

Project Grant Application

| | |
|--------------------|--|
| Name | ManeGait Therapeutic Horsemanship |
| Federal Tax I.D. | 26-1525268 |
| Incorporation Date | 11-07-2007 |
| Mailing Address | 3160 N. Custer Rd. , McKinney, TX, 75071 |
| Phone Number | (469) 742-9611 |
| Email | manegait@manegait.org |
| Website | manegait.org |
| Facebook | facebook.com/manegait |
| Instagram | instagram.com/manegait |

Please provide a detailed narrative about your organization including years established, mission, goals, scope of services, successes, contribution to community, etc.

MISSION

At ManeGait, children and adults with disabilities move beyond their boundaries through the healing power of the horse and the dedication of a professional, caring community.

ManeGait is a calling and an answer to a three-and-a-half-year prayer for founders Pris and Bill Darling and their daughter, Landon Darling Schneider. Established on faith, a passion for horses, and a deep care for those in need, the nonprofit has served North Texas since 2007. Through ManeGait programs, riders have experienced first words, first steps, and milestones once thought impossible. The physical, mental, and emotional outcomes empower participants to live more independent and fulfilling lives.

SCOPE OF SERVICES

From just two horses and four riders in 2007, ManeGait has grown to serve 150 riders per week with a herd of 30 horses. Thanks to the success of our nationally recognized EQUINE THERAPY program, ManeGait's service offering has expanded. In 2013, ManeGait developed the first BRAIN-BUILDING program of its kind to enhance and extend

outcomes for participants. The GaitWay to the Brain program is now replicated at therapy centers across North and South America. ManeGait has also become a KNOWLEDGE CENTER, sharing best practices with industry professionals and other nonprofits. As a COMMUNITY CENTER, the ministry further touches the lives of 4,000 volunteers, partners, and supporters each year. Rider families find a supportive network of friends, volunteers discover new passions, students become leaders, professionals develop skills, and supporters are engaged in a rewarding mission. ManeGait is a beacon that brings thousands together to serve in fellowship with one another.

UNMET NEED

Referrals from parents, teachers, and doctors have led to a high demand for these services and a waitlist of over 400 individuals. ManeGait is one of the largest PATH Certified centers. While we refer waitlist riders to peer riding centers, many families choose to wait for an opening at ManeGait based on the outcomes other riders have experienced. ** Over 100 McKinney residents are on this waitlist. **

PROGRAMS

Equine Therapy – ManeGait’s therapeutic riding program consists of weekly private or small group lessons where riders learn to walk, trot, canter, and compete as equestrians. For many, this is their one and only sport. Benefits include greater core strength, balance, coordination, and speech, as well as self-confidence, independence, teamwork, and the unconditional love of a horse.

GaitWay to the Brain – Developed at ManeGait, GaitWay is the first program of its kind to integrate brain-building exercises into the framework of equine therapy to extend the physical and cognitive benefits of therapeutic riding.

Therapeutic Carriage Driving – Carriage Driving is a form of equine-assisted therapy where participants drive a horse-drawn carriage or cart. The program promotes coordination, fine and gross motor skills, visual perception, and independence.

ManeGait to Freedom – This program is designed to support the needs of military veterans and emergency first responders. In addition to physical benefits, therapeutic horsemanship can lead to less anxiety and depression, greater confidence, and stronger interpersonal relationships for participants.

WHO WE SERVE

- ManeGait riders range from 5 to 72 years of age.
- More than 62% are under the age of 21.
- Participants come from seven counties: Collin, Dallas, Denton, Grayson, Fannin, Tarrant, and Rockwall.

** McKinney residents make up the largest population served compared to other surrounding cities **

DISABILITIES SERVED

Autism Spectrum Disorder, Cerebral Palsy, Intellectual Disability, Developmental Delay, Down Syndrome, Attention Deficit Disorder / ADHD, Sensory Processing Disorder, Traumatic Brain Injury, and Post-Traumatic Stress Disorder, among many other disabilities.

FUNDING MODEL

ManeGait families spend a significant proportion of their income caring for their child with a disability. To help these families, we are committed to offsetting the true cost of therapy by offering a reduced fee structure. Rider fees account for less than 15% of total operating revenue – no more than \$50 per lesson per rider. Scholarships are available to families meeting income limitations.

| | |
|--------------------------------------|--|
| Organization Type | Nonprofit - 501(c) (Attach a copy of IRS Determination Letter) |
| IRS Determination Letter for 501(c)3 | ManeGait 501c3 IRS Letter.pdf |
| Name | Patricia Nelson |
| Title | Executive Director |
| Mailing Address | 3160 N. Custer Rd. , McKinney, TX, 75071 |
| Phone Number | (469) 424-4942 |
| Email Address | pnelson@manegait.org |
| Name | Danna Hamann |

| | |
|---|--|
| Title | Marketing and Development Director |
| Mailing Address | 3160 N. Custer Rd. , McKinney, TX, 75071 |
| Phone Number | (469) 424-1247 |
| Email Address | danna@manegait.org |
| Are you the property owner? | Yes |
| Funding - Total Amount Requested | 500000 |
| Are matching funds available? | No |
| Will funding be requested from any other City of McKinney entity (e.g. TIRZ Grant, City of McKinney 380, CDBG Grant)? | No |
| Have you received or will funding be requested from other organizations / foundations for this project? | Yes |
| Provide name of organization / foundation funding source and amount. | <p>ManeGait Board (100% commitment) - \$1,103,500</p> <p>Mabee Foundation (challenge grant) - \$1,640,000</p> <p>Individuals / Family Foundations - \$1,452,670</p> <p>Corporations / Corporate Foundations - \$900,000</p> <p>Foundations - \$500,000</p> <p>Community Organization -\$2,860</p> <p>Prosper Economic Development Corporation - \$5,000</p> <p>Total Raised (Dec 29, 2023): \$5,634,030</p> <p>55% of Project Budget Secured</p> |
| Has a request for grant funding been submitted to MCDC in the past five years? | Yes |

Please list. 2024 - \$12,500 Promotional Grant for ManeGait LIVE (pending)
2023 - \$7,500 Promotional Grant for ManeGait LIVE (awarded)
2022 - \$7,500 Promotional Grant for ManeGait LIVE (awarded)
2022 - \$500,000 Project Grant for The Beacon Project (declined)
2020 - \$6,800 Project Grant for Property Signage (awarded)
2020 - \$4,400 Promotional Grant for ManeGait Country Fair (awarded)

Board of Directors Attachment [2023 Board of Directors.pdf](#)

Leadership Staff Patricia Nelson, Executive Director
Danna Hamann, Marketing and Development Director
Sarah Bisel, Program Director
Dwayne Minyard, Director Veterans Recovery & Facilities
Aaron Doss, Equine Director
Robin Harwell, M.A.,CCC-SLP, GaitWay Therapist

Project / Business Name The Beacon Project at ManeGait

Location of Project ManeGait

Physical Address 3160 N. Custer Rd. , McKinney, TX, 75002

Property Size (in acres) 14

Collin CAD Property ID 966869, 2010776, 1965642, 1969829, 2010775, 2872731

What kind of project is proposed? (Check all that apply.) Expansion / improvement

Estimated Date of Project Start Date 03/01/2024

Estimated Date of Project Completion Date 11/27/2025

Project Details and Proposed Use THE BEACON PROJECT

With funding from the Amon G. Carter Foundation, ManeGait has established a master site plan. The goal is to optimize

every acre of land, house more horses, and renovate our facility to serve our community for the next 50 years.

RENOVATION AND CONSTRUCTION WILL INCLUDE:

- Reconfiguration and optimization of ManeGait's 14-acre property
- Second Covered Arena - the 10,000 square-foot arena will allow ManeGait to hold concurrent classes
- New Horse Barn - 13,000 square-foot with 32 stalls (3 times the size of the current barn)
- 15,900 square-foot administrative building and GaitWay to the Brain therapy center to include: - 75-seat conference space to host training workshops and to share with businesses and nonprofits looking to host offsite meetings - "Patriot Patio" to host special events and monthly gatherings of our Veteran Program participants
- Open-air .4-acre community event plaza
- New .3-mile riding/walking trail around the property

MCDC PROJECT GRANT REQUEST

ManeGait is requesting \$500,000 in funding from MCDC for the construction and landscaping of the community event plaza and walking trail. This includes:

- Commercial-grade turf
- Concrete surround
- Shade sails
- Saving and relocating 3 mature live oaks and other smaller trees to enhance event space. These trees would otherwise be displaced by new construction.
- Lighting, electricity, audio system
- Performance stage
- Deconstructed granite walking trail
- Picnic tables and benches
- Sensory playboards

Days / Hours of Business Operation

ManeGait operates 8:30 AM to 5:30 PM Monday through Saturday. The community event plaza will be open to the general public during these operating hours.

What is the total cost for this Project?

\$10,229,746

What percentage of Project funding will be provided by the applicant?

95

| | |
|--|--|
| Are matching funds available? | No |
| Other Funding Sources | <p>ManeGait Board (100% commitment) - \$1,103,500 Mabee Foundation (challenge grant) - \$1,640,000 Individuals / Family Foundations - \$1,452,670 Corporations / Corporate Foundations - \$900,000 Foundations - \$500,000 Community Organization -\$2,860 Prosper Economic Development Corporation - \$5,000</p> <p>Total Raised (Dec 29, 2023): \$5,634,030</p> <p>55% of Project Budget Secured</p> |
| Estimated Annual Taxable Sales | 0 |
| Current Appraised Value of Property | \$1,595,034 |
| Estimated Appraised Value (post-improvement) | \$11,824,780 |
| Estimated Construction Cost for Total Project | \$8,729,746 |
| Total Estimated Cost for Project Improvements included in grant request | \$513,000 |
| Total Grant Amount Requested | \$500,000 |
| Attach Competitive Bids for the Project | Beacon Project - Event Plaza Bids.pdf |
| Has a feasibility study or market analysis been completed for this proposed project? | Yes |
| Attach Executive Summary | The Beacon Project Executive Summary - MCDC Dec 2023.pdf |

Current financial report including current and previous year's profit & loss statement and balance sheet.

[ManeGait 2023 Q3 Financials.pdf](#)

Audited financials for current and previous two years (if not available, please indicate why).

[ManeGait 2021-2022 Combined Audit.pdf](#)

Reason for Unavailable Audited Financials

n/a

Budget

[Project Budget - ManeGait MCDC Dec 2023.pdf](#)

Financial Statements

[ManeGait 2023 Operating Budget.pdf](#)

W9

[2023 W9.pdf](#)

IRS Determination Letter (if applicable)

[ManeGait 501c3.pdf](#)

990 Filed with IRS (if applicable)

[ManeGait-2022Form990.pdf](#)

Business plan including mission and goals of company / organization, target customers, staff, growth goals, products / services, location(s), etc.

[The Beacon Project Business Plan - MCDC Dec 2023.pdf](#)

Plat / map of property extending 200 feet beyond property in all directions (if applicable).

[ManeGait Beacon Project Deisgn and Plat.pdf](#)

Describe planned support activities, their use, and admission fees (if applicable).

With this new facility, ManeGait will double the number of program participants each year.

ManeGait will also:

- Host community events including ManeGait LIVE (April), Gala at the 'Gait (October)
- Host partner events for businesses, nonprofits, schools, and community organizations throughout the year
- Provide training for 375 instructors, therapists, special

education teachers, and nonprofit professionals annually

Cost for event attendance, partner events, and workshops will vary.

Timeline and schedule from design to completion.

[Beacon Project Timeline.png](#)

Plans for future expansion / growth.

There are no current plans for future expansion beyond The Beacon Project. This capital construction project and facility improvements will prepare ManeGait to serve the McKinney and North Central Texas community for the next 50 years. The staff and leadership team will continue to work to grow as a knowledge center to elevate and support the growth of our industry and to share best practices and resources with other local nonprofits.

We certify that all figures, facts and representations made in this application, including attachments, are true and correct to the best of our knowledge.

Selecting this option indicates your agreement with the above statement.

Representative
Completing Application

Date 12-29-2023

Property Owner

Date 12-29-2023



Serving 300 Rider Families and 8,000 Community Members Annually



Executive Summary

A Beacon. God blessed ManeGait with 14 magnificent acres of rolling pasture to fulfill our mission. Nestled in the heart of one of the fastest-growing communities in the country, ManeGait has become a beacon of hope, serving thousands of riders, families, volunteers, and organizations each year. **We are now called to shine brighter and to serve more.**

The Needs.

- The proven outcomes of ManeGait’s equine therapy, brain-building, and veteran programs have led to a **demand that far exceeds capacity**. For every 1 rider in the saddle, there are 2 at home waiting to take part. A new riding arena and brain-building therapy facility are needed to grow ManeGait programs.
- **Residents, students, service organizations, and businesses are searching for meaningful ways to engage with the community.** ManeGait’s unique connection with nature, animals, and people is a rewarding and bonding experience for those who serve. ManeGait fills a need that keeps volunteers and community groups coming back year after year.
- **ManeGait has become a knowledge center.** Nonprofits and therapists frequently look to ManeGait for mentorship and training from our certified, professional staff. A facility is needed to host industry conferences, share best practices, and support the replication of ManeGait’s innovative brain-building program.

The Plan. With funding from the Amon G. Carter Foundation, ManeGait has established a master site plan. The goal is to optimize every acre of land, house more horses, and renovate our facility to serve our community for the next 50 years. The plan includes a second covered arena, a 32-stall horse barn, a new administrative building, a brain-building therapy center, an event plaza, and a 75-seat conference space.

The Budget. Total budget for this project is \$10,229,746.

Grant Request. ManeGait is requesting **\$500,000** in funding from MCDC for the construction and landscaping of the .4-acre community event plaza and walking paths. With this renovation, ManeGait expects to host over 8,000 visitors and event participants annually.

The Impact. ManeGait will become the **premier** equine therapy and brain-building center in the United States. We will double our capacity and grow as a **knowledge center**, educating industry peers and nonprofit professionals. The Beacon Project will expand ManeGait’s reach as a **community center**, becoming a hub for volunteerism, corporate team building, day camps, conferences, and events. ManeGait will be a refuge for the entire community to be inspired by nature and engaged in a shared mission of hope and healing.

Annual Impact of The Beacon Project



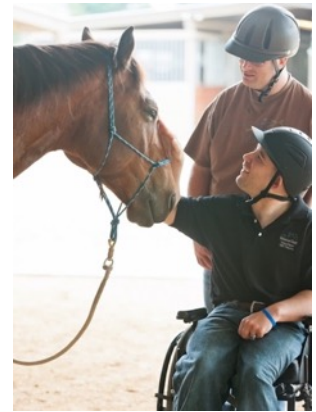
ManeGait Program Overview

OUR MISSION: At ManeGait, children and adults with disabilities move beyond their boundaries through the healing power of the horse and the dedication of a professional, caring community.

ManeGait is a calling and an answer to a three-and-a-half-year prayer for founders Pris and Bill Darling and their daughter, Landon Darling Schneider. Established on faith, a passion for horses, and a deep care for those in need, the nonprofit has served North Texas since 2007.

Through ManeGait programs, riders have experienced first words, first steps, and milestones once thought impossible. The physical, mental, and emotional outcomes empower participants to live more independent and fulfilling lives.

Scope of Service – From just two horses and four riders in 2007, ManeGait has grown to serve 150 riders per week with a herd of 30 horses. Thanks to the success of our nationally recognized **EQUINE THERAPY** program, ManeGait’s service offering has expanded. In 2013, ManeGait developed the first **BRAIN-BUILDING** program of its kind to enhance and extend outcomes for participants. The GaitWay to the Brain program is now replicated at therapy centers across North and South America. ManeGait has also become a **KNOWLEDGE CENTER**, sharing best practices with industry professionals and other nonprofits. As a **COMMUNITY CENTER**, the ministry further touches the lives of 4,000 volunteers, partners, and supporters each year. Rider families find a supportive network of friends, volunteers discover new passions, students become leaders, professionals develop skills, and supporters are engaged in a rewarding mission. ManeGait is a beacon that brings thousands together to serve in fellowship with one another.



Unmet Need – Referrals from parents, teachers, and doctors have led to a high demand for these services and a waitlist of over 400 individuals. ManeGait is one of the largest PATH Certified centers. While we refer waitlist riders to peer riding centers, many families choose to wait for an opening at ManeGait based on the outcomes other riders have experienced. **** 24% of the waitlist are McKinney residents ****

ManeGait Programs

Equine Therapy – ManeGait’s therapeutic riding program consists of weekly private or small group lessons where riders learn to walk, trot, canter, and compete as equestrians. For many, this is their one and only sport. Benefits include greater core strength, balance, coordination, and speech, as well as self-confidence, independence, teamwork, and the unconditional love of a horse.



GaitWay to the Brain

GaitWay to the Brain – Developed at ManeGait, GaitWay is the first program of its kind to integrate brain-building exercises into the framework of equine therapy to extend the physical and cognitive benefits of therapeutic riding.

Therapeutic Carriage Driving – Carriage Driving is a form of equine-assisted therapy where participants drive a horse-drawn carriage or cart. The program promotes coordination, fine and gross motor skills, visual perception, and independence.

ManeGait to Freedom – This program is designed to support the needs of military veterans and emergency first responders. In addition to physical benefits, therapeutic horsemanship can lead to less anxiety and depression, greater confidence, and stronger interpersonal relationships for participants.



ManeGait to Freedom

Who We Serve

- ManeGait riders range from 5 to 72 years of age.
- More than 62% are under the age of 21.
- Participants come from seven counties: Collin, Dallas, Denton, Grayson, Fannin, Tarrant, and Rockwall.
- **McKinney residents make up the largest percentage of participants compared to other cities served.**

Disabilities Served at ManeGait Include

Autism Spectrum Disorder, Cerebral Palsy, Intellectual Disability, Developmental Delay, Down Syndrome, Attention Deficit Disorder / ADHD, Sensory Processing Disorder, Traumatic Brain Injury, and Post-Traumatic Stress Disorder, among many other disabilities.

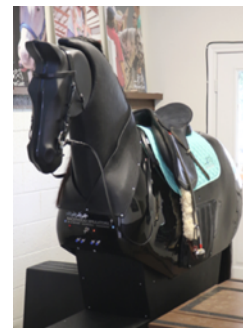
Funding Model

ManeGait families spend a significant proportion of their income caring for their child with a disability. To help these families, we are committed to offsetting the true cost of therapy by offering a reduced fee structure. Rider fees account for less than 15% of total operating revenue – no more than \$50 per lesson per rider. Scholarships are available to families meeting income limitations.

What Sets ManeGait Apart

Professional Standards – ManeGait is accredited as a PATH Premier Accredited Equine Center, the highest industry designation set forth by the Professional Association of Therapeutic Horsemanship International (PATH Intl.). ManeGait is also an accredited center with the Certified Horsemanship Association. *Our peers recognize ManeGait as a model riding center and training facility.*

Innovative Programs – A key differentiator of ManeGait’s therapeutic riding services is the innovative GaitWay to the Brain program. Developed by licensed speech pathologist and brain-building expert, Robin Harwell (M.A., CCC-SLP), and supported by evidence-based neurological research, this methodology is designed to increase brain and body integration for participants. ManeGait is also one of the first therapeutic riding centers in the United States to introduce a high-tech equestrian riding simulator as part of our therapy program. This state-of-the-art equipment has enabled ManeGait to offer specialized instruction and increase outcomes for riders.



Knowledge Sharing & Research – To support the advancement of the therapeutic horsemanship industry, ManeGait hosts continuing education workshops, instructor training, and mentorship programs. We have also developed a training workshop to support the replication of the GaitWay methodology at riding centers across the U.S. and Canada. In 2015-17, Texas Women’s University studied 25 special needs children over the course of 2.5 years at ManeGait. The study measured motor skill improvements as a result of participation in ManeGait’s Equine Therapy and GaitWay to the Brain. The results of this study were published in the *Frontiers of Veterinary Science*: [“Changes in Motor Skill Proficiency After Equine-Assisted Activities and Brain-Building Tasks in Youth With Neurodevelopmental Disorders.”](#)

Equestrian Riding Simulator

Quality Therapy Horses – Before entering our program, every horse undergoes an extensive evaluation and trial period to ensure their health, abilities, background, and temperament are suited for equine therapy. Schooling our horses and maintaining the health and well-being of our herd are top priorities for our staff.

A Lasting Legacy – ManeGait’s co-founders, Pris and Bill Darling, provide vision and leadership that keeps ManeGait aligned with its original calling. Today, the next generations of the founding family are actively involved in the fulfillment of this mission. Landon Darling Schneider and her husband, Zach Schneider, are both members of the Board of Directors, and each chairs a separate annual fundraiser for ManeGait. They and their children are excited to continue the Darlings’ legacy of family, faith, and service at ManeGait now and in the future.



ManeGait Founding Family: Pris and Bill Darling with Landon, Zach, Devon, and Griffin Schneider

Project Overview

With this new facility and long-term business plan, ManeGait will serve the North Texas community for the next **50+ years** and become the premier equine therapy center in the United States. **Renovation and construction will include:**



- Reconfiguration of ManeGait property



- 15,900 square-foot administrative building and GaitWay to the Brain therapy center



- 75-seat conference space to host training workshops and to share with businesses and nonprofits looking to host offsite meetings



- 32-stall Horse Barn (3 times the size of current barn)



- “Patriot Patio” to host special events and monthly gatherings of our Veteran Program participants



- Second 10,000 square-foot covered arena to double the number of classes offered.
- Multi-use .4-acre community event plaza and .3 miles of riding/walking trail around the property.
- Possible land acquisition of neighboring 10 acres of pasture land currently leased.

