

Profit and Loss by Class
The FreeBSD Foundation
January 1-June 30, 2025

Distribution account	Administrative - General	Fundraising - General	Advocacy & Education Total	Program: Infrastructure	Program: General OS support	Program: Laptop Total	Program: Software Development Total	Total for Program Expense	Other	Total
Income			0.00			0.00	0.00	0.00		
Contributions			0.00			0.00	0.00	0.00		0.00
4030 Contributions Income			0.00			0.00	0.00	0.00		0.00
4060 Unrestricted		\$75,965.94								\$75,965.94
Total for 4030 Contributions Income	0.00	\$75,965.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$75,965.94
Total for Contributions	0.00	\$75,965.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$75,965.94
Other Income			0.00			0.00	0.00	0.00		0.00
4600 Miscellaneous Income	42,901.40								202,977.20	245,878.60
Total for Other Income	\$42,901.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$202,977.20	\$245,878.60
Total for Income	\$42,901.40	\$75,965.94	0.00	0.00	0.00	0.00	0.00	0.00	\$202,977.20	\$821,844.54
Cost of Goods Sold										
Gross Profit	\$42,901.40	\$75,965.94	0.00	0.00	0.00	0.00	0.00	0.00	\$202,977.20	\$821,844.54
Expenses			0.00			0.00	0.00	0.00		
6600 Fundraising Expenses		1,200.00	0.00			0.00	0.00	0.00		1,200.00
6610 Fundraising fees		433.25								433.25
Total for 6600 Fundraising Expenses	0.00	\$1,633.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,633.25
Advocacy/Education			0.00			0.00	0.00	0.00		0.00
5065 Lodging & Transportation			6,938.04		155.69		4,531.46	11,469.50		11,469.50
5066 Meals & entertainment			1,219.78		76.35		1,932.47	3,152.25		3,152.25
5067 Event registration fees			191.79					191.79		191.79
5068 Marketing Tools			3,850.39					3,850.39		3,850.39
5069 Swag			3,550.14					3,550.14		3,550.14
5170 Conference Sponsorship			16,398.29					16,398.29		16,398.29
5172 Conferences and Events			58.29					58.29		58.29
5175 Conference registration							605.35	605.35		605.35
5200 Travel sponsorships			3,300.63					3,300.63		3,300.63
5250 Advocacy			3,632.27					3,632.27		3,632.27
5251 Public relations			48,000.00					48,000.00		48,000.00
5270 FreeBSD Journal			25,585.00					25,585.00		25,585.00
6688 Website Support	26,683.05		88.72					88.72		26,771.77
Total for Advocacy/Education	\$26,683.05	0.00	\$112,813.34	0.00	\$232.04	0.00	\$7,069.28	\$119,882.62	0.00	\$146,565.67
Contractor Expenses			0.00			0.00	0.00	0.00		0.00
6250 Contractors - long term			1,595.12		175,410.25	146,516.76	321,927.01	323,522.13		323,522.13
6252 Contractors - short term			62,632.77		73,276.93	121,213.03	276,555.60	339,188.37		339,188.37
Total for Contractor Expenses	0.00	0.00	\$64,227.89	0.00	\$248,687.18	\$267,729.79	\$598,482.61	\$662,710.50	0.00	\$862,710.50
Direct program expenses			0.00			0.00	0.00	0.00		0.00
6116 Membership fees	1,545.57							1,227.64		2,773.21
Total for Direct program expenses	\$1,545.57	0.00	0.00	0.00	0.00	0.00	0.00	\$1,227.64	0.00	\$2,773.21
FreeBSD Infrastructure			0.00			0.00	0.00	0.00		0.00
5110 Hardware (To Be Capitalized YE)				102,646.10	26,465.22		26,465.22	129,111.32		129,111.32
5145 Equipment purchases - not to be capitalized			2,714.24	585.86	14.08		14.08	3,314.18		3,314.18
5220 Infrastructure hosting fee				1,579.94				1,579.94		1,579.94
Total for FreeBSD Infrastructure	0.00	0.00	\$2,714.24	\$104,811.90	\$26,479.30	0.00	\$26,479.30	\$134,005.44	0.00	\$134,005.44
Office expenses			0.00			0.00	0.00	0.00		0.00
5300 Depreciation Expense	22,151.40									22,151.40
6020 General Office Expenses	7,390.81		0.00			0.00	0.00	0.00		7,390.81
6030* Government Licenses & Fees	25.00									25.00
Total for 6020 General Office Expenses	\$7,415.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$7,415.81
6070 Bank and Investment Fees	12,122.87									12,122.87
6090 Telephone and Conference Calls	163.47									163.47
6100 Postage and Delivery	229.61									229.61
6110 Office Supplies		25.46								25.46
6111 Other expenses	565.77									565.77
6230 Accounting	13,353.79									13,353.79
6245 Legal fees	2,658.67		148.50					10,859.18		13,517.85
6310 Liability Insurance	5,138.23									5,138.23
6692 Software Licenses			99.71					99.71		99.71
Total for Office expenses	\$63,799.62	\$25.46	\$248.21	0.00	0.00	0.00	0.00	\$10,958.89	0.00	\$74,783.97
Personnel expenses			0.00			0.00	0.00	0.00		0.00
6211 Salaries	42,286.01	36,770.41	56,375.22	42,285.98			78,419.03	193,626.68		272,683.30
6212 Payroll taxes	3,118.17	2,711.44	4,262.39	3,118.17			6,203.69	14,804.40		20,634.01
6213 Health insurance	9,576.46	3,652.47	3,834.99	4,200.31			730.49	10,409.36		23,636.29
6215 Human Resources & Payroll Expenses	320.31									320.31
6216 Pension plan	10,571.00		2,082.22				8,328.84	10,411.06		20,982.06
Total for Personnel expenses	\$65,871.95	\$43,134.32	\$66,554.82	\$49,604.46	0.00	0.00	\$93,682.05	\$229,251.70	0.00	\$338,257.97
Total for Expenses	\$157,900.19	\$44,793.03	\$246,558.50	\$154,416.36	\$275,398.52	\$267,729.79	\$725,713.24	\$1,158,036.79	0.00	\$1,360,730.01
Net Operating Income	-\$114,998.79	\$531,172.91	-\$246,558.50	-\$154,416.36	-\$275,398.52	-\$267,729.79	-\$725,713.24	-\$1,158,036.79	\$202,977.20	-\$538,885.47
Other Income			0.00			0.00	0.00	0.00		0.00
Investment Income			0.00			0.00	0.00	0.00		0.00
7100 Investments Unrealized Gains/Loss	-9,073.77									-9,073.77
7400 Dividend Income	20,211.69									20,211.69
7402 Short-Term Capital Gain	57,827.86									57,827.86
7403 Long-Term Capital Gains										
7600 Interest Income	13,163.22									13,163.22
Total for Investment Income	\$82,129.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$82,129.00
Total for Other Income	\$82,129.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$82,129.00
Other Expenses			0.00			0.00	0.00	0.00		
Unrealized Gain or Loss									3,059.22	3,059.22
77000 Exchange Gain or Loss										
Total for Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$3,059.22	\$3,059.22
Net Other Income	\$82,129.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-\$3,059.22	\$79,069.78
Net Income	-\$32,869.79	\$531,172.91	-\$246,558.50	-\$154,416.36	-\$275,398.52	-\$267,729.79	-\$725,713.24	-\$1,158,036.79	\$199,917.98	-\$459,815.69