Account #	Description	Annual	Owner	Comments	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	Assets															
1000	Cash:															
1010	Cash in bank-operating															
	1010_OSM_FiT_Sustainability	$48,696	Vic Drover	Paypal, $6524, CHQ, $42,172.												
1020	Cash in bank-payroll															
1040	Petty cash															
1070	Savings & short-term investments															
	1070_OSM_FiT_Sustainability	$277,190	Vic Drover	MM, $277,190.												
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															
	1240_PLT_CMS_GSOC	$4,000	Chad Windnagle	Google Summer of Code												
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															
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	$329,886														
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			
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	**$329,886**		
	Total liabilities & net assets	**$329,886**		
4	**Contributions, Support**			
4000	**Revenue from direct contributions:**			
4010-***	Individual/small business contributions			
	4010_OSM_Captial_Sponsorship	$1,000	Joe Sonne	Individual Contributions
4020-***	Corporate contributions			
4021-***	Event Sponsorship			
4022-**	Non-event Sponsorship			
	4022_OSM_Captial_Sponsorship	$189,170	Joe Sonne	5% increase
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			
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			
	5310_OSM_FiT_Sustainability	$600	Vic Drover	
5320-***	Dividends & interest - securities			
	5320_OSM_FiT_Sustainability	$26,805	Vic Drover	Mutual Funds value, see account 8580 for expenditure.
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			
5415-***	Non-inventory sales cost			
	5415_OSM_Captial_Sponsorship	$1,000	Joe Sonne	Joomla Shop Sales
5440-***	Gross sales - inventory			
5445-***	Cost of inventory sold			
5450-***	Advertising revenue			
	5310_OSM_FiT_Sustainability	$132,000	Joe Sonne	Adwords revenue
5460-***	Affiliate revenues from other entities			
5461-***	Demo Site Affiliate revenue			
	5461_OSM_FiT_Sustainability_Siteground	$50,000	Martijn Boomsma	With 5462, guaranteed $25K/month, April 1st start date.
	5461_OSM_FiT_Sustainability_CloudAccess	$120,000	Joe Sonne	Existing income from original demo site (Cloud Access).
5462-***	Joomla.com Affiliate Revenue			
	5462_OSM_FiT_Sustainability	$175,000	Martijn Boomsma	With 5461, guaranteed $25K/month, April 1st start date.
5490-***	Misc revenue			
5800	**Special events:**			
5810-***	Special events - non-gift revenue			
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	**$695,575**		
7	**Expenses - personnel related**			
7000	**Grants, contracts, & direct assistance**			
7010-***	Contracts - program-related			
7015-***	Innovation Fund			
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_FiT_Transparency	$7,000	Vic Drover	Professional accounting assistant + reporting revamp
	7520_OSM_FiT_Transparency_TaxPrep	$9,800	Vic Drover	Tax filing, 2014
7530-***	Legal fees			
	7530_OSM_Trademark_External	$64,000	Vic Drover	Trademark-related issues
7540-***	Professional fees - other			
	7540_CLT_RFP			
	7540_OSM_Trademark_External	$4,000	Vic Drover	Trademark Watch and copyright services
7550-***	Temporary help - contract			
	7550_CLT_SUSTAINABILITY_DIGITALASSETS*	$500	Dianne Henning	Improved images in articles & resources
	7550_CLT_SUSTAINABILITY_JED**	$2,000	Sander Potjer	Add templates to JED
	7550_OSM_Certification	$10,000	Sarah Watz	Certification Platform
7580-***	Donated professional services - GAAP			
7590-***	Donated other services - non-GAAP			
8	**Non-personnel related expenses**			
8100	**Nonpersonnel expenses:**			
8110-***	Supplies			
	8110_CLT			
	8110_OSM			
8120-***	Donated materials & supplies			
8130-***	Telephone & telecommunications			
8140-***	Postage & shipping			
	8140_PLT_CMS_GSOC**	$1,000	Chad Windnagle	GSOC
	8140_OSM_Trademark_External	$1,000	Vic Drover	Legal actions
	8140_OSM_FiT_Transparency	$200	Vic Drover	Banking & Tax related
	8140_CLT_AWARENESS_TECHEVENTS	$900	Olaf Offick	Shipping a booth to non-Joomla events
	8140_CLT_AWARENESS_JOOMLAEVENTS	$2,000	Olaf Offick	Shipping a booth to Joomla events
8150-***	Mailing services			
8170-***	Printing & copying			
	8170_CLT_AWARENESS_TECHEVENTS	$5,000	Olaf Offick	Fliers and Promotional items, non-Joomla events
	8170_CLT_AWARENESS_JOOMLAEVENTS	$6,000	Olaf Offick	Fliers, business cards & promotional items, Joomla events
	8170_OSM_Events_Joomla			
	8170_PLT_CMS_GSOC**	$2,800	Chad Windnagle	Shirts and other marketing/advertising items
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_SUSTAINABILITY_SPRINT	$27,000	Olaf Offick	Team Sprints, including marketing												
