

Stephanie Hardy

stephanie@reinsprogram.org

Submission Date Feb 29, 2024 9:54 AM

Tax Exempt Status **YES**

Service Area **Bonsall De Luz Fallbrook Rainbow**

Will no less than 80% of the program recipients live within the communities of Fallbrook, Rainbow, Bonsall or De Luz? **YES**


Collaborative/Joint Application **NO**

Organization Information	Legal Name	DBA (if Applicable)
	Riding Emphasizing Individual Needs and Strengths	REINS Therapeutic Horsemanship Program

Contact Information	Contact Name	Title
	Stephanie Hardy	Development Director
	Primary Contact Phone	Email Address
	7607319168	stephanie@reinsprogram.org

Organization Physical Address **4461 S. Mission Rd
Fallbrook, CA, 92028**

Board of Directors



REINS Board of Directors 2024.pdf

90.15 KB

Financial Documents - Audit



REINS ELECTRONIC AUDIT 2022.pdf

778.59 KB

Financial Documents - P&L and Balance Sheet



REINS 2023 Balance Sheet.pdf

36.15 KB



REINS 2023 P & L.pdf

36.33 KB

Financial Documents - 990



REINS 2022 Tax Return.pdf

3.62 MB

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.

Organization History & Accomplishments

REINS was founded in 1984 with a handful of students living with disabilities, their devoted parents, and a few special horses. Over the last 40 years, REINS has grown to provide over 200 local students with weekly therapeutic riding lessons and equine-assisted mental health sessions (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 equine-assisted services centers in the United States. In 2022, REINS worked to reach a new standard of excellence, achieving Premier Accreditation status with PATH International, signifying adherence to the highest standards of safety and professionalism in the therapeutic equine-assisted services industry. 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 official launch of our mental health program. In January 2023, REINS officially kicked off mental health programming and launched exciting partnerships with the VA, Mustard Seed Ranch, and Zak's House, offering 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. Throughout 2023 REINS has continued to grow the program with generous grants, contributions from our supporters and collaborations to also serve active duty military. In 2024, REINS celebrates 40 years of excellent service and will be expanding our mental health program operations to support the growing needs of our community and serve even more individuals in need.

Program Name/Title

Equine-Assisted Mental Health Program

Brief Program Description

REINS offers equine-assisted mental health sessions for at-risk youth, Veterans, active duty military and individuals in recovery. Working with a licensed mental health professional, PATH certified Equine Specialist in Mental Health and Learning (ESMHL), and healing horses, these sessions have a powerful and lasting impact on mental health and well-being.

Is this a new initiative/service or established program within your organization?

Established Program

Did this program receive FRHD CHC - Grant funding last funding cycle (FY 23.24).

YES

Describe the impact of the program to date. Briefly explain how the service/intervention has worked - include cumulative metrics from the Q1 and Q2 Impact reports.

This program has had a significant impact already on our community enabling REINS to contract a mental health professional immediately after being awarded the grant. REINS has also been able to provide mental health support at no cost to our participants. In addition, REINS has begun planning for multi-day mental health group programming in April, to serve over 100 active duty military and Veterans. The opportunity to open accessibility is incredibly important, especially for those that are nervous about getting mental health help. This program is the only one of its kind in our district, and we are making a difference in the military, veterans, and at-risk youth in this area with no barriers to access. Fourteen new participants from Q1 and Q2 have self-reported improvement, and our mental health professional and equine specialists have also reported meaningful improvements in these participants as evidenced in their impact stories.

If this program was previously funded, please provide an example of how the District's funding of this program was acknowledged.



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6.42 MB



Screenshot of Website showing Fallbrookpng
183.06 KB



Social media post.png
9.13 MB

Funding Amount Being Requested

25000

Program Information - Type

Ongoing

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

200

Target Population - Age

	Percent of program participants	Estimated number of participants
Children (infants to 12)	7.5	15
Young Adults (13-17)	20	40
Adults (18-60)	55	110
Seniors (60+)	17.5	35
We do not collect this data (indicate with 100%)*		

Target Population not collected - Age

N/A

Target Population - Gender

	Percent of program participants
Female	40
Male	60
Non-binary	
Unknown*	

*Target Population - Gender

N/A

Target Population - Income Level

	Percent of program participants
Extremely Low-Income Limits, ceiling of \$32,100	
Very Low (50%) Income Limits, ceiling of \$53,500	40
Low (80%) Income Limits, ceiling of \$85,600	60
Higher Than Listed Limits	
We do not collect this data (indicate with 100%)*	

*Target Population - Income Level

This information is optional. Students who are supported on scholarship provide information so these percentages are based on information we are able to collect.

What language(s) can this program accommodate:

English

What demographic group does this program predominately serve:

Youth - other setting

Special Populations

Program/Services Description - Social Determinants of Health

Social & Community Context (Civic Participation, Discrimination,

Incarceration, Social Cohesion)

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

Social Determinants of Health -
Social and Community Context

This program addresses the Social and Community Context domain of Social Determinants of Health (SDOH) by providing individuals with opportunities for social interaction, connection, and support within a community setting. Horses naturally foster social connections and facilitate non-verbal communication, which can help participants develop interpersonal skills, build relationships, and establish a sense of belonging. Additionally, participating in group activities and therapy sessions alongside peers creates a supportive community environment where individuals can share experiences, offer encouragement, and learn from one another. By addressing social isolation, promoting social cohesion, and fostering a sense of community, equine-assisted mental health programs contribute to improving overall mental well-being and resilience in individuals, ultimately influencing their health outcomes within the broader social context.

Social Determinants of Health -
Healthcare Access and Quality

This program can address the Social Determinants of Health (SDOH) domain of Healthcare Access and Quality by providing an alternative and accessible form of mental health support. Traditional mental health services may be limited by factors such as availability, affordability, and stigma, which can hinder individuals' access to care. Equine-assisted therapy offers a unique and inclusive approach that appeals to individuals who may not engage with traditional therapy methods. By incorporating interactions with horses into therapeutic interventions, these programs can reach individuals who may face barriers to accessing traditional mental health services. Additionally, equine-assisted therapy sessions are often conducted in natural outdoor settings, which can enhance the therapeutic experience and promote a sense of calm and relaxation. By increasing access to mental health support and improving the quality of care through innovative and inclusive approaches, equine-assisted mental health programs contribute to addressing disparities in healthcare access and quality.

Statement of Need/Problem

The District is home to a diverse community facing various mental health challenges, exacerbated by factors such as stress, trauma, and limited access to effective therapeutic interventions. As we strive to support the mental well-being of our community members, there is a pressing need for innovative and accessible mental health programs. REINS' equine-assisted mental health program represents a powerful and evidence-based approach to addressing these needs, offering unique benefits that traditional therapies may not provide.

Statistics from the National Institute of Mental Health (NIMH) underscore the prevalence and impact of mental health disorders in our society. In the United States, approximately one in five adults experience a mental illness each year, with rates of depression,

anxiety, and post-traumatic stress disorder (PTSD) on the rise. Moreover, marginalized communities, including Veterans, individuals with disabilities, and low-income populations with at-risk youth, often face additional barriers to accessing mental health care.

Research consistently demonstrates the effectiveness of equine-assisted therapy in improving mental health outcomes. Studies have shown that interactions with horses can reduce symptoms of anxiety, depression, PTSD, and other mental health disorders, as well as enhance overall well-being and quality of life. Equine-assisted therapy provides a unique therapeutic environment that fosters trust, connection, and emotional expression, particularly for individuals who may struggle with traditional talk therapies.

In our District, where a significant population of individuals may benefit from mental health support, there is a notable gap in access to equine-assisted and outdoor therapy services. Financial constraints often prevent organizations from offering these vital programs, including the costs associated with maintaining horses, providing trained staff, and operating suitable facilities.

