

Organization Information

Legal Name

Riding Emphasizing Individual Needs and Strengths

DBA (if Applicable)

REINS Therapeutic Horsemanship Program

Program Name/Title

Be Well | Volunteer Program

Brief Program Description

Our Volunteer Program consists of 120 weekly volunteers who participate in therapeutic riding lessons and other critical activities around the ranch. Our volunteers are the heartbeat of REINS, and we are known for offering a deep sense of community, purpose and a positive impact on their health and well-being.

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

Established Program

Program Information - Type

Ongoing

Requested Amount

66000

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

In addition to several long-standing referral partners for our therapeutic riding program for disabled children and adults, we partner with multiple organizations to offer volunteer opportunities for both groups and individuals as outlined below. This year we aim to increase collaborations and make volunteering at REINS even more accessible within the district.

North Coast Church: Serve Your City fulfills their service and impact goals and brings approximately 500 volunteers to enhance our property one weekend every 18 months.

Workability, Vista High School: students with disabilities gain life skills through working at specific sites and earning a paycheck. This gives them a fundamental understanding of how to support themselves in adulthood and offers guidance learning different skills. Students come to the ranch once a week and help with facilities maintenance.

Gays for Good: G4G brings groups to support our major beautification projects and fundraising events. They mobilize LGBTQ+ community members and allies to promote diversity, inclusion and strengthen community ties through volunteerism.

The Foundation For Senior Care (FFSC): REINS will offer weekly volunteer opportunities focused on improving health, well-being and quality of life to seniors in Adult Day Care under the supervision of FFSC staff, as well as isolated and lonely seniors who come recommended by client advocates.

National Eagle Scouts Association: A long running collaboration, the Eagle Scouts have chosen REINS to fulfill their service project requirements with both critical facilities and beautification projects.

Fallbrook Senior Center: A new collaboration, FSC will promote certain tasks and shifts available at REINS and offer sign-ups on our behalf. We will work with FSC to ensure their seniors are meeting goals and staying engaged.

CareRite: CareRite clients come to REINS 3x a week to enhance social preparedness and work skills. They primarily focus on facility maintenance under the supervision of their coach and our Volunteer Coordinator.

Target Population - Age

	Percent of program participants	Estimated number of participants
Children (infants to 12)		
Young Adults (13-17)	25	375
Adults (18-60)	50	750
Seniors (60+)	25	375
We do not collect this data (indicate with 100%)*		

Gender

	Percent of program participants
Female	85
Male	15
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

N/A

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

1500

Social Determinants of Health (SDOH)

Program/Services Description - Social Determinants of Health

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

Statement of Need/Problem

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

Healthy 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. He cited research stating that screens have replaced activities vital to physical and mental health like exercise and in-person activities. While there is growing awareness and available support from medical professionals, there is a need for more resources that support mental health and help people live well and improve physical and mental health. Furthermore the National Institute for Mental Health states that reducing stress, engaging in physical activity, staying connected, focusing on positive things, and goal setting can have a big impact on a person's mental health; the REINS Volunteer Program offers all of these benefits.

Healthy People 2030 (health.gov,2022) goal: improving health and well-being of older adults.

According to the US census, by 2035 older adults will outnumber children for the first time making up around 21% of the population. Healthy People 2030 focuses on reducing health problems and improving quality of life for older adults. Several institutions promote the connection between physical activity and mental health for older adults, including the NIMH and NAMI. Still, there can be challenges to overcome, such as isolation, fixed incomes, fear of getting injured, or already having cognitive decline. As this large population faces Alzheimer's risks and other cognitive risks, it is important for the district to offer low-barrier activities where older adults can benefit from physical and mental health improvements. At REINS, there is a welcoming community of older adults and a wide range of activities that encourage mobility and mental health. Finally, the connection between volunteering and improved happiness and quality of life has been well-researched and is widely understood.

Statement of Need/Problem - Others

REINS provides the largest volunteer program in the area with opportunities for over 1,000 volunteers annually. We are the only therapeutic riding and equine-assisted mental health provider in the district. With the generous support of FRHD in 2020-21, we were able to prove the physical health benefits of volunteering at REINS with our Healthy Volunteer initiative, which increased our volunteer program applicants by 20%, and benefited over 150 community members with a lasting impact on our program. It is widely understood that mental health is tied to physical health, and no other organization offers opportunities targeted at both improved physical and mental health of the volunteer.

Program/Services Description - Program Entry

A volunteer application is completed and submitted through Better Impact (a software platform we currently use to manage our volunteer tracking and communications). Volunteers age 12 and up receive a survey and are required to complete an orientation. Volunteers receive additional surveys and training at distinct milestones, as well as incentives, rewards and appreciation events. They are also invited to participate in major fundraisers and special events throughout the year. Volunteers come to learn about our program through social media marketing, events, direct mail, partnerships/collaborations and community outreach

Program/Services Description - Program Activities

Our volunteer program promotes mental health and allows our community to be enriched with a valued and respected service program offered locally. Our goal is to ensure that our volunteers are offered an option for volunteering within the district that not only supports physical health, but also their mental health and wellness needs and goals. This program engages with both our adaptive riding program, and our new equine-assisted mental health programs, and helps educate our volunteer community about mental health and resources available.

