

Front-Porch Felines

A Colorado Non-Profit Corporation

IRS FORM 1023 ATTACHMENT

Part IV Narrative Description of Your Activities

Overview

It is the mission, duty and purpose of Front-Porch Felines to alleviate suffering in the feral and abandoned cat population by means of education, sterilization, nutritious food, shelter, and medical care.

Colorado Statute C.R.S. 18-9-202 states that a person commits offenses of animal cruelty if s/he: having the charge or custody of any animal, fails to provide it with proper food, drink, or protection from the weather, consistent with the species, breed, and type of animal involved.

Even if feral cats are not normally socialized to people, they still have some of the same basic needs of our companion animals. Even more so.

Every animal, including feral and abandoned cats, deserves food, water, and shelter from the elements.

Education

FRONT-PORCH FELINES provides education on nutritious food, clean water, and how to provide low-cost shelters for feral cats. We also educate the public on the importance of TNR (trap-neuter-return) and vaccination of the feral cat population. We also provide information on the sterilizing and vaccinating of companion cats -- two keys to controlling the feral cat population. This information is usually communicated by personal meetings, and also through information on our website and the monthly newsletter in our subdivision.

We take advantage of various social-media outlets such as discussion forums, blogs, and social-networking sites. We intend to seek media attention in local papers, magazines, and venues.

We will also chronicle our efforts and activities on Front-Porch Felines website and Facebook. Some features included on the website will be educational articles written by respected experts in the field of feral-cat management.

By offering educational events such as how to humanely trap and sterilize feral cats and neutering and spaying companion cats, FRONT-PORCH FELINES is educating the public on

subjects useful to individuals and beneficial to the community.

Feeding and Sterilization Program

FRONT-PORCH FELINES intends to provide quality food to colony managers in our area who lack funds and/or resources to feed their colony. (A colony is a group of feral cats living together.) The average cost to feed one cat per month is approximately \$10.00. Sterilization and vaccines average \$20 per feral cat at low-cost spay/neuter clinics. Feeding and sterilization will be our top priorities. FRONT-PORCH FELINES operates and focuses its resources locally to The Aristocrat Ranchettes subdivision of 500 families, the city of Fort Lupton, and rural Weld County, which is the largest county in Colorado.

The subdivision consists of mostly low-income and retired persons who are often unable to feed the feral cats in their care.

We do not yet have an accurate count of how many feral cats live in this area, but from observations and talking to residents, we have to estimate over 1,000 in the subdivision alone. Many are being fed by residents, and over 300 have been sterilized as of 8/01/17.

We provide trapping-sterilization-vaccination and returning the cats using volunteers. Currently the cost of sterilization is covered by Forgotten Felines of Denver. Front-Porch Felines will assume the cost of neutering as soon as we gain nonprofit status and are able to accept donations.

Cat-Trapping Excursions

As part of our fundraising efforts, we would like to show the public how we go about trapping feral cats. Trapping is something we are frequently asked about. People would be able to join a trapping excursion to watch what we do. These would not be volunteers, but rather individuals interested in the whole process and curious as to how it works. A nominal donation would be collected from participants. These excursions will be open to the public on a limited basis. All proceeds from such excursions will be added to our general fund and shall be used to further our exempt status.

Programs for Volunteers

Our organization will rely heavily on volunteers, which will provide opportunities for involving many individuals from the community. Activities that volunteers could be involved in are: basic education at information booths; helping with our spay-neuter return program by learning how to humanely trap feral cats; and helping deliver food to cat colonies. Volunteers will also be needed to care for feral kittens until such time they can be adopted. Such activities will not include compensation to the volunteers.

Multimedia

It is our goal to bring awareness via every medium possible, and this does not exclude videos and photos of our activities, projects, and programs. By documenting and reporting our efforts we intend to broaden our outreach. These multimedia features will be recorded by our volunteers during the aforementioned activities and will be available to the public.

Please Note:

- Section 1.501(c)(3)-1(d)(2) of the regulations states that the term “charitable” is used in section 501(c)(3) of the Code in its generally accepted legal sense and includes the defense of human and civil rights secured by law.
- Section 1.501(c)(3)-1(d)(2) of the Income Tax Regulations states that the term “charitable” is used in section 501(c)(3) of the Code in its generally accepted legal sense and includes the advancement of education.
- Section 1.501(c)(3)-1(d)(3)(i)(a) of the regulations states that the term educational, as used in IRC 501(c)(3), relates to the instruction or training of the individual for the purpose of improving or developing his capabilities or the instruction of the public on subjects useful to the individual and beneficial to the community.
- Example 2 in Section 1.501(c)(3)-1(d)(3)(ii) of the regulations, makes it clear that "An organization whose activities consist of presenting public discussion groups, forums, panels, lectures, or other similar programs," is educational.
- Section 501(c)(3) of the Internal Revenue Code provides tax exemption for organizations organized and operated exclusively for charitable and/or educational purposes.