By supporting REINS' equine-assisted mental health program, Fallbrook Regional Health District can directly address this gap in healthcare (Healthcare Access and Quality) and provide much needed social interaction, connection and support (Social and Community Context), to individuals struggling with mental health challenges. This program truly offers a holistic and effective approach to mental health care, leveraging the healing power of the human-animal bond and the therapeutic environment of the barn setting, and with your continued support, we can provide accessible and effective mental health services to our community members, helping them to heal, thrive, and lead fulfilling lives. Together, we can make a meaningful difference in the mental well-being of our community and contribute to building a healthier, more resilient society for all.

How are other organizations addressing this need in the community?

While there are traditional counseling services in the District, no other organization offers an equine-assisted mental health program. REINS has a unique and complementary service with a licensed mental health professional and certified equine specialists.

Program/Services Description - Program Entry & Follow Up

Initial Assessment: Most individuals are referred to REINS via mental health professionals and local collaborative organizations like the FBI, Mustard Seed Ranch, Veterans Affairs and the Daniel Ferguson Foundation. Some individuals are referred by other individuals and some reach out to us from learning about our program via social media, events, fliers and emails. Individuals interested in participating in the Equine-Assisted Mental Health Program undergo an initial assessment conducted by a licensed mental health professional. This assessment helps determine the individual's suitability for the program, identify their mental health goals and needs, and gather relevant background information.

Informed Consent: Participants and/or their legal guardians are provided with detailed information about the program, and are given

the opportunity to ask questions and provide informed consent for participation.

Orientation Session: Prior to starting the program, participants attend an orientation session where they learn about program expectations, safety guidelines, and barn rules. They also have the opportunity to meet the therapy horses and become familiar with the program environment.

Structured Sessions: The Equine-Assisted Mental Health Program consists of structured therapy sessions led by a licensed mental health professional trained in equine-assisted therapy techniques and an Equine Specialist in Mental Health and Learning (a required structure for PATH Int'l centers).

Transition Planning: As participants progress through the program, therapists work with them to develop transition plans for ongoing mental health support. This may involve referrals to other services or programs, recommendations for self-care practices, and strategies for maintaining progress beyond the program.

Program Evaluation: Periodic program evaluations are conducted to assess the effectiveness of the program in achieving goals and objectives. Participant feedback, outcomes data, and therapist observations are used to inform improvements and adjustments.

Through this entry and follow-up process, REINS aims to provide participants with comprehensive and effective mental health support.

Program/Services Description - Program Activities

In an equine-assisted mental health session, individuals or groups engage in therapeutic activities involving interactions with horses under the guidance of trained mental health professionals. These sessions are designed to address specific mental health goals, promote emotional well-being, and enhance personal growth and resilience. A typical session may include:

Introduction and Grounding: The session begins with a brief introduction and grounding exercise to help participants relax, focus their attention, and become present in the moment. This may involve deep breathing exercises, mindfulness techniques, or simple stretches to release tension and connect with the environment.

Establishing Trust and Connection: Participants are introduced to the therapy horses and have the opportunity to observe, interact, and connect with them. Building trust and rapport with the horses is an essential aspect of equine-assisted therapy, as horses are highly sensitive animals that respond to nonverbal cues and emotional energy.

Therapeutic Activities: Participants engage in structured activities with the horses that are designed to address their specific mental health goals. These activities may vary depending on the individual's needs and objectives but can include:

Grooming and Bonding: Participants groom and bond with the horses, fostering a sense of connection, trust, and empathy. This

hands-on interaction promotes relaxation, reduces stress, and enhances emotional regulation.

Leading and Groundwork: Participants lead the horses through various exercises on the ground, such as navigating obstacles, setting boundaries, and practicing assertiveness. These activities help participants develop leadership skills, improve communication, and build confidence.

Therapeutic Riding: For participants comfortable with riding, therapeutic riding may be incorporated into the session. Riding can provide a sense of freedom, empowerment, and physical engagement, as well as opportunities for mindfulness and sensory integration.

Reflective Processing: Throughout the session, the therapist facilitates reflective processing and discussion to help participants explore their thoughts, feelings, and experiences. Participants are encouraged to express themselves, identify patterns, and gain insights into their emotions and behaviors.

Closure and Integration: The session concludes with a closing activity or ritual to bring closure to the experience and facilitate integration of insights gained during the session. Participants may have the opportunity to share reflections, set intentions, or express gratitude for their experience with the horses.

Follow-Up and Integration: After the session, participants may have the opportunity to continue processing their experiences and insights with the therapist during follow-up sessions. The therapist may also provide recommendations for self-care practices, coping strategies, and ongoing support to help participants integrate their learnings into their daily lives.

The benefits include:

Improved emotional regulation and coping skills

Increased self-awareness and self-confidence

Enhanced communication and interpersonal skills

Reduced symptoms of anxiety, depression, and trauma-related disorders

Greater sense of connection, trust, and empathy

Opportunities for personal growth, resilience, and empowerment

Overall, these activities provide a unique and powerful therapeutic experience that combines the healing presence of horses with evidence-based therapeutic techniques to support individuals on their journey towards improved mental well-being.

Program Goal

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

Program Objectives &
Measurable Outcomes

- 1) Increasing self-reported improvements from equine mental health cohorts 15% within 12 weeks of initial assessments.
- 2) Increasing number of participants in the District by 20% in 1 year, giving more of the community access to critical mental health care.
- 3) Improving participant satisfaction and ensure all participants have a positive and meaningful experience with equine-assisted mental health care, achieving a satisfaction rating of 4 out of 5 or higher.

- 1) Improve mental health and well-being of program cohorts by at least 15% within 12 weeks of initial assessments.

How: Continue providing tailored and safe interventions. Increase participants' sense of self-efficacy and empowerment by enabling at least 75% of participants to successfully complete a challenging equine-assisted activity (e.g., navigating an obstacle course) by the end of the program. Improve participants' interpersonal skills and social connectedness by offering applicable participants one group equine-assisted therapy session focused on cooperative activities (e.g., group horse grooming) each month. Throughout the sessions, staff will also nurture and document instances of increased trust and bonding between participants and therapy horses during activities, such as relaxed body language and positive interactions.

Success will be measured via pre and post session survey data collection from participants and licensed health professional.

- 2) Increase number of participants by 20% within 1 year, enhancing access to mental health support and promoting well-being in the community.

How: Increase facility capacity to include dedicated indoor and outdoor space for mental health sessions within 1 year. Secure 3 new collaborations with new partners in 1 year. Increase certified staff to support expanding program needs.

Success will be measured by operating and enrollment data collection and reporting throughout the year.

- 3) Improve participant satisfaction, ensuring participants have a positive and meaningful experience contributing to their mental health and well-being, achieving a satisfaction rating of 4 out of 5 or higher within 6 months of implementing enhanced feedback process.

How: Initiate internal evaluation process every 6 months and address areas for improvement. Enhance participant surveys to include expectations of REINS, and overall first impressions. Offer both verbal and written survey options to increase potential efficacy based on preferred communication of participant. Post session, participants will not only provide satisfaction rating for mental health professionals and staff, but also for facilities and equipment.

Success will be measured by rating data.

Organization Collaborations

Zak's House: Zak's House residents going through drug/alcohol detox/rehabilitation come to REINS under supervision of a medical and mental health professional, with transportation and group oversight provided by their staff. The residents participate in a 90 minute equine-assisted session once a month. Mustard Seed Ranch (MSR): REINS provides horses, facilities, volunteers and staff for MSR to run equine-assisted psychotherapy sessions, giving foster and displaced youth a place to heal from trauma and embrace a healthy future. This program serves children 12 and older who have experienced trauma, displacement and/or are in foster care. Veterans Affairs: Collaborating with the VA's Equine-Imity Project, REINS offer services for Veterans struggling with homelessness, addiction, trauma, and mental health. Working with LCSWs from the VA, REINS is able to offer equine-assisted integrative therapy directly targeting healthy coping skills, emotional balance and self-regulation. With this project we are jointly working to combat homelessness and Veteran suicide in our community.