We provide participants with activities that match with their needs and goals in a unique, caring, and therapeutic setting. Volunteering assignments at REINS are critical to our operations, and our staff of PATH International Certified Therapeutic Riding Instructors (CTRI), and Equine Specialists in Mental Health and Learning (ESMHL), are there to ensure every volunteer feels useful, included, welcome, and wanted when they arrive on the property and throughout their shift. This year we also hope to utilize a licensed mental health professional on staff to dedicate a portion of their time to our Volunteer Program helping to guide communication and program enhancements with their expertise.

Aligned with the National Alliance on Mental Illness, our volunteer program provides benefits in three distinct areas we can monitor in our participants: health and well-being, community, and purpose. Volunteers feel a sense of purpose and satisfaction in helping others, being part of a community, and having a consistent schedule. Volunteers also have their own personal goals they are trying to accomplish while on the ranch. They are provided the opportunity to look beyond their own circumstances to help someone else work towards their goals. There is a sense of pride and community in being part of a team at REINS, where everyone looks out for each other and positively supports one another.

With these funds, we can bolster our well-established program and provide the necessary resources to support improved mental and physical health for thousands in our district.

Program Goal #1

Improve the mental/physical health and well-being for residents of the district by expanding our volunteer community and launching a mental-health focused *Be Well* initiative in partnership with FRHD, offering more support, incentives, events, training, transportation, mentoring and mental health resources for our volunteers.

Program Objectives - Goal #1

#1 - Increase the number of total active weekly volunteers by 25% between July 1, 2023 - June 30, 2024 in order to improve mental health and wellness in all new volunteers.

#2 - Increase the number of active volunteers by 15% in adolescent groups between July 1, 2023 - June 30, 2024, in order to improve the mental health and wellness in participants in key groups aligned with Healthy People 2030 (health.gov,2022) Mental Health Objectives.

#3 - Increase the number of older adults actively volunteering by 25% between July 1, 2023 - June 30, 2024, in order to improve the overall health and wellness of participants in disproportionately affected groups aligned with Healthy People 2030 (health.gov, 2022) Objectives for Healthy Aging.

Program Outcomes/Measurables - Goal & Objectives #1

#1 - Volunteers complete a survey upon entry to the program and at service milestones (25 hours, 50 hours, 100 hours). When they enter the program they are asked to sign up for Better Impact so we are able to track hours and information. At least 80% of volunteers who complete 25, 50, and/or hours will report improvements in mental health and well-being on self-reported surveys at milestones.

#1a - At least 80% of volunteers who complete 25 hours by 6 month mark recommend volunteering at REINS to a friend.

#2 At least 80% of volunteers who complete 25, 50, and/or 100 hours will report improvements in mental health and well-being on self-reported surveys at milestones.

#3 At least 80% of these volunteers who complete 25, 50 and/or 100 hours will report improvements in mental health and well-being on self-reported surveys at milestones.

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

A handwritten signature in black ink, appearing to be 'M. K.' or similar, written in a cursive style.

REINS Board of Directors as of February 23, 2023

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

MUNGER & COMPANY, CPAs

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Oceanside, CA 92054
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**RIDING EMPHASIZING
INDIVIDUAL NEEDS
AND STRENGTHS**
Audited Financial Statements
For the Year Ended December 31, 2021

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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
REVENUES AND SUPPORT			
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
EXPENSES			
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

EXPENSES	Supporting Services			Total
	Program	Management & General	Fundraising	
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
	<u>\$ 698,692</u>	<u>\$ 53,928</u>	<u>\$ 308,761</u>	<u>\$ 1,061,381</u>
Less expenses included with revenues on the statement of activities				
Direct benefit to donors	<u>-</u>	<u>-</u>	<u>(95,501)</u>	<u>(95,501)</u>
Total expenses included in the expense section on the statement of activities	<u>\$ 698,692</u>	<u>\$ 53,928</u>	<u>\$ 213,260</u>	<u>\$ 965,880</u>

