

## Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning 07/01/23 , and ending 06/30/24

47-4040467

THE FRONT PORCH CVILLE

**Net Asset / Fund Balance at Beginning of Year** 259,448

### Revenue

Contributions	<u>388,910</u>	
Program service revenue	<u>650,414</u>	
Investment income	<u>8,277</u>	
Capital gain / loss		
Fundraising / Gaming:		
Gross revenue <u>360,339</u>		
Direct expenses		
Net income	<u>360,339</u>	
Other income	<u>54,653</u>	
<b>Total revenue</b>		<u>1,462,593</u>

### Expenses

Program services	<u>1,158,103</u>	
Management and general	<u>231,127</u>	
Fundraising	<u>30,198</u>	
<b>Total expenses</b>		<u>1,419,428</u>
<b>Excess / (deficit)</b>		<u>43,165</u>

Changes                     

**Net Asset / Fund Balance at End of Year** 302,613

### Reconciliation of Revenue

Total revenue per financial statements	<u>                    </u>
Less:	
Unrealized gains	<u>                    </u>
Donated services	<u>                    </u>
Recoveries	<u>                    </u>
Other	<u>                    </u>
Plus:	
Investment expenses	<u>                    </u>
Other	<u>                    </u>
<b>Total revenue per return</b>	<u><u>1,462,593</u></u>

### Reconciliation of Expenses

Total expenses per financial statements	<u>                    </u>
Less:	
Donated services	<u>                    </u>
Prior year adjustments	<u>                    </u>
Losses	<u>                    </u>
Other	<u>                    </u>
Plus:	
Investment expenses	<u>                    </u>
Other	<u>                    </u>
<b>Total expenses per return</b>	<u><u>1,419,428</u></u>

### Balance Sheet

	Beginning	Ending	Differences
Assets	<u>270,860</u>	<u>518,353</u>	
Liabilities	<u>11,412</u>	<u>215,740</u>	
Net assets	<u><u>259,448</u></u>	<u><u>302,613</u></u>	<u>43,165</u>

### Miscellaneous Information

Amended return                       
 Return / extended due date 05/15/25  
 Failure to file penalty

Form **8879-TE**

**IRS E-file Signature Authorization  
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 2024

**Do not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

**2023**

Department of the Treasury  
Internal Revenue Service

Name of filer

THE FRONT PORCH CVILLE

EIN or SSN

47-4040467

Name and title of officer or person subject to tax MARC LIPSON  
BOARD CHAIR

**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>1,462,593</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

I authorize MONFALCONE & GARRIS, PC to enter my PIN 22902 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \_\_\_\_\_ Date 11/15/24

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

54090422902  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature CHRISTINA MONFALCONE, CPA Date 11/15/24

**ERO Must Retain This Form — See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

Form **990**

Department of the Treasury  
Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

**A For the 2023 calendar year, or tax year beginning 07/01/23, and ending 06/30/24**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization THE FRONT PORCH CVILLE Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 221 WATER ST SE City or town, state or province, country, and ZIP or foreign postal code CHARLOTTESVILLE VA 22902	<b>D</b> Employer identification number 47-4040467 <b>E</b> Telephone number 434-242-7012 <b>G</b> Gross receipts \$ 1,462,593
<b>F</b> Name and address of principal officer: MARC LIPSON 1944 OWENSVILLE ROAD CHARLOTTESVILLE VA 22901		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number
<b>J</b> Website: WWW.FRONTPORCHCVILLE.ORG		<b>L</b> Year of formation: 2015 <b>M</b> State of legal domicile: VA
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: THE MISSION OF THE FRONT PORCH IS TO CONNECT EVERYONE THROUGH MUSIC. THE FRONT PORCH REALIZES ITS MISSION THROUGH PRIVATE AND GROUP MUSIC LESSONS, MUSIC EDUCATION OUTREACH PROGRAM, AND LIVE MUSIC PERFORMANCES AND CONCERTS. <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) <b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a) <b>6</b> Total number of volunteers (estimate if necessary) <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 <b>7b</b> Net unrelated business taxable income from Form 990-T, Part I, line 1	<b>3</b> <b>4</b> <b>5</b> <b>6</b> <b>7a</b> <b>7b</b>	15 15 47 200 0 0
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) <b>9</b> Program service revenue (Part VIII, line 2g) <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	Prior Year Current Year	448,812 388,910 562,884 650,414 82 8,277 340,894 414,992 1,352,672 1,462,593
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) 30,198 <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) <b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) <b>19</b> Revenue less expenses. Subtract line 18 from line 12		0 0 856,708 911,927 0 431,906 507,501 1,288,614 1,419,428 64,058 43,165
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) <b>21</b> Total liabilities (Part X, line 26) <b>22</b> Net assets or fund balances. Subtract line 21 from line 20	Beginning of Current Year End of Year	270,860 518,353 11,412 215,740 259,448 302,613

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer MARC LIPSON Type or print name and title BOARD CHAIR	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name CHRISTINA MONFALCONE, CPA Preparer's signature CHRISTINA MONFALCONE, CPA Date 11/12/24 Check <input type="checkbox"/> if self-employed PTIN P01301641 Firm's name MONFALCONE & GARRIS, PC Firm's address 908 E JEFFERSON ST STE 101 CHARLOTTESVILLE, VA 22902 Firm's EIN 54-1742277 Phone no. 434-971-7255	

