

The FreeBSD Foundation
Profit and Loss by Class
January - December 2025

	Administrative - General	Fundraising - General	Program: Advocacy & Education	Program: Infrastructure	Program: General	Program: Software Development	Total Program Expense	TOTAL
Income								
Contributions			0.00			0.00	0.00	0.00
4030 Contributions Income			0.00			0.00	0.00	0.00
4060 Unrestricted		1,693,093.86	4,650.00			0.00	4,650.00	1,697,743.86
Total 4030 Contributions Income	\$ 0.00	\$ 1,693,093.86	\$ 4,650.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,650.00	\$ 1,697,743.86
Total Contributions	\$ 0.00	\$ 1,693,093.86	\$ 4,650.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,650.00	\$ 1,697,743.86
Other Income			0.00			0.00	0.00	0.00
4600 Miscellaneous Income	644,319.59		0.00			0.00	0.00	644,319.59
Total Other Income	\$ 644,319.59	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 644,319.59
Total Income	\$ 644,319.59	\$ 1,693,093.86	\$ 4,650.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,650.00	\$ 2,342,063.45
Gross Profit	\$ 644,319.59	\$ 1,693,093.86	\$ 4,650.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,650.00	\$ 2,342,063.45
Expenses								
6000 Administrative Expenses	269.00		0.00			0.00	0.00	269.00
6600 Fundraising Expenses		1,200.00	0.00			0.00	0.00	1,200.00
6610 Fundraising fees		920.48	0.00			0.00	0.00	920.48
Total 6600 Fundraising Expenses	\$ 0.00	\$ 2,120.48	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,120.48
Advocacy/Education			0.00			0.00	0.00	0.00
5065 Lodging & Transportation			12,059.97		13.70	8,364.43	20,438.10	20,438.10
5066 Meals & entertainment			2,121.69			2,323.04	4,444.73	4,444.73
5067 Event registration fees			565.87			0.00	565.87	565.87
5068 Marketing Tools	43.61		6,965.58			0.00	6,965.58	7,009.19
5069 Swag	91.57		5,983.34			0.00	5,983.34	6,074.91
5170 Conference Sponsorship			17,398.29			0.00	17,398.29	17,398.29
5172 Conferences and Events			10,047.40			0.00	10,047.40	10,047.40
5175 Conference registration			0.00			605.35	605.35	605.35
5200 Travel sponsorships			7,670.25			0.00	7,670.25	7,670.25
5240 Project Equipment Shipping			0.00	312.62		0.00	312.62	312.62
5250 Advocacy			11,598.46			0.00	11,598.46	11,598.46
5251 Public relations			48,000.00			0.00	48,000.00	48,000.00
5270 FreeBSD Journal			42,290.00			0.00	42,290.00	42,290.00
6688 Website Support	30,445.90		4,633.60			0.00	4,633.60	35,079.50
Total Advocacy/Education	\$ 30,581.08	\$ 0.00	\$ 169,334.45	\$ 312.62	\$ 13.70	\$ 11,292.82	\$ 180,953.59	\$ 211,534.67
Contractor Expenses			0.00			0.00	0.00	0.00
6250 Contractors - long term			0.00			596,848.84	596,848.84	596,848.84
6252 Contractors - short term			23,203.60			652,076.88	675,280.48	675,280.48
Total Contractor Expenses	\$ 0.00	\$ 0.00	\$ 23,203.60	\$ 0.00	\$ 0.00	\$ 1,248,925.72	\$ 1,272,129.32	\$ 1,272,129.32
Direct program expenses			0.00			0.00	0.00	0.00
6116 Membership fees	3,587.26		0.00	2,916.69		0.00	2,916.69	6,503.95
Total Direct program expenses	\$ 3,587.26	\$ 0.00	\$ 0.00	\$ 2,916.69	\$ 0.00	\$ 0.00	\$ 2,916.69	\$ 6,503.95
FreeBSD Infrastructure			0.00			0.00	0.00	0.00
5110 Hardware (To Be Capitalized YE)			0.00	0.00		0.00	0.00	0.00
5145 Equipment purchases - not to be capitalized			2,839.24	10,483.58		30,062.89	43,385.71	43,385.71
5220 Infrastructure hosting fee			517.17	3,922.46		0.00	4,439.63	4,439.63
5230 URL & Communications			31.10	47.49		0.00	78.59	78.59
Total FreeBSD Infrastructure	\$ 0.00	\$ 0.00	\$ 3,387.51	\$ 14,453.53	\$ 0.00	\$ 30,062.89	\$ 47,903.93	\$ 47,903.93
Office expenses			0.00			0.00	0.00	0.00
5300 Depreciation Expense	57,715.61		0.00			0.00	0.00	57,715.61
6020 General Office Expenses	10,830.40	34.60	0.00			0.00	0.00	10,865.00
6030* Government Licenses & Fees	25.00		0.00			0.00	0.00	25.00
Total 6020 General Office Expenses	\$ 10,855.40	\$ 34.60	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,890.00
6070 Bank and Investment Fees	24,093.25	887.75	0.00			0.00	0.00	24,981.00
6090 Telephone and Conference Calls	584.89		0.00			0.00	0.00	584.89
6100 Postage and Delivery	252.26		0.00			0.00	0.00	252.26
6110 Office Supplies		25.46	0.00			0.00	0.00	25.46
6111 Other expenses	1,148.07		0.00			0.00	0.00	1,148.07
6119 Shipping	110.60		23.65			0.00	23.65	134.25
6230 Accounting	31,643.13		0.00			0.00	0.00	31,643.13
6245 Legal fees	7,376.39		268.50		792.00	0.00	23,680.53	31,056.92
6310 Liability Insurance	9,262.64		0.00			0.00	0.00	9,262.64
6692 Software Licenses	143.95		99.71			0.00	99.71	243.66
Total Office expenses	\$ 143,186.19	\$ 947.81	\$ 391.86	\$ 0.00	\$ 792.00	\$ 0.00	\$ 23,803.89	\$ 167,937.89
Personnel expenses			0.00			0.00	0.00	0.00