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

CASH FLOWS FROM OPERATING ACTIVITIES	
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
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of Investments	(114,131)
Purchases of Equipment	<u>(52,457)</u>
Net Cash Used in Investing Activities	(166,588)
CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds from PPP loan	<u>130,655</u>
Net Cash Provided by Financing Activities	130,655
NET CHANGE IN CASH	183,751
CASH AT BEGINNING OF YEAR	<u>475,683</u>
CASH AT END OF YEAR	<u><u>\$ 659,434</u></u>
Supplementary Information	
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	<u>-</u>	<u>-</u>	<u>-</u>
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
ASSETS	
Current Assets	
Checking/Savings	
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
	748,614.20
Total Checking/Savings	
Accounts Receivable	
1200 · Accounts Receivable	30,391.09
	30,391.09
Total Accounts Receivable	
Other Current Assets	
Prepaid Expenses	
1510 · Chase Investment Account	3,822.00
1520 · Legacy Non-Endowed Fund	89,248.17
1530 · Rancho Santa Fe Foundation	21,031.99
	229,964.49
Total Other Current Assets	
	344,066.65
Total Current Assets	
	1,123,071.94
Fixed Assets	
1700 · REINS Fixed Assets	
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
TOTAL ASSETS	1,654,040.18
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
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
Equity	
3000 · Opening Balances	893,578.70
3200 · Retained Earnings	645,884.07
Net Income	99,092.69
Total Equity	1,638,555.46
TOTAL LIABILITIES & EQUITY	1,654,040.18

REINS
Profit & Loss
 January through December 2023

	Jan - Dec 23
Ordinary Income/Expense	
Income	
4000 · Contributions	
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
4100 · Fundraising	
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
4400 · Interest Income	
4404 · Pacific Western Accounts	36.68
	36.68
PROGRAMS	
4504 · Mental Health Programs	300.00
4500 · Therapeutic Lessons	65,030.00
	65,330.00
4600 · Property Income	
4601 · Fallbrook Equestrian Center	5,560.00
	5,560.00
Total Income	229,240.92
Gross Profit	229,240.92
Expense	
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
Total 6100 · Fundraising Expense	1,313.28
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
Total 6400 · Horse Care	13,452.43
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
Total 6740 · Scholarships	3,875.00
6700 · Therapy Consults	
6710 · Consulting Fees - OT	770.00
Total 6700 · Therapy Consults	770.00
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
Total 6650 · Utilities	4,336.09
Total Expense	130,148.23
Net Ordinary Income	99,092.69
Net Income	99,092.69

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 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

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Provide therapeutic horsemanship to disabled individuals.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	8
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	32
	6 Total number of volunteers (estimate if necessary)	6	250
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	653,996	753,907
	9 Program service revenue (Part VIII, line 2g)	189,110	209,852
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7,372	18,808
	11 Other revenue (Part VIII, column (A), lines 5, 6a, 8c, 9e, 10c, and 11e)	154,345	291,039
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,004,823	1,273,606
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	42,465	26,140
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	139,645	111,699
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 213,260		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	736,016	828,041
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	918,126	965,880
19 Revenue less expenses. Subtract line 18 from line 12	86,697	307,726	
Net Assets or Fund Balances	20 Total assets (Part X, line 26)	Beginning of Current Year 1,225,954	End of Year 1,555,524
	21 Total liabilities (Part X, line 26)	21,038	32,546
	22 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 [X] No

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

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.

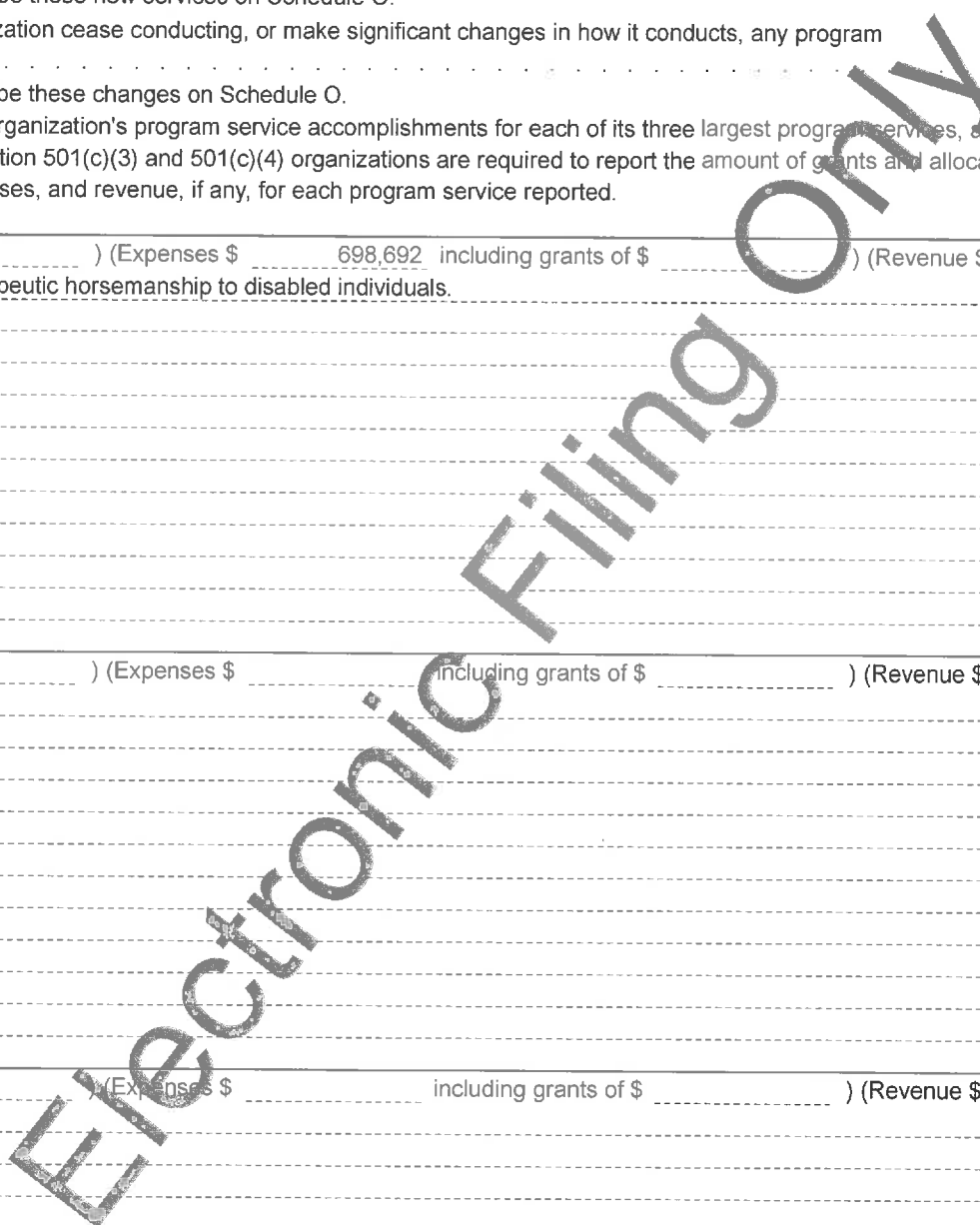
4a (Code:) (Expenses \$ 698,692 including grants of \$) (Revenue \$ 209,852) Provided therapeutic horsemanship to disabled individuals.