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

**For Paperwork Reduction Act Notice, see the separate instructions.**

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 764,348 including grants of \$ ) (Revenue \$ 602,803 )

THE FRONT PORCH PROVIDES INDIVIDUAL AND GROUP MUSIC INSTRUCTION TO STUDENTS OF ALL AGES AND ABILITIES IN A VARIETY OF CLASSES, INCLUDING OLD TIME ENSEMBLE, BLUEGRASS REPERTOIRE, INTRO TO FIDDLE, BANJO, GUITAR, MANDOLIN, AND UKULELE, AMONG MANY OTHERS. PRIVATE INSTRUCTION WAS OFFERED IN GUITAR, UKULELE, BANJO, DULCIMER, FIDDLE, BASE, PIANO, VOICE, LOOG AND MORE. APPROXIMATELY 250 STUDENTS RANGING IN AGE FROM 6 - 79 PARTICIPATED IN CLASSES TAUGHT BY 30 INSTRUCTORS WHO ARE RESPECTED TEACHING ARTISTS IN THE COMMUNITY.

4b (Code: ) (Expenses \$ 227,945 including grants of \$ ) (Revenue \$ )

HOST CONCERTS AND STUDENT MUSICAL PERFORMANCES WITH THE PRIMARY GOAL OF CONNECTING THE COMMUNITY THROUGH MUSIC.

4c (Code: ) (Expenses \$ 165,810 including grants of \$ ) (Revenue \$ 47,611 )

BRING TOGETHER PEOPLE OF DIVERSE BACKGROUNDS THROUGH ADDITIONAL EVENTS, PARTNERSHIPS, AND EDUCATIONAL OPPORTUNITIES FOCUSED AROUND MUSIC. FRONT PORCH PROVIDES WORKSHOPS AND FREE WEEKLY JAMS WHICH HELP TO FORGE MEANINGFUL RELATIONSHIPS BETWEEN MUSICIANS OF ALL AGES AND ABILITIES. REVENUES FROM THESE PROGRAMS ARE USED TO FUND CHARITABLE EFFORTS.

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,158,103

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various organizational requirements and reporting obligations.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Input box for Part V compliance check

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c regarding Form 1096, W-2G forms, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	47		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>		X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>			
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>			X
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>			
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>			X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>			X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>			X
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>			X
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:				
<b>a</b>	Gross income from members or shareholders	<b>11a</b>			
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>			
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>			X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 5 columns: Question, 1a, 1b, Yes, No. Rows include questions about voting members, family relationships, management delegation, and document retention.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 5 columns: Question, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and compensation review processes.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed VA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.

KATEN REYNOLDS 221 WATER STREET VA 22902 434-242-7012 CHARLOTTESVILLE



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TERRI ALLARD	2.00									
DIRECTOR	0.00	X					0	0	0	
(2) PADDY BOWMAN	2.00									
VICE CHAIR	0.00	X		X			0	0	0	
(3) OLIVIA BRANCH	2.00									
DIRECTOR	0.00	X					0	0	0	
(4) HELEN COHOON	2.00									
SECRETARY	0.00	X		X			0	0	0	
(5) CHARLES DAVIS	2.00									
DIRECTOR	0.00	X					0	0	0	
(6) DHARA GORADIA	2.00									
DIRECTOR	0.00	X					0	0	0	
(7) STEVEN HARRIS	2.00									
DIRECTOR	0.00	X					0	0	0	
(8) DEMIAN JACKSON	2.00									
DIRECTOR	0.00	X					0	0	0	
(9) LESTER JACKSON	2.00									
DIRECTOR	0.00	X					0	0	0	
(10) MARC LIPSON	2.00									
BOARD CHAIR	0.00	X		X			0	0	0	
(11) CHRISTINE PEROT	2.00									
DIRECTOR	0.00	X					0	0	0	

