399.48		
Net Other Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 248,856.05	\$ 248,856.05		
Net Income	-\$ 390,826.42	-\$ 106,413.12	-\$ 131,149.38	-\$ 572,924.09	-\$ 133,164.36	-\$ 661,849.57	-\$ 1,499,087.40	\$ 797,419.58	-\$ 1,198,907.36		

Note:

OS Development includes the following projects/work:

Audio improvements, wifi support, graphics, security, power improvements, IOMMU support, VPP support, RISC-V support, and OpenZFS work. It also includes various work related to reducing technical debt, code maintenance and debugging.