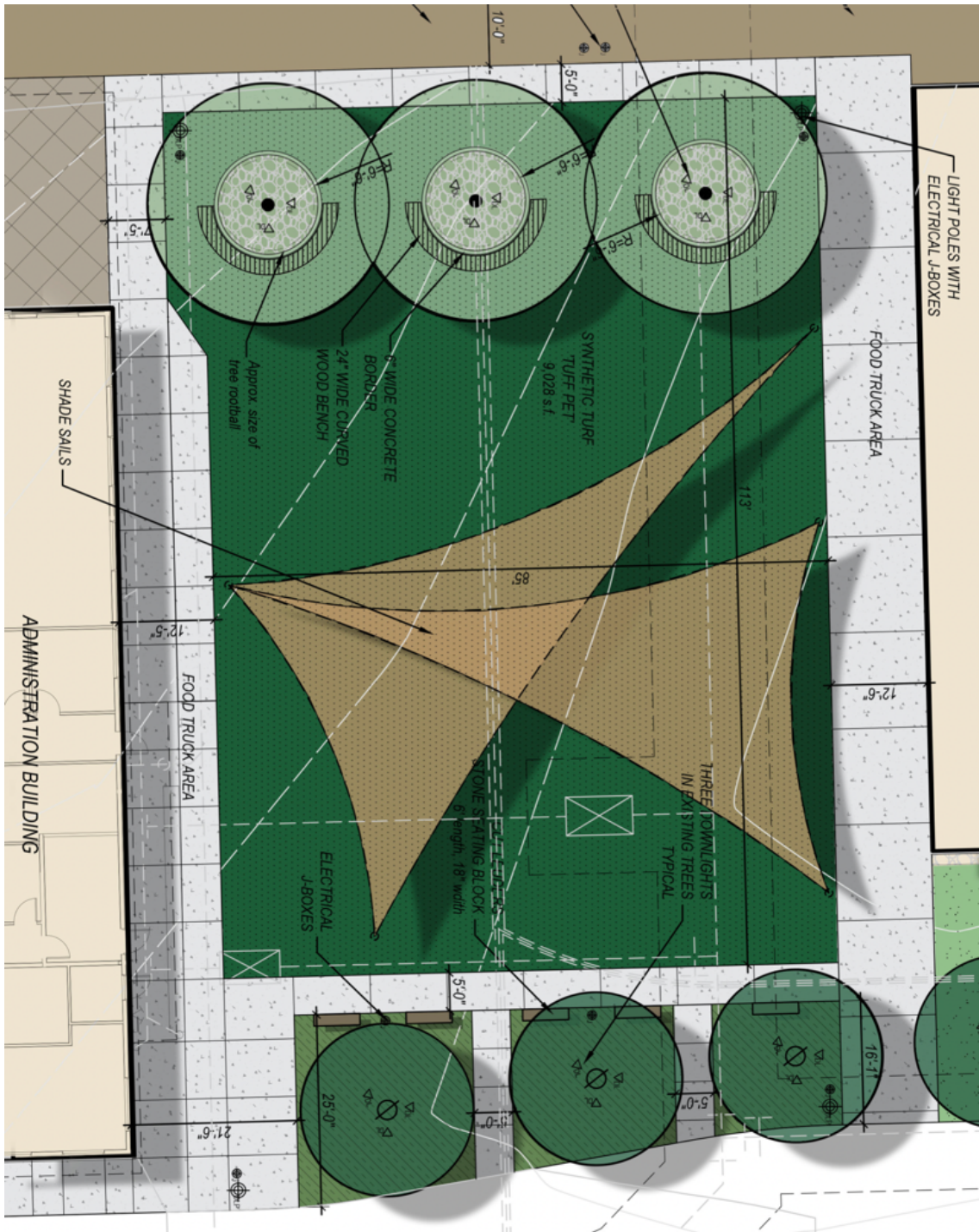
A video rendering of the master site plan may be viewed at manegait.org/beacon or by scanning this QR Code:



MCDC Project Grant Request

ManeGait is requesting \$500,000 in funding from MCDC for the construction and landscaping of the .4-acre community event plaza and walking paths. This includes:

- Commercial-grade turf
- Shade sails
- Relocation of 3 mature live oaks and other smaller trees to enhance the event space. These trees will otherwise be displaced by new construction.
- Landscaping
- Concrete surround for food truck parking
- Lighting and electricity
- Audio system
- Performance stage
- Deconstructed granite walking paths
- Picnic tables and benches
- Sensory playboards



Alignment with MCDC Goals

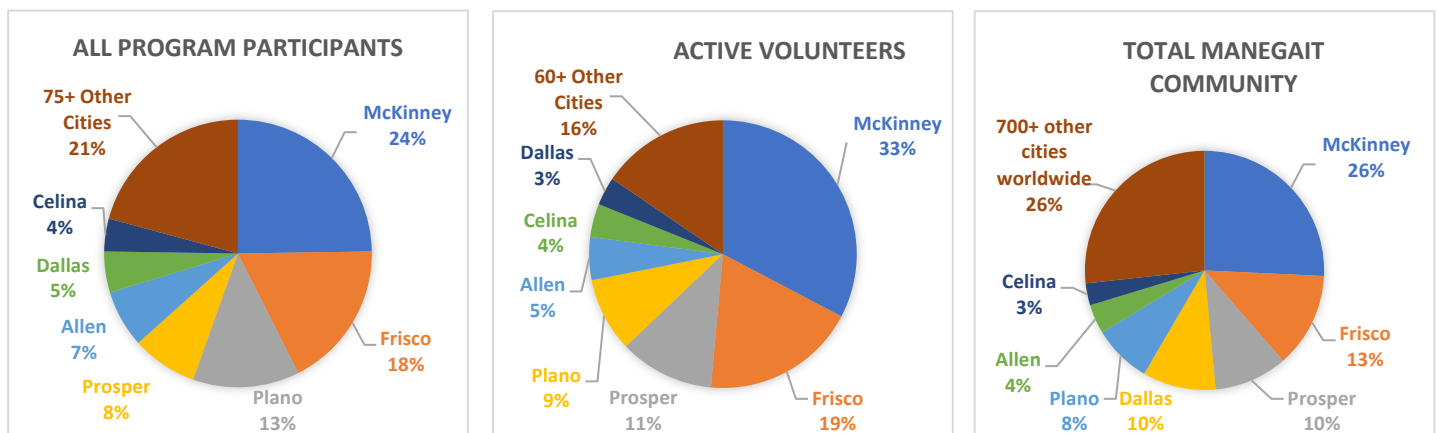
The Beacon Project aligns with the eligible projects under Sections 501 and 505 of the Texas Local Government Code:

- Professional and amateur sports and athletic facilities, including children’s sports.** – The Beacon Project includes the construction of a second riding arena. → *This sports facility will host therapeutic horsemanship programs and will be a venue for Special Olympics and equestrian competitions.*
- Projects related to recreational or community (city / public access) facilities.** – ManeGait has become a community and recreational center where thousands of residents, students, businesses, and service organizations visit, volunteer, and take part in our mission. With this renovation, we expect over 8,000 visitors and event participants annually. → *The community event plaza, funded by the MCDC grant, will be a venue for festivals, school outings, picnics, and corporate retreats. It will be open for public use during ManeGait working hours.*
- Public parks and open space improvements.** – Just like McKinney, ManeGait is truly “Unique by Nature.” This project will preserve and enhance 14 acres of green space on ManeGait’s property in northwest McKinney. The land surrounding ManeGait along Custer will continue to be developed, but these 14 acres of pristine pastures, ponds, and oak trees will be a Beacon in North Texas for generations. → *The walking trail funded by this grant will be enjoyed by riders, rider family members, volunteers, and guests.*
- Entertainment, tourist, and convention facilities.** – ManeGait will open our new 75-seat conference space to businesses and organizations looking to host offsite meetings. Local nonprofits that do not have ample meeting facilities will be invited to utilize this space to further their missions. Industry conferences and community events at ManeGait will draw North Texas visitors to McKinney and visitors from out of state. Likewise, as a recognized equine therapy and brain-building center, ManeGait will elevate McKinney's profile nationwide.

Service to the McKinney Community

Historically, McKinney residents make up the largest population served compared to any other city. This includes program participants, family members, volunteers, event attendees, and worldwide supporters.

With this new facility and the community event plaza, ManeGait will open the property to more McKinney residents to enjoy on a regular basis (picnics, school outings, walking trails). ManeGait’s current facility does not have a space for this type of public use. As a result, the community event plaza will give more McKinney residents a reason to visit and the opportunity to experience the unique beauty, nature, and peace of ManeGait.





Risk of No Action

ManeGait’s barn and administrative office were original ranch buildings retrofitted to accommodate the needs of a small nonprofit. It became clear that these 44-year-old structures were not large enough to fulfill ManeGait’s mission in the future. Likewise, they were incredibly energy inefficient and becoming more difficult and costly to maintain year after year. If they are not replaced, ManeGait’s growth goals will not be possible, and **there is a risk we may be unable to serve at the level we are today.**

In the spring of 2023, the admin house suffered flooding, resulting in an urgent need for alternative office space. ManeGait secured a modular building that will provide efficient interim office space for 13 staff members until the new administrative offices can be constructed. The 3,000-square-foot modular home will be sold at the end of the construction period.

The new facilities will utilize the land far more efficiently and environmentally-friendly than continuing to repurpose the existing houses and horse barn. For the first time, ManeGait’s program offices and therapy operations will be centralized and consolidated under one roof.



Old 2,200 square foot Admin Building



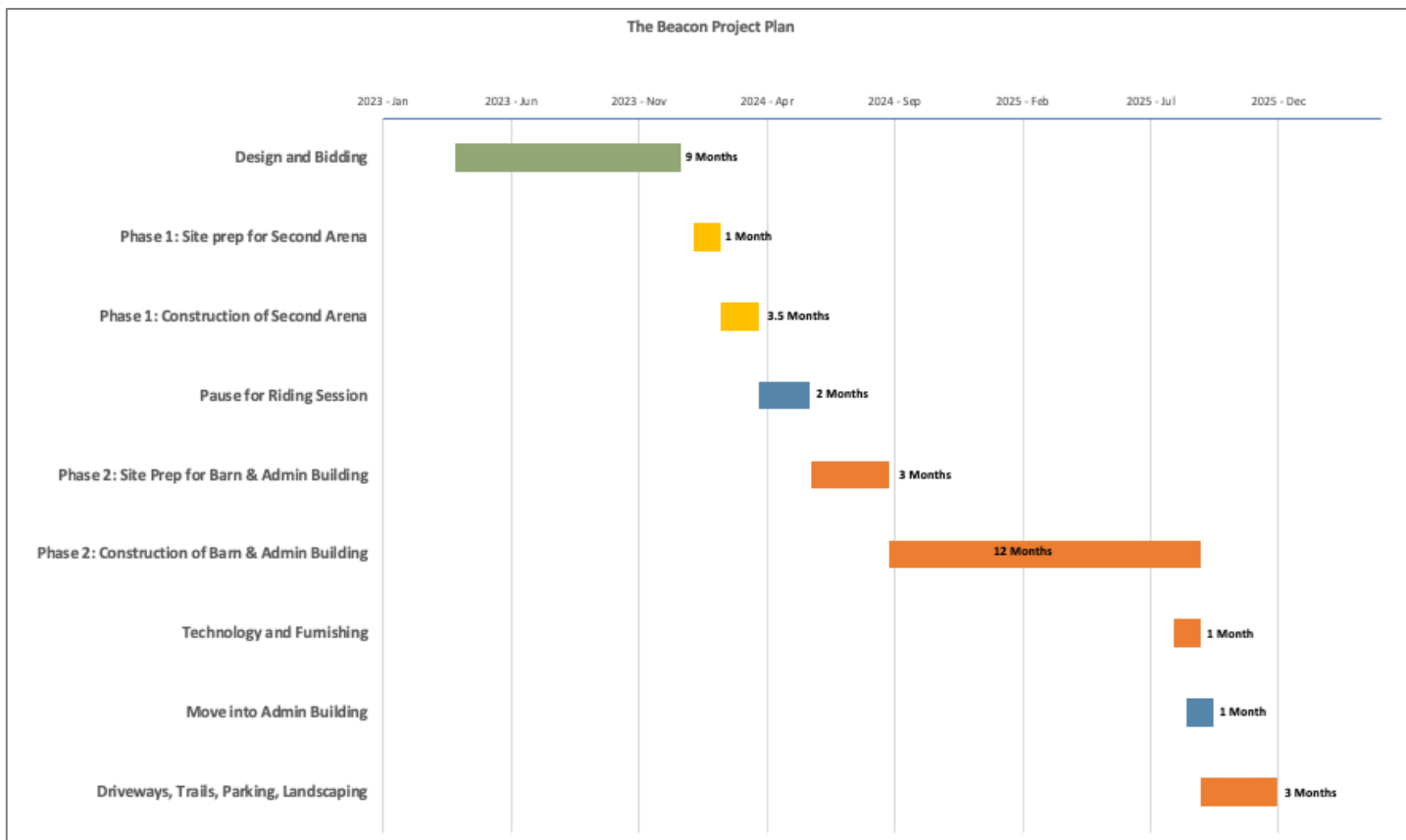
Current 10-stall Horse Barn



WILL REMAIN: Existing Riding Arena and Hay Barn

It is important to note that the existing 18,000 square-foot covered riding arena funded by MCDC in 2010 and hay barn (built in 2020) **will remain** part of the new master site plan.

Construction Timeline



Success Factors

ManeGait's geographic, financial, and industry position provides a solid foundation for growth. The Beacon Project is based on a sustainable operating model that will reinforce the personalized service and professional standards on which ManeGait's mission was founded. Generous support from longtime donors and foundations has enabled us to fully fund our operating budget and grow our emergency reserve to \$600,000. ManeGait's 2020-2023 community partners include:

- Amon G. Carter Foundation
- The Rees-Jones Foundation
- The Jordan Spieth Family Foundation
- Simmons Sisters Fund at Texas Women's Foundation
- Hillcrest Foundation
- The Adair Foundation
- The Andrea-Mennen Family Foundation
- The Communities Foundation of Texas
- Elizabeth Toon Charities
- RAM Foundation
- Jane and Bill Browning Family Fund of Communities Foundation of Texas
- The Florence Foundation
- McKinney Community Development Corporation
- Independent Financial
- Insurance Industry Charitable Foundation
- Northwood Woman's Club
- Raytheon
- Atmos Energy
- New York Life Insurance
- Baylor Scott & White Health
- Classic Buick GMC Arlington
- Encore Wire Corporation
- Burrell Law PLLC
- Gold Medal Pools
- Tradition Homes
- Tomes Auto Group

Leadership – ManeGait's leadership team and Board of Directors are committed to The Beacon Project's success. ManeGait's co-founder, Bill Darling was an original founder of Darling Homes, where Bill served as President for 25 years. Bill and his son-in-law, Zach Schneider, launched Tradition Homes in 2019, a McKinney-based home building company. Numerous ManeGait board members have extensive experience in commercial development and finance.

Project Management – A local commercial construction company has donated the time of a civil engineer to act as a vendor manager and consultant for The Beacon Project.

The Beacon Project Outcomes

With the Beacon Project, ManeGait will double its current capacity and grow the scope of services by 2027.

Outputs

- Provide equine therapy and/or brain-building to 300 participants per session (100% increase)
- 450 unduplicated annual participants (114% increase)
- Provide services at no cost to 50 veterans and first responders
- Ensure rider fees remain affordable (not to exceed 15% of operating budget)
- Maintain a herd of 40 therapy horses, providing the best possible nutrition, care, and training of each horse based on expert guidelines
- Provide a rewarding community of fellowship for 4,500 visitors and 2,000 volunteers annually
- Provide training for 375 instructors, therapists, special education teachers, and nonprofit professionals annually
- Develop new program offerings and partnerships:
 - Equine-Assisted Mental Health in partnership with licensed counselors
 - Literacy Program utilizing an evidence-based, adaptive reading and language program that targets the root causes of reading difficulty to deliver lasting results that make better readers and lifelong learners

Program Evaluation

- Using financial and workforce management tools, ManeGait will continue to monitor program operations to ensure efficient use of our facility, herd, financial resources, and volunteer support.
- ManeGait will follow PATH International standards and adhere to a rigorous recertification process as a Premier Accredited Center.
- ManeGait will evaluate program outcomes via our annual rider/parent survey and ongoing instructor assessments and progress notes.
- ManeGait will conduct an annual volunteer survey to monitor satisfaction and feedback from our volunteer community.
- ManeGait will gather formal feedback from workshop participants to assess the satisfaction and effectiveness of the training received at our Knowledge Center.



Expected Outcomes

- Each session, 95% of participants will exhibit improvements in one or more of the following areas: physical ability, overall mental health, social skills, communication skills, self-regulation, attention and focus, and visual motor integration. [As reported by parent surveys and GaitWay assessments]
- Each session, 85% of riders will achieve or make progress toward their long-term (1-3 year) goals. [As determined by instructor riding progress notes]
- ManeGait will maintain a volunteer retention rate of 82% year-over-year.
- As a knowledge center, ManeGait will maintain a training course satisfaction score of 90% or above. [As determined by post-course feedback surveys]

Current Outcomes

Many parents tell us that therapeutic horsemanship is one of the only forms of therapy that has shown real outcomes for their children. Data collected from the 2023 Rider Parent Survey shows the percentage of parents reporting ManeGait's riding program has had a 'positive' or 'significantly positive' impact on their child:

- 96% reported improvements in physical abilities
- 98% reported improvements in overall mental health
- 100% reported improvements in social skills
- 96% reported improvements in communication skills
- 91% reported improvements in cognitive function
- 100% reported improvements in riding skills



Changing Lives

The following testimonials illustrate the long-term impact of ManeGait on the lives of those we serve.

EQUINE THERAPY

"Horse riding has truly been life changing for Eliza. Her mood, happiness and self-worth have greatly improved. She feels confident riding and enjoys the relationship she has with the horses. She beams when she talks about her riding lessons and that is such a huge deal around here. Forever grateful for ManeGait and the joy they have brought into Eliza's life." – Maricia S., RIDER PARENT

"What I love about ManeGait is that it is physical therapy, occupational therapy, speech therapy, emotional therapy, all bundled into one ride." - Kelly W., RIDER PARENT

BRAIN BUILDING

"ManeGait and GaitWay to the Brain has been a part of Savannah's life for the last 6-7 years. It has had an immeasurable positive effect in Savannah's life, processes, confidence, development and balance." - Melinda T., RIDER PARENT

"For the first time in 17 years I finally feel like I made it home in mind, body, and spirit. I'm actually able to be there to support the ones that I love after they have supported me for so many years. I have never been able to say these words and mean them for so long. Thank you thank you thank you. Each and every one of you at ManeGait means the world to me and my family." Chad F, GaitWay VETERAN PARTICIPANT

KNOWLEDGE CENTER

"Regardless of the diagnosis it is possible to change the brain, and Robin Harwell and her team at ManeGait's GaitWay to the Brain Program can help you do that. You will be given many evidence based tools for your toolbox that will enable you to positively magnify the outcomes of your clients/patients. I know because I have had the privilege of using the training I received in the GaitWay to the Brain with much success." – Shelley R., ADVANCED THERAPEUTIC RIDING INSTRUCTOR

COMMUNITY CENTER

"ManeGait has been the absolute perfect 'first job' for my daughter....She is now planning to study to be a vet and is halfway through the 4 year course finishing up her Jr. Vet Tech certification through Texas A&M.... As a parent, I appreciate amazing charitable organizations such as yours offering volunteering opportunities to teens!" – Lucy W., VOLUNTEER PARENT

"Over the summer I continued my service-learning at ManeGait Equine Therapy Ranch. In the blistering Texas heat, I woke up every Tuesday morning at 6am, threw on my muck boots, and headed to the ranch for a fun day working outside... Together we brought each other up, helped each other, taught each other, and sweat together as a team...My early mornings and my family at ManeGait are, and forever will be, deeply treasured." - Ryan S., VOLUNTEER

Thank you for your consideration of this grant request. We greatly appreciate your support of ManeGait's mission, our horses, and our community.