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) SOPHIE TRAWALTER	2.00									
DIRECTOR	0.00	X					0	0	0	
(13) SUSAN WEINER	2.00									
TREASURER	0.00	X		X			0	0	0	
(14) JOHN WHITLOW	2.00									
DIRECTOR	0.00	X					0	0	0	
(15) RICHARD WILL	2.00									
DIRECTOR	0.00	X					0	0	0	
(16)										
(17)										
(18)										
(19)										
<b>1b Subtotal</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	53,597				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	335,313				
	g Noncash contributions included in lines 1a-1f	1g	\$ 14,055				
	<b>h Total. Add lines 1a-1f</b>		<b>388,910</b>				
<b>Program Service Revenue</b>	2a PRIVATE LESSONS		Business Code				
				602,803	602,803		
	b OUTREACH FEES			47,611	47,611		
	c						
	d						
	e						
	f All other program service revenue						
<b>g Total. Add lines 2a-2f</b>			<b>650,414</b>				
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)			8,277		8,277	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents		(i) Real				
		6a		12,721			
		b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c		12,721			
	d Net rental income or (loss)			12,721	12,721		
	7a Gross amount from sales of assets other than inventory		(i) Securities				
		7a					
		b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c					
	d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18							
	8a		360,339				
	b Less: direct expenses	8b					
c Net income or (loss) from fundraising events			360,339				
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	10a		21,707				
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory			21,707	21,707			
<b>Miscellaneous Revenue</b>	11a OTHER INCOME		Business Code				
				20,225		20,225	
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d			20,225				
<b>12 Total revenue. See instructions</b>			<b>1,462,593</b>	<b>684,842</b>	<b>0</b>	<b>28,502</b>	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	831,478	681,812	149,666	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	17,801	17,089	712	
<b>10</b> Payroll taxes	62,648	51,371	11,277	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	29,433	25,018	3,826	589
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	650	650		
<b>12</b> Advertising and promotion	24,548	24,548		
<b>13</b> Office expenses	5,124	4,356	666	102
<b>14</b> Information technology	22,820	19,010	1,905	1,905
<b>15</b> Royalties				
<b>16</b> Occupancy	104,310	88,664	13,560	2,086
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	8,041	6,433	804	804
<b>23</b> Insurance	7,984	7,665	319	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> EVENT EXPENSES	152,491	112,843	36,598	3,050
<b>b</b> BANK & MERCHANT FEES	28,303	27,096	1,207	
<b>c</b> FUNDRAISER EXPENSE	21,397			21,397
<b>d</b> SOUND ENGINEERING	21,170	21,170		
<b>e</b> All other expenses	81,230	70,378	10,587	265
<b>25</b> Total functional expenses. Add lines 1 through 24e	1,419,428	1,158,103	231,127	30,198
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash—non-interest-bearing	192,586	1	465,848
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	26,334	4	5,088
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	6,560	9	7,187
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	121,209		
	10b	Less: accumulated depreciation	80,979	10c	40,230
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11	75	12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	270,860	16	518,353	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	2,054	17	9,377
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	9,358	25	206,363
	26	<b>Total liabilities.</b> Add lines 17 through 25	11,412	26	215,740
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions	232,307	27	279,928
	28	Net assets with donor restrictions	27,141	28	22,685
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	<b>Total net assets or fund balances</b>	259,448	32	302,613	
33	<b>Total liabilities and net assets/fund balances</b>	270,860	33	518,353	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,462,593
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,419,428
3	Revenue less expenses. Subtract line 2 from line 1	3	43,165
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	259,448
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	302,613

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
(Form 990)

**Public Charity Status and Public Support**

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

**2023**

Department of the Treasury  
Internal Revenue Service

**Attach to Form 990 or Form 990-EZ.**

**Open to Public Inspection**

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

THE FRONT PORCH CVILLE

Employer identification number

47-4040467

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: .....
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

12 Gross receipts from related activities, etc. (see instructions) 12
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) 14 %
15 Public support percentage from 2022 Schedule A, Part II, line 14 15 %
16a 33 1/3% support test — 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
b 33 1/3% support test — 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
17a 10%-facts-and-circumstances test — 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
b 10%-facts-and-circumstances test — 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions



**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	261,067	449,012	609,538	448,812	388,910	2,157,339
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	348,288	321,866	517,192	903,778	1,045,181	3,136,305
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	609,355	770,878	1,126,730	1,352,590	1,434,091	5,293,644
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						5,293,644

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6	609,355	770,878	1,126,730	1,352,590	1,434,091	5,293,644
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources				82	8,277	8,359
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b				82	8,277	8,359
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on					19,225	19,225
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	609,355	770,878	1,126,730	1,352,672	1,461,593	5,321,228
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	99.48 %
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15	<b>16</b>	100.00 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17	<b>18</b>	%

- 19a 33 1/3% support tests — 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support tests — 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 <b>Total annual distributions.</b> Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9 Distributable amount for 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018 .....			
b From 2019 .....			
c From 2020 .....			
d From 2021 .....			
e From 2022 .....			
f <b>Total</b> of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019 .....			
b Excess from 2020 .....			
c Excess from 2021 .....			
d Excess from 2022 .....			
e Excess from 2023 .....			



**Schedule B  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Name of the organization

THE FRONT PORCH CVILLE

Employer identification number

47-4040467

Organization type (check one):

**Filers of:****Section:**

Form 990 or 990-EZ

 501(c)( 3 ) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- 
- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- 
- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33
- <sup>1</sup>
- /
- <sub>3</sub>
- % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of
- (1)**
- \$5,000; or
- (2)**
- 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

- 
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000
- exclusively*
- for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

- 
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions
- exclusively*
- for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an
- exclusively*
- religious, charitable, etc., purpose. Don't complete any of the parts unless the
- General Rule**
- applies to this organization because it received
- nonexclusively*
- religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ .....

