

**Organization Information**

**Legal Name**

**Riding Emphazising Individual Needs & Strengths**

**DBA (if Applicable)**

**REINS Therapeutic Horsemanship Program**

**Year Founded - use date of incorporation**

**1984**

**Program Name/Title**

**Equine Assisted Learning Progr**

**Brief Program Description**

EAL provides an opportunity to bond with a horse which promotes mindfulness, presence, calming, and education about horses. By integrating horses and horsemanship education into the psychological and emotional healing practices EAL can offer an opportunity for healthy growth and recovery.

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

New Initiative/Service

**Program Information - Type**

Ongoing

**Requested Amount**

4732.00

**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 Therapeutic Riding Center in the United States for our high quality of therapy, continuing education and exploration of new therapy techniques.*

## Agency Capability

REINS Therapeutic Horsemanship Program was founded in 1984 in the backyard of a home in San Marcos, CA. In the following years, REINS was moved to Fallbrook where it resided on a rental property for 5 years. In 1995 REINS was able to purchase the 10-acre property where it is currently. For the thirty-eight years that REINS has been in operation, we have primarily focused on therapeutic riding for the disabled. This year, REINS has decided to expand our programming to include Equine Assisted Learning for individuals that are dealing with mental health, addiction, and other challenges that may not be suitable for mounted activities. Since this is the groundbreaking year for this program, REINS is excited to begin adding to our history of impacting the Fallbrook, Bonsall, and Rainbow communities.

## Agency Collaborations

REINS new Equine Assisted Learning (EAL) program will be included as an activity option for several residential and temporary group type housing corporations within Fallbrook, Bonsall, and Rainbow. Although we will be collaborating with them in the future, the establishment of this program will need to happen in tandem with the partnerships, because most of the clientele of these corporations will be most of the clients that will participate in our EAL program. This will happen during the grant cycle.

## Target Population - Age

|   | Percent of program participants |
|---|---------------------------------|
| Children (infants to 12)                          | 0                               |
| Young Adults (13-17)                              | 10                              |
| Adults (18-60)                                    | 80                              |
| Seniors (60+)                                     | 10                              |
| We do not collect this data (indicate with 100%)* |                                 |

## Target Population not collected - Age

N/A Projected figures only

## Gender

|            | Percent of program participants |
|------------|---------------------------------|
| Female     |                                 |
| Male       |                                 |
| Non-binary |                                 |
| Unknown*   | 100                             |

## \*Target Population - Gender

This is variable we can't project at this time and

will be open to all genders.

## Income Level

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

### \*Target Population - Income Level

This program will benefit all income levels.

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

150

## Social Determinants of Health (SDOH)

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

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

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

Neighborhood & Built Environment (Access to Foods that Support Healthy Eating Patterns, Crime and Violence, Environmental Conditions, Quality of Housing)

### Program/Services Description - FRHD Community Needs Assessment

Health (Diabetes - prevention, management)

Health (Cholesterol, High Blood Pressure, Hypertension, Obesity)

Mental Health (Social Support - Youth or Families)

Health (Mobility)

Health (Age Related Deficits)

Social (Economic Security, Health Literacy, Family/Child Support, Legal/Advocacy)

### Statement of Need/Problem

REINS EAL program will address the needs for mental health and wellness, addiction, socialization for all age groups, overall health for seniors, and veterans with PTSD. Evidence based curriculum, specifically the Man-O-War Project curriculum, will be used, to effectively address the challenge within these populations in our community. By implementing proven curriculum, REINS is predicting positive changes within participants. REINS will collect data on those changes by survey collections at the beginning of the 4-week program and at the conclusion. The survey questions will be based on the

CDC Health-Related Quality of Life assessment (HRQOL-4) evaluation and will specifically acknowledge the REINS EAL Program in the conclusion survey. As shown in the studies cited below, there are significant positive outcomes with utilizing EAL curriculum to address the community needs. The study (attached) *The Helping Horse: How Equine Assisted Learning Contributes to the Wellbeing of First Nations Youth in Treatment for Volatile Substance Misuse* found increased understanding of self-worth, self-esteem, and self-awareness in terms of feelings and moods. The Man-O-War Project performed research specifically addressing Veterans with PTSD/Trauma and found that all participants completed the program and reported high satisfaction. "Preliminary data showed decreases in clinician-assessed PTSD and depressive symptoms from pre- to post-treatment and follow-up (medium to large effect sizes,  $d = .54-1.8$ ), with similar trends across self-report measures ( $d = 0.72-1.6$ )."

(mowproject.org) In the article *Therapies for Veterans with Posttraumatic Stress Disorder: Current State, Challenges and Future Directions. Chronic Stress* (attached) Marchand explains that Equine-assisted activities and therapies (EAAT) "hold promise as adjunctive complementary interventions for symptom reduction among Veterans with PTSD. Additionally, there is evidence that these approaches may enhance wellbeing in this population." REINS hopes to expand services to assist those with debilitating lifestyles that may lead to further health and wellness challenges in our community.

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

PATH Intl. is the leading association for equine assisted services internationally. They educate and certify instructors in safe and ethical use for horses for therapeutic uses. **REINS is the only PATH Intl. center in the Fallbrook, Bonsall, Rainbow areas** that offers the unique ranch setting that is a relaxed, simple atmosphere encouraging people to feel welcome and comfortable. With the use of trained therapy horses, REINS will offer EAL in a safe way that will limit risks that could be traumatic for those that are dealing with a history in trauma and encourage healthy growth in both mind and body. There are no other programs in the area that combine the safety standards of PATH Intl. with the EAL program using the evidence-based Man-O-War curriculum that will address the mental health and addiction needs of our community.

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

Recipients will be referred to our program through local (Fallbrook, Bonsall, Rainbow) addiction rehab facilities. The Senior community will learn about our EAL Program through fliers and site visitations to senior care facilities, the Senior Care Foundation, and other local entities that work with that population. In addition, we have a constant flow of applications for our Therapeutic Riding Program. Some of these applicants will not be suitable for mounted activities but will fit perfectly in the EAL Program setting. Once an application is submitted, the client will be placed on a list to be scheduled. When they are granted a spot, they will complete an introductory survey and proceed through the EAL 4-week course attending at least 1x/week for a 1-3 hour session, at the end of which, they will fill out a conclusion survey. Data will be documented quarterly to evaluate the efficacy of the program.

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

Recipients will be referred to our program through local (Fallbrook, Bonsall, Rainbow) addiction rehab facilities. The Senior community will learn about our EAL Program through fliers and site visitations to senior care facilities, the Senior Care Foundation, and other local entities that work with that population. In addition, we have a constant flow of applications for our Therapeutic Riding Program. Some of these applicants will not be suitable for mounted activities but will fit perfectly in the EAL Program setting. Once an application is submitted, the client will be placed on a list to be scheduled. When they are granted a spot, they will complete an introductory survey and proceed through the EAL 4-week course attending at least 1x/week for a 1-3 hour session, at the end of which, they will fill out a conclusion survey. Data will be documented quarterly to evaluate the efficacy of the program.

### **Program Goal #1**

Recipients will be referred to our program through local (Fallbrook, Bonsall, Rainbow) addiction rehab facilities. The Senior community will learn about our EAL Program through fliers and site visitations to senior care facilities, the Senior Care Foundation, and other local entities that work with that population. In addition, we have a constant flow of applications for our Therapeutic Riding Program. Some of these applicants will not be suitable for mounted activities but will fit perfectly in the EAL Program setting. Once an application is submitted, the client will be placed on a list to be scheduled. When they are granted a spot, they will complete an introductory survey and proceed through the EAL 4-week course attending at least 1x/week for a 1-3 hour session, at the end of which, they will fill out a conclusion survey. Data will be documented quarterly to evaluate the efficacy of the program.

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

REINS EAL Program will serve those that are struggling with mental health, addiction, socialization, and trauma challenges. The age range will be 5+ (if they can safely interact with a horse). Activities will include safety brief, introduction, horse introduction, personal grounding exercises, grooming, horse handling skills, debrief, and survey completion. Surveys will be provided at the beginning of the course, and at the conclusion of the course (at least 4 week course). These surveys will

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

The measurement of success is projected for this program as this is a new venture. REINS is predicting an increase for 75% of participants in the areas of: self-esteem, socialization, confidence, positivity, mindfulness, emotional outlook, healthy boundaries, and energy. We also predict that there will be a decrease in depression, stress, anxiety, and substance abuse.

## **Anticipated Acknowledgment**

### **Anticipated Acknowledgment**

Social Media Postings

Signage at Service Sites

Print Materials to Service Recipients

Website Display

### **Anticipated Acknowledgment**

Currently and for the foreseeable future the District is recognized on a large scale banner at the entrance to our 10-acre facility. FRHD is recognized regularly in our social media posts and on our website.

We currently use Facebook and Instagram

## 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 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

### 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. Please include a single line items for general staffing expenses such as personnel expenses (Payroll taxes, WC, etc). Benefits (health, retirement, etc) should be listed on a separate line.

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, prining, program related insurance (e.g., vehicle), trainings and cetifications.

**3 Revenue Sources**

Please list all sources of revenue the agency recieves 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.

**4 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 > utliity expenses are generally understood, but expenses relating to trianing or for a specilayty insurance could be expressed here.

**5 Budget Reporting Form**

This form will be used for those grantees who are awarded contracts. This form would 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 Learning 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                   | 946.00           | 756.00                |               | 190.00              |
| A2                            | General Insurance (not program specific) | 100.00           | 80.00                 |               | 20.00               |
| A3                            | Accounting & audit expenses              | 370.00           | 296.00                |               | 74.00               |
| A4                            |  | -                | -                     |               |                     |
| A5                            |  | -                | -                     |               |                     |
| A6                            |  | -                | -                     |               |                     |
| A7                            |  | -                | -                     |               |                     |
| A8                            |  | -                | -                     |               |                     |
| A9                            |  | -                | -                     |               |                     |
| A10                           |  | -                | -                     |               |                     |
| A11                           | Other: specify Horse Care                | 13,513.00        | 10,803.00             |               | 2,710.00            |
| <b>TOTAL INDIRECT EXPENSE</b> |  | <b>14,929.00</b> | <b>11,935.00</b>      | <b>-</b>      | <b>2,994.00</b>     |

| B                              | PERSONNEL EXPENSES - PROGRAM SPECIFIC | PROGRAM COST     | APPLYING ORGANIZATION | OTHER FUNDERS | REQUESTED FROM FRHD |
|--------------------------------|---------------------------------------|------------------|-----------------------|---------------|---------------------|
| B1                             | Certified Instructor (CTRI/ ESMHL)    | 3,840.00         | 3,072.00              |               | 768.00              |
| B2                             | Certified Instructor (CTRI/ ESMHL)    | 3,264.00         | 2,611.00              |               | 653.00              |
| B3                             | Administrative Support                | 3,360.00         | 3,286.00              |               | 74.00               |
| B4                             | Volunteer                             | 336.00           | 336.00                |               | -                   |
| B5                             | Payroll Expenses (WC, taxes)          | 576.00           | 461.00                |               | 115.00              |
| B6                             |                                       | -                | -                     |               |                     |
| B7                             |                                       | -                | -                     |               |                     |
| <b>TOTAL PERSONNEL EXPENSE</b> |                                       | <b>11,376.00</b> | <b>9,766.00</b>       |               | <b>1,610.00</b>     |

| C                           | DIRECT PROGRAM EXPENSES  | PROGRAM COST  | APPLYING ORGANIZATION | OTHER FUNDERS | REQUESTED FROM FRHD |
|-----------------------------|--------------------------|---------------|-----------------------|---------------|---------------------|
| C1                          | Equipment                | 100.00        | 80.00                 |               | 20.00               |
| C2                          | Program/Project Supplies | -             | -                     |               |                     |
| C3                          | Printing/Duplicating     | 540.00        | 432.00                |               | 108.00              |
| C4                          |                          | -             | -                     |               |                     |
| C5                          |                          | -             | -                     |               |                     |
| C6                          |                          | -             | -                     |               |                     |
| C7                          |                          | -             | -                     |               |                     |
| C8                          |                          |               |                       |               |                     |
| C9                          |                          |               |                       |               |                     |
| C10                         |                          |               |                       |               |                     |
| C11                         |                          |               |                       |               |                     |
| C12                         |                          |               |                       |               |                     |
| C13                         |                          |               |                       |               |                     |
| C14                         |                          |               |                       |               |                     |
| C15                         |                          |               |                       |               |                     |
| <b>TOTAL OTHER EXPENSES</b> |                          | <b>640.00</b> | <b>512.00</b>         | <b>-</b>      | <b>128.00</b>       |

| D | TOTAL ALL EXPENSES | PROGRAM COST        | % REQUESTED FROM FRHD |
|---|--------------------|---------------------|-----------------------|
|   |                    | <b>\$ 26,945.00</b> | <b>18%</b>            |