Total Project Budget

Project Design and Oversight

| | |
|-------------------------|------------------|
| Design Development | \$61,000 |
| Construction Documents | \$272,035 |
| Construction Management | <u>\$250,000</u> |
| | \$583,035 |

Demolition

| | |
|-------------------------|-----------------|
| Existing Admin Building | \$40,000 |
| Existing Barn | <u>\$35,000</u> |
| | \$75,000 |

Construction - Outdoors

| | |
|-----------------------|--------------------|
| Site Work | \$791,337 |
| Concrete and Flatwork | <u>\$1,053,295</u> |
| | \$1,844,632 |

Admin Building & Conference

| | |
|------------------------------------|--------------------|
| Masonry | \$311,425 |
| Steel | \$449,950 |
| Millwork / Carpentry | \$107,800 |
| Roofing | \$153,136 |
| Doors & Windows | \$379,900 |
| Finishes | \$755,858 |
| Specialties | \$117,699 |
| Elevator | \$100,000 |
| Mechanical (incl. fire protection) | \$245,000 |
| Plumbing | \$156,811 |
| Electrical | \$562,000 |
| Misc. / Contingency | <u>\$500,000</u> |
| | \$3,839,579 |

Arena Construction

| | |
|---------------------|------------------|
| Structure | \$150,000 |
| Concrete | \$24,000 |
| Electrical | \$32,000 |
| Fencing | \$10,000 |
| Screens | \$25,000 |
| Fans | \$22,000 |
| Footing | \$2,500 |
| Mounting System | \$4,000 |
| Misc. / Contingency | <u>\$45,000</u> |
| | \$314,500 |

Barn

| | |
|---------------------|--------------------|
| Masonry | \$250,000 |
| Concrete | \$90,000 |
| Steel | \$400,000 |
| Roofing | \$120,000 |
| Finishes | \$65,000 |
| Mechanical | \$120,000 |
| Electrical | \$120,000 |
| Misc. / Contingency | <u>\$270,000</u> |
| | \$1,435,000 |

Furnishings

| | |
|-------------|-----------------|
| Appliances | \$20,000 |
| Furnishings | <u>\$45,000</u> |
| | \$65,000 |

Technology

| | |
|---------------------------|-----------------|
| Admin Building Technology | \$50,000 |
| Arena Audio System | <u>\$10,000</u> |
| | \$60,000 |

Community Event Plaza

| | |
|-------------------------------|------------------|
| Artificial Turf | \$200,000 |
| Concrete Surround | \$17,000 |
| Shade Sails | \$95,000 |
| Tree Relocation / Landscaping | \$95,000 |
| Lighting / Electric | \$50,000 |
| Performance Stage | \$20,000 |
| Audio System | \$15,000 |
| DG Walking Paths | \$10,000 |
| Sensory Boards | \$2,000 |
| Picnic Tables / Benches | <u>\$9,000</u> |
| | \$513,000 |

| | |
|------------------|---------------------------|
| Land Acquisition | <u>\$1,500,000</u> |
|------------------|---------------------------|

| | |
|---------------------|---------------------|
| Total Budget | \$10,229,746 |
|---------------------|---------------------|



Project Contributors / Pledges

(as of December 29, 2023)

| Donor Category | Total Amount Donated/ Pledged |
|---|----------------------------------|
| ManeGait Board (100% commitment) | \$1,103,500 |
| Mabee Foundation (challenge grant) - Contingent on raising an additional \$3.2M by October 10, 2024 - ManeGait has raised 20% of this challenge goal to-date - Challenge excludes government grants | \$1,640,000 |
| Individuals / Family Foundations | \$1,482,670 |
| Corporations / Corporate Foundations | \$900,000 |
| Foundations | \$500,000 |
| Community Organization | \$2,860 |
| Prosper Economic Development Corporation | \$5,000 |
| | \$5,634,030 |

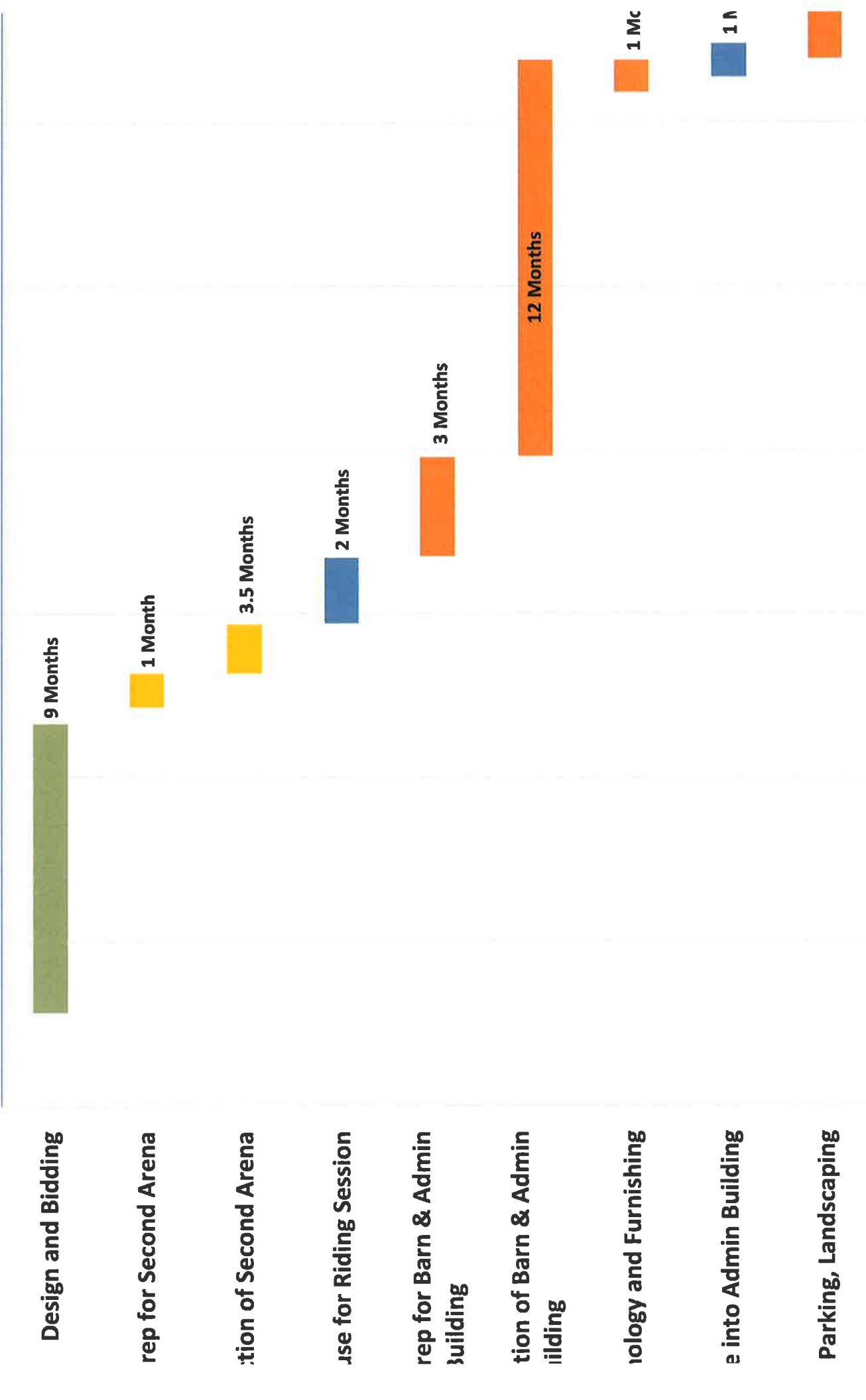
(55% of Project
Budget Secured)

Pending Grant Requests:

- Perry Homes Foundation - \$500,000
- The Rowling Foundation – \$500,000
- The Jordan Spieth Foundation - \$100,000
- Northwood Woman's Club - \$50,000
- The Addy Foundation

The Beacon Project Plan

2023 - Jan 2023 - Jun 2023 - Nov 2024 - Apr 2024 - Sep 2025 - Feb 2025 - Jul



The Beacon Project – Community Event Plaza Bids

Enclosed are initial bids for tree service and construction of the Community Event Plaza.

Additional bids will be provided to ManeGait as we get closer to the timing of construction.

MANE GAIT OUTDOOR EVENT SPACE

| | |
|------------------------|--------------------------------------|
| PROJECT ADDRESS | 3160 N Custer Rd, McKinney, TX 75071 |
| CLIENT | Bill Darling |
| CLIENT ADDRESS | 3160 N Custer Rd, McKinney, TX 75071 |
| BID DATE | 11/28/2023 |
| REVISION | 0 |
| START | TBD |
| FINISH | TBD |

| REF NO. | ITEM | QTY | UNIT | UNIT COST | TOTAL COST | CONTRACTOR | NOTES: |
|-------------------------|-----------------------------------|-----|------|---------------|----------------------|------------------------------|---|
| 1 | Shade Structure with Installation | 1 | LS | \$ 120,000.00 | \$ 120,000.00 | USA SHADE | Does not include permitting Assumes location is at proper grade for install LED lighting with color changing options Geotech, Structural, Electrical, Drainage |
| 2 | Artificial Turf with Installation | 1 | LS | \$ 176,526.00 | \$ 176,526.00 | FoeverLawn TX | |
| 3 | Lighting Allowance | 1 | LS | \$ 35,800.00 | \$ 35,800.00 | Illuminations | |
| 4 | Mass/Fine Grading 120x80 feet | 1 | LS | \$ - | \$ - | FCS - discussed - not priced | |
| 5 | Retaining Wall | 1 | LS | \$ 11,250.00 | \$ 11,250.00 | Wallco | |
| 6 | Permitting | 1 | LS | \$ - | \$ - | | |
| 7 | Contingency | 1 | LS | \$ 34,357.60 | \$ 34,357.60 | | |
| 8 | | | | #DIV/0! | \$ - | | |
| 9 | | | | #DIV/0! | \$ - | | |
| 10 | | | | #DIV/0! | \$ - | | |
| 11 | | | | #DIV/0! | \$ - | | |
| TOTAL BASE BID | | | | | \$ 377,933.60 | | |
| TAX | | | | 8.25% | | | |
| TOTAL BID AMOUNT | | | | | \$ 409,113.12 | | |

| | |
|-----------------------|----------------------|
| BASE PROPOSAL | \$ 409,113.12 |
| OSTX Mgt | \$ 53,184.71 13% |
| ALT COST | \$ - |
| TOTAL PROPOSAL | \$ 462,297.83 |



Name: ManeGait
Address: 3160 N Custer Road
City/St: McKinney Texas
E-Mail: Bill@traditionhomes.com
Fax:
Ph:
Attn: Bill Darling

December 1, 2023

Job Location
 ManeGait Prosper Texas

Transplant Proposal

| Qty | Product/Service | Size | Price | Ext. Price |
|-----|------------------|------------------------|-------------|-------------|
| 3 | Live Oak | 15-22" caliper | \$20,000.00 | \$60,000.00 |
| 11 | Yaupons | 18-20' | \$1,950.00 | \$21,450.00 |
| 10 | Crapes | 18-20' | \$1,950.00 | \$19,500.00 |
| 2 | Vitex | 12-14' | \$1,250.00 | \$2,500.00 |
| 1 | Equipment | Heavy Lifting Onsite | \$5,850.00 | \$5,850.00 |
| 1 | Materials | soil, Drainage, Mulch | \$2,850.00 | \$2,850.00 |
| 23 | Tree farm set up | mulch, temp Irrigation | \$250.00 | \$5,750.00 |

Notes:

Larger live oaks move direct per owner direction onsite only
small trees stay in holding yard to be planted at later date replant cost TBD
Owner Responsibilities: set up irrigation and maintain trees per agreed plan
FTF Responsibilities:
Warranty: N/A
Payment Terms: 20% to mobilize payment draws as work completed

| | |
|----------------|---------------------|
| Subtotal | \$117,900.00 |
| Sales Tax Rate | 8.25% |
| Sales Tax | \$9,726.75 |
| Total | \$127,626.75 |

Liability Release: Owner will assume any extra cost incurred by contractor to remove any fences, walls, sprinklers, gas lines, or any other obstruction which prevents easy access where trees are to be planted. If rock is encountered, an additional charge must be added to cover the cost of air hammer and/or additional labor. FTF will notify Dig Tess for underground utility locating prior to digging unless specified otherwise, and will not be held responsible for any underground utility damage. Owner assumes responsibility for placement and replanting of trees. Pricing is good for 3 months from date the bid is received.

Blake Fannin

Blake Fannin

Customer Signature

15700 Highway 121 • Frisco, Texas 75035 • (972) 747.9233 • Fax (972) 747.9158
www.fannintreefarm.com

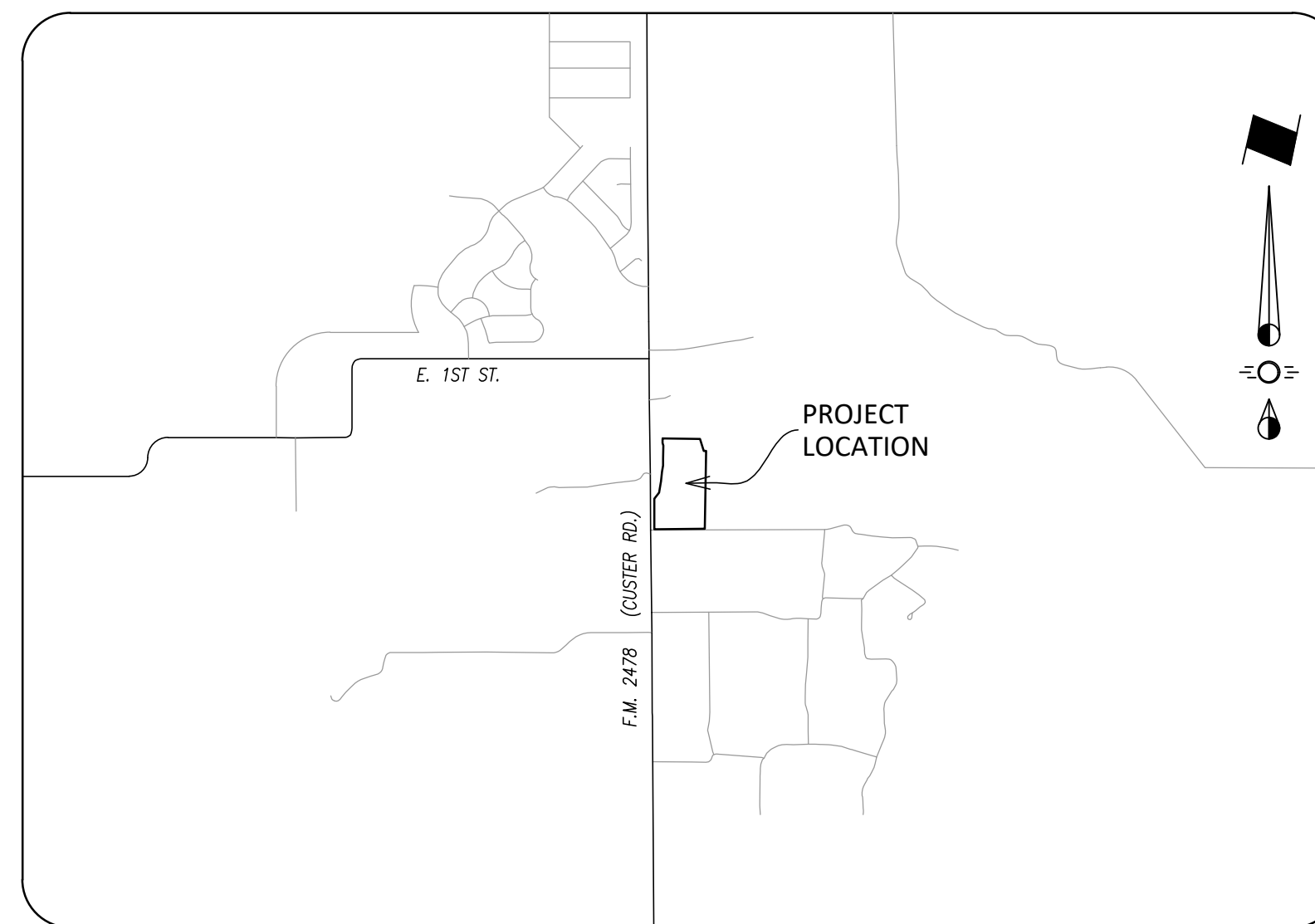
Paving, Drainage and Utility Plans

ManeGait Therapeutic Horsemanship

Administration Building

3160 N. Custer Road

City of McKinney, Texas



Vicinity Map

NTS

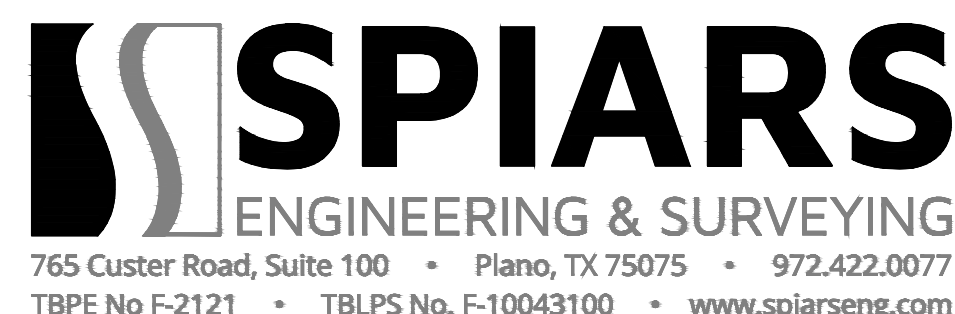
Notes:

1. Prior to beginning any construction or construction staking, it shall be the Contractor's responsibility to contact the civil engineer to ensure that all parties are in possession of the most current set of CD's.
2. All construction within Collin County R.O.W. or easements shall conform to County Details available from Collin County Development Services Department.
3. All construction within City of McKinney ROW or easements shall conform to City Details available from City of McKinney Development Services Department.

Sheet List Table

| | |
|-----|----------------------------|
| | Cover |
| | Amending Plat |
| C1 | Demolition Plan |
| C2 | Paving Plan |
| C3 | Grading Plan |
| C4 | Grading Plan |
| C5 | Grading Plan |
| C6 | Existing Drainage Area Map |
| C7 | Proposed Drainage Area Map |
| C8 | Drainage Plan |
| C9 | Drainage Profiles |
| C10 | Drainage Profiles |
| C11 | Water & Sewer Plan |
| C12 | Erosion Control Plan |
| C13 | Site Details |
| C14 | Site Details |

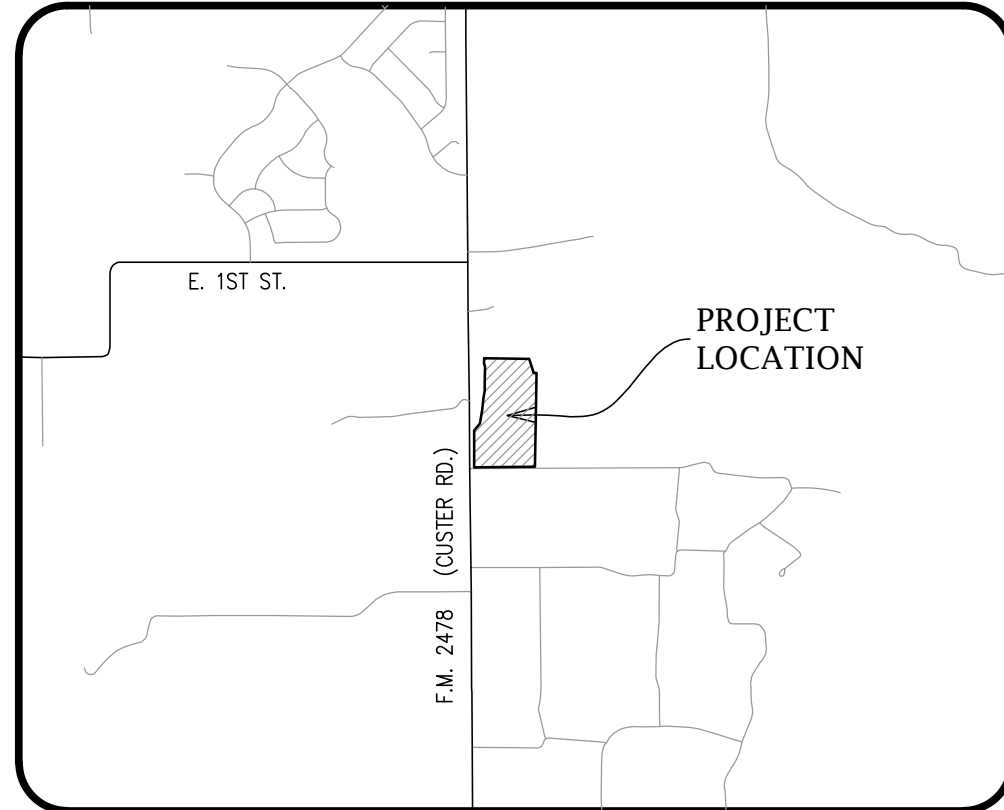
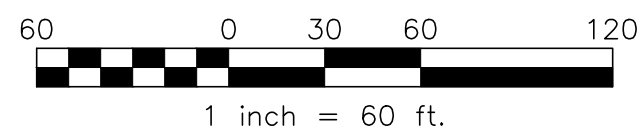
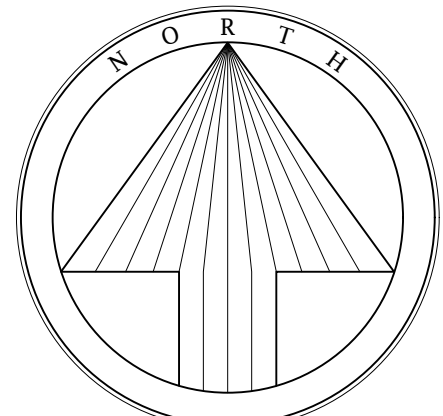
Prepared By:



These plans are released for the purpose of interim review under the authority of
 MICHAEL T. MARTINE, P.E. 122071

Date: 06-04-2021
 It is not to be used for construction.