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

THE FRONT PORCH CVILLE

Employer identification number

47-4040467

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	MADWOMAN PROJECT FUND 114 4TH ST CHARLOTTESVILLE VA 22902	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	QUANTITATIVE FOUNDATION 240 WEST MAIN STREET BOX 110 CHARLOTTESVILLE VA 22902	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	SUN TRIBE SOLAR 107 5TH ST SE CHARLOTTESVILLE VA 22902	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	HELEN INGHAM FOUNDATION PO BOX 11047 FORT LAUDERDALE FL 33339	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	HILLTOP FOUNDATION 705 PARK STREET CHARLOTTESVILLE VA 22902	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	BAMA WORKS FUND OF DAVID MATTHEWS BA C/O CACF 114 4TH ST SE CHARLOTTESVILLE VA 22902	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization

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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	CHRISTINE PEROT PO BOX ESMONT VA 22937-1603	\$ 8,400	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	JOSEPH AND ROBERT CORNELL MEMORIAL 1 BOARS HEAD POINTE SUITE 127 CHARLOTTESVILLE VA 22902	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	THE J&E BERKLEY FOUNDATION 5281 SUGAR RIDGE ROAD CROZET VA 22932	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	VIRGINIA COMMISSION FOR THE ARTS 600 EAST MAIN ST RICHMOND VA 23219	\$ 43,097	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	VIRGINIA TOURISM CORPORATION 901 EAST CARY ST RICHMOND VA 23219	\$ 14,864	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	FLOW AUTOMOTIVE 500 W 5TH ST WINSTON SALEM NC 27101	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

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Employer identification number

47-4040467

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	MANNING FAMILY FOUNDATION 200 GARRETT ST CHARLOTTESVILLE VA 22902	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	JAMES & LYNNA SPENCER 2100 DEVONSHIRE RD CHARLOTTESVILLE VA 22901	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	CHARLES LAWRENCE KEITH & CLARA MILLE 1027 GLENWOOD STATION LANE CHARLOTTESVILLE VA 22901	\$ 16,666	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	MARTIN HORN INC 4041 RED HILL RD CHARLOTTESVILLE VA 22903	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	TWICE IS NICE 114 4TH ST SE CHARLOTTESVILLE VA 22902	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	FREDA JOHNSON 500 CRESTWOOD DRIVE APARTMENT2 CHARLOTTESVILLE VA 22903	\$ 11,194	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

THE FRONT PORCH CVILLE

Employer identification number

47-4040467

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	CITY OF CHARLOTTESVILLE PO BOX 911 CHARLOTTESVILLE VA 22902	\$ 10,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	FUN IS FOR EVERYONE FUND C/O CACF PO BOX 1767 CHARLOTTESVILLE VA 22902	\$ 5,400	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	DAVID BUTLER 3149 DANE CT KESWICK VA 22947	\$ 5,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	JONATHAN GILLILAND 1340 BLUEBELL AVE BOULDER CO 80302	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	JON AND CATHERINE SCHEUMANN 5275 PLANK RD NORTH GARDEN VA 22959	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

THE FRONT PORCH CVILLE

Employer identification number

47-4040467

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue included on Form 990, Part VIII, line 1; Assets included in Form 990, Part X. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange program
- e  Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

- c Beginning balance .....
- d Additions during the year .....
- e Distributions during the year .....
- f Ending balance .....

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII .....

**Part V Endowment Funds**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance .....					
b Contributions .....					
c Net investment earnings, gains, and losses .....					
d Grants or scholarships .....					
e Other expenditures for facilities and programs .....					
f Administrative expenses .....					
g End of year balance .....					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment .....
- b Permanent endowment .....
- c Term endowment .....

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations? .....
- (ii) Related organizations? .....

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? .....

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land .....				
b Buildings .....				
c Leasehold improvements .....		2,964	16	2,948
d Equipment .....		4,150	3,425	725
e Other .....		114,095	77,538	36,557
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) .....				40,230

**Part VII Investments – Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, col. (B))		

**Part VIII Investments – Program Related**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 13, col. (B))		

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED REVENUE	183,334
(3) PAYROLL LIABILITIES	22,454
(4) SECURITY DEPOSIT	575
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	206,363

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII







**SCHEDULE G  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

Open to Public Inspection

THE FRONT PORCH CVILLE

Employer identification number  
47-4040467

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

.....

.....

.....

.....

.....

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Table with 5 columns: (a) Event #1, (b) Event #2, (c) Other events, (d) Total events. Rows include Revenue (Gross receipts, Less: Contributions, Gross income) and Direct Expenses (Cash prizes, Noncash prizes, Rent/facility costs, Food and beverages, Entertainment, Other direct expenses, Direct expense summary, Net income summary).

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Table with 5 columns: (a) Bingo, (b) Pull tabs/instant bingo/progressive bingo, (c) Other gaming, (d) Total gaming. Rows include Revenue (Gross revenue) and Direct Expenses (Cash prizes, Noncash prizes, Rent/facility costs, Other direct expenses, Volunteer labor, Direct expense summary, Net gaming income summary).

9 Enter the state(s) in which the organization conducts gaming activities:
a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain:



**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization

THE FRONT PORCH CVILLE

Employer identification number

47-4040467

FORM 990 - ORGANIZATION'S MISSION

THE MISSION OF THE FRONT PORCH IS TO CONNECT EVERYONE THROUGH MUSIC. THE FRONT PORCH REALIZES ITS MISSION THROUGH PRIVATE AND GROUP MUSIC LESSONS, MUSIC EDUCATION OUTREACH PROGRAMS, AND LIVE MUSIC PERFORMANCES AND CONCERTS.

