



Stichting LogReport Foundation

Annual Report 2002

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Annual Report 2002 Stichting LogReport Foundation

1. Introduction

This annual report consists of the following sections:

1. Introduction
2. Activities in 2002
3. Official Information
4. Financial Statements

1.1 The goal of LogReport

Log files are often treated like a wasteful by-product of IT activity: they sit somewhere in a dark corner of a computer system and are only examined occasionally, usually in case of after-the-fact reactive problem solving. This is unfortunate. Log files contain the traces of computer activity, and by intelligently analyzing these traces one can learn a lot about the behavior of a system and its users.

Log file analysis is both an essential and tedious part of system administration. It is essential because it's the best way of profiling the usage of the service installed on the network. It's tedious because programs generate a lot of data and tools to report on this data are unavailable or incomplete and when such tools exist, they are specific to one product, which means that you can't compare your Qmail and Exim mail servers.

The Stichting LogReport Foundation detected this flaw in system administration and chose to serve a dual purpose: developing and maintaining Lire;, our Open Source reporting and analysis software, and serving as a nexus of documentation, ideas, and thought on the topic of log files and their potential applications.

2. Activities in 2002

2.1 Introduction

We report on the activities of the LogReport team during 2002.

The main task of this team is maintenance and development on Lire, LogReport's Free Software tool for performing an integrated analysis of all ones Internet and Intranet Services. Lire does this by automatically generating useful reports from raw logfiles from various services. Next to this work, the team has been doing promotional activities like writing articles, giving presentations, and maintaining our website. Furthermore, the team has been administering the LogReport server. Finally, the team has set up the LogReport.com entity.

LogReport's server, called `hibou.logreport.org`, is hosted at VIA Networks in Eindhoven, The Netherlands. The machine hosts the LogReport website <http://logreport.org/>, handles LogReport email, and hosts the 4 public mailinglists:

`<commit@logreport.org>`, `<announcement@logreport.org>`, `<questions@logreport.org>`, and `<development@logreport.org>`. Furthermore, it hosts a CVS repository for version control of non-public documents and `hibou`'s configuration data. The Lire code development is done using CVS on SourceForge.

A more in-depth overview of what's presented in this document, specifically on Lire development, can be found in the Lire NEWS file:

<http://download.logreport.org/pub/current/NEWS>, as well as in the various Lire roadmap documents: <http://download.logreport.org/pub/current/doc/roadmap/index.html>, as shipped with the Lire releases during the year. A *very* detailed journal of changes in Lire is in the Lire ChangeLog file: <http://download.logreport.org/pub/current/ChangeLog>. Some highlights can be found on the LogReport history page: <http://logreport.org/oldnews.php> too.

The developers communicated using email and IRC. Apart from this, the team met "in real life" at the LogReport Summit in May 2002.

2.2 People

The following changes in the LogReport staff have occurred during the year.

As of January 1 2002, Plamen Bozukov left LogReport, and as of February 4, Jan Stap has left LogReport. Since November 1, 2002, Josh Koenig no longer works on a contract basis for LogReport. Since November 1, Joost van Baal has decreased his paid hours spent on LogReport work from 24 hours a week to 8 hours a week.

This means the list of people, being paid by the LogReport Foundation for working on Lire, at the end of 2002 was: Joost van Baal (8 hours a week), Wessel Dankers (16 hours a week) and Francis J. Lacoste (about 14 hours a week).

Next to these people, involved in the LogReport project by having access to the LogReport server, or being on the `<logreport@logreport.org>` alias, are: Josh Koenig, Wytze van der Raay, and Egon Willighagen. During the entire year, Teus Hagen, Wytze van der Raay and Jakob Schripsema formed the LogReport Foundation's board.

2.3 Lire Software Releases

Lire is available as .tar.gz source package, as RPM package to facilitate installation on RPM-based systems like Red Hat Linux and Mandrake Linux, as Debian package for installation on Debian GNU/Linux, and as a FreeBSD port package.