**2) FUNDING SOURCES**

| E                            | FUNDS FOR PROGRAM     |   |                     |
|------------------------------|-----------------------|---|---------------------|
| E1                           | APPLYING ORGANIZATION | X | 22,213.00           |
| E2                           | OTHER FUNDERS         | Y | -                   |
| E3                           | REQUESTED FROM FRHD   | Z | 4,732.00            |
| <b>TOTAL FUNDING SOURCES</b> |                       |   | <b>\$ 26,945.00</b> |

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

**3) % OF AGENCY BUDGET**

| F | CALCULATE % of Total Agency budget that this Program represents. | \$ 1,010,000.00 | \$ 26,945.00 | 3%                 |
|---|--|-----------------|--------------|--------------------|
|   |  | 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 Learning Program**

Total Organization Budget (Current Fiscal Year) \$ 990,000.00  
 Total Project Budget (Current Fiscal Year) \$ 26,945.00

**Organization Sources of Revenue**

*(Total Organization Budget)*

**Sources of Funding**

*(This Project Request)*

| Source of funds            | \$ Amount              | Percent of Total | One-time funding? (Yes/No) | \$ Amount           | Percent of Total | One-time funding? (Yes/No) |
|----------------------------|------------------------|------------------|----------------------------|---------------------|------------------|----------------------------|
| Federal                    | \$ -                   |                  | n/a                        | \$ -                |                  | n/a                        |
| State                      |                        |                  | yes                        | \$ -                |                  | n/a                        |
| City/County*               | \$ 10,500.00           | 1%               | yes                        | \$ -                |                  | n/a                        |
| Other Govt.                | \$ -                   |                  | n/a                        | \$ -                |                  | n/a                        |
| Proposed FRHD              | \$ 76,224.00           | 8%               | yes                        | \$ 4,732.00         | 20%              | n/a                        |
| Fees for Service           | \$ 200,000.00          | 20%              | no                         | \$ 18,720.00        | 80%              | No                         |
| Grants (non-gov't)         | \$ 127,000.00          | 13%              | yes                        | \$ -                |                  | n/a                        |
| General Donations          | \$ 465,000.00          | 46%              | yes                        |                     |                  |                            |
| Other Internal             |                        |                  |                            |                     |                  |                            |
| Organizational Fundraising | \$ 124,276.00          | 12%              | yes                        |                     |                  |                            |
| Other (list):              |                        |                  |                            |                     |                  |                            |
| Interest income            | \$ 7,000.00            | 1%               | no                         | \$ -                |                  | n/a                        |
|                            |                        |                  |                            |                     |                  |                            |
|                            |                        |                  |                            |                     |                  |                            |
| <b>Total</b>               | <b>\$ 1,010,000.00</b> | <b>100%</b>      |                            | <b>\$ 23,452.00</b> | <b>100%</b>      |                            |

\* City/County

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

City of San Marcos - \$500, County of San Diego Community Enhancement Fund \$10,000



**FRHD CHC GRANT BUDGET REPORTING FORM**

Agency Name: **REINS Therapeutic Horsemanship Program** PROGRAM NAME: **Equine Assisted Learning 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)       | <b>A</b>      | <b>INDIRECT EXPENSES:</b>                    | <b>PROGRAM COST</b>        | <b>REQUESTED FROM FRHD</b> | <b>AMOUNT USED Q1</b> | <b>AMOUNT USED Q2</b> | <b>AMOUNT USED Q3</b> | <b>AMOUNT USED Q4</b> |
|----------|---------------|--|----------------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|          | A1            | Administrative Support                       | \$ 946.00                  | \$ 190.00                  |                       |                       |                       |                       |
|          | A2            | General Insurance (not program specific)     | \$ 100.00                  | \$ 20.00                   |                       |                       |                       |                       |
|          | A3            | Accounting & audit expenses                  | \$ 370.00                  | \$ 74.00                   |                       |                       |                       |                       |
|          | A4            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | A5            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | A6            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | A7            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | A8            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | A9            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | A10           | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | A11           | Other: specify Horse Care                    | \$ 13,513.00               | \$ 2,710.00                |                       |                       |                       |                       |
|          |               | <b>TOTAL INDIRECT EXPENSE</b>                | <b>\$14,929.00</b>         | <b>\$2,994.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         |
|          | <b>B</b>      | <b>PERSONNEL EXPENSES - PROGRAM SPECIFIC</b> | <b>PROGRAM COST</b>        | <b>REQUESTED FROM FRHD</b> | <b>AMOUNT USED Q1</b> | <b>AMOUNT USED Q2</b> | <b>AMOUNT USED Q3</b> | <b>AMOUNT USED Q4</b> |
|          | B1            | Certified Instructor (CTR/ ESMHL)            | \$ 3,840.00                | \$ 768.00                  |                       |                       |                       |                       |
|          | B2            | Certified Instructor (CTR/ ESMHL)            | \$ 3,264.00                | \$ 653.00                  |                       |                       |                       |                       |
|          | B3            | Administrative Support                       | \$ 3,360.00                | \$ 74.00                   |                       |                       |                       |                       |
|          | B4            | Volunteer                                    | \$ 336.00                  | \$ -                       |                       |                       |                       |                       |
|          | B5            | Payroll Expenses (WC, taxes)                 | \$ 576.00                  | \$ 115.00                  |                       |                       |                       |                       |
|          | B6            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | B7            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          |               | <b>TOTAL PERSONNEL EXPENSE</b>               | <b>\$11,376.00</b>         | <b>\$1,610.00</b>          | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         |
|          | <b>C</b>      | <b>DIRECT PROGRAM EXPENSES</b>               | <b>PROGRAM COST</b>        | <b>REQUESTED FROM FRHD</b> | <b>AMOUNT USED Q1</b> | <b>AMOUNT USED Q2</b> | <b>AMOUNT USED Q3</b> | <b>AMOUNT USED Q4</b> |
|          | C1            | Equipment                                    | \$ 100.00                  | \$ 20.00                   |                       |                       |                       |                       |
|          | C2            | Program/Project Supplies                     | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | C3            | Printing/Duplicating                         | \$ 540.00                  | \$ 108.00                  |                       |                       |                       |                       |
|          | C4            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | C5            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | C6            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | C7            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | C8            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | C9            | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | C10           | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | C11           | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | C12           | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | C13           | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | C14           | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          | C15           | 0  | \$ -                       | \$ -                       |                       |                       |                       |                       |
|          |               | <b>TOTAL OTHER EXPENSES</b>                  | <b>\$640.00</b>            | <b>\$128.00</b>            | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         |
|          |               |  | <b>W</b>                   | <b>Z</b>                   |                       |                       |                       |                       |
| <b>D</b> | <b>TOTALS</b> | <b>PROGRAM COST</b>                          | <b>FRHD Funds Expended</b> |                            |                       |                       |                       |                       |
|          |               | <b>\$26,945.00</b>                           | <b>\$0.00</b>              |                            |                       |                       |                       |                       |

## 2021 Grant Submissions

| <b>RECEIVED</b>                        | <b>Funds Received</b> | <b>Date Received</b> |
|--|-----------------------|----------------------|
| Ark Antiques                           | \$2,000               | 1/27/2021            |
| Equus Foundation                       | \$500                 | 6/6/2020             |
| Legacy Endowment                       | \$3,000               | 12/16/2020           |
| LA 84 Foundation                       | \$35,000              | 5/19/2021            |
| Shaw Foundation                        | \$2,500               | 6/21/2021            |
| Zabel Foundation                       | \$10,000              | 6/22/2021            |
| San Marcos Community Grant Foundation  | \$500                 | 6/30/2021            |
| Air Warrior Courage                    | \$8,160               | 10/13/2021           |
| Marjorie Moscher Shmidt Foundation     | \$20,000              | 11/29/2021           |
| Fallbrook Regional Healthcare District | \$98,800              | 02/2021-11/2021      |
| Rancho Santa Fe                        | \$10,000              | 12/13/2021           |

| <b>PENDING</b>                                   | <b>Fund Requested</b> | <b>Date Submitted</b> |
|--|-----------------------|-----------------------|
| Lee & Dorene Butler Family Charitable Foundation | OPEN REQUEST          | 11/24/2020            |
| San Diego Foundation - WD-40 Memory Making Fund  | 21,000                | 12/20/2020            |
| ALDI - Smart Kids                                | \$5,000               | 12/15/2020            |
| City of Temecula                                 | \$2,500               | 9/10/2021             |

| <b>DECLINED</b>                                 | <b>Fund Requested</b> | <b>Date Rejection</b> |
|---|-----------------------|-----------------------|
| A. Gary Anderson Family Foundation              | \$2,750.00            | 11/24/2020            |
| Sundt Foundation                                | \$6,000.00            | 11/15/2020            |
| San Diego Foundation - WD-40 Memory Making Fund | \$21,000.00           | 2/1/2021              |
| Price Philantropies                             | \$10,000.00           | 5/13/2021             |
| Bolton Foundation                               | \$5,000.00            | 6/4/2021              |
| Wayne and Gladys Foundation                     | LOI                   | 6/13/2021             |
| Mark S Taper Foundation                         | \$20,000.00           | 5/20/2021             |

## REINS Board of Directors 2022

| <b>Position</b> | <b>Name</b>      | <b>Business Affiliation</b>       | <b>Email</b>                       |
|-----------------|------------------|-----------------------------------|------------------------------------|
| President       | James Betz       | Owner, Betz Concrete              | jamesbetz@rocketmail.com           |
| Treasurer       | John Kearns, CPA | Retired, CPA                      | john@kearnsco.com                  |
| Secretary       | Kim Carlson      | Realtor/Owner, Elite Home Group   | kimsold@aol.com                    |
| Member          | Lou Riddle       | Owner, Riddle Construction        | lrchomes@att.net                   |
| Member          | Tad Bender       | DVM, Creekside Veterinary Service | tad.bender@creeksidevets.net       |
| Member          | Pamela Farrow    | REINS Parent                      | pfarrow@smartcc.net                |
| Member          | Christopher Kim  | Product Manager                   | cjk607@gmail.com                   |
| Member          | Brent McFarland  | Owner, McFarland Construction     | brent@mcfarlandconstructioninc.com |

# Return of Organization Exempt From Income Tax

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

- Do not enter social security numbers on this form as it may be made public.
- Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2020**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2020 calendar year, or tax year beginning** \_\_\_\_\_ **and ending** \_\_\_\_\_

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

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

**D** Employer identification number **33-0035455**  
**E** Telephone number **760-731-9168**

**G** Gross receipts \$ **1,047,289**

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

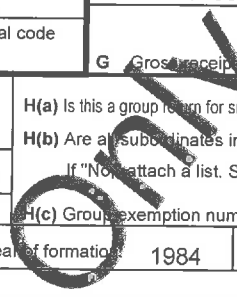
**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions

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

**J** Website: **REINSPROGRAM.ORG**

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

**L** Year of formation: **1984** **M** State of legal domicile: **CA**



**Part I Summary**

|   |  |  |                     |
|---|--|--|---------------------|
| <b>Activities &amp; Governance</b>  | <b>1</b> Briefly describe the organization's mission or most significant activities: Provide therapeutic horsemanship to disabled individuals.   |  |                     |
|   | <b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. |  |                     |
|   | <b>3</b> Number of voting members of the governing body (Part VI, line 1a)   | <b>3</b>   | <b>7</b>            |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)   | <b>4</b>   | <b>7</b>            |
|   | <b>5</b> Total number of individuals employed in calendar year 2020 (Part V, line 2a)  | <b>5</b>   | <b>29</b>           |
|   | <b>6</b> Total number of volunteers (estimate if necessary)  | <b>6</b>   | <b>250</b>          |
|   | <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12   | <b>7a</b>  | <b>0</b>            |
| <b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11             | <b>7b</b>  | <b>0</b>   |                     |
| <b>Revenue</b>  | <b>8</b> Contributions and grants (Part VIII, line 1h)   | <b>Prior Year</b>  | <b>Current Year</b> |
|   | <b>9</b> Program service revenue (Part VIII, line 2g)  | 526,479  | 653,996             |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | 223,099  | 189,110             |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6, 8c, 9, 10c, and 11e)   | 10,626   | 7,372               |
|   | <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 1,014,966  | 1,004,823           |
|   | <b>Expenses</b>  | <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 41,742              |
| <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)                     |  | 0  | 0                   |
| <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) |  | 150,295  | 139,645             |
| <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)                    |  | 0  | 0                   |
| <b>b</b> Total fundraising expenses (Part IX, column (D), line 25)                          |  | 142,010  |                     |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)                      |  | 791,811  | 736,016             |
| <b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)         | 983,848  | 918,126  |                     |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12                              | 31,118   | 86,697   |                     |
| <b>Net Assets or Fund Balances</b>  | <b>20</b> Total assets (Part X, line 16)   | <b>Beginning of Current Year</b>   | <b>End of Year</b>  |
|   | <b>21</b> Total liabilities (Part X, line 26)  | 1,134,783  | 1,225,954           |
|   | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20   | 37,916   | 21,038              |
|   |  | 1,096,867  | 1,204,916           |

**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 \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name: **Roland W Munger** Preparer's signature: *[Signature]* Date: **6/28/2021** 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.