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 Section 501(c)(3) organizations. 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)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? <i>If "Yes," complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

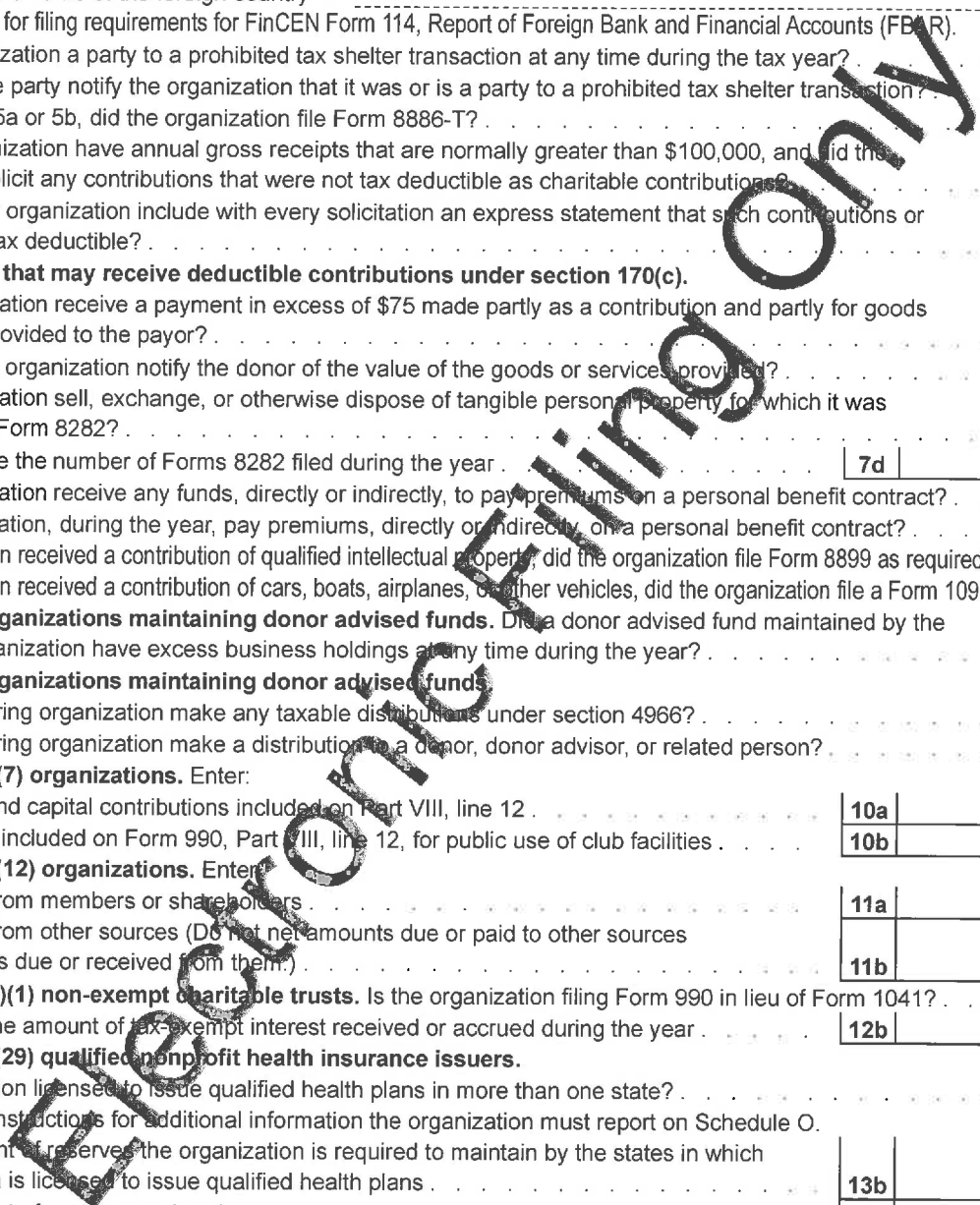
Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official; b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed CA; 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Own website, Another's website, [X] Upon request, Other (explain on Schedule O); 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records Deborah Shinner, P.O. Box 1283, Bonsall, CA 92003, (760) 731-9168.

