Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning , and ending

58-2580985

HANDS & HEARTS FOR HORSES, INC.

Net Asset / Fund Balance at Beginning of Year				222,753
Revenue				
Contributions		466,312		
Program service revenue		51,421		
Investment income		7,757		
Capital gain / loss		-442		
Fundraising / Gaming:				
Gross revenue	88,714			
Direct expenses	36,551			
Net income		52,163		
Other income		4,607		
Total revenue			581,818	
Expenses				
Program services		354,363		
Management and general		71,573		
Fundraising		18,336		
Total expenses			444,272	
Excess / (deficit)				137,546
Changes				
Net Asset / Fund Balance at End of Year				360,299

Reconciliation of Revenue

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	581,818

Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	444,272

Balance Sheet

	Beginning	Ending	Differences
Assets	228,662	370,947	
Liabilities	5,909	10,648	
Net assets	222,753	360,299	137,546

Miscellaneous Information

Amended return	
Return / extended due date	11/15/24
Failure to file penalty	

Form **2848**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶**Go to** *www.irs.gov/Form2848* **for instructions and the latest information.**

OMB No. 1545-0150

For IRS Use Only
Received by:
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
HANDS & HEARTS FOR HORSES, INC. **3824 LOWER CAIRO ROAD** **THOMASVILLE GA 31792**	**58-2580985** Daytime telephone number **229-551-0086**	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. / PTIN / Telephone No. / Fax No.
WILLEM-JAN O. HATTINK, JR **424 E. JACKSON ST.** **THOMASVILLE GA 31792-4603**	CAF No. **0316-39119R** PTIN **P02012960** Telephone No. **229-226-2241** Fax No. **229-226-2295**
Check if to be sent copies of notices and communications [X]	Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]
Name and address	CAF No. / PTIN / Telephone No. / Fax No.
Check if to be sent copies of notices and communications [ ]	Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]
Name and address	CAF No. / PTIN / Telephone No. / Fax No.
(**Note:** IRS sends notices and communications to only two representatives.)	Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]
Name and address	CAF No. / PTIN / Telephone No. / Fax No.
(**Note:** IRS sends notices and communications to only two representatives.)	Check if new: Address [ ] Telephone No. [ ] Fax No. [ ]

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
INCOME	**990**	**2022-2023**

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See *Line 4. Specific Use Not Recorded on CAF in the instructions* ▶ [ ]

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): [ ] Access my IRS records via an Intermediate Service Provider; [ ] Authorize disclosure to third parties; [ ] Substitute or add representative(s); [ ] Sign a return;

[ ] Other acts authorized:

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): .....

.....

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here ..... ▶ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

▶ **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature	Date	Title (if applicable)
		EXECUTIVE DIRECTOR
SUSIE SHIN		HANDS & HEARTS FOR HORSES, INC.
Print Name		Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.

b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.

d Officer—a bona fide officer of the taxpayer organization.

e Full-Time Employee—a full-time employee of the taxpayer.

f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).

h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). *See* **Special Rules and Requirements for Unenrolled Return Preparers** *in the instructions for additional information.*

k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.

r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation — Insert above letter **(a-r).**	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
B	GA	CPA036605		

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning . . . . . , 2023, and ending . . . . . , 20 . . . . . .

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer

HANDS & HEARTS FOR HORSES, INC.

EIN or SSN

58-2580985

Name and title of officer or person subject to tax **KEITH BETTCHER**
PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 581,818
2a	**Form 990-EZ** check here	[ ]	**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here	[ ]	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here	[ ]	**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here	[ ]	**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here	[ ]	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here	[ ]	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here	[ ]	**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here	[ ]	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here	[ ]	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize **HARVARD & ASSOCIATES, CPA, PA** to enter my PIN **25260** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **01/23/25**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **50095240376**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature **WILLEM-JAN O. HATTINK, JR** Date **01/23/25**

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2023
Open to Public Inspection

A For the 2023 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
HANDS & HEARTS FOR HORSES, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
3824 LOWER CAIRO ROAD

City or town, state or province, country, and ZIP or foreign postal code
THOMASVILLE GA 31792

D Employer identification number
58-2580985

E Telephone number
229-551-0086

G Gross receipts$ **626,516**

F Name and address of principal officer:
KEITH BETTCHER
6016 FLINTLOCK LOOP
TALLAHASSEE FL 32312

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: **HTTP://WWW.HANDSANDHEARTSFORHORSES.COM**

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: **2000**

M State of legal domicile: **GA**

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
SEE SCHEDULE O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	13
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	13
6 Total number of volunteers (estimate if necessary)	6	94
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	339,538	466,312
9 Program service revenue (Part VIII, line 2g)		51,421
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10,055	7,315
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	64,126	56,770
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	413,719	581,818

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	204,636	257,324
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) **18,336**		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	153,057	186,948
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	357,693	444,272
19 Revenue less expenses. Subtract line 18 from line 12	56,026	137,546

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	228,662	370,947
21 Total liabilities (Part X, line 26)	5,909	10,648
22 Net assets or fund balances. Subtract line 21 from line 20	222,753	360,299

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

KEITH BETTCHER PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
WILLEM-JAN O. HATTINK, JR	WILLEM-JAN O. HATTINK, JR			P02012960

Firm's name **HARVARD & ASSOCIATES, CPA, PA** Firm's EIN **26-1453821**

Firm's address **424 E JACKSON ST. THOMASVILLE, GA 31792-4603** Phone no. **229-226-2241**

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:

SEE SCHEDULE O

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 $ including grants of $) (Revenue $)

SEE SCHEDULE O

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

N/A

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

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ **354,363** including grants of $) (Revenue $ **51,421**)

4e Total program service expenses **354,363**

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*	**1**	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	**2**	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*	**3**		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	**4**		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	**5**		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*	**6**		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*	**7**		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	**8**		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*	**9**		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*	**10**		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*	**11a**	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*	**11b**		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*	**11c**		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*	**11d**		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	**11e**		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*	**11f**		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	**12a**		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*	**12b**		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	**13**		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	**14a**		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*	**14b**		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*	**15**		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*	**16**		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	**17**		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*	**18**	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*	**19**		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	**20a**		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
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*	**21**		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? *If "Yes," complete Schedule I, Parts I and III*	22		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? *If "Yes," complete Schedule J*	23		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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		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? *If "Yes," complete Schedule L, Part II*	26		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? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		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? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	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	1a	2		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	**13**		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**		X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**			X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	**15**			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	**17**			

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

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	**13**		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	**1b**	**13**		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	**3**			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			X
6	Did the organization have members or stockholders?	**6**			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	**8a**		X	
b	Each committee with authority to act on behalf of the governing body?	**8b**		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	**9**			X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **GA** .....