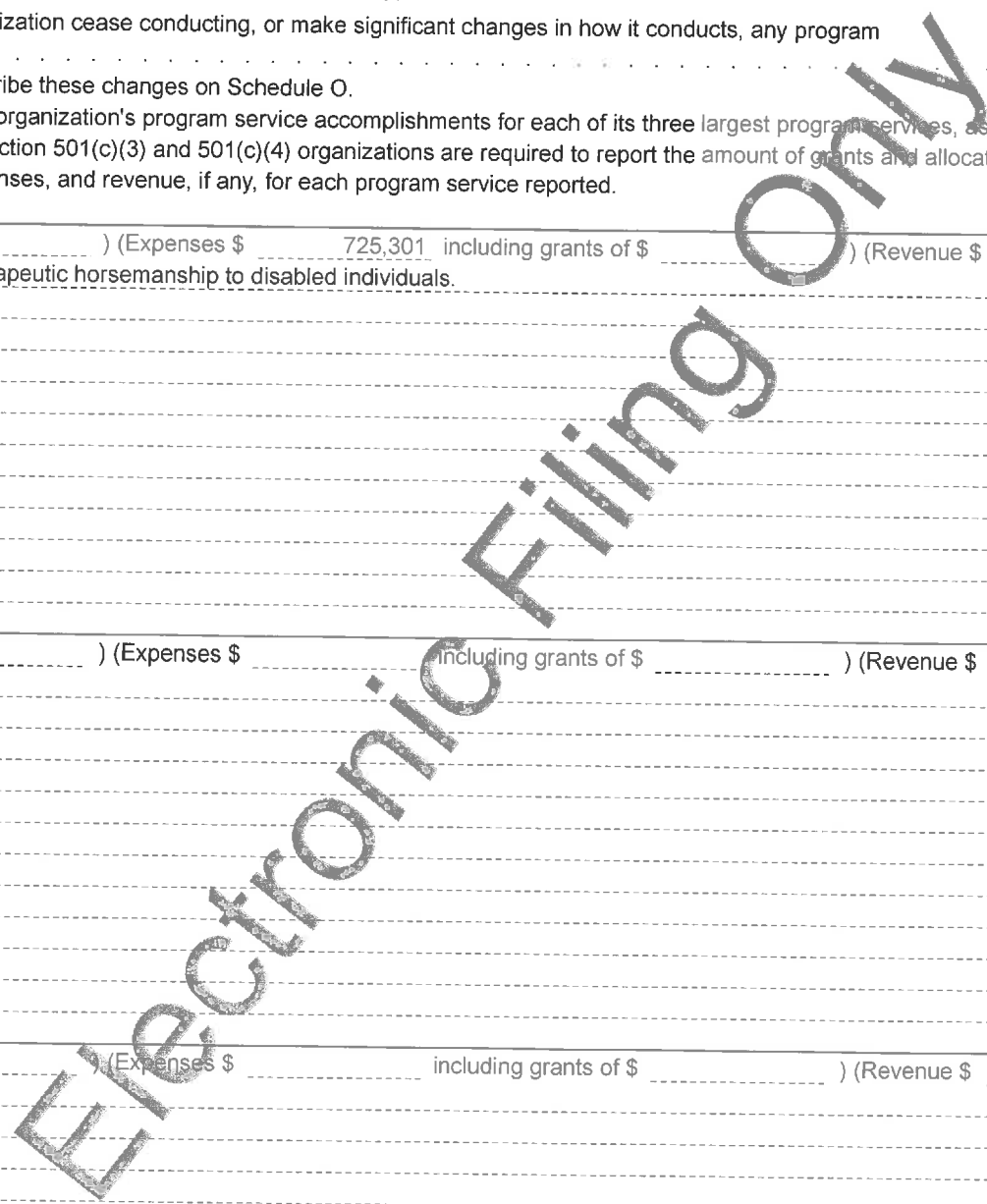
4a (Code: ) (Expenses \$ 725,301 including grants of \$ ) (Revenue \$ 189,110 )  
Provided therapeutic horsemanship to disabled individuals.

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 ▶ 725,301



**Part IV Checklist of Required Schedules**

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



**Part IV Checklist of Required Schedules (continued)**

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

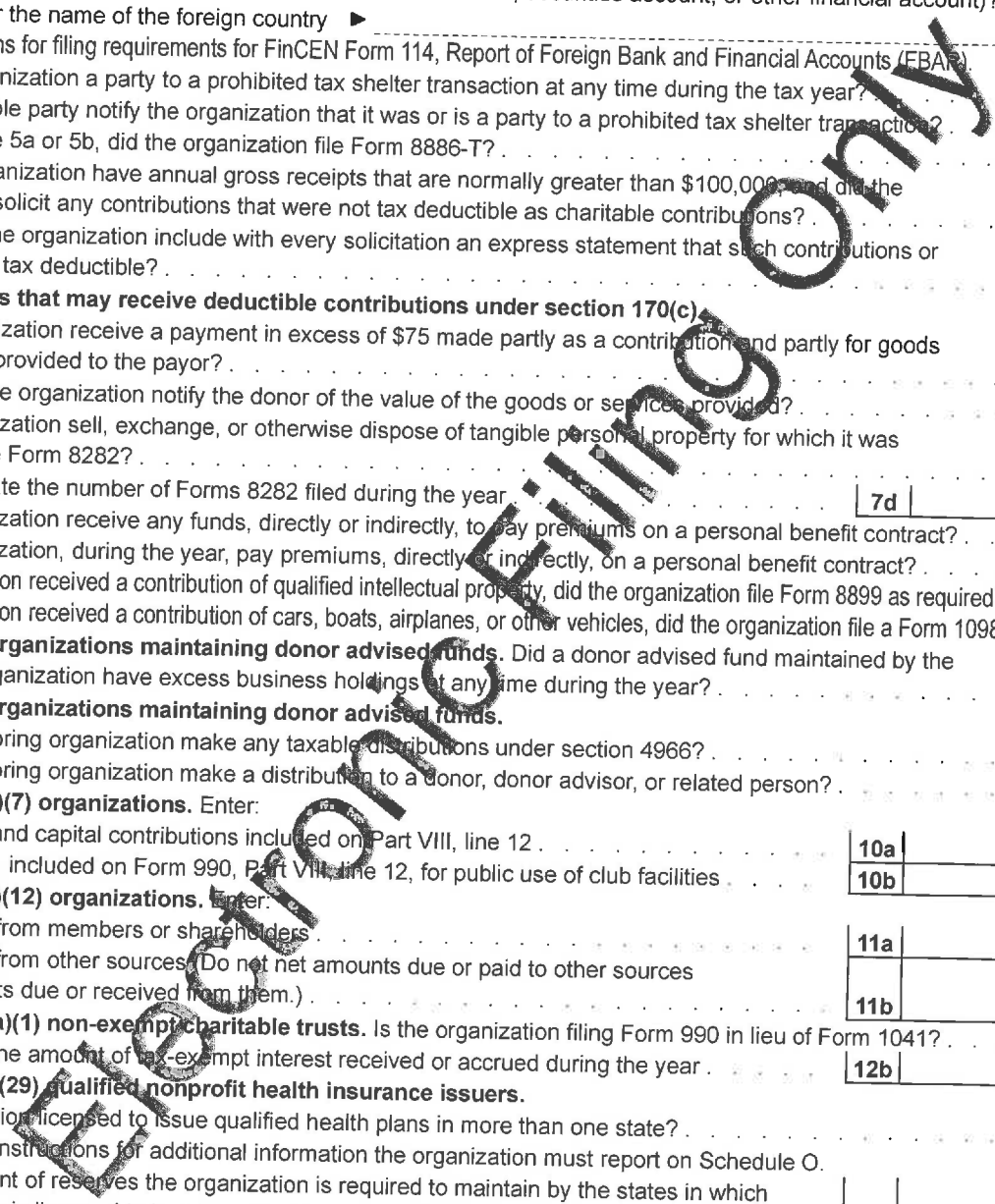
**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 16 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.



Part VI

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

X

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows 1a-9. Includes questions about voting members, family relationships, governance documents, and meeting documentation.

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 10a-16b. Includes questions about local chapters, conflict of interest policies, whistleblower policies, and compensation review.

Section C. Disclosure

- 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.
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 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 and/or Box 7 of Form 1099-MISC) 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 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)<br>Name and title                     | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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<br>Executive Director | 40.00<br>0.00  | X   |                       | X       |              |                              |        | 87,635   |   |   |
| (2) Shauna Jopes<br>Program Director      | 0.00<br>0.00   | X   |                       | X       |              |                              |        | 52,011   |   |   |
| (3) James Betz<br>President               | 0.00<br>0.00   | X   |                       | X       |              |                              |        |  |   |   |
| (4) John Kearns, CPA Retired<br>Treasurer | 2.00<br>0.00   | X   |                       | X       |              |                              |        |  |   |   |
| (5) Kimberly Brickell<br>Secretary        | 2.00<br>0.00   | X   |                       | X       |              |                              |        |  |   |   |
| (6) Dr. Steve Colburn<br>Director         | 2.00<br>0.00   | X   |                       |         |              |                              |        |  |   |   |
| (7) Pamela Farrow<br>Director             | 2.00<br>0.00   | X   |                       |         |              |                              |        |  |   |   |
| (8) Christopher Kim<br>Director           | 2.00<br>0.00   | X   |                       |         |              |                              |        |  |   |   |
| (9) Kimberly Carlson<br>Director          | 2.00<br>0.00   | X   |                       |         |              |                              |        |  |   |   |
| (10)                                      |  |   |                       |         |              |                              |        |  |   |   |
| (11)                                      |  |   |                       |         |              |                              |        |  |   |   |
| (12)                                      |  |   |                       |         |              |                              |        |  |   |   |
| (13)                                      |  |   |                       |         |              |                              |        |  |   |   |
| (14)                                      |  |   |                       |         |              |                              |        |  |   |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |         | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|---------|--|---|---|
|  |  | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former  |  |   |   |
| (15)   |  |   |                       |         |              |                              |         |  |   |   |
| (16)   |  |   |                       |         |              |                              |         |  |   |   |
| (17)   |  |   |                       |         |              |                              |         |  |   |   |
| (18)   |  |   |                       |         |              |                              |         |  |   |   |
| (19)   |  |   |                       |         |              |                              |         |  |   |   |
| (20)   |  |   |                       |         |              |                              |         |  |   |   |
| (21)   |  |   |                       |         |              |                              |         |  |   |   |
| (22)   |  |   |                       |         |              |                              |         |  |   |   |
| (23)   |  |   |                       |         |              |                              |         |  |   |   |
| (24)   |  |   |                       |         |              |                              |         |  |   |   |
| (25)   |  |   |                       |         |              |                              |         |  |   |   |
| <b>1b Subtotal</b>   |  |   |                       |         |              |                              | 139,646 | 0  | 0   |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |  |   |                       |         |              |                              | 0       | 0  | 0   |   |
| <b>d Total (add lines 1b and 1c)</b>                           |  |   |                       |         |              |                              | 139,646 | 0  | 0   |   |

