

## Organization Information

### Legal Name

Riding Emphasizing Individual Needs and Strengths

### DBA (if Applicable)

REINS Therapeutic Horsemanship Program

## Program Name/Title

Equine-Assisted Mental Health Program

## Brief Program Description

REINS now offers equine-assisted mental health programming for at-risk youth, Veterans and individuals struggling with addiction. Working with a licensed mental health professional, Path certified Equine Specialists in Mental Health and Learning (ESMHL), and healing horses, these sessions can have a powerful and lasting impact on mental health and well-being.

## Is this a new (pilot, recently developed) or established program?

Established Program

## Program Information - Type

Ongoing

## Requested Amount

39000

## Organization's Mission Statement

Our mission is to support the physical, mental, and emotional health of disabled children and adults with therapeutic equine-assisted activities.

## Organization's Vision Statement

REINS will be a leading center for equine-assisted services in the United States, known for excellence, safety and innovation and improving the physical, emotional and mental health for all who cross over our bridge.

## Agency Capability

REINS was founded in 1984 with a handful of disabled students, their devoted parents, and a few very special horses they rode once a week. Over the last 38 years, REINS has grown to provide over 180 students with weekly lessons (8,000 lessons annually), 30 staff members, and hundreds of volunteers. REINS has changed the lives of so many families, and has become one of the leading therapeutic riding centers in the United States.

In 2022, REINS worked to reach a new standard of excellence, expand programming and serve more members of the community in need. REINS achieved Premier Accreditation status with PATH International, signifying adherence to the highest standards of safety and professionalism. We also completed our first equine-assisted mental health pilot program for Veterans. The success of that pilot helped set in motion the development of key collaborations and create a strong foundation for the program expansion.

In January 2023, we kicked off exciting partnerships with the VA, Mustard Seed Ranch, and Zak's House.

that allow us to offer weekly programming for Veterans, at-risk youth, and individuals struggling with addiction respectively, bolstering our commitment to changing as many lives as possible through the power of the horse. Furthermore, our volunteer opportunities have grown in parallel. With over 500 positions available each week, we now offer a wide range of options for the community to get involved and improve their quality of life.

## Agency Collaborations

REINS is committed to developing more effective collaborations to ensure equine-assisted mental health services are easily accessible to members of our community who need them the most.

**Zak's House:** REINS offers our services to Zak's House residents going through drug/alcohol detox/rehabilitation under supervision of a medical and mental health professional, with transportation and group oversight provided by their staff. Together we aim to combat mental health challenges that often coincide with addiction. The residents participate in a 90 minute equine-assisted session once a month. During the session the horse provides a powerful bio-feedback tool and helps the client regulate their emotions.

**Mustard Seed Ranch (MSR):** REINS provides horses, facilities, volunteers and staff for MSR to run equine-assisted psychotherapy sessions at the ranch, giving foster and displaced youth a place to heal from trauma and embrace a healthy future. These sessions provide a unique scenario where a mental health professional utilizes the horse as a tool to implement connectivity and strategies for coping. This program serves children 12 and older who have experienced trauma, displacement and/or are in foster care.

**Veterans Affairs:** REINS is partnering with the VA's Equine-Imity Project to offer services for Veterans struggling with homelessness, addiction, trauma, and mental health. Working with LCSWs from the VA, REINS is able to offer equine-assisted integrative therapy directly targeting healthy coping skills, emotional balance and self-regulation. With this project we are jointly working to combat homelessness and Veteran suicide in our community.

**VFW, VA Desert Pacific Healthcare Network, FRHD:** REINS is planning collaboration with these organizations to raise awareness of the Veteran mental health crisis and suicide. We will create opportunities to educate the community about suicide, including how to identify risk factors that pave the way to suicide and build a support network to break that trajectory.

## Target Population - Age

	Percent of program participants	Estimated number of participants
<b>Children (infants to 12)</b>		
<b>Young Adults (13-17)</b>	40	80
<b>Adults (18-60)</b>	40	85
<b>Seniors (60+)</b>	20	35
<b>We do not collect this data (indicate with 100%)*</b>		

## Gender

	Percent of program participants
Female	30
Male	70
Non-binary	
Unknown*	

## Income Level

	Percent of program participants
Extremely Low-Income Limits, ceiling of \$32,100	
Very Low (50%) Income Limits, ceiling of \$53,500	
Low (80%) Income Limits, ceiling of \$85,600	
Higher Than Listed Limits	
We do not collect this data (indicate with 100%)*	100

### \*Target Population - Income Level

We have not collected income data indirectly. Current participants are via collaborations with other organizations. If we are providing scholarships we do collect income data as a requirement and will provide that to the district.

### Projected number of residents that will directly benefit (participant/client) from this program.

200

## Social Determinants of Health (SDOH)

### Program/Services Description - Social Determinants of Health

Social & Community Context (Civic Participation, Discrimination, Incarceration, Social Cohesion)

Healthcare Access & Quality (Access to Health Care, Access to Primary Care, Health Literacy)

### Statement of Need/Problem

Our priorities are aligned with Healthy People 2030, and the FRHD priorities as outlined below.

H  
ealthy People 2030

(health.gov)

Goal: improve mental health

There is a mental health crisis upon our communities. The CDC states that 1 in 5 Americans will experience a mental illness in a given year. While the California Health Care Foundation notes that Mental illnesses are among the most common health conditions faced by Californians, and mental

health issues are widespread across demographics, with some demographics disproportionately affected.

According to the California Healthy Kids Survey 2021-2022, Almost 1 in 2 students at Fallbrook High School have reported chronic sadness and social emotional distress within the last 12 months, with 1 in 4 reporting suicidal ideation. Almost 80% of students in grade 5 report experiencing frequent sadness. The U.S. Surgeon General warned of a Youth Mental Health Crisis in 2021, and Youth Mental Health continues to be one of his top 5 priorities as of today, noting

that young people are facing “devastating” mental health effects as a result of the challenges experienced by their generation, including the coronavirus pandemic.

The Surgeon General's

advisory report calls for protecting youth mental health, and offering more resources to be devoted to understanding and addressing mental health challenges.

While more scientific research is still needed on the benefits of equine therapy to be considered in traditional treatment plans, the National Alliance for Mental Illness (NAMI) recognizes equine therapy or equine-assisted psychotherapy as a non-traditional complementary approach to mental illness treatment. The NAMI states that the

goal of equine therapy is to use experience with horses to improve emotional and behavioral outcomes.

Furthermore, all published research to date has shown positive outcomes in reduction of anxiety, depression and impulsiveness common to many mental health conditions.

The need for effective, accessible mental health services in our community is clear. And with almost 40 years of success in the equine-assisted therapy industry, and the support of FRHD, REINS is

well-positioned to be the sole provider of this unique and effective form of complementary mental health treatment for the district, and working together we can better serve our precious youth, so desperately in need of our help.

### **Statement of Need/Problem - Others**

While there are traditional counseling and mental health support services in the district, fees for therapists are often too expensive and oftentimes people do not qualify for subsidies. Also, no other organization in the district offers equine-assisted therapy in partnership with mental health professionals and certified equine specialists. REINS has a unique and complementary non-traditional mental health service in the district and is well suited to address community needs.

### **Program/Services Description - Program Entry**

REINS Equine-Assisted Mental Health Program cohorts consist of weekly sessions for 8 weeks. The program will be promoted through social media, digital marketing, community outreach and collaborations.

Candidates will fill out a participant form and submit via website, email or in-person. The candidate will be evaluated for suitability and group fit by the program coordinator, Equine Specialist in Mental Health and Learning (ESMHL) and licensed mental health professional.

Program coordinators will contact the candidate and/or parent to confirm session details and next steps.

Participants will have a check-in conversation prior to the first session. This consists of emotional status, challenges and feelings to help professionals set a baseline, align on goals, and select appropriate equines for activities. Each participant will also receive a survey prior to their initial session and at the close of their 8th session. Depending on the progress some students may continue on in the program for another 8 weeks, others may become part of the volunteer program (a common outcome for prior students and program participants at REINS). Participants will receive check-ins at 6

month and 1 year intervals, as well as complete a follow up survey. REINS is committed to the advancement of the equine-assisted industry and supporting publications and research with data collection is required for all sessions

### **Program/Services Description - Program Activities**

Each cohort consists of a group of 4-10 participants, a minimum of one licensed mental health professional and one REINS certified Equine Specialist in Mental Health and Learning (ESMHL) staff member, and up to 5 equines.

Participants receive close supervision and interaction with professionals, and an equine(s). Each session will have a curriculum to be followed and includes: introduction or check-in, review, horse introduction, horse activity, closing circle (debrief). All horses and equipment will be provided by REINS.

Horse activities can range from grooming, haltering and leading, to simply sharing space.

The horse offers a calming, non-judgmental demeanor allowing participants to work through emotions that may arise during a session. Horses will immediately react in response to what clients are demonstrating, offering an opportunity for the participant to identify the reaction and implement a method of resolution to change the way the horse is reacting. When the participant observes the change in their equine, they can address thoughts and emotions that were happening during the exercise.

This form of therapy is proven to improve emotional and behavioral outcomes, reduce symptoms of anxiety, depression and impulsiveness common to many mental health conditions.

With the funds from FRHD, we can bolster our equine-assisted mental health programming and provide the necessary resources to support improved mental health for those who need it most in our district.

### **Program Goal #1**

Improve the mental health, overall well-being and quality of life for more residents of the district struggling with mental illness, addiction, socialization, and trauma, via safe and effective equine-assisted intervention with low barriers to entry.

### **Program Objectives - Goal #1**

#1 - Serve at least 100 new residents in the district. Contract an effective licensed mental health professional or practice within the district for a minimum of 1 year, so as to expand the program to individuals and groups that do not have a staff professional, and provide excellent care between July 1, 2023 - June 30, 2024.

#2 - Increase capacity for safe and effective interventions. Offer an environment that will allow for safe and effective intervention with the companionship of the equine and support of qualified specialists or professionals by increasing staff PATH International Certifications of Equine Specialist in Mental Health and Learning (ESMHL) from 2 to at least 7 (250%) between July 1, 2023 - June 30, 2024. These certifications require multiple horsemanship, skills tests and over 100 hours of supervisory

#3 - Provide a service at no cost to the participants that will address mental health challenges affecting our immediate community by initiating a scholarship program in partnership with FRHD covering the program cost of at least 5 youth cohorts (serving between 40-50 individuals) between July 1, 2023 - June 30, 2024.

### **Program Outcomes/Measurables - Goal & Objectives #1**

#1 - REINS will hire a licensed mental health professional(s) and provide reporting on all hosted sessions. Participant surveys will include satisfaction ratings for experience with mental health professional(s). At least 80% of participants will self-report improvement after each 8 week session.