In the year 2002, the following Lire versions have been released:

release date	version (filename)
January 9	Lire Debian package 20011205.1-1 (lire_20011205.1-1_all.deb)
February 14 and February 17	Lire 20020214 source and RPM (lire-20020214.tar.gz, lire-full-20020214.tar.gz, lire-20020214-1.rpm, lire-html-20020214-1.rpm, lire-pdf-20020214-1.rpm)
April 9 and April 10	Lire 20020214 Debian package (lire_20020214-3_all.deb, lire_20020214-4_all.deb)
April 15 and April 28	Lire 20020415 source, RPM and Debian package (lire-20020415.tar.gz, lire-full-20020415.tar.gz, lire-20020415-1.noarch.rpm, lire-html-20020415-1.noarch.rpm, lire-pdf-20020415-1.noarch.rpm, lire_20020415-1_all.deb)
June 23	Lire 1.0 source (lire-1.0.tar.gz, lire-full-1.0.tar.gz)
July 21 and July 23	Lire 1.0 RPM and Debian package (lire_1.0-1_all.deb, lire-1.0-1.rpm, lire-html-1.0-1.rpm, lire-pdf-1.0-1.rpm)
August 19 and 26, September 10	Lire 1.1, with Debian and FreeBSD package (lire-1.1.tar.gz, lire-full-1.1.tar.gz, lire_1.1-1_all.deb, lire-1.1_1.tgz) and RPMS for Red Hat 7.2, with additional packages (lire-1.1-2.noarch.rpm, lire-html-1.1-2.noarch.rpm, lire-pdf-1.1-2.noarch.rpm, ...)
November 29 and December 3	Lire 1.2 source, RPMS for Red Hat 7.3, Red Hat 8.0 and Mandrake 9.0 (lire-1.2.tar.gz, lire-full-1.2.tar.gz, ...) Lire 1.2.1 source and RPMS (lire-1.2.1.tar.gz, ..., bugfix release)

The lire_20020214-7_all.deb Debian package gets distributed with the Debian 3.0 'woody' release, which was released on July 19th, 2002. Since August 20, 2002, Lire is distributed with the FreeBSD ports collection (thanks to Edwin Groothuis' efforts). See

e.g. <ftp://ftp.nl.freebsd.org/pub/FreeBSD/FreeBSD-current/ports/sysutils/lire/>.

We list the main improvements in the various releases, as posted on the LogReport Announcement list. A more detailed overview is in the NEWS file: <http://download.logreport.org/pub/current/NEWS>, as distributed with Lire.

- 20020214 New proxy superservice with support for Squid, MS-ISA and all proxies which support the WebTrends Enhanced Log Format. New database superservice with support for MySQL log files. New firewall services: support for the WebTrends Enhanced Log Format as well as IPtables support. Support for Netscape Messaging Server in the email superservice. The ftp superservice supports logs from Microsoft IIS.
- 20020415 Major performance enhancements. Lire can now process huge log files with fixed memory requirements. Disk space requirements was also improved. Improved support for sending HTML and PDF reports in email messages. Support for the ArGoSoft Mail server was added to the email superservice.
- 1.0 It is now possible to merge reports over time and over different servers: generating weekly and monthly reports, as well as site-wide reports can now be done in a much more easy and efficient way.
New firewall service: 'pix', for Cisco PIX firewalls. New database service 'pgsql', for PostgreSQL query log files.
New output format: excel95. This outputs the report in a Excel95 spreadsheet. This can be useful if you want to generate sexy 3D charts from your Lire reports.
- 1.1 Six more new log file types are supported.
Furthermore: Improved image generation, more email reports, improved support for Netscape Messaging logs.
Superservices and services are now found at run-time. This drastically improves Lire's pluggability, which is interesting for developers writing their own Lire modules. Developers documentation has improved too.
- 1.2 Many enhancements to the reporting engine (ratio, column labels, table and group totals, multi-column layout, ...)
Support for dbmail POP3 log files in the msgstore superservice, support for WTSyslog log files, as well as a spamfilter superservice with support for spamassassin log files was added.

Within Lire, we use the term *service*. A service coincides with one well-defined log file format. So, a service generally coincides with one application: the *sendmail* service handles sendmail log files. However, a lot of web servers use W3C defined formats, and a lot of commercial firewalls use the WELF format. Therefore, *w3c_extended* and *welf* are services. Each service has its *2dlf-convertor*, to convert the log file to the more generic Lire DLF format. We provide e.g. *sendmail2dlf* and *w3c_extended2dlf*. A *superservice* is a class of services which share the same DLF format, and which will generally give the same reports.