Prepared For:
 ManeGait
 3160 N. Custer Rd.
 McKinney, TX 75071
 Telephone (469) 422-6376
 Contact: Sarah M. Dobbins

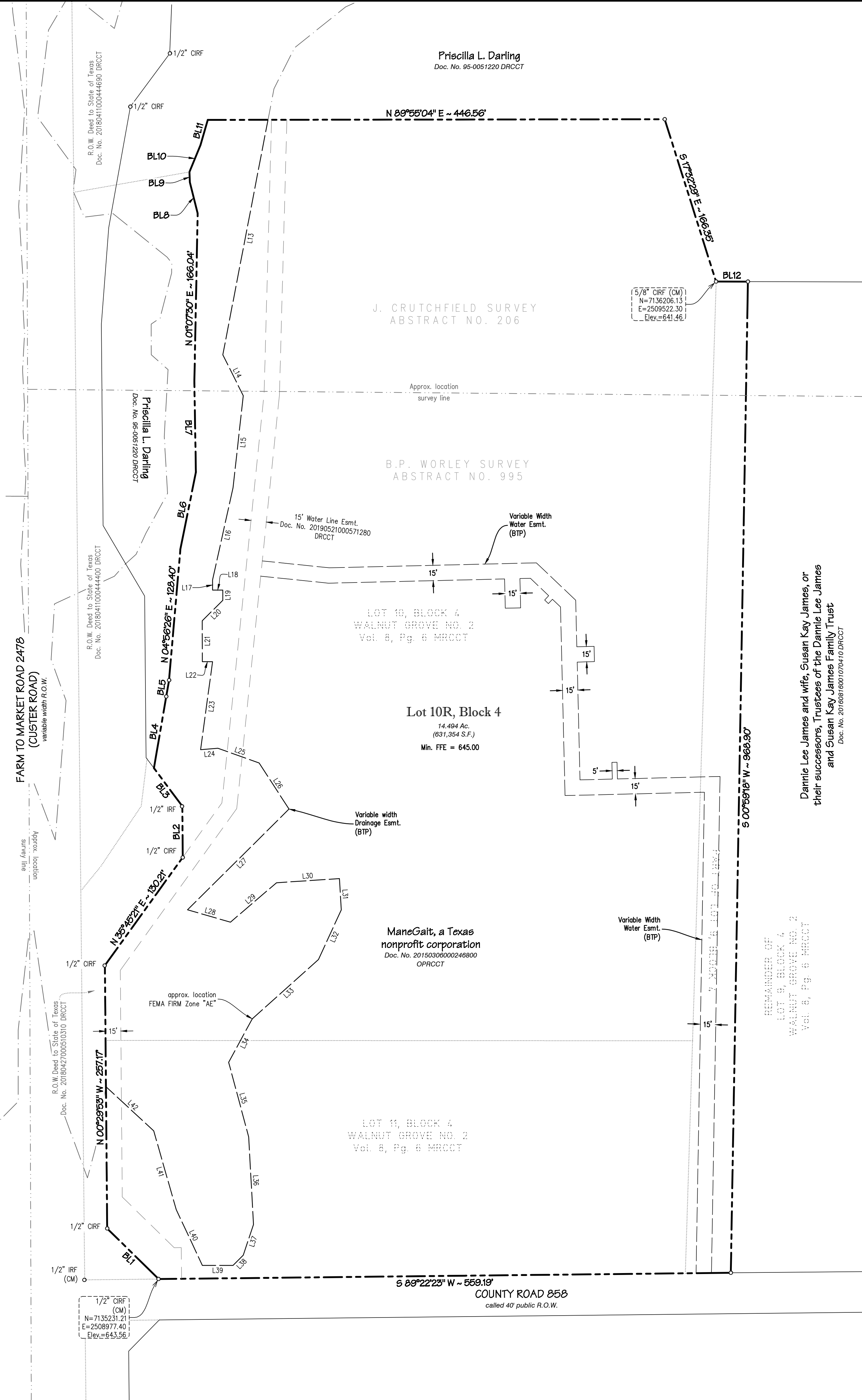


LOCATION MAP
1" = 2000'

| LEGEND | |
|-----------------------------------|---|
| (Not all items may be applicable) | |
| ○ | 1/2" IRON ROD WITH PLASTIC CAP STAMPED "SPIARSEN" SET, UNLESS OTHERWISE NOTED |
| ○ | IRON ROD FOUND |
| ○ | CRIF CAPPED IRON ROD FOUND |
| ○ | CM CONTROL MONUMENT |
| --- | R.O.W. RIGHT-OF-WAY |
| --- | FEMA FEDERAL EMERGENCY MANAGEMENT AGENCY FLOOD INSURANCE RATE MAP |
| --- | DRCCT DEED RECORDS, COLLIN COUNTY, TEXAS |
| --- | PRCCT PLAT RECORDS, COLLIN COUNTY, TEXAS |

NOTES:

- This report was prepared without the benefit of a commitment for title insurance. No research was performed for any easements other than that shown on the record plat of this property. Therefore, easements, covenants, and other documents may exist that affect the subject property that are not shown on this report.
- Basis of bearing derived from the State Plane Coordinate System, Texas North Central Zone 4202, North American Datum of 1983, (2011).
- Selling a portion of this addition by metes and bounds is a violation of City ordinance and state law and is subject to fines and withholding of utilities and building permits.
- All proposed lots situated entirely outside the city's corporate limits and within the city's extraterritorial jurisdiction comply with the requirements of the subdivision ordinance.
- The owner and any subsequent owner of Lot 10R, Block 4 of this plat shall be solely responsible for the maintenance of the creek (including all erosion control) traversing said lot. The owner shall further hold the City of McKinney harmless from any damages to persons, to the owner's lot or any affected lot arising from such maintenance responsibility. The City shall not be responsible for the maintenance of the referenced creek, although it retains the right to enter upon the easement for public purposes. The drainage easement shown hereunder shall not create any affirmative duty to the City to repair, maintain, or correct any condition that exists or occurs due to the natural flow of storm water runoff, including but not limited to, storm water overflow, bank erosion and sloughing, loss of vegetation and trees, bank subsidence, and interference with structures. Alteration of natural flow of water shall be subject to the regulations and ordinances of the City of McKinney, the State of Texas and United States of America.
- The purpose of this plat is to combine lots and dedicate easements.
- Any development within the floodplain requires review and approval by the City of McKinney Director of Engineering.

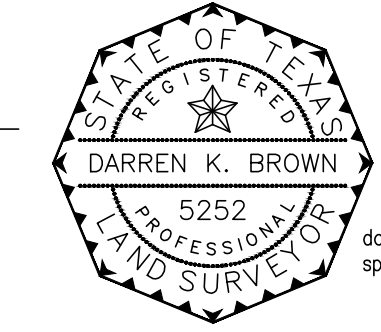


| Line Table | | | Line Table | | |
|------------|---------------|----------|------------|---------------|----------|
| Line # | Bearing | Distance | Line # | Bearing | Distance |
| BL1 | N 45°33'23" W | 70.49' | L22 | S 89°55'06" E | 10.00' |
| BL2 | N 00°29'53" W | 50.00' | L23 | S 07°46'09" W | 86.76' |
| BL3 | N 36°45'07" W | 46.38' | L24 | N 85°08'31" E | 17.06' |
| BL4 | N 09°45'56" E | 71.08' | L25 | S 70°14'33" E | 42.75' |
| BL5 | N 09°45'46" E | 16.17' | L26 | S 33°01'34" E | 53.69' |
| BL6 | N 11°23'21" E | 76.91' | L27 | S 45°13'08" W | 139.80' |
| BL7 | N 01°00'26" W | 87.01' | L28 | S 73°59'42" E | 43.68' |
| BL8 | N 14°05'55" W | 31.27' | L29 | N 49°27'26" E | 59.26' |
| BL9 | N 02°43'02" W | 10.09' | L30 | N 86°15'22" E | 61.63' |
| BL10 | N 22°31'39" E | 28.43' | L31 | S 03°16'17" E | 30.58' |
| BL11 | N 16°02'57" E | 25.62' | L32 | S 24°38'46" W | 53.37' |
| BL12 | S 89°49'59" E | 31.18' | L33 | S 48°08'39" W | 86.93' |
| L13 | S 10°53'24" W | 233.86' | L34 | S 28°27'19" W | 48.31' |
| L14 | S 26°32'24" E | 44.76' | L35 | S 14°58'44" E | 75.56' |
| L15 | S 06°21'21" W | 90.52' | L36 | S 03°09'35" E | 85.63' |
| L16 | S 12°30'26" W | 92.19' | L37 | S 18°26'40" W | 31.62' |
| L17 | S 00°12'44" W | 10.00' | L38 | S 44°58'55" W | 14.12' |
| L18 | S 89°54'56" E | 10.00' | L39 | S 89°58'05" W | 29.99' |
| L19 | S 00°05'09" E | 10.00' | L40 | N 25°06'29" W | 60.15' |
| L20 | S 45°07'32" W | 28.32' | L41 | N 15°56'34" W | 80.12' |
| L21 | S 00°04'54" E | 40.02' | L42 | N 47°16'16" W | 63.55' |

SURVEYOR'S CERTIFICATE

I, Darren K. Brown, of Spiars Engineering, Inc., do hereby certify that I prepared this plat and the field notes made a part thereof from an actual and accurate survey of the land and that the corner monuments shown thereon were properly placed under my personal supervision, in accordance with the Subdivision Regulations of the City of McKinney, Texas.

Dated this the _____ day of _____, 2021.



DARREN K. BROWN, R.P.L.S. NO. 5252

STATE OF TEXAS §
COUNTY OF COLLIN §

BEFORE ME, the undersigned, a Notary Public in and for The State of Texas, on this day personally appeared Darren K. Brown, known to me to be the person and officer whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and considerations therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this the ____ day of _____, 2021.

Notary Public, State of Texas

APPROVED AND ACCEPTED

City Manager, City of McKinney, Texas _____ Date _____

OWNER'S CERTIFICATE

WHEREAS Manegait, a Texas nonprofit corporation, is the owner of a tract of land situated in the B.P. Worley Survey, Abstract No. 995, Collin County, Texas, the subject tract being a part of Lots 9, 10, and 11, Block 4, Walnut Grove No. 2 according to the deed recorded in Volume 8, Page 6 of the Map Records, Collin County, Texas, as conveyed to Manegait by deed recorded in Document No. 20150306000246800, Deed Records, Collin County, Texas (DRCCT), with the subject tract being more particularly described as follows:

BEGINNING at a 1/2" iron rod with plastic cap found for the intersection of the north line of County Road 858, a called 40 foot wide right-of-way, with the east line of Farm to Market Road 2478, a variable width public right-of-way (also known as Custer Road), said right-of-way conveyed to the State of Texas by deed recorded in Document No. 20180427000510310 DRCCT;

THENCE along the east line of Custer Road, the following:
 N 45°33'23" W, 70.49 feet to a 1/2" iron rod with plastic cap found;
 N 00°29'53" W, 257.17 feet to a 1/2" iron rod with plastic cap found;
 N 35°45'21" E, 130.21 feet to a 1/2" iron rod with plastic cap found;
 N 00°29'53" W, 50.00 feet to a 1/2" iron rod found;

And N 36°45'07" W, 46.38 feet to a point in a creek for a southerly corner of the remainder of the tract conveyed to Priscilla L. Darling, recorded in Document No. 95-0051220 DRCCT;

THENCE along the common line thereof, the following:
 N 09°45'56" E, 71.08 feet to a point in a creek;
 N 09°45'46" E, 16.17 feet to a point in a creek;
 N 04°56'26" E, 128.40 feet to a point in a creek;
 N 11°23'21" E, 76.91 feet to a point in a creek;
 N 01°00'26" W, 87.01 feet to a point in a creek;
 N 01°07'30" E, 166.04 feet to a point in a creek;
 N 14°05'55" W, 31.27 feet to a point in a creek;
 N 02°43'02" W, 10.09 feet to a point in a creek;
 N 22°31'39" E, 28.43 feet to a point in a creek;
 N 16°02'57" E, 25.62 feet to a point in a creek;
 N 89°55'04" E, 446.56 feet to a 1/2" iron rod with plastic cap stamped "SPIARSEN" set;
 S 17°32'29" E, 166.35 feet to a 5/8" iron rod with plastic cap found;

And S 89°49'59" E, 31.18 feet to a 1/2" iron rod with plastic cap stamped "SPIARSEN" set for the northwest corner of a tract conveyed to Dannie Lee James and wife, Susan Kay James, or their successors, Trustees of the Dannie Lee James and Susan Kay James Family Trust, recorded in Document No. 20160816001070410 DRCCT;

THENCE S 00°59'18" W, 968.90 feet along the west line thereof to a 1/2" iron rod with plastic cap stamped "SPIARSEN" set on the north line of County Road 858;

THENCE S 89°22'23" W, 559.19 feet along the north line thereof to the POINT OF BEGINNING with the subject tract containing 631,354 square feet or 14,494 acres of land.

NOW THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

That We, Manegait, a Texas nonprofit corporation, do hereby adopt this amending plat designating the hereinabove described property as WALNUT GROVE NO. 2, LOT 10R, BLOCK 4, an addition to the Extra-territorial jurisdiction of the City of McKinney, and do hereby dedicate to the public use forever the streets and alleys shown thereon and do hereby reserve the easement strips shown on this plat for the mutual use and accommodation of garbage collection agencies and all public utilities desiring to use or using same. Any public utility shall have the right to ingress and egress to and from and upon the said easement strip for the purpose of constructing, reconstructing, inspecting, and patrolling, without the necessity at any time of procuring the permission of anyone. This plat approved subject to all plotting ordinances, rules, regulations and resolutions of the City of McKinney, Texas.

Witness our hands at Collin County, Texas, this _____ day of _____, 2021.

MANEGAIT

By: _____
SIGNER'S NAME, TITLE

STATE OF TEXAS §
COUNTY OF COLLIN §

BEFORE ME, the undersigned, a Notary Public in and for The State of Texas, on this day personally appeared _____, known to me to be the person and officer whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and considerations therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this the ____ day of _____, 2021.

Notary Public, State of Texas

AMENDING PLAT

WALNUT GROVE NO. 2

LOT 10R, BLOCK 4
 BEING ALL OF LOTS 10 AND 11, AND PART
 OF LOT 9, BLOCK 4 WALNUT GROVE NO. 2
 BEING 14.494 ACRES IN B. WORLEY SURVEY, ABSTRACT NO. 995,
 & THE J. CRUTCHFIELD SURVEY, ABSTRACT NO. 206
 COLLIN COUNTY, TEXAS

OWNER / APPLICANT
 Manegait
 3160 N. Custer Rd.
 McKinney, TX 75075
 Telephone (469) 422-6376
 Contact: Sarah M. Dobbins

ENGINEER / SURVEYOR
 Spiars Engineering, Inc.
 765 Custer Road, Suite 100
 Plano, TX 75075
 Telephone: (972) 422-0077
 TBPE No. F-2121 / TBPLS No. F-10043100
 Contact: Mike Martine

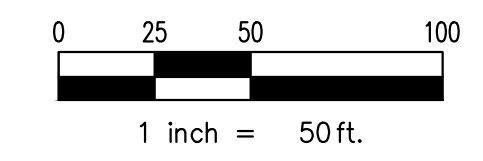
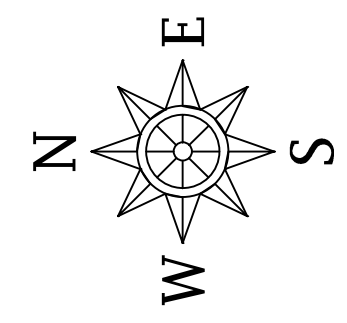
Drawing: C:\2021_085\21-127 Manegait\Bacon\21-127 Amending Plat.dwg Saved By: Mailing Show Time: 6/2/2021 5:41:47 PM Plotted by: REHAMINE Plot Date: 3/11/2022 9:08 AM

This plan is released for the purpose of interim review and pricing under the authority of MICHAEL T. MARTINE, P.E. 122071

Date: 05-06-21
It is not to be used for construction.

MANEGAIT
LOT 10R, BLOCK 4
Walnut Grove No.2
COLLIN COUNTY, TEXAS
PROPOSED DRAINAGE AREA MAP

| | |
|------------|----------|
| Date | |
| Revisions | |
| Scale | As Shown |
| Drawn By | JRE |
| Checked By | MTM |
| Sheet | C7 |
| SEI No. | 21-127 |



LEGEND

$Q = C_f C I A$
C = See Chart
 $I_{100} = 9.51$
tc = See Chart
 $C_f = 1.25 (100 - Yr)$

- A ← Drainage Area Number
- (X.XX) ← Acres
- (XX.X) ← Q_{100} (cfs)
- Drainage Divide Line
- 1 Design Point

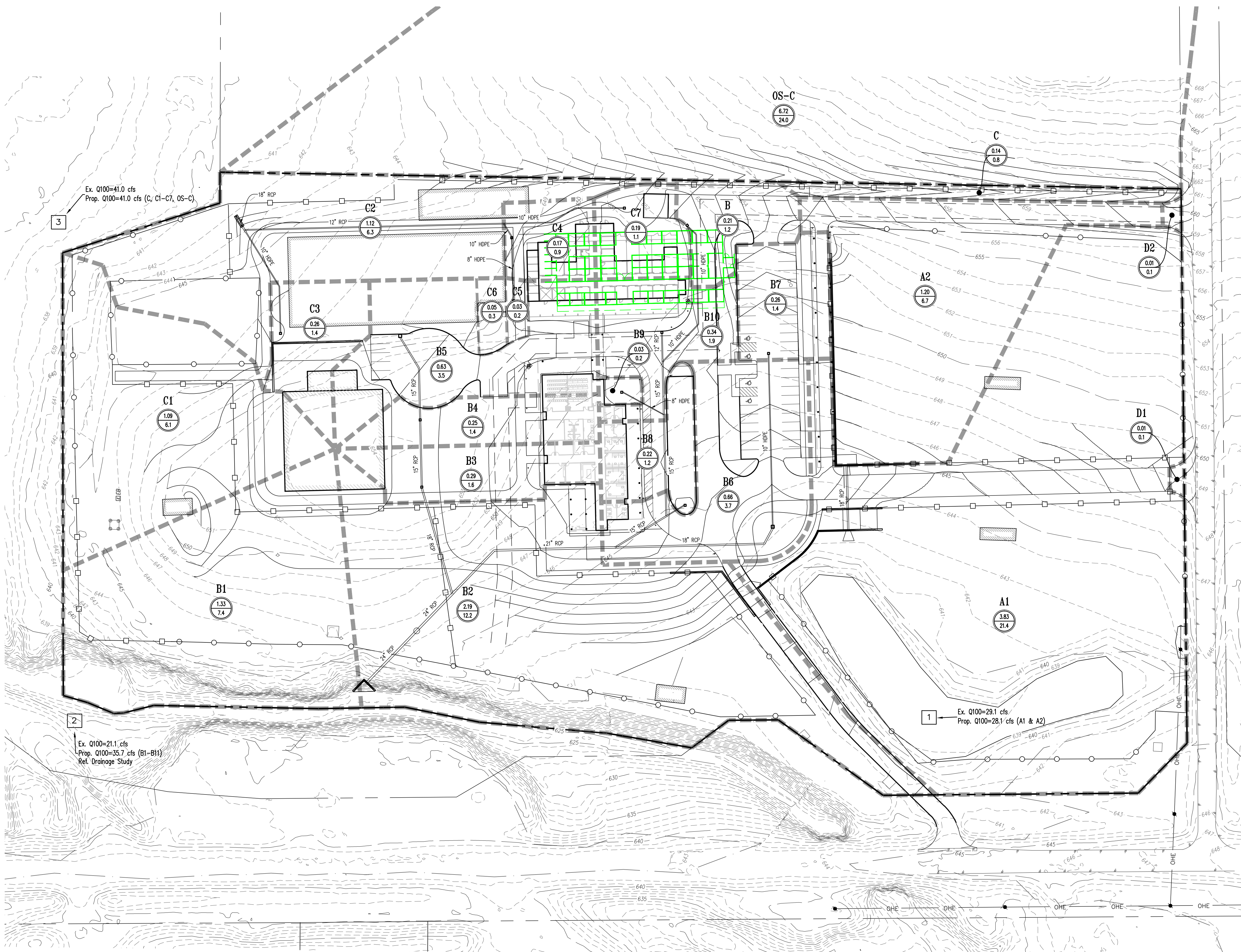
| Drainage Area No. | Drainage Area (Acres) | C_f | C | tc (Min.) | I_{100} (in./hr.) | Q_{100} (cfs) | Comments | |
|-------------------|-----------------------|-------|------|-----------|---------------------|-----------------|----------------------------|---|
| A1 | 3.83 | 1.25 | 0.47 | 10 | 9.51 | 21.4 | To Ex Detention Pond | 1 |
| A2 | 1.20 | 1.25 | 0.47 | 10 | 9.51 | 6.7 | To Prop. Culvert | 1 |
| B | 0.21 | 1.25 | 0.47 | 10 | 9.51 | 1.2 | To CB-20 | 2 |
| B1 | 1.33 | 1.25 | 0.47 | 10 | 9.51 | 7.4 | West to Rutherford Branch | 2 |
| B2 | 2.19 | 1.25 | 0.47 | 10 | 9.51 | 12.2 | West to Rutherford Branch | 2 |
| B3 | 0.29 | 1.25 | 0.47 | 10 | 9.51 | 1.6 | To CB-20 | 2 |
| B4 | 0.25 | 1.25 | 0.47 | 10 | 9.51 | 1.4 | To CB-20 | 2 |
| B5 | 0.63 | 1.25 | 0.47 | 10 | 9.51 | 3.5 | To CB-24 | 2 |
| B6 | 0.66 | 1.25 | 0.47 | 10 | 9.51 | 3.7 | To CB-24 | 2 |
| B7 | 0.26 | 1.25 | 0.47 | 10 | 9.51 | 1.4 | To CB-20 | 2 |
| B8 | 0.22 | 1.25 | 0.47 | 10 | 9.51 | 1.2 | To CB-20 | 2 |
| B9 | 0.03 | 1.25 | 0.47 | 10 | 9.51 | 0.2 | To CB-12 | 2 |
| B10 | 0.34 | 1.25 | 0.47 | 10 | 9.51 | 1.9 | To CB-20 | 2 |
| C | 0.14 | 1.25 | 0.47 | 10 | 9.51 | 0.8 | North to Swale | 3 |
| C1 | 1.09 | 1.25 | 0.47 | 10 | 9.51 | 6.1 | North to Rutherford Branch | 3 |
| C2 | 1.12 | 1.25 | 0.47 | 10 | 9.51 | 6.3 | North to Rutherford Branch | 3 |
| C3 | 0.26 | 1.25 | 0.47 | 10 | 9.51 | 1.4 | To CB-20 | 3 |
| C4 | 0.17 | 1.25 | 0.47 | 10 | 9.51 | 0.9 | To CB-20 | 3 |
| C5 | 0.03 | 1.25 | 0.47 | 10 | 9.51 | 0.2 | To CB-12 | 3 |
| C6 | 0.05 | 1.25 | 0.47 | 10 | 9.51 | 0.3 | To CB-12 | 3 |
| C7 | 0.19 | 1.25 | 0.47 | 10 | 9.51 | 1.1 | To CB-20 | 3 |
| D1 | 0.01 | 1.25 | 0.47 | 10 | 9.51 | 0.1 | To FM858 ROW | |
| D2 | 0.01 | 1.25 | 0.47 | 10 | 9.51 | 0.1 | To FM858 ROW | |
| OS-C | 6.72 | 1.25 | 0.30 | 10 | 9.51 | 24.0 | North to Rutherford Branch | 3 |

| Condition | Area (acres) | C |
|-------------------|--------------|-------------|
| Developed | 4.00 | 0.90 |
| Undeveloped | 10.50 | 0.30 |
| Weighted C | 14.49 | 0.47 |