FORM 990, PART VI - ADDITIONAL INFORMATION

PT VI, LINE 11B: THE FORM 990 IS DISTRIBUTED TO ALL BOARD MEMBERS PRIOR TO THE BOARD'S NEXT REGULAR OR SPECIAL MEETING. DURING THE BOARD MEETING, THE FINANCE COMMITTEE PRESENTS THE COMPLETED FORM 990 AND RELATED SCHEDULES. ANY QUESTIONS OR COMMENTS ARE TAKEN AT THIS TIME AND IF NECESSARY, THE FORM IS REVISED AND REDISTRIBUTED TO THE BOARD FOR APPROVAL AND ACCEPTANCE.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

THE RETURN WILL BE PROVIDED TO THE BOARD FOR QUESTIONS AND COMMENTS BEFORE FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

PT VI, LINE 12C: BOARD MEMBERS ARE REQUIRED TO SIGN AN ANNUAL CONFLICT OF INTEREST STATEMENT REQUIRING THEM TO INDICATE THEY HAVE RECEIVED THE CONFLICT OF INTEREST POLICY AND AGREE TO ABIDE BY THE REQUIREMENTS.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

PT VI, LINE 15A: COMPENSATION FOR OFFICERS AND KEY EMPLOYEES OF THE FRONT PORCH MUST BE APPROVED BY THE BOARD OF DIRECTORS. PAY RATES FOR THE

Name of the organization

Employer identification number

THE FRONT PORCH CVILLE

47-4040467

EXECUTIVE DIRECTOR, OTHER OFFICERS AND KEY EMPLOYEES IS DETERMINED BASED ON SALARY RANGES PUBLISHED BY THE NATIONAL GUILD FOR COMMUNITY ARTS EDUCATION AS WELL AS ADDITIONAL GUIDANCE PROVIDED BY THE CHARLOTTESVILLE CENTER FOR NONPROFIT EXCELLENCE. THE FINANCE COMMITTEE CONDUCTS PERIODIC REVIEWS OF OTHER OFFICERS AND KEY EMPLOYEES.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

PT VI, LINE 15B: INCLUDED IN EXPLANATION ABOVE FOR 15A.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

PT VI, LINE 19: THE FRONT PORCH MAKES ITS GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST, DOCUMENTS ARE SENT ELECTRONICALLY WITHOUT CHARGE.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

ADJUSTMENT IN AUDIT FOR DEPRECIATION \$ 0

Form **4562**

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

OMB No. 1545-0172

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attachment Sequence No. **179**

Name(s) shown on return

THE FRONT PORCH CVILLE

Identifying number

47-4040467

Business or activity to which this form relates

INDIRECT DEPRECIATION

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	8,038

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	8,038
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2023)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Year Ended: June 30, 2024

47-4040467

THE FRONT PORCH CVILLE  
221 WATER ST SE  
CHARLOTTESVILLE, VA 22902

**Section 1.263(a)-1(f) De Minimis Safe Harbor Election**

Under Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.

