2014 Budget - Open Source Matters
January 1 - December 31

Account #	Description	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	Assets													
1000	Cash:													
1010	Cash in bank-operating	$131,853												
1020	Cash in bank-payroll													
1040	Petty cash													
1070	Savings & short-term investments	$376,498												
1100	Accounts receivable:													
1110	Accounts receivable													
1115	Doubtful accounts allowance													
1200	Contributions receivable:													
1210	Pledges receivable													
1215	Doubtful pledges allowance													
1225	Discounts - long-term pledges													
1240	Grants receivable													
1245	Discounts - long-term grants													
1300	Other receivables:													
1310	Employee & trustee receivables													
1320	Notes/loans receivable													
1325	Doubtful notes/loans allowance													
1330	Currency Gain													
1400	Other assets:													
1410	Inventories for sale													
1420	Inventories for use													
1450	Prepaid expenses													
1460	Accrued revenues													
1500	Investments:													
1510	Marketable securities													
1530	Land held for investment													
1540	Buildings held for investment													
1545	Accum deprec - bldg investment													
1580	Investments - other													
1600	Fixed operating assets:													
1610	Land - operating													
1620	Buildings - operating													
1630	Leasehold improvements													
1640	Furniture, fixtures, & equip													
1650	Vehicles													
1660	Construction in progress													
1700	Accum deprec - fixed operating assets:													
1725	Accum deprec - building													
1735	Accum amort - leasehold improvements													

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1745	Accum deprec - furn,fix,equip													
1755	Accum deprec - vehicles													
1810	Other long-term assets													
1850	Split-interest agreements													
1910	Collections - art, etc													
1950	Funds held in trust by others													
	Total assets	**$508,350**												
2	**Liabilities**													
2000	**Payables:**													
2010	Accounts payable													
2020	Grants & allocations payable													
2100	**Accrued liabilities:**													
2110	Accrued payroll													
2120	Accrued paid leave													
2130	Accrued payroll taxes													
2140	Accrued sales taxes													
2150	Accrued expenses - other													
2160	Federal Income Tax Payable													
2300	**Unearned/deferred revenue:**													
2310	Deferred contract revenue													
2350	Unearned/deferred revenue - other													
2410	Refundable advances													
2500	**Short-term notes & loans payable:**													
2510	Trustee & employee loans payable													
2550	Line of credit													
2560	Current portion - long-term loan													
2570	Short-term liabilities - other													
2610	Split-interest liabilities													
2700	**Long-term notes & loans payable:**													
2710	Bonds payable													
2730	Mortgages payable													
2750	Capital leases													
2770	Long-term liabilities - other													
2810	Gov't-owned fixed assets liability													

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Account #	Description	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2910	Custodial funds													
	Total liabilities	**$0**												
3	**Equity**													
3000	**Unrestricted net assets:**													
3010	Unrestricted net assets													
3020	Board-designated net assets													
3030	Board designated quasi-endowment													
3040	Fixed operating net assets													
3100	**Temporarily restricted net assets:**													
3110	Use restricted net assets													
3120	Time restricted net assets													
3200	**Permanently restricted net assets:**													
3210	Endowment net assets													
	Total net assets	**$508,350**												
	Total liabilities & net assets	**$508,350**												
4	**Contributions, Support**													
4000	**Revenue from direct contributions:**													
4010-***	Individual/small business contributions	$1,500	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125
4020-***	Corporate contributions													
4021-***	Event Sponsorship	$70,000						$10,000	$10,000	$10,000	$15,000	$25,000		
4022-**	Other Sponsorship	$188,000	$16,000	$16,000	$16,000	$16,000	$16,000	$16,000	$16,000	$16,000	$16,000	$16,000	$16,000	$12,000
4070-***	Legacies & bequests													
4075-***	Uncollectible pledges - estimated													
4085-***	Long-term pledges discount													
4100	**Donated goods & services revenue:**													
4110-***	Donated professional services-GAAP													
4120-***	Donated other services - non-GAAP													
4130-***	Donated use of facilities													
4140-***	Gifts in kind - goods													
4150-***	Donated art, etc													
4200	**Revenue from non-government grants:**													
4210-***	Corporate/business grants													
4230-***	Foundation/trust grants													
4250-***	Nonprofit organization grants													
4255-***	Discounts - long-term grants													