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

|  | Yes | No |
|--|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.  |     | X  |
| <b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual. |     | X  |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? 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)<br>Name and business address | (B)<br>Description of services | (C)<br>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)<br>Total revenue | (B)<br>Related or exempt<br>function revenue | (C)<br>Unrelated<br>business revenue | (D)<br>Revenue excluded<br>from tax under<br>sections 512-514 |  |
|---|--|--|----------------------|--|--------------------------------------|---|--|
| <b>Contributions, Gifts, Grants and Other Similar Amounts</b> | 1a   | Federated campaigns  | 0                    |  |                                      |   |  |
|   | 1b   | Membership dues  | 0                    |  |                                      |   |  |
|   | 1c   | Fundraising events   | 0                    |  |                                      |   |  |
|   | 1d   | Related organizations  | 0                    |  |                                      |   |  |
|   | 1e   | Government grants (contributions)  | 130,826              |  |                                      |   |  |
|   | 1f   | All other contributions, gifts, grants, and similar amounts not included above                                     | 523,170              |  |                                      |   |  |
|   | 1g   | Noncash contributions included in lines 1a-1f  | \$ 86,419            |  |                                      |   |  |
|   | 1h   | <b>Total.</b> Add lines 1a-1f  | 653,996              |  |                                      |   |  |
| <b>Program Service Revenue</b>                                |  |  | Business Code        |  |                                      |   |  |
|   | 2a   | Program Fees   | 900099               | 156,045                                      | 156,045                              |   |  |
|   | b  | Horse Boarding   | 900099               | 33,065                                       | 33,065                               |   |  |
|   | c  |  |                      | 0  |                                      |   |  |
|   | d  |  |                      | 0  |                                      |   |  |
|   | e  |  |                      | 0  |                                      |   |  |
|   | f  | All other program service revenue  |                      | 0  |                                      |   |  |
| g   | <b>Total.</b> Add lines 2a-2f                              |  | 189,110              |  |                                      |   |  |
| <b>Other Revenue</b>  | 3  | Investment income (including dividends, interest, and other similar amounts)                                       |                      | 7,372  |                                      | 7,372   |  |
|   | 4  | Income from investment of tax-exempt bond proceeds   |                      | 0  |                                      |   |  |
|   | 5  | Royalties  |                      | 0  |                                      |   |  |
|   | 6a   | Gross rents  | (i) Real             |  |                                      |   |  |
|   |  |  | (ii) Personal        |  |                                      |   |  |
|   |  |  | 6c                   | 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                                    |   |  |
|   | b  | Less: cost or other basis and sales expenses   |                      | 0  |                                      |   |  |
|   | c  | Gain or (loss)   |                      | 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) |                      | 196,171                                      |                                      |   |  |
|   | b  | Less: direct expenses  |                      | 42,466                                       |                                      |   |  |
| c   | Net income or (loss) from fundraising events               |  | 153,705              |  | 153,705                              |   |  |
| 9a  | Gross income from gaming activities. See Part IV, line 19. |  | 0                    |  |                                      |   |  |
| b   | Less: direct expenses                                      |  | 0                    |  |                                      |   |  |
| c   | Net income or (loss) from gaming activities                |  | 0                    |  |                                      |   |  |
| 10a   | Gross sales of inventory, less returns and allowances      |  | 0                    |  |                                      |   |  |
| b   | Less: cost of goods sold                                   |  | 0                    |  |                                      |   |  |
| c   | Net income or (loss) from sales of inventory               |  | 0                    |  |                                      |   |  |
| <b>Miscellaneous Revenue</b>                                  |  |  | Business Code        |  |                                      |   |  |
|   | 11a  | Miscellaneous  | 900099               | 640  |                                      | 640   |  |
|   | b  |  |                      | 0  |                                      |   |  |
|   | c  |  |                      | 0  |                                      |   |  |
|   | d  | All other revenue  |                      | 0  |                                      |   |  |
| e   | <b>Total.</b> Add lines 11a-11d                            |  | 640                  |  |                                      |   |  |
| 12  | <b>Total revenue.</b> See instructions.                    |  | 1,004,823            | 189,110                                      | 0                                    | 161,717   |  |

**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)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21   | 0                     |                                 |  |                             |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22  | 42,465                | 42,465                          |  |                             |
| 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   | 139,645               | 125,684                         | 13,965                                 |                             |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)   | 0                     |                                 |  |                             |
| 7 Other salaries and wages   | 0                     |                                 |  |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)   | 0                     |                                 |  |                             |
| 9 Other employee benefits  | 0                     |                                 |  |                             |
| 10 Payroll taxes   |                       |                                 |  |                             |
| 11 Fees for services (nonemployees):   |                       |                                 |  |                             |
| a Management   | 114,446               | 260,391                         | 17,301                                 | 136,854                     |
| b Legal  | 0                     |                                 |  |                             |
| c Accounting   | 9,415                 |                                 | 9,415                                  |                             |
| d Lobbying   | 0                     |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17  | 0                     |                                 |  |                             |
| f Investment management fees   | 2,403                 |                                 | 2,403                                  |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)   | 6,538                 | 6,538                           | 0                                      |                             |
| 12 Advertising and promotion   | 3,437                 | 2,437                           |  | 1,000                       |
| 13 Office expenses   | 30,222                | 22,559                          | 5,793                                  | 1,870                       |
| 14 Information technology  | 0                     |                                 |  |                             |
| 15 Royalties   | 0                     |                                 |  |                             |
| 16 Occupancy   | 21,311                | 20,398                          | 506                                    | 407                         |
| 17 Travel  | 8,062                 | 8,062                           |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials  | 0                     |                                 |  |                             |
| 19 Conferences, conventions, and meetings  | 696                   | 621                             | 75                                     |                             |
| 20 Interest  | 7,454                 | 4,358                           | 1,217                                  | 1,879                       |
| 21 Payments to affiliates  | 0                     |                                 |  |                             |
| 22 Depreciation, depletion, and amortization   | 30,878                | 30,878                          | 0                                      | 0                           |
| 23 Insurance   | 8,050                 | 7,960                           | 90                                     |                             |
| 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  | 61,831                | 61,831                          |  |                             |
| b Maintenance  | 19,387                | 19,387                          |  |                             |
| c Program  | 106,662               | 106,662                         |  |                             |
| d Dues and Memberships   | 2,043                 | 1,993                           | 50                                     |                             |
| e All other expenses Miscellaneous   | 3,081                 | 3,081                           |  |                             |
| <b>25 Total functional expenses.</b> Add lines 1 through 24e   | 918,126               | 725,301                         | 50,815                                 | 142,010                     |
| 26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                 |  |                             |



**Part X Balance Sheet**

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

|                                    |   | (A)   |           | (B)         |           |
|------------------------------------|---|---|-----------|-------------|-----------|
|                                    |   | Beginning of year   |           | End of year |           |
| <b>Assets</b>                      | 1   | Cash—non-interest-bearing   | 454,929   | 1           | 475,683   |
|                                    | 2   | Savings and temporary cash investments  | 0         | 2           |           |
|                                    | 3   | Pledges and grants receivable, net  | 0         | 3           | 0         |
|                                    | 4   | Accounts receivable, net  | 4,372     | 4           | 9,725     |
|                                    | 5   | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | 0         | 5           |           |
|                                    | 6   | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)   | 0         | 6           |           |
|                                    | 7   | Notes and loans receivable, net   | 0         | 7           | 0         |
|                                    | 8   | Inventories for sale or use   | 0         | 8           |           |
|                                    | 9   | Prepaid expenses and deferred charges   | 0         | 9           |           |
|                                    | 10a   | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | 817,929   |             |           |
|                                    | 10b   | Less: accumulated depreciation  | 344,689   |             |           |
|                                    | 10c   |   | 435,391   | 10c         | 473,240   |
|                                    | 11  | Investments—publicly traded securities  | 0         | 11          | 0         |
|                                    | 12  | Investments—other securities. See Part IV, line 11  | 240,091   | 12          | 267,306   |
|                                    | 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                                 | <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)                              | 1,134,783   | 16        | 1,225,954   |           |
| <b>Liabilities</b>                 | 17  | Accounts payable and accrued expenses   | 32,324    | 17          | 21,038    |
|                                    | 18  | Grants payable  | 0         | 18          |           |
|                                    | 19  | Deferred revenue  | 5,592     | 19          | 0         |
|                                    | 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  | <b>Total liabilities.</b> Add lines 17 through 25   | 37,916    | 26          | 21,038    |
| <b>Net Assets or Fund Balances</b> | <b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> |   |           |             |           |
|                                    | <b>and complete lines 27, 28, 32, and 33.</b>   |   |           |             |           |
|                                    | 27  | Net assets without donor restrictions   | 1,076,492 | 27          | 1,190,116 |
|                                    | 28  | Net assets with donor restrictions  | 20,375    | 28          | 14,800    |
|                                    | <b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/>     |   |           |             |           |
|                                    | <b>and complete lines 29 through 33.</b>  |   |           |             |           |
|                                    | 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                                 | <b>Total net assets or fund balances</b>  | 1,096,867   | 32        | 1,204,916   |           |
| 33                                 | <b>Total liabilities and net assets/fund balances</b>   | 1,134,783   | 33        | 1,225,954   |           |



**Part XI Reconciliation of Net Assets**

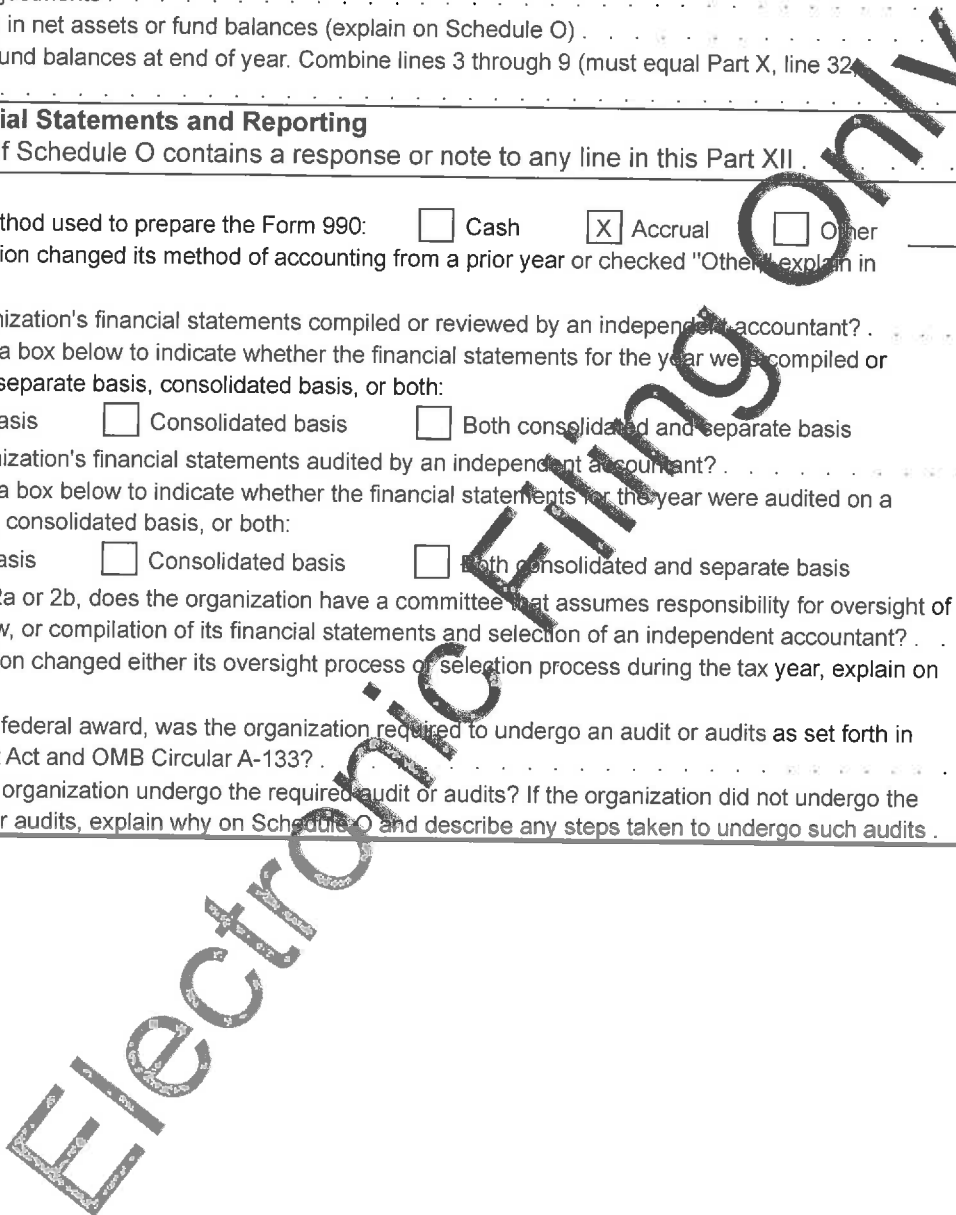
Check if Schedule O contains a response or note to any line in this Part XI

|    |  |    |           |
|----|--|----|-----------|
| 1  | Total revenue (must equal Part VIII, column (A), line 12)  | 1  | 1,004,823 |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 918,126   |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | 86,697    |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | 4  | 1,096,867 |
| 5  | Net unrealized gains (losses) on investments   | 5  | 21,352    |
| 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 | 1,204,916 |

**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<br>If the organization changed its method of accounting from a prior year or checked "Other" explain in Schedule O.   |     |    |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant?<br>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:<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | X  |
| b Were the organization's financial statements audited by an independent accountant?<br>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:<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                 | X   |    |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?<br>If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.  | X   |    |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  |     | X  |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.  |     |    |



# Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

2020

Attachment  
Sequence No. **179**

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

|   |  |                                  |
|---|--|----------------------------------|
| Name(s) shown on return<br>Riding Emphasizing Individual Needs & Strength | Business or activity to which this form relates<br>990 | Identifying number<br>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.