#2 - REINS will monitor progress for all staff in process of certification and report progress to the district. Participant surveys will include satisfaction ratings for participant experience with ESMHL certified mental health professionals.

#3 - REINS will retain 5 new youth cohorts by collaborating with other youth oriented organizations in the district. Scholarship paperwork will be required and data will be provided to FRHD. All participants and parents will receive surveys prior to the start of sessions and at the close of sessions. At least 80% of participants will self-report improvement after each 8 week session.

## **Anticipated Acknowledgment**

### **Anticipated Acknowledgment**

Social Media Postings

Signage at Service Sites

Print Materials to Service Recipients

Website Display

### **Anticipated Acknowledgment**

We will promote FRHD via signage/banners on our property, press releases, at our events, across our social media (Facebook and Instagram dedicated posts throughout the year), and on our website. We will also include FRHD in direct mailings a minimum of 5x per year, and dedicated marketing materials for our annual Hoedown and Horse show Events. Verbal announcements will also be made at events along with emails to our database.

### **Terms and Conditions**

Accepted

**Authorized Signature**

*[Handwritten signature]*

## REINS Board of Directors as of February 23, 2023

Position	Name	Business Affiliation	# of service (years)	Email
President	James Betz	Owner, Betz Concrete	12	<a href="mailto:jamesbetz@rocketmail.com">jamesbetz@rocketmail.com</a>
Treasurer	John Kearns, CPA	Retired, CPA	21	<a href="mailto:Pojk1941@gamil.com">Pojk1941@gamil.com</a>
member	Kimberly Carlson	Realtor, The Elite Home Group	4	<a href="mailto:kimsold@aol.com">kimsold@aol.com</a>
member	Dr. Tad Bender	DVM, Creekside Veterinary Service	1	<a href="mailto:tad.bender@creeksidevets.net">tad.bender@creeksidevets.net</a>
member	Pamela Farrow	REINS Parent	21	<a href="mailto:pfarrow@smartcc.net">pfarrow@smartcc.net</a>
member	Christopher Kim	Product Manager	13	<a href="mailto:cjk607@gmail.com">cjk607@gmail.com</a>
member	Lou Riddle	Owner, Lou Riddle Construction	1	<a href="mailto:lrchomes@att.net">lrchomes@att.net</a>



MUNGER & COMPANY, CPAs

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**RIDING EMPHASIZING  
INDIVIDUAL NEEDS  
AND STRENGTHS**  
Audited Financial Statements  
For the Year Ended December 31, 2021

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## MUNGER & COMPANY, CPAs

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### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
**Riding Emphasizing Individual Needs and Strengths**

#### **Opinion**

We have audited the accompanying financial statements of Riding Emphasizing Individual Needs and Strengths (a nonprofit corporation), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements:

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Riding Emphasizing Individual Needs and Strengths as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Riding Emphasizing Individual Needs and Strengths and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Riding Emphasizing Individual Needs and Strengths' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Riding Emphasizing Individual Needs and Strengths' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Riding Emphasizing Individual Needs and Strengths' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

May 27, 2022



Munger & Company, CPAs

**Riding Emphasizing Individual Needs and Strengths**  
**STATEMENT OF FINANCIAL POSITION**  
December 31, 2021

ASSETS

Cash	\$ 624,964
Restricted Cash	34,470
Receivables	6,696
Prepaid Expenses	3,822
Investments	102,746
Legacy Board-Designated Endowment Fund	25,629
Rancho Santa Fe Foundation Board-Designated Endowment Fund	263,398
Land	85,000
Vehicles	47,000
Building and Improvements	547,411
Equipment	222,209
Less: Accumulated Depreciation	<u>(407,821)</u>
TOTAL ASSETS	<u><u>\$1,555,524</u></u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts Payable	\$ 13,658
Accrued Payroll	11,476
Deferred Revenue	<u>7,412</u>
TOTAL LIABILITIES	<u>32,546</u>

NET ASSETS WITHOUT DONOR RESTRICTIONS

Undesignated	1,199,481
Board-Designated	<u>289,027</u>
Net Assets Without Donor Restrictions	1,488,508

NET ASSETS WITH DONOR RESTRICTIONS

Program Related	<u>34,470</u>
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TOTAL NET ASSETS	<u>1,522,978</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$1,555,524</u></u>
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The Accompanying Notes Are an Integral Part of the Financial Statements

**Riding Emphasizing Individual Needs and Strengths**  
**STATEMENT OF ACTIVITIES**  
For The Year Ended December 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES AND SUPPORT</b>			
Donations	\$ 511,325	\$ 34,470	\$ 545,795
Special Events, net of expense of \$95,501	250,673		250,673
Donated Goods and Services	77,457		77,457
Program Fees	182,248		182,248
Horse Boarding	27,604		27,604
Investment Income	29,144		29,144
Other Revenue	40,366		40,366
Forgiveness of Debt	130,655		130,655
Net Assets Released from Restrictions	<u>14,800</u>	<u>(14,800)</u>	<u>-</u>
Total Revenue and Support	1,264,272	19,670	1,283,942
<b>EXPENSES</b>			
Program Services	698,692		698,692
Supporting Services			
Management and General	53,928		53,928
Fundraising	<u>213,260</u>		<u>213,260</u>
Total Operating Expenses	<u>965,880</u>	<u>-</u>	<u>965,880</u>
Change in Net Assets	298,392	19,670	318,062
Net Assets Without Donor Restrictions, Beginning of Year	<u>1,190,116</u>	<u>14,800</u>	<u>1,204,916</u>
Net Assets Without Donor Restrictions, End of Year	<u>\$ 1,488,508</u>	<u>\$ 34,470</u>	<u>\$ 1,522,978</u>

The Accompanying Notes Are an Integral Part of the Financial Statements

**Riding Emphasizing Individual Needs and Strengths**

**STATEMENT OF FUNCTIONAL EXPENSES**

For The Year Ended December 31, 2021

	Supporting Services			Total
	Program	Management & General	Fundraising	
<b>EXPENSES</b>				
Contract Labor	\$ 433,026	\$ 41,941	\$ 161,930	\$ 636,897
Insurance	4,214	1,140		5,354
Office and Supplies	6,835	680	2,764	10,279
Accounting	-	7,850		7,850
Advertising	15		755	770
Bank Charges	6,059	688	4,628	11,375
Education	1,344			1,344
Maintenance	19,974		612	20,586
Special Events	-		95,501	95,501
Horse Care	65,390			65,390
Other Program	4,401			4,401
Dues and Memberships	2,164	5		2,169
Postage and Printing	15,470	109	2,004	17,583
Program Supplies	15,010			15,010
Property Taxes	387			387
Scholarships	26,140			26,140
Therapy Consults	1,835			1,835
Transportation	6,142	123		6,265
Donated Goods	42,263		35,194	77,457
Depreciation	31,898			31,898
Rent and Utilities	14,305	1,392	5,373	21,070
Bad Debts	1,820			1,820
<b>Total Expenses by Function</b>	<b>\$ 698,692</b>	<b>\$ 53,928</b>	<b>\$ 308,761</b>	<b>\$ 1,061,381</b>
Less expenses included with revenues on the statement of activities				
Direct benefit to donors	-	-	(95,501)	(95,501)
<b>Total expenses included in the expense section on the statement of activities</b>	<b>\$ 698,692</b>	<b>\$ 53,928</b>	<b>\$ 213,260</b>	<b>\$ 965,880</b>

The Accompanying Notes Are an Integral Part of the Financial Statements

**Riding Emphasizing Individual Needs and Strengths**  
**STATEMENT OF CASH FLOWS**  
For The Year Ended December 31, 2021

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in Net Assets	\$ 318,062
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	31,898
Forgiveness of Debt	(130,655)
Bad Debt Expense	1,820
Unrealized Gain on Investments	(10,336)
(Increase) / Decrease in operating assets:	
Receivables	1,209
Prepaid Expenses	(3,822)
Increase / (Decrease) in operating liabilities	
Accounts Payable	1,892
Accrued Payroll	2,204
Deferred Revenue	<u>7,412</u>
Net Cash Provided by Operating Activities	219,684
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchases of Investments	(114,131)
Purchases of Equipment	<u>(52,457)</u>
Net Cash Used in Investing Activities	(166,588)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Proceeds from PPP loan	<u>130,655</u>
Net Cash Provided by Financing Activities	130,655
<b>NET CHANGE IN CASH</b>	183,751
<b>CASH AT BEGINNING OF YEAR</b>	<u>475,683</u>
<b>CASH AT END OF YEAR</b>	<u><u>\$ 659,434</u></u>
<b>Supplementary Information</b>	
Cash	\$ 624,964
Restricted Cash	<u>34,470</u>
Total Cash and Restricted Cash	<u><u>\$ 659,434</u></u>
Cash paid during the year for Interest (bank charges)	<u><u>\$ 11,375</u></u>

The Accompanying Notes Are an Integral Part of the Financial Statements

## RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS

Notes to the Financial Statements  
For the Year Ended December 31, 2021

### **Note 1.      Organization**

#### Nature of Organization

Riding Emphasizing Individual Needs and Strengths (REINS) is a non-profit public benefit corporation, incorporated in California in 1984. The mission is to support the physical, mental and emotional health of disabled children and adults with therapeutic equine-assisted activities.

### **Note 2.      Summary of Significant Accounting Policies**

#### Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting.

#### Cash and Cash Equivalents

All cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

#### Receivables and Credit Policies

Accounts receivable consist primarily of amounts due for program activities. The allowance for uncollectable accounts receivable is determined by management based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable. At December 31, 2021, no allowance was deemed necessary.

#### Property and Equipment

Property and equipment additions over \$1,000 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 7 to 39 years., or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.



RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

**Note 2. Summary of Significant Accounting Policies (continued)**

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended December 31, 2021.

Board Designated-Endowment Funds

REINS has transferred \$105,000 to the RSF Foundation as of December 31, 2021. In addition, REINS transferred \$15,000 to the Legacy Community Foundation, Inc. as of December 31, 2021. The Foundations were granted the ability to modify any restrictions or condition of the distribution of funds for any specified charitable purpose or to any specified organizations, if, in the sole discretion of the Foundation Boards of Directors, such restriction or condition becomes unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community or area served.

The established funds are charged approximately one percent as an administrative fee. This fee shall be calculated based upon the average daily balance in the established fund and assessed on a monthly basis. Any costs of the RSF Foundation or Legacy Community Foundation, Inc. in accepting, transferring or managing property donated to those foundations for the established funds shall also be paid from those established funds. The account balance as of December 31, 2021 at the Rancho Santa Fe Foundation was \$263,398 and the balance at Legacy Community Foundation, Inc. was \$25,629 for the year ended December 31, 2021, See Note 4.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service.