Financial Information

The sources of the corporation’s income derive from personal resources and public donations. Additional income sources will include grants, sponsorship, and fundraising. The corporation disposes its income through the decisions made by its board of directors or through the decisions of the duly elected treasurer, whose power to pay expenses is set out by the board or the corporation's bylaws in accordance to the corporation’s purpose. Expenses paid by the corporation include, but are not limited to: equipment purchases, cat food, materials for building winter shelters, spay/neuter and other medical cost for the cats, internet website fees, publications, advertising, and miscellaneous board expenses.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractor

Line 1a. List the names, titles, and mailing addresses of all your officers, directors, and trustees. For each person listed, state their total annual compensation for all services to the organization whether as an officer, employee, or other position.

Name	Title	Mailing Address	Avg. Hours	Annual Compensation
Brenda Hart	Incorporator & Executive Director		20/week	\$0
Spencer Goossen	Vice President		5/week	\$0
Michelle Ruzich	Secretary		10/week	\$0
Maureen Megan	Treasurer, CFO		5/week	\$0
Helen Knode	Director		5/week	\$0
			Total	\$ 0

Line 3a. For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

There are no compensated officers, directors, trustees or employees. Please see the table above.

Brenda Hart, President

Brenda moved to rural Fort Lupton, Colorado in 2012 where she was exposed to the world of free-roaming feral cats. She decided to do something about all the suffering cats and started trap-neuter-return in her area. She feeds 4 colonies, traps, fosters, and provides medical care for the cats. She has been a volunteer with Forgotten Felines of Denver since 2013. Brenda is a mural painter and owns a wholesale Peruvian jewelry business. She lives with her partner and six cats.

Spencer Goossen, Vice President

Spencer grew up in rural Arkansas where stray cats were always an issue, but there were never many outlets to help solve the problem. He spent a year as a vet tech at a local animal hospital. After spending about 5 years in construction, in 2012 he moved to Denver. A few years later, Spencer started a career with Only Natural Pets in Boulder, where he focuses on pet nutrition and managing their retail stores. Spencer will put to use his managerial skills in keeping FPF organized. He will also be in charge of securing food donations. He lives with his 4 dogs, 1 cat and wife.

Michelle Ruzich, Secretary

Michelle has lived in Boulder, Colorado since 1999. She is experienced in grant writing and will be in charge of finding and writing grants for Front-Porch Felines. She also has experience serving on an HOA board as secretary. Michelle has been a Physical Therapist with Westminster Public Schools for the past 20 years. She completed her doctorate degree in Science and specializes in pediatrics. She can't remember a day in her life when she didn't have 1 or 2 stray

cats to love. Michelle lives with her son and her two 17-year old kitties.

Maureen Megan, Treasurer

Maureen has lived in Denver, Colorado since 2001. Over the years, Maureen has pursued a wide variety of careers that include: film and TV work; licensed stockbroker; hospital administration; business owner; and operations leadership for one of the first global sustainability ventures. Many of these jobs entailed working with budgets and finance. She received her BA in Communication Arts from the University of Wisconsin-Madison. She is currently at work on her first novel. Maureen has three grown sons and lives with her husband Will.

Helen Knode, Director/ Media Relations

Helen Knode has had a career in academia, print and radio journalism, and is currently working on her third novel. As the board member in charge of media and public relations for Front-Porch Felines, she sees many possibilities for publicizing the work of FPF, and for connecting with other rescue groups in this corner of Colorado. She has a B.A. with honors in English Literature from the University of Kansas, and a masters degree in Theater Studies from Cornell. She has supported animal-welfare non-profits for a long time.

Line 5a. Have you adopted a conflict of interest policy consistent with the sample policy in Appendix A?

Yes. Please see the attached policy. This was adopted by resolution of the board of directors on 03/11/2018.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

Line 1a. In carrying out your exempt purposes, do you provide goods, services, or funds to individuals?

We will be providing cat food to residents as needed that are low-income or elderly and can't afford to care for feral cats on their property. We will also provide spay/neuter and vaccine services and transportation to the clinics. We will also help provide adequate winter shelters for the cats on the properties, with the help of volunteers.

Part VIII Your Specific Activities

Line 4a. Do you or will you undertake fundraising? If "Yes," check all the fundraising programs you do or will conduct. Attach a description of each fundraising program.

"Yes" to the following:

Mail solicitations, email solicitation, personal solicitation, foundation grant solicitations, vehicles, accept donations on your website and other.