## Federal Asset Report

## Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>Prior MACRS:</b>									
20	NESTING TABLES	8/22/18	279		X	0	7 MQ200DB	279	0
21	LOVESEAT	8/22/18	379		X	0	7 MQ200DB	379	0
22	SOFAS	8/22/18	839		X	0	7 MQ200DB	839	0
23	MUSICAL INSTRUMENT	3/06/18	197		X	0	7 MQ200DB	197	0
24	DONATED INSTRUMENTS	12/21/18	14,150		X	0	7 MQ200DB	14,150	0
26	SAXAPHONE-DONATED	4/20/18	100		X	0	7 MQ200DB	100	0
	Sold/Scrapped: 1/31/24								
27	VINYL RECORDS-DONATED	5/14/18	700		X	0	7 MQ200DB	700	0
28	FURITURE	4/02/18	425		X	0	7 MQ200DB	425	0
			<u>17,069</u>			<u>0</u>		<u>17,069</u>	<u>0</u>
<b>Other Depreciation:</b>									
1	SIGNAGE	1/13/17	942			942	15 MO S/L	367	62
2	MISC FURNITURE	2/12/17	2,763			2,763	15 MO200DB	2,259	67
3	MISC FURNITURE	2/12/17	191			191	5 MO200DB	191	0
4	BROTHER PRINTER	3/21/17	136			136	5 MO200DB	136	0
5	GUITAR DONATED	5/04/17	300			300	7 MO200DB	283	17
6	BANJO DONATED	5/04/17	400			400	7 MO200DB	378	22
7	MUSICAL INSTRUMENTS	6/27/17	250			250	7 MO200DB	242	8
8	INSTRUMENT HANGERS	8/17/17	72			72	7 MO200DB	69	3
9	TUNERS AND INSTRUMENTS	9/18/17	62			62	7 MO200DB	60	2
10	SQAURE STAND	10/16/17	190			190	7 MO200DB	190	0
11	MAC	10/17/17	432			432	5 MO200DB	432	0
12	SQUARE STAND	10/17/17	179			179	7 MO200DB	179	0
13	IPAD	10/24/17	330			330	5 MO200DB	330	0
14	LASER PRINTER	10/27/17	150			150	5 MO200DB	150	0
15	PIANO-DONATED	10/31/15	500			500	7 MO200DB	500	0
16	LEASEHOLD RENOVATIONS	7/01/16	22,225			22,225	15 MO S/L	11,854	1,481
17	RUGS	10/12/16	482			482	5 MO200DB	482	0
18	LIGHTING	10/12/16	95			95	5 MO200DB	95	0
19	LAMPS	10/12/16	198			198	5 MO200DB	198	0
25	LEASEHOLD IMPROVEMENTS	8/20/18	35,802			35,802	15 MO S/L	13,924	2,387
29	FILMING EQUIPMENT	12/29/20	3,047			3,047	5 MO200DB	2,170	351
30	FILMING EQUIPMENT	1/19/21	1,103			1,103	5 MO200DB	772	132
31	WEBSITE DESIGN	2/11/21	18,160			18,160	3 MO200DB	16,703	1,457
32	WEBSITE REDESIGN	3/11/20	2,500			2,500	5 MO S/L	1,500	500
33	DONATED GUITAR	6/30/20	2,200			2,200	5 MO S/L	1,487	440
34	KEYBOARD	9/02/21	500			500	7 MO S/L	71	72
35	SUB-WOOFER	7/09/21	1,121			1,121	10 MO S/L	112	112
36	STAIRLIFT	10/28/21	4,800			4,800	10 MO S/L	480	480
37	GUITAR	9/07/22	2,146			2,146	5 MO S/L	358	429
38	Installation of Elkay drinking fountain	5/31/24	2,964			2,964	15 MO S/L	0	16
	<b>Total Other Depreciation</b>		<u>104,240</u>			<u>104,240</u>		<u>55,972</u>	<u>8,038</u>
	<b>Total ACRS and Other Depreciation</b>		<u>104,240</u>			<u>104,240</u>		<u>55,972</u>	<u>8,038</u>
	<b>Grand Totals</b>		121,309			104,240		73,041	8,038
	<b>Less: Dispositions and Transfers</b>		100			0		100	0
	<b>Less: Start-up/Org Expense</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>121,209</u>			<u>104,240</u>		<u>72,941</u>	<u>8,038</u>



2575 THE FRONT PORCH CVILLE

47-4040467

FYE: 6/30/2024

# Bonus Depreciation Report

## Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
20	NESTING TABLES	8/22/18	279		0	0	279	0
21	LOVESEAT	8/22/18	379		0	0	379	0
22	SOFAS	8/22/18	839		0	0	839	0
23	MUSICAL INSTRUMENT	3/06/18	197		0	0	197	0
24	DONATED INSTRUMENTS	12/21/18	14,150		0	0	14,150	0
25	LEASEHOLD IMPROVEMENTS	8/20/18	35,802		0	0	0	35,802
26	SAXAPHONE-DONATED	4/20/18	100		0	0	100	0
27	VINYL RECORDS-DONATED	5/14/18	700		0	0	700	0
28	FURITURE	4/02/18	425		0	0	425	0
<b>Grand Total</b>			52,871		0	0	17,069	35,802
<b>Less: Dispositions and Transfers</b>			100		0	0	100	0
<b>Net Grand Total</b>			52,771		0	0	16,969	35,802

2575 THE FRONT PORCH CVILLE

47-4040467

FYE: 6/30/2024

**Depreciation Adjustment Report**  
**All Business Activities**

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
-------------	-------------	--------------	--------------------	------------	------------	---

There are no assets that meet the criteria of this report

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
20	NESTING TABLES	8/22/18	279	0	0
21	LOVESEAT	8/22/18	379	0	0
22	SOFAS	8/22/18	839	0	0
23	MUSICAL INSTRUMENT	3/06/18	197	0	0
24	DONATED INSTRUMENTS	12/21/18	14,150	0	0
27	VINYL RECORDS-DONATED	5/14/18	700	0	0
28	FURITURE	4/02/18	425	0	0
			<u>16,969</u>	<u>0</u>	<u>0</u>
<b>Other Depreciation:</b>					
1	SIGNAGE	1/13/17	942	63	0
2	MISC FURNITURE	2/12/17	2,763	58	0
3	MISC FURNITURE	2/12/17	191	0	0
4	BROTHER PRINTER	3/21/17	136	0	0
5	GUITAR DONATED	5/04/17	300	0	0
6	BANJO DONATED	5/04/17	400	0	0
7	MUSICAL INSTRUMENTS	6/27/17	250	0	0
8	INSTRUMENT HANGERS	8/17/17	72	0	0
9	TUNERS AND INSTRUMENTS	9/18/17	62	0	0
10	SQAURE STAND	10/16/17	190	0	0
11	MAC	10/17/17	432	0	0
12	SQUARE STAND	10/17/17	179	0	0
13	IPAD	10/24/17	330	0	0
14	LASER PRINTER	10/27/17	150	0	0
15	PIANO-DONATED	10/31/15	500	0	0
16	LEASEHOLD RENOVATIONS	7/01/16	22,225	1,482	0
17	RUGS	10/12/16	482	0	0
18	LIGHTING	10/12/16	95	0	0
19	LAMPS	10/12/16	198	0	0
25	LEASEHOLD IMPROVEMENTS	8/20/18	35,802	2,386	0
29	FILMING EQUIPMENT	12/29/20	3,047	351	0
30	FILMING EQUIPMENT	1/19/21	1,103	126	0
31	WEBSITE DESIGN	2/11/21	18,160	0	0
32	WEBSITE REDESIGN	3/11/20	2,500	500	0
33	DONATED GUITAR	6/30/20	2,200	273	0
34	KEYBOARD	9/02/21	500	71	0
35	SUB-WOOFER	7/09/21	1,121	112	0
36	STAIRLIFT	10/28/21	4,800	480	0
37	GUITAR	9/07/22	2,146	429	0
38	Installation of Elkay drinking fountain	5/31/24	2,964	198	0
	<b>Total Other Depreciation</b>		<u>104,240</u>	<u>6,529</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>104,240</u>	<u>6,529</u>	<u>0</u>
	<b>Grand Totals</b>		<u>121,209</u>	<u>6,529</u>	<u>0</u>