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

SUSANNE SHIN **174 DAWN LAUREN LN**

TALLAHASSEE **FL 32301** **229-551-0086**

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) **MARK BALDINO**	1.00									
DIRECTOR	0.00	X						0	0	0
(2) **KEITH BETTCHER**	15.00									
PRESIDENT	0.00	X		X				0	0	0
(3) **TODD COOLEY, DVM**	1.00									
DIRECTOR	0.00	X						0	0	0
(4) **THOM DUNCAN**	1.00									
DIRECTOR	0.00	X						0	0	0
(5) **BILLY ESRA**	1.00									
DIRECTOR	0.00	X						0	0	0
(6) **MARTHA HANNA**	1.00									
DIRECTOR	0.00	X						0	0	0
(7) **RICHARD LAW**	1.00									
TREASURER	0.00	X		X				0	0	0
(8) **KEN LEEMAN**	1.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(9) **KAREN MAXWELL**	5.00									
DIRECTOR	0.00	X						0	0	0
(10) **NANCY DEL PRETE**	5.00									
SECRETARY	0.00	X		X				0	0	0
(11) **LAUCHLIN TENCH WALDOCH**	1.00									
DIRECTOR	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) JOHN WORKMAN										
(12)	5.00									
DIRECTOR	0.00	X						0	0	0
(13) BRITTANY YATES										
(13)	1.00									
DIRECTOR	0.00	X						0	0	0
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b **Subtotal**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**										

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

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	19,438				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	446,874				
	g Noncash contributions included in lines 1a-1f	1g	$ 1,116				
	h **Total.** Add lines 1a–1f			466,312			
Program Service Revenue		Business Code					
	2a RIDING LESSONS			47,725	47,725		
	b WORKSHOPS & CLINICS			3,696	3,696		
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f			51,421			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			7,757	7,757		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a	7,135	5			
	b Less: cost or other basis and sales exps.	7b	7,582				
	c Gain or (loss)	7c	-447	5			
	d Net gain or (loss)			-442	-442		
	8a Gross income from fundraising events (not including $ 19,438 of contributions reported on line 1c). See Part IV, line 18	8a	88,714				
	b Less: direct expenses	8b	36,551				
	c Net income or (loss) from fundraising events			52,163			
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a	5,172				
	b Less: cost of goods sold	10b	565				
	c Net income or (loss) from sales of inventory			4,607	4,607		
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			581,818	63,343	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	238,815	179,111	47,763	11,941
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	18,509	13,882	3,702	925
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	8,063		8,063	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,197		1,197	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	9,946	4,973		4,973
13 Office expenses	5,032	2,516	2,516	
14 Information technology				
15 Royalties				
16 Occupancy	18,782	15,025	3,757	
17 Travel	4,969	3,478	994	497
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	7,680	6,144	1,536	
23 Insurance	10,225	8,180	2,045	
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 FEED	66,883	66,883		
b EQUINE SUPPLIES	15,496	15,496		
c VETERINARY EXPENSE	12,458	12,458		
d CONTINUING ED & TRAINING	7,322	7,322		
e All other expenses	18,895	18,895		
25 Total functional expenses. Add lines 1 through 24e	444,272	354,363	71,573	18,336
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		89,084	1	70,616
	2	Savings and temporary cash investments		34,315	2	163,611
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		7,310	4	2,532
	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			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)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		788	8	223
	9	Prepaid expenses and deferred charges		1,992	9	2,027
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 281,409			
	b	Less: accumulated depreciation	10b 232,229	11,467	10c	49,180
	11	Investments—publicly traded securities		83,706	11	82,758
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		228,662	16	370,947
Liabilities	17	Accounts payable and accrued expenses		5,909	17	10,648
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			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			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	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			25	
	26	**Total liabilities.** Add lines 17 through 25		5,909	26	10,648
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions			27	
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds		222,753	31	360,299
	32	Total net assets or fund balances		222,753	32	360,299
	33	Total liabilities and net assets/fund balances		228,662	33	370,947

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	581,818
2	Total expenses (must equal Part IX, column (A), line 25)	2	444,272
3	Revenue less expenses. Subtract line 2 from line 1	3	137,546
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	222,753
5	Net unrealized gains (losses) on investments	5	
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	360,299

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: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		
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	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

HANDS & HEARTS FOR HORSES, INC.

Employer identification number

58-2580985

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	199,267	285,614	253,574	339,538	466,312	1,544,305
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	199,267	285,614	253,574	339,538	466,312	1,544,305
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						1,544,305

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	199,267	285,614	253,574	339,538	466,312	1,544,305
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						1,544,305
12 Gross receipts from related activities, etc. (see instructions)					12	486,005

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

14	Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15	Public support percentage from 2022 Schedule A, Part II, line 14	15	100.00 %

16a **33 1/3% support test — 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test — 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test — 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2023.** 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 — 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

- **a** ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- **c** ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. *Answer lines 2a and 2b below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. *Answer lines 3a and 3b below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	**3b**		

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D – Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	**5**	
6	Other distributions (*describe in Part VI*). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	**8**	
9	Distributable amount for 2022 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E – Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2023**	**(iii) Distributable Amount for 2023**
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI.* See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI.* See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

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.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

HANDS & HEARTS FOR HORSES, INC.

Employer identification number

58-2580985

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(**3**) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] 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

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33$^{1}/_{3}$% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ . . . . . .

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
HANDS & HEARTS FOR HORSES, INC.

Employer identification number
58-2580985

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	WILLIAMS FAMILY FOUNDATION OF GA. P.O. BOX 1577 THOMASVILLE GA 31799	$ 110,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	COMMUNITY FOUNDATION OF SOUTHWEST GA P.O. BOX 2654 THOMASVILLE GA 31757	$ 77,250	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	WILLIAM H FLOWERS, JR. FOUNDATION P.O. BOX 1600 THOMASVILLE GA 31758	$ 28,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	DEAN JERGER PO BOX 483 MONTICELLO FL 32345	$ 15,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	EASTER SEALS ENRICHMENT PROGRAM 1906 PALMYRA ROAD ALBANY GA 31701	$ 14,535	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	THE AMERICAN GIFT FUND PO BOX 15627 WILMINGTON DE 19850	$ 25,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
HANDS & HEARTS FOR HORSES, INC.

Employer identification number
58-2580985

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	THE BERRY FAMILY FOUNDATION 3055 KETTERING BLVD SUITE 418 DAYTON OH 45439	$ 50,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	BARBARA JINRIGHT COLLINS 206 TRAIL CREEK DRIVE THOMASVILLE GA 31757	$ 15,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	NATIONAL RECREATION FOUNDATION 736 N. WESTERN AVE SUITE 221 LAKE FOREST IL 60045	$ 30,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	RED HILLS THERAPY 1928 SAGEWAY DRIVE TALLAHASSEE FL 32303	$ 12,340	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11	ROBINSON FOUNDATION C/O FOUNDATION SOURCE 55 WALLS DRIVE 3RD FLOOR FAIRFIELD CT 06824	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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
2023
Open to Public Inspection

Name of the organization

HANDS & HEARTS FOR HORSES, INC.

Employer identification number

58-2580985

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.