The complete list of supported services in Lire 1.2.1 is:

superservice	services	products
database	mysql, pgsq1	The MySQL Database, by MySQL AB; The PostgreSQL Database, by the PostgreSQL Global Development Group
dialup	isdnlog	isdn4k-utils, part of isdn4linux, a set of Linux kernel modules
dns, dnszone	bind8, bind9	BIND, the Berkeley Internet Name Domain by the Internet Software Consortium
email	argomail, exim, nms, postfix, qmail, s1ms, sendmail	ArGoSoft Mail Server, exim Internet Mailer, Netscape Messaging Server, Wietse Venema's Postfix, D.J. Bernstein's qmail message transfer agent, SunONE Messaging Server, the Sendmail Consortium's Sendmail MTA.
firewall	cisco_ios, ipchains, ipfilter, iptables, pix, watchguard, welf	The Cisco IOS router, the Cisco PIX firewall, Linux ipchains, Linux iptables, Darren Reed's IP Filter, WatchGuard Firebox, all products supporting the WebTrends Enhanced Log Format like firewalls from Check Point, Microsoft, Netscape and Sun Microsystems
ftp	iis_ftp, xferlog	Microsoft IIS FTP Server, all FTP servers supporting the xferlog log format, like ProFTPD and WU-FTPD.
msgstore	dbmail, nmsmmp, nmsstore	DBMAIL IMAP and POP server, Netscape Messaging Server Mail Multi Plexor, Netscape Messaging Server IMAP and POP engines.
print	cups_pagelog, lprng_account	The CUPS printing system, LPRng
proxy	ms_isa, squid_access, welf_proxy	Microsoft Internet Security and Acceleration Server, SQUID Web Proxy Cache, all Proxy servers supporting the WebTrends Enhanced Log Format
spamfilter	spamassassin	SpamAssassin email UCE spam filter
syslog	syslog	BSD syslog daemon, Solaris 8 syslog daemon, Netscape Messaging Server logging daemon, WebTrends syslog daemon, Kiwi Syslog, Sendmail Switch logging daemon

superservice	services	products
www	combined, common, modgzip, referer, w3c_extended	All web servers supporting the NSCA combined log format, like Apache; all web servers supporting the CERN Common Log Format, like Apache, IIS, Boa and PureFTPd

The complete list of supported output formats for Lire 1.2.1 is:

- DocBook XML, HTML (in multiple and in one page), XHTML (in multiple pages and in one page), Lire XML
- Excel 95, RTF
- PDF
- Plain ASCII

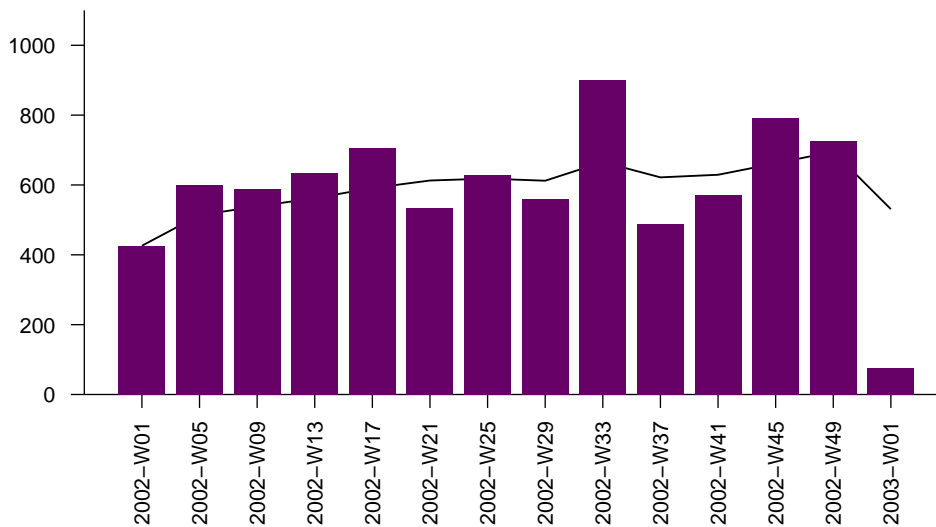
For DocBook XML, (X)HTML, RTF and PDF, images in PNG, JPG or EPS can be included.