Form <b>990</b>	<b>Two Year Comparison Report</b>	<b>2022 &amp; 2023</b>
For calendar year 2023, or tax year beginning 07/01/23, ending 06/30/24		

Name: **THE FRONT PORCH CVILLE** Taxpayer Identification Number: **47-4040467**

		2022	2023	Differences
<b>Revenue</b>	1. Contributions, gifts, grants	383,820	335,313	-48,507
	2. Membership dues and assessments			
	3. Government contributions and grants	64,992	53,597	-11,395
	4. Program service revenue	562,884	650,414	87,530
	5. Investment income	82	8,277	8,195
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events	305,035	360,339	55,304
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory	10,749	21,707	10,958
	11. Other revenue	25,110	32,946	7,836
	<b>12. Total revenue.</b> Add lines 1 through 11	<b>1,352,672</b>	<b>1,462,593</b>	<b>109,921</b>
<b>Expenses</b>	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.			
	16. Salaries, other compensation, and employee benefits	856,708	911,927	55,219
	17. Professional fundraising fees			
	18. Other professional fees	13,515	30,083	16,568
	19. Occupancy, rent, utilities, and maintenance	102,355	104,310	1,955
	20. Depreciation and Depletion	9,765	8,041	-1,724
	21. Other expenses	306,271	365,067	58,796
	<b>22. Total expenses.</b> Add lines 13 through 21	<b>1,288,614</b>	<b>1,419,428</b>	<b>130,814</b>
	<b>23. Excess or (Deficit).</b> Subtract line 22 from line 12	<b>64,058</b>	<b>43,165</b>	<b>-20,893</b>
<b>Other Information</b>	24. Total exempt revenue	1,352,672	1,462,593	109,921
	25. Total unrelated revenue			
	26. Total excludable revenue	598,825	713,344	114,519
	27. Total assets	270,860	518,353	247,493
	28. Total liabilities	11,412	215,740	204,328
	29. Retained earnings	259,448	302,613	43,165
	30. Number of voting members of governing body	15	15	
	31. Number of independent voting members of governing body	15	15	
	32. Number of employees	52	47	
	33. Number of volunteers	200	200	

Form <b>990</b>	<b>Tax Return History</b>	<b>2023</b>
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Name <b>THE FRONT PORCH CVILLE</b>	Employer Identification Number <b>47-4040467</b>
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	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants .....	261,067	449,012	609,538	448,812	388,910	
Membership dues .....						
Program service revenue .....	240,619	298,382	401,656	562,884	650,414	
Capital gain or loss .....	3,038	-84	-183			
Investment income .....				82	8,277	
Fundraising revenue (income/loss) .....	27,144	-33,036	87,440	305,035	360,339	
Gaming revenue (income/loss) .....						
Other revenue .....	18,596	15,811	28,096	35,859	54,653	
<b>Total revenue</b> .....	<b>550,464</b>	<b>730,085</b>	<b>1,126,547</b>	<b>1,352,672</b>	<b>1,462,593</b>	
Grants and similar amounts paid .....						
Benefits paid to or for members .....						
Compensation of officers, etc. ....	74,427	106,558	87,669			
Other compensation .....	299,955	415,860	587,923	856,708	911,927	
Professional fees .....	7,268	7,950	7,240	13,515	30,083	
Occupancy costs .....	62,461	41,447	105,053	102,355	104,310	
Depreciation and depletion .....	4,386	10,933	15,630	9,765	8,041	
Other expenses .....	111,842	128,085	229,981	306,271	365,067	
<b>Total expenses</b> .....	<b>560,339</b>	<b>710,833</b>	<b>1,033,496</b>	<b>1,288,614</b>	<b>1,419,428</b>	
<b>Excess or (Deficit)</b> .....	<b>-9,875</b>	<b>19,252</b>	<b>93,051</b>	<b>64,058</b>	<b>43,165</b>	
<b>Total exempt revenue</b> .....	<b>550,464</b>	<b>730,085</b>	<b>1,126,547</b>	<b>1,352,672</b>	<b>1,462,593</b>	
Total unrelated revenue .....						
Total excludable revenue .....	262,253	314,109	429,569	598,825	713,344	
Total Assets .....	177,896	266,074	203,994	270,860	518,353	
Total Liabilities .....	35,379	164,321	9,190	11,412	215,740	
Net Fund Balances .....	142,517	101,753	194,804	259,448	302,613	