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)										
1b Subtotal							111,699	0	0	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							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
3 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
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
		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	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	130,655				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	623,252				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 77,457				
	h	Total. Add lines 1a-1f			753,907			
Program Service Revenue				Business Code				
	2a	Program Fees		900099	182,248	182,248		
	b	Horse Boarding		900099	27,604	27,604		
	c	. . . . .			0		
	d	. . . . .			0		
	e	. . . . .			0		
	f	All other program service revenue			0			
g	Total. Add lines 2a-2f			209,852				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			18,808		18,808	
	4	Income from investment of tax-exempt bond proceeds			0			
	5	Royalties			0			
	6a	Gross rents	6a	(i) Real				
				(ii) Personal				
	6b	Less: rental expenses	6b					
	6c	Rental income or (loss)	6c	0	0			
	d	Net rental income or (loss)			0			
	7a	Gross amount from sales of assets other than inventory	7a	(i) Securities		0	0	
				(ii) Other				
	7b	Less: cost or other basis and sales expenses	7b	0	0			
	7c	Gain or (loss)	7c	0	0			
d	Net gain or (loss)			0				
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c See Part IV, line 18	8a		346,174				
8b	Less: direct expenses	8b		95,501				
c	Net income or (loss) from fundraising events			250,673		250,673		
9a	Gross income from gaming activities. See Part IV, line 19	9a		0				
9b	Less: direct expenses	9b		0				
c	Net income or (loss) from gaming activities			0				
10a	Gross sales of inventory, less returns and allowances	10a		0				
10b	Less: cost of goods sold	10b		0				
c	Net income or (loss) from sales of inventory			0				
Miscellaneous Revenue				Business Code				
	11a	Miscellaneous		900099	40,366		40,366	
	b	. . . . .			0		
	c	. . . . .			0		
	d	All other revenue			0			
e	Total. Add lines 11a-11d			40,366				
12	Total revenue. 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		
25 Total functional expenses. Add lines 1 through 24e	965,880	698,692	53,928	213,260
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	475,683	1	658,432
	2 Savings and temporary cash investments	0	2	1,002
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	9,725	4	6,696
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	
	9 Prepaid expenses and deferred charges	0	9	3,822
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 901,620		
	b Less: accumulated depreciation	10b 407,821	473,240	10c 493,799
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities. See Part IV, line 11	267,306	12	391,773
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 33)		1,225,954	16	1,555,524
Liabilities	17 Accounts payable and accrued expenses	21,038	17	25,134
	18 Grants payable	0	18	
	19 Deferred revenue	0	19	7,412
	20 Tax-exempt bond liabilities	0	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25		21,038	26	32,546
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,190,116	27	1,488,508
	28 Net assets with donor restrictions	14,800	28	34,470
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0	29	
	30 Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31 Retained earnings, endowment, accumulated income, or other funds	0	31	
	32 Total net assets or fund balances		1,204,916	32	1,522,978
33 Total liabilities and net assets/fund balances		1,225,954	33	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 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"/>	▶	

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			39 yrs.	MM	S/L	
				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 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

	(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)							
Total						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

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 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (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); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) 14 0.00%; 15 Public support percentage from 2020 Schedule A, Part II, line 14 15 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 Part VI 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 Part VI 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 Part VI 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 Part VI 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 Part VI 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 Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
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 Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. 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 Part VI .		
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 Part VI .		
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 Part VI .		
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 Part VI .		
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)

Table with 3 columns: Question, Yes, No. Rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2a, 2b, 3a, 3b.

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	0
e	Discount 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	Minimum Asset Amount (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	Distributable Amount. 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	Total annual distributions. 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	Total 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	Excess distributions carryover to 2022. 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.

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**

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.)

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
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. Includes questions 1-6 regarding donor advised funds and their control.

Part II Conservation Easements.