REINS is partnering with the Daniel Ferguson Memorial Foundation to offer a weekly workout program for active duty military, Veterans and first responders at REINS. The group fosters mental health support with physical activity, camaraderie and connection for the vulnerable military community in our District. The group hosts a 1-2 hour workout every Sunday and post workout meetups and discussions. The foundation provides trainers and connections to individuals in need of the program. REINS provides facilities, volunteer and mental health program enrollment for individuals seeking more support.

REINS partners with MCAS Miramar and Camp Pendleton on an ongoing basis to offer mental health intervention for referred individuals who are living with PTSD, trauma, sexual assault and other challenges. Participants are individuals or groups and number of sessions per week depend on individual needs.

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, and marketing materials for our annual Hoedown and Horse show Events. This year we will also be including FRHD in new events including: a PATH Int'l Conference at REINS with over 2000 people from the equine services industry, and workshops for 200+ active duty military. Verbal announcements will also be made at events along with emails to our database.

Funding History

NO

Program Budget



24_25 FRHD CHC Program Budget Form-... .xlsx
104.22 KB

Terms and Conditions

Accepted

Authorized Signature

A handwritten signature in black ink, consisting of several fluid, overlapping strokes that form a stylized name.

REINS Board of Directors 2024

Federal Tax ID# State Tax ID#

33-0035455 90-0947537

Position	Name	Business Affiliation	# of service (years)	Email
President	Lou Riddle	Owner, Lou Riddle Construction	3	Louriddle.lrc@gmail.com
Secretary	Kimberly Carlson	Realtor, The Elite Home Group	6	kimsold@aol.com
member	Dr. Tad Bender	DVM, Creekside Veterinary Service	3	tbender@oceanhillequine.com
member	Pamela Farrow	REINS Parent	23	pfarrow@smartcc.net
Member	Colleen Robinson	Attorney at Law	1	colleen@protectyourfamily.law
member	Christopher Kim	Product Manager	15	Cjk607@gmail.com
Member	Brent McFarland	Owner, McFarland Construction	3	brent@mcfarlandconstructioninc.com

MUNGER & COMPANY, CPAs

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**RIDING EMPHASIZING
INDIVIDUAL NEEDS
AND STRENGTHS**
Audited Financial Statements
For the Year Ended December 31, 2022

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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, 2022, 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, 2022, 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.

June 24, 2023



Munger & Company, CPAs

Riding Emphasizing Individual Needs and Strengths
STATEMENT OF FINANCIAL POSITION
December 31, 2022

ASSETS

Cash	\$ 494,040
Receivables	6,715
Prepaid Expenses	3,822
Investment	89,248
Certificate of Deposit	200,745
Legacy Board-Designated Endowment Fund	21,032
Rancho Santa Fe Foundation Board-Designated Endowment Fund	229,964
Land	85,000
Vehicles	67,000
Building and Improvements	561,581
Equipment	225,209
Less: Accumulated Depreciation	<u>(445,966)</u>
TOTAL ASSETS	<u><u>\$1,538,390</u></u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts Payable	\$ 12,476
Accrued Payroll	15,503
Deferred Revenue	<u>8,315</u>
TOTAL LIABILITIES	<u>36,294</u>

NET ASSETS WITHOUT DONOR RESTRICTIONS

Undesignated	1,241,100
Board-Designated	<u>250,996</u>
Net Assets Without Donor Restrictions	1,492,096

NET ASSETS WITH DONOR RESTRICTIONS

Program Related	<u>10,000</u>
TOTAL NET ASSETS	<u>1,502,096</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$1,538,390</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, 2022

	Without Donor	With Donor	
	<u>Restrictions</u>	<u>Restrictions</u>	<u>Total</u>
REVENUES AND SUPPORT			
Donations	\$ 659,541	\$ 10,000	\$ 669,541
Special Events, net of expense of \$110,499	223,011		223,011
Donated Goods and Services	119,662		119,662
Program Fees	177,940		177,940
Horse Boarding	29,409		29,409
Investment Income (Loss)	(52,527)		(52,527)
Net Assets Released from Restrictions	<u>34,470</u>	<u>(34,470)</u>	<u>-</u>
Total Revenue and Support	1,191,506	(24,470)	1,167,036
EXPENSES			
Program Services	848,560		848,560
Supporting Services			
Management and General	57,061		57,061
Fundraising	<u>282,297</u>		<u>282,297</u>
Total Operating Expenses	<u>1,187,918</u>	<u>-</u>	<u>1,187,918</u>
Change in Net Assets	3,588	(24,470)	(20,882)
Net Assets Without Donor Restrictions, Beginning of Year	<u>1,488,508</u>	<u>34,470</u>	<u>1,522,978</u>
Net Assets Without Donor Restrictions, End of Year	<u>\$ 1,492,096</u>	<u>\$ 10,000</u>	<u>\$ 1,502,096</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, 2022

EXPENSES	Supporting Services			
	Program	Management & General	Fundraising	Total
Contract Labor	\$ 557,179	43,012	\$ 146,860	\$ 747,051
Insurance	8,384	1,270		9,654
Office and Supplies	9,466	731	2,495	12,692
Accounting	-	9,300		9,300
Advertising	824		3,000	3,824
Bank Charges	5,312		11,185	16,497
Education	4,645			4,645
Maintenance	19,767		21	19,788
Special Events	-		110,499	110,499
Horse Care	79,581			79,581
Other Program	5,877			5,877
Dues and Memberships	2,050			2,050
Postage and Printing	16,676	1,287	4,396	22,359
Program Supplies	18,779			18,779
Property Taxes	359			359
Scholarships	37,370			37,370
Therapy Consults	6,431			6,431
Transportation	9,984	126		10,110
Donated Goods	9,881		109,781	119,662
Depreciation	38,145			38,145
Utilities	17,295	1,335	4,559	23,189
Bad Debts	555			555
	<u>\$ 848,560</u>	<u>\$ 57,061</u>	<u>\$ 392,796</u>	<u>\$ 1,298,417</u>
Total Expenses by Function				
Less expenses included with revenues on the statement of activities				
Direct benefit to donors	<u>-</u>	<u>-</u>	<u>(110,499)</u>	<u>(110,499)</u>
Total expenses included in the expense section on the statement of activities	<u>\$ 848,560</u>	<u>\$ 57,061</u>	<u>\$ 282,297</u>	<u>\$ 1,187,918</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, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ (20,882)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	38,145
Bad Debt Expense	555
Unrealized Gain on Investments	(64,513)
(Increase) / Decrease in operating assets:	
Receivables	(574)
Increase / (Decrease) in operating liabilities	
Accounts Payable	(1,182)
Accrued Payroll	4,027
Deferred Revenue	903
	(43,521)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of Investments	(84,703)
Purchases of Equipment	(37,170)
	(121,873)
NET CHANGE IN CASH	(165,394)
CASH AT BEGINNING OF YEAR	659,434
CASH AT END OF YEAR	\$494,040
Supplementary Information	
Cash paid during the year for Interest (bank charges)	<u>\$ 16,497</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, 2022

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, 2022, 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.

Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS
Notes to the Financial Statements
For the Year Ended December 31, 2022

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, 2022.

Board Designated-Endowment Funds

REINS has transferred \$105,000 to the RSF Foundation as of December 31, 2022. In addition, REINS transferred \$15,000 to the Legacy Community Foundation, Inc. as of December 31, 2022. 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, 2022 at the Rancho Santa Fe Foundation was \$229,964 and the balance at Legacy Community Foundation, Inc. was \$21,032 for the year ended December 31, 2022, 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, 2022

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

Program fees and horse boarding are recognized during the period in which the related performance obligations are met.

Special events revenue is equal to the cost of direct benefits to donors (exchange component), and contribution revenue for the difference. The direct costs of special events, which ultimately benefit the donor rather than the Organization, are recorded as costs of direct donor benefits. The performance obligation is delivery of the event.

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. Grant revenue is recognized when earned and is generally considered to be a contribution.

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 \$119,662 and have been reflected in the financial statements for donated goods for the year ended December 31, 2022. These donated goods are also recorded at their respective fair values. See Note 9.

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.

Advertising Costs

Advertising costs are expensed as incurred.