2.4 Statistics

We show some statistics, giving some indications on the work done by the LogReport team, as well as on the effectiveness of this work.

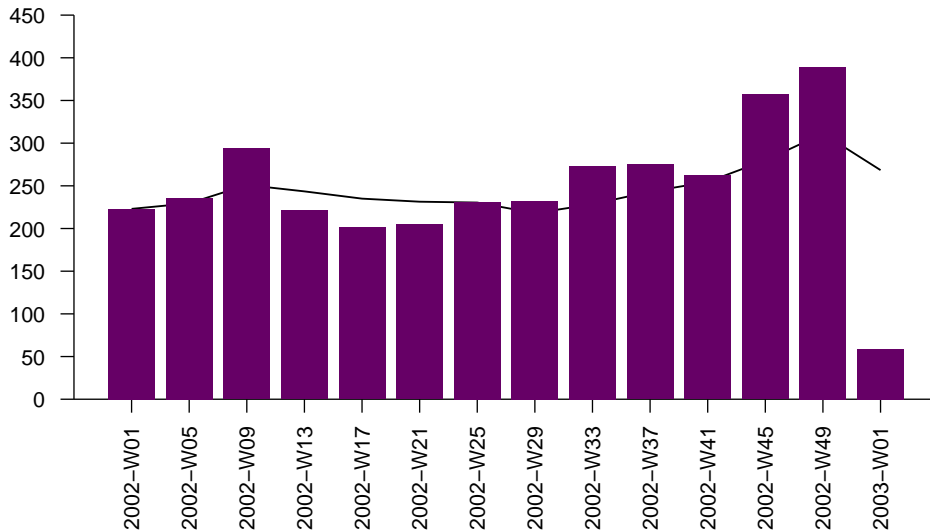
2.4.1 Downloads and installs

We do have figures about the number of downloads from our webserver. They're depicted in the graphic.



Number of Lire tarball downloads from
<http://logreport.org/>
in 4-week periods during 2002

RPM downloads



Number of Lire RPM package downloads from
<http://logreport.org/>
in 4-week periods during 2002

Based on the Debian Popularity Contest

(<http://people.debian.org/~apenwarr/popcon/results.admin.html>), the number of people who've installed a Lire Debian package grew from 200 in January 2002 to 330 in December 2002.

Please note that Lire is also available for download directly from SourceForge. The SourceForge-supplied (http://sourceforge.net/project/stats/index.php?group_id=5049) statistics show us the number of monthly downloads fluctuated between 70 and 340 during the year, with a total of 2042 for 2002.

2.4.2 Submits to the LogReport Online Responder

During the entire year, we've been running a so called Online Responder on `<log@<service>.logreport.org>`. People can send their log files via email or submit them via a web page, and get a report back.

In January we had 11 regular external users, doing about 10 submits daily. During the year, these numbers have grown to between 10 and 20 daily log file submits by between 30 and 40 different users.

2.4.3 CVS Commits to the Lire code

There were between 100 and 400 commits on the Concurrent Version System holding the Lire code done monthly during 2002, for a total of 3026. This number represents the number of changes to the Lire code.

2.4.4 Traffic on the LogReport mailing lists

During the year, the number of external people subscribed to the announcement mailing list grew from 24 to 86. About once every few days an external interested person posts to any of LogReport's mailing lists or group addresses.

Hosting these open lists has been very helpful at building an active and contributing user community: in the second year, the LogReport project showed its true Open Source character. See the next section for the details.

2.5 Cooperation with developers

Lots of people suggested improvements and reported bugs, using our mailinglists. Furthermore, log files were donated, for debugging purposes. Last, but not least, code was contributed by external developers.

2.5.1 Contacts with external developers

We name a few of the people who have contacted us via our public mailing lists during the year, suggesting improvements and reporting bugs. These contacts give reason to believe these people do use Lire to do their work.