BENCHMARKS:

BM1
Being the center of a water manhole with concrete apron 117 feet east of the centerline of Custer Road and north 305 feet from the centerline of County Road 858.
Northing - 7135260.55, Easting - 2508973.64, Elevation = 643.25

BM2
Being the center of a water manhole with concrete apron 83 feet east of the centerline of Custer Road and north 305 feet from the centerline of County Road 858.
Northing - 7135530.46, Easting - 2508939.68, Elevation = 642.75



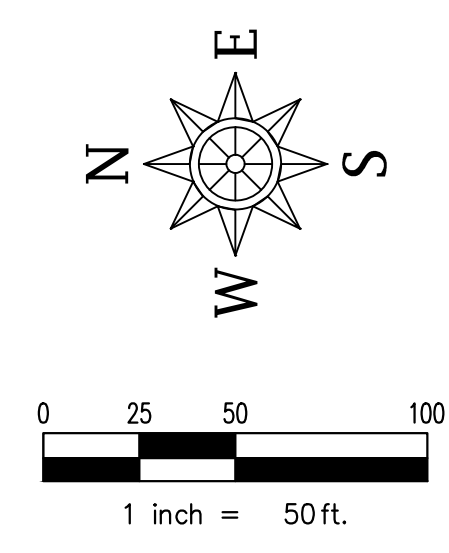
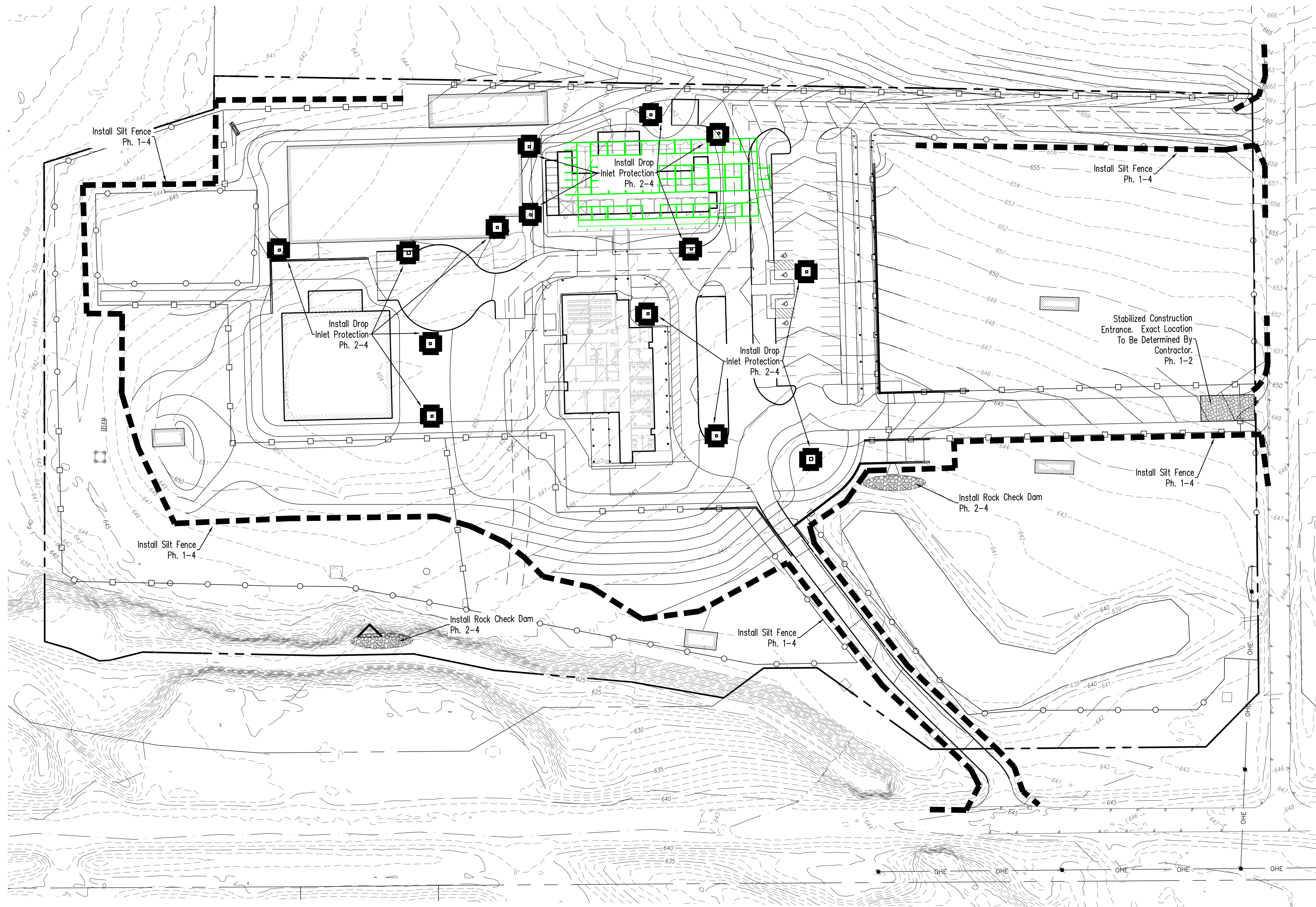
**CAUTION !!!
EXISTING UTILITIES**

EXISTING UTILITIES AND UNDERGROUND FACILITIES INDICATED ON THESE PLANS HAVE BEEN LOCATED FROM REFERENCE INFORMATION. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO VERIFY BOTH HORIZONTALLY AND VERTICALLY THE LOCATION OF ALL EXISTING UTILITIES AND UNDERGROUND FACILITIES PRIOR TO CONSTRUCTION, TO TAKE NECESSARY PRECAUTIONS IN ORDER TO PROTECT ALL FACILITIES ENCOUNTERED. THE CONTRACTOR SHALL PRESERVE AND PROTECT ALL EXISTING UTILITIES FROM DAMAGE DURING CONSTRUCTION.

Note:
The Contractor Shall Perform All Earthwork And Compaction Operations, Including But Not Limited To, Placement Of Fill During Earthwork Operations, Backfilling, Trench Backfilling, Utility Backfilling, Liming, And Subgrade Placement According To The Geotechnical Recommendations And City Standards. The Contractor Shall Use The Most Stringent Requirement If There Is A Conflict On Any Fill Or Backfill Operations. The Contractor Shall Inquire In Written Format With The Engineer Of Record Should There Be Any Questions Regarding Fill And Backfill Requirements.

CALL TEXAS ONE-CALL (811) OR OTHER UTILITY LOCATION SERVICES 48 HOURS PRIOR TO CONSTRUCTION ACTIVITY. SPIARS ENGINEERING, INC. IS NOT RESPONSIBLE FOR KNOWING ALL EXISTING UTILITIES OR DEPICTING EXACT LOCATIONS OF UTILITIES ON DRAWINGS.

Drawing: C:\2021\2853\1-17 Manegait\21-127 Drainage Area Map.dwg Saved By: Manegait Save Time: 6/29/2021 12:38:39 PM
 Plotted By: M. Martine Plot Date: 3/11/2022 9:09 AM



EROSION CONTROL GENERAL NOTES

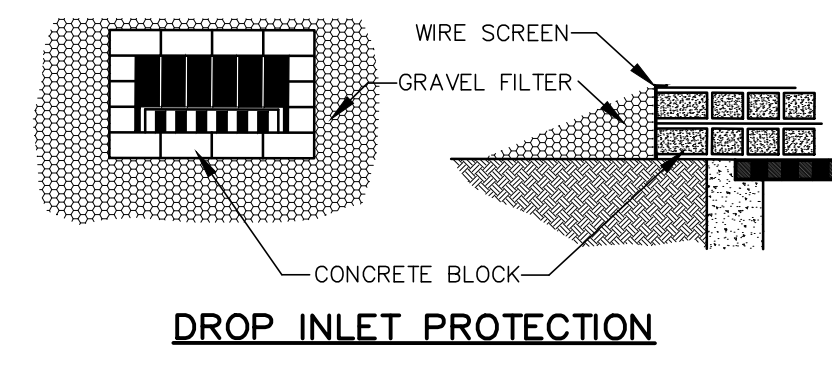
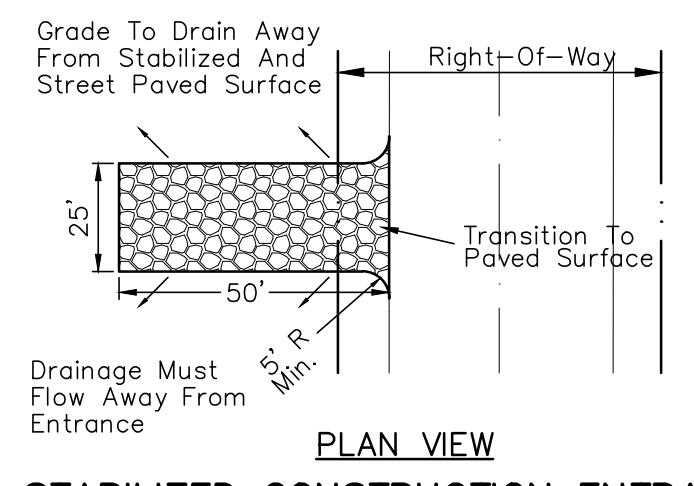
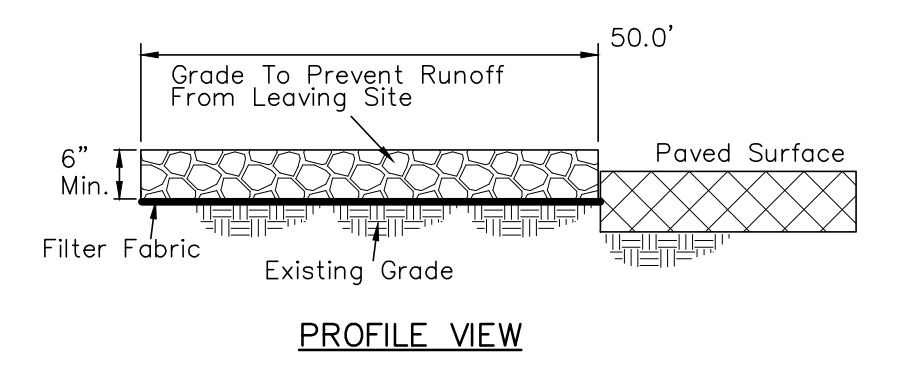
- Erosion control devices shown on these plans shall be installed prior to the start of land disturbing activities on the project.
- All erosion control devices are to be installed in accordance with the approved plans and specifications for this project. Changes are to be approved before construction by the design Engineer and the Collin County Engineering Department.
- If the Erosion Control Plan as approved cannot control erosion and off-site sedimentation from the project the Erosion Control Plan will be required to be revised and/or additional erosion control devices will be required on site.
- Off-site soil borrow and spoil areas are considered part of the project site, and must also comply with the erosion control requirements for this project. This includes the installation of BMPs to control offsite sedimentation and the establishment of permanent ground cover on disturbed areas prior to final approval of the project.
- Inspections shall be made weekly and after rain storm events to insure that the devices are functioning properly. When sediment or mud had clogged the void spaces between stones or mud is being tracked onto a public roadway the aggregate pad must be washed down or replaced. Runoff from the washdown operation shall not be allowed to drain directly off the site without first flowing through another BMP to control off-site sedimentation. Periodic re-grading or the addition of new stone may be required to maintain the efficiency of the installation.
- Contractor shall have a copy of Collin County erosion control requirements at all times.
- Contractor shall be responsible for submittal of N.O.I., N.O.T. and any additional information required by T.C.E.Q. Contractor shall comply with all T.C.E.Q. stormwater pollution prevention requirements.

CONSTRUCTION ENTRANCE NOTES

- Stone shall be 3 to 5 inch diameter crushed rock or acceptable crushed Portland Cement Concrete.
- When necessary, vehicles shall be cleaned to remove sediment prior to entrance onto a public roadway. When washing is required, it shall be done on a area stabilized with crushed stone, with drainage flowing away from both the street and the stabilized entrance. All sediment shall be prevented from entering any storm drain, ditch, or watercourse using approved methods.
- The entrance shall maintained in a condition which will prevent tracking or flowing of sediment onto paved surfaces. This may require periodic top dressing with additional stone as conditions demand. All sediment spilled, dropped, washed, or tracked onto paved surfaces must be removed immediately.
- The entrance must be properly graded, or incorporate a drainage swale to prevent runoff from leaving the construction site.

CONSTRUCTION SCHEDULE AND PHASING

- PHASE 1. Rough Grading
- PHASE 2. Utility Installation
- PHASE 3. Building Construction Paving
- PHASE 4. Soil Stabilization/Landscaping



**CAUTION !!!
EXISTING UTILITIES**

EXISTING UTILITIES AND UNDERGROUND FACILITIES INDICATED ON THESE PLANS HAVE BEEN LOCATED FROM REFERENCE INFORMATION. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO VERIFY BOTH HORIZONTALLY AND VERTICALLY THE LOCATION OF ALL EXISTING UTILITIES AND UNDERGROUND FACILITIES PRIOR TO CONSTRUCTION, TO TAKE NECESSARY PRECAUTIONS IN ORDER TO PROTECT ALL FACILITIES ENCOUNTERED. THE CONTRACTOR SHALL PRESERVE AND PROTECT ALL EXISTING UTILITIES FROM DAMAGE DURING CONSTRUCTION.

Note:
The Contractor Shall Perform All Earthwork And Compaction Operations, Including But Not Limited To, Placement Of Fill During Earthwork Operations, Backfilling, Trench Backfilling, Utility Backfilling, Lining, And Subgrade Placement According To The Geotechnical Recommendations And City Standards. The Contractor Shall Use The Most Stringent Requirement If There Is A Conflict On Any Fill Or Backfill Operations. The Contractor Shall Inquire In Written Format With The Engineer Of Record Should There Be Any Questions Regarding Fill And Backfill Requirements.

CALL TEXAS ONE-CALL (811) OR OTHER UTILITY LOCATION SERVICES 48 HOURS PRIOR TO CONSTRUCTION ACTIVITY. SPIARS ENGINEERING, INC. IS NOT RESPONSIBLE FOR KNOWING ALL EXISTING UTILITIES OR DEPICTING EXACT LOCATIONS OF UTILITIES ON DRAWINGS.

BENCHMARKS:

BM1
Being the center of a water manhole with concrete apron 117 feet east of the centerline of Custer Road in the north line of County Road 858.
Northing - 7135260.55, Easting - 2508973.64, Elevation = 643.25

BM2
Being the center of a water manhole with concrete apron 83 feet east of the centerline of Custer Road and north 305 feet from the centerline of County Road 858.
Northing - 7135530.46, Easting - 2508939.68, Elevation = 642.75

This plan is released for the purpose of interim review and pricing under the authority of MICHAEL T. MARTINE, P.E. 122071

Date: **05-06-21**
It is not to be used for construction.

MANEGAIT
LOT 10R, BLOCK 4
Walnut Grove No.2
COLLIN COUNTY, TEXAS
EROSION CONTROL PLAN

| Date | Revisions |
|------|-----------|
| | |
| | |
| | |
| | |
| | |
| | |

Scale: As Shown

Drawn By: JRE

Checked By: MTM

Sheet **C12**

SEI No. 21-127

Drawing: C:\2021\208531-107 Manegait_Renovation\107 Erosion Control Plan.dwg Saved By: Manegait, Sam Date: 05/06/2021 11:47:28 AM
 Plotted by: S:\Bureau\Plot\Date: 3/7/2022 9:10 AM



Total Project Budget

Project Design and Oversight

| | |
|-------------------------|------------------|
| Design Development | \$61,000 |
| Construction Documents | \$272,035 |
| Construction Management | <u>\$250,000</u> |
| | \$583,035 |

Demolition

| | |
|-------------------------|-----------------|
| Existing Admin Building | \$40,000 |
| Existing Barn | <u>\$35,000</u> |
| | \$75,000 |

Construction - Outdoors

| | |
|-----------------------|--------------------|
| Site Work | \$791,337 |
| Concrete and Flatwork | <u>\$1,053,295</u> |
| | \$1,844,632 |

Admin Building & Conference

| | |
|------------------------------------|--------------------|
| Masonry | \$311,425 |
| Steel | \$449,950 |
| Millwork / Carpentry | \$107,800 |
| Roofing | \$153,136 |
| Doors & Windows | \$379,900 |
| Finishes | \$755,858 |
| Specialties | \$117,699 |
| Elevator | \$100,000 |
| Mechanical (incl. fire protection) | \$245,000 |
| Plumbing | \$156,811 |
| Electrical | \$562,000 |
| Misc. / Contingency | <u>\$500,000</u> |
| | \$3,839,579 |

Arena Construction

| | |
|---------------------|------------------|
| Structure | \$150,000 |
| Concrete | \$24,000 |
| Electrical | \$32,000 |
| Fencing | \$10,000 |
| Screens | \$25,000 |
| Fans | \$22,000 |
| Footing | \$2,500 |
| Mounting System | \$4,000 |
| Misc. / Contingency | <u>\$45,000</u> |
| | \$314,500 |

Barn

| | |
|---------------------|--------------------|
| Masonry | \$250,000 |
| Concrete | \$90,000 |
| Steel | \$400,000 |
| Roofing | \$120,000 |
| Finishes | \$65,000 |
| Mechanical | \$120,000 |
| Electrical | \$120,000 |
| Misc. / Contingency | <u>\$270,000</u> |
| | \$1,435,000 |

Furnishings

| | |
|-------------|-----------------|
| Appliances | \$20,000 |
| Furnishings | <u>\$45,000</u> |
| | \$65,000 |

Technology

| | |
|---------------------------|-----------------|
| Admin Building Technology | \$50,000 |
| Arena Audio System | <u>\$10,000</u> |
| | \$60,000 |

Community Event Plaza

| | |
|-------------------------------|------------------|
| Artificial Turf | \$200,000 |
| Concrete Surround | \$17,000 |
| Shade Sails | \$95,000 |
| Tree Relocation / Landscaping | \$95,000 |
| Lighting / Electric | \$50,000 |
| Performance Stage | \$20,000 |
| Audio System | \$15,000 |
| DG Walking Paths | \$10,000 |
| Sensory Boards | \$2,000 |
| Picnic Tables / Benches | <u>\$9,000</u> |
| | \$513,000 |

| | |
|------------------|---------------------------|
| Land Acquisition | <u>\$1,500,000</u> |
|------------------|---------------------------|

| | |
|---------------------|---------------------|
| Total Budget | \$10,229,746 |
|---------------------|---------------------|



EQUINE THERAPY

BRAIN-BUILDING

COMMUNITY CENTER

KNOWLEDGE CENTER

2023 Board of Directors

Bill Darling

ManeGait Co-Founder and Board President
Tradition Homes | Chairman

Priscilla Lewis Darling

ManeGait Co-Founder

Landon Darling Schneider

ManeGait Founding Family

Zach Schneider

ManeGait Founding Family
Tradition Homes | President

Dawnda Daniel

Board Treasurer
Independent Financial | Dir. of Internal Audit

Helen Fasken-Bell

Compass Counseling | Owner

Ryan Byrne

Appian Corporation | Account Director

Ryan Griffin

FCS Construction | President

Bill Heard

KVIL CBS Radio – Dallas | Retired

Katrina Hunter

4T8 Investment Group | Owner

Bruce Mead

Gray Branch Ranch | Proprietor

Shelley Mead

Shelley Mead Photography | Owner

Tom Reidy

Inspired Intellect | Executive Vice President

Josh Sandler

Gold Medal Pools | President and CEO

Michael Scovel

New York Life | Dallas Managing Partner

Dr. David Stephens, DVM, DABVP

Weems & Stephens Equine Hospital |
Veterinarian

Mark Wakeland

Wakeland Real Estate | President

Kelly Waterman

KNS LLC | President



Post-Improvement Operating Budget

| REVENUE | 2023 | 2027 |
|-------------------------------------|--------------------|--------------------|
| Donations | \$450,000 | \$583,333 |
| Net Special Events | \$810,000 | \$929,426 |
| Grant Revenue | \$300,000 | \$409,091 |
| Riders Fees | \$170,000 | \$340,000 |
| Other Program Income | \$5,000 | \$7,143 |
| Total Revenue | \$1,735,000 | \$2,268,993 |
| EXPENSES | | |
| Therapeutic Riding Program Expenses | \$20,000 | \$40,000 |
| GaitWay Program Expenses | \$10,000 | \$20,000 |
| Horse Care | \$150,000 | \$210,000 |
| Volunteer Expenses | \$4,000 | \$7,000 |
| Repairs and Maintenance | \$65,000 | \$65,000 |
| Equipment Expense | \$50,000 | \$87,500 |
| Utilities | \$50,000 | \$50,000 |
| Total Employee Costs | \$1,200,000 | \$1,615,101 |
| Marketing & Development | \$35,000 | \$50,000 |
| Information Technology | \$20,000 | \$30,000 |
| Accounting | \$15,000 | \$15,000 |
| Insurance | \$35,000 | \$67,308 |
| General Administration | \$30,000 | \$52,500 |
| Uncollectable Rider Fees | \$5,000 | \$7,000 |
| Total Expenses | \$1,689,000 | \$2,316,409 |

MANEGAIT

FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2022 AND 2021

MANEGAIT

DECEMBER 31, 2022 AND 2021

CONTENTS

| | Page |
|--|--------|
| INDEPENDENT AUDITOR'S REPORT | 1 - 2 |
| FINANCIAL STATEMENTS | |
| STATEMENTS OF FINANCIAL POSITION | 3 |
| STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS FOR THE YEAR ENDED DECEMBER 31, 2022 | 4 |
| STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS FOR THE YEAR ENDED DECEMBER 31, 2021 | 5 |
| STATEMENTS OF CASH FLOWS | 6 |
| STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2022 | 7 |
| STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2021 | 8 |
| NOTES TO FINANCIAL STATEMENTS | 9 - 18 |



Independent Auditor's Report

To the Board of Directors of
ManeGait
McKinney, Texas

Opinion

We have audited the accompanying financial statements of ManeGait (a non-profit organization) (the "Organization"), which comprise the statements of financial position as of December 31, 2022, and 2021, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ManeGait as of December 31, 2022, and 2021, and the statements of activities and changes in its net assets, its cash flows and functional expenses for the years then ended in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

In performing an audit in accordance with GAAS, we:

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

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

Lore K. Carter, P.C.

