



Gentoo Foundation

Background & Status Report

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@gentoo:~ \$ whoami



- 1996 (started using Linux)
- 2003+ Developer & Infra member
- 2006-2007 Council member
- 2007+ Infrastructure co-lead
- 2009-2013, 2015+ Foundation Trustee
- 2012+ Infrastructure sole lead
- 2015+ Foundation Treasurer



Foundation structure background

Governance by roles



The Gentoo distribution

- Handles code
- Has politics ;-)

The Gentoo Foundation

- Manages assets
- Handles legal matters
 - Intellectual property
 - Social contract adherence

Governance: Distribution



- Developers
- Projects (GLEP39)
 - Should internally elect a lead every year & have regular meetings
- Council - elected by developers

Governance: Foundation



- Members - current/former devs & contributors
- Membership not automatic
- Trustees - elected by members
- Officers - selected by trustees
 - Mandatory: President, Secretary, Treasurer
 - Other: Infra Officer
 - Optional officers per bylaws, all unused

Foundation: Assets



- Owned Servers
- Trademarks
- Copyrights
- Finance

Foundation: Legal Work



- Broad definition of “Legal”
- Foundation status
- Intellectual Property Protection
 - Vendors & Merchandise
- Handling Legal Questions:
 - Can an Iranian be a developer in a US organization?
 - Are we in violation of a license?



Foundation Status Report

Assets: Servers



- **Infra:**
 - Hosted at OSUOSL (OR, USA) & Manitu.de (DE)
 - ~\$20k book value, mostly depreciated but useful
- **RelEng/Dev:**
 - Hosted at OSUOSL
 - Mostly alt-arch, donated
 - Book value unknown, but significantly depreciated by age

Assets: Trademarks



- Good till 2024, only if actively defended
- Logo usage & Graphic design guidelines
- Future: form a team to review artwork re guidelines
- Logo & Word Mark:



gentoo linux™

Assets: Copyrights



- Somewhat ambiguous situation
- No formal transfers from devs, ever to date
- Last proposals of assignment & DCO-like rejected
- Further work in future

Assets: Finance



- GSOC fantastic for revenue
- Merchandise revenue declining
- Spending uneven:
 - Infra's \$1k/year OpEx budget mostly unused.
 - Capital purchases not spread out
- Potential major legal expenses coming for foundation status

Assets: Finance



- Legal warning: Our accounts have NOT yet been audited in any way
- IANA-Accountant
- Depreciation NOT included
- Data contains lots of estimations
- Prior treasurers did not have double-entry, and missed income/expenses.
 - FY2016: \$17k in delayed CafePress payments

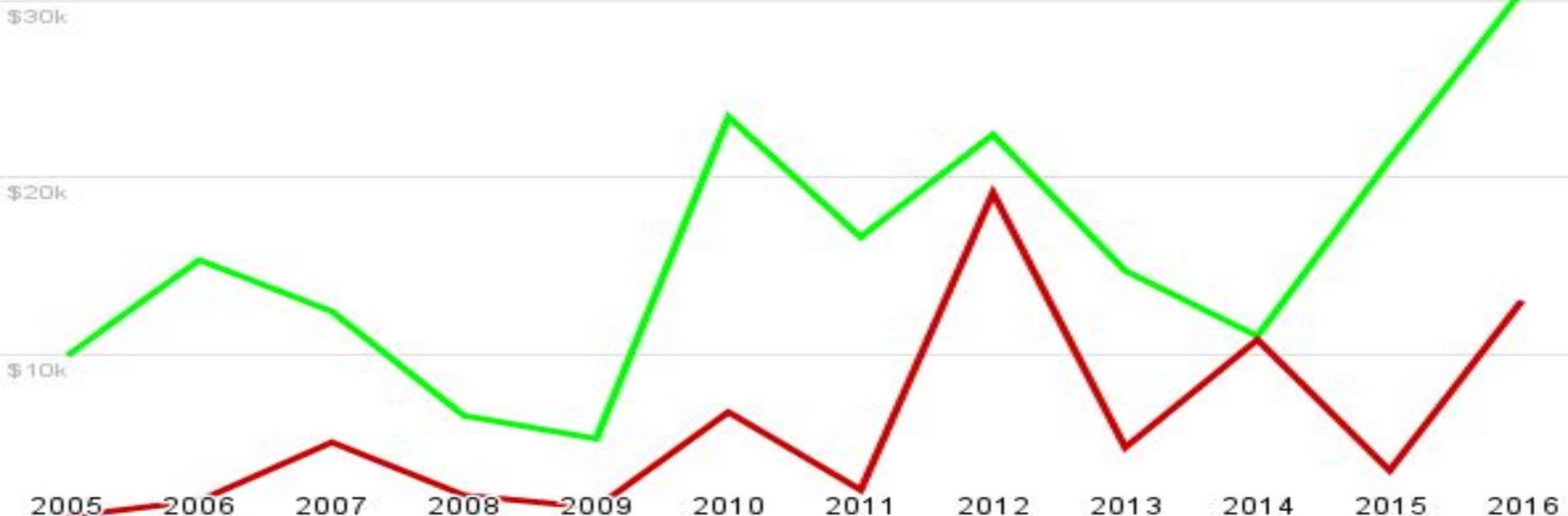
Assets: Finance



- Cashflow positive
- Can you spot the GSOC years?