	(a) Donor advised funds	(b) Funds and other accounts
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? ☐ Yes ☐ No

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? ☐ Yes ☐ No

Part II Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

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.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included on line 2a	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

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? ☐ Yes ☐ No

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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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.

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.

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**1f**	

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					
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					

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?	**3a(i)**		
(ii) Related organizations?	**3a(ii)**		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

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				
b Buildings		**136,934**	**130,358**	**6,576**
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				**6,576**

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	**(b)** Book value	**(c)** Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	**(b)** Book value	**(c)** Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

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

(a) Description	**(b)** Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

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

1. **(a)** Description of liability	**(b)** Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

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.

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

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.

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

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.

Part XIII Supplemental Information *(continued)*

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

HANDS & HEARTS FOR HORSES, INC.

Employer identification number

58-2580985

Part I Fundraising Activities.

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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	(iii) Did fund-raiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
			Yes	**No**			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

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

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

		(a) Event #1 SUMMER CAMP (event type)	(b) Event #2 MAY HAY FUNDRAI (event type)	(c) Other events 2 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	33,797	20,199	54,290	108,286
	2 Less: Contributions			19,438	19,438
	3 Gross income (line 1 minus line 2)	33,797	20,199	34,852	88,848
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	98		1,680	1,778
	7 Food and beverages	286		7,258	7,544
	8 Entertainment	1,200		1,874	3,074
	9 Other direct expenses	84		24,071	24,155
	10 Direct expense summary. Add lines 4 through 9 in column (d)				36,551
	11 Net income summary. Subtract line 10 from line 3, column (d)				52,297

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

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

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 $ and the amount of gaming revenue retained by the third party $

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

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

Part IV Supplemental Information.

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

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
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 Form 990-EZ. Go to *www.irs.gov/Form990* for the latest information.	2023 Open to Public Inspection

Name of the organization	Employer identification number
HANDS & HEARTS FOR HORSES, INC.	58-2580985

FORM 990 - ORGANIZATION'S MISSION

TO PROVIDE ACTIVITIES IN BOTH THERAPUTIC RIDING AND HIPPOTHERAPY TO PEOPLE WITH VARIOUS DISABILITIES INCLUDING AUTISM, CEREBRAL PALSY, MUSCULAR DYSTROPHY, MULTIPLE SCLEROSIS, PARALYSIS,AMPUTATIONS, DOWN SYNDROME AND MORE.

FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT

HANDS AND HEARTS FOR HORSES, LOCATED IN THOMASVILLE, GEORGIA, OFFERS ACTIVITIES IN BOTH THERAPEUTIC RIDING AND HIPPOTHERAPY SIX DAYS A WEEK, ELEVEN MONTHS OUT OF THE YEAR.

THERAPEUTIC RIDING (TR)IS A FORM OF RECREATIONAL THERAPY PREFORMED BY A PATH,INT. CERTIFIED RIDING INSTRUCTOR. MIMIKING THE MOVEMENT OF THE HUMAN PELVIS, THE MOVEMENT OF THE HORSE ALLOWS RIDERS TO GAIN MUSCLE STRENGTH AND TONE, INCREASED RANGE OF MOTION AND FLEXIBILITY, INCREASED TRUNK CONTROL, AND IMPROVED SENSORY INTEGRATION.

HIPPOTHERAPY IS A FORM OF EQUINE FACILITATED ACTIVITY PREFORMED BY A PHYSICAL, OCCUPATIONAL, OR SPEECH THERAPIST. UNLIKE IN TR WHERE RIDING SKILLS ARE TAUGHT IN ADDITION TO WORKING ON PERSONALIZED GOALS, THE HORSE IS USED SPECIFICALLY AS A DYNAMIC OBJECT AND TREATMENT TOOL WITH LESS EMPHASIS PLACED ON LEARNING HOW TO STEER OR CONTROL THE HORSE. LIKE TR, ALL HIPPOTHERAPY LESSONS UTILIZE UP TO THREE VOLUNTEERS TO MAINTAIN OPTIMUM SAFETY AND EACH HIPPOTHERAPY LESSON IS OVERSEEN BY A NARHA INSTRUCTOR TO ENSURE RIDER, HORSE, AND VOLUNTEER SAFETY THROUGHOUT THE LESSON.

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS

Name of the organization: HANDS & HEARTS FOR HORSES, INC.

Employer identification number: 58-2580985

HANDS AND HEARTS FOR HORSES, LOCATED IN THOMASVILLE, GEORGIA, OFFERS ACTIVITIES IN BOTH THERAPEUTIC RIDING AND HIPPOTHERAPY SIX DAYS A WEEK, ELEVEN MONTHS OUT OF THE YEAR.

THERAPEUTIC RIDING (TR)IS A FORM OF RECREATIONAL THERAPY PREFORMED BY A PATH,INT. CERTIFIED RIDING INSTRUCTOR. MIMIKING THE MOVEMENT OF THE HUMAN PELVIS, THE MOVEMENT OF THE HORSE ALLOWS RIDERS TO GAIN MUSCLE STRENGTH AND TONE, INCREASED RANGE OF MOTION AND FLEXIBILITY, INCREASED TRUNK CONTROL, AND IMPROVED SENSORY INTEGRATION.

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FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

THE BOARD IS PROVIDED FORM 990 FOR REVIEW BEFORE FILING.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

UPON PERSONAL REQUEST AT THE OFFICE LOCATED 3824 LOWER CAIRO RD., THOMASVILLE, GEORGIA OR BY TELEPHONE CALL AT (229)551-0086.

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2023

Attachment Sequence No. **179**

Name(s) shown on return

HANDS & HEARTS FOR HORSES, INC.

Identifying number

58-2580985

Business or activity to which this form relates

INDIRECT DEPRECIATION

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	1,160,000
2	Total cost of section 179 property placed in service (see instructions)	2	42,625
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000
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	1,160,000

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	9,000
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	0
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	9,000

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	978

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 2023	17	2,123
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2023 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
19a	3-year property						
b	5-year property						
c	7-year property		42,625	7.0	MQ	150DB	4,579
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	7,680
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	

HANDS & HEARTS FOR HORSES, INC. 58-2580985

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? [X] **Yes** [ ] **No** **24b** If "Yes," is the evidence written? [X] **Yes** [ ] **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						**25**		
26 Property used more than 50% in a qualified business use:								
2004 DODGE RAM TRUCK	03/01/19	100.00 %	9,000		5.0	200DBHY		
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

Year Ended: December 31, 2023 58-2580985

Hands & Hearts for Horses, Inc.
3824 LOWER CAIRO ROAD
Thomasville , GA 31792

Electing out of Bonus Depreciation Allowance for All Eligible Depreciable Property

The above named taxpayer elects out of the first-year bonus depreciation allowance under IRC Section 168(k)(7) for all eligible depreciable property placed in service during the tax year.

