@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
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?
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:
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

- 2005
- 2006
- 2007
- 2008
- 2009
- 2010
- 2011
- 2012
- 2013
- 2014
- 2015
- 2016

$30k

$20k

$10k
Assets: Finance

- Excludes: Depreciation & Some Fixed Assets

Approx Worth

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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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