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2. Summary of Significant Accounting Policies (continued)

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.

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, 2022.

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	\$ 494,040
Accounts receivable	6,715
Investments	<u>89,248</u>
	\$ 590,003

Income from board-designated endowments and certificate of deposit are set aside by REINS as well as cash with donor restrictions 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, 2022

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 \$89,248 include equities of \$89,248. 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 certificate of deposit is considered to be a Level 2 measurement.

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, 2022

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, 2022:

	Fair Value Measurements at Report Date Using Significant Unobservable Inputs (Level 3)		
	Beneficial Interest		
	Assets Held by Rancho Santa Fe Foundation	Assets Held by Legacy Community Foundation, Inc.	Totals
Balance at December 31, 2021	\$ 263,398	\$ 25,629	\$ 289,027
Purchases/contributions of investments		-	-
Investment return, net	(33,434)	(4,597)	(38,031)
Distributions	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Balance at December 31, 2022	<u>\$ 229,964</u>	<u>\$ 21,032</u>	<u>\$ 250,996</u>

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, 2022, 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, 2022

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, 2022, REINS had the following board-designated endowment net asset composition by type of fund:

	<u>Without Donor</u> <u>Restriction</u>	<u>With Donor</u> <u>Restriction</u>	<u>Totals</u>
Board-designated endowment funds			
Original board-designated gift amounts	\$ 208,868	\$ -	\$ 208,868
Accumulated investment gains	<u>42,128</u>	<u>-</u>	<u>42,128</u>
	<u>\$ 250,996</u>	<u>\$ -</u>	<u>\$ 250,996</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, 2022, there were no underwater endowments.

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS
Notes to the Financial Statements
For the Year Ended December 31, 2022

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, 2022, are as follows:

	<u>Without Donor Restriction</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 289,027	\$ -	\$ 289,027
Investment return, net	(38,031)	-	(38,031)
Contributions		-	-
Appropriation of endowment assets			-
pursuant to spending-rate policy	-	-	-
Endowment net assets, end of year	<u>\$ 250,996</u>	<u>\$ -</u>	<u>\$ 250,996</u>

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 6. Deferred Revenue with Customers

The following table provides information about significant changes in deferred revenue for the year ended December 31, 2022:

Deferred revenue, beginning of year	\$ 7,412
Revenue from beginning of year	(7,412)
Increases in deferred revenue during the year	<u>6,715</u>
Deferred revenue, end of year	<u>\$ 6,715</u>

There is one service obligation to be performed to earn this revenue as of December 31, 2022.

Note 7. Net Assets With Donor Restrictions

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

Satisfaction of purpose restrictions

Tack Shack	<u>\$ 10,000</u>
	<u>\$ 10,000</u>

Net assets were released from donor restrictions for the year ended December 31, 2022, and were \$34,470 for programs.

Note 8. Leases

There were no leases as of December 31, 2022.

Note 9. Donated Materials

Donated rent and materials received were as follows during the year ended December 31, 2022:

	Program Services	Management and General	Fundraising	Total
December 31, 2022				
Goods	\$ 9,881	\$ -	\$ 109,781	\$ 119,662
	<u>\$ 9,881</u>	<u>\$ -</u>	<u>\$ 109,781</u>	<u>\$ 119,662</u>

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS
Notes to the Financial Statements
For the Year Ended December 31, 2022

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 June 24, 2023, 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.

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2022

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

A For the **2022** 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**

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

G Gross receipts \$: **1,342,699**

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**

H(c) Group exemption number _____

Part I Summary

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 2022 (Part V, line 2a)	5	33
	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)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	753,907	789,203
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	209,852	207,349
	11 Other revenue (Part VIII, column (A), lines 5, 6, 8c, 9, 10c, and 11e)	18,808	12,637
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	291,039	223,011
		1,273,606	1,232,200
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	26,140	37,370
	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)	111,699	116,840
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25)	282,297	
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	828,041	1,033,708
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	965,880	1,187,918	
19 Revenue less expenses. Subtract line 18 from line 12	307,726	44,282	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,555,524	1,538,390
	22 Net assets or fund balances. Subtract line 21 from line 20	32,546	36,294
	1,522,978	1,502,096	

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: _____
 Executive Director

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: **Roland W Munger** Preparer's signature: _____ Date: **7/12/2023** Check if self-employed PTIN: **P01871456**

Firm's name: **Munger & Company, CPAs** Firm's EIN: **47-3342732**

Firm's address: **2170 South El Camino Real, Suite 217, Oceanside, CA 92054** Phone no.: **760-730-8020**

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

Part III Statement of Program Service Accomplishments

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

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

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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

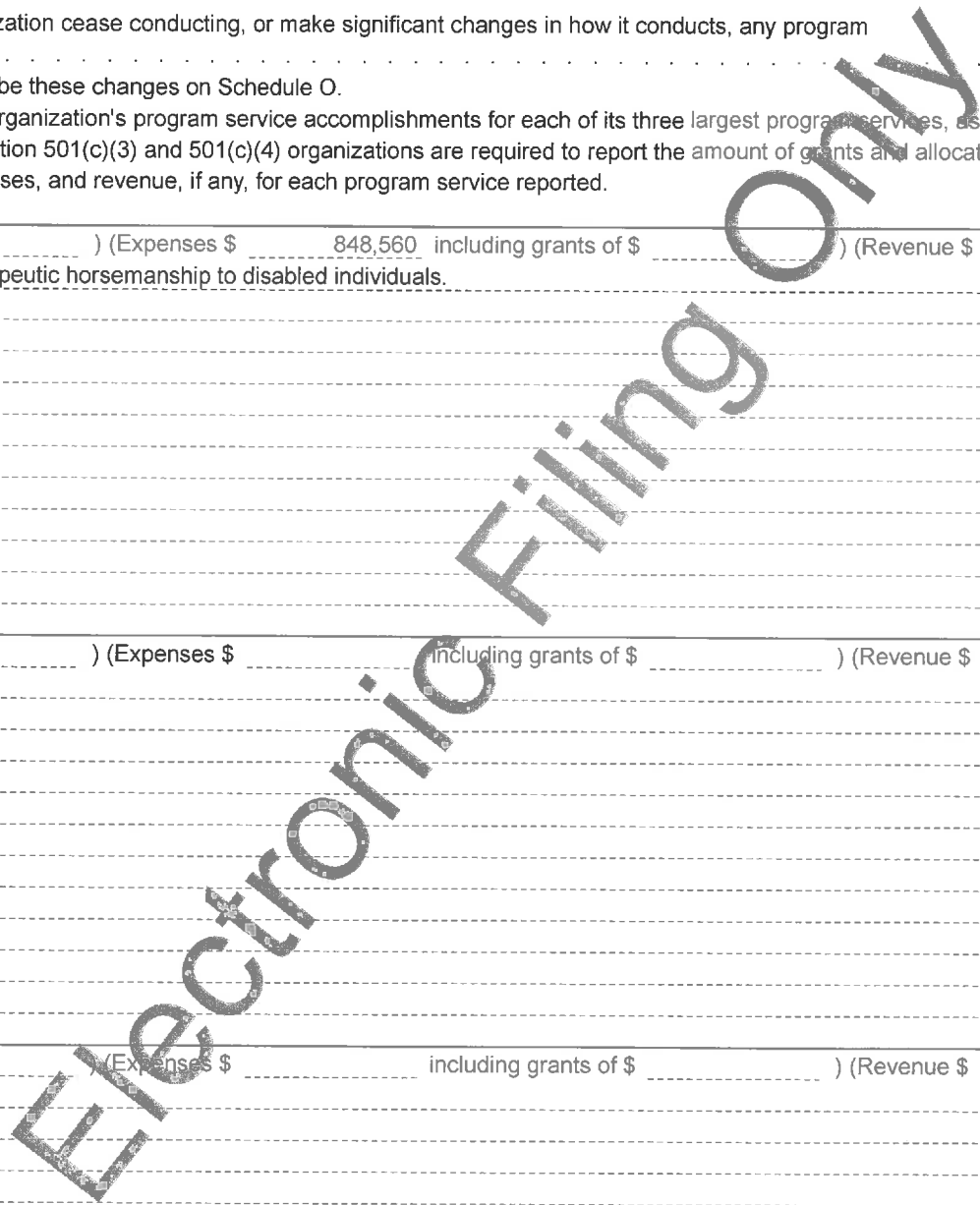
4a (Code:) (Expenses \$ 848,560 including grants of \$) (Revenue \$ 207,349)
Provided therapeutic horsemanship to disabled individuals.