Mail Solicitations

We will be sending fundraising letters to businesses and individuals at least annually to request that they donate funds to support FRONT-PORCH FELINES or to be cordially invited to attend our annual fundraising banquet and auction.

Phone Solicitation

We will be fundraising by telephone solicitation. It involves calling prospective or existing donors and asking for support.

Email Solicitation

We will be utilizing internet solicitation methods, including but not limited to email, social media contacts and other mediums.

Personal Solicitation

We will be fundraising by approaching a broad spectrum of entities and individuals in person to share the mission of FRONT-PORCH FELINES and seek public support.

Foundation Grant Solicitations

We will be applying for private or public foundation grants. We have no current arrangement for this method at this time.

Vehicle, Boat, Plane, or Similar Donations

We will solicit and accept in-kind donations with the intent of using the vehicles for the corporation's mission such buying food and medical care costs.

Accept Donations on Your Website

We do accept donations on our website. This function will be accessible through "donate" tab on the website of the corporation. The payments are processed by PayPal, Inc. and are directed to the corporation's bank account. We will also accept checks.

Other

Slideshows and Lectures. We will be accepting donations during our lectures and slideshow program and expeditions. (Please see the Narrative of our Activities for further information regarding this activity.)

Small-Scale Fundraising Events. At times we will be holding road-side small-scale fundraising events. The work performed for such events shall be "Volunteer Labor" and without compensation. The material used for such events shall only come from the gifts or contributed products. Volunteer charity lemonade or cookie sale would be an example.

Banquet and Auctions. We will also be holding at least one fundraising banquet and auction annually. All auction items will be from the gifts or contributed merchandise and all the work performed for such events shall be volunteer labor and without compensation.

Web-Related Donations. We may make arrangements with commercial organizations for donations based on sales referrals. For example, some web sites (such as Amazon.com) allow nonprofit organizations to receive donations for sales which were referred from their web site. Some local businesses in our area might also make such offers to non-profit organizations. We would only consider this for items and services related to our organization's activities and topics (e.g. books on subjects pertaining to cats). We currently have no specific plans or contracts, but it's prudent to mention the possibility.

Sale of Merchandise. We may have shirts, hats, mugs and similar items available through our website which will bear our logo and mission statement. We are only considering the sale of donated and contributed products at this time. The revenue from this activity is anticipated to be insubstantial and we have no current arrangement or contract for this.

Line 4c. Do you or will you engage in fundraising activities for other organizations?

No. We do not fundraise for any specific organization and FRONT-PORCH FELINES is not organized solely to contribute or fundraise for any specific entity. However, at the discretion of the board of directors we may at times, choose to contribute to other 501 (c)(3) organizations which share a similar mission and only if the contributions further our exempt status. (Please see the Narrative of our Activities for more information regarding how we contribute to other organizations.)

Line 4d. List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

FRONT-PORCH FELINES is primarily based in the state of COLORADO, however, we will engage in fundraising in all 50 states of the United States whether via internet solicitation, or mail-outs, or grant solicitation. For more information about these activities please refer to the Narrative of Our Activities.

We will not raise funds for other organizations; No other organization will raise funds for us and we will only fundraise for ourselves. This rule holds true for all 50 States of the United States.

Line 4e. Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds?

We do not anticipate soliciting contributions where the donor has the right to advise how to use or distribute the funds. However, we will comply with and recognize special requests, notes, terms and conditions which are specified by contributors and will maintain a separate account for

that specific donation. An example of this rule is foundation grants. There may be situations whereby we solicit a foundation grant for a specific purpose; (e.g. spay/neuter) and in those cases the grant, if awarded, will probably have restrictions on the activities it can support. Honoring those terms is inherent in the grant application process.

Line 11. Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type?

We may accept contributions of: real property; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type if said contributions further the purposes of this corporation. We will not accept donations if any conditions imposed by the donor on the contribution limit the corporation’s ability to achieve its purposes or force this corporation to conduct activities that are not in furtherance of 501(c)(3) purposes. We will ensure that donations are accepted in accordance with 501(c)(3) regulations and we will properly determine fair market value according to IRS Publication 561. We currently have no specific plans, but it's prudent to mention the possibility.

Part IX Financial Data

A. Statement of Revenues and Expenses and Projected Data for 2018, 2019, and 2020 Tax Years

The following table consists of the projected gross income from monetary donations, grants and gifts to the corporation. This includes the promotional merchandise sales as well as services rendered. The table is sorted alphabetically.