|   |                              |                  |
|---|------------------------------|------------------|
| 1 Maximum amount (see instructions)   | 1                            |                  |
| 2 Total cost of section 179 property placed in service (see instructions)   | 2                            |                  |
| 3 Threshold cost of section 179 property before reduction in limitation (see instructions)  | 3                            |                  |
| 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-  | 4                            | 0                |
| 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            | 0                |
| <b>6</b>  |                              |                  |
| (a) Description of property   | (b) Cost (business use only) | (c) Elected cost |
|   |                              |                  |
| 7 Listed property. Enter the amount from line 29  |                              |                  |
|   |                              | 7                |
| 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  |                              |                  |
|   |                              | 8                |
| 9 Tentative deduction. Enter the smaller of line 5 or line 8  |                              |                  |
|   |                              | 9                |
| 10 Carryover of disallowed deduction from line 13 of your 2019 Form 4562.   |                              |                  |
|   |                              | 10               |
| 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions                      |                              |                  |
|   |                              | 11               |
| 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11   |                              |                  |
|   |                              | 12               |
| 13 Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12  |                              |                  |
|   |                              | 13               |
|   |                              | 0                |

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

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

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

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

**Section A**

|   |    |        |
|---|----|--------|
| 17 MACRS deductions for assets placed in service in tax years beginning before 2020   | 17 | 30,068 |
| 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> |    |        |

**Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19 a 3-year property           |                                      |  |                     |                |            |                            |
| b 5-year property              |                                      |  |                     |                |            |                            |
| c 7-year property              |                                      |  |                     |                |            |                            |
| d 10-year property             |                                      |  |                     |                |            |                            |
| e 15-year property             |                                      | 1,593  | 15                  | FM             | SL         | 53                         |
| f 20-year property             |                                      |  |                     |                |            |                            |
| g 25-year property             |                                      |  | 25 yrs.             |                | S/L        |                            |
| h Residential rental property  |                                      |  | 27.5 yrs.           | MM             | S/L        |                            |
| i Nonresidential real property | 6/30/2020                            | 59,034   | 39 yrs.             | MM             | S/L        | 757                        |
|                                |                                      |  |                     | MM             | S/L        |                            |

**Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System**

| 20 a Class life | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|-----------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| b 12-year       |                                      |  | 12 yrs.             |                | S/L        |                            |
| c 30-year       |                                      |  | 30 yrs.             | MM             | S/L        |                            |
| d 40-year       |                                      |  | 40 yrs.             | MM             | S/L        |                            |

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

|   |    |        |
|---|----|--------|
| 21 Listed property. Enter amount from line 28   | 21 |        |
| 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 30,878 |
| 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs  | 23 |        |

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2020**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

**Open to Public Inspection**

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

Name of the organization

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 or 990-EZ).)
- 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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations: 0
  - g Provide the following information about the supported organization(s).

|              | (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|--------------|------------------------------------|----------|---|---|----|---|---|
|              |                                    |          |   | Yes   | No |   |   |
| (A)          |                                    |          |   |   |    |   |   |
| (B)          |                                    |          |   |   |    |   |   |
| (C)          |                                    |          |   |   |    |   |   |
| (D)          |                                    |          |   |   |    |   |   |
| (E)          |                                    |          |   |   |    |   |   |
| <b>Total</b> |                                    |          |   |   |    | 0   | 0   |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 6 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 6 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2019 Schedule A, Part II, line 14; 16a 33 1/3% support test—2020; b 33 1/3% support test—2019; 17a 10%-facts-and-circumstances test—2020; b 10%-facts-and-circumstances test—2019; 18 Private foundation.

**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) 2016 | (b) 2017  | (c) 2018 | (d) 2019 | (e) 2020  | (f) Total |
|---|----------|-----------|----------|----------|-----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")   | 367,732  | 543,070   | 422,339  | 526,479  | 850,167   | 2,709,787 |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 474,452  | 541,582   |          | 223,099  | 189,110   | 1,428,243 |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513   |          |           |          |          |           | 0         |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |          |           |          |          |           | 0         |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge  |          |           |          |          |           | 0         |
| <b>6 Total.</b> Add lines 1 through 5   | 842,184  | 1,084,652 | 422,339  | 749,578  | 1,039,277 | 4,138,030 |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |           |          |          |           | 0         |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |          |           |          |          |           | 0         |
| <b>c</b> Add lines 7a and 7b  | 0        | 0         | 0        | 0        | 0         | 0         |
| <b>8 Public support</b> (Subtract line 7c from line 6.)   |          |           |          |          |           | 4,138,030 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)   | (a) 2016 | (b) 2017  | (c) 2018 | (d) 2019 | (e) 2020  | (f) Total |
|---|----------|-----------|----------|----------|-----------|-----------|
| <b>9</b> Amounts from line 6  | 842,184  | 1,084,652 | 422,339  | 749,578  | 1,039,277 | 4,138,030 |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources  | 1,876    | 2,584     | 5,883    | 10,626   | 7,372     | 28,341    |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975  |          |           |          |          |           | 0         |
| <b>c</b> Add lines 10a and 10b  | 1,876    | 2,584     | 5,883    | 10,626   | 7,372     | 28,341    |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on   |          |           |          |          |           | 0         |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)   |          |           |          |          | 640       | 640       |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)  | 844,060  | 1,087,236 | 428,222  | 760,204  | 1,047,289 | 4,167,011 |
| <b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/> |          |           |          |          |           |           |

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

|   |           |        |
|---|-----------|--------|
| <b>15</b> Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) | <b>15</b> | 99.30% |
| <b>16</b> Public support percentage from 2019 Schedule A, Part III, line 15                       | <b>16</b> | 99.39% |

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

|  |           |       |
|--|-----------|-------|
| <b>17</b> Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) | <b>17</b> | 0.68% |
| <b>18</b> Investment income percentage from 2019 Schedule A, Part III, line 17                         | <b>18</b> | 0.61% |

- 19a 33 1/3% support tests—2020.** 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—2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** *(continued)*

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

|          |   | Yes | No |
|----------|---|-----|----|
| <b>1</b> | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>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).</i> |     |    |

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

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

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

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

**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  |                |                             |
| 2                                | Recoveries of prior-year distributions   |                |                             |
| 3                                | Other gross income (see instructions)  |                |                             |
| 4                                | Add lines 1 through 3.   | 0              | 0                           |
| 5                                | Depreciation and depletion   |                |                             |
| 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) |                |                             |
| 7                                | Other expenses (see instructions)  |                |                             |
| 8                                | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4).   | 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  |                |                             |
| b                                | Average monthly cash balances  |                |                             |
| c                                | Fair market value of other non-exempt-use assets   |                |                             |
| d                                | <b>Total</b> (add lines 1a, 1b, and 1c)  | 0              | 0                           |
| e                                | <b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):  |                |                             |
| 2                                | Acquisition indebtedness applicable to non-exempt-use assets   |                |                             |
| 3                                | Subtract line 2 from line 1d.  | 0              | 0                           |
| 4                                | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).   |                |                             |
| 5                                | Net value of non-exempt-use assets (subtract line 4 from line 3)   | 0              | 0                           |
| 6                                | Multiply line 5 by 0.035.  | 0              | 0                           |
| 7                                | Recoveries of prior-year distributions   | 0              | 0                           |
| 8                                | <b>Minimum Asset Amount</b> (add line 7 to line 6)   | 0              | 0                           |
| Section C - Distributable Amount |  |                | Current Year                |
| 1                                | Adjusted net income for prior year (from Section A, line 8, column A)  |                | 0                           |
| 2                                | Enter 0.85 of line 1.  |                | 0                           |
| 3                                | Minimum asset amount for prior year (from Section B, line 8, column A)   |                | 0                           |
| 4                                | Enter greater of line 2 or line 3.   |                | 0                           |
| 5                                | Income tax imposed in prior year   |                |                             |
| 6                                | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).  |                | 0                           |
| 7                                | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).                                |                |                             |



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

| Section D - Distributions  | Current Year |
|--|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes  |              |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity      |              |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations  |              |
| 4 Amounts paid to acquire exempt-use assets  |              |
| 5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)   |              |
| 6 Other distributions (describe in Part VI). See instructions.   |              |
| 7 <b>Total annual distributions.</b> Add lines 1 through 6.  | 0            |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. |              |
| 9 Distributable amount for 2020 from Section C, line 6   | 0            |
| 10 Line 8 amount divided by line 9 amount  | 0.000        |

| Section E - Distribution Allocations (see instructions)   | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2020 | (iii)<br>Distributable<br>Amount for 2020 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2020 from Section C, line 6  |                             |  | 0   |
| 2 Underdistributions, if any, for years prior to 2020 (reasonable cause required—explain in Part VI). See instructions.   |                             |  |   |
| 3 Excess distributions carryover, if any, to 2020   |                             |  |   |
| a From 2015 . . . . . 0   |                             |  |   |
| b From 2016 . . . . . 0   |                             |  |   |
| c From 2017 . . . . . 0   |                             |  |   |
| d From 2018 . . . . . 0   |                             |  |   |
| e From 2019 . . . . . 0   |                             |  |   |
| f <b>Total</b> of lines 3a through 3e   | 0                           |  |   |
| g Applied to underdistributions of prior years  |                             | 0                                      |   |
| h Applied to 2020 distributable amount  |                             |  | 0   |
| i Carryover from 2015 not applied (see instructions)  |                             |  |   |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.  | 0                           |  |   |
| 4 Distributions for 2020 from Section D, line 7: \$ 0   |                             |  |   |
| a Applied to underdistributions of prior years  |                             | 0                                      |   |
| b <b>Applied to 2020 distributable amount</b>   |                             |  | 0   |
| c Remainder. Subtract lines 4a and 4b from line 4.  | 0                           |  |   |
| 5 Remaining underdistributions for years prior to 2020, 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 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.                        |                             |  | 0   |
| 7 <b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c.   | 0                           |  |   |
| 8 Breakdown of line 7:  |                             |  |   |
| a Excess from 2016 . . . . . 0  |                             |  |   |
| b Excess from 2017 . . . . . 0  |                             |  |   |
| c Excess from 2018 . . . . . 0  |                             |  |   |
| d Excess from 2019 . . . . . 0  |                             |  |   |
| e Excess from 2020 . . . . . 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.)

Area with horizontal dashed lines for supplemental information.

**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

OMB No. 1545-0047

**2020**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

|  |  |
|--|--|
| Name of the organization<br><u>Riding Emphasizing Individual Needs &amp; Strengths</u> | Employer identification number<br>33-0035455 |
|--|--|

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private 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**

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

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ .....

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).

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)<br>No. | (b)<br>Name, address, and ZIP + 4   | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|---|----------------------------|---|
| 1          | Kandis Pinamonti<br>P.O. Box 1332<br>Fallbrook CA 92088<br>Foreign State or Province:<br>Foreign Country:                             | \$ 8,750                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 2          | Fallbrook Regional Health District<br>138 South Brandon Road<br>Fallbrook CA 92028<br>Foreign State or Province:<br>Foreign Country:  | \$ 107,933                 | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 3          | God's Gift Charitable Foundation<br>P.O. Box 890515<br>Temecula CA 92589<br>Foreign State or Province:<br>Foreign Country:            | \$ 20,000                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 4          | Legacy Endowment<br>5256 Mission Road, Suite 1210<br>Bonsall CA 92003<br>Foreign State or Province:<br>Foreign Country:               | \$ 5,000                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 5          | Air Warrior Courage Foundation, Inc<br>261 Fox Ridge Road<br>Thousand Oaks CA 91361<br>Foreign State or Province:<br>Foreign Country: | \$ 20,800                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 6          | Harry & Judith Collins Foundation<br>P. O. Box 165<br>Loomis CA 95650<br>Foreign State or Province:<br>Foreign Country:               | \$ 20,000                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

|   |  |
|---|--|
| Name of organization<br>Riding Emphasizing Individual Needs & Strengths | Employer identification number<br>33-0035455 |
|---|--|

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|--|----------------------------|---|
| 7          | Linda Heald<br>P.O. Box 1707<br>Fallbrook CA 92088<br>Foreign State or Province:<br>Foreign Country:                     | \$ 5,000                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 8          | LA 84 Foundation<br>2141 West Adams Blvd.<br>Los Angeles CA 90018<br>Foreign State or Province:<br>Foreign Country:      | \$ 10,000                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 9          | Pacific Western Bank<br>130 S. STATE COLLEGE BLVD<br>Brea CA 92821<br>Foreign State or Province:<br>Foreign Country:     | \$ 5,000                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 10         | The Country Friends<br>P.O. Box 142<br>Rancho Santa Fe CA 92067<br>Foreign State or Province:<br>Foreign Country:        | \$ 5,625                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 11         | Linda Searcy<br>4407 N Cambridge Ave.<br>Prescott Valley AZ 86314<br>Foreign State or Province:<br>Foreign Country:      | \$ 20,000                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 12         | H&H Lee Charitable Foundation<br>29482 Integrity Ct.<br>Vista CA 92084<br>Foreign State or Province:<br>Foreign Country: | \$ 75,000                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

|   |  |
|---|--|
| Name of organization<br>Riding Emphasizing Individual Needs & Strengths | Employer identification number<br>33-0035455 |
|---|--|