- Edward Eldred, sysadmin at the University of North Carolina,
- Kurt Pfeifle, from CUPS fame, working for danka.de,
- Brett Simpson from Hillsborough County Government in the US,
- Roberto dal Zilio from sistemi.com, Italy,
- JP Glutting from Harvard University / Dana-Farber Cancer Institute, USA,
- Brett Hales from BAE Systems (Advanced technology services for defence and aerospace systems),
- Matthew Wood from Equinix, Inc, an Internet Business Exchange center with Google and MSN among their customers,
- Kevin Rice from SPSS Inc, the "industry leader in comprehensive data mining",
- Vladimir Antropov from the Russian Parus-Saratov IT company
(<http://www.parus.ru/>)

Apart from these people, the LogReport developers have been contacted privately by lots of ISP's, network hardware manufacturers and players in the Financial and Industry markets.

2.5.2 Code contributions

The following people have contributed code to Lire in 2002:

Edwin Groothuis reported various bugs, has sent us patches, implemented support for DNS zonetransfer log files, and made sure Lire 1.1 gets shipped with FreeBSD via the ports collection. Furthermore, he contributed code to support dbmail POP3 log files, as well as spamassassin log files.

Arnaud "A++" Taddei from Sun ONE and Arnaud "wireless" Gaillard from Orange/Iventics contributed the code for the msgstore superservice, with support for

Netscape Message Store and Netscape Messaging Multiplexor. Furthermore they improved the Netscape Messaging support. Arnaud Gaillard has sent us a sample log file from the Netcache network appliance web proxy, and wrote a first implementation for an SQL database backend.

Egon Willighagen implemented the dialup superservice, with support for isdn4linux.de's ISDN log files.

Joost Bekkers contributed code to support the WatchGuard Firebox firewall log files.

Cédric Gross contributed reports for the ftp superservice, and contributed code for the messagestore superservice.

The LogReport team would especially like to thank Arnaud Taddei, Arnaud Gaillard, Joost Bekkers and Edwin Groothuis, as well as all those who're not named here, for their code contributions to Lire in 2002.

2.6 Promotion

Joost gave a presentation (<http://logreport.org/doc/slideshow.php?code=fosdem2002>) at FOSDEM (<http://fosdem.org/>) February 17, in Brussels. Handouts were distributed (<http://logreport.org/doc/minutes.php?code=fosdem2002>) at that occasion.

The LogReport team was present at the SANE 2002 conference in Maastricht, The Netherlands, in May. We presented a poster (<http://logreport.org/doc/slide.php?code=sane2002&page=1>) there, which won the SANE 2002 Best Poster Award. We handed out booklets and talked to a lot of people (we met some long-time Lire users) about Lire and LogReport. Francis gave a developers BoF session about extending Lire. The audience showed very much interest in LogReport and Lire: we received a good portion of stimulating feedback and ideas for our project, as well as a healthy dose of encouragement from happy and enthusiastic users. It has been a great opportunity to interface with the *NIX community. There was a lot learned, and the LogReport team helped raise Lire's profile as well. We had some in-depth chats with Kurt Pfeifle (CUPS), Rob Butler (Bind DLZ project) and Hans Onvlee (ASML).

As a non-foundation activity, in August, the logreport.com website was launched at <http://www.logreport.com/>.

Josh submitted an article (<http://www.gnu.org/brave-gnu-world/issue-45.en.html>) which got published December 2002 in Brave GNU World (<http://brave-gnu-world.org>), a monthly column with the goal of providing a transparent forum for the GNU Project, for the "generic" user.

Joost gave a presentation on LogReport and Lire at NE2000 (<http://www.ne2000.nl/>), a yearly Open Air Network Event, in Nuenen, near Eindhoven, The Netherlands.

In November, Wessel did a presentation on Lire and it's XML use (<http://logreport.org/doc/slideshow.php?code=xml2002>) at the Open Source and XML Mini-conference (http://www.sgml-ug.nl/HTML/frame_congres/congres2002/02workshop.htm) from the SGML/XML User Group Holland (<http://www.sgml-ug.nl/>), at the WTC in Rotterdam. This presentation attracted a quite big audience.

2.7 LogReport Future

Given the Foundation's burnrate, it became apparent the funding will be running out in summer 2003. The NLnet foundation is likely sticking to its initial plan to fund for two years.

So, during the year, the future of Lire and the LogReport project has been discussed. On April 9, there was a short meeting by Joost and Wytze, at Joosts' place. The LogReport team had an IRC meeting about a possible .com future on August 12.