Gross Income vs Expenses

Years/USD



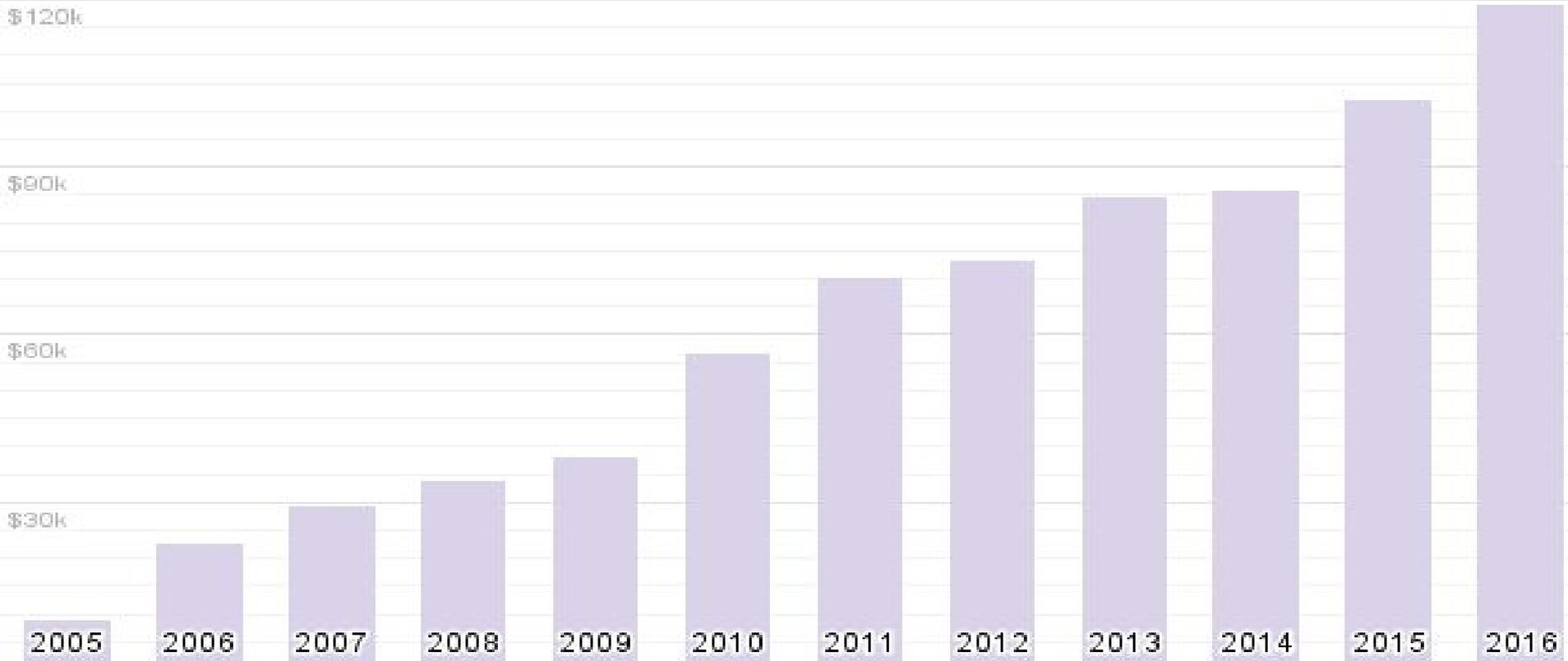
Assets: Finance



- Excludes: Depreciation & Some Fixed Assets

Approx Worth

Year/USD



Financial Future



- Hosting sponsorship doesn't work for non-Hosting companies
- Need to encourage more cash sponsorship
 - Does your company use Gentoo?
 - Contribute back (time | code | money)
- Make spending easier
 - Fund more conferences (matching funds proposal)
 - Need to resolve easy access to funds

Paperwork, paperwork



- USA has complicated regulatory structure around non-profits (and companies)
 - Registering at the state & federal level
- Non-Americans cause exceptions to be thrown in lots of paperwork
 - Banks
 - Tax filings
- Restrictions on spending purpose
 - “Cannot inure benefit to member”

State of New Mexico



- 2007 lost snailmail paperwork incident
- Registered non-profit corporation in state of New Mexico
 - File your annual report

US Federal



- No records from 2004-2007
- Lots of missing paperwork from prior treasurers (some known lost)
- Talking to the IRS is really slow
 - ~6 week turnaround on each piece of mail.
 - Not-an-American problem
- Actual status unclear
 - Could have back taxes to pay due to higher income



Questions?



Thanks!

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