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

**Note 2. Summary of Significant Accounting Policies (continued)**

REINS reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Revenue and Revenue Recognition

Revenue is recognized when the services are provided. REINS records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. All goods and services are transferred at a point in time.

REINS recognizes contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Federal and state contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses.

In-Kind Contributions

Contributed services are recognized in the financial statements when the contributed services received create or enhance non-financial assets, and because the services require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. REINS received donated goods totaling \$77,457 and have been reflected in the financial statements for donated goods for the year ended December 31, 2021. These donated goods are also recorded at their respective fair values. See Note 9.

Advertising Costs

Advertising costs are expensed as incurred.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

REINS is exempt from income taxes in accordance with Section 501(c)(3) of the Internal Revenue Code, and Section 23701(d) of the California Revenue and Taxation Code.

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS

Notes to the Financial Statements  
For the Year Ended December 31, 2021

**Note 2. Summary of Significant Accounting Policies (continued)**

Management has evaluated the tax positions and related income tax contingencies. Management does not believe that any material uncertain tax position exists. The tax returns are subject to examination by the Internal Revenue Service for the last three years after they are filed; and the California Franchise Tax Board, generally for four years after they are filed. REINS did not have any unrelated business income tax for the year ended December 31, 2021.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash, money market accounts, and certificates of deposit with financial institutions. At times, amounts on deposit may exceed FDIC insured limits of \$250,000.

To date, management has not experienced losses in any of these accounts. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates. Investments are made by diversified investment managers whose performance is monitored by management and the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, management believes that the investment policies and guidelines are prudent for its long-term welfare.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures under different conditions or assumptions. Accordingly, actual results could differ from those estimates.

**Note 3. Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash	\$ 624,964
Accounts receivable	6,696
Investments	<u>102,746</u>
	\$ 734,406

Income from board-designated endowments is set aside by REINS and is not considered available for general use and has not been included in the liquidity and availability table above.

As part of the liquidity management plan, cash in excess of daily requirements may be invested in short-term investments, fixed income and equities.

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

**Note 4. Fair Value Measurements and Disclosures**

Certain assets are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable.

Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that REINS can access at the measurement date.

Investments totaling \$102,746 include equities of \$42,796 and fixed income of \$59,950. These investments are considered Level 1 investments.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

The fair values of the beneficial interest in assets held by the Rancho Santa Fe Foundation and Legacy Community Foundation, Inc. are based on the fair value of fund investments as reported by the foundations. These are considered to be Level 3 measurements.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to our assessment of the quality, risk, or liquidity profile of the asset or liability.

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

**Note 4. Fair Value Measurements and Disclosures (continued)**

The following is a reconciliation of the beginning and ending balances of assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2021:

	Fair Value Measurements at Report Date Using Significant Unobservable Inputs (Level 3)		
	Beneficial Interest		Totals
	Assets Held by Rancho Santa Fe Foundation	Assets Held by Legacy Community Foundation, Inc.	
Balance at December 31, 2020	\$ 146,428	\$ 21,900	\$ 168,328
Purchases/contributions of investment	100,000	-	100,000
Investment return, net	16,970	3,729	20,699
Distributions	-	-	-
	\$ 263,398	\$ 25,629	\$ 289,027
Balance at December 31, 2021	\$ 263,398	\$ 25,629	\$ 289,027

**Note 5. Board-Designated Endowments**

The board-designated endowment (the Endowment) consists of funds established by Board of Directors with the Rancho Santa Fe Foundation and Legacy Community Foundation, Inc. to provide annual funding for specific activities and general operations.

The Board of Directors has interpreted the California Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. At December 31, 2021, there were no such donor stipulations. As a result of this interpretation, REINS retains as board-designated (a) the original value of initial and subsequent gift amounts (including promises to give net of discount and allowance for doubtful accounts donated to the Endowment and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the Board of Directors in a manner consistent with the standard of prudence prescribed by UPMIFA.

Management considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

**Note 5. Board-Designated Endowment (continued)**

- The duration and preservation of the fund
- The purposes of REINS and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources
- The investment policies

As of December 31, 2021, REINS had the following board-designated endowment net asset composition by type of fund:

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Totals</u>
Board-designated endowment funds			
Original board-designated gift amounts	\$ 208,868	\$ -	\$ 208,868
Accumulated investment gains	<u>80,159</u>	<u>-</u>	<u>80,159</u>
	<u>\$ 289,027</u>	<u>\$ -</u>	<u>\$ 289,027</u>

From time to time, certain board-designated endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). Management has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. At December 31, 2021, there were no underwater endowments.

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

**Note 5. Board-Designated Endowment (continued)**

***Investment and Spending Policies***

REINS has adopted investment and spending policies for the Endowments that attempt to provide a predictable stream of funding for operations while seeking to maintain the purchasing power of the endowment assets. Over time, long-term rates of return should be equal to an amount sufficient to maintain the purchasing power of the Endowment assets, to provide the necessary capital to fund the spending policy, and to cover the costs of managing the Endowment investments. The investment strategy for endowments funds emphasizes total return, which is the aggregate return from capital appreciation, dividends and interest income. Funds are invested in a manner that balances income and capital growth. Under normal circumstances, this means that the expected total return and expected risk should be less than or equal to a well-diversified portfolio comprised of investment grade fixed income securities and common equity securities representative of major U.S. market indexes. Risk is measured by the standard deviation of quarterly returns, and, if applicable, beta factors or other measure of total return volatility. The target minimum rate of return is the Consumer Price Index plus 5 percent on an annual basis. Actual returns in any given year may vary from this amount. To satisfy this long-term rate-of-return objective, the investment portfolio is structured on a total-return approach through which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). A significant portion of the funds are invested to seek growth of principal over time.

Changes in Endowment net assets for the years ended December 31, 2021, are as follows:

	<u>Without Donor Restriction</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 168,328	\$ -	\$ 168,328
Investment return, net	20,699	-	20,699
Contributions	100,000	-	100,000
Appropriation of endowment assets pursuant to spending-rate policy	-	-	-
Endowment net assets, end of year	<u>\$ 289,027</u>	<u>\$ -</u>	<u>\$ 289,027</u>

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

**Note 6. Deferred Revenue with Customers**

The following table provides information about significant changes in deferred revenue for the year ended December 31, 2021:

Deferred revenue, beginning of year	\$ -
Increases in deferred revenue from cash received during the year	<u>7,412</u>
Deferred revenue, end of year	<u>\$ 7,412</u>

There is one service obligation to be performed to earn this revenue as of December 31, 2021.

**Note 7. Payroll Protections Program (PPP) Loan**

During February 2021, the Organization obtained a PPP Loan totaling \$130,655. During the year, the Organization received the loan forgiveness letter for the entire balance of this loan. As a result, the Organization has recorded this amount as forgiveness of debt on the statement of activities. The note contained a 1% interest rate and payments would have been required during the five-year term if the amount was not forgiven.

**Note 8. Net Assets With Donor Restrictions**

Net assets with donor restrictions are restricted for the following purposes or periods.

Satisfaction of purpose restrictions	
Scholarships	\$ 1,125
Construction Project	<u>33,345</u>
	<u>\$ 34,470</u>

Net assets were released from donor restrictions for the year ended December 31, 2021, were \$14,800 for scholarships.

**Note 9. Donated Materials**

Donated rent and materials received were as follows during the year ended December 31, 2021:

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
<u>December 31, 2021</u>				
Goods	\$ 42,263	\$ -	\$ 35,194	\$ 77,457
	<u>\$ 42,263</u>	<u>\$ -</u>	<u>\$ 35,194</u>	<u>\$ 77,457</u>



RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2021

**Note 10.      Functionalized Expenses**

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include contract labor, insurance, office, postage, and utilities, which are allocated on the basis of estimates of time and effort.

**Note 11.      Date of Management Review**

Management has performed an evaluation of subsequent events through May 27, 2022, which is the date the financial statements were available to be issued. Management is not aware of any subsequent events that would require adjustment to, or disclosures in, the financial statements in accordance with accounting principles generally accepted in the United States of America.

**REINS**  
**Balance Sheet**  
As of December 31, 2023

	Dec 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1121 · Pacific Western Bank CD - 0349	200,000.00
1145 · Fallbrook Equestrian Ctr - 3064	2,755.90
1182 · Square	-404.21
1180 · PayPal	8,363.79
1150 · Chase Savings Account	1,001.76
1120 · Donations-8875	419,206.56
1130 · Operating Account	64,175.43
1140 · REINS of Life-1096	53,514.97
<b>Total Checking/Savings</b>	748,614.20
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	30,391.09
<b>Total Accounts Receivable</b>	30,391.09
<b>Other Current Assets</b>	
<b>Prepaid Expenses</b>	3,822.00
1510 · Chase Investment Account	89,248.17
1520 · Legacy Non-Endowed Fund	21,031.99
1530 · Rancho Santa Fe Foundation	229,964.49
<b>Total Other Current Assets</b>	344,066.65
<b>Total Current Assets</b>	1,123,071.94
<b>Fixed Assets</b>	
<b>1700 · REINS Fixed Assets</b>	
1725 · Passenger golf cart - 2022 K3G0	19,999.52
7124 · Gator	16,169.50
1724 · 2017 Chevy Silverado	47,000.00
1721 · Horses	109,399.00
Electrical Upgrade req. Repair	23,183.10
New Office Expansion	36,341.63
1719 · Bridge	29,484.00
1718 · Solar Panels	74,000.00
1711 · Barns & Corrals	100,436.54
Loss on Disposal of Property	0.19
1712 · Porta Potty Purchases	5,466.60
1713 · Property	406,445.00
1714 · Student Lift	24,566.21
1715 · Tractors	30,070.88
1716 · Trailers	11,226.75
1799 · Accumulated Depreciation	-402,820.68

**REINS**  
**Balance Sheet**  
As of December 31, 2023

	Dec 31, 23
Total 1700 · REINS Fixed Assets	530,968.24
Total Fixed Assets	530,968.24
<b>TOTAL ASSETS</b>	<b>1,654,040.18</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2500 · Deferred Revenue	717.84
24000 · Wages Payable	14,766.88
Total Other Current Liabilities	15,484.72
Total Current Liabilities	15,484.72
Total Liabilities	15,484.72
<b>Equity</b>	
3000 · Opening Balances	893,578.70
3200 · Retained Earnings	645,884.07
Net Income	99,092.69
Total Equity	1,638,555.46
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,654,040.18</b>