Dallas, Texas
July 12, 2023

ManeGait
STATEMENTS OF FINANCIAL POSITION
December 31,

ASSETS

| | 2022 | 2021 |
|---|------------------|------------------|
| CURRENT ASSETS | | |
| Cash and cash equivalents | \$ 578,871 | \$ 1,199,273 |
| Cash and cash equivalents - with donor restrictions | 278,910 | 529,810 |
| Investment in fixed annuity contracts | 600,000 | - |
| Investment in fixed annuity contracts - with donor restrictions | 600,000 | - |
| Accounts receivable | 20,258 | 10,511 |
| Contributions and grants receivable | - | 7,783 |
| Prepaid expenses | 26,009 | 20,493 |
| Total current assets | 2,104,048 | 1,767,870 |
| PROPERTY, PLANT AND EQUIPMENT AT COST - NET | 1,694,976 | 1,523,225 |
| TOTAL ASSETS | \$ 3,799,024 | \$ 3,291,095 |
| LIABILITIES AND NET ASSETS | | |
| CURRENT LIABILITIES | | |
| Accounts payable | \$ 12,081 | \$ 5,460 |
| Accrued liabilities | 31,605 | 34,055 |
| Deferred revenues | 908 | 2,273 |
| Refundable advance | 10,000 | - |
| Total current liabilities | 54,594 | 41,788 |
| NET ASSETS | | |
| Without donor restrictions | | |
| Designated by Board for operating reserve | 600,000 | 400,000 |
| Undesignated | 2,265,520 | 2,319,497 |
| Total without donor restrictions | 2,865,520 | 2,719,497 |
| With donor restrictions | 878,910 | 529,810 |
| Total net assets | 3,744,430 | 3,249,307 |
| TOTAL LIABILITIES AND NET ASSETS | \$ 3,799,024 | \$ 3,291,095 |

The accompanying notes are an integral part of these financial statements.

ManeGait
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
For the Year Ended December 31, 2022

| | Without Donor Restrictions | With Donor Restrictions | Total |
|--|-------------------------------|----------------------------|---------------------|
| SUPPORT AND REVENUES | | | |
| Contributions and grants | \$ 725,819 | \$ 363,500 | \$ 1,089,319 |
| Special events | 1,257,411 | - | 1,257,411 |
| Less direct expenses | <u>(463,326)</u> | <u>-</u> | <u>(463,326)</u> |
| Net special events | 794,085 | - | 794,085 |
| Riders fees, net of financial aid \$19,048 | 157,531 | - | 157,531 |
| Other program income | 4,548 | - | 4,548 |
| Net assets released from restrictions | <u>14,400</u> | <u>(14,400)</u> | <u>-</u> |
| Total support and revenues | <u>1,696,383</u> | <u>349,100</u> | <u>2,045,483</u> |
| EXPENSES | | | |
| Program services | | | |
| Therapeutic Riding | 1,040,896 | - | 1,040,896 |
| GaitWay to the Brain | <u>93,656</u> | <u>-</u> | <u>93,656</u> |
| Total program services | 1,134,553 | - | 1,134,553 |
| Supporting services | | | |
| Management and general | 155,285 | - | 155,285 |
| Fundraising | <u>260,522</u> | <u>-</u> | <u>260,522</u> |
| Total supporting services | 415,807 | - | 415,807 |
| Total expenses | <u>1,550,360</u> | <u>-</u> | <u>1,550,360</u> |
| Changes in net assets | 146,023 | 349,100 | 495,123 |
| NET ASSETS, at beginning of year | <u>2,719,497</u> | <u>529,810</u> | <u>3,249,307</u> |
| NET ASSETS, at end of year | <u>\$ 2,865,520</u> | <u>\$ 878,910</u> | <u>\$ 3,744,430</u> |

The accompanying notes are an integral part of these financial statements.

ManeGait
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
For the Year Ended December 31, 2021

| | Without Donor Restrictions | With Donor Restrictions | Total |
|--|-------------------------------|----------------------------|---------------------|
| SUPPORT AND REVENUES | | | |
| Contributions and grants | \$ 705,783 | \$ 598,910 | \$ 1,304,693 |
| Special events | 860,643 | - | 860,643 |
| Less direct expenses | <u>(187,066)</u> | <u>-</u> | <u>(187,066)</u> |
| Net special events | 673,577 | - | 673,577 |
| Riders fees, net of financial aid \$21,551 | 126,132 | - | 126,132 |
| Extinguishment of debts | 282,100 | - | 282,100 |
| Other program income | 10,649 | - | 10,649 |
| In-kind goods and services | 18,540 | - | 18,540 |
| Gain on sale of property and equipment | 9,334 | - | 9,334 |
| Net assets released from restrictions | <u>69,100</u> | <u>(69,100)</u> | <u>-</u> |
| Total support and revenues | <u>1,895,215</u> | <u>529,810</u> | <u>2,425,025</u> |
| EXPENSES | | | |
| Program services | | | |
| Therapeutic Riding | 874,102 | - | 874,102 |
| GaitWay to the Brain | 79,768 | - | 79,768 |
| Total program services | <u>953,870</u> | <u>-</u> | <u>953,870</u> |
| Supporting services | | | |
| Management and general | 95,736 | - | 95,736 |
| Fundraising | 241,065 | - | 241,065 |
| Total supporting services | <u>336,801</u> | <u>-</u> | <u>336,801</u> |
| Total expenses | <u>1,290,671</u> | <u>-</u> | <u>1,290,671</u> |
| Changes in net assets | 604,544 | 529,810 | 1,134,354 |
| NET ASSETS, at beginning of year | <u>2,114,953</u> | <u>-</u> | <u>2,114,953</u> |
| NET ASSETS, at end of year | <u>\$ 2,719,497</u> | <u>\$ 529,810</u> | <u>\$ 3,249,307</u> |

The accompanying notes are an integral part of these financial statements.

ManeGait
STATEMENTS OF CASH FLOWS
For the Years Ended December 31,

| | 2022 | 2021 |
|---|-------------|--------------|
| Cash flows from operating activities | | |
| Increase in net assets | \$ 495,123 | \$ 1,134,354 |
| Adjustments to reconcile increase in net assets to net cash provided by (used in) operating activities | | |
| Gain on sale of property and equipment | - | (9,334) |
| Depreciation | 65,021 | 75,577 |
| Bad debt | 2,009 | 4,772 |
| Gain on extinguishment of debts | - | (282,100) |
| Contributions and grants restricted for Beacon Project | (350,000) | (568,911) |
| Changes in operating assets and liabilities, net | | |
| Accounts receivable | (11,756) | (5,229) |
| Contributions and grants receivable | 7,783 | (7,783) |
| Prepaid expenses | (5,516) | (12,084) |
| Accounts payable | 6,621 | (11,158) |
| Accrued liabilities | (2,450) | (6,363) |
| Deferred revenues | (1,365) | 2,273 |
| Refundable advance | 10,000 | - |
| Net cash provided by operating activities | 215,470 | 314,014 |
| Cash flows from investing activities | | |
| Acquisition of property, plant and equipment | (236,772) | (81,919) |
| Purchase of investment in fixed annuity contracts | (1,200,000) | - |
| Proceeds from sale of assets | - | 13,500 |
| Net cash used in investing activities | (1,436,772) | (68,419) |
| Cash flows from financing activities | | |
| Collections of contributions and grants restricted for Beacon Project | 350,000 | 568,911 |
| Proceeds from note payable | - | 130,000 |
| Net cash provided by financing activities | 350,000 | 698,911 |
| | | |
| (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS | (871,302) | 944,506 |
| Cash and cash equivalents, at beginning of year | 1,729,083 | 784,577 |
| Cash and cash equivalents, at end of year | \$ 857,781 | \$ 1,729,083 |
| | | |
| Supplemental disclosures of cash flow information | | |
| Cash paid during the year for | | |
| Interest | \$ - | \$ 6 |
| Non-cash transactions | | |
| Extinguishment of debts | \$ - | \$ 282,100 |
| | | |
| Reconciliation of cash and cash equivalents reported within the statements of financial position to the statements of cash flows: | | |
| Cash and cash equivalents | \$ 578,871 | \$ 1,199,273 |
| Cash and cash equivalents - with donor restrictions | 278,910 | 529,810 |
| Total cash and cash equivalents shown in the statements of cash flows | \$ 857,781 | \$ 1,729,083 |

The accompanying notes are an integral part of these financial statements.

ManeGait
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2022

| | Program Services | | | Supporting Services | | | Total |
|-----------------------------------|---------------------|----------------------|------------------------|------------------------|-------------------|---------------------------|---------------------|
| | Therapeutic Riding | GaitWay to the Brain | Total Program Services | Management and General | Fundraising | Total Supporting Services | |
| Employee salaries and benefits | \$ 680,315 | \$ 74,409 | \$ 754,724 | \$ 74,409 | \$ 233,858 | \$ 308,267 | \$ 1,062,991 |
| Employee development and training | - | - | - | 20,745 | - | 20,745 | 20,745 |
| Program expenses | 22,019 | - | 22,019 | - | - | - | 22,019 |
| GaitWay program | - | 3,309 | 3,309 | - | - | - | 3,309 |
| Horse care | 132,723 | - | 132,723 | - | - | - | 132,723 |
| Volunteer expenses | 3,528 | - | 3,528 | - | - | - | 3,528 |
| Repairs and maintenance | 33,954 | 9,775 | 43,729 | 3,601 | 4,116 | 7,717 | 51,446 |
| Utilities | 44,229 | - | 44,229 | 1,593 | 3,250 | 4,843 | 49,072 |
| Development and marketing | - | - | - | 37,129 | 9,302 | 46,431 | 46,431 |
| Information technology | 17,977 | - | 17,977 | 647 | 1,321 | 1,968 | 19,945 |
| Professional fees | - | - | - | 7,500 | - | 7,500 | 7,500 |
| Insurance | 24,128 | - | 24,128 | 5,280 | 1,773 | 7,053 | 31,181 |
| Bank fees and office expenses | 21,410 | 6,163 | 27,573 | 2,271 | 2,595 | 4,866 | 32,439 |
| Depreciation | 58,604 | - | 58,604 | 2,110 | 4,307 | 6,417 | 65,021 |
| Bad debt | 2,009 | - | 2,009 | - | - | - | 2,009 |
| | <u>\$ 1,040,896</u> | <u>\$ 93,656</u> | <u>\$ 1,134,552</u> | <u>\$ 155,285</u> | <u>\$ 260,522</u> | <u>\$ 415,807</u> | <u>\$ 1,550,359</u> |

The accompanying notes are an integral part of these financial statements.

ManeGait
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2021

| | Program Services | | | Supporting Services | | | Total |
|-----------------------------------|--------------------|----------------------|------------------------|------------------------|-------------------|---------------------------|---------------------|
| | Therapeutic Riding | GaitWay to the Brain | Total Program Services | Management and General | Fundraising | Total Supporting Services | |
| Employee salaries and benefits | \$ 564,535 | \$ 61,746 | \$ 626,281 | \$ 56,547 | \$ 194,059 | \$ 250,606 | \$ 876,887 |
| Employee development and training | - | - | - | 3,641 | - | 3,641 | 3,641 |
| Program expenses | 20,150 | - | 20,150 | - | - | - | 20,150 |
| GaitWay program | - | 3,893 | 3,893 | - | - | - | 3,893 |
| Horse care | 87,654 | - | 87,654 | - | - | - | 87,654 |
| Volunteer expenses | 3,289 | - | 3,289 | - | - | - | 3,289 |
| Repairs and maintenance | 29,561 | 8,452 | 38,013 | 3,113 | 3,559 | 6,672 | 44,685 |
| Equipment expense | 14,683 | 2,369 | 17,052 | 873 | 997 | 1,870 | 18,922 |
| Utilities | 28,690 | - | 28,690 | 1,032 | 2,108 | 3,140 | 31,830 |
| Development and marketing | - | - | - | - | 31,280 | 31,280 | 31,280 |
| Information technology | 19,435 | - | 19,435 | 700 | 1,428 | 2,128 | 21,563 |
| Professional fees | - | - | - | 16,226 | - | 16,226 | 16,226 |
| Insurance | 20,748 | - | 20,748 | 5,050 | 1,525 | 6,575 | 27,323 |
| Bank fees and office expenses | 11,489 | 3,308 | 14,797 | 6,417 | 1,759 | 8,176 | 22,973 |
| Depreciation | 69,096 | - | 69,096 | 2,131 | 4,350 | 6,481 | 75,577 |
| Interest expense | - | - | - | 6 | - | 6 | 6 |
| Bad debt | 4,772 | - | 4,772 | - | - | - | 4,772 |
| | <u>\$ 874,102</u> | <u>\$ 79,768</u> | <u>\$ 953,870</u> | <u>\$ 95,736</u> | <u>\$ 241,065</u> | <u>\$ 336,801</u> | <u>\$ 1,290,671</u> |

The accompanying notes are an integral part of these financial statements.

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

The Organization is incorporated under the laws of the State of Texas as a nonprofit organization and is located in McKinney, Texas. The Organization is a therapeutic horsemanship center offering therapeutic equestrian activities and therapy in a caring, high-integrity environment. The Organization serves children and adults with disabilities so that they can move beyond their boundaries through the healing power of the horse and the dedication of a professional, caring community. The focus of therapeutic riding lessons is skill development and progression while improving the rider's physical, cognitive, emotional and social skills. The Organization derives most of their revenues from free-will donations, fundraising events, grants and rider fees.

The Organization's programs are as follows:

Therapeutic Riding – The Organization's riding programs consist of weekly private or small group lessons where riders learn to walk, trot, canter jump, and compete as equestrians. Horseback riding is a rewarding activity that provides many physical, cognitive, and emotional benefits. These benefits include greater core strength, balance, coordination, and speech; as well as confidence, independence, teamwork, and the unconditional acceptance and companionship of a horse.

GaitWay to the Brain – Developed at the Organization, GaitWay to the Brain ("GaitWay") is the first program of its kind to integrate brain-building exercises into the framework of equine therapy to extend and amplify the benefits of riding. Outcomes of the GaitWay program have been validated by third-party research and have led to replication of the program at riding centers across the U.S. and Canada. GaitWay classes are conducted one-on-one or in small groups. The program takes participants through a series of activities that stimulate underutilized parts of the brain, which gives clients the improved ability to focus, center themselves, and get the most benefit out of therapeutic riding.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

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

Net assets without donor restrictions - Net assets available for use in general operations and not subject to donor restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors as reserve funds. See Note 8.

Net assets with donor restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are restrictions when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. There were no perpetual net assets in nature at December 31, 2022, and 2021. See Note 9.

Liquidity and Availability

Assets are presented in the accompanying statements of financial position according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash. See Note 2.

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and all highly liquid investments purchased with an initial maturity of three months or less. The FDIC deposit insurance insures deposits up to \$250,000 per deposit, per insured bank for each ownership category. There was approximately \$178,000 and \$1,420,000 uninsured cash at December 31, 2022 and 2021, respectively.

Investment in Fixed Annuity Contracts

The Organization carries investment in fixed annuity contracts with an insurance company. Fixed annuity contracts are reported at contract value, which consists of the original cost, plus capitalized interest, less withdrawals, if any. Contract values approximates fair market value.

Fixed annuity contracts are exposed to various risks, such as interest rate, overall market volatility and credit risks. Due to the level of risk associated with certain fixed annuity contracts, it is at least reasonably possible that changes in the values of the fixed annuity contracts will occur in the near term and that such changes could materially affect the Organization's account balances and the amounts reported in the statements of financial position.

Fair Value Measurements

The Organization applies the U.S. GAAP authoritative guidance for fair value measurements and disclosures, which defines fair value, establishes a framework for measuring fair value, and requires certain disclosures about fair value measurements. U.S. GAAP describes three levels of inputs that may be used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets or liabilities. An active market is a market in which transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 - Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or inputs that are observable or can be corroborated by observable market data.

Level 3 - Unobservable inputs that are supported by little or no market activity, are significant to the fair value of the assets or liabilities and reflect management's assumptions and best estimates based on available data.

Valuation techniques used fair value measurements needs to maximize the use of observable inputs and minimize the use of unobservable inputs. A valuation method may produce a fair value measurement that may not be indicate of net realizable value or reflective of future fair values. Furthermore, although management believes the valuation methods are appropriate and consistent with those used by other market participants, the use of different methodologies or assumptions could result in different fair value measurements at the reporting date.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes to the methodologies used at December 31, 2022 and 2021.

Fixed annuity contracts –fixed annuity contracts are reported at contract value, which consists of the original cost, plus capitalized interest, less withdrawals, if any.

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable

Accounts receivable consist of rider fees. Management evaluates accounts receivable and writes off accounts when they are deemed uncollectible. The results of using the method are not materially different from using the reserve method.

Property, Plant and Equipment

Property, plant and equipment are recorded at cost if purchased, or at estimated fair value as of the date of donation. The Organization capitalizes expenditures for these assets in excess of \$1,000 and with an estimated useful life greater than one year. The costs of maintenance and repairs are charged to expense as incurred. Depreciation is computed on a straight-line basis over estimated useful lives as follows:

| | <u>Estimated Lives</u> |
|------------------------|------------------------|
| Leasehold improvements | 10 - 20 years |
| Farm equipment | 5 - 7 years |
| Program equipment | 5 years |
| Vehicles | 5 - 7 years |
| Admin equipment | 5 years |
| Horses | 5 years |
| Arena | 19 - 20 years |

Accrued Liabilities

Various expenses of the Organization that were incurred before December 31, 2022, and 2021, respectively, but paid afterwards, have been accrued and reported as accrued liabilities. See Note 5.

Fair Value of Financial Instruments

The carrying value of cash and cash equivalents, cash and cash equivalents – with donor restrictions, accounts receivable, contributions receivable, prepaid expenses, accounts payable, accrued liabilities, deferred revenues and refundable advance approximate fair value due to the short-term maturities of these assets and liabilities.

Revenue Recognition

The Organization recognizes contributions and grants when cash, securities or other assets or an unconditional promise to give is received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the amounts expected to be collected. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. Amounts received prior to the conditions being met are reported as refundable advances in the statements of financial position. Rider fees are reflected as revenue as services are provided. Deferred revenues arise from advance billing of rider fees for the subsequent riding sessions received in the current period.

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In-kind Goods and Services

The Organization records the estimated fair value of in-kind goods or services at the time of receipt when there is an objective basis available to measure their value. In-kind goods and services are reflected in the financial statements at the fair value of the goods and services received if the goods and services received (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. In-kind goods and services are donated to the Organization by various individuals, corporations, and other organizations. See Note 11.

In addition, many individuals volunteer their time and efforts that help the Organization provide its services. Approximately 300 individuals volunteered approximately 12,200 hours of service with an estimated value of approximately \$365,000 for the year ended December 31, 2022. Approximately 300 individuals volunteered approximately 13,100 hours of service with an estimated value of approximately \$357,000 for the year ended December 31, 2021. The value of this contributed time is not reflected in the accompanying financial statements because it does not meet the above criteria.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

| | <u>Method of Allocation</u> |
|-----------------------|-----------------------------|
| Salaries and benefits | Time and effort |
| Depreciation | Square footage |
| Insurance | Square footage and usage |
| Utilities | Square footage and usage |

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue Code, except to the extent it has unrelated business income. For the years ended December 31, 2022, and 2021, the Organization had no material net unrelated business income. Accordingly, no provision for income taxes has been provided in the accompanying financial statements. The Organization is not recognized as a private foundation.

The Organization has concluded that it does not have any unrecognized tax benefits resulting from the current or prior period tax positions. Accordingly, no additional disclosures have been made on the financial statements regarding ASC 740, *Income Taxes*. The Organization does not have any outstanding interest or penalties, and none have been recorded in the statements of activities and change in net assets for the years ended December 31, 2022, and 2021. The Organization's informational returns filed are generally subject to examination for three years after the later of the due date or date of filing. As a result, the Foundation is no longer subject to income tax examination by tax authorities for years prior to 2019.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported and disclosures. Actual results could differ from those estimates.

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reclassification

Certain amounts in the prior period financial statements have been reclassified to conform to the presentation of the current period financial statements.

Accounting Pronouncements Adopted

In September 2020, FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This update increases the transparency of contributed nonfinancial assets for not-for-profit entities through enhancement to presentation and disclosure, including presentation of contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. This ASU was implemented for the year ended December 31, 2022 and has been applied on a retrospective basis. See Note 11.