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 848,560



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)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, and other IRS requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, W-2G forms, and gaming winnings.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes sections for employees reported, tax shelter transactions, deductible contributions, and various IRS filing requirements.

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? 15a The organization's CEO, Executive Director, or top management official. 15b Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 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 (760) 731-9168 P.O. Box 1283, Bonsall, CA 92003

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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Deborah Shinner Executive Director	40.00 0.00	X		X				84,056		
(2) Shauna Jopes Program Director	0.00 0.00	X		X				32,784		
(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							116,840	0	0	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							116,840	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? If "Yes," complete Schedule J for such individual.		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? If "Yes," complete Schedule J for such individual.		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? If "Yes," complete Schedule J for such person.		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	0				
	1b	Membership dues	0				
	1c	Fundraising events	0				
	1d	Related organizations	0				
	1e	Government grants (contributions)	0				
	1f	All other contributions, gifts, grants, and similar amounts not included above	789,203				
	1g	Noncash contributions included in lines 1a-1f	\$ 119,662				
	h	Total. Add lines 1a-1f	789,203				
	Program Service Revenue			Business Code			
2a		Program Fees	900099	177,940	177,940		
b		Horse Boarding	900099	29,409	29,409		
c				0			
d				0			
e				0			
f		All other program service revenue		0			
g	Total. Add lines 2a-2f		207,349				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		12,637		12,637	
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
	6a	Gross rents	(i) Real				
			(ii) Personal				
			6a				
	6b	Less: rental expenses					
	6c	Rental income or (loss)	0	0			
	d	Net rental income or (loss)		0			
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
			7a	0	0		
	7b	Less: cost or other basis and sales expenses	0	0			
	7c	Gain or (loss)	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)						
8b	Less: direct expenses		333,510				
c	Net income or (loss) from fundraising events		223,011		223,011		
9a	Gross income from gaming activities. See Part IV, line 19						
9b	Less: direct expenses		0				
c	Net income or (loss) from gaming activities		0				
10a	Gross sales of inventory, less returns and allowances						
10b	Less: cost of goods sold		0				
c	Net income or (loss) from sales of inventory		0				
Miscellaneous Revenue			Business Code				
	11a			0			
	b			0			
	c			0			
	d	All other revenue		0			
e	Total. Add lines 11a-11d		0				
12	Total revenue. See instructions		1,232,200	207,349	0	235,648	

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 and domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22	37,370	37,370		
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	116,840	74,842		42,028
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	0			
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	0			
c	Accounting	9,300		9,300	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	6,431	6,431		
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	630,211	482,367	43,012	104,832
12	Advertising and promotion	3,824	824		3,000
13	Office expenses	35,051	26,142	2,018	6,891
14	Information technology	0			
15	Royalties	0			
16	Occupancy	23,189	17,295	1,335	4,559
17	Travel	10,110	9,984	126	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	4,645	4,645		
20	Interest	16,497	5,312		11,185
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	38,145	38,145	0	0
23	Insurance	9,654	8,384	1,270	
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	79,581	79,581		
b	Maintenance	19,788	19,767		21
c	Program	24,656	24,656		
d	Donated Goods	119,662	9,881		109,781
e	All other expenses	2,964	2,964		
25	Total functional expenses. Add lines 1 through 24e	1,187,918	848,560	57,061	282,297
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	658,432	1	493,038	
	2	Savings and temporary cash investments	1,002	2	1,002	
	3	Pledges and grants receivable, net	0	3	0	
	4	Accounts receivable, net	6,696	4	6,715	
	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	3,822	9	3,822	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	938,790			
		10a				
	b	Less: accumulated depreciation	445,966	493,799	10c	492,824
		10b				
	11	Investments—publicly traded securities	0	11	0	
	12	Investments—other securities. See Part IV, line 11	391,773	12	540,989	
	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)	1,555,524	16	1,538,390		
Liabilities	17	Accounts payable and accrued expenses	25,134	17	27,979	
	18	Grants payable	0	18		
	19	Deferred revenue	7,412	19	8,315	
	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	32,546	26	36,294	
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	1,488,508	27	1,492,096	
	28	Net assets with donor restrictions	34,470	28	10,000	
	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	1,522,978	32	1,502,096	
33	Total liabilities and net assets/fund balances	1,555,524	33	1,538,390		

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	1,232,200
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,187,918
3	Revenue less expenses. Subtract line 2 from line 1	3	44,282
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,522,978
5	Net unrealized gains (losses) on investments	5	-65,164
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	1,502,096

Part XII Financial Statements and Reporting

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

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

Depreciation and Amortization

Form 4562

(Including Information on Listed Property)

2022

Department of the Treasury Internal Revenue Service

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: 990
Identifying number: 33-0035455

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.

Table with 5 main rows for Section 179 election. Line 1: Maximum amount. Line 2: Total cost. Line 3: Threshold cost. Line 4: Reduction in limitation. Line 5: Dollar limitation. Line 6: Description of property, Cost, Elected cost. Line 7: Listed property. Line 8: Total elected cost. Line 9: Tentative deduction. Line 10: Carryover of disallowed deduction. Line 11: Business income limitation. Line 12: Section 179 expense deduction. Line 13: Carryover of disallowed deduction to 2023.

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.)

Table with 3 rows for Part II. Line 14: Special depreciation allowance. Line 15: Property subject to section 168(f)(1) election. Line 16: Other depreciation (including ACRS).

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

Section A

Table with 2 rows for Section A. Line 17: MACRS deductions for assets placed in service in tax years beginning before 2022. Line 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.

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, Residential rental property, and Nonresidential real property.

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 4 rows for Section C. Line 20a: Class life. Line 20b: 12-year. Line 20c: 30-year. Line 20d: 40-year.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Line 21: Listed property. Line 22: Total. Line 23: For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

For Paperwork Reduction Act Notice, see separate instructions.

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2022

Open to Public Inspection

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

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

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations: 0
- g Provide the following information about the supported organization(s).

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

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	0	0	0	0	0	0
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						0

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 Total support. Add lines 7 through 10						0
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	0.00%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	0.00%
16a 33 1/3% support test—2022. 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		<input type="checkbox"/>
b 33 1/3% support test—2021. 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		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2022. 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		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2021. 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		<input type="checkbox"/>
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		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	422,339	526,479	850,167	1,100,081	1,127,713	4,026,779
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.		223,099	189,110	209,852	207,349	829,410
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0
6 Total. Add lines 1 through 5.	422,339	749,578	1,039,277	1,309,933	1,335,062	4,856,189
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						0
c Add lines 7a and 7b.	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						4,856,189

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6.	422,339	749,578	1,039,277	1,309,933	1,335,062	4,856,189
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	5,833	10,626	7,372	18,808	12,637	55,326
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0
c Add lines 10a and 10b.	5,833	10,626	7,372	18,808	12,637	55,326
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			640	40,366		41,006
13 Total support. (Add lines 9, 10c, 11, and 12.)	428,222	760,204	1,047,289	1,369,107	1,347,699	4,952,521
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.						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)).	15	98.05%
16 Public support percentage from 2021 Schedule A, Part III, line 15.	16	98.16%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)).	17	1.12%
18 Investment income percentage from 2021 Schedule A, Part III, line 17.	18	0.96%

- 19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
- b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of 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

Table with 3 columns: Question, Yes, No. Rows 1-10b containing questions about supported organizations, including IRS status, foreign organizations, and excess business holdings.