Revenue Title	2018 Tax Year	2019 Tax Year	2020 Tax Year
Online / Credit cards	\$1100	\$1210	\$1331
Checks	\$500	\$550	\$605
Grants	\$2000	\$2200	\$2420
In-kind Donations	\$1500	\$1650	\$1815
Sponsorships	\$1200	\$1320	\$1452
Fundraisers	\$500	\$550	\$605

Sales (Hats, Mugs, Shirts,...)	\$0	\$500	\$750
Total revenue:	\$6800.	\$7980	\$8978.00

Line 23. Any expense not otherwise classified (attach itemized list.)

The following table consists of the corporation expenses, expenditures and spending for the shown years. Please refer to the second worksheet for further itemizations.

Please note: For our 2017 expense and income report, please refer to section B: Balance Sheet for our most recently completed tax year on page 17 of this document.

Expense Title	2018 Tax Year	2019 Tax Year	2020 Tax Year
Cat food	\$4600	\$5060	\$5566
Cat-feeding stations	\$125	\$138	\$152
Equipment	\$250	\$275	\$303
Fuel	\$95	\$105	\$116
Fundraising expenses	\$200	\$220	\$242
Medical supply	\$95	\$105	\$116
Non-profit set-up cost & fees	\$650	\$0	\$0
Office supplies & software	\$54	\$60	\$65
Postage	\$55	\$61	\$67
Printing	\$75	\$83	\$91
Spay/neuter cost	\$150	\$165	\$182
Supplies/ cat litter & cleaning	\$85	\$94	\$103
Veterinary cost	\$1200	\$1320	\$1452

Website maintenance	\$150	\$165	\$182
Winter shelters	\$175	\$193	\$212
Total Expenses:	\$7959.00	\$8044	\$8849

Further Breakdown of Expenses

Please note that the inflation rate for the years of 2019 and 2020 has been calculated based on a 10% increase annually. Except for food. Daily figures are based on 30-day months. (Please see table on next page.) The table is sorted alphabetically.

Expense	Month	Year	Clarification Notes
Cat food	\$384	\$4600	Calculated based on feeding 60-80 cats daily, a mix of dry and wet food.
Cat-feeding stations	\$10.41	\$125	Building a wooden structure where needed to protect the cats and their food from the elements.
Equipment purchases	\$21	\$250	Consists of buying traps for catching feral cats, wire crates, and other equipment needed for trapping.
Fuel	\$8.00	\$95	Would be used to purchase gasoline for volunteers driving cats to the spay/ neuter clinic. Based on 2 trips a month.
Fundraising expense	\$16.66	\$200	This would help cover the cost of any snacks/food that we would need for an annual fundraising auction.
Medical supply	\$8	\$95	This would cover any bandages, antiseptics or supplements used in the medical care of the cats. Does not include pharmaceuticals.
Non-profit set-up fees	\$54	\$650	This will include cost of reviewing non-profit filing documents and filing fees.
Office supply/software	\$4.50	\$54	We try our best to only use "Open Source" software. This will cover the office supplies.
Postage	\$4.50	\$55	This will meet the corporation's need on postal services
Printing	\$6.25	\$75	This will cover cost of business cards and note cards to donors.
Spay/neuter cost	\$12.50	\$150	We intend to use a free spay/neuter clinic whenever possible, but realize this is not always possible.
Supplies/ cat litter & cleaning	\$7	\$85	This covers the cost of cat litter, cleaning supplies, and disinfectants.
Veterinary cost	\$100	\$1200	This includes needed veterinary care and pharmaceuticals for the cats, for example a dental and blood testing. Does

			not include spay/neuter.
Website maintenance	\$12.50	\$150	Covers routine maintenance to keep the site secure and updated with new information.
Winter shelters	\$14.50	\$175	This includes cost of materials to make winter shelters for the cats, where there is no suitable shelter available.

B. Balance Sheet (for your most recently completed tax year)

Please note: The table below is an itemized list of the expenses and income of FRONT-PORCH FELINES since its incorporation on June 12, 2017 to December 31, 2017. The table is sorted alphabetically.

Support and Revenue of the Most Recent Tax Year, 2017	
Donated food	950.00
Revenue by Incorporator/ Founder	4639.00
Spay/ neuter cost	375.00
Veterinary care	580.00
Net Income	6544.00

Expenses of the Most Recent Tax Year, 2017	
Cat food	3577.00
Cat-feeding stations	195.00
Equipment / cages & litter boxes	130.00
Medical supply	65.00
Spay/neuter	375.00
Supply / litter and cleaning	65.00
Veterinary costs	1496.00
Website cost	585.00
Winter shelters	56.00
Total Expenses	6544.00
Net Revenue Less Expenses	\$0

Part IX, Section B Line 10. Itemized Non-Cash Assets of FRONT-PORCH FELINES

Front-Porch Felines does not own any non-cash assets at this time.

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