**REINS**  
**Profit & Loss**  
 January through December 2023

	Jan - Dec 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>4000 · Contributions</b>	
4002 · Business Donations	698.87
4003 · Community Organizations	6,500.00
4006 · Grants	106,680.00
4007 · Individual Donations	19,304.90
	133,183.77
<b>4100 · Fundraising</b>	
4141 · Event - other	90.00
4135 · Five Dollar a Month Club	550.00
4114 · Merchandise Sales	2,963.26
4117 · Pave the Way	1,155.00
4123 · Tack	20,045.81
4101 · Workshops/Clinics/Cabin	350.00
4100 · Fundraising - Other	-23.60
	25,130.47
<b>4400 · Interest Income</b>	
4404 · Pacific Western Accounts	36.68
	36.68
<b>PROGRAMS</b>	
4504 · Mental Health Programs	300.00
4500 · Therapeutic Lessons	65,030.00
	65,330.00
<b>4600 · Property Income</b>	
4601 · Fallbrook Equestrian Center	5,560.00
	5,560.00
<b>Total Income</b>	229,240.92
<b>Gross Profit</b>	229,240.92
<b>Expense</b>	
6020 · Advertising	60.00
6030 · Bank/Credit Card Fees	1,530.02
6510 · Employee Payroll/Taxes/WC	
6511 · BBSI (Work Comp, Taxes & Fees)	16,943.78
6512 · Employee Payroll	81,582.05
	98,525.83
6601 · Facility Maintenance	544.37

**REINS**  
**Profit & Loss**  
 January through December 2023

	Jan - Dec 23
6100 · Fundraising Expense	
Special activity/booth expense	101.78
6123 · TS - Expenses & taxes	1,254.00
6100 · Fundraising Expense - Other	-42.50
	1,313.28
<b>Total 6100 · Fundraising Expense</b>	<b>1,313.28</b>
6400 · Horse Care	
6410 · Horse Farrier	1,570.00
6420 · Horse Feed	7,601.45
6430 · Horse Supplies	860.38
6440 · Horse Vet	3,420.60
	13,452.43
<b>Total 6400 · Horse Care</b>	<b>13,452.43</b>
6999 · Miscellaneous Program Expense	49.04
6080 · Office and Administration	1,520.43
6081 · Printing & Postage	1,037.26
6603 · Program Supplies	176.25
6602 · Property Taxes	179.60
6740 · Scholarships	
6741 · Sponsorship Funds	0.00
6740 · Scholarships - Other	3,875.00
	3,875.00
<b>Total 6740 · Scholarships</b>	<b>3,875.00</b>
6700 · Therapy Consults	
6710 · Consulting Fees - OT	770.00
	770.00
<b>Total 6700 · Therapy Consults</b>	<b>770.00</b>
6620 · Tractor/Truck/Transportation	2,778.63
6650 · Utilities	
6651 · Dumpster	1,108.05
6652 · Electric	2,576.57
6653 · Phone/Internet	435.35
6655 · Water	151.47
6650 · Utilities - Other	64.65
	4,336.09
<b>Total 6650 · Utilities</b>	<b>4,336.09</b>
<b>Total Expense</b>	<b>130,148.23</b>
<b>Net Ordinary Income</b>	<b>99,092.69</b>
<b>Net Income</b>	<b>99,092.69</b>

# 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.

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2021 calendar year, or tax year beginning** \_\_\_\_\_, **and ending** \_\_\_\_\_

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C Name of organization** Riding Emphasizing Individual Needs & Strengths  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 P.O. Box 1283  
 City or town State ZIP code  
 Bonsall CA 92003  
 Foreign country name Foreign province/state/county Foreign postal code

**D Employer identification number** 33-0035455

**E Telephone number** 760-731-9168

**G Gross receipts \$** 1,369,107

**F Name and address of principal officer:**  
 Deborah Shinner P.O. Box 1283, Bonsall, CA 92003

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions

**I Tax-exempt status:**  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**J Website:** REINSPROGRAM.ORG

**K Form of organization:**  Corporation  Trust  Association  Other ▶

**L Year of formation:** 1984

**M State of legal domicile:** CA

**(c) Group exemption number** ▶

Part I Summary		Prior Year	Current Year
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: Provide therapeutic horsemanship to disabled individuals.		
	<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)	3	8
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	<b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	32
	<b>6</b> Total number of volunteers (estimate if necessary)	6	250
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	7b		
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	653,996	753,907
	<b>9</b> Program service revenue (Part VIII, line 2g)	189,110	209,852
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7,372	18,808
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6a, 8c, 9e, 10c, and 11e)	154,345	291,039
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,004,823	1,273,606
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	42,465	26,140
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	139,645	111,699
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 213,260		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	736,016	828,041
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	918,126	965,880
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	86,697	307,726	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 26)	Beginning of Current Year 1,225,954	End of Year 1,555,524
	<b>21</b> Total liabilities (Part X, line 26)	21,038	32,546
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	1,204,916	1,522,978

**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.

**Sign Here**

Signature of officer: Deborah Shinner  
 Date: \_\_\_\_\_  
 Title: Executive Director

**Paid Preparer Use Only**

Print/Type preparer's name: Roland W Munger  
 Preparer's signature: *Roland W Munger*  
 Date: 6/14/2022  
 Check  if self-employed  
 PTIN: P01871456

Firm's name: Munger & Company, CPAs  
 Firm's EIN: 47-3342732  
 Firm's address: 2170 South El Camino Real, Suite 217, Oceanside, CA 92054  
 Phone no.: 760-730-8020

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

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:  
Provide therapeutic horsemanship to disabled individuals.

**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  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  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.

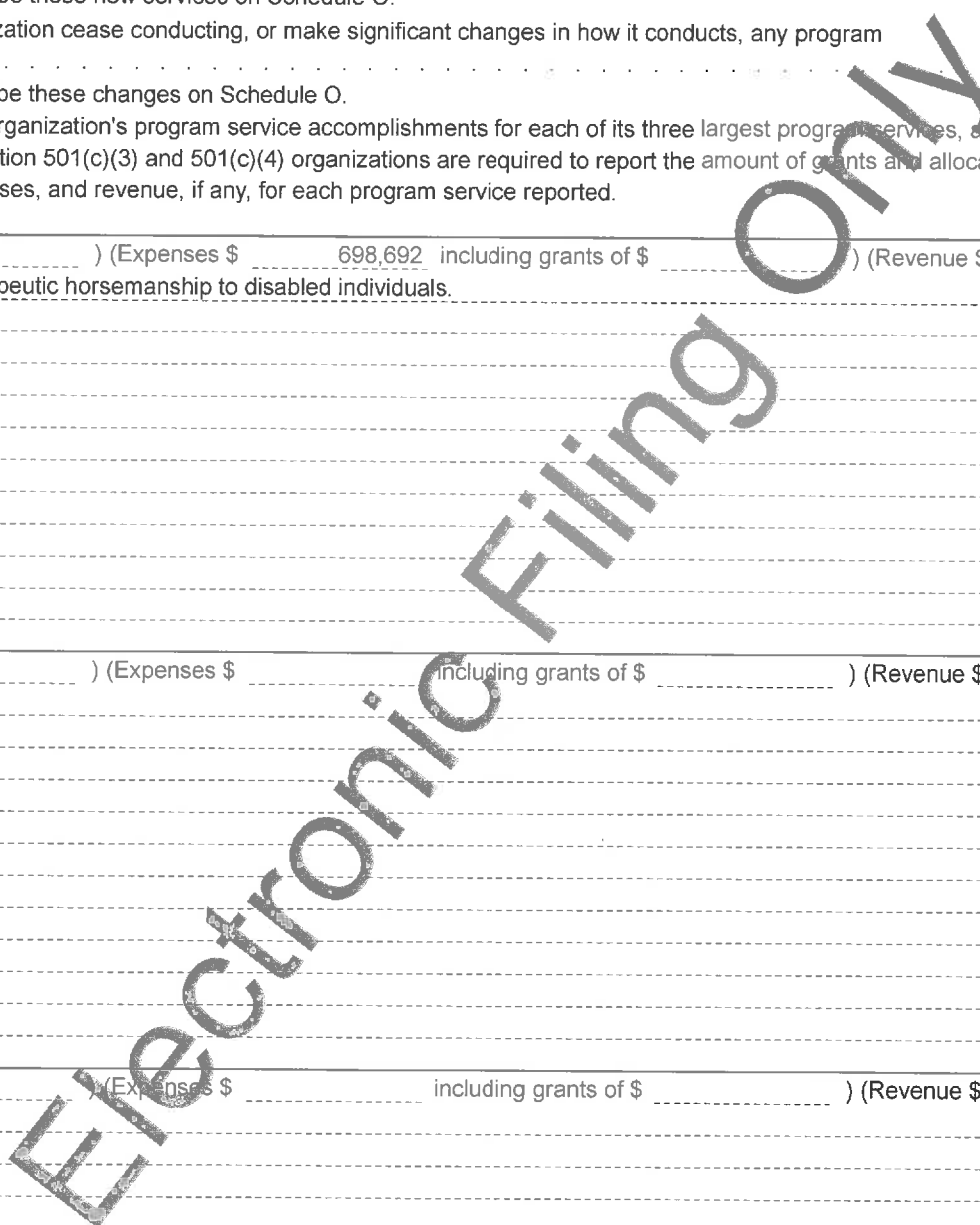
**4a** (Code: ) (Expenses \$ 698,692 including grants of \$ ) (Revenue \$ 209,852 )  
Provided therapeutic horsemanship to disabled individuals.

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

**4e** Total program service expenses ▶ 698,692



**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 number, Yes, No. Rows 22-38 covering various organizational requirements.