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	0 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 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 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 0
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	0 0
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0 0
6	Multiply line 5 by 0.035.	6	0 0
7	Recoveries of prior-year distributions	7	0 0
8	Minimum Asset Amount (add line 7 to line 6)	8	0 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 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
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10
		0
		0.000

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		0
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017 0		
b	From 2018 0		
c	From 2019 0		
d	From 2020 0		
e	From 2021		
f	Total of lines 3a through 3e	0	
g	Applied to underdistributions of prior years		0
h	Applied to 2022 distributable amount		0
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f	0	
4	Distributions for 2022 from Section D, line 7: \$ 0		
a	Applied to underdistributions of prior years		0
b	Applied to 2022 distributable amount		0
c	Remainder. Subtract lines 4a and 4b from line 4	0	
5	Remaining underdistributions for years prior to 2022, 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 2022. 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 2023. Add lines 3j and 4c.	0	
8	Breakdown of line 7		
a	Excess from 2018 0		
b	Excess from 2019 0		
c	Excess from 2020 0		
d	Excess from 2021 0		
e	Excess from 2022 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.)

Electronic Filing Only

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.

2022

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...
[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor...
[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor...

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

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: _____	\$ 9,000	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: _____	\$ 10,227	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 (Lovaas) 12463 Rancho Bernardo Rd Ste 357 San Diego CA 92128-2143 Foreign State or Province: _____ Foreign Country: _____	\$ 50,000	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: _____	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Christia Mueller 27 Gateview Dr. Fallbrook CA 92028 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.)
6	Air Warrior Courage Foundation, Inc 261 Fox Ridge Road Thousand Oaks CA 91361 Foreign State or Province: _____ Foreign Country: _____	\$ 22,880	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	Harry & Judith Collins Foundation P.O. box 676041 Rancho Santa Fe CA 92067 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.)
8	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.)
9	Linda Heald 3501 tierra linda lane Fallbrook CA 92088 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.)
10	Bonsall Rotary P.O. Box 934 Bonsall CA 92003 Foreign State or Province: _____ Foreign Country: _____	\$ 9,000	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 7006 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	St. John's Episcopal Church 434 Iowa street Fallbrook CA 92028 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
13	H&H Lee Charitable Foundation 29482 Integrity Ct. Vista CA 92084 Foreign State or Province: Foreign Country:	\$ 75,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	Donegan Burns Foundation 35766 South Lemon Rock Court Tucson AZ 85739 Foreign State or Province: Foreign Country:	\$ 140,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	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.)
16	John Zublin PO Box 893669 Temecula CA 92589-3669 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	Bradford World Renowned Portrature 2651 Irvine Ave Ste 152 Costa Mesa CA 92627-6649 Foreign State or Province: Foreign Country:	\$ 8,000	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
18	Crevier Family Fund of the Orange County Community 4041 MacArthur Blvd., Ste 510 Newport Beach CA 92660 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
19	McFarland Family Fund 420 Elbrook Drive, Apt 158 Fallbrook CA 92028 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	The Rotary Foundation 1560 Sherman Ave, FN110 Evanston IL 60201 Foreign State or Province: Foreign Country:	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	Lou Riddle Construction PO Box 637 Bonsall CA 92003-0637 Foreign State or Province: Foreign Country:	\$ 7,100	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	Lakeside Foundation P.O. Box 6046 Sheridan WY 82001 Foreign State or Province: Foreign Country:	\$ 12,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	Donnajean Provin 7064 Via Mariposa Norte Bonsall CA 92003 Foreign State or Province: Foreign Country:	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	Glenard Hoglen 35779 Esperia Way Fallbrook CA 92028 Foreign State or Province: Foreign Country:	\$ 5,520	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	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.)
26	Judith Campbell Educational and Community Foundati PO Box 27969 San Diego CA 92198 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	RA5 Foundation 515 S Figueroa St, Suite 1988 Los Angeles CA 90071 Foreign State or Province: _____ Foreign Country: _____	\$ 40,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	Pam Cox 298 Torrey Pines Terrace Del Mar CA 9214 Foreign State or Province: _____ Foreign Country: _____	\$ 6,000	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
29	Carol McMillen 39700 Clos du Val Murrieta CA 92563 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.)
30	Darlene V. Shiley PO Box 207 Pauma Valley CA 92061-0207 Foreign State or Province: _____ Foreign Country: _____	\$ 25,000	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
31	Timoney's Firearms 1136 Broadway Ste 6 El Cajon CA 92021 Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
32	The San Diego Foundation 2508 Historic Decatur Rd. Ste 200 San Diego CA 92106 Foreign State or Province: _____ Foreign Country: _____	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	George P Lauren Foundation 7068 Rockglen San Diego CA 92111 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.)
34	Diana Schmidt 711 8th streer Lake Oswego OR 97034 Foreign State or Province: _____ Foreign Country: _____	\$ 9,000	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" 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.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-----	_____ _____ 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
17	Donated Goods ----- ----- -----	\$ 8,000	10/31/2022
28	Donated Goods ----- ----- -----	\$ 6,000	7/26/2022
31	Donated Goods ----- ----- -----	\$ 5,000	7/9/2022
34	Donated Goods ----- ----- -----	\$ 9,000	10/31/2022
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----

Electronic Filing Only

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

2022

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

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values at end of year and during year. Rows 5-6 for questions about donor informed status.

Part II Conservation Easements.

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

Form for Part II with questions 1-9 regarding conservation easements, including a table for 'Held at the End of the Tax Year' with rows 2a-2d.

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

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

Form for Part III with questions 1a-2b regarding reporting of art and historical treasures, including dollar amounts.

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	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(i), 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	0	0	0
c Leasehold improvements	0	561,581	235,406	326,175
d Equipment	0	175,810	110,410	65,400
e Other	0	116,399	100,150	16,249
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				492,824

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	89,248	F
(A) Rancho Santa Fe Foundation	229,964	F
(B) Legacy Fund	21,032	F
(C) Pacific Western Bank	200,745	F
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	540,989	

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

2022

Open to Public Inspection

Name of the organization

Riding Emphasizing Individual Needs & Strengths

Employer identification number

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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		Events (event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts	333,510	0	333,510
	2	Less: Contributions		0	0
	3	Gross income (line 1 minus line 2)	333,510		0
Direct Expenses	4	Cash prizes		0	0
	5	Noncash prizes		0	0
	6	Rent/facility costs	29,478	0	29,478
	7	Food and beverages	26,536	0	26,536
	8	Entertainment	2,075	0	2,075
	9	Other direct expenses	52,410	0	52,410
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				223,011

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.

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

- 9 Enter the state(s) in which the organization conducts gaming activities: _____
- a Is the organization licensed to conduct gaming activities in each of these states? Yes No
- b If "No," explain: _____
- 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
- b If "Yes," explain: _____

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

**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.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Employer identification number

Riding Emphasizing Individual Needs & Strengths

33-0035455

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) If section 501(c)(3) or other applicable section	(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) -----							

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

3 Enter total number of other organizations listed in the line 1 table

0

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

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

**Open to Public
Inspection**

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.

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

Riding Emphasizing Individual Needs & Strengths

33-0035455

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25			119,662	FMV
26				
27				
28				

Electronic Filing Only

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement 29 0

	Yes	No
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 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
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?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
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.		

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.

Electronic Filing Only

SCHEDULE O
(Form 990)

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

Riding Emphasizing Individual Needs & Strengths

Employer identification number

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 PEC 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

2022

199

Calendar Year 2022 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 not reported to the FTB? J If exempt under R&TC Section 23701d, has the organization engaged in political activities? 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 or has the IRS audited in a prior year? 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 3 columns: Description, Line Number, Amount. Rows include Receipts and Revenues (lines 1-8), Expenses (lines 9-10), and Filing Fee (lines 11-16).