2. LIQUIDITY AND AVAILABILITY

The following reflects the Organization's financial assets as of December 31, 2022, and 2021, reduced by amounts not available for general use because of donor-imposed restrictions within one year of the statements of financial position date. Amounts available include donor restricted amounts that are available for general expenditure in the following year.

| | <u>2022</u> | <u>2021</u> |
|---|-------------------|-------------------|
| Financial assets | | |
| Cash and cash equivalents | \$ 578,871 | \$ 1,199,272 |
| Cash and cash equivalents – with donor restrictions | 278,910 | 529,811 |
| Investments in fixed annuity contracts | 600,000 | - |
| Investments in fixed annuity contracts – with donor restrictions | 600,000 | - |
| Accounts receivable | 20,258 | 10,511 |
| Contributions receivable | <u>-</u> | <u>7,783</u> |
| Total financial assets | 2,078,039 | 1,747,377 |
| Less amounts not available to be used within one year, due to | | |
| Net assets with donor restrictions | (868,910) | (518,910) |
| Designated by Board for operating reserve | <u>(600,000)</u> | <u>(400,000)</u> |
| Financial assets available to meet general expenditures within one year | <u>\$ 624,129</u> | <u>\$ 828,467</u> |

As a part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs, the Organization has a committed line of credit in the amount of \$200,000, which it could draw upon. See Note 6. In addition, the Board designates a portion of any operating surplus to its operating reserve, which was \$600,000 and \$400,000 as of December 31, 2022, and 2021, respectively. See Note 8.

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

3. INVESTMENTS IN FIXED ANNUITY CONTRACTS

Amount reported as investment in fixed annuity contracts consist of twelve annuity contracts with New York Life Insurance Company with interest rates ranging from approximately 2% to 8.5%. The twelve annuity contracts mature in December 2023. Annuity contracts are not guaranteed by the FDIC or any other federal agency but are guaranteed by the ability to pay of the insurer. Withdrawals are allowed free of charge up to 10% of the annuity value.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2022:

| | Fair Value (Level 1) | Fair Value (Level 2) | Fair Value (Level 3) | Total |
|------------------------|----------------------------|----------------------------|----------------------------|--------------|
| Fixed annuity contacts | \$ - | \$ - | \$ 1,200,000 | \$ 1,200,000 |

The following is a reconciliation of the beginning and ending balances for investments measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2022:

| | Investments in Fixed Annuity Contracts |
|------------------------------|---|
| Balance at January 1, 2022 | \$ - |
| Additions | 1,200,000 |
| Balance at December 31, 2022 | \$ 1,200,000 |

4. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consist of the following at December 31,:

| | 2022 | 2021 |
|---|--------------|--------------|
| Land | \$ 1,014,273 | \$ 1,014,273 |
| Buildings | 378,190 | 220,000 |
| Land improvements | 410,309 | 398,224 |
| Farm equipment | 56,994 | 56,994 |
| Program equipment | 139,701 | 134,261 |
| Vehicles | 52,021 | 28,725 |
| Admin Equipment | 50,051 | 50,051 |
| Horses | 91,249 | 66,249 |
| Arena | 259,209 | 259,209 |
| Construction in process – Beacon Project | 75,312 | 62,550 |
| | 2,527,309 | 2,290,536 |
| Less accumulated depreciation | (832,333) | (767,311) |
| Total property, plant and equipment at cost-net | \$ 1,694,976 | \$ 1,523,225 |

Depreciation expense was \$65,021 and \$75,577 for the years ended December 31, 2022, and 2021, respectively.

In April 2021, the Organization approved a Capital Campaign Project, the Beacon Project, to fully optimize every acre of land by adding a second covered riding area, a 32-stall horse barn, pasture reconfiguration, and a new administrative building with a therapy center and conference space. The total budget for this multi-phased project is \$9,750,000. Groundbreaking is anticipated by July 2024. See Note 13.

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

5. ACCRUED LIABILITIES

Accrued liabilities consist of the following at December 31,:

| | 2022 | 2021 |
|---------------------------|-----------|-----------|
| Audit and accounting fees | \$ 13,740 | \$ 17,055 |
| Gala expenses | 17,865 | 17,000 |
| | \$ 31,605 | \$ 34,055 |

6. LINE OF CREDIT

The Organization has a \$200,000 line of credit with a financial institution. The interest rate is the Wall Street Journal prime rate with a floor of 5.50%. Collateral is a first lien deed of trust on the Organization’s property at 3160 North Custer Road, McKinney, Texas. On August 25, 2022, the line of credit was renewed with a new maturity date of August 25, 2024. The Organization had no outstanding balances at December 31, 2022, and 2021.

7. NOTES PAYABLE

On April 28, 2020, the Organization received loan proceeds in the amount of \$152,100 under the Paycheck Protection Program (“PPP”). Established as part of the Coronavirus Aid, Relief and Economic Security Act (“CARES Act”), the PPP provides for loans to qualifying businesses in amounts up to 2.5 times the business’s average monthly payroll expenses. PPP loans and accrued interest are forgivable after a “covered period” (eight or 24 weeks) as long as the borrower maintains its payroll levels and uses the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities. The forgiveness amount will be reduced if the borrower terminates employees or reduces salaries during the covered period. Any unforgiven portion of a PPP loan is payable over two or five years at an interest rate of 1%, with a deferral of payments for 10 months after then end of the covered period.

The Organization intends to use PPP loan proceeds for purposes consistent with the PPP and apply for forgiveness within 10 months of the end of the covered period. In January 2021, the Organization received full forgiveness of the PPP loan and is not required to repay any of the balance or interest.

On February 2, 2021, the Organization received loan proceeds in the amount \$130,000 loan under the second round of the Paycheck Protection Program (“PPP2”). Established as part of the Coronavirus Aid, Relief and Economic Security Act (“CARES Act”), the PPP2 provides for loans to qualifying businesses in amounts up to 2.5 times the business’s average monthly payroll expenses. PPP2 loans and accrued interest are forgivable after a “covered period” (24 weeks) as long as the borrower maintains its payroll levels and uses the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities. The forgiveness amount will be reduced if the borrower terminates employees or reduces salaries during the covered period. Any unforgiven portion of a PPP2 loan is payable over two or five years at an interest rate of 1%, with a deferral of payments for 10 months after then end of the covered period. In August 2021, the Organization received full forgiveness of the PPP loan and is not required to repay any of the balance or interest.

The Organization has elected to record these loans under ASC 470, *Debt* in which any subsequent forgiveness of the debt would result in a gain on extinguishment in the period when the Organization is legally released from the obligations of the debt. For the years ended December 31, 2022 and 2021, the Organization recognized \$0 and \$282,100 on extinguishment of debts on the statement of activities and change in net assets, respectively.

8. BOARD DESIGNATED NET ASSETS

The Board has designated \$600,000 and \$400,000 from net assets without donor restrictions as an operating reserve at December 31, 2022, and 2021, respectively. The operative reserve is to ensure the stability of the mission, programs, employment, and ongoing operations of the Organization. The operating reserve will be funded with surplus operating funds and will be calculated each year after approval of the annual budget.

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

9. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purpose at December 31,:

| | 2022 | 2021 |
|---|------------|------------|
| Subject to expenditure for specified purpose: | | |
| Beacon Project Design Documents | \$ 868,910 | \$ 518,910 |
| ParaGold Event | 10,000 | 10,000 |
| GaitWay Equipment | - | 900 |
| | \$ 878,910 | \$ 529,810 |

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose for the years ended December 31,:

| | 2022 | 2021 |
|---------------------------------------|-----------|-----------|
| Satisfaction of purpose restrictions: | | |
| Beacon Project Design Documents | \$ - | \$ 50,000 |
| ParaGold Event | 10,000 | - |
| GaitWay Equipment | 900 | - |
| Horse saddle | 3,500 | - |
| Accessibility lifts | - | 15,000 |
| GaitWay program | - | 4,100 |
| | \$ 14,400 | \$ 69,100 |

10. SPECIAL EVENTS

The Organization has various special events to help fund current operations. The revenue and related expenses from such events are as follows for the years ended December 31,:

| | 2022 | | |
|--------------------|---------------------------|---------------------------|-----------------------|
| | Special Events Revenue | Special Events Expense | Net Special Events |
| Golf outing | \$ 146,813 | \$ (45,864) | \$ 100,949 |
| Shoot for the Gait | 70,880 | (16,024) | 54,856 |
| Gala at the Gait | 867,237 | (314,670) | 552,567 |
| LIVE! | 172,481 | (86,768) | 85,713 |
| | \$ 1,257,411 | \$ (463,326) | \$ 794,085 |
| | 2021 | | |
| | Special Events Revenue | Special Events Expense | Net Special Events |
| Golf outing | \$ 171,201 | \$ (36,419) | \$ 134,782 |
| Gala at the Gait | 584,165 | (109,845) | 474,320 |
| LIVE! | 105,277 | (40,802) | 64,475 |
| | \$ 860,643 | \$ (187,066) | \$ 673,577 |

In addition to special events, total fundraising expenses were 14% and 12% of total donations, net special events and grant revenues for the years ended December 31, 2022, and 2021, respectively.

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

11. IN-KIND GOODS AND SERVICES

The Organization receives in-kind goods and services from various donors. The Organization was provided the following at no cost to the Organization, and the estimated values of such in-kind goods and services are as follows for the years ended December 31,:

| | 2022 | 2021 |
|-------------------------|------|-----------|
| Horses | \$ - | \$ 5,000 |
| Equipment | - | 6,455 |
| Horse care | - | 4,296 |
| Repairs and maintenance | - | 202 |
| Program equipment | - | 2,587 |
| | \$ - | \$ 18,540 |

The Organization utilizes in-kind goods and services from various donors to carry out the mission of the Organization. If an in-kind good or service is provided that does not allow the Organization to utilize it in its normal course of business, the in-kind good or service will be sold at its fair market value as determined by appraisal or specialist depending on the type of good or service.

The Organization was provided in-kind goods and services at no cost to the Organization. Based on the current market rates, the Organization would have paid \$18,540 for in-kind goods and services for the year ended December 31, 2021.

All in-kind goods and services received by the Organization for the year ended December 31, 2021 were considered without donor restrictions and able to be used by the Organization as determined by the board of directors and management.

12. RISKS, ECONOMIC OUTLOOK AND UNCERTAINTIES

The Organization depends heavily on donations and special events for its revenue. The ability of the donors to continue giving amounts comparable with prior years may be dependent, among other things, upon current and future overall economic conditions and the continued deductibility for income taxes purposes of donations to the Organization. While management believes the Organization has the resources to continue its programs, its ability to do so, and the extent to which it continues, may be dependent on the above factors.

13. SUBSEQUENT EVENTS

Subsequent to year end, the Organization has filed for the CARES Employee Retention Credit, which is a refundable tax credit against certain employment taxes of up to \$5,000 per employee for eligible employers. The tax credit is equal to 50% of qualified wages paid to employees during a quarter, capped at \$10,000 of qualified wages per employee through December 31, 2020. Additional relief provisions were passed by the United States government, which extend and slightly expand the qualified wage caps on these credits through September 30, 2021. Based on these additional provisions, the tax credit is now equal to 70% of qualified wages paid to employees during a quarter, and the limit on qualified wages per employee has been increased to \$10,000 of qualified wages per quarter. The Organization qualifies for the tax credit under the CARES Act. As of July 12, 2023, the Organization has received approximately \$400,000 in CARES Employee Retention Credits.

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

13. SUBSEQUENT EVENTS (Continued)

Subsequent to year end, Texas Department of Transportation current proposal for the U.S. 380 Bypass will stay clear of the Organization's current location and the Organization is anticipating the final proposal will be approved in late 2023. The Organization has resumed the Beacon Project capital campaign and to-date, the Organization has recognized approximately \$3.3 million in contributions and grants for the Beacon Project.

On June 6, 2023, the Organization purchased a \$400,000 certificate of deposit. The interest rate is 5.25% and will mature on December 3, 2023.

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through July 12, 2023, the date the financial statements were available to be issued and determined that there were no such events or transactions that require disclosure for the year ended December 31, 2022.

Management Report

ManeGait

For the period ended September 30, 2023



Prepared on

December 29, 2023

Table of Contents

Statement of Activity3

Statement of Financial Position6

Statement of Activity

January - September, 2023

| | Total |
|--|---------------------|
| REVENUE | |
| 4100 Rider Fees | 133,986.44 |
| 4150 Financial Aid | -19,130.25 |
| 4200 Donations | 156,661.99 |
| 4220 3rd Party Events | 3,342.06 |
| 4250 Champions for Horses | 31,000.00 |
| Total 4200 Donations | 191,004.05 |
| 4400 Grants | |
| 4410 Restricted Funds | 476,500.00 |
| 4430 Operating Funds (Unrestricted) | 599,670.55 |
| Total 4400 Grants | 1,076,170.55 |
| 4800 Fundraising Event Income | 13,500.00 |
| 4810 Rider Cup | 160,200.13 |
| 4820 Gala at the 'Gait | -23,099.00 |
| 4845 ManeGait LIVE! | 251,448.18 |
| 4860 Shoot for the 'Gait | 50,530.53 |
| Total 4800 Fundraising Event Income | 452,579.84 |
| 4900 Other Program Income | |
| 4910 PATH Certification Workshop | 4,474.40 |
| Total 4900 Other Program Income | 4,474.40 |
| 4950 Other Income | 1,532.17 |
| 4955 Logo Wear and Promo | 9,584.04 |
| 4956 Interest Earned | 7,798.85 |
| Total 4950 Other Income | 18,915.06 |
| Total Revenue | 1,858,000.09 |
| GROSS PROFIT | |
| 1,858,000.09 | |
| EXPENDITURES | |
| 5000 Program Expenses | |
| 5001 Program Supplies | 3,668.56 |
| 5002 Outside Services | 1,160.00 |
| 5003 Dues and Memberships | 2,335.00 |
| 5004 Horse Show Competitions | 8,113.50 |
| 5006 Program Events | 4,622.14 |
| 5007 Helmet Program | 1,899.31 |
| 5009 Miscellaneous Program Expenses | 873.98 |
| Total 5000 Program Expenses | 22,672.49 |
| 5100 GaitWay Program | |
| 5102 GaitWay Supplies | 8,178.05 |
| Total 5100 GaitWay Program | 8,178.05 |
| 5200 Horse Care | |

| | Total |
|---|-------------------|
| 5202 Vet Services | 8,794.46 |
| 5203 Therapist - Outside Services | 900.00 |
| 5204 Equine Supplies | 1,786.18 |
| 5206 Feed/Hay | 74,251.10 |
| 5207 Farrier Fees | 17,550.00 |
| 5209 Miscellaneous Horse Expenses | 990.57 |
| Total 5200 Horse Care | 104,272.31 |
| 5300 Volunteer Expenses | |
| 5301 Recognition | 474.01 |
| 5302 Supplies | 217.34 |
| 5304 Miscellaneous Volunteer Expenses | 191.32 |
| Total 5300 Volunteer Expenses | 882.67 |
| 5500 Fundraising Event Expense | |
| 5510 Rider Cup Expense | 42,939.85 |
| 5520 Gala at the 'Gait Expenses | 2,055.69 |
| 5530 ManeGait LIVE! Expenses | 138,002.97 |
| 5540 Shoot for the 'Gait Expenses | 16,431.46 |
| Total 5500 Fundraising Event Expense | 199,429.97 |
| 6000 Employee and BOD Costs | |
| 6001 Salaries & Wages | 688,273.97 |
| 6002 Payroll Taxes | 52,653.39 |
| 6003 Payroll Processing Fees | 3,815.99 |
| 6010 Workman's Comp | 9,172.61 |
| 6011 Health Insurance | 63,337.65 |
| 6020 Employee Training | 2,649.00 |
| 6021 Conferences | 3,489.77 |
| 6022 Travel | 12.90 |
| 6030 Recruiting Expense | 663.20 |
| 6040 Meetings | 2,073.26 |
| 6050 Appreciation | 527.76 |
| 6055 Other Miscellaneous Employee Expenses | 1,724.80 |
| Total 6000 Employee and BOD Costs | 828,394.30 |
| 6060 Insurance | |
| 6062 Officer's Liability | 3,313.49 |
| 6063 Umbrella Policy | 4,762.24 |
| 6064 Auto | 11,719.68 |
| 6065 Commercial Liability | 1,964.29 |
| Total 6060 Insurance | 21,759.70 |
| 6100 Development & Marketing | |
| 6101 Marketing - Outside Services | 11,935.67 |
| 6103 Grant Proposal Expenses | 1,546.09 |
| 6105 Donor Recognition/Gifts/Signage | 3,912.43 |
| 6106 Logo Wear & Mdse | 24,263.58 |

| | Total |
|---|---------------------|
| 6108 Marketing Supplies | 1,042.75 |
| 6109 Miscellaneous D & M Expenses | 7,878.29 |
| Total 6100 Development & Marketing | 50,578.81 |
| 6210 Repairs and Maintenance | |
| 6211 Gait House | 1,607.43 |
| 6212 Equipment | 6,514.85 |
| 6213 Truck and Trailer | 960.39 |
| 6214 Admin Building | 43,649.62 |
| 6215 Barn | 5,002.47 |
| 6216 Pasture & Arena | 4,407.43 |
| 6218 Gas | 1,965.80 |
| 6219 Miscellaneous Facilities Expenses | 16,571.68 |
| 6220 Cleaning | 4,633.14 |
| Total 6210 Repairs and Maintenance | 85,312.81 |
| 6230 Utilities | |
| 6231 Trash Disposal | 15,396.36 |
| 6233 Internet | 8,860.66 |
| 6234 Water | 1,894.40 |
| 6235 Electricity | 11,584.78 |
| 6236 Telephone | 3,047.13 |
| Total 6230 Utilities | 40,783.33 |
| 6245 Franchise Tax | 52.00 |
| 6310 Equipment Expense | |
| 6314 Office | 6,085.00 |
| Total 6310 Equipment Expense | 6,085.00 |
| 6400 General/Administrative | |
| 6405 Bad Debt Expense | 405.75 |
| 6410 Office Supplies | 8,631.26 |
| 6420 Postage | 511.51 |
| 6430 Bank/CC Processing Fees | 14,374.47 |
| 6440 Accounting - Outside Services | 5,625.00 |
| 6500 IT Expenses | 17,397.09 |
| Total 6400 General/Administrative | 46,945.08 |
| 7000 Depreciation | 49,251.78 |
| Total Expenditures | 1,464,598.30 |
| NET OPERATING REVENUE | 393,401.79 |
| NET REVENUE | \$393,401.79 |

Statement of Financial Position

As of September 30, 2023

| | Total |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1010 Cash on Hand | 0.00 |
| 1011 Operating Account | 109,272.56 |
| 1013 Index Fund | 363,710.61 |
| 1014 Independent Bank CD Account - **5714 | 400,000.00 |
| 1015 Independent Bank CD Account - **8737 | 250,000.00 |
| Total 1010 Cash on Hand | 1,122,983.17 |
| 1080 PayPal | 5,178.38 |
| 1090 Petty Cash | |
| 1091 Petty Cash on Hand | 1,134.47 |
| 1097 Home Depot Gift Card | 25.00 |
| 1310 Angel Tree / Gift Cards | 31.23 |
| Total 1090 Petty Cash | 1,190.70 |
| Total Bank Accounts | 1,129,352.25 |
| Accounts Receivable | |
| 1200 Accounts Receivable | 87,920.88 |
| Total Accounts Receivable | 87,920.88 |
| Other Current Assets | |
| 12000 Undeposited Funds | 5,621.59 |
| 1300 Prepaid Expenses | 92,014.96 |
| 1340 Prepaid Insurance | 33,067.47 |
| Construction In Process | 216,870.50 |
| Total Other Current Assets | 347,574.52 |
| Total Current Assets | 1,564,847.65 |
| Fixed Assets | |
| 1500 Program Equipment | 89,332.60 |
| 1501 Saddles & Tack | 11,641.12 |
| 1502 Gaitway Program | 37,818.64 |
| 1600 Program Equip - Accumulated Dep | 4,862.50 |
| Total 1500 Program Equipment | 143,654.86 |
| 1510 Land & Leashold Improvements | |
| 1511 Land | 1,014,273.36 |
| 1512 Leasehold improvements | 240,510.30 |
| 1513 LHI--Admin Bldg | 73,521.59 |
| 1514 LHI--Barn | 98,580.45 |
| 1515 LHI - Instructor House | 203,740.33 |
| 1516 LHI - Property Improvements | 422,394.44 |
| 1517 LHI - Shed | 2,348.00 |

| | Total |
|--|-----------------------|
| Total 1512 Leasehold improvements | 1,041,095.11 |
| Total 1510 Land & Leashold Improvements | 2,055,368.47 |
| 1520 Farm Equipment | 56,993.66 |
| 1530 Vehicles | 56,514.98 |
| 1540 Admin Equipment | 45,094.95 |
| 1640 Program/Admin Equipment - Acc D | 4,956.34 |
| Total 1540 Admin Equipment | 50,051.29 |
| 1550 Horses | 91,249.00 |
| 1650 Horses-Accumulated Depreciation | -2,206.00 |
| Total 1550 Horses | 89,043.00 |
| 1560 Arena | 259,208.80 |
| 1699 Accum Depreciation | -873,661.41 |
| Total Fixed Assets | 1,837,173.65 |
| Other Assets | |
| NYL Annuity Account | 1,200,000.00 |
| Total Other Assets | 1,200,000.00 |
| TOTAL ASSETS | \$4,602,021.30 |

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

| | |
|-----------------------|-----------|
| 2000 Accounts Payable | 25,565.34 |
|-----------------------|-----------|

| | |
|-------------------------------|------------------|
| Total Accounts Payable | 25,565.34 |
|-------------------------------|------------------|

Credit Cards

| | |
|-------------------|------|
| 2020 Credit Cards | 0.00 |
|-------------------|------|

| | |
|------------------------|--------|
| 2022 Lowes Credit Card | 163.78 |
|------------------------|--------|

| | |
|-----------------|----------|
| 2023 Chase Visa | 3,326.25 |
|-----------------|----------|

| | |
|--------------------------|--------|
| 2026 Visa ... /0014/0147 | -21.00 |
|--------------------------|--------|

| | |
|-----------------------|--------|
| 2027 Costco Visa Card | 579.25 |
|-----------------------|--------|

| | |
|-----------------------------------|----------|
| 2028 Amazon American Express Card | 5,365.41 |
|-----------------------------------|----------|

| | |
|---------------------------------|---------|
| 2029B AAdvantage Card - Lindsey | -554.07 |
|---------------------------------|---------|

| | |
|--------------------------------|-----------------|
| Total 2020 Credit Cards | 8,859.62 |
|--------------------------------|-----------------|

| | |
|---------------------------|-----------------|
| Total Credit Cards | 8,859.62 |
|---------------------------|-----------------|

Other Current Liabilities

| | |
|--------------------------|----------|
| 2050 Accrued Liabilities | 7,755.08 |
|--------------------------|----------|

| | |
|-------------------------------------|------------|
| 2190 Deferred Revenue - Fundraising | 404,828.00 |
|-------------------------------------|------------|

| | |
|------------------------------------|----------|
| 2195 Deferred Rev - Ppd Rider Fees | 1,072.87 |
|------------------------------------|----------|

| | |
|--|-------------------|
| Total Other Current Liabilities | 413,655.95 |
|--|-------------------|

| | |
|----------------------------------|-------------------|
| Total Current Liabilities | 448,080.91 |
|----------------------------------|-------------------|

| | |
|--------------------------|-------------------|
| Total Liabilities | 448,080.91 |
|--------------------------|-------------------|

Equity

| | |
|-------------------------|--------------|
| 32000 Retained Earnings | 1,887,131.20 |
|-------------------------|--------------|

| | Total |
|---|-----------------------|
| 3901 Board Designated Reserve | 600,000.00 |
| 3902 Beacon Project Donations | 1,268,410.62 |
| 3999 Net Assets with Donor Restrictions | 4,996.78 |
| Net Revenue | 393,401.79 |
| Total Equity | 4,153,940.39 |
| TOTAL LIABILITIES AND EQUITY | \$4,602,021.30 |

Return of Organization Exempt From Income Tax

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

2022

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

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Form header section A-M containing organization details like name, address, EIN, and gross receipts.