25260 Hands & Hearts for Horses, Inc.
58-2580985
FYE: 12/31/2023

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
7-year GDS Property:												
56	2023 Kawasaki Mule	1/28/23	14,562				14,562	7	MQ	200DB	0	3,640
58	WillyGoat Serenade	11/27/23	7,300				7,300	7	MQ	200DB	0	261
59	WillyGoat Butterflies	11/27/23	5,611				5,611	7	MQ	200DB	0	200
60	WillyGoat Contrabass	11/27/23	8,052				8,052	7	MQ	200DB	0	288
61	JIMMY	12/02/23	3,500				3,500	7	MQ	150DB	0	94
62	SPLASH	12/07/23	3,600				3,600	7	MQ	150DB	0	96
			42,625				42,625				0	4,579
Prior MACRS:												
3	Tack	8/20/02	250			X	175	7	MQ	200DB	250	0
4	Desk & Chair	7/23/02	125			X	87	7	MQ	200DB	125	0
5	Saddles & Tack	2/26/02	800			X	560	7	MQ	200DB	800	0
6	Covered Ring	7/31/05	11,626				11,626	15	HY	150DB	11,626	0
7	Generator	9/30/05	741				741	7	HY	200DB	741	0
8	Covered Ring	5/04/06	90,804				90,804	15	HY	150DB	90,804	0
10	Covered Walkway	12/27/07	4,500				4,500	15	MQ	150DB	4,500	0
11	Computer	11/12/09	1,381			X	690	5	MQ	200DB	1,381	0
12	Septic Tank	5/04/10	2,585			X	1,292	15	HY	150DB	2,203	153
13	Lighting Electrical	11/18/10	2,352			X	347	15	HY	150DB	2,005	139
14	Arena Rascal Pro 5.5'	9/24/10	2,605			X	0	7	HY	200DB	2,605	0
15	Fencing	2/28/11	6,735				6,735	7	MQ	150DB	6,735	0
16	JD HPX Gator	11/30/11	4,500				4,500	5	MQ	150DB	4,500	0
17	Bella	1/10/11	15,000				15,000	7	MQ	150DB	15,000	0
44	Horse - CHANCY	7/27/16	3,000			X	1,500	7	MQ	150DB	2,885	115
45	HORSE - SMOKE	10/06/16	8,000			X	4,000	7	MQ	150DB	7,574	426
46	John Deere Tractor	11/20/16	7,300			X	3,650	7	MQ	150DB	6,911	389
50	Horse - Levy	3/28/17	1,750			X	875	7	HY	150DB	1,589	107
52	New Computer	4/12/18	855			X	0	5	HY	200DB	855	0
53	New Computer-2	4/30/18	855			X	0	5	HY	200DB	855	0
55	HORSE - TEENA	8/26/22	4,150				4,150	7	HY	150DB	445	794
			169,914				151,232				164,389	2,123
Other Depreciation:												
20	Arbon Equipment	8/30/12	2,863				2,863	15	MO	S/L	1,972	191
21	1994 Ford F150	10/31/12	3,800				3,800	5	MO	S/L	3,800	0
22	Bannister Electric	11/08/12	1,418				1,418	15	MO	S/L	961	95
23	Plumbing for Water Heater	12/06/12	898				898	15	MO	S/L	604	60
26	Stewart ($1,000 est value)	1/01/10	0				0	0	HY		0	0
28	Surehand Lift	6/20/13	10,360				10,360	7	MO	S/L	10,360	0
29	Wiring for Surehands Lift	10/31/13	777				777	7	MO	S/L	777	0
30	Playground Equipment	9/30/13	10,275				10,275	7	MO	S/L	10,275	0
31	Sanyo Flat Screen TV 50"	10/31/13	800				800	7	MO	S/L	800	0
32	Fence Tim MArtin	5/31/13	775				775	7	MO	S/L	775	0
33	Computer (NTS)	9/12/13	1,169				1,169	5	MO	S/L	1,169	0
34	HORSE TRAILER	7/25/14	8,228				8,228	7	MO	S/L	8,228	0
36	STORAGE BUILDING	6/26/14	3,402				3,402	39	MO	S/L	742	87
37	CHURCH MEDIA SUPPLY_ELECTRONI	12/09/14	489				489	7	MO	S/L	489	0
38	STABLE IMPROVEMENT	6/27/14	909				909	7	MO	S/L	909	0
39	CORRAL IMPROVEMENT	8/28/14	1,022				1,022	7	MO	S/L	1,022	0
40	4 STADIUM POLESS & LIGHTS	7/30/15	1,999				1,999	15	MO	S/L	988	133
41	BUDDY	5/11/15	0				0	0	HY		0	0
42	IVAN	11/06/15	0				0	0	HY		0	0
47	3 Computers with Microsoft Office	4/07/16	1,842				1,842	5	MO	S/L	1,842	0
49	FENCE AT THE OUTSIDE ARENA	5/12/16	4,777				4,777	7	MO	S/L	4,550	227
51	Horse-Sarah Weninegar	2/27/18	1,300				1,300	7	MO	S/L	898	185
57	AG1550 Land Pride Arena Groover	9/18/23	500				500	0	--	Memo	0	0
63	Orange Pasture	12/31/23	2,269				2,269	0	--	Memo	0	0
	Total Other Depreciation		59,872				59,872				51,161	978
	Total ACRS and Other Depreciation		59,872				59,872				51,161	978

Listed Property:

25260 Hands & Hearts for Horses, Inc.
58-2580985
FYE: 12/31/2023

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
54	2004 DODGE RAM TRUCK	3/01/19	9,000		X	X	0	5	HY	200DB	9,000	0
			9,000				0				9,000	0
	Grand Totals		281,411				253,729				224,550	7,680
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		281,411				253,729				224,550	7,680