Sign Here: Declaration of preparer, Signature of officer EXECUTIVE DIRECT, Date 07/12/2023, Telephone 760-731-9168. Paid Preparer's Use Only: Preparer's signature, Date 07/12/2023, Firm's name MUNGER & COMPANY, CPAS, Address 2170 SOUTH EL CAMINO REAL, SUITE 217, OCEANSIDE, CA, Telephone 760-730-8020. May the FTB discuss this return with the preparer shown above? See instructions Yes No

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

Receipts from Other Sources	1 Gross sales or receipts from all business activities. See instructions	● 1	540,859	00
	2 Interest	● 2	12,637	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		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	553,496	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	116,840	00
	12 Other salaries and wages	● 12		00
	13 Interest	● 13	16,497	00
	14 Taxes	● 14		00
	15 Rents	● 15	23,189	00
	16 Depreciation and depletion (See instructions)	● 16	38,145	00
	17 Other expenses and disbursements. Attach schedule	● 17	1,103,746	00
	18 Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	● 18	1,298,417	00

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		659,434		● 494,040
2	Net accounts receivable		6,696		● 6,715
3	Net notes receivable				●
4	Inventories				●
5	Federal and state government obligations				●
6	Investments in other bonds				●
7	Investments in stock		391,773		● 540,989
8	Mortgage loans				●
9	Other investments. Attach schedule				●
10 a	Depreciable assets	816,620		853,790	
b	Less accumulated depreciation	(407,821)	408,799	(445,966)	407,824
11	Land		85,000		● 85,000
12	Other assets. Attach schedule		3,822		● 3,822
13	Total assets		1,555,524		1,538,390
Liabilities and net worth					
14	Accounts payable		25,134		● 27,979
15	Contributions, gifts, or grants payable				●
16	Bonds and notes payable				●
17	Mortgages payable				●
18	Other liabilities. Attach schedule		7,412		8,315
19	Capital stock or principal fund				●
20	Paid-in or capital surplus. Attach reconciliation				●
21	Retained earnings or income fund		1,522,978		● 1,502,096
22	Total liabilities and net worth		1,555,524		1,538,390

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	● 44,282	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
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●	
6	Total. Add line 1 through line 5	44,282	
			44,282

2022 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 2022 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 EQUIPMENT	06/01/2022	14,170	SL	7	2,024			
VEHICLE	06/29/2022	20,000	SL	5	2,000			
OTHER	10/25/2022	3,000	SL	3	600			
Add line 1 column (f) and column (i) amounts. See instructions 1					4,624			

Depreciation	
2 California depreciation for assets placed in service beginning before the 2022 taxable year	2 33,521
Be sure to make adjustments for any basis differences.	
3 Total California depreciation. Add line 1(f) and line 2	3 38,145
Amortization	
4 California amortization for intangibles placed in service beginning before the 2022 taxable year	4 _____
Be sure to make adjustments for any basis differences.	
5 Total California amortization. Add line 1(i) and line 4	5 _____
6 Total depreciation and amortization. Add line 3 and line 5. See instructions	6 38,145

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 17, Part II (CA 199) - Other Deductions

1	Pension plans, employee benefits	1	0
2	Legal fees	2	0
3	Accounting fees	3	9,300
4	Other professional fees	4	636,642
5	Travel, conferences, and meetings	5	14,755
6	Printing and publications	6	0
7	Special events direct expenses	7	110,499
8	Office expenses	8	35,051
9	Other expenses	9	260,129
10	Scholarships	10	37,370
11		11	
12	Total	12	1,103,746

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

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

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

		Beginning of Year	End of Year
1		0	0
2	Deferred Revenue	7,412	8,315
3			
4			
5			
6			
7			
8			
9			
10	Total	7,412	8,315

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)

<p><u>Riding Emphasizing Individual Needs & Strengths</u> Name of Organization</p> <hr/> <p>List all DBAs and names the organization uses or has used</p> <hr/> <p><u>P.O. Box 1283</u> Address (Number and Street)</p> <hr/> <p><u>Bonsall, CA 92003</u> City or Town, State, and ZIP Code</p> <hr/> <p><u>760-731-9168</u> Telephone Number</p> <hr/> <p style="text-align: right;">E-mail Address</p>	<p>Check if:</p> <p><input type="checkbox"/> Change of address</p> <p><input type="checkbox"/> Amended report</p> <hr/> <p>State Charity Registration Number <u>54585</u></p> <p>Corporation or Organization No. <u>1242514</u></p> <p>Federal Employer I.D. No. <u>33-0035455</u></p>
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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 1/1/2022 ending 12/31/2022) list:

Total Revenue \$ (including noncash contributions) 1,232,200 **Noncash Contributions \$** 119,662 **Total Assets \$** 1,538,390

Program Expenses \$ 848,560 **Total Expenses \$** 1,187,918

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

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

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

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

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

Form RRF-1
Riding Emphasizing Individual Needs & Strengths
Tax Year Ending December 31, 2022
California Corporation Number 1242514

Question 5 – Government Grant Information

Fallbrook Regional Health District
138 South Brandon Rd.
Fallbrook, CA 92028
760-731-9187

County of San Diego Community Enhancement Fund (District 5)
1600 Pacific Highway, Rm 352
San Diego, CA 92101
619-531-5555

Question 6 - Raffle
Raffles were held on 4/9/22 and 10/8/22.

Question 9 – Audit

The Organization engaged an independent audit firm to conduct an audit for the 2022 year.

REINS
Balance Sheet
As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1122 · Pacific Western Bank CD - 1936	50,000.00
1121 · Pacific Western Bank CD - 0349	100,040.55
1145 · Fallbrook Equestrian Ctr - 3064	2,334.05
1181 · Stripe Card Processing	6,988.42
1182 · Square Card Processing	428.65
1180 · PayPal	288.80
1120 · Donations-8875	247,964.71
1130 · Operating Account	35,544.01
1140 · REINS of Life-1096	18,434.02
Total Checking/Savings	462,023.21
Accounts Receivable	
1200 · Accounts Receivable	23,026.50
Total Accounts Receivable	23,026.50
Other Current Assets	
Prepaid Expenses	3,822.00
1510 · Chase Investment Account	99,118.36
1520 · Legacy Non-Endowed Fund	24,732.11
1530 · Rancho Santa Fe Foundation	254,583.73
1499 · Undeposited Funds	23,435.00
Total Other Current Assets	405,691.20
Total Current Assets	890,740.91
Fixed Assets	
1700 · REINS Fixed Assets	537,749.74
Total Fixed Assets	537,749.74
TOTAL ASSETS	1,428,490.65
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2300 · Chase Credit Card - 7222	12,319.38
Total Credit Cards	12,319.38

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02/28/24

Accrual Basis

REINS
Balance Sheet
As of December 31, 2023

	<u>Dec 31, 23</u>
Other Current Liabilities	
24000 · Wages Payable	42,341.39
Total Other Current Liabilities	<u>42,341.39</u>
Total Current Liabilities	<u>54,660.77</u>
Total Liabilities	54,660.77
Equity	
3000 · Opening Balances	893,578.70
3200 · Retained Earnings	603,000.75
Net Income	<u>-122,749.57</u>
Total Equity	<u>1,373,829.88</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,428,490.65</u></u>

FRHD CHC GRANT BUDGET INSTRUCTIONS

This file has a number of pre-formatted pages. Those sections for auto calculations and set formats are shaded in grey and should not be altered. Please keep a copy of this document as it will be used as part of the grant reporting process

There are five tabs to this file:

- 1 Instructions
- 2 Program Budget Form
- 3 Funding History
- 3 Revenue Sources
- 4 Budget Narrative
- 5 Budget Reporting Form

1 Instructions:

- > All Yellow sections are to be filled out by the applicant. Grey sections will auto calculate and should not be edited by the applicant. All pages are formatted to print portrait, on 1 page.

2 Program Budget Form:

- > PROGRAM COST: This section should reflect the true and total costs of the program.

APPLYING ORGANIZATION: This is the applicant agency's investment in their program. This is the value of the resources the agency will contribute to the program's cost. These may include funds from fundraising events, private donors, in-kind goods and services, and volunteer efforts.
- > OTHER FUNDERS: These are funds or resources provided from contracts, grants and partnerships that are used to support the program's operations.
- > REQUESTED FROM FRHD: This is the funding request you are putting forward to the District.