6211 Salaries	87,911.87	79,402.10	143,218.71	91,312.47	283,489.68	553,751.83	721,065.80
6212 Payroll taxes	6,661.45	5,792.57	7,958.13	6,661.45	23,721.88	40,948.08	53,402.10
6213 Health insurance	44,355.88	2,220.75	3,844.90	2,553.85	14,936.28	22,304.34	68,880.97
6214 SEP employer match	0.00		0.00		0.00	0.00	0.00
6215 Human Resources & Payroll Expenses	3,435.09		159.29		0.00	159.29	3,594.38
6216 Pension plan	10,571.00		2,134.50	0.00	8,537.94	10,672.44	21,243.44
Total Personnel expenses	\$ 152,935.29	\$ 87,415.42	\$ 157,315.53	\$ 100,527.77	\$ 0.00	\$ 330,685.78	\$ 627,835.98
Total Expenses	\$ 330,558.82	\$ 90,483.71	\$ 353,632.95	\$ 118,210.61	\$ 805.70	\$ 1,620,967.21	\$ 2,155,543.40
Net Operating Income	\$ 313,760.77	\$ 1,602,610.15	-\$ 348,982.95	-\$ 118,210.61	-\$ 805.70	-\$ 1,620,967.21	-\$ 234,522.48
Other Income							
Investment income			0.00		0.00	0.00	0.00
7100 Investments Unrealized Gains/Loss	19,183.24		0.00		0.00	0.00	19,183.24
7400 Dividend Income	37,086.50		0.00		0.00	0.00	37,086.50
7402 Short-Term Capital Gain	92,347.72		0.00		0.00	0.00	92,347.72
7403 Long-term Capital Gains	0.00		0.00		0.00	0.00	0.00
7600 Interest Income	27,330.50		0.00		0.00	0.00	27,330.50
Total Investment income	\$ 175,947.96	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 175,947.96
Total Other Income	\$ 175,947.96	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 175,947.96
Other Expenses							
Unrealized Gain or Loss			0.00		0.00	0.00	0.00
77000 Exchange Gain or Loss	11,668.10		0.00		-7.98	-7.98	11,660.12
Total Other Expenses	\$ 11,668.10	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	-\$ 7.98	\$ 11,660.12
Net Other Income	\$ 164,279.86	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7.98	\$ 164,287.84
Net Income	\$ 478,040.63	\$ 1,602,610.15	-\$ 348,982.95	-\$ 118,210.61	-\$ 805.70	-\$ 1,620,959.23	-\$ 70,234.64