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

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4   | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|---|----------------------------|---|
| 13         | Donegan-Burns Foundation<br>35766 South Lemon Rock Court<br>Tucson AZ 85739<br>Foreign State or Province:<br>Foreign Country:               | \$ 30,000                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 14         | Witman Family Foundation<br>P.O. Box 1959<br>Escondido CA 92033<br>Foreign State or Province:<br>Foreign Country:                           | \$ 5,000                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 15         | Debbie Howard<br>7117 Via Mariposa Norte<br>Bonsall CA 92003<br>Foreign State or Province:<br>Foreign Country:                              | \$ 15,000                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 16         | John Zublin<br>39693 Calle Cabernet<br>Temecula CA 92591<br>Foreign State or Province:<br>Foreign Country:                                  | \$ 5,000                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 17         | Bradford World Renowned Portrature<br>2651 Irvine Ave Ste 152<br>Costa Mesa CA 92627-6649<br>Foreign State or Province:<br>Foreign Country: | \$ 8,000                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 18         | Jere McFarland<br>1440 Broken Arrow Lane<br>Fallbrook CA 92028<br>Foreign State or Province:<br>Foreign Country:                            | \$ 26,560                  | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(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)<br>No. | (b)<br>Name, address, and ZIP + 4   | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|---|----------------------------|---|
| 19         | Matthew Sutkowski<br>8387 Kern Cres<br>San Diego CA 92127<br>Foreign State or Province: _____<br>Foreign Country: _____ | \$ 5,350                   | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
|            | _____<br>_____<br>Foreign State or Province: _____<br>Foreign Country: _____  | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            | _____<br>_____<br>Foreign State or Province: _____<br>Foreign Country: _____  | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            | _____<br>_____<br>Foreign State or Province: _____<br>Foreign Country: _____  | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            | _____<br>_____<br>Foreign State or Province: _____<br>Foreign Country: _____  | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            | _____<br>_____<br>Foreign State or Province: _____<br>Foreign Country: _____  | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.)            |
|            | _____<br>_____<br>Foreign State or Province: _____<br>Foreign Country: _____  | \$ _____                   | Person <input type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(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.<br>from<br>Part I | (b)<br>Description of noncash property given | (c)<br>FMV (or estimate)<br>(See instructions.) | (d)<br>Date received |
|---------------------------|--|---|----------------------|
| -----                     | -----<br>-----<br>-----                      | \$ -----  | -----                |
| -----                     | -----<br>-----<br>-----                      | \$ -----  | -----                |
| -----                     | -----<br>-----<br>-----                      | \$ -----  | -----                |
| -----                     | -----<br>-----<br>-----                      | \$ -----  | -----                |
| -----                     | -----<br>-----<br>-----                      | \$ -----  | -----                |
| -----                     | -----<br>-----<br>-----                      | \$ -----  | -----                |
| -----                     | -----<br>-----<br>-----                      | \$ -----  | -----                |
| -----                     | -----<br>-----<br>-----                      | \$ -----  | -----                |
| -----                     | -----<br>-----<br>-----                      | \$ -----  | -----                |



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

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

| (a) No. from Part I | (b) Purpose of gift     | (c) Use of gift         | (d) Description of how gift is held |
|---------------------|-------------------------|-------------------------|-------------------------------------|
| -----               | -----<br>-----<br>----- | -----<br>-----<br>----- | -----<br>-----<br>-----             |

| (e) Transfer of gift                          |  |
|---|--|
| Transferee's name, address, and ZIP + 4       | Relationship of transferor to transferee |
| -----<br>-----<br>-----<br>For. Prov. Country | -----<br>-----<br>-----                  |

| (a) No. from Part I | (b) Purpose of gift     | (c) Use of gift         | (d) Description of how gift is held |
|---------------------|-------------------------|-------------------------|-------------------------------------|
| -----               | -----<br>-----<br>----- | -----<br>-----<br>----- | -----<br>-----<br>-----             |

| (e) Transfer of gift                          |  |
|---|--|
| Transferee's name, address, and ZIP + 4       | Relationship of transferor to transferee |
| -----<br>-----<br>-----<br>For. Prov. Country | -----<br>-----<br>-----                  |

| (a) No. from Part I | (b) Purpose of gift     | (c) Use of gift         | (d) Description of how gift is held |
|---------------------|-------------------------|-------------------------|-------------------------------------|
| -----               | -----<br>-----<br>----- | -----<br>-----<br>----- | -----<br>-----<br>-----             |

| (e) Transfer of gift                          |  |
|---|--|
| Transferee's name, address, and ZIP + 4       | Relationship of transferor to transferee |
| -----<br>-----<br>-----<br>For. Prov. Country | -----<br>-----<br>-----                  |

| (a) No. from Part I | (b) Purpose of gift     | (c) Use of gift         | (d) Description of how gift is held |
|---------------------|-------------------------|-------------------------|-------------------------------------|
| -----               | -----<br>-----<br>----- | -----<br>-----<br>----- | -----<br>-----<br>-----             |

| (e) Transfer of gift                          |  |
|---|--|
| Transferee's name, address, and ZIP + 4       | Relationship of transferor to transferee |
| -----<br>-----<br>-----<br>For. Prov. Country | -----<br>-----<br>-----                  |

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

Riding Emphasizing Individual Needs & Strengths

Employer identification number

33-0035455

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

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

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

Part II Conservation Easements.

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

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

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

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

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

**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:  Yes  No

|                                 | 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                |                |                    |                      |                     |
| 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(ii), are the related organizations listed as required on Schedule R?

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

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

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

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land  | 0                                    | 85,000                          |                              | 85,000         |
| b Buildings  | 0                                    | 345,335                         | 152,257                      | 193,078        |
| c Leasehold improvements   | 0                                    | 202,132                         | 47,496                       | 154,636        |
| d Equipment  | 0                                    | 130,436                         | 96,043                       | 34,393         |
| e Other  | 0                                    | 55,026                          | 48,893                       | 6,133          |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) |                                      |                                 |                              | 473,240        |

**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<br>(including name of security)     | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|----------------|--|
| (1) Financial derivatives . . . . .   | 0              |  |
| (2) Closely held equity interests . . . . .                                 | 0              |  |
| (3) Other Chase Account   | 98,978         | F  |
| (A) Rancho Santa Fe Foundation  | 146,428        | F  |
| (B) Legacy Fund   | 21,900         | F  |
| (C)   |                |  |
| (D)   |                |  |
| (E)   |                |  |
| (F)   |                |  |
| (G)   |                |  |
| (H)   |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶ | 267,306        |  |

**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:<br>Cost or end-of-year market value |
|---|----------------|--|
| (1)   |                |  |
| (2)   |                |  |
| (3)   |                |  |
| (4)   |                |  |
| (5)   |                |  |
| (6)   |                |  |
| (7)   |                |  |
| (8)   |                |  |
| (9)   |                |  |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶ | 0              |  |

**Part IX Other Assets.**

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

| (a) Description   | (b) Book value |
|---|----------------|
| (1)   |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ | 0              |

**Part X Other Liabilities.**

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

| (a) Description of liability  | (b) Book value |
|---|----------------|
| 1. (1) Federal income taxes   |                |
| (2) Rounding  | 0              |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | 0              |

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

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|          |  |           |           |           |
|----------|--|-----------|-----------|-----------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                       |           | <b>1</b>  | 1,026,175 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                                      |           |           |           |
| <b>a</b> | Net unrealized gains (losses) on investments . . . . .   | <b>2a</b> | 21,352    |           |
| <b>b</b> | Donated services and use of facilities . . . . .   | <b>2b</b> |           |           |
| <b>c</b> | Recoveries of prior year grants . . . . .  | <b>2c</b> |           |           |
| <b>d</b> | Other (Describe in Part XIII.) . . . . .   | <b>2d</b> |           |           |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .  |           | <b>2e</b> | 21,352    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .   |           | <b>3</b>  | 1,004,823 |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                                     |           |           |           |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                               | <b>4a</b> |           |           |
| <b>b</b> | Other (Describe in Part XIII.) . . . . .   | <b>4b</b> |           |           |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .  |           | <b>4c</b> | 0         |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . . |           | <b>5</b>  | 1,004,823 |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|          |   |           |           |         |
|----------|---|-----------|-----------|---------|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                      |           | <b>1</b>  | 918,126 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:   |           |           |         |
| <b>a</b> | Donated services and use of facilities . . . . .  | <b>2a</b> |           |         |
| <b>b</b> | Prior year adjustments . . . . .  | <b>2b</b> |           |         |
| <b>c</b> | Other losses . . . . .  | <b>2c</b> |           |         |
| <b>d</b> | Other (Describe in Part XIII.) . . . . .  | <b>2d</b> |           |         |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .   |           | <b>2e</b> | 0       |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  |           | <b>3</b>  | 918,126 |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:  |           |           |         |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                                | <b>4a</b> |           |         |
| <b>b</b> | Other (Describe in Part XIII.) . . . . .  | <b>4b</b> |           |         |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .   |           | <b>4c</b> | 0       |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . . |           | <b>5</b>  | 918,126 |

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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**SCHEDULE G  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

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

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

Name of the organization

Employer identification number

Riding Emphasizing Individual Needs & Strengths

33-0035455

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

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a  Mail solicitations
  - b  Internet and email solicitations
  - c  Phone solicitations
  - d  In-person solicitations
  - e  Solicitation of non-government grants
  - f  Solicitation of government grants
  - g  Special fundraising events
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, 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.

| 1            | (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 |                                   |   |   |
| 2            |   |               |  |    | 0                                 | 0   | 0   |
| 3            |   |               |  |    | 0                                 | 0   | 0   |
| 4            |   |               |  |    | 0                                 | 0   | 0   |
| 5            |   |               |  |    | 0                                 | 0   | 0   |
| 6            |   |               |  |    | 0                                 | 0   | 0   |
| 7            |   |               |  |    | 0                                 | 0   | 0   |
| 8            |   |               |  |    | 0                                 | 0   | 0   |
| 9            |   |               |  |    | 0                                 | 0   | 0   |
| 10           |   |               |  |    | 0                                 | 0   | 0   |
| <b>Total</b> |   |               |  |    | 0                                 | 0   | 0   |

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

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

|                 |  | (a) Event #1  | (b) Event #2 | (c) Other events       | (d) Total events                   |
|-----------------|--|---|--------------|------------------------|------------------------------------|
|                 |  | Fundraiser<br>(event type)  | (event type) | NONE<br>(total number) | (add col. (a) through<br>col. (c)) |
| Revenue         | 1  | Gross receipts . . . . .  | 196,171      | 0                      | 196,171                            |
|                 | 2  | Less: Contributions . . . . .   |              | 0                      | 0                                  |
|                 | 3  | Gross income (line 1 minus<br>line 2) . . . . .                         | 196,171      | 0                      | 196,171                            |
| Direct Expenses | 4  | Cash prizes . . . . .   |              | 0                      | 0                                  |
|                 | 5  | Noncash prizes . . . . .  |              | 0                      | 0                                  |
|                 | 6  | Rent/facility costs . . . . .   |              | 0                      | 0                                  |
|                 | 7  | Food and beverages . . . . .  |              | 0                      | 0                                  |
|                 | 8  | Entertainment . . . . .   |              | 0                      | 0                                  |
|                 | 9  | Other direct expenses . . . . .   | 42,466       | 0                      | 42,466                             |
|                 | 10   | Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶ |              |                        |                                    |
| 11              | Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶ |   |              |                        | 153,705                            |

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? . . . . .  Yes  No  
 b If "Yes," explain: \_\_\_\_\_

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

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

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

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ 0 and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_ 0
- c If "Yes," enter name and address of the third party:
 

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_ 0

Description of services provided ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

- 17 Mandatory distributions:
  - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
  - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_ 0

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

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**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.

Department of the Treasury  
Internal Revenue Service  
Name of the organization

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

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Employer identification number

33-0035455

**Part I** Riding Emphasizing Individual Needs & Strengths

**General Information on Grants and Assistance**

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

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

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash 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

For Paperwork Reduction Act Notice, see the Instructions for Form 990. HTA 0

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

|   | (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| 1 | Scholarships                    | 23                       | 42,465                   |                                   |   |  |
| 2 |                                 |                          |                          |                                   |   |  |
| 3 |                                 |                          |                          |                                   |   |  |
| 4 |                                 |                          |                          |                                   |   |  |
| 5 |                                 |                          |                          |                                   |   |  |
| 6 |                                 |                          |                          |                                   |   |  |
| 7 |                                 |                          |                          |                                   |   |  |

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

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**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

Riding Emphasizing Individual Needs & Strengths

33-0035455

**Part I Types of Property**

|    | (a)<br>Check if<br>applicable | (b)<br>Number of contributions or<br>items contributed | (c)<br>Noncash contribution<br>amounts reported on<br>Form 990, Part VIII, line 1g | (d)<br>Method of determining<br>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 | X                             | 2,775  | 86,419   | FMV  |
| 26 |                               |  |  |  |
| 27 |                               |  |  |  |
| 28 |                               |  |  |  |

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

|   | 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 three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? |     | 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.   |     |    |



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

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

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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 990-EZ.