25260 Hands & Hearts for Horses, Inc.
58-2580985
FYE: 12/31/2023

GA Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	GA Prior	GA Current	Federal Current	Difference Fed - GA
7-year GDS Property:								
56	2023 Kawasaki Mule	1/28/23	14,562	14,562	0	3,640	3,640	0
58	WillyGoat Serenade	11/27/23	7,300	7,300	0	261	261	0
59	WillyGoat Butterflies	11/27/23	5,611	5,611	0	200	200	0
60	WillyGoat Contrabass	11/27/23	8,052	8,052	0	288	288	0
61	JIMMY	12/02/23	3,500	3,500	0	94	94	0
62	SPLASH	12/07/23	3,600	3,600	0	96	96	0
			42,625	42,625	0	4,579	4,579	0
Prior MACRS:								
3	Tack	8/20/02	250	250	250	0	0	0
4	Desk & Chair	7/23/02	125	125	125	0	0	0
5	Saddles & Tack	2/26/02	800	800	800	0	0	0
6	Covered Ring	7/31/05	11,626	11,626	11,626	0	0	0
7	Generator	9/30/05	741	741	741	0	0	0
8	Covered Ring	5/04/06	90,804	90,804	90,804	0	0	0
10	Covered Walkway	12/27/07	4,500	4,500	4,500	0	0	0
11	Computer	11/12/09	1,381	1,381	1,381	0	0	0
12	Septic Tank	5/04/10	2,585	2,585	2,203	153	153	0
13	Lighting Electrical	11/18/10	2,352	2,352	2,005	139	139	0
14	Arena Rascal Pro 5.5'	9/24/10	2,605	2,605	2,605	0	0	0
15	Fencing	2/28/11	6,735	6,735	6,735	0	0	0
16	JD HPX Gator	11/30/11	4,500	4,500	4,500	0	0	0
17	Bella	1/10/11	15,000	15,000	15,000	0	0	0
44	Horse - CHANCY	7/27/16	3,000	3,000	2,770	230	115	-115
45	HORSE - SMOKE	10/06/16	8,000	8,000	7,147	853	426	-427
46	John Deere Tractor	11/20/16	7,300	7,300	6,522	778	389	-389
50	Horse - Levy	3/28/17	1,750	1,750	1,428	215	107	-108
52	New Computer	4/12/18	855	855	806	49	0	-49
53	New Computer-2	4/30/18	855	855	806	49	0	-49
55	HORSE - TEENA	8/26/22	4,150	4,150	445	794	794	0
			169,914	169,914	163,199	3,260	2,123	-1,137
Other Depreciation:								
20	Arbon Equipment	8/30/12	2,863	2,863	1,972	191	191	0
21	1994 Ford F150	10/31/12	3,800	3,800	3,800	0	0	0
22	Bannister Electric	11/08/12	1,418	1,418	961	95	95	0
23	Plumbing for Water Heater	12/06/12	898	898	604	60	60	0
26	Stewart ($1,000 est value)	1/01/10	0	0	0	0	0	0
28	Surehand Lift	6/20/13	10,360	10,360	10,360	0	0	0
29	Wiring for Surehands Lift	10/31/13	777	777	777	0	0	0
30	Playground Equipment	9/30/13	10,275	10,275	10,275	0	0	0
31	Sanyo Flat Screen TV 50"	10/31/13	800	800	800	0	0	0
32	Fence Tim MArtin	5/31/13	775	775	775	0	0	0
33	Computer (NTS)	9/12/13	1,169	1,169	1,169	0	0	0
34	HORSE TRAILER	7/25/14	8,228	8,228	8,228	0	0	0
36	STORAGE BUILDING	6/26/14	3,402	3,402	742	87	87	0
37	CHURCH MEDIA SUPPLY_ELECTRONI	12/09/14	489	489	489	0	0	0
38	STABLE IMPROVEMENT	6/27/14	909	909	909	0	0	0
39	CORRAL IMPROVEMENT	8/28/14	1,022	1,022	1,022	0	0	0
40	4 STADIUM POLESS & LIGHTS	7/30/15	1,999	1,999	988	133	133	0
41	BUDDY	5/11/15	0	0	0	0	0	0
42	IVAN	11/06/15	0	0	0	0	0	0
47	3 Computers with Microsoft Office	4/07/16	1,842	1,842	1,842	0	0	0
49	FENCE AT THE OUTSIDE ARENA	5/12/16	4,777	4,777	4,550	227	227	0
51	Horse-Sarah Weninegar	2/27/18	1,300	1,300	898	185	185	0
57	AG1550 Land Pride Arena Groover	9/18/23	500	500	0	0	0	0
63	Orange Pasture	12/31/23	2,269	2,269	0	0	0	0
	Total Other Depreciation		59,872	59,872	51,161	978	978	0
	Total ACRS and Other Depreciation		59,872	59,872	51,161	978	978	0

Listed Property:

25260 Hands & Hearts for Horses, Inc.
58-2580985
FYE: 12/31/2023

GA Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	GA Prior	GA Current	Federal Current	Difference Fed - GA
54	2004 DODGE RAM TRUCK	3/01/19	9,000	0	9,000	0	0	0
			9,000	0	9,000	0	0	0
	Grand Totals		281,411	272,411	223,360	8,817	7,680	-1,137
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		281,411	272,411	223,360	8,817	7,680	-1,137

25260 Hands & Hearts for Horses, Inc.
58-2580985
FYE: 12/31/2023

AMT Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
7-year GDS Property:												
56	2023 Kawasaki Mule	1/28/23	14,562				14,562	7	MQ	200DB	0	3,640
58	WillyGoat Serenade	11/27/23	7,300				7,300	7	MQ	200DB	0	261
59	WillyGoat Butterflies	11/27/23	5,611				5,611	7	MQ	200DB	0	200
60	WillyGoat Contrabass	11/27/23	8,052				8,052	7	MQ	200DB	0	288
61	JIMMY	12/02/23	3,500				3,500	7	MQ	150DB	0	94
62	SPLASH	12/07/23	3,600				3,600	7	MQ	150DB	0	96
			42,625				42,625				0	4,579
Prior MACRS:												
3	Tack	8/20/02	250			X	175	7	MQ	200DB	250	0
4	Desk & Chair	7/23/02	125			X	87	7	MQ	200DB	125	0
5	Saddles & Tack	2/26/02	800			X	560	7	MQ	200DB	800	0
6	Covered Ring	7/31/05	11,626				11,626	15	HY	150DB	11,626	0
7	Generator	9/30/05	741				741	7	HY	200DB	741	0
8	Covered Ring	5/04/06	90,804				90,804	15	HY	150DB	90,804	0
10	Covered Walkway	12/27/07	4,500				4,500	15	MQ	150DB	4,500	0
11	Computer	11/12/09	1,381			X	690	5	MQ	200DB	1,381	0
12	Septic Tank	5/04/10	2,585			X	1,292	15	HY	150DB	2,203	153
13	Lighting Electrical	11/18/10	2,352			X	347	15	HY	150DB	2,005	139
14	Arena Rascal Pro 5.5'	9/24/10	2,605			X	0	7	HY	200DB	2,605	0
15	Fencing	2/28/11	6,735				6,735	7	MQ	150DB	6,735	0
16	JD HPX Gator	11/30/11	4,500				4,500	5	MQ	150DB	4,500	0
17	Bella	1/10/11	15,000				15,000	7	MQ	150DB	15,000	0
44	Horse - CHANCY	7/27/16	3,000			X	1,500	7	MQ	150DB	2,885	115
45	HORSE - SMOKE	10/06/16	8,000			X	4,000	7	MQ	150DB	7,574	426
46	John Deere Tractor	11/20/16	7,300			X	3,650	7	MQ	150DB	6,911	389
50	Horse - Levy	3/28/17	1,750			X	875	7	HY	150DB	1,589	107
52	New Computer	4/12/18	855			X	0	5	HY	200DB	855	0
53	New Computer-2	4/30/18	855			X	0	5	HY	200DB	855	0
55	HORSE - TEENA	8/26/22	4,150				4,150	7	HY	150DB	445	794
			169,914				151,232				164,389	2,123
ACRS:												
21	1994 Ford F150	10/31/12	3,800				3,800	5	HY	S/L	3,610	0
	Total ACRS Depreciation		3,800				3,800				3,610	0
Other Depreciation:												
20	Arbon Equipment	8/30/12	2,863				2,863	15	MO	S/L	1,972	191
22	Bannister Electric	11/08/12	1,418				1,418	15	MO	S/L	961	95
23	Plumbing for Water Heater	12/06/12	898				898	15	MO	S/L	604	60
26	Stewart ($1,000 est value)	1/01/10	0				0	0	HY		0	0
28	Surehand Lift	6/20/13	0				0	0	HY		0	0
29	Wiring for Surehands Lift	10/31/13	0				0	0	HY		0	0
30	Playground Equipment	9/30/13	0				0	0	HY		0	0
31	Sanyo Flat Screen TV 50"	10/31/13	0				0	0	HY		0	0
32	Fence Tim MArtin	5/31/13	0				0	0	HY		0	0
33	Computer (NTS)	9/12/13	0				0	0	HY		0	0
34	HORSE TRAILER	7/25/14	8,228				8,228	7	MO	S/L	8,228	0
36	STORAGE BUILDING	6/26/14	3,402				3,402	39	MO	S/L	742	87
37	CHURCH MEDIA SUPPLY_ELECTRONI	12/09/14	489				489	7	MO	S/L	489	0
38	STABLE IMPROVEMENT	6/27/14	909				909	7	MO	S/L	909	0
39	CORRAL IMPROVEMENT	8/28/14	1,022				1,022	7	MO	S/L	1,022	0
40	4 STADIUM POLESS & LIGHTS	7/30/15	1,999				1,999	15	MO	S/L	988	133
41	BUDDY	5/11/15	0				0	0	HY		0	0
42	IVAN	11/06/15	0				0	0	HY		0	0
47	3 Computers with Microsoft Office	4/07/16	0				0	0	HY		0	0
49	FENCE AT THE OUTSIDE ARENA	5/12/16	4,777				4,777	7	MO	S/L	4,550	227
51	Horse-Sarah Weninegar	2/27/18	0				0	0	HY		0	0
57	AG1550 Land Pride Arena Groover	9/18/23	500				500	0	--	Memo	0	0
63	Orange Pasture	12/31/23	2,269				2,269	0	--	Memo	0	0