2.7.1 The LogReport Summit

On Tuesday May 28, Wednesday May 29 and Saturday June 1, Josh Koenig, Wessel Dankers, Joost van Baal and Francis J. Lacoste had Summit sessions at Joost's place in Eindhoven, The Netherlands, about LogReport's future and the LogReport.com entity. The following conclusions were reached:

The team agrees it wants to continue working on LogReport and Lire and that it's willing to do some more tedious work (e.g. implementation and installation consulting) in order to keep the project rolling. However, it is also agreed upon that the really exciting work is in developing and maintaining the most robust framework for log analysis.

This gave rise to a two-pronged solution. On the one hand, the team will court commercial clients with the promise of solving their logreporting needs. Even if the current leads do not pan out, they represent an excellent window into possible commercial clients.

At the outset, this commercial activity should be done under the auspices of the existing LogReport Foundation. However, if it "takes off" a separate entity should be set up, not constrained by the non-profit status of the Foundation.

The other "prong" of the effort will be focused on sustaining and securing the non-profit aspects of the Foundation. To do this new donors will be seeked in addition to NLnet. (We'd like to thank Simon Flatt for his donation!)

A portion of developer salaries will be funneled from commercial consulting engagements back into the foundation.

More detailed minutes from the last two sessions are in the June 2002 LogReport Journal and Roadmap.

2.7.2 Consultancy

During the year, contacts have been established in order to sell LogReport consultancy. Specifically, Hans Onvlee has helped the team here. Furthermore, the team has been talking with MandrakeSoft, Sun ONE/Orange, as well as Dutch universities in Nijmegen and Tilburg. Francis got hired by some companies to do customized Lire implementations.

2.8 Contact information

web <http://www.logreport.org/>

email <logreport@logreport.org>

irc #logreport on the OpenProjects.net IRC network

sourceforge <http://sourceforge.net/projects/logreport/>

snailmail Stichting LogReport Foundation
p/a J.E. van Baal
Strijpsestraat 48-B
5616 GR Eindhoven
The Netherlands

3. Official Information

Stichting LogReport Foundation has been established on August 21, 2000 in Eindhoven, The Netherlands. The goal of the foundation is:

- a. to develop, maintain and distribute tools and knowledge for processing log files of network/computer system applications and for generating reports based on such log files;
- b. to stimulate the use of the tools and knowledge mentioned above for the management of information systems;
- c. to stimulate authors of network/computer system applications to incorporate provisions in these applications for generating useful standardised and automatically processable information in log files;
- d. to contribute to the development and implementation of product-independent log file formats (standards);
- e. to create a forum for system administrators and software developers in the area of the application and analysis of log file information; and
- f. anything which is directly or partly related to the above, or can be beneficial to the above, in the widest sense.

3.1 Board

The board of Stichting LogReport Foundation consists of three members:

Teus Hagen	chairman
Jakob Schripsema	secretary
Wytze van der Raay	treasurer

The composition of the board has not been changed since its start on August 21, 2000.

Seven board meetings were held in 2002:

<i>date</i>	<i>place</i>
January 23, 2002	Arnhem
March 13, 2002	Arnhem
May 22, 2002	Arnhem
June 26, 2002	Arnhem
August 29, 2002	Arnhem
October 10, 2002	Arnhem
December 12, 2002	Eindhoven

Generally, board meetings have also been attended by Joost van Baal (liaison with LogReport operations) and Anton Holleman (advisor to the board).

3.2 Employees

The foundation has employed on average two part-time staff members during the year 2002:

Joost van Baal	November 2000 - February 2003	software developer
Wessel Dankers	October 2001 - now	webmaster / software developer

In addition, a number of freelancers abroad have also performed paid remote development work for the foundation:

Francis Lacoste	Canada	June 2001 - now
Joshua Koenig	USA	October 2001 - October 2002

Finally, a number of volunteers have performed or are performing various tasks for the foundation.

3.3 Administration

The responsibility for day-to-day administration, handling of payments and other similar activities rests with Joost van Baal. The bookkeeping function has been taken care of by Wytze van der Raay, treasurer of the foundation. The salary administration and related work (interfacing to UWV GAK, ARBO service etc) has been contracted out to De Wert Accountants in Eindhoven.