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

Name of the organization

Employer identification number

Riding Emphasizing Individual Needs & Strengths

33-0035455

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

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

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

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

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

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

California Exempt Organization Annual Information Return

2020

199

Calendar Year 2020 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 16 rows for Receipts and Revenues, Expenses, and Filing Fee. Includes line numbers 1-16 and corresponding amounts.

Sign Here section with signature of officer, Preparer's Use Only section with preparer signature and firm information, and a declaration statement.

RIDING EMPHASIZING INDIVIDUAL NEEDS & STRENGTHS

33-0035455

**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  | 385,281 | 00      |    |
|                             | 2                          | Interest  | 2  | 7,372   | 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  | 640     | 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  | 393,293 | 00      |    |
|                             | 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   | 139,646 | 00      |    |
|                             | 12                         | Other salaries and wages  | 12   |         | 00      |    |
|                             | Expenses and Disbursements | 13  | Interest   | 13      | 7,454   | 00 |
|                             |                            | 14  | Taxes  | 14      |         | 00 |
|                             |                            | 15  | Rents  | 15      | 21,311  | 00 |
|                             |                            | 16  | Depreciation and depletion (See instructions)  | 16      | 30,878  | 00 |
|                             |                            | 17  | Other expenses and disbursements. Attach schedule  | 17      | 761,303 | 00 |
|                             |                            | 18  | Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9 | 18      | 960,592 | 00 |

| Schedule L Balance Sheet         |   | Beginning of taxable year |           | End of taxable year |           |
|----------------------------------|---|---------------------------|-----------|---------------------|-----------|
|                                  |   | (a)                       | (b)       | (c)                 | (d)       |
| <b>Assets</b>                    |   |                           |           |                     |           |
| 1                                | Cash  |                           | 454,929   |                     | 475,683   |
| 2                                | Net accounts receivable                           |                           | 4,372     |                     | 9,725     |
| 3                                | Net notes receivable                              |                           |           |                     |           |
| 4                                | Inventories                                       |                           |           |                     |           |
| 5                                | Federal and state government obligations          |                           |           |                     |           |
| 6                                | Investments in other bonds                        |                           |           |                     |           |
| 7                                | Investments in stock                              |                           | 240,091   |                     | 267,306   |
| 8                                | Mortgage loans                                    |                           |           |                     |           |
| 9                                | Other investments. Attach schedule                |                           |           |                     |           |
| 10 a                             | Depreciable assets                                | 642,803                   |           | 732,929             |           |
| b                                | Less accumulated depreciation                     | ( 292,412)                | 350,391   | ( 344,689)          | 388,240   |
| 11                               | Land  |                           | 85,000    |                     | 85,000    |
| 12                               | Other assets. Attach schedule                     |                           |           |                     |           |
| 13                               | <b>Total assets</b>                               |                           | 1,134,783 |                     | 1,225,954 |
| <b>Liabilities and net worth</b> |   |                           |           |                     |           |
| 14                               | Accounts payable                                  |                           | 32,324    |                     | 21,038    |
| 15                               | Contributions, gifts, or grants payable           |                           |           |                     |           |
| 16                               | Bonds and notes payable                           |                           |           |                     |           |
| 17                               | Mortgages payable                                 |                           |           |                     |           |
| 18                               | Other liabilities. Attach schedule                |                           | 5,592     |                     |           |
| 19                               | Capital stock or principal fund                   |                           |           |                     |           |
| 20                               | Paid-in or capital surplus. Attach reconciliation |                           |           |                     |           |
| 21                               | Retained earnings or income fund                  |                           | 1,096,867 |                     | 1,204,916 |
| 22                               | <b>Total liabilities and net worth</b>            |                           | 1,134,783 |                     | 1,225,954 |

**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  | 86,697 | 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                                   | 86,697 |
| 5 | Expenses recorded on books this year not deducted in this return. Attach schedule |        |    |  |        |
| 6 | Total. Add line 1 through line 5  | 86,697 |    |  |        |

# 2020 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

| Tangible and intangible assets placed in service during the 2020 taxable year: |  |                            | Depreciation                           |                     |                                   | Amortization        |                             |                                   |
|--|--|----------------------------|--|---------------------|-----------------------------------|---------------------|-----------------------------|-----------------------------------|
| (a)<br>Description of property   | (b)<br>Date placed in service (mm/dd/yyyy) | (c)<br>Cost or other basis | (d)<br>Method of figuring depreciation | (e)<br>Life or rate | (f)<br>Depreciation for this year | (g)<br>Code section | (h)<br>Period or percentage | (i)<br>Amortization for this year |
| 1 STUDENT LIFT   | 06/30/2020                                 | 1,593                      | SL                                     | 15                  | 53                                |                     |                             |                                   |
| OFFICE REMODEL   | 06/30/2020                                 | 59,034                     | SL                                     | 39                  | 757                               |                     |                             |                                   |
| Add line 1 column (f) and column (i) amounts. See instructions .....           |  |                            |  |                     | 810                               |                     |                             |                                   |

**Depreciation**

- 2 California depreciation for assets placed in service beginning before the 2020 taxable year ..... 2 30,068  
Be sure to make adjustments for any basis differences.
- 3 Total California depreciation. Add line 1(f) and line 2 ..... 3 30,878

**Amortization**

- 4 California amortization for intangibles placed in service beginning before the 2020 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 30,878

## General Information

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

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

## A Purpose

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

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

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

## B Federal/State Differences

California law has not always conformed to federal law regarding depreciation methods, special credits, or accelerated write-offs. Consequently, the recovery periods and the basis on which the depreciation is calculated may be different from the amounts used for federal purposes. Reportable differences may occur if all or part of your assets were placed in service:

- **Before January 1, 1987.** California disallowed depreciation under the federal Accelerated Cost Recovery System (ACRS).

California depreciation is calculated in the same manner as in prior years for those assets.

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



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

|    |                        |    |     |
|----|------------------------|----|-----|
| 1  | Other Income . . . . . | 1  | 640 |
| 2  |                        | 2  |     |
| 3  |                        | 3  |     |
| 4  |                        | 4  |     |
| 5  |                        | 5  |     |
| 6  |                        | 6  |     |
| 7  |                        | 7  |     |
| 8  |                        | 8  |     |
| 9  |                        | 9  |     |
| 10 | Total . . . . .        | 10 | 640 |

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

|    |   |    |         |
|----|---|----|---------|
| 1  | Pension plans, employee benefits . . . . .  | 1  | 0       |
| 2  | Legal fees . . . . .                        | 2  | 0       |
| 3  | Accounting fees . . . . .                   | 3  | 9,415   |
| 4  | Other professional fees . . . . .           | 4  | 423,487 |
| 5  | Travel, conferences, and meetings . . . . . | 5  | 8,758   |
| 6  | Printing and publications . . . . .         | 6  | 0       |
| 7  | Special events direct expenses . . . . .    | 7  | 42,466  |
| 8  | Office expenses . . . . .                   | 8  | 30,222  |
| 9  | Other expenses . . . . .                    | 9  | 204,491 |
| 10 | Scholarships . . . . .                      | 10 | 42,464  |
| 11 |   | 11 |         |
| 12 | Total . . . . .                             | 12 | 761,303 |

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

|    | Beginning<br>of Year | End of<br>Year |
|----|----------------------|----------------|
| 1  |                      |                |
| 2  | 0                    | 0              |
| 3  | 5,592                | 0              |
| 4  |                      |                |
| 5  |                      |                |
| 6  |                      |                |
| 7  |                      |                |
| 8  |                      |                |
| 9  |                      |                |
| 10 | 5,592                | 0              |

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](http://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><b>Riding Emphasizing Individual Needs &amp; Strengths</b></p> <p>Name of Organization _____</p> <p>List all DBAs and names the organization uses or has used _____</p> <p>P.O. Box 1283<br/>Address (Number and Street) _____<br/>Bonsall, CA 92003<br/>City or Town, State, and ZIP Code _____<br/>760-731-9168<br/>Telephone Number _____ 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> |
|--|--|

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

| Gross Annual Revenue           | Fee  | Gross Annual Revenue              | Fee  | Gross Annual Revenue                  | Fee   |
|--------------------------------|------|-----------------------------------|------|---------------------------------------|-------|
| Less than \$25,000             | 0    | Between \$100,001 and \$250,000   | \$50 | Between \$1,000,001 and \$10 million  | \$150 |
| Between \$25,000 and \$100,000 | \$25 | Between \$250,001 and \$1 million | \$75 | Between \$10,000,001 and \$50 million | \$225 |
|                                |      |                                   |      | Greater than \$50 million             | \$300 |

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning 1/1/2020 ending 12/31/2020) list:

|  |  |                                  |
|--|--|----------------------------------|
| Gross Annual Revenue \$ <u>1,004,823</u> | Noncash Contributions \$ <u>86,419</u> | Total Assets \$ <u>1,225,954</u> |
| Program Expenses \$ <u>725,301</u>       | Total Expenses \$ <u>918,126</u>       |                                  |

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

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

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

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

|  |                                     |                            |                       |
|--|-------------------------------------|----------------------------|-----------------------|
| <p>_____<br/>Signature of Authorized Agent</p> | <p>John Kearns<br/>Printed Name</p> | <p>_____<br/>Treasurer</p> | <p>_____<br/>Date</p> |
|--|-------------------------------------|----------------------------|-----------------------|

**MUNGER & COMPANY, CPAs**

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2170 S. El Camino Real, Suite 217  
Oceanside, CA 92054  
(760) 730-8020  
www.mungercpa.com

**RIDING EMPHASIZING  
INDIVIDUAL NEEDS  
AND STRENGTHS**  
Audited Financial Statements  
For the Year Ended December 31, 2020

Table of Contents

|                                  | Pages |
|----------------------------------|-------|
| INDEPENDENT AUDITOR'S REPORT     | 1-2   |
| FINANCIAL STATEMENTS             |       |
| Statement of Financial Position  | 3     |
| Statement of Activities          | 4     |
| Statement of Functional Expenses | 5     |
| Statement of Cash Flows          | 6     |
| Notes to Financial Statements    | 7-16  |

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Riding Emphasizing Individual Needs and Strengths (REINS), a nonprofit organization, which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the financial statements 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 the corporation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

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, 2020, 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.

June 2, 2021

A handwritten signature in blue ink, appearing to read "Rollie M.", with a long horizontal flourish extending to the right.

Munger & Company, CPAs

**Riding Emphasizing Individual Needs and Strengths**  
**STATEMENT OF FINANCIAL POSITION**  
December 31, 2020

|  |                           |
|--|---------------------------|
| <b>ASSETS</b>                                    |                           |
| Cash   | \$ 460,883                |
| Restricted Cash                                  | 14,800                    |
| Receivables                                      | 9,725                     |
| Investments                                      | 98,978                    |
| Legacy Non-Endowment Fund                        | 21,900                    |
| Rancho Santa Fe Foundation Non-Endowment Fund    | 146,428                   |
| Vehicles   | 43,500                    |
| Equipment and Other                              | 774,429                   |
| Less: Accumulated Depreciation                   | <u>(344,689)</u>          |
| <b>TOTAL ASSETS</b>                              | <u><u>\$1,225,954</u></u> |
| <br><b>LIABILITIES AND NET ASSETS</b>            |                           |
| <b>LIABILITIES</b>                               |                           |
| Accounts Payable                                 | \$ 11,766                 |
| Accrued Payroll                                  | 9,272                     |
| <b>TOTAL LIABILITIES</b>                         | <u>21,038</u>             |
| <br><b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b> |                           |
| Undesignated                                     | 548,548                   |
| Invested in fixed assets, net                    | 473,240                   |
| Board-Designated                                 | 168,328                   |
| <b>Net Assets Without Donor Restrictions</b>     | <u>1,190,116</u>          |
| <br><b>NET ASSETS WITH DONOR RESTRICTIONS</b>    |                           |
| Program Related                                  | <u>14,800</u>             |
| <b>TOTAL NET ASSETS</b>                          | <u>1,204,916</u>          |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>          | <u><u>\$1,225,954</u></u> |