25260 Hands & Hearts for Horses, Inc.
58-2580985
FYE: 12/31/2023

AMT Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
	Total Other Depreciation		28,774				28,774				20,465	793
	Total ACRS and Other Depreciation		32,574				32,574				24,075	793
Listed Property:												
54	2004 DODGE RAM TRUCK	3/01/19	9,000		X	X	0	5	HY	200DB	9,000	0
			9,000				0				9,000	0
	Grand Totals		254,113				226,431				197,464	7,495
	Less: Dispositions and Transfers		0				0				0	0
	Net Grand Totals		254,113				226,431				197,464	7,495

25260 Hands & Hearts for Horses, Inc.
58-2580985
FYE: 12/31/2023

Bonus Depreciation Report

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
3	Tack	8/20/02	250		0	0	75	175
4	Desk & Chair	7/23/02	125		0	0	38	87
5	Saddles & Tack	2/26/02	800		0	0	240	560
11	Computer	11/12/09	1,381		0	0	691	690
12	Septic Tank	5/04/10	2,585		0	0	1,293	1,292
13	Lighting Electrical	11/18/10	2,352		0	0	2,005	347
14	Arena Rascal Pro 5.5'	9/24/10	2,605		0	0	2,605	0
44	Horse - CHANCY	7/27/16	3,000		0	0	1,500	1,500
45	HORSE - SMOKE	10/06/16	8,000		0	0	4,000	4,000
46	John Deere Tractor	11/20/16	7,300		0	0	3,650	3,650
50	Horse - Levy	3/28/17	1,750		0	0	875	875
52	New Computer	4/12/18	855		0	0	855	0
53	New Computer-2	4/30/18	855		0	0	855	0
54	2004 DODGE RAM TRUCK	3/01/19	9,000	100	9,000	0	0	0
	Grand Total		40,858		0	0	18,682	13,176

25260 Hands & Hearts for Horses, Inc.
58-2580985
FYE: 12/31/2023

Depreciation Adjustment Report
All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
Page 1	1	3	Tack	0	0	0
Page 1	1	4	Desk & Chair	0	0	0
Page 1	1	5	Saddles & Tack	0	0	0
Page 1	1	6	Covered Ring	0	0	0
Page 1	1	7	Generator	0	0	0
Page 1	1	8	Covered Ring	0	0	0
Page 1	1	10	Covered Walkway	0	0	0
Page 1	1	11	Computer	0	0	0
Page 1	1	12	Septic Tank	153	153	0
Page 1	1	13	Lighting Electrical	139	139	0
Page 1	1	14	Arena Rascal Pro 5.5'	0	0	0
Page 1	1	15	Fencing	0	0	0
Page 1	1	16	JD HPX Gator	0	0	0
Page 1	1	17	Bella	0	0	0
Page 1	1	44	Horse - CHANCY	115	115	0
Page 1	1	45	HORSE - SMOKE	426	426	0
Page 1	1	46	John Deere Tractor	389	389	0
Page 1	1	50	Horse - Levy	107	107	0
Page 1	1	52	New Computer	0	0	0
Page 1	1	53	New Computer-2	0	0	0
Page 1	1	54	2004 DODGE RAM TRUCK	0	0	0
Page 1	1	55	HORSE - TEENA	794	794	0
Page 1	1	56	2023 Kawasaki Mule	3,640	3,640	0
Page 1	1	58	WillyGoat Serenade	261	261	0
Page 1	1	59	WillyGoat Butterflies	200	200	0
Page 1	1	60	WillyGoat Contrabass	288	288	0
Page 1	1	61	JIMMY	94	94	0
Page 1	1	62	SPLASH	96	96	0
				6,702	6,702	0

25260 Hands & Hearts for Horses, Inc.
58-2580985 **Future Depreciation Report FYE: 12/31/24**
FYE: 12/31/2023 **Form 990, Page 1**