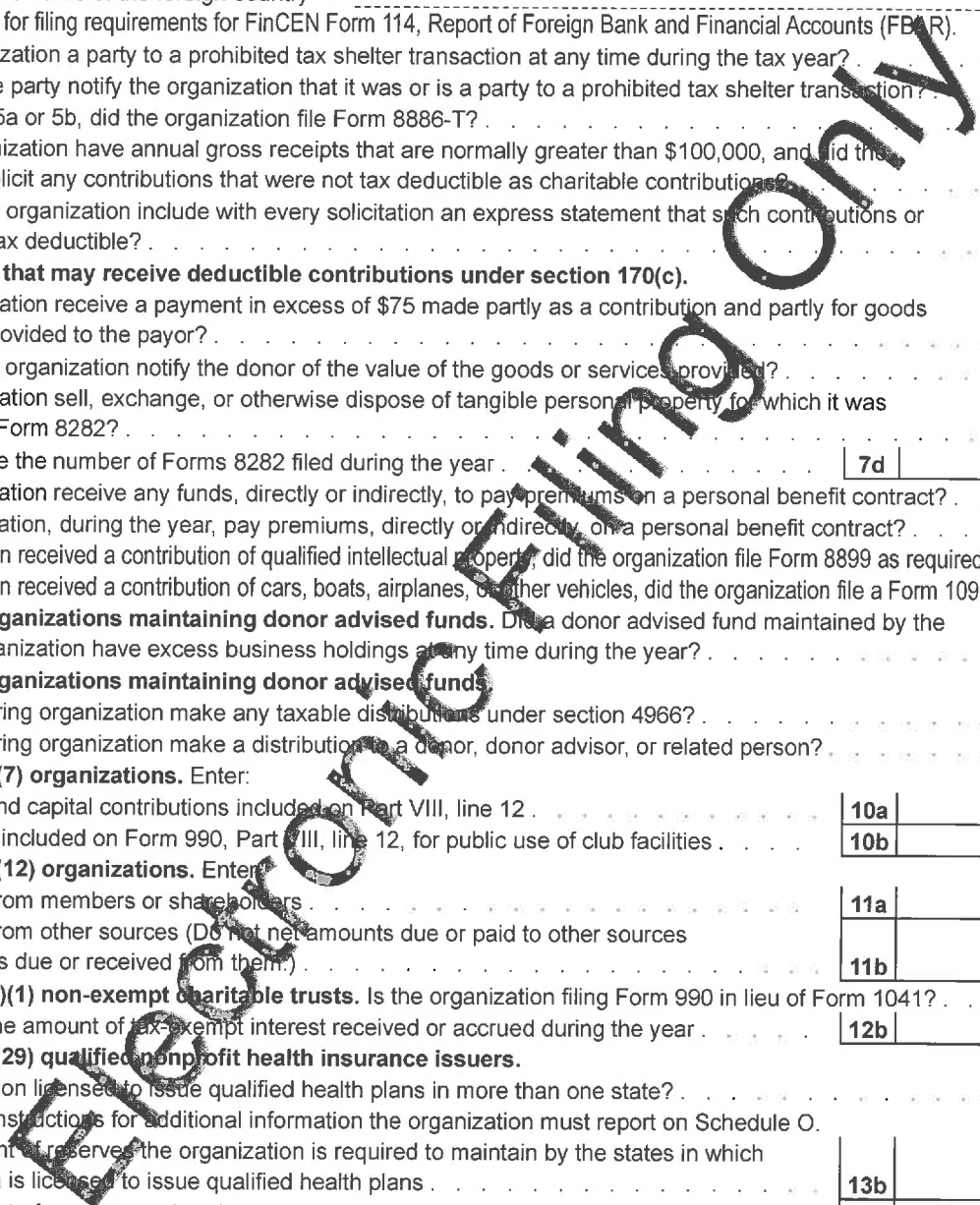
Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.



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 4 columns: Question, 1a, 1b, Yes, No. Rows include questions about voting members, family relationships, management control, governance documents, and meeting documentation.

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

Table with 4 columns: Question, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, document retention, and compensation review.

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include questions about state filing requirements, public inspection of forms, and disclosure of governing documents.

**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 the 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, 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) Deborah Shinner Executive Director	40.00 0.00	X		X			83,846			
(2) Shauna Jopes Program Director	0.00 0.00	X		X			27,853			
(3) James Betz President	2.00 0.00	X		X						
(4) John Kearns, CPA Retired Treasurer	2.00 0.00	X		X						
(5) Pamela Farrow Director	2.00 0.00	X								
(6) Christopher Kim Director	2.00 0.00	X								
(7) Kimberly Carlson Secretary	2.00 0.00	X		X						
(8) Lou Riddle Director	2.00 0.00	X								
(9) Tad Bender Director	2.00 0.00	X								
(10) Brent McFarland Director	2.00 0.00	X								
(11)										
(12)										
(13)										
(14)										

**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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>							111,699	0	0	
<b>c Total from continuation sheets to Part VII, Section A</b>							0	0	0	
<b>d Total (add lines 1b and 1c)</b>							111,699	0	0	

**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
<b>3</b> Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>		X
<b>4</b> 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
<b>5</b> 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
		0
		0
		0
		0
		0

**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>	<b>1a</b>	Federated campaigns	<b>1a</b>	0				
	<b>b</b>	Membership dues	<b>1b</b>	0				
	<b>c</b>	Fundraising events	<b>1c</b>	0				
	<b>d</b>	Related organizations	<b>1d</b>	0				
	<b>e</b>	Government grants (contributions)	<b>1e</b>	130,655				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	623,252				
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 77,457				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f			753,907			
<b>Program Service Revenue</b>				Business Code				
	<b>2a</b>	Program Fees		900099	182,248	182,248		
	<b>b</b>	Horse Boarding		900099	27,604	27,604		
	<b>c</b>				0			
	<b>d</b>				0			
	<b>e</b>				0			
	<b>f</b>	All other program service revenue			0			
<b>g</b>	<b>Total.</b> Add lines 2a-2f			209,852				
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts)			18,808		18,808	
	<b>4</b>	Income from investment of tax-exempt bond proceeds			0			
	<b>5</b>	Royalties			0			
	<b>6a</b>	Gross rents	(i) Real		(ii) Personal			
			<b>6a</b>					
			<b>6b</b>					
	<b>6c</b>	Rental income or (loss)	0	0				
	<b>d</b>	Net rental income or (loss)			0			
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities		(ii) Other			
			<b>7a</b>	0	0			
			<b>7b</b>	0	0			
	<b>7c</b>	Gain or (loss)	0	0				
	<b>d</b>	Net gain or (loss)			0			
	<b>8a</b>	Gross income from fundraising events (not including \$ of contributions reported on line 1c. See Part IV, line 18.						
			<b>8a</b>	346,174				
<b>8b</b>			95,501					
<b>c</b>	Net income or (loss) from fundraising events			250,673		250,673		
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19.							
		<b>9a</b>	0					
		<b>9b</b>	0					
<b>c</b>	Net income or (loss) from gaming activities			0				
<b>10a</b>	Gross sales of inventory, less returns and allowances							
		<b>10a</b>	0					
		<b>10b</b>	0					
<b>c</b>	Net income or (loss) from sales of inventory			0				
<b>Miscellaneous Revenue</b>				Business Code				
	<b>11a</b>	Miscellaneous		900099	40,366		40,366	
	<b>b</b>				0			
	<b>c</b>				0			
	<b>d</b>	All other revenue			0			
<b>e</b>	<b>Total.</b> Add lines 11a-11d			40,366				
<b>12</b>	<b>Total revenue.</b> See instructions			1,273,606	209,852	0	309,847	

**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
1 Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21 . . . . .	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	26,140	26,140		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
4 Benefits paid to or for members . . . . .	0			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	111,699	100,529	11,170	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
7 Other salaries and wages . . . . .	0			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	0			
9 Other employee benefits . . . . .	0			
10 Payroll taxes . . . . .				
11 Fees for services (nonemployees):				
a Management . . . . .	525,198	332,497	30,771	161,930
b Legal . . . . .	0			
c Accounting . . . . .	7,850		7,850	
d Lobbying . . . . .	0			
e Professional fundraising services. See Part IV, line 17 . . . . .	0			
f Investment management fees . . . . .	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	1,835	1,835	0	
12 Advertising and promotion . . . . .	770	15		755
13 Office expenses . . . . .	120,334	79,578	794	39,962
14 Information technology . . . . .	0			
15 Royalties . . . . .	0			
16 Occupancy . . . . .	21,070	14,305	1,392	5,373
17 Travel . . . . .	6,265	6,142	123	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . . .	1,344	1,344		
20 Interest . . . . .	11,375	6,059	688	4,628
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	31,898	31,898	0	0
23 Insurance . . . . .	5,354	4,214	1,140	
24 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.)				
a Horse Feed and Care . . . . .	65,390	65,390		
b Maintenance . . . . .	20,586	19,974		612
c Program . . . . .	4,401	4,401		
d Dues and Memberships . . . . .	2,164	2,164		
e All other expenses . . . . .	2,207	2,207		
<b>25 Total functional expenses.</b> Add lines 1 through 24e . . . . .	965,880	698,692	53,928	213,260
26 <b>Joint costs.</b> 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>	<b>1</b> Cash—non-interest-bearing . . . . .	475,683	<b>1</b>	658,432
	<b>2</b> Savings and temporary cash investments . . . . .	0	<b>2</b>	1,002
	<b>3</b> Pledges and grants receivable, net . . . . .	0	<b>3</b>	0
	<b>4</b> Accounts receivable, net . . . . .	9,725	<b>4</b>	6,696
	<b>5</b> 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 . . . . .	0	<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .	0	<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	0	<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	0	<b>9</b>	3,822
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 901,620		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 407,821	473,240	<b>10c</b> 493,799
	<b>11</b> Investments—publicly traded securities . . . . .	0	<b>11</b>	0
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	267,306	<b>12</b>	391,773
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	0	<b>15</b>	0
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .		1,225,954	<b>16</b>	1,555,524
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	21,038	<b>17</b>	25,134
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	0	<b>19</b>	7,412
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	<b>21</b>	
	<b>22</b> 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 . . . . .	0	<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	0	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> 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 . . . . .	0	<b>25</b>	0
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .		21,038	<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	1,190,116	<b>27</b>	1,488,508
	<b>28</b> Net assets with donor restrictions . . . . .	14,800	<b>28</b>	34,470
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .	0	<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	0	<b>31</b>	
	<b>32 Total net assets or fund balances . . . . .</b>		1,204,916	<b>32</b>
<b>33 Total liabilities and net assets/fund balances . . . . .</b>		1,225,954	<b>33</b>	1,555,524



**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	1,273,606
2	Total expenses (must equal Part IX, column (A), line 25)	2	965,880
3	Revenue less expenses. Subtract line 2 from line 1	3	307,726
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,204,916
5	Net unrealized gains (losses) on investments	5	10,336
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	1,522,978

**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
b 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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c 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 Single Audit Act and OMB Circular A-133?		X
b 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.		

Electronic Filing ONLY

# Depreciation and Amortization

Form **4562**

(Including Information on Listed Property)

**2021**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

Attachment  
Sequence No. **179**

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

Name(s) shown on return Riding Emphasizing Individual Needs & Strength 990	Business or activity to which this form relates	Identifying number 33-0035455
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**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	
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	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
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	0
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	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2020 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	0
13 Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	0

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	

**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 2021	17	30,723
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"/>	▶ <input type="checkbox"/>	

**Section B - Assets Placed in Service During 2021 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
19 a 3-year property						
b 5-year property						
c 7-year property		47,000	7	FM	SL	1,175
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			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	

**Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System**

20 a 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 Total. 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	31,898
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.

**SCHEDULE A**  
**(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

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

▶ 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.