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

Questions 1-9 regarding conservation easements, including a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, 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, 1b, 2, a, b regarding reporting requirements for art and historical treasures, including amounts for revenue and assets.

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
Total. 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)		
Total. (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)		
Total. (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)	
Total. (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)		
Total. (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 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
Total					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: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a		%
b	An outside facility	13b		%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____
 Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ 0 and the amount of gaming revenue retained by the third party ▶ \$ _____ 0

c If "Yes," enter name and address of the third party:

Name ▶ _____
 Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____ 0

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**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.

▶ Attach to Form 990.

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form990 for 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 General Information on Grants and Assistance

- 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
- 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) -----							

- Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 0
- Enter total number of other organizations listed in the line 1 table 0

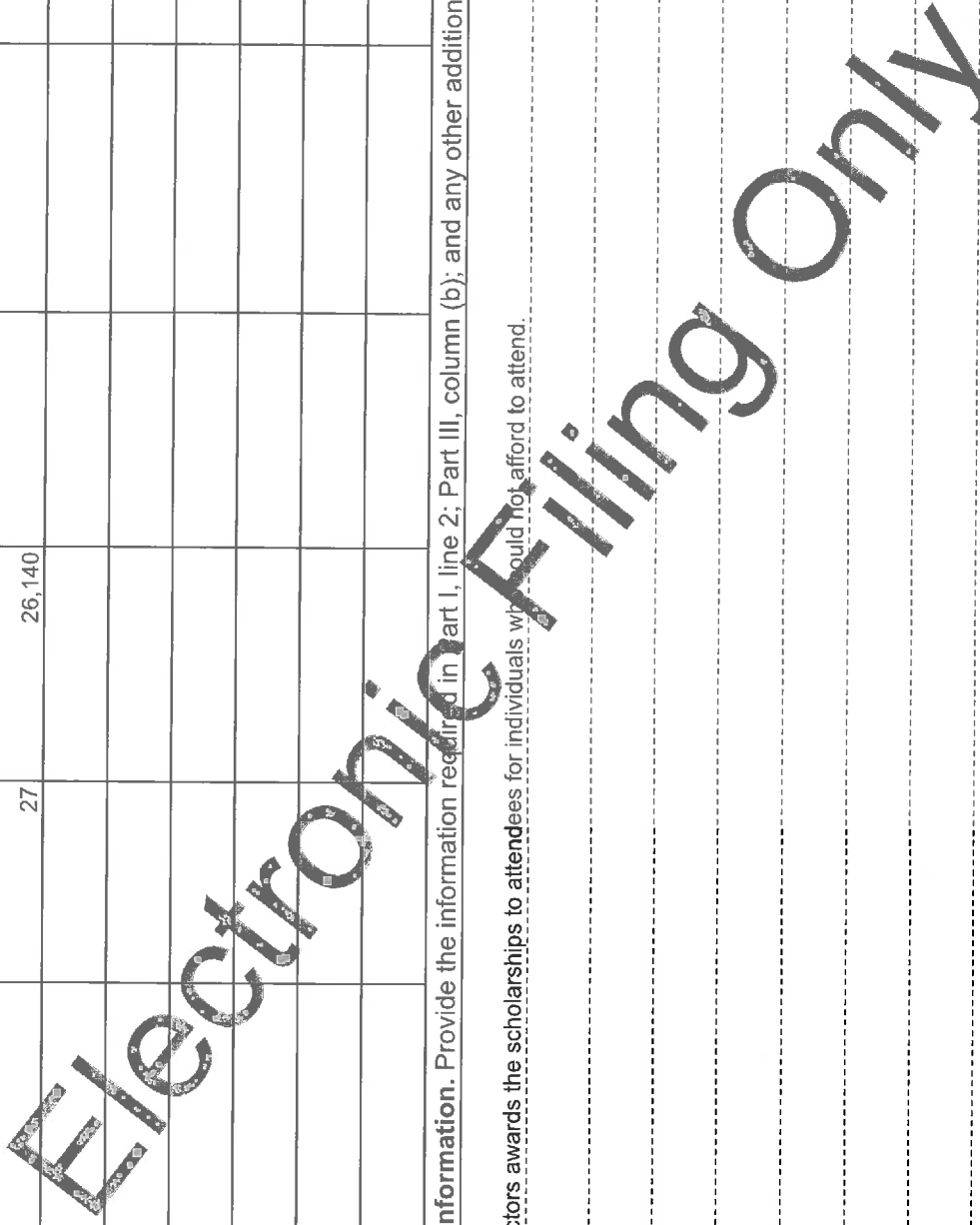
For Paperwork Reduction Act Notice, see the Instructions for Form 990.

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
Scholarships	27	26,140			
1					
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 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 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (<u>Program Related C</u>)		2,775	77,457	FMV
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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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 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 PEG 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... B Amended return... C IRC Section 4947(a)(1) trust... D Final information return... E Check accounting method... F Federal return filed... G Is this a group filing?... H Is this organization in a group exemption... I Did the organization have any changes to its guidelines... J If exempt under R&TC Section 23701d... K Is the organization exempt under R&TC Section 23701g... L Is the organization a limited liability company... M Did the organization file Form 100 or Form 109 to report taxable income... N Is the organization under audit by the IRS... O Is federal Form 1023/1024 pending?