3.4 Fiscal year

The fiscal year of Stichting LogReport Foundation coincides with the calendar year. Thus the (third) fiscal year of the foundation ran from January 1, 2002 until December 31, 2002.

3.5 Fiscal position

Based on its current activities, the foundation is not taxable for Dutch corporate tax ("vennootschapsbelasting") or value-added tax ("BTW").

On November 28, 2000, Stichting LogReport Foundation has been recognised by the Dutch fiscal authorities as an organisation working for the general benefit ("algemeen nut beogende instelling") as meant in article 24, paragraph 4 of the Dutch Inheritance Act 1956.

4. Financial Statements

4.1 Balance Sheet per December, 31 2002 (after result allocation)

	<u>2002</u>	<u>2001</u>
<i>Fixed assets</i>		
Material fixed assets		
Computer equipment	590.15	1,853.63
<i>Current assets</i>		
Accounts receivable		
Interest to be received	567.00	728.00
Costs paid in advance	643.74	590.72
Cash	33,320.09	54,080.27
	<u>35,120.98</u>	<u>57,252.62</u>
Own capital	24,724.75	47,194.64
Short-term liabilities		
Accounts payable	5,927.99	4,574.85
Taxes and social charges	789.36	3,600.18
Other liabilities	3,678.88	1,882.95
	<u>10,396.23</u>	<u>10,057.98</u>
	<u>35,120.98</u>	<u>57,252.62</u>

4.2 Profit and Loss Account 2002

	<u>2002</u>	<u>2001</u>
Other income		
Donations received	92,054.32	140,000.00
Other expense		
Payroll expenses	45,500.09	44,595.63
Depreciation of material fixed assets	1,263.48	1,402.92
Other operational expenses	<u>68,797.75</u>	<u>50,048.83</u>
	115,561.32	96,047.38
	<u>(23,507.00)</u>	<u>43,952.62</u>
Interest earned	1,037.96	795.77
Interest paid	<u>(0.85)</u>	<u>0.00</u>
	1,037.11	795.77
Gross result from regular operations before tax	(22,469.89)	44,748.39
Tax	0.00	0.00
Net result	<u><u>(22,469.89)</u></u>	<u><u>44,748.39</u></u>

4.3 General explanations

4.3.1 Basis for valuation and result determination

Assets and liabilities

Unless stated otherwise, assets and liabilities have been stated at their nominal values.

Material fixed assets

Material fixed assets have been stated at historical cost price, reduced with depreciation calculated linearly based on the estimated total useful life of the corresponding fixed asset.

4.3.2 Result determination

General

The following holds with respect to items included in the operational result: profits are only included if and for the part they have been realized in the reporting period, and losses and risks have been taken into account inasmuch they originate before the end of the reporting period.

4.4 Amplification of the Balance Sheet 2002

4.4.1 Material fixed assets

The material fixed assets can be specified as follows:

	Inventory	Computer- equipment	Total
January 1, 2002			
Procurement costs	0.00	3,476.89	3,476.89
Cumulative depreciation	0.00	(1,623.26)	(1,623.26)
Book value	0.00	1,853.63	1,853.63
Changes			
Desinvestments	0.00	0.00	0.00
Investments	0.00	0.00	0.00
Depreciation	0.00	(1,263.48)	(1,263.48)
Depreciation desinvestments	0.00	0.00	0.00
		(1,263.48)	(1,263.48)
December 31, 2002			
Procurement costs	0.00	3,476.89	3,476.89
Cumulative depreciation	0.00	(2,886.74)	(2,886.74)
Book value	0.00	590.15	590.15
Depreciation percentage	20%	50%	

4.4.2 Accounts receivable

Accounts receivable consist of an estimate of the interest to be received on the savings account (due per May 1, 2003), an amount of expenses paid in advance for the months January and February 2003 with respect to a hosting contract with VIA NET.WORKS and an amount of expenses paid in advance for the period up to November 2003 with respect to ARBO service.

4.4.3 Cash

Cash is kept on a business giro account and an associated savings account ("Kapitaalrekening") at Postbank N.V.