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
3	Tack	8/20/02	250	0	0
4	Desk & Chair	7/23/02	125	0	0
5	Saddles & Tack	2/26/02	800	0	0
6	Covered Ring	7/31/05	11,626	0	0
7	Generator	9/30/05	741	0	0
8	Covered Ring	5/04/06	90,804	0	0
10	Covered Walkway	12/27/07	4,500	0	0
11	Computer	11/12/09	1,381	0	0
12	Septic Tank	5/04/10	2,585	153	153
13	Lighting Electrical	11/18/10	2,352	139	139
14	Arena Rascal Pro 5.5'	9/24/10	2,605	0	0
15	Fencing	2/28/11	6,735	0	0
16	JD HPX Gator	11/30/11	4,500	0	0
17	Bella	1/10/11	15,000	0	0
44	Horse - CHANCY	7/27/16	3,000	0	0
45	HORSE - SMOKE	10/06/16	8,000	0	0
46	John Deere Tractor	11/20/16	7,300	0	0
50	Horse - Levy	3/28/17	1,750	54	54
52	New Computer	4/12/18	855	0	0
53	New Computer-2	4/30/18	855	0	0
55	HORSE - TEENA	8/26/22	4,150	624	624
56	2023 Kawasaki Mule	1/28/23	14,562	3,121	3,121
58	WillyGoat Serenade	11/27/23	7,300	2,011	2,011
59	WillyGoat Butterflies	11/27/23	5,611	1,546	1,546
60	WillyGoat Contrabass	11/27/23	8,052	2,218	2,218
61	JIMMY	12/02/23	3,500	730	730
62	SPLASH	12/07/23	3,600	751	751
			212,539	11,347	11,347
Other Depreciation:					
20	Arbon Equipment	8/30/12	2,863	191	191
21	1994 Ford F150	10/31/12	3,800	0	0
22	Bannister Electric	11/08/12	1,418	94	94
23	Plumbing for Water Heater	12/06/12	898	59	59
26	Stewart ($1,000 est value)	1/01/10	0	0	0
28	Surehand Lift	6/20/13	10,360	0	0
29	Wiring for Surehands Lift	10/31/13	777	0	0
30	Playground Equipment	9/30/13	10,275	0	0
31	Sanyo Flat Screen TV 50"	10/31/13	800	0	0
32	Fence Tim MArtin	5/31/13	775	0	0
33	Computer (NTS)	9/12/13	1,169	0	0
34	HORSE TRAILER	7/25/14	8,228	0	0
36	STORAGE BUILDING	6/26/14	3,402	87	87
37	CHURCH MEDIA SUPPLY_ELECTRONICS	12/09/14	489	0	0
38	STABLE IMPROVEMENT	6/27/14	909	0	0
39	CORRAL IMPROVEMENT	8/28/14	1,022	0	0
40	4 STADIUM POLESS & LIGHTS	7/30/15	1,999	134	134
41	BUDDY	5/11/15	0	0	0
42	IVAN	11/06/15	0	0	0
47	3 Computers with Microsoft Office	4/07/16	1,842	0	0
49	FENCE AT THE OUTSIDE ARENA	5/12/16	4,777	0	0
51	Horse-Sarah Weninegar	2/27/18	1,300	186	0
57	AG1550 Land Pride Arena Groover	9/18/23	500	0	0
63	Orange Pasture	12/31/23	2,269	0	0
	Total Other Depreciation		59,872	751	565
	Total ACRS and Other Depreciation		59,872	751	565
Listed Property:					
54	2004 DODGE RAM TRUCK	3/01/19	9,000	0	0

25260 Hands & Hearts for Horses, Inc.
58-2580985 **Future Depreciation Report FYE: 12/31/24**
FYE: 12/31/2023 **Form 990, Page 1**

Asset	Description	Date In Service	Cost	Tax	AMT
			9,000	0	0
	Grand Totals		281,411	12,098	11,912

25260 Hands & Hearts for Horses, Inc.
58-2580985 **GA Future Depreciation Report FYE: 12/31/24**
FYE: 12/31/2023 **Form 990, Page 1**

Asset	Description	Date In Service	Cost	GA
Prior MACRS:				
3	Tack	8/20/02	250	0
4	Desk & Chair	7/23/02	125	0
5	Saddles & Tack	2/26/02	800	0
6	Covered Ring	7/31/05	11,626	0
7	Generator	9/30/05	741	0
8	Covered Ring	5/04/06	90,804	0
10	Covered Walkway	12/27/07	4,500	0
11	Computer	11/12/09	1,381	0
12	Septic Tank	5/04/10	2,585	153
13	Lighting Electrical	11/18/10	2,352	139
14	Arena Rascal Pro 5.5'	9/24/10	2,605	0
15	Fencing	2/28/11	6,735	0
16	JD HPX Gator	11/30/11	4,500	0
17	Bella	1/10/11	15,000	0
44	Horse - CHANCY	7/27/16	3,000	0
45	HORSE - SMOKE	10/06/16	8,000	0
46	John Deere Tractor	11/20/16	7,300	0
50	Horse - Levy	3/28/17	1,750	107
52	New Computer	4/12/18	855	0
53	New Computer-2	4/30/18	855	0
55	HORSE - TEENA	8/26/22	4,150	624
56	2023 Kawasaki Mule	1/28/23	14,562	3,121
58	WillyGoat Serenade	11/27/23	7,300	2,011
59	WillyGoat Butterflies	11/27/23	5,611	1,546
60	WillyGoat Contrabass	11/27/23	8,052	2,218
61	JIMMY	12/02/23	3,500	730
62	SPLASH	12/07/23	3,600	751
			212,539	11,400
Other Depreciation:				
20	Arbon Equipment	8/30/12	2,863	191
21	1994 Ford F150	10/31/12	3,800	0
22	Bannister Electric	11/08/12	1,418	94
23	Plumbing for Water Heater	12/06/12	898	59
26	Stewart ($1,000 est value)	1/01/10	0	0
28	Surehand Lift	6/20/13	10,360	0
29	Wiring for Surehands Lift	10/31/13	777	0
30	Playground Equipment	9/30/13	10,275	0
31	Sanyo Flat Screen TV 50"	10/31/13	800	0
32	Fence Tim MArtin	5/31/13	775	0
33	Computer (NTS)	9/12/13	1,169	0
34	HORSE TRAILER	7/25/14	8,228	0
36	STORAGE BUILDING	6/26/14	3,402	87
37	CHURCH MEDIA SUPPLY_ELECTRONICS	12/09/14	489	0
38	STABLE IMPROVEMENT	6/27/14	909	0
39	CORRAL IMPROVEMENT	8/28/14	1,022	0
40	4 STADIUM POLESS & LIGHTS	7/30/15	1,999	134
41	BUDDY	5/11/15	0	0
42	IVAN	11/06/15	0	0
47	3 Computers with Microsoft Office	4/07/16	1,842	0
49	FENCE AT THE OUTSIDE ARENA	5/12/16	4,777	0
51	Horse-Sarah Weninegar	2/27/18	1,300	186
57	AG1550 Land Pride Arena Groover	9/18/23	500	0
63	Orange Pasture	12/31/23	2,269	0
	Total Other Depreciation		59,872	751
	Total ACRS and Other Depreciation		59,872	751
Listed Property:				
54	2004 DODGE RAM TRUCK	3/01/19	9,000	0

25260 Hands & Hearts for Horses, Inc.
58-2580985 **GA Future Depreciation Report FYE: 12/31/24**
FYE: 12/31/2023 **Form 990, Page 1**

Asset	Description	Date In Service	Cost	GA
			9,000	0
	Grand Totals		281,411	12,151

25260

SCHEDULE G (Form 990 or 990-EZ)	Fundraising Other Events	2023
	For calendar year 2023, or tax year beginning , and ending	

Name

HANDS & HEARTS FOR HORSES, INC.