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Account #	Description	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
4300	Revenue from split-interest agreements:													
4310-***	Split-interest agreement contributions													
4350-***	Gain (loss) split-interest agreements													
4400	Revenue from indirect contributions:													
4410-***	United Way or CFC contributions													
4420-***	Affiliated organizations revenue													
4430-***	Fundraising agencies revenue													
4500	Revenue from government grants:													
4510-***	Agency (government) grants													
4520-***	Federal grants													
4530-***	State grants													
4540-***	Local government grants													
5	Earned revenues													
5000	Revenue from government agencies:													
5010-***	Agency (government) contracts/fees													
5020-***	Federal contracts/fees													
5030-***	State contracts/fees													
5040-***	Local government contracts/fees													
5080-***	Medicare/Medicaid payments													
5100	Revenue from program-related sales & fees:													
5180-***	Program service fees													
5185-***	Bad debts, est - program fees													
5200	Revenue from dues:													
5210-***	Membership dues-individuals													
5220-***	Assessments and dues-organizations													
5300	Revenue from investments:													
5310-***	Interest-savings/short-term investments	$600	$50	$50	$50	$50	$50	$50	$50	$50	$50	$50	$50	$50
5320-***	Dividends & interest - securities													
5330-***	Real estate rent - debt-financed													
5335-***	Real estate rental cost - debt-financed													
5340-***	Real estate rent - not debt-financed													
5345-***	Real estate rental cost - not debt-financed													
5350-***	Personal property rent													
5355-***	Personal property rental cost													
5360-***	Other investment income													
5370-***	Securities sales - gross													
5375-***	Securities sales cost													
5400	Revenue from other sources:													
5410-***	Non-inventory sales - gross	$25,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$3,000

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Account #	Description	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5415-***	Non-inventory sales cost													
5440-***	Gross sales - inventory													
5445-***	Cost of inventory sold													
5450-***	Advertising revenue	$170,000	$14,000	$14,000	$14,000	$14,000	$14,000	$14,000	$14,000	$14,000	$14,000	$14,000	$14,000	$16,000
5460-***	Affiliate revenues from other entities													
5461-***	Demo Site Affiliate revenue	$125,000	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$9,500
5462-***	Joomla.com Affiliate Revenue	$125,000	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$10,500	$9,500
5490-***	Misc revenue													
5800	Special events:													
5810-***	Special events - non-gift revenue	$60,000						$5,000	$10,000	$10,000	$15,000	$20,000		
5820-***	Special events - gift revenue													
6	Other revenue													
6800	Unrealized gain (loss):													
6810-***	Unrealized gain (loss) - investments													
6820-***	Unrealized gain (loss) - other assets													
6900	Net assets released from restriction:													
6910-***	Satisfaction of use restriction													
6920-***	LB&E acquisition satisfaction													
6930-***	Time restriction satisfaction													
	Total revenue, gains, & other support	$765,100												
7	Expenses - personnel related													
7000	Grants, contracts, & direct assistance													
7010-***	Contracts - program-related													
7015-***	Innovation Fund	$76,510					$25,503			$25,503			$25,504	
7020-***	Grants to other organizations													
7040-***	Awards & grants - individuals													
7050-***	Specific assistance - individuals													
7060-***	Benefits paid to or for members													
7200	Salaries & related expenses:													
7210-***	Officers & directors salaries													
7220-***	Salaries & wages - other													
7230-***	Pension plan contributions													
7240-***	Employee benefits - not pension													
7250-***	Payroll taxes, etc.													
7500	Contract service expenses													
7510-***	Fundraising fees													
7520-***	Accounting fees													
	7520_OSM	$10,000	$833	$833	$833	$833	$833	$833	$833	$833	$833	$833	$833	$837
7530-***	Legal fees													