Department of the Treasury  
Internal Revenue Service

Name of the organization Riding Emphasizing Individual Needs & Strengths	Employer identification number 33-0035455
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**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: 0
- 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>						0	0

**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**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						0
<b>4 Total.</b> Add lines 1 through 3	0	0	0		0	0
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4	0		0	0	0	0
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						0
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
<b>11 Total support.</b> Add lines 7 through 10						0

**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**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	<b>14</b>	0.00%
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14	<b>15</b>	0.00%

**16a 33 1/3% support test—2021.** 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—2020.** 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—2021.** 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—2020.** 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

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, and 12.); 14 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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) - 98.16%. Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 - 99.30%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) - 0.96%. Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 - 0.68%.

19a 33 1/3% support tests—2021. 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. [X]

b 33 1/3% support tests—2020. 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 in 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
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
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)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c 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)? If "Yes," explain in <b>Part VI</b> 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , 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).		
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?		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6 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? If "Yes," provide detail in <b>Part VI</b> .		
7 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? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a 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)))? If "Yes," provide detail in <b>Part VI</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? If "Yes," provide detail in <b>Part VI</b> .		
c 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? If "Yes," provide detail in <b>Part VI</b> .		
10a 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)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> 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? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> 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? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> 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? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines <b>2a</b> and <b>2b</b> below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		Yes	No
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>3</b> Parent of Supported Organizations. Answer lines <b>3a</b> and <b>3b</b> below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in <b>Part VI</b> .			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.			

**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	0
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	0
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	0
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	0
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	0
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0
6	Multiply line 5 by 0.035.	6	0
7	Recoveries of prior-year distributions	7	0
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	0
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	0
2	Enter 0.85 of line 1.	2	0
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	0
4	Enter greater of line 2 or line 3.	4	0
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	0
7	<input type="checkbox"/> 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 0
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9 0
10	Line 8 amount divided by line 9 amount	10 0.000

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016 . . . . .	0		
b	From 2017 . . . . .	0		
c	From 2018 . . . . .	0		
d	From 2019 . . . . .	0		
e	From 2020 . . . . .	0		
f	<b>Total</b> of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2021 distributable amount			0
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f	0		
4	Distributions for 2021 from Section D, line 7: \$ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2021 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from line 4	0		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		0	
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			0
7	<b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.	0		
8	Breakdown of line 7			
a	Excess from 2017 . . . . .	0		
b	Excess from 2018 . . . . .	0		
c	Excess from 2019 . . . . .	0		
d	Excess from 2020 . . . . .	0		
e	Excess from 2021 . . . . .	0		

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Part III Section B Line 12 These amounts are mainly comprised by insurance proceeds.

Area with horizontal dashed lines for providing supplemental information.

Electronic Filing Only

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

2021

Name of the organization: Riding Emphasizing Individual Needs & Strengths. Employer identification number: 33-0035455

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 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 foundation

Check 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

[X] 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 1/3 % 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 Riding Emphasizing Individual Needs & Strengths	Employer identification number 33-0035455
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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
1	Kandis Pinamonti P.O. Box 1332 Fallbrook CA 92088 Foreign State or Province: Foreign Country:	\$ 8,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Fallbrook Regional Health District 138 South Brandon Road Fallbrook CA 92028 Foreign State or Province: Foreign Country:	\$ 8,727	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	God's Gift Charitable Foundation 12463 Rancho Bernardo Rd Ste 357 San Diego CA 92128-2143 Foreign State or Province: Foreign Country:	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	County of San Diego Community Enhancement Fund ( ) 1600 Pacific Highway, Rm 352 San Diego CA 92101 Foreign State or Province: Foreign Country:	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Air Warrior Courage Foundation, Inc 261 Fox Ridge Road Thousand Oaks CA 91361 Foreign State or Province: Foreign Country:	\$ 8,160	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Harry & Judith Collins Foundation P. O. Box 165 Loomis CA 95650 Foreign State or Province: Foreign Country:	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Riding Emphasizing Individual Needs & Strengths	Employer identification number 33-0035455
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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	The Angel Society of Fallbrook P.O. Box 1408 Fallbrook CA 92088 Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	Linda Heald P.O. Box 1707 Fallbrook CA 92088 Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	Lee & Christine Merry 31111 Old River Road Bonsall CA 92003 Foreign State or Province: _____ Foreign Country: _____	\$ 5,725	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
10	LA 84 Foundation 2141 West Adams Blvd. Los Angeles CA 90018 Foreign State or Province: _____ Foreign Country: _____	\$ 35,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	Marjorie Mosher Schmidt Foundation P.O. Box 7096 Newport Beach CA 92660 Foreign State or Province: _____ Foreign Country: _____	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	Rancho Santa Fe Foundation P.O. Box 811 Rancho Santa Fe CA 92067 Foreign State or Province: _____ Foreign Country: _____	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Riding Emphasizing Individual Needs & Strengths	Employer identification number 33-0035455
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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
13	Las Patronas PO BOX 1888 La Jolla CA 92038 Foreign State or Province: Foreign Country:	\$ 13,345	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	H&H Lee Charitable Foundation 29482 Integrity Ct. Vista CA 92084 Foreign State or Province: Foreign Country:	\$ 18,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	Donegan Burns Foundation 35766 South Lemon Rock Court Tucson AZ 85739 Foreign State or Province: Foreign Country:	\$ 47,400	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	Witman Family Foundation P.O. Box 1959 Escondido CA 92033 Foreign State or Province: Foreign Country:	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	Anonymous Fund of The San Diego Foundation 2508 Historic Decatur Rd., Ste. 200 San Diego CA 92106 Foreign State or Province: Foreign Country:	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	General Atomics 3550 General Atomics Court San Diego CA 92186 Foreign State or Province: Foreign Country:	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Riding Emphasizing Individual Needs & Strengths	Employer identification number 33-0035455
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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
19	Bonsall Petroleum Construction -Perrault PO Box 969 Bonsall CA 92003 Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	Zable Foundation 10731 Treena Street, Suite 102 San Diego CA 92131 Foreign State or Province: _____ Foreign Country: _____	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	Nathalie Boisvert 35909 Ottawa Street Cathedral City CA 92234 Foreign State or Province: _____ Foreign Country: _____	\$ 5,200	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
22	Jere McFarland 1440 Broken Arrow Lane Fallbrook CA 92028 Foreign State or Province: _____ Foreign Country: _____	\$ 50,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
23	Donnajeon Provin 7064 Via Mariposa Norte Bonsall CA 92003 Foreign State or Province: _____ Foreign Country: _____	\$ 6,180	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	North Coast Church (Vista) 2405 N Santa Fe Ave Vista CA 92084-1651 Foreign State or Province: _____ Foreign Country: _____	\$ 26,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> Riding Emphasizing Individual Needs & Strengths	<b>Employer identification number</b> 33-0035455
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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
25	Governors Office of Business and Economics 1325 J St, 18th Floor Sacramento CA 95814 Foreign State or Province: _____ Foreign Country: _____	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	Jeany McFarland 11319 Sharon St. Cerritos CA 90703 Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	Judith Campbell Educational and Community Foundati PO Box 27969 San Diego CA 92198 Foreign State or Province: _____ Foreign Country: _____	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	RA5 Foundation 4640 Admiralty Way Ste 1200 Marina Del Rey CA 90292 Foreign State or Province: _____ Foreign Country: _____	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	Laurie Perrault PO Box 960 Bonsall CA 92003 Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	_____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization  
Riding Emphasizing Individual Needs & Strengths

Employer identification number  
33-0035455

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
9	Goods ----- ----- -----	\$ 4,000	10/9/2021
21	Goods ----- ----- -----	\$ 5,200	7/16/2021
22	Goods ----- ----- -----	\$ 1,000	10/13/2021
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----

Electronic Filing Only

Name of organization  
 Riding Emphasizing Individual Needs & Strengths

Employer identification number  
 33-0035455

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ 0  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
For. Prov.                      Country			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
For. Prov.                      Country			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
For. Prov.                      Country			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
For. Prov.                      Country			

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

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

Name of the organization: Riding Emphasizing Individual Needs & Strengths
Employer identification number: 33-0035455

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 Total number at end of year, Aggregate value of contributions, grants, and end of year. Includes questions 5 and 6 regarding donor advisement and private benefit.

Part II Conservation Easements.

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

Questions 1-9 regarding conservation easements. Includes checkboxes for various purposes (land for public use, natural habitat, open space, historic structures) and a table for details on easements held at the end of the tax year (2a-2d).

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.

Questions 1a-2 regarding reporting requirements for art and historical treasures. Includes questions about public service reporting and financial gain reporting.

**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:

	Amount
c Beginning balance	0
d Additions during the year	
e Distributions during the year	
f Ending balance	0

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	0	0			
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	0	0	0	0	0

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:

	Yes	No
(i) Unrelated organizations		
(ii) Related organizations		
b If "Yes" on line 3a, 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	0	85,000		85,000
b Buildings	0	345,335	161,148	184,187
c Leasehold improvements	0	202,076	56,387	145,689
d Equipment	0	155,810	94,891	60,919
e Other	0	113,399	95,395	18,004
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				493,799

**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 . . . . .	0	
(2) Closely held equity interests . . . . .	0	
(3) Other Chase Account	102,746	F
(A) Rancho Santa Fe Foundation	263,398	F
(B) Legacy Fund	25,629	F
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	391,773	

**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, col. (B) line 13.) ▶	0	

**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, col. (B) line 15.) ▶	0

**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	0
(2)	Rounding	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		0

**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

**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

**2021**

Open to Public Inspection

Name of the organization

Employer identification number

Riding Emphasizing Individual Needs & Strengths

33-0035455

**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					0	0	0
2					0	0	0
3					0	0	0
4					0	0	0
5					0	0	0
6					0	0	0
7					0	0	0
8					0	0	0
9					0	0	0
10					0	0	0
<b>Total</b>					0	0	0

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.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Event (event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts . . . . .	346,174	0	346,174
	2	Less: Contributions . . . . .		0	0
	3	Gross income (line 1 minus line 2) . . . . .	346,174	0	346,174
Direct Expenses	4	Cash prizes . . . . .		0	0
	5	Noncash prizes . . . . .		0	0
	6	Rent/facility costs . . . . .		0	0
	7	Food and beverages . . . . .		0	0
	8	Entertainment . . . . .		0	0
	9	Other direct expenses . . . . .	95,501	0	95,501
	10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . .			( 95,501)
11	Net income summary. Subtract line 10 from line 3, column (d) . . . . .			250,673	

**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.

		(a) Bingo	(b) Pull tabs/instant bingo, progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
		1	Gross revenue . . . . .			
Direct Expenses	2	Cash prizes . . . . .				0
	3	Noncash prizes . . . . .				0
	4	Rent/facility costs . . . . .				0
	5	Other direct expenses . . . . .				0
	6	Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d) . . . . .				( 0)	
8	Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . .				0	

- 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 I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

OMB No. 1545-0047

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990.