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

Table with 16 rows for Receipts and Revenues, Expenses, and Filing Fee. Includes line numbers, descriptions, and amounts.

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.

Paid Preparer's Use Only Preparer's signature, Date, Check if self-employed, Firm's name (or yours, if self-employed) and address, Firm's FEIN, Telephone.

May the FTB discuss this return with the preparer shown above? See instructions [X] 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.

Receipts from Other Sources	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	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	615,200	00
Expenses and Disbursements	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	Total expenses and disbursements. 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)
Assets				
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 Total assets		1,225,954		1,555,524
Liabilities and net worth				
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 Total liabilities and net worth		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 RIDING EMPHASIZING INDIVIDUAL NEEDS & STRENGTHS	FEIN 33-0035455
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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 Be sure to make adjustments for any basis differences.	2	30,723
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 Be sure to make adjustments for any basis differences.	4	
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 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.

_____ Signature of Authorized Agent	Deborah Shinner Printed Name	Executive Director Title	_____ Date
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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: Be Well | Volunteer 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	5,500.00	5,500.00		
A2	General Insurance (not program specific)	3,000.00	3,000.00		
A3	Accounting & audit expenses	3,000.00	3,000.00		
A4	Consultant/Contractor Fees	12,000.00	12,000.00		
A5	Physical Assets (Rent, Facility Costs)	20,000.00	20,000.00		
A6	Utilities	11,000.00	11,000.00		
A7	IT & Internet	1,500.00	1,500.00		
A8	Marketing & Communications	5,000.00	5,000.00		
A9	Office Supplies	3,000.00	3,000.00		
A10	Training & Education	1,000.00	1,000.00		
A11	Other: specify				
TOTAL INDIRECT EXPENSE		65,000.00	65,000.00		
B PERSONNEL EXPENSES - PROGRAM SPECIFIC		PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
B1	Salary (Volunteer Coordinator)	60,000.00	30,000.00	20,000.00	10,000.00
B2	Salary (Part-Time Volunteer assistants x 3)	65,000.00	23,000.00	20,000.00	22,000.00
B3	Salary (Licensed Mental Health Professional - percentage of time dedicated to supporting volunteer program initiatives)	6,000.00			6,000.00
B4	Salary				
B5	Payroll Expenses (WC, taxes)	8,000.00	8,000.00		
B6	Benefits	10,000.00	10,000.00		
B7	Other: annual bonus	2,000.00	2,000.00		
TOTAL PERSONNEL EXPENSE		151,000.00	73,000.00	40,000.00	38,000.00
C DIRECT PROGRAM EXPENSES		PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
C1	Equipment	3,000.00	2,000.00	1,000.00	
C2	Program/Project Supplies	20,000.00	8,000.00	5,000.00	7,000.00
C3	Printing/Duplicating	3,000.00	2,000.00		1,000.00
C4	Travel/Mileage	30,000.00	15,000.00		15,000.00
C5	Program Specific Insurance	1,500.00	-		1,500.00
C6	Program Specific Training Materials	5,000.00	2,500.00		2,500.00
C7	Program Specific Marketing & Advertising	3,000.00	2,000.00		1,000.00
C8	Program Specific Software	2,000.00	2,000.00		
C9					
C10					
C11					
C12					
C13					
C14					
C15					
TOTAL OTHER EXPENSES		67,500.00	33,500.00	6,000.00	28,000.00

W X Y Z

D TOTAL ALL EXPENSES	PROGRAM COST	% REQUESTED FROM FRHD
	\$ 283,500.00	23%

2) FUNDING SOURCES

E FUNDS FOR PROGRAM		
E1 APPLYING ORGANIZATION	X	171,500.00
E2 OTHER FUNDERS	Y	46,000.00
E3 REQUESTED FROM FRHD	Z	66,000.00
TOTAL FUNDING SOURCES		\$ 283,500.00

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

3) % OF AGENCY BUDGET

F CALCULATE % of Total Agency budget that this Program represents.	\$ 1,231,000.00	\$ 283,500.00	23%
	AGENCY BUDGET**	PROGRAM COST	% of AGENCY BUDGET

** 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: **Be Well Volunteer Program**

Total Organization Budget (Current Fiscal Year) \$ 1,003,776.00
 Total Project Budget (Current Fiscal Year) \$ 283,500.00