Employer Identification Number

58-2580985

		(a) Other event PATH WORKSHOP (event type)	(b) Other event TAILGATE PARTY (event type)	(c) Other event (event type)	(d) Total other events (add col. (a) through col. (c))
Revenue	1 Gross receipts	5,108	49,182		54,290
	2 Less: Charitable contributions		19,438		19,438
	3 Gross income (line 1 minus line 2)	5,108	29,744		34,852
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs		1,680		1,680
	7 Food/beverages		7,258		7,258
	8 Entertainment		1,874		1,874
	9 Other expenses	9,450	14,621		24,071

Form **990**

Two Year Comparison Report

For calendar year 2023, or tax year beginning , ending

2022 & 2023

Name

HANDS & HEARTS FOR HORSES, INC.

Taxpayer Identification Number

58-2580985

			2022	2023	Differences
Revenue	1. Contributions, gifts, grants	1.	339,538	466,312	126,774
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.			
	4. Program service revenue	4.		51,421	51,421
	5. Investment income	5.	6,168	7,757	1,589
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.	3,887	-442	-4,329
	8. Net income or (loss) from fundraising events	8.	57,040	52,163	-4,877
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.	7,086	4,607	-2,479
	11. Other revenue	11.			
	12. **Total revenue.** Add lines 1 through 11	12.	413,719	581,818	168,099
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.	204,636	257,324	52,688
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	5,724	9,260	3,536
	19. Occupancy, rent, utilities, and maintenance	19.	13,943	18,782	4,839
	20. Depreciation and Depletion	20.	3,628	7,680	4,052
	21. Other expenses	21.	129,762	151,226	21,464
	22. **Total expenses.** Add lines 13 through 21	22.	357,693	444,272	86,579
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	56,026	137,546	81,520
Other Information	24. Total exempt revenue	24.	413,719	581,818	168,099
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	17,141	63,343	46,202
	27. Total assets	27.	228,662	370,947	142,285
	28. Total liabilities	28.	5,909	10,648	4,739
	29. Retained earnings	29.	222,753	360,299	137,546
	30. Number of voting members of governing body	30.	12	13	
	31. Number of independent voting members of governing body	31.	12	13	
	32. Number of employees	32.	12	13	
	33. Number of volunteers	33.	137	94	

Form **990**

Tax Return History

2023

Name

HANDS & HEARTS FOR HORSES, INC.

Employer Identification Number

58-2580985

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants	199,267	285,614	253,574	339,538	466,312	
Membership dues						
Program service revenue	29,928	1,780	720		51,421	
Capital gain or loss	301	6,766	3,486	3,887	-442	
Investment income	3,364	4,844	4,673	6,168	7,757	
Fundraising revenue (income/loss)	47,928	30,053	61,753	57,040	52,163	
Gaming revenue (income/loss)						
Other revenue	640	1,407	1,432	7,086	4,607	
Total revenue	281,428	330,464	325,638	413,719	581,818	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	168,757	168,323	198,518	204,636	257,324	
Professional fees	10,440	9,495	8,221	5,724	9,260	
Occupancy costs	17,133	29,917	25,042	13,943	18,782	
Depreciation and depletion	23,444	12,852	6,899	3,628	7,680	
Other expenses	78,871	86,274	93,822	129,762	151,226	
Total expenses	298,645	306,861	332,502	357,693	444,272	
Excess or (Deficit)	-17,217	23,603	-6,864	56,026	137,546	
Total exempt revenue	281,428	330,464	325,638	413,719	581,818	
Total unrelated revenue						
Total excludable revenue	34,233	14,797	10,311	17,141	63,343	
Total Assets	164,755	181,127	173,740	228,662	370,947	
Total Liabilities	14,767	7,536	7,013	5,909	10,648	
Net Fund Balances	149,988	173,591	166,727	222,753	360,299	

Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
TNB	$ 655					
TOTAL	$ 655					

Taxable Dividends from Securities

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
TNB	$ 7,089					
TOTAL	$ 7,089					

Tax-Exempt Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	InState Muni ($ or %)
TNB	$ 13					
TOTAL	$ 13					

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
PROGRAM EXPENSE	$ 7,039	$ 7,039	$	$
DUES	4,747	4,747		
BARN SUPPLIES	2,648	2,648		
WATER	1,665	1,665		
BANK CHARGES	1,588	1,588		
VOLUNTEER EXPENSE	1,208	1,208		
TOTAL	$ 18,895	$ 18,895	$ 0	$ 0

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
CASH DONATIONS	$ 75,683
TOM RANKIN - 5 SHS UNION PACIFIC CO	1,116
WILLIAMS FAMILY FOUNDATION OF GA.	
CASH CONTRIBUTION	110,000
COMMUNITY FOUNDATION OF SOUTHWEST GA	
CASH CONTRIBUTION	77,250
WILLIAM H FLOWERS, JR. FOUNDATION	
CASH CONTRIBUTION	21,000
DEAN JERGER	
CASH CONTRIBUTION	10,000
EASTER SEALS ENRICHMENT PROGRAM	
CASH CONTRIBUTION	9,485
RICHARD VANN	
79 SHARES OF TOTAL SYSTEMS SEC.	
THE AMERICAN GIFT FUND	
CASH CONTRIBUTION	25,000
THE BERRY FAMILY FOUNDATION	
CASH CONTRIBUTION	50,000
BARBARA JINRIGHT COLLINS	
CASH CONTRIBUTION	15,000
NATIONAL RECREATION FOUNDATION	
CASH CONTRIBUTION	30,000
RED HILLS THERAPY	
CASH CONTRIBUTION	12,340
ROBINSON FOUNDATION	
CASH CONTRIBUTION	10,000
TAILGATE PARTY	
CASH CONTRIBUTION	19,438
TOTAL	$ 466,312

Federal Statements

Schedule A, Part II, Line 12 - Current year

Description	Amount
RIDING LESSONS	$ 47,725
WORKSHOPS & CLINICS	3,696
TNB	655
TNB	13
TNB	7,089
TAILGATE PARTY	29,744
SUMMER CAMP	33,797
PROMOTIONAL ITEMS	5,172
PATH WORKSHOP	5,108
VETERANS DAY 5K/OPEN HOUSE	
MAY HAY FUNDRAISER	20,199
TOTAL	$ 153,198

Federal Statements

TAILGATE PARTY

Other Direct Fundraising or Gaming Expenses

Description	Amount
SUPPLIES	$ 5,652
PROGRAMS/PUBLICITY	8,969
TOTAL	$ 14,621

Federal Statements

SUMMER CAMP

Other Direct Fundraising or Gaming Expenses

Description	Amount
SUPPLIES	$ 84
TOTAL	$ 84

Federal Statements

PATH WORKSHOP

Other Direct Fundraising or Gaming Expenses

Description	Amount
DUES	$ 2,800
EDUCATION	6,650
TOTAL	$ 9,450

25260

Harvard & Associates, CPA, PA
424 E Jackson St.
Thomasville, GA 31792-4603

Hands & Hearts for Horses, Inc.
3824 LOWER CAIRO ROAD
Thomasville, GA 31792