	8310_CLT_SUSTAINABILITY_JDAY	$48,000	Olaf Offick	Joomla Day Support												
	8310_CLT_AWARENESS_JUG	$4,000	Guillermo Bravo	Starting new JUGs in non-english areas												
	8310_CLT_AWARENESS_TECHEVENTS	$13,000	Dianne Henning	Attending non-Joomla Events												
	8310_CLT_AWARENESS_JET	$40,000	Dianne Henning	JET program (GSOC is now a separate line item)												
	8310_CLT_AWARENESS_JOOMLAEVENTS	$11,300	Dianne Henning	CLT travel to Joomla events												
	8310_OSM_FiT_Sustainability	$7,000	Vic Drover	FiT Sprint												
	8310_OSM_FiT_Sustainability_LTSummit	$15,000	Ryan Ozimek	Leadership Summit												
	8310_OSM_Certification	$5,000	Sarah Watz	Team meeting												
	8310_OSM_Captial_Sponsorship	$5,000	Joe Sonne	In-person meetings with sponsorship leads												
	8310_OSM_Captial_Sponsorship_Events	$29,200	Rod Martin													
	8310_OSM_Trademark_Internal	$6,000	Vic Drover	Team Sprint												
	8310_PLT_CMS	$35,350	Chris Davenport	Promote CMS at events												
	8310_PLT_Framework	$25,350	Chris Davenport	Promote Framework at events												
	8310_PLT_CMS_GSOC	$46,700	Chad Windnagle	GSOC												
	8310_PLT_QualityAssurance_PBF	$2,000	Chris Davenport	Pizza, Bugs and Fun												
	8310_PLT_QualityAssurance_Sprints	$40,000	Chris Davenport	Sprints												
8320-***	Conferences, conventions, meetings															
	8320_CLT_AWARENESS_JUG	$1,000	Guillermo Bravo	Starting new JUGs in non-english areas												
	8320_OSM_FiT_Sustainability	$3,000	Vic Drover	FiT Sprint												
	8320_OSM_FiT_Sustainability_LTSummit	$4,000	Ryan Ozimek	Leadership Summit												
	8320_CLT_AWARENESS_JWC15	$27,000	Jon Neubauer	Awareness and local outreach, JWC15												
	8320_CLT_AWARENESS_TECHEVENTS	$24,900	Olaf Offick	Sponsoring non-joomla events		$77,635										
	8320_PLT_QualityAssurance_PBF	$9,735	Chris Davenport	Pizza bugs and fun												
	8320_PLT_QualityAssurance_Sprints	$8,000	Chris Davenport	Sprints												
8500	**Other expenses:**															
8505-***	Bank Charges															
	8505_OSM_FiT_Sustainability	$500	Vic Drover	Wire Transfers and other service fees												
8506-***	PayPal Fees															
8507-***	Currency Loss															
8510-***	Interest-general															
8520-***	Insurance - non-employee related															
	8520_OSM_FiT_SUSTAINABILITY	$1,200	Vic Drover	Directors/Board Insurance												
8530-***	Membership dues - organization															
8540-***	Staff development															
	8540_CLT_Metrics_Marketing	$1,250	Ruth Cheesley	Marketing trends research												
8550-***	List rental															
8560-***	Outside computer services															
	8560_CLT_Metrics_Marketing	$6,090	Ruth Cheesley	Marketing/SEO												
	8560_OSM_FiT_Sustainability	$1,100	Vic Drover	Transaction & Sponsorship Workflow setup												
	8560_OSM_Captial_Sponsorship	$900	Joe Sonne	SponsorPitch												
	8560_PLT_Releases	$5,300	Chris Davenport	Github, Travis-ci, etc...												
8570-***	Advertising expenses															
	8570_CLT_AWARENESS	$10,000	Sander Potjer	10th Anniversary awareness												
	8570_CLT_AWARENESS_SENSIS	$80,000	Vic Drover	Sensis Contract (Marketing), existing and new.												
	8570_OSM_Certification	$5,000	Sarah Watz	Certification Awareness												
8580-***	Contingency provisions															
	8580_OSM_FiT_Sustainability	$24,000	Vic Drover	Mutual Funds investment, see account 5320 for revenues.												
8590-***	Other expenses															
	8590_CLT_Volunteerism_Gifts	$5,000	Sander Potjer	Show appreciation to our volunteers												
	8590_CLT_AWARENESS_TECHEVENTS	$1,500	Dianne Henning	Giveaways at non-Joomla events												
	8590_OSM_Gifts															
	8590_PLT_Gifts															
8600	Business expenses:															
8610-***	Bad debt expense															
8620-***	Sales taxes															
8630-***	UBITaxes															
8650-***	Taxes - other															

8660-***	Fines, penalties, judgments															
8670-***	Organizational (corp) expenses															
	Total revenue, gains, & other support	**$695,575**														
	Total expenses	**$695,575**														
	Net operating income	**$0**														
	End-of-year Assets Projection	**$329,886**														
9	**Non-GAAP expenses**															
9800	**Fixed asset purchases**															
9810-***	Capital purchases - land															
9820-***	Capital purchases - building															
9830-***	Capital purchases - equipment															
9840-***	Capital purchases - vehicles															
9910-***	**Payments to affiliates**															
9920-***	Additions to reserves															
9930-***	Program administration allocations															