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

**Open to Public  
Inspection**

Name of the organization

Employer identification number

Riding Emphasizing Individual Needs & Strengths

33-0035455

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IPEDS section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							
(9) -----							
(10) -----							
(11) -----							
(12) -----							

<b>2</b> Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	0
<b>3</b> Enter total number of other organizations listed in the line 1 table	0

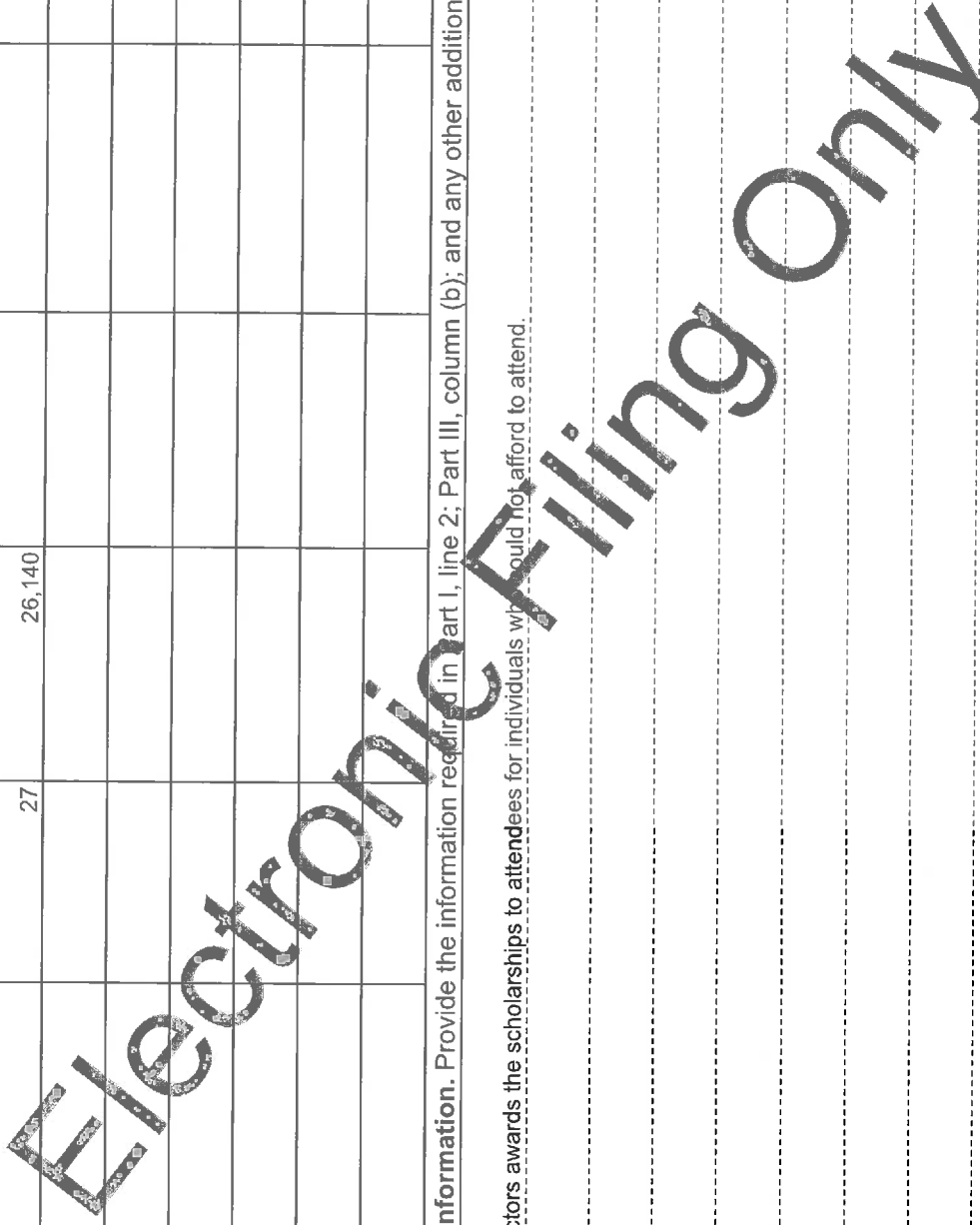
For Paperwork Reduction Act Notice, see the Instructions for Form 990.

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1	Scholarships	27	26,140			
2						
3						
4						
5						
6						
7						

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I Line 1 The Board of Directors awards the scholarships to attendees for individuals who could not afford to attend.



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

Employer identification number

Riding Emphasizing Individual Needs & Strengths

33-0035455

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25		2,775	77,457	FMV
26				
27				
28				

Electronic Filing Only

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement . . . . .

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? . . . . .

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? . . . . .

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a		X

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

Electronic Filing Only

**SCHEDULE O  
(Form 990)**

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

OMB No. 1545-0047

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

**2021**

▶ Attach to Form 990 or Form 990-EZ.

**Open to Public Inspection**

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

Department of the Treasury  
Internal Revenue Service  
Name of the organization

Employer identification number

**Riding Emphasizing Individual Needs & Strengths**

33-0035455

Form 990, Part VI, Line 11b: The Board receives a copy of Form 990 prior to it being approved.

Form 990, Part VI, Section B, Line 12c: Board Members are required to disclose any potential conflicts of interest on an annual basis.

Form 990, Part VI, Section B, Line 15a: The Board of Directors reviews and approves the salary of the Executive Director on an annual basis after budget and market review.

Form 990, Part VI, Section B, Line 15b: The Executive Director reviews the staff salaries on an annual basis. After budget review and performance evaluations, the Executive Director makes salary decisions for the staff.

Form 990, Part VI, Section C, Line 19: The documents are made available to the public upon request.

Form 990, Part IX, Line 11f: The Organization enrolled in a PEO relationship with another party. Therefore, they report their salaries as contract labor and is included on this line.

Electronic Filing Only

# California Exempt Organization Annual Information Return

2021

199

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) \_\_\_\_\_, and ending (mm/dd/yyyy) \_\_\_\_\_

Corporation/Organization name  
**RIDING EMPHASIZING INDIVIDUAL NEEDS & STRENGTHS** California corporation number  
**1242514**

Additional information. See instructions.  
 FEIN  
**33-0035455**

Street address (suite or room)  
**P.O. BOX 1283** PMB no.

City  
**BONSALL** State  
**CA** Zip code  
**92003**


Foreign country name Foreign province/state/county Foreign postal code


- A First return  Yes  No
- B Amended return  Yes  No
- C IRC Section 4947(a)(1) trust  Yes  No
- D Final information return?  
 Dissolved  Surrendered (Withdrawn)  Merged/Reorganized  
 Enter date: (mm/dd/yyyy) \_\_\_\_\_
- E Check accounting method: (1)  Cash (2)  Accrual (3)  Other
- F Federal return filed? (1)  990T (2)  990PF (3)  Sch H (990)  
 (4)  Other 990 series
- G Is this a group filing? See instructions  Yes  No
- H Is this organization in a group exemption  Yes  No  
 If "Yes," what is the parent's name? \_\_\_\_\_
- I Did the organization have any changes to its guidelines not reported to the FTB? See instructions.  Yes  No
- J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions.  Yes  No
- K Is the organization exempt under R&TC Section 23701g?  Yes  No  
 If "Yes," enter the gross receipts from nonmember sources \$ \_\_\_\_\_
- L Is the organization a limited liability company?  Yes  No
- M Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No
- N Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No
- O Is federal Form 1023/1024 pending?  Yes  No  
 Date filed with IRS \_\_\_\_\_

**Part I Complete Part I unless not required to file this form. See General Information B and C.**

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	615,200	00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received	3	753,907	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B	4	1,369,107	00
	5	Cost of goods sold	5		00
	6	Cost or other basis, and sales expenses of assets sold	6		00
	7	Total costs. Add line 5 and line 6	7		00
	8	Total gross income. Subtract line 7 from line 4	8	1,369,107	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	1,061,381	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	307,726	00
Filing Fee	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and interest. See General Information J	15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00

**Sign Here** 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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer  Title **EXECUTIVE DIRECT** Date \_\_\_\_\_ Telephone **760-731-9168**

**Paid Preparer's Use Only** Preparer's signature  Date **06/14/2022** Check if self-employed  PTIN **P01871456**

Firm's name (or yours, if self-employed) and address **MUNGER & COMPANY, CPAS** Firm's FEIN **47-3342732**

**2170 SOUTH EL CAMINO REAL, SUITE 217, OCEANSIDE, CA** Telephone **760-730-8020**

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

**Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions	1	556,026	00
	2	Interest	2	18,808	00
	3	Dividends	3		00
	4	Gross rents	4		00
	5	Gross royalties	5		00
	6	Gross amount received from sale of assets (See instructions)	6		00
	7	Other income. Attach schedule	7	40,366	00
	8	<b>Total gross sales or receipts from other sources.</b> Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	615,200	00
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9		00
	10	Disbursements to or for members.	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule	11	111,699	00
	12	Other salaries and wages	12		00
	13	Interest	13	11,375	00
	14	Taxes	14		00
	15	Rents	15	21,070	00
	16	Depreciation and depletion (See instructions)	16	31,898	00
	17	Other expenses and disbursements. Attach schedule	17	885,339	00
	18	<b>Total expenses and disbursements.</b> Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	1,061,381	00

Schedule L Balance Sheet	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		475,683		659,434
2 Net accounts receivable		9,725		6,696
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock		267,306		391,773
8 Mortgage loans				
9 Other investments. Attach schedule				
10 a Depreciable assets	764,286		816,620	
b Less accumulated depreciation	( 376,046)	388,240	( 407,821)	408,799
11 Land		85,000		85,000
12 Other assets. Attach schedule				3,822
13 <b>Total assets</b>		1,225,954		1,555,524
<b>Liabilities and net worth</b>				
14 Accounts payable		21,038		25,134
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule				7,412
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		1,204,916		1,522,978
22 <b>Total liabilities and net worth</b>		1,225,954		1,555,524

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000

1 Net income per books	●	307,726	7 Income recorded on books this year not included in this return. Attach schedule	●	
2 Federal income tax	●		8 Deductions in this return not charged against book income this year. Attach schedule	●	
3 Excess of capital losses over capital gains	●		9 Total. Add line 7 and line 8	●	
4 Income not recorded on books this year. Attach schedule	●		10 Net income per return. Subtract line 9 from line 6	●	307,726
5 Expenses recorded on books this year not deducted in this return. Attach schedule	●				
6 Total. Add line 1 through line 5		307,726			



# 2021 Depreciation and Amortization

# 3885F

Attach to Form 541, Form 109, or Form 199.