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

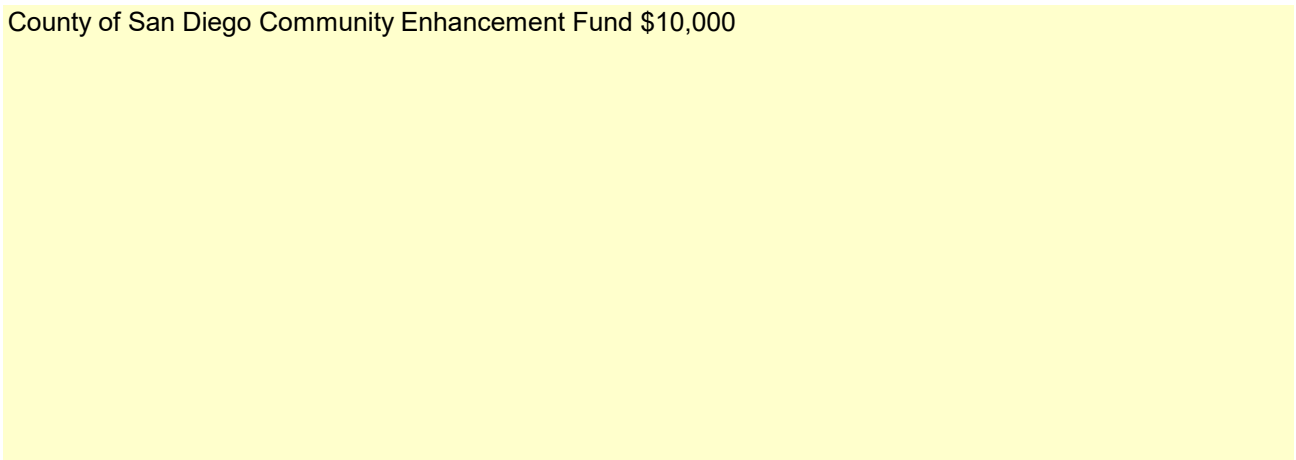
(This Project Request)

Source of funds	\$ Amount	of Total	funding?	\$ Amount	Total	funding?
Federal						
State						
City/County*	10000	1%				
Other Govt.						
Proposed FRHD	66000	5%		66000	31%	Yes
Fees for Service	200000	16%				
Grants (non-gov't)	315000	26%		50000	23%	Yes
General Donations	600000	49%				
Other Internal						
Organizational Fundraising		0%		100000	46%	No
Other: Property income	30000	2%				
Other: Interest	10000	1%				
Total	\$1,231,000.00	100%		\$216,000.00	100%	

* 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



Agency Name:

REINS Therapeutic Horsemanship Program

Program Name:

Be Well | Volunteer Program

INSTRUCTIONS:

1. List items from your PROJECT BUDGET FORM (Sections A and B) that you are seeking FRHD support, and that requires explanation.
2. Your narrative should explain why this expense is necessary to the project and why or how FRHD funding would make an impact.

A. INDIRECT EXPENSES: Please indicate by the Line Number and Item Name

#	Name	Narrative:

B. PERSONNEL EXPENSES -PROGRAM SPECIFIC

#	Name	Narrative:
B1	Volunteer Coordinator	The Volunteer Coordinator oversees the entire volunteer army at REINS and manages all aspects of the program. With the increase in scope with this initiative, we aim to raise salary. Without FRHD's support we would be unable to provide adequate compensation for the scope of the role.
B2	Part-time Volunteer Assistant	The Volunteer Assistants support our Volunteer Coordinator with all aspects of the program including volunteer management during shifts, trainings, orientations, outreach and more. We currently have two part-time assistants and would add one more part-time assistant to support the growth of this program with FRHD's help.
B3	Licensed Mental Health Professional	The Be Well | Volunteer Program will engage the partnership of a Licensed Mental Health Professional on staff. We are seeking support from FRHD to cover partial cost of this as it pertains to supporting this program.

C. DIRECT PROGRAM EXPENSES

#	Name	Narrative:
C2	Program/Project Supplies	This includes Volunteer apparel and incentives including shirts, t-shirts, sweatshirts and hats as well as increased healthy food & beverage supplied by REINS/FRHD for the Be Well | Volunteer Program initiative.
C3	Printing/Duplicating	This includes all fliers and materials we print and duplicate to maintain communication with the community and volunteers. FRHD would be featured on all of these so we are seeking partial support of this cost.
C4	Travel/Mileage	One of our barriers is getting people to the ranch that may not have a car or be able to drive themselves. We will find and provide a transportation partner in partnership with FRHD and brand transportation with FRHD and REINS.
C5	Specific Program Insurance	Specific for transportation needs for this program. Without FRHD's support REINS cannot fund any transportation options.
C6	Program Specific Training and Educational Materials	Partial cost for new training videos and materials associated with Be Well | Volunteer program for staff & volunteer. This is imperative to launching a new program and ensuring everyone on the property is well-educated and can support each other.
C7	Program Specific Marketing and Advertising	Partial cost for marketing and advertising this program to the community, digitally, direct mail and at events. We need to ensure that this program is well marketed and the community understands how to obtain improved mental health and quality of life, and without FRHD's support we cannot create dedicated materials due to cost.