	<u>2002</u>	<u>2001</u>
Postbank giro account	849.58	7,777.85
Postbank Kapitaalrekening	32,470.51	46,302.42
	<u>33,320.09</u>	<u>54,080.27</u>

4.4.4 Own capital

Reserve fund

The course is as follows:

	<u>2002</u>	<u>2001</u>
Value per January 1	47,194.64	2,446.25
Plus: net result	(22,469.89)	44,748.39
Value per December 31	<u>24,724.75</u>	<u>47,194.64</u>

4.4.5 Short-term liabilities

Taxes and social charges

	<u>2002</u>	<u>2001</u>
Salary tax	1,248.00	3,046.08
Social charges bedrijfsvereniging	(458.64)	554.10
	<u>789.36</u>	<u>3,600.18</u>

Other liabilities

	<u>2002</u>	<u>2001</u>
Salary administration expenses	125.00	128.52
Holiday allowances	1,932.46	1,754.50
Savings salary	131.31	0.01
Net salary	1,490.11	(0.08)
	<u>3,678.88</u>	<u>1,882.95</u>

4.4.6 Liabilities not shown in the balance sheet

The foundation has engaged in a year contract for internet hosting services with VIA NET.WORKS; the costs of this contract are currently 2,820.30 per year.

4.5 Amplification of the Profit and Loss Account 2002

4.5.1 Income

Income over 2002 consists mainly of four quarterly donations from Stichting NLnet with a total value of 92,000.00. In addition, one donation with a value of 54,32 was received from an individual in the UK.

4.5.2 Payroll expenses

	<u>2002</u>	<u>2001</u>
<i>Staff salaries</i>	40,326.67	38,961.15
<i>Social charges</i>	5,173.42	5,634.48
	<u>45,500.09</u>	<u>44,595.63</u>
<i>Staff salaries</i>		
Salaries	37,229.71	36,036.09
Salary tax on savings salary	118.08	118.18
Holiday allowances	2,978.88	2,806.88
	<u>40,326.67</u>	<u>38,961.15</u>
<i>Social charges</i>		
Social charges	5,045.62	5,550.90
ARBO service	127.80	83.58
	<u>5,173.42</u>	<u>5,634.48</u>

4.5.3 Other operational expenses

	<u>2002</u>	<u>2001</u>
<i>Other staff expenses</i>	61,654.70	42,331.95
<i>Office expenses</i>	4,186.35	5,683.85
<i>General expenses</i>	2,956.70	2,033.03
	<u>68,797.75</u>	<u>50,048.83</u>
<i>Other staff expenses</i>		
Travel expenses staff	1,679.26	1,740.73
Travel expenses volunteers	55.44	225.22
Compensation volunteers	0.00	76.00
Cost of freelancers	59,920.00	40,290.00
	<u>61,654.70</u>	<u>42,331.95</u>

	<u>2002</u>	<u>2001</u>
<i>Office expenses</i>		
Housing expenses	0.00	413.77
Office materials	5.75	38.62
Printing expenses	124.95	0.00
Forwarding charges	0.00	16.51
Telephone costs	0.00	1,038.22
Internet expenses	3,900.65	3,716.43
Computer expenses	155.00	460.30
	<u>4,186.35</u>	<u>5,683.85</u>
<i>General expenses</i>		
Professional books	218.95	321.63
Subscriptions & contributions	253.01	258.56
Conferences/courses	910.00	90.76
Publicity	0.00	22.94
Accountancy fees	505.80	506.52
Travel expenses board	502.88	345.51
Other board expenses	373.02	279.52
Representation costs	0.00	22.23
Bank expenses	193.00	185.50
Calculation differences	0.04	(0.02)
Euro-calculation differences	0.00	(0.12)
	<u>2,956.70</u>	<u>2,033.03</u>

4.5.4 Interest earned

	<u>2002</u>	<u>2001</u>
Credit interest Postbank giro account	30.87	67.77
Credit interest Postbank Kapitaalrekening	1,007.09	728.00
	<u>1,037.96</u>	<u>795.77</u>

4.5.5 Interest paid

	<u>2002</u>	<u>2001</u>
Debet interest Postbank giro account	0.85	0.00
	<u>0.85</u>	<u>0.00</u>

4.6 Allocation of net result 2002

In anticipation of a board decision to be taken, the net loss over 2002 ad 22,469.89 has been subtracted from the reserve fund.