Name as shown on tax return <b>RIDING EMPHASIZING INDIVIDUAL NEEDS &amp; STRENGTHS</b>	FEIN <b>33-0035455</b>
---	---------------------------

Tangible and intangible assets placed in service during the 2021 taxable year:			Depreciation			Amortization		
(a) Description of property	(b) Date placed in service (mm/dd/yyyy)	(c) Cost or other basis	(d) Method of figuring depreciation	(e) Life or rate	(f) Depreciation for this year	(g) Code section	(h) Period or percentage	(i) Amortization for this year
1 VEHICLE	11/16/2021	47,000	SL	7	1,175			
Add line 1 column (f) and column (i) amounts. See instructions . . . . . 1					1,175			

**Depreciation**

- 2 California depreciation for assets placed in service beginning before the 2021 taxable year . . . . . 2 30,723  
Be sure to make adjustments for any basis differences.
- 3 Total California depreciation. Add line 1(f) and line 2 . . . . . 3 31,898

**Amortization**

- 4 California amortization for intangibles placed in service beginning before the 2021 taxable year . . . . . 4 \_\_\_\_\_  
Be sure to make adjustments for any basis differences.
- 5 Total California amortization. Add line 1(i) and line 4 . . . . . 5 \_\_\_\_\_
- 6 Total depreciation and amortization. Add line 3 and line 5. See instructions . . . . . 6 31,898

## General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

## A Purpose

Use form FTB 3885F, Depreciation and Amortization, to compute depreciation and amortization allowed as a deduction on Form 541, California Fiduciary Income Tax Return, Form 109, California Exempt Organization Business Income Tax Return, or Form 199, California Exempt Organization Annual Information Return. Attach form FTB 3885F to Form 541, Form 109, or Form 199.

Depreciation is the annual deduction allowed to recover the cost or other basis of business or income producing property with a determinable useful life of more than one year. Land is not depreciable.

Amortization is an amount deducted to recover the cost of certain capital expenses over a fixed period.

## B Federal/State Differences

California law has not always conformed to federal law regarding depreciation methods, special credits, or accelerated write-offs.

Consequently, the recovery periods and the basis on which the depreciation is calculated may be different from the amounts used for federal purposes. Reportable differences may occur if all or part of your assets were placed in service:

- **Before January 1, 1987.** California disallowed depreciation under the federal Accelerated Cost Recovery System (ACRS). California depreciation is calculated in the same manner as in prior years for those assets.
- **On or after January 1, 1987.** California provides special credits and accelerated write-offs that affect the California basis for qualifying assets. California does not conform to all the changes to federal law enacted in 1993. Therefore, the California basis or recovery periods may be different for some assets.
- **On or after September 11, 2001.** California has not conformed to the federal Job Creation and Worker Assistance Act of 2002 which allows taxpayers to take an additional first year depreciation deduction and Alternative Minimum Tax depreciation adjustment for property placed in service after September 10, 2001.

**Line 7, Part II (CA 199) - Other Income**

1	Other Income . . . . .	1	40,366
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10	Total . . . . .	10	40,366

**Line 17, Part II (CA 199) - Other Deductions**

1	Pension plans, employee benefits . . . . .	1	0
2	Legal fees . . . . .	2	0
3	Accounting fees . . . . .	3	7,850
4	Other professional fees . . . . .	4	527,033
5	Travel, conferences, and meetings . . . . .	5	7,609
6	Printing and publications . . . . .	6	0
7	Special events direct expenses . . . . .	7	95,501
8	Office expenses . . . . .	8	120,334
9	Other expenses . . . . .	9	100,872
10	Scholarships . . . . .	10	26,140
11		11	
12	Total . . . . .	12	885,339

**Line 12, Sch L (CA 199) - Other Assets**

		Beginning	End
1		0	0
2	Prepaid Expenses	0	3,822
3			
4			
5			
6			
7			
8			
9			
10	Total . . . . .	0	3,822

**Line 18, Sch L (CA 199) - Other Liabilities**

		Beginning of Year	End of Year
1		0	0
2	Deferred Revenue	0	7,412
3			
4			
5			
6			
7			
8			
9			
10	Total . . . . .	0	7,412

MAIL TO:  
Registry of Charitable Trusts  
P.O. Box 903447  
Sacramento, CA 94203-4470

STREET ADDRESS:  
1300 I Street  
Sacramento, CA 95814  
(916) 210-6400

WEBSITE ADDRESS:  
www.oag.ca.gov/charities

## ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code

11 Cal. Code Regs. sections 301-306, 309, 311, and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

Riding Emphasizing Individual Needs & Strengths Name of Organization _____  List all DBAs and names the organization uses or has used _____  P.O. Box 1283 Address (Number and Street) _____ Bonsall, CA 92003 City or Town, State, and ZIP Code _____ 760-731-9168 Telephone Number _____ E-mail Address _____	Check if: <input type="checkbox"/> Change of address  <input type="checkbox"/> Amended report
State Charity Registration Number <u>54585</u>  Corporation or Organization No. <u>1242514</u>  Federal Employer I.D. No. <u>33-0035455</u>	

**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)**  
 Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning 1/1/2021 ending 12/31/2021) list:

Total Revenue \$ (including noncash contributions) <u>1,273,606</u>	Noncash Contributions \$ <u>77,457</u>	Total Assets \$ <u>1,555,524</u>
Program Expenses \$ <u>698,692</u>	Total Expenses \$ <u>965,880</u>	

**PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT**

**Note:** All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		X
5. During this reporting period, did the organization receive any governmental funding?	X	
6. During this reporting period, did the organization hold a raffle for charitable purposes?		X
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	X	
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete.

	Deborah Shinner	Executive Director	
Signature of Authorized Agent	Printed Name	Title	Date

Form RRF-1  
Riding Emphasizing Individual Needs & Strengths  
Tax Year Ending December 31, 2021  
California Corporation Number 1242514

Question 5 – Government Grant Information

Governor's Office of Business and Economics  
1325 J St, 18th Floor  
Sacramento, CA 95814  
1-877-345-4633  
Gavin Newsom, Governor

Question 9 – Audit

The Organization engaged an independent audit firm to conduct an audit for the 2021 year.

**FRHD CHC GRANT BUDGET FORM**

Agency Name:

**REINS Therapeutic Horsemanship Program**

PROGRAM NAME:

**Equine-Assisted Mental Health Program**

**Not all line items will correspond with your program budget. If the item does not fully align either leave it blank or group it in the best category possible. However, be sure your program budget is fully itemized.**

1) A	INDIRECT EXPENSES:	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
A1	Administrative Support	200.00	200.00		
A2	General Insurance (not program specific)	100.00	100.00		
A3	Accounting & audit expenses	370.00	370.00		
A4	Consultant/Contractor Fees				
A5	Physical Assets (Rent, Facility Costs)	1,000.00	1,000.00		
A6	Utilities	300.00	300.00		
A7	IT & Internet	200.00	200.00		
A8	Marketing & Communications	1,000.00	1,000.00		
A9	Office Supplies	200.00	200.00		
A10	Training & Education	1,000.00	1,000.00		
A11	Other: specify				
<b>TOTAL INDIRECT EXPENSE</b>		<b>4,370.00</b>	<b>4,370.00</b>	-	-

B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
B1	Salary (Equine Specialist Mental Health and Learning x7)	95,000.00	55,500.00	39,500.00	
B2	Salary (Licensed Mental Health Professional(s))	40,000.00	20,000.00		20,000.00
B3	Salary (Program Coordinator)	45,000.00	25,000.00	20,000.00	-
B4	Salary (list position)				
B5	Payroll Expenses (WC, taxes)	10,000.00	10,000.00		
B6	Benefits	10,000.00	10,000.00		
B7	Other: specify				
<b>TOTAL PERSONNEL EXPENSE</b>		<b>200,000.00</b>	<b>120,500.00</b>	<b>59,500.00</b>	<b>20,000.00</b>

C	DIRECT PROGRAM EXPENSES	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
C1	Equipment	30,000.00	14,000.00	8,000.00	8,000.00
C2	Program/Project Supplies	1,000.00	500.00	500.00	
C3	Printing/Duplicating	500.00	500.00		
C4	Travel/Mileage				
C5	Program Specific Insurance				
C6	Certifications - Path International Equine Specialist in Mental Health and Learning Certifications (x5)	2,500.00	-	-	2,500.00
C7	Scholarships - 5 youth cohorts	7,500.00	-		7,500.00
C8	Program Specific Marketing & Communications	5,000.00	4,000.00		1,000.00
C9					
C10					
C11					
C12					
C13					
C14					
C15					
<b>TOTAL OTHER EXPENSES</b>		<b>46,500.00</b>	<b>19,000.00</b>	<b>8,500.00</b>	<b>19,000.00</b>

D	TOTAL ALL EXPENSES	PROGRAM COST	% REQUESTED FROM FRHD
		\$ 250,870.00	16%

**2) FUNDING SOURCES**

E	FUNDS FOR PROGRAM	
E1	APPLYING ORGANIZATION	143,870.00
E2	OTHER FUNDERS	68,000.00
E3	REQUESTED FROM FRHD	39,000.00
<b>TOTAL FUNDING SOURCES</b>		\$ 250,870.00

NOTE: THIS AMOUNT SHOULD BE EQUAL TO YOUR PROJECT COST.

**3) % OF AGENCY BUDGET**

F	CALCULATE % of Total Agency budget that this Program represents.	AGENCY BUDGET**	PROGRAM COST	% of AGENCY BUDGET
		\$ 1,155,000.00	\$ 250,870.00	22%

\*\* Agency budget is your agency's entire budget for the year. Fill in the amount.



### Revenue Sources

Agency Name: **REINS Therapeutic Horsemanship Program**  
 Program Name: **Equine-Assisted Mental Health Program**

Total Organization Budget (Current Fiscal Year) \$ 1,010,000.00  
 Total Project Budget (Current Fiscal Year) \$ 250,870.00

*Leave cells blank if they are not applicable to your organization - do not mark with NA.*

#### Organization Sources of Revenue

*(Total Organization Budget)*

#### Sources of Funding

*(This Project Request)*

Source of funds	\$ Amount	Percent of	One-time	\$ Amount	Percent of	One-time
Federal						
State						
City/County*	10000	1%	No			
Other Govt.						
Proposed FRHD	39000	3%	Yes	39000	20%	Yes
Fees for Service	200000	17%	No	80000	42%	No
Grants (non-gov't)	315000	26%	Yes	73000	38%	Yes
General Donations	600000	50%	No			
Other Internal Organizational Fundraising						
Other (list):	10000	1%	No			
Property Income	30000	2%	No			
<b>Total</b>	<b>\$1,204,000.00</b>	<b>100%</b>		<b>\$192,000.00</b>	<b>100%</b>	

\* City/County

If the organization currently receives funding from any Cities or Counties, please list the jurisdiction and contract amount below.

County of San Diego Community Enhancement Fund \$10,000