The line item names may not fully align with your budget. Please edit those items to align with your budget. Explain those items on your Budget Narrative Form as necessary.

A INDIRECT EXPENSES:

This section is for expenses that are part of indirect operations of the program, necessary which may not be part of the direct service provision expenses (Administration, facility expenses, general liability ins., etc.). Please refer back to the training materials for clarification of these expenses. The District will not consider funding more than 25% of these expenses

B PERSONNEL EXPENSES - PROGRAM SPECIFIC:

As stated, this section is for staffing expenses that are directly related to the provision of the services/program. Please list each position title separately, unless there are multiple of the same title then use (x3) as an indicator. For example, if funding salaries for four separate Drivers, you would indicate as, Driver (x4) and the expense amount would be the cost of all four Drivers.

C DIRECT PROGRAM EXPENSES:

This section is for supplies, items and or specific expenses related to the provision of the services/program. This may include phone, rent, printing, program related insurance (e.g., vehicle), trainings and certifications.

FRHD CHC GRANT BUDGET INSTRUCTIONS

This file has a number of pre-formated pages. Those sections for auto calculations and set formats are shaded in grey and should not be altered. Please keep a copy of this document as it will be used as part of the grant reporting process

3 Funding History

- List other grant funders that have been approached by your organization for this program in the
- > past year, do not include FRHD. Include Name, Date, Amount Requested, Awarded, Declined or Pending.

4 Revenue Sources

- Please list all sources of revenue the agency receives by category. This Form has two sections,
- > one for Agency Funding and one for Project Funding. Please fill out both sides of the table. Amounts do not need to be exact; however, we ask for best estimates.

5 Budget Narrative

- There are headers that align with the Budget Form. These items should be explained (narrative) if
- > they are unusual or have a specific project impact. Explanations regarding utility expenses are generally understood, but expenses relating to training or for a specialty insurance could be expressed here.

6 Budget Reporting Form

- This form will be used for those grantees who are awarded contracts. This form must be submitted
- > with the quarterly Impact Report and should demonstrate that funds were allocated according to the submitted proposal budget.

FRHD CHC GRANT BUDGET FORM

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

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

1) A	INDIRECT EXPENSES:	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
A1	Administrative Support	200.00	200.00	-	
A2	General Insurance (not program specific)	100.00	100.00	-	
A3	Accounting & audit expenses	370.00	370.00	-	
A4	Consultant/Contractor Fees				
A5	Physical Assets (Rent, Facility Costs)	1,000.00	1,000.00	-	
A6	Utilities	300.00	300.00	-	
A7	IT & Internet	200.00	200.00	-	
A8	Marketing & Communications	1,000.00	1,000.00	-	
A9	Office Supplies	200.00	200.00	-	
A10	Training & Education	1,000.00	-	1,000.00	
A11	Other: specify				
TOTAL INDIRECT EXPENSE		4,370.00	3,370.00	1,000.00	-
B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
B1	Salary (Equine Specialist Mental Health and Learning x7)	95,000.00	67,500.00	20,000.00	7,500.00
B2	Salary (Licensed Mental Health Professional(s))	40,000.00	20,000.00	10,000.00	10,000.00
B3	Salary (Program Coordinator)	45,000.00	45,000.00	-	-
B4	Salary (list position)				
B5	Payroll Expenses (WC, taxes)	10,000.00	7,900.00	2,100.00	
B6	Benefits	10,000.00	10,000.00	-	
B7	Other: specify				
TOTAL PERSONNEL EXPENSE		200,000.00	150,400.00	32,100.00	17,500.00
C	DIRECT PROGRAM EXPENSES	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
C1	Equipment	30,000.00	18,550.00	3,950.00	7,500.00
C2	Program/Project Supplies	1,000.00	-	1,000.00	
C3	Printing/Duplicating	500.00	-	500.00	
C4	Travel/Mileage				
C5	Program Specific Insurance				
C6	Certifications - Path International Equine Specialist in Mental Health and Learning Certifications (x5)	2,500.00	-	2,500.00	-
C7	Scholarships -	7,500.00	-	7,500.00	-
C8	Program Specific Marketing & Communications	5,000.00	5,000.00		-
C9					
C10					
C11					
C12					
C13					
C14					
C15					
TOTAL OTHER EXPENSES		46,500.00	23,550.00	15,450.00	7,500.00

D	TOTAL ALL EXPENSES	PROGRAM COST	% REQUESTED FROM FRHD
		\$ 250,870.00	10%

2) FUNDING SOURCES

E	FUNDS FOR PROGRAM	
E1	APPLYING ORGANIZATION	X 177,320.00
E2	OTHER FUNDERS	Y 48,550.00
E3	REQUESTED FROM FRHD	Z 25,000.00
TOTAL FUNDING SOURCES		\$ 250,870.00

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

3) % OF AGENCY BUDGET

F	CALCULATE % of Total Agency budget that this Program represents.	\$ 1,400,000.00	\$ 250,870.00	18%
		AGENCY BUDGET**	PROGRAM COST	% of AGENCY BUDGET

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

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

The main categories align with the budget submitted with your application. Aggregate totals are all that should be reported under each heading.

1)	A	INDIRECT EXPENSES:	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4
		TOTAL INDIRECT EXPENSE	\$4,370.00	\$0.00				
B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4	
	TOTAL PERSONNEL EXPENSE	\$200,000.00	\$17,500.00					
C	DIRECT PROGRAM EXPENSES	PROGRAM COST	REQUESTED FROM FRHD	AMOUNT USED Q1	AMOUNT USED Q2	AMOUNT USED Q3	AMOUNT USED Q4	
	TOTAL OTHER EXPENSES	\$46,500.00	\$7,500.00					
D	TOTALS	PROGRAM COST	FRHD Funds Awarded	Total Amount Q1	Total Amount Q2	Total Amount Q3	Total Amount Q4	
		\$250,870.00	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00	

Total funds expended to date: **\$0.00**

REINS
Profit & Loss
 January through December 2023

	Jan - Dec 23
Ordinary Income/Expense	
Income	
4000 · Contributions	544,327.52
4100 · Fundraising	458,971.11
4400 · Interest Income	11,280.58
PROGRAMS	215,742.50
4600 · Property Income	29,603.00
4999 · Uncategorized Income	30.00
Total Income	1,259,954.71
Gross Profit	1,259,954.71
Expense	
60300 · Bad Debts	150.00
6010 · Accounting Services	10,750.00
6020 · Advertising	3,540.00
6030 · Bank/Credit Card Fees	14,579.15
6500 · Employee Education/Events	6,392.25
6510 · Employee Payroll/Taxes/WC	957,130.12
6600 · Facility Improvements	1,434.37
6601 · Facility Maintenance	28,395.92
6100 · Fundraising Expense	152,114.64
6400 · Horse Care	93,510.79
6050 · Insurance	9,030.83
6999 · Miscellaneous Program Expense	4,325.16
6070 · Non-Profit Dues/Memberships	779.78
6080 · Office and Administration	12,123.93
6081 · Printing & Postage	15,368.92
6603 · Program Supplies	17,083.88
6602 · Property Taxes	539.60
6740 · Scholarships	37,918.84
6700 · Therapy Consults	9,521.25
6620 · Tractor/Truck/Transportation	8,831.97
6650 · Utilities	34,587.24
Total Expense	1,418,108.64
Net Ordinary Income	-158,153.93

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Accrual Basis

REINS
Profit & Loss
January through December 2023

	<u>Jan - Dec 23</u>
Other Income/Expense	
Other Income	
8300 · Dividend Income	9,746.22
8100 · In-kind contributions	73,980.00
8200 · Unrealized gains & losses	30,010.95
	<hr/>
Total Other Income	113,737.17
Other Expense	
Investment Mgmt Fees	4,352.81
9100 · In-Kind Expenses	73,980.00
	<hr/>
Total Other Expense	78,332.81
	<hr/>
Net Other Income	35,404.36
	<hr/>
Net Income	<u><u>-122,749.57</u></u>