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Account #	Description	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	7530_INF	$44,000	$3,666	$3,666	$3,666	$3,666	$3,666	$3,666	$3,666	$3,666	$3,666	$3,666	$3,666	$3,674
7540-***	Professional fees - other													
	7540_CLT_RFP	$50,000				$5,555	$5,555	$5,555	$5,555	$5,555	$5,555	$5,555	$5,555	$5,560
	7540_INF_RFP	$42,000	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500
7550-***	Temporary help - contract													
	INF_CLT	$1,500	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125
	7550_CLT_RFP	$57,500	$13750	$13750	$13750	$13750	$1,250	$1,250						
	7550_INF_RFP	$25,000							$25,000					
7580-***	Donated professional services - GAAP													
7590-***	Donated other services - non-GAAP													
8	**Non-personnel related expenses**													
8100	Nonpersonnel expenses:													
8110-***	Supplies													
	8110_CLT	$15,000	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250	$1,250
	8110_OSM	$300	$25	$25	$25	$25	$25	$25	$25	$25	$25	$25	$25	$25
8120-***	Donated materials & supplies													
8130-***	Telephone & telecommunications													
8140-***	Postage & shipping													
8150-***	Mailing services	$1,000	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$87
8170-***	Printing & copying													
	8170_CLT	$10,000	$500	$500	$500	$500	$2500	$500	$500	$500	$500	$500	$2500	$500
	8170_OSM_Events_Joomla	$5,000	$416	$416	$416	$416	$416	$416	$416	$416	$416	$416	$416	$424
8180-***	Books, subscriptions, references													
8190-***	In-house publications													
8200	Facility & equipment expenses:													
8210-***	Rent, parking, other occupancy													
8220-***	Utilities													
8230-***	Real estate taxes													
8240-***	Personal property taxes													
8250-***	Mortgage interest													
8260-***	Equipment rental & maintenance													
8270-***	Deprec & amort - allowable													
8280-***	Deprec & amort - not allowable													
8290-***	Donated facilities													
8300	Travel & meetings expenses:													
8310-***	Travel													
	8310_CLT_Events_Joomla	$50,000	$500	$500	$500	$9,000	$14,000	$500	$500	$500	$9,000	$14,000	$500	$500
	8310_INF_Events_Joomla	$90,000				$15,000	$30,000			$15,000	$30,000			
	8310_OSM_CapitalCommittee	$5,000	$416	$416	$416	$416	$416	$416	$416	$416	$416	$416	$416	$424
	8310_OSM_Events_NonJoomla	$50,000	$4,166	$4,166	$4,166	$4,166	$4,166	$4,166	$4,166	$4,166	$4,166	$4,166	$4,166	$4,174
	8310_OSM_Events_Joomla	$43,000				$9,000	$14,000			$8,000	$12,000			
	8310_OSM_TrademarkTeam	$10,800				$4,000	$6,800							
	8310_PLT_Events_Joomla	$45,000				$9,000	$15,000			$8,000	$13,000			

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Account #	Description	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
8320-***	Conferences, conventions, meetings													
	8320_OSM_Events_JoomlaDay	$52,000	$4,333	$4,333	$4,333	$4,333	$4,333	$4,333	$4,333	$4,333	$4,333	$4,333	$4,333	$4,337
	8320_OSM_Events_NonJoomla	$10,000	$10,000											
	8320_OSM_Events_World	$110,000						$30,000		$20,000	$20,000	$20,000	$20,000	
	8320_PLT_Events_Sprint	$30,000	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500
8500	Other expenses:													
8505-***	Bank Charges	$1,000	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$87
8506-***	PayPal Fees	$6,000	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500
8507-***	Currency Loss	$5		$1		$1		$1		$1		$1		
8510-***	Interest-general													
8520-***	Insurance - non-employee related	$1,200	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100
8530-***	Membership dues - organization													
8540-***	Staff development													
	8540_INF	$25,000			$2,500		$15,000	$2,500			$2,500			$2,500
8550-***	List rental													
8560-***	Outside computer services													
	8560_INF	$5,600	$466	$466	$466	$466	$466	$466	$466	$466	$466	$466	$466	$474
	8560_OSM	$3,250	$500	$250	$250	$250	$250	$250	$250	$250	$250	$250	$250	$250
	8560_PLT	$5,000	$416	$416	$416	$416	$416	$416	$416	$416	$416	$416	$416	$424
8570-***	Advertising expenses													
8580-***	Contingency provisions													
8590-***	Other expenses													
	8590_CLT_Gifts	$10,000					$1250	$1250	$1250	$1250	$1250	$1250	$1250	$1250
	8590_OSM_Gifts	$10,000				$10,000								
	8590_PLT_Gifts	$1,200								$1,200				
8600	Business expenses:													
8610-***	Bad debt expense													
8620-***	Sales taxes													
8630-***	UBITaxes	$65,000			$15,000			$15,000			$15,000			$20
8650-***	Taxes - other													
8660-***	Fines, penalties, judgments													
8670-***	Organizational (corp) expenses													
	Total expenses	**$966,865**												
	Net operating income	**-$201,765**												
	End-of-year Assets Projection	**$306,585**												
9	**Non-GAAP expenses**													
9800	Fixed asset purchases													
9810-***	Capital purchases - land													
9820-***	Capital purchases - building													
9830-***	Capital purchases - equipment													

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Account #	Description	Annual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
9840-***	Capital purchases - vehicles													
9910-* **	**Payments to affiliates**													
9920-***	Additions to reserves													
9930-***	Program administration allocations													