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, 2020

|  | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total               |
|--|-------------------------------|----------------------------|---------------------|
| <b>REVENUES AND SUPPORT</b>                              |                               |                            |                     |
| Donations  | \$ 436,751                    | \$ -                       | \$ 436,751          |
| Special Events, net of expense of \$42,466               | 153,705                       |                            | 153,705             |
| Donated Goods and Services                               | 86,419                        |                            | 86,419              |
| Program Fees   | 156,045                       |                            | 156,045             |
| Horse Boarding   | 33,065                        |                            | 33,065              |
| Other  | 640                           |                            | 640                 |
| Investment Income  | 7,372                         |                            | 7,372               |
| Unrealized Gains   | 21,352                        |                            | 21,352              |
| Forgiveness of debt                                      | 130,826                       |                            | 130,826             |
| Net Assets Released from Restrictions                    | <u>5,575</u>                  | <u>(5,575)</u>             | <u>-</u>            |
| Total Revenue and Support                                | 1,031,750                     | (5,575)                    | 1,026,175           |
| <b>EXPENSES</b>  |                               |                            |                     |
| Program Services   | 725,301                       |                            | 725,301             |
| Supporting Services                                      |                               |                            |                     |
| Management and General                                   | 50,815                        |                            | 50,815              |
| Fundraising  | <u>142,010</u>                |                            | <u>142,010</u>      |
| Total Operating Expenses                                 | <u>918,126</u>                | <u>-</u>                   | <u>918,126</u>      |
| Change in Net Assets                                     | 113,624                       | (5,575)                    | 108,049             |
| Net Assets Without Donor Restrictions, Beginning of Year | <u>1,076,492</u>              | <u>20,375</u>              | <u>1,096,867</u>    |
| Net Assets Without Donor Restrictions, End of Year       | <u>\$ 1,190,116</u>           | <u>\$ 14,800</u>           | <u>\$ 1,204,916</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, 2020

| EXPENSES   | Supporting Services |                         |                   | Total             |
|--|---------------------|-------------------------|-------------------|-------------------|
|  | Program             | Management<br>& General | Fundraising       |                   |
| Contract Labor   | \$ 386,061          | \$ 31,266               | \$ 136,854        | \$ 554,181        |
| Insurance  | 7,960               | 90                      |                   | 8,050             |
| Office and Supplies  | 7,372               | 5,782                   |                   | 13,154            |
| Accounting   | -                   | 9,415                   |                   | 9,415             |
| Advertising  | 2,437               |                         | 1,000             | 3,437             |
| Bank Charges   | 4,358               | 1,217                   | 1,879             | 7,454             |
| Education  | 621                 | 75                      |                   | 696               |
| Maintenance  | 19,387              |                         |                   | 19,387            |
| Special Events   | -                   |                         | 42,466            | 42,466            |
| Horse Care   | 61,831              |                         |                   | 61,831            |
| Other Program  | 2,128               |                         |                   | 2,128             |
| Dues and Memberships   | 1,993               | 50                      |                   | 2,043             |
| Postage and Printing   | 15,187              | 11                      | 1,870             | 17,068            |
| Program Supplies   | 18,115              |                         |                   | 18,115            |
| Property Taxes   | 10                  | 180                     |                   | 190               |
| Scholarships   | 42,465              |                         |                   | 42,465            |
| Therapy Consults   | 6,538               |                         |                   | 6,538             |
| Transportation   | 8,062               |                         |                   | 8,062             |
| Donated Goods  | 86,419              |                         |                   | 86,419            |
| Investment Fees  | -                   | 2,403                   |                   | 2,403             |
| Depreciation   | 30,878              |                         |                   | 30,878            |
| Rent and Utilities   | 20,398              | 326                     | 407               | 21,131            |
| Bad Debts  | 370                 |                         |                   | 370               |
| Miscellaneous  | 2,711               |                         |                   | 2,711             |
| Total Expenses by Function   | <u>\$ 725,301</u>   | <u>\$ 50,815</u>        | <u>\$ 184,476</u> | <u>\$ 960,592</u> |
| Less expenses included with revenues<br>on the statement of activities           |                     |                         |                   |                   |
| Direct benefit to donors   | <u>-</u>            | <u>-</u>                | <u>(42,466)</u>   | <u>(42,466)</u>   |
| Total expenses included in the expense<br>section on the statement of activities | <u>\$ 725,301</u>   | <u>\$ 50,815</u>        | <u>\$ 142,010</u> | <u>\$ 918,126</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, 2020

|   |                          |
|---|--------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |                          |
| Change in Net Assets  | \$ 108,049               |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: |                          |
| Depreciation  | 30,878                   |
| Donated Equipment   | (8,100)                  |
| Unrealized Gain on Investments  | (21,352)                 |
| (Increase) / Decrease in operating assets:  |                          |
| Receivables   | (5,353)                  |
| Increase / (Decrease) in operating liabilities  |                          |
| Accounts Payable  | 324                      |
| Accrued Wages   | (11,610)                 |
| Deferred Revenue  | <u>(5,592)</u>           |
| Net Cash Provided by Operating Activities   | 87,244                   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   |                          |
| Purchases of Investments  | (5,863)                  |
| Purchases of Equipment  | <u>(60,627)</u>          |
| Net Cash Used by Investing Activities   | (66,490)                 |
| <b>NET CHANGE IN CASH</b>   | 20,754                   |
| <b>CASH AT BEGINNING OF YEAR</b>  | <u>454,929</u>           |
| <b>CASH AT END OF YEAR</b>  | <u><u>\$ 475,683</u></u> |
| Supplementary Information   |                          |
| Cash  | \$ 460,883               |
| Restricted Cash   | <u>14,800</u>            |
| Total Cash and Restricted Cash  | <u><u>\$ 475,683</u></u> |
| Cash paid during the year for Interest (bank charges)                                       | <u><u>\$ 7,454</u></u>   |

The Accompanying Notes Are an Integral Part of the Financial Statements

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2020

**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. REINS's 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**

Cash and Cash Equivalents

REINS considers 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, 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 noninterest-bearing amounts due for REINS activities. REINS determines the allowance for uncollectable accounts receivable 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, 2020, no allowance was deemed necessary.

Property and Equipment

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

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2020

**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, 2020.

Non-Endowment Funds

REINS transferred \$5,000 to the RSF Foundation during the year ended December 31, 2011. In addition, REINS transferred \$15,000 to the Legacy Community Foundation, Inc. during the year ended 2014. REINS granted variance power to the Legacy Community Foundation, Inc. to carry out the purposes of the fund established by the transfer including but not limited to the power to retain, invest and reinvest the funds in any manner with the “prudent investor” standard and the power to commingle the assets of the established fund with those of other funds for investment purposes. Further, 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 fund is 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, 2020 at the Rancho Santa Fe Foundation was \$146,428 and the balance at Legacy Community Foundation, Inc. was \$21,900 for the year ended December 31, 2020.

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.

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2020

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

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

Revenue and Revenue Recognition

Revenue is recognized when the services are provided. REINS records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. With the exception of goods and services provided in connection with membership dues, which are transferred over the period of membership, all goods and services are transferred at a point in time.

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

In-Kind Contributions

Contributed services are recognized in the financial statements when the contributed services received create or enhance non-financial assets, and because the services require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. REINS received donated goods totaling \$86,419 and have been reflected in the financial statements for donated goods for the year ended December 31, 2020. These donated goods are also recorded at their respective fair values. See Note 9.

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, 2020

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

Functional Allocation of Expenses

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

Income Taxes

REINS is exempt from income taxes in accordance with Section 501(c)(3) of the Internal Revenue Code, and Section 23701(d) of the California Revenue and Taxation Code. Income tax returns are generally open for the last three years for the Internal Revenue Service and four years for the State of California.

Financial Instruments and Credit Risk

REINS manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by us to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in fixed income or mutual funds.

To date, REINS 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 and because substantial portions of the outstanding amounts are due from Board members, governmental agencies, and foundations supportive of our mission. Investments are made by diversified investment managers whose performance is monitored by us and the investment committee of the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, REINS believes that the investment policies and guidelines are prudent for the long-term welfare of REINS.

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 of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. 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:

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2020

**Note 3.      Liquidity and Availability (continued)**

|                     |                   |
|---------------------|-------------------|
| Cash                | \$ 460,883        |
| Accounts receivable | 9,725             |
| Investments         | <u>98,798</u>     |
|                     | <u>\$ 569,406</u> |

Income from board-designated endowments is restricted for specific purposes, with the exception of the amounts available for general use.

As part of the liquidity management plan, REINS may invest cash in excess of daily requirements in short-term investments, fixed income and mutual funds.

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

REINS reports certain assets 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. Equities totaled \$35,047 and fixed income totaled \$63,931. 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, REINS develops inputs using the best information available in the circumstances.

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2020

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

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.

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.

The following table presents assets and liabilities measured at fair value on a recurring basis, as identified in the following, at December 31, 2020:

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, 2020:

|                                       | Fair Value Measurements at Report Date Using<br>Significant Unobservable Inputs (Level 3) |  |            |
|---------------------------------------|---|--|------------|
|                                       | Beneficial Interest   |  |            |
|                                       | Assets Held by<br>Rancho Santa Fe<br>Foundation   | Assets Held by<br>Legacy Community<br>Foundation, Inc. | Totals     |
| <u>Year ended December 31, 2020</u>   |   |  |            |
| Balance at December 31, 2019          | \$ 129,526  | \$ 19,214  | \$ 148,740 |
| Purchases/contributions of investment | -   | -  | -          |
| Investment return, net                | 16,902  | 2,686  | 19,588     |
| Distributions                         | -   | -  | -          |
|                                       |   |  |            |
| Balance at December 31, 2020          | \$ 146,428  | \$ 21,900  | \$ 168,328 |

**Note 5. Board-Designated Endowment**

The board-designated endowment (the Endowment) consists of two individual 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.



RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2020

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

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, 2020, 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 us in a manner consistent with the standard of prudence prescribed by UPMIFA.

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

- 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 of REINS
- The investment policies of REINS

As of December 31, 2020, REINS had the following board-designated endowment net asset composition by type of fund:

| <u>December 31, 2020</u>               | <u>Without Donor<br/>Restriction</u> | <u>With Donor<br/>Restriction</u> | <u>Totals</u>     |
|--|--------------------------------------|-----------------------------------|-------------------|
| Board-designated endowment funds       |                                      |                                   |                   |
| Original board-designated gift amounts | \$ 108,868                           | \$ -                              | \$ 108,868        |
| Accumulated investment gains           | <u>59,460</u>                        | <u>-</u>                          | <u>59,460</u>     |
|  | <u>\$ 168,328</u>                    | <u>\$ -</u>                       | <u>\$ 168,328</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). REINS has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. At December 31, 2020, there were no underwater endowments.

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2020

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

***Investment and Spending Policies***

REINS has adopted investment and spending policies for the Endowment 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, 2020 are as follows:

| <u>Year ended December 31, 2020</u>                                   | <u>Without Donor<br/>Restriction</u> | <u>With Donor<br/>Restrictions</u> | <u>Total</u>      |
|---|--------------------------------------|------------------------------------|-------------------|
| Endowment net assets, beginning of year                               | \$ 148,740                           | \$ -                               | \$ 148,740        |
| Investment return, net  | 19,588                               | -                                  | 19,588            |
| Contributions   | -                                    | -                                  | -                 |
| Appropriation of endowment assets<br>pursuant to spending-rate policy | -                                    | -                                  | -                 |
| Endowment net assets, end of year                                     | <u>\$ 168,328</u>                    | <u>\$ -</u>                        | <u>\$ 168,328</u> |

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2020

**Note 6. Revenue from Contracts with Customers**

The following table provides information about significant changes in deferred revenue for the year ended December 31, 2020:

|  |             |  |
|--|-------------|--|
| Deferred revenue, beginning of year                              | \$ 5,592    |  |
| Decreases in deferred revenue from cash received during the year | (5,592)     |  |
| Deferred revenue, end of year                                    | <u>\$ -</u> |  |

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

During 2020, the Organization obtained a PPP Loan totaling \$130,826. In December 2020, the Organization received the loan forgiveness letter for the entire balance of this loan. As a result, the Organization has recorded this amount as forgiveness of debt on the statement of activities.

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

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

Subject to expenditure for specified purpose:

|              |  |               |
|--------------|--|---------------|
| Scholarships |  | <u>14,800</u> |
|--------------|--|---------------|

|   |  |                  |
|---|--|------------------|
| Net assets with donor restrictions at December 31, 2020 |  | <u>\$ 14,800</u> |
|---|--|------------------|

Net assets were released from donor restrictions for the year ended December 31, 2020 were \$2,000 for horse care and \$3,575 for scholarships.

**Note 9. Donated Rent and Materials**

Donated rent and materials received were as follows during the year ended December 31, 2020:

|                          | Program<br>Services | Management<br>and General | Fundraising | Total            |
|--------------------------|---------------------|---------------------------|-------------|------------------|
| <u>December 31, 2020</u> |                     |                           |             |                  |
| Goods                    | <u>\$ 86,419</u>    | <u>\$ -</u>               | <u>\$ -</u> | <u>\$ 86,419</u> |
|                          | <u>\$ 86,419</u>    | <u>\$ -</u>               | <u>\$ -</u> | <u>\$ 86,419</u> |

**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.

RIDING EMPHASIZING INDIVIDUAL NEEDS AND STRENGTHS  
Notes to the Financial Statements  
For the Year Ended December 31, 2020

**Note 11.      Date of Management Review**

REINS has performed an evaluation of subsequent events through June 2, 2021, 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.