Part I Summary

Table with 3 main columns: Category (Activities & Governance, Revenue, Expenses, Net Assets or Fund Balances), Line Number, and Amount. Includes rows for mission, revenue, expenses, and net assets.

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.

Signature block section containing officer and preparer information, including signatures and dates.

May the IRS discuss this return with the preparer shown above? See instructions. [X] 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:
Mane Gait provides therapeutic horseback riding to children and adults with a wide range of developmental difficulties, enabling them to gain strength, confidence, and a sense of belonging.

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.

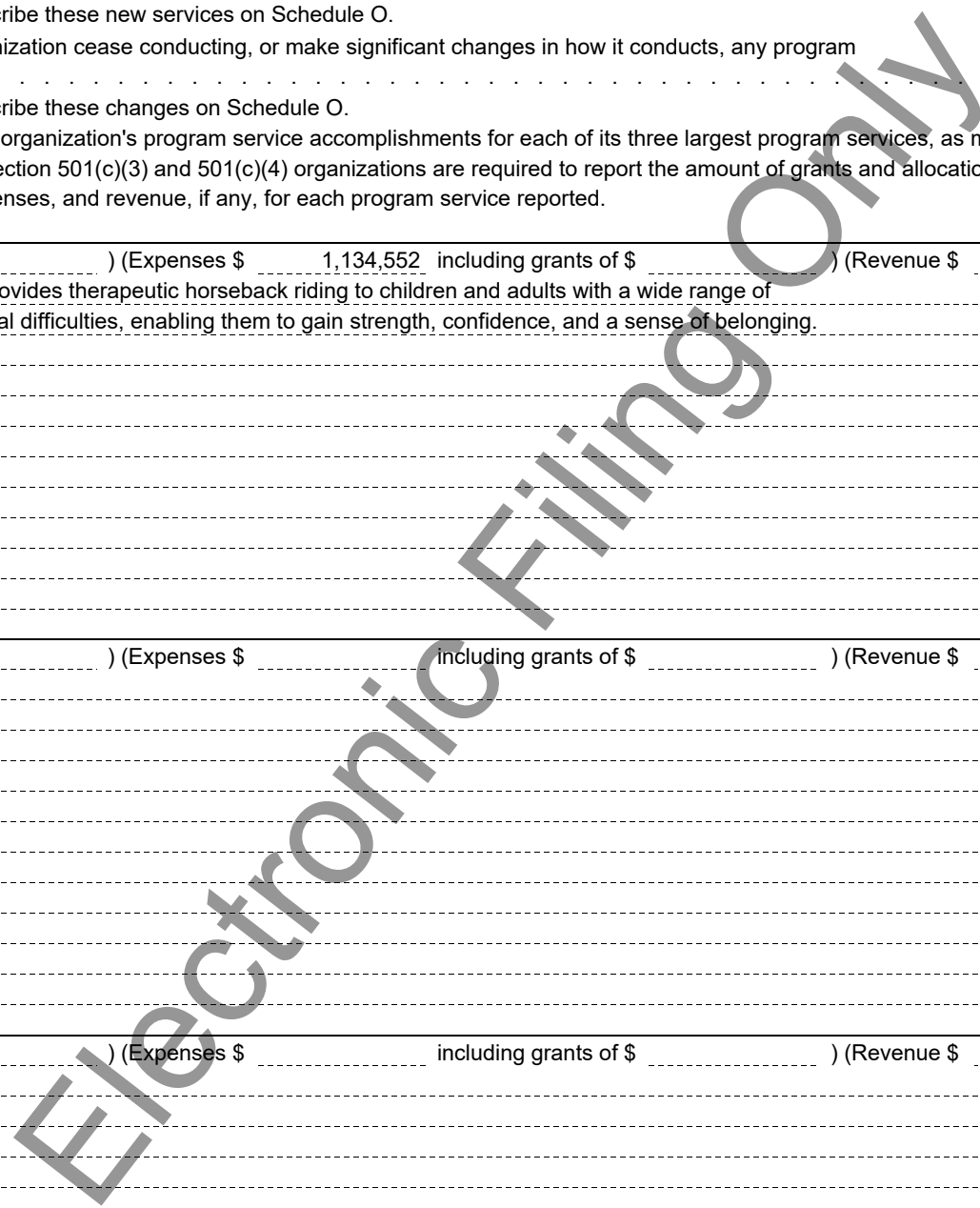
4a (Code:) (Expenses \$ 1,134,552 including grants of \$) (Revenue \$)
Mane Gait provides therapeutic horseback riding to children and adults with a wide range of developmental difficulties, enabling them to gain strength, confidence, and a sense of belonging.

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

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

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

4e Total program service expenses 1,134,552



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)? <i>If "Yes," complete Schedule A.</i> | X | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions. | X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i> | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i> | | 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? <i>If "Yes," complete Schedule C, Part III.</i> | | 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? <i>If "Yes," complete Schedule D, Part I.</i> | | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i> | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i> | | 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? <i>If "Yes," complete Schedule D, Part IV.</i> | | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V.</i> | | 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? <i>If "Yes," complete Schedule D, Part VI.</i> | 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? <i>If "Yes," complete Schedule D, Part VII.</i> | 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? <i>If "Yes," complete Schedule D, Part VIII.</i> | | 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? <i>If "Yes," complete Schedule D, Part IX.</i> | | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> | 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)? <i>If "Yes," complete Schedule D, Part X.</i> | | X |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i> | X | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i> | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i> | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i> | | 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? <i>If "Yes," complete Schedule F, Parts II and IV.</i> | | 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? <i>If "Yes," complete Schedule F, Parts III and IV.</i> | | 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? <i>If "Yes," complete Schedule G, Part I.</i> See instructions. | | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i> | X | |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i> | | X |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i> | | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i> | | X |

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Description, and Yes/No columns. Rows 22-38 cover various organizational requirements and reporting obligations.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question number, Description, and Yes/No columns. Rows 1a-1c cover Form 1096 reporting, W-2G forms, and gaming winnings reporting.

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

Yes No

Table with 17 main rows (2a-17) and sub-rows (a-f). Columns include question text, input fields (e.g., 2a, 2b, 3a, 3b, 4a, 4b, 5a, 5b, 5c, 6a, 6b, 7a, 7b, 7c, 7d, 7e, 7f, 7g, 7h, 8, 9a, 9b, 10a, 10b, 11a, 11b, 12a, 12b, 13a, 13b, 13c, 14a, 14b, 15, 16, 17), and Yes/No columns. Includes questions about employees, tax returns, gross income, foreign accounts, prohibited transactions, charitable contributions, and various IRS forms.

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.

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 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. | | |
| | 1a 19 | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | | |
| | 1b 18 | | |
| 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? | 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? | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | X |
| 6 | Did the organization have members or stockholders? | | 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? | | 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? | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | X | |
| b | Each committee with authority to act on behalf of the governing body? | 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 | | 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? | | 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? | | 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 | X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done | X | |
| 12c | | X | |
| 13 | Did the organization have a written whistleblower policy? | X | |
| 14 | Did the organization have a written document retention and destruction policy? | 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. | X | |
| b | Other officers or key employees of the organization | 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? | | 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 |
| 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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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 Mane Gait (469) 252-2274 3160 N Custer Rd, McKinney, TX 75071 |

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) Patricia Nelson ----- Executive Director | 40.00 0.00 | X | | X | | | | 158,999 | | |
| (2) Bill Darling ----- President | 2.00 0.00 | X | | X | | | | | | |
| (3) Priscilla Darling ----- Co-Founder | 2.00 0.00 | X | | X | | | | | | |
| (4) Kelly Waterman ----- Secretary | 2.00 0.00 | X | | X | | | | | | |
| (5) Dawnda Daniel ----- Treasurer | 2.00 0.00 | X | | X | | | | | | |
| (6) Ryan Byrne ----- Director | 1.00 0.00 | X | | | | | | | | |
| (7) Bill Heard ----- Director | 1.00 0.00 | X | | | | | | | | |
| (8) Craig Moen ----- Director | 1.00 0.00 | X | | | | | | | | |
| (9) Mike Reeves ----- Director | 1.00 0.00 | X | | | | | | | | |
| (10) Ryan Griffin ----- Director | 1.00 0.00 | X | | | | | | | | |
| (11) Cameron Reeves ----- Director | 1.00 0.00 | X | | | | | | | | |
| (12) Thomas Reidy ----- Director | 1.00 0.00 | X | | | | | | | | |
| (13) Landon Schneider ----- Director | 1.00 0.00 | X | | | | | | | | |
| (14) David Stephens ----- Director | 1.00 0.00 | X | | | | | | | | |

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|---------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (15) Josh Sandler Director | 1.00 0.00 | X | | | | | | | | |
| (16) Mike Scovel Director | 1.00 0.00 | X | | | | | | | | |
| (17) Zach Schneider Director | 1.00 0.00 | X | | | | | | | | |
| (18) Helen Fasken-Bell Director | 1.00 0.00 | X | | | | | | | | |
| (19) Katrina Hunter Director | 1.00 0.00 | X | | | | | | | | |
| (20) | | | | | | | | | | |
| (21) | | | | | | | | | | |
| (22) | | | | | | | | | | |
| (23) | | | | | | | | | | |
| (24) | | | | | | | | | | |
| (25) | | | | | | | | | | |
| 1b Subtotal | | | | | | | 158,999 | 0 | 0 | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 0 | 0 | 0 | |
| d Total (add lines 1b and 1c) | | | | | | | 158,999 | 0 | 0 | |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

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

Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| | | 0 |
| | | 0 |
| | | 0 |
| | | 0 |
| | | 0 |

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

Part VIII Statement of Revenue

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

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 | |
|---|--|-----------|----------------------|--|--------------------------------------|---|--|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns | 1a | 0 | | | | |
| | b Membership dues | 1b | 0 | | | | |
| | c Fundraising events | 1c | 703,500 | | | | |
| | d Related organizations | 1d | 0 | | | | |
| | e Government grants (contributions) | 1e | 0 | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 1,089,319 | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ 0 | | | | |
| | h Total. Add lines 1a-1f | | 1,792,819 | | | | |
| | Program Service Revenue | | | Business Code | | | |
| 2a Rider Fees | | 900099 | 157,531 | 157,531 | 0 | 0 | |
| b Other Programs | | 900099 | 4,548 | 4,548 | 0 | 0 | |
| c | | 900099 | 0 | 0 | 0 | 0 | |
| d | | 900099 | 0 | 0 | 0 | 0 | |
| e | | 900099 | 0 | 0 | 0 | 0 | |
| f All other program service revenue | | | 0 | 0 | 0 | 0 | |
| g Total. Add lines 2a-2f | | 162,079 | | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 0 | 0 | 0 | 0 | |
| | 4 Income from investment of tax-exempt bond proceeds | | 0 | 0 | 0 | 0 | |
| | 5 Royalties | | 0 | 0 | 0 | 0 | |
| | 6a Gross rents | 6a | (i) Real | | | | |
| | | | (ii) Personal | | | | |
| | | | | | | | |
| | b Less: rental expenses | 6b | | | | | |
| | c Rental income or (loss) | 6c | 0 | 0 | | | |
| | d Net rental income or (loss) | | 0 | 0 | 0 | 0 | |
| | 7a Gross amount from sales of assets other than inventory | 7a | (i) Securities | 0 | 0 | | |
| | | | (ii) Other | | | | |
| | | | | | | | |
| | b Less: cost or other basis and sales expenses | 7b | 0 | 0 | | | |
| | c Gain or (loss) | 7c | 0 | 0 | | | |
| | d Net gain or (loss) | | 0 | 0 | 0 | 0 | |
| 8a Gross income from fundraising events (not including \$ 703,500 of contributions reported on line 1c). See Part IV, line 18 | 8a | | | | | | |
| | | | 553,911 | | | | |
| | | | 463,326 | | | | |
| b Less: direct expenses | 8b | | | | | | |
| c Net income or (loss) from fundraising events | | 90,585 | | 0 | 0 | | |
| 9a Gross income from gaming activities. See Part IV, line 19 | 9a | | 0 | | | | |
| | | | 0 | | | | |
| | | | 0 | | | | |
| b Less: direct expenses | 9b | | | | | | |
| c Net income or (loss) from gaming activities | | 0 | 0 | 0 | 0 | | |
| 10a Gross sales of inventory, less returns and allowances | 10a | | 0 | | | | |
| | | | 0 | | | | |
| | | | 0 | | | | |
| b Less: cost of goods sold | 10b | | | | | | |
| c Net income or (loss) from sales of inventory | | 0 | 0 | 0 | 0 | | |
| Miscellaneous Revenue | | | Business Code | | | | |
| | 11a | | 0 | 0 | 0 | 0 | |
| | b | | 0 | 0 | 0 | 0 | |
| | c | | 0 | 0 | 0 | 0 | |
| | d All other revenue | | 0 | 0 | 0 | 0 | |
| e Total. Add lines 11a-11d | | 0 | | | | | |
| 12 Total revenue. See instructions | | 2,045,483 | 162,079 | 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 | 0 | 0 | | |
| 2 | Grants and other assistance to domestic individuals. See Part IV, line 22 | 0 | 0 | | |
| 3 | Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | 0 | 0 | | |
| 4 | Benefits paid to or for members | 0 | 0 | | |
| 5 | Compensation of current officers, directors, trustees, and key employees | 158,999 | 112,889 | 11,130 | 34,980 |
| 6 | Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 0 | 0 | 0 | 0 |
| 7 | Other salaries and wages | 758,052 | 538,218 | 53,063 | 166,771 |
| 8 | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 0 | 0 | 0 | 0 |
| 9 | Other employee benefits | 78,945 | 56,051 | 5,526 | 17,368 |
| 10 | Payroll taxes | 66,995 | 47,566 | 4,690 | 14,739 |
| 11 | Fees for services (nonemployees): | | | | |
| a | Management | 0 | 0 | 0 | 0 |
| b | Legal | 0 | 0 | 0 | 0 |
| c | Accounting | 0 | 0 | 0 | 0 |
| d | Lobbying | 0 | 0 | 0 | 0 |
| e | Professional fundraising services. See Part IV, line 17 | 0 | | | 0 |
| f | Investment management fees | 0 | 0 | 0 | 0 |
| g | Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) | 7,500 | 0 | 7,500 | 0 |
| 12 | Advertising and promotion | 46,431 | 0 | 37,129 | 9,302 |
| 13 | Office expenses | 32,439 | 27,573 | 2,271 | 2,595 |
| 14 | Information technology | 19,945 | 17,977 | 647 | 1,321 |
| 15 | Royalties | 0 | 0 | 0 | 0 |
| 16 | Occupancy | 49,072 | 44,229 | 1,593 | 3,250 |
| 17 | Travel | 0 | 0 | 0 | 0 |
| 18 | Payments of travel or entertainment expenses for any federal, state, or local public officials | 0 | 0 | 0 | 0 |
| 19 | Conferences, conventions, and meetings | 0 | 0 | 0 | 0 |
| 20 | Interest | 0 | 0 | 0 | 0 |
| 21 | Payments to affiliates | 0 | 0 | 0 | 0 |
| 22 | Depreciation, depletion, and amortization | 65,021 | 58,604 | 2,110 | 4,307 |
| 23 | Insurance | 31,181 | 24,128 | 5,280 | 1,773 |
| 24 | Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) | | | | |
| a | Horse care | 132,723 | 132,723 | 0 | 0 |
| b | Repairs and maintenance | 51,447 | 43,729 | 3,601 | 4,117 |
| c | Gait Way program | 3,309 | 3,309 | 0 | 0 |
| d | Employee development and training | 20,745 | 0 | 20,745 | 0 |
| e | All other expenses | 27,556 | 27,556 | 0 | 0 |
| 25 | Total functional expenses. Add lines 1 through 24e | 1,550,360 | 1,134,552 | 155,285 | 260,523 |
| 26 | Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

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

| | | (A) | | (B) |
|---|--|----------------------|-----------|----------------------|
| | | Beginning of year | | End of year |
| Assets | 1 Cash—non-interest-bearing | 1,729,083 | 1 | 857,781 |
| | 2 Savings and temporary cash investments | 0 | 2 | 0 |
| | 3 Pledges and grants receivable, net | 0 | 3 | 0 |
| | 4 Accounts receivable, net | 18,294 | 4 | 20,258 |
| | 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | 0 | 5 | 0 |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | 0 | 6 | 0 |
| | 7 Notes and loans receivable, net | 0 | 7 | 0 |
| | 8 Inventories for sale or use | 0 | 8 | 0 |
| | 9 Prepaid expenses and deferred charges | 20,493 | 9 | 26,009 |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 2,526,172 | | |
| | b Less: accumulated depreciation | 10b 831,196 | 1,523,225 | 10c 1,694,976 |
| | 11 Investments—publicly traded securities | 0 | 11 | 0 |
| | 12 Investments—other securities. See Part IV, line 11 | 0 | 12 | 1,200,000 |
| | 13 Investments—program-related. See Part IV, line 11 | 0 | 13 | 0 |
| | 14 Intangible assets | 0 | 14 | 0 |
| | 15 Other assets. See Part IV, line 11 | 0 | 15 | 0 |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 3,291,095 | 16 | 3,799,024 | |
| Liabilities | 17 Accounts payable and accrued expenses | 39,515 | 17 | 43,686 |
| | 18 Grants payable | 0 | 18 | 0 |
| | 19 Deferred revenue | 2,273 | 19 | 908 |
| | 20 Tax-exempt bond liabilities | 0 | 20 | 0 |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | 0 | 21 | 0 |
| | 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | 0 | 22 | 0 |
| | 23 Secured mortgages and notes payable to unrelated third parties | 0 | 23 | 0 |
| | 24 Unsecured notes and loans payable to unrelated third parties | 0 | 24 | 0 |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D | 0 | 25 | 10,000 |
| | 26 Total liabilities. Add lines 17 through 25 | 41,788 | 26 | 54,594 |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| | 27 Net assets without donor restrictions | 2,719,497 | 27 | 2,865,520 |
| | 28 Net assets with donor restrictions | 529,810 | 28 | 878,910 |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | |
| | 29 Capital stock or trust principal, or current funds | 0 | 29 | 0 |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | 0 | 30 | 0 |
| | 31 Retained earnings, endowment, accumulated income, or other funds | 0 | 31 | 0 |
| | 32 Total net assets or fund balances | 3,249,307 | 32 | 3,744,430 |
| 33 Total liabilities and net assets/fund balances | 3,291,095 | 33 | 3,799,024 | |

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 | 2,045,483 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 1,550,360 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 495,123 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 3,249,307 |
| 5 | Net unrealized gains (losses) on investments | 5 | 0 |
| 6 | Donated services and use of facilities | 6 | 0 |
| 7 | Investment expenses | 7 | 0 |
| 8 | Prior period adjustments | 8 | 0 |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | 0 |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 3,744,430 |

Part XII Financial Statements and Reporting

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

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

**SCHEDULE A
(Form 990)**

Public Charity Status and Public Support

OMB No. 1545-0047

2022

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
990 or Form 990-EZ.

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

Department of the Treasury
Internal Revenue Service

| | |
|---------------------------------------|--|
| Name of the organization Mane Gait | Employer identification number 26-1525268 |
|---------------------------------------|--|

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? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | 0 | 0 |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities; 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) - 0.00%; 15 Public support percentage from 2021 Schedