

The FreeBSD Foundation
Profit and Loss by Class
January - December 2024

	Administrative - General	Fundraising - General	Program: General	Program: Advocacy & Education	Program: Infrastructure	Program: Software 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		1,524,259.17		0.00		0.00	0.00		1,524,259.17
Total 4030 Contributions Income	\$ 0.00	\$ 1,524,259.17	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,524,259.17
Total Contributions	\$ 0.00	\$ 1,524,259.17	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,524,259.17
Other Income				0.00		0.00	0.00		0.00
4600 Miscellaneous Income	0.00			0.00		0.00	0.00		0.00
Total Other Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Income	\$ 0.00	\$ 1,524,259.17	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,524,259.17
Gross Profit	\$ 0.00	\$ 1,524,259.17	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,524,259.17
Expenses									
6600 Fundraising Expenses				0.00		0.00	0.00		0.00
6610 Fundraising fees		278.24		0.00		0.00	0.00		278.24
Total 6600 Fundraising Expenses	\$ 0.00	\$ 278.24	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 278.24
Advocacy/Education				0.00		0.00	0.00		0.00
5065 Lodging & Transportation	0.00			31,737.56		17,749.69	49,487.25		49,487.25
5066 Meals & entertainment	0.00			4,991.00		1,725.11	6,716.11		6,716.11
5068 Marketing Tools				7,572.45		0.00	7,572.45		7,572.45
5069 Swag				367.06		0.00	367.06		367.06
5170 Conference Sponsorship	0.00			29,652.19		1,402.45	31,054.64		31,054.64
5175 Conference registration				1,533.89		883.64	2,417.53		2,417.53
5200 Travel sponsorships				7,883.78		0.00	7,883.78		7,883.78
5240 Project Equipment Shipping				0.00	2,666.43	0.00	2,666.43		2,666.43
5250 Advocacy	176.88			24,212.19		85.93	24,298.12		24,475.00
5251 Public relations				97,424.00		0.00	97,424.00		97,424.00
5270 FreeBSD Journal				47,500.00		0.00	47,500.00		47,500.00
6688 Website Support	23,865.54			25,433.64		0.00	25,433.64		49,299.18
Total Advocacy/Education	\$ 24,042.42	\$ 0.00	\$ 0.00	\$ 278,307.76	\$ 2,666.43	\$ 21,846.82	\$ 302,821.01	\$ 0.00	\$ 326,863.43
Contractor Expenses				0.00		0.00	0.00		0.00
6250 Contractors - long term				63,798.00		236,292.77	300,090.77		300,090.77
6252 Contractors - short term			0.00	149,698.59	22,000.00	664,830.26	836,528.85		836,528.85
Total Contractor Expenses	\$ 0.00	\$ 0.00	\$ 0.00	\$ 213,496.59	\$ 22,000.00	\$ 901,123.03	\$ 1,136,619.62	\$ 0.00	\$ 1,136,619.62
Direct program expenses				0.00		0.00	0.00		0.00
6116 Membership fees	1,750.02			0.00		4,000.00	4,000.00		5,750.02
Total Direct program expenses	\$ 1,750.02	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,000.00	\$ 4,000.00	\$ 0.00	\$ 5,750.02
FreeBSD Infrastructure				0.00		0.00	0.00		0.00
5110 Hardware (To Be Capitalized YE)	1,806.89		0.00	0.00	-1,806.89	0.00	-1,806.89		0.00
5145 Equipment purchases - not to be capitalized	120.38			102.95	6,427.17	5,520.62	12,050.74		12,171.12
5220 Infrastructure hosting fee				0.00	2,060.96	0.00	2,060.96		2,060.96
Total FreeBSD Infrastructure	\$ 1,927.27	\$ 0.00	\$ 0.00	\$ 102.95	\$ 6,681.24	\$ 5,520.62	\$ 12,304.81	\$ 0.00	\$ 14,232.08
Office expenses				0.00		0.00	0.00		0.00
5300 Depreciation Expense	49,458.39			0.00		0.00	0.00	1,233.05	50,691.44
6020 General Office Expenses	12,667.23			0.00		0.00	0.00		12,667.23
6070 Bank and Investment Fees	35,574.58			0.00		0.00	0.00		35,574.58
6080 Government Fees	20.00			0.00		0.00	0.00		20.00
6090 Telephone and Conference Calls	308.12			0.00		0.00	0.00		308.12
6100 Postage and Delivery	203.59	101.35		0.00		0.00	0.00		304.94
6110 Office Supplies	65.37			0.00		0.00	0.00		65.37
6119 Shipping	62.66			13.38		0.00	13.38		76.04
6230 Accounting	23,707.03			0.00		0.00	0.00		23,707.03
6245 Legal fees	2,329.38		6,699.54	0.00		0.00	6,699.54		9,028.92
6310 Liability Insurance	4,138.49			0.00		0.00	0.00		4,138.49
6692 Software Licenses	60.00			0.00		0.00	0.00		60.00
Total Office expenses	\$ 128,594.84	\$ 101.35	\$ 6,699.54	\$ 13.38	\$ 0.00	\$ 0.00	\$ 6,712.92	\$ 1,233.05	\$ 136,642.16
Personnel expenses				0.00		0.00	0.00		0.00
6125 Human Resources	7,982.40			0.00		0.00	0.00		7,982.40
6211 Salaries	145,425.78	122,892.02	55,301.41	167,656.58	141,325.77	179,058.12	543,341.88		811,659.68
6212 Payroll taxes	10,413.61	9,055.30	4,074.89	12,070.80	10,413.61	12,061.83	38,621.13		58,090.04
6213 Health insurance	17,102.05	14,659.20	6,596.55	15,392.03	16,858.07	2,931.83	41,778.48		73,539.73
6215 Human Resources & Payroll Expenses	1,864.11	1,575.27	708.87	2,149.07	1,811.55	2,295.22	6,964.71		10,404.09
6216 Pension plan				2,189.23	0.00	8,756.92	10,946.15		10,946.15
Total Personnel expenses	\$ 182,787.95	\$ 148,181.79	\$ 66,681.72	\$ 199,457.71	\$ 170,409.00	\$ 205,103.92	\$ 641,652.35	\$ 0.00	\$ 972,622.09
Sponsorships				0.00		9,000.00	9,000.00		9,000.00
Total Expenses	\$ 339,102.50	\$ 148,561.38	\$ 73,381.26	\$ 691,378.39	\$ 201,756.67	\$ 1,146,594.39	\$ 2,113,110.71	\$ 1,233.05	\$ 2,602,007.64
Net Operating Income	-\$ 339,102.50	\$ 1,375,697.79	-\$ 73,381.26	-\$ 691,378.39	-\$ 201,756.67	-\$ 1,146,594.39	-\$ 2,113,110.71	-\$ 1,233.05	-\$ 1,077,748.47
Other Income									
Investment income				0.00		0.00	0.00		0.00
7100 Investments Unrealized Gains/Loss	9,197.16			0.00		0.00	0.00		9,197.16
7400 Dividend Income	75,154.75			0.00		0.00	0.00		75,154.75
7402 Short-Term Capital Gain	89,881.64			0.00		0.00	0.00		89,881.64
7403 Long-term Capital Gains	0.00			0.00		0.00	0.00		0.00

7600 Interest Income	50,348.37				0.00			0.00		0.00		50,348.37
Total Investment income	\$ 224,581.92	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 224,581.92	
Total Other Income	\$ 224,581.92	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 224,581.92	
Other Expenses												
Unrealized Gain or Loss					0.00			0.00		0.00	0.00	
77000 Exchange Gain or Loss					0.00			0.00		0.00	427.75	
Total Other Expenses	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 427.75	\$ 427.75	
Net Other Income	\$ 224,581.92	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ -427.75	\$ 224,154.17	
Net Income	-\$ 114,520.58	\$ 1,375,697.79	-\$ 73,381.26	-\$ 691,378.39	-\$ 201,756.67	-\$ 1,146,594.39	-\$ 2,113,110.71	-\$ 1,660.80	-\$ 853,594.30			

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