2575 THE FRONT PORCH CVILLE

47-4040467

FYE: 6/30/2024

## Federal Statements

### Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
	\$ <u>8,277</u>		14			
TOTAL	\$ <u><u>8,277</u></u>					

2575 THE FRONT PORCH CVILLE  
 47-4040467  
 FYE: 6/30/2024

## Federal Statements

### Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONTRACTOR	\$ 650	\$ 650	\$	\$
TOTAL	\$ 650	\$ 650	\$ 0	\$ 0

### Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
FACILITY CLEANING	\$ 19,325	\$ 18,552	\$ 773	\$
PURCHASES	18,033	16,230	1,803	
IN-KIND EXPENSES	14,055	14,055		
UTILITIES	8,339	6,171	2,001	167
MEALS & ENTERTAINMENT	4,852		4,852	
OUTREACH	4,217	4,048	169	
SUPPLIES	3,681	3,534	147	
TAXES & LICENSES	3,659	3,513	146	
REPAIRS & MAINTENANCE	2,312	1,734	509	69
INSTRUMENT EXPENSE	1,439	1,223	187	29
CAMP EXPENSE	1,318	1,318		
TOTAL	\$ 81,230	\$ 70,378	\$ 10,587	\$ 265

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## Federal Statements

### Schedule A, Part III, Line 1(e)

<u>Description</u>	<u>Amount</u>
EMPLOYEE RETENTION CREDIT	\$ 76,189
MADWOMAN PROJECT FUND CASH CONTRIBUTION	10,000
QUANTITATIVE FOUNDATION CASH CONTRIBUTION	25,000
SUN TRIBE SOLAR CASH CONTRIBUTION	10,000
HELEN INGHAM FOUNDATION CASH CONTRIBUTION	10,000
HILLTOP FOUNDATION CASH CONTRIBUTION	10,000
BAMA WORKS FUND OF DAVID MATTHEWS BA CASH CONTRIBUTION	7,500
CHRISTINE PEROT CASH CONTRIBUTION	8,400
JOSEPH AND ROBERT CORNELL MEMORIAL CASH CONTRIBUTION	25,000
THE J&E BERKLEY FOUNDATION CASH CONTRIBUTION	5,000
VIRGINIA COMMISSION FOR THE ARTS CASH CONTRIBUTION	43,097
VIRGNIA TOURISM CORPORATION CASH CONTRIBUTION	14,864
FLOW AUTOMOTIVE CASH CONTRIBUTION	20,000
MANNING FAMILY FOUNDATION CASH CONTRIBUTION	25,000
JAMES & LYNNA SPENCER CASH CONTRIBUTION	30,000
CHARLES LAWRENCE KEITH & CLARA MILLE CASH CONTRIBUTION	16,666
MARTIN HORN INC CASH CONTRIBUTION	5,000
TWICE IS NICE CASH CONTRIBUTION	5,000
FREDA JOHNSON CASH CONTRIBUTION	11,194



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## Federal Statements

### Schedule A, Part III, Line 1(e) (continued)

<u>Description</u>	<u>Amount</u>
CITY OF CHARLOTTESVILLE	\$
CASH CONTRIBUTION	10,500
FUN IS FOR EVERYONE FUND	
CASH CONTRIBUTION	5,400
DAVID BUTLER	
CASH CONTRIBUTION	5,100
JONATHAN GILLILAND	
CASH CONTRIBUTION	5,000
JON AND CATHERINE SCHEUMANN	
CASH CONTRIBUTION	5,000
TOTAL	<u>\$ 388,910</u>

### Schedule A, Part III, Line 2(e)

<u>Description</u>	<u>Amount</u>
PRIVATE LESSONS	\$ 602,803
OUTREACH FEES	47,611
FUNDRAISERS	49,550
CONCERTS/EVENTS	310,789
INSTRUMENT SALES	19,464
MERCHANDISE SALES	2,243
INSTRUMENT RENTAL	
SUBLEASE RENTAL	
SHORT TERM FACILITY RENTAL	12,721
TOTAL	<u>\$ 1,045,181</u>

2575 THE FRONT PORCH CVILLE  
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## Federal Statements

### Schedule A, Part III, Line 10a(e)

<u>Description</u>	<u>Amount</u>
	\$ 8,277
TOTAL	\$ <u>8,277</u>

### Schedule A, Part III, Line 11

<u>Description</u>	<u>Amount</u>
OTHER INCOME	\$ 20,225
LESS: DEDUCTIONS	-1,000
TOTAL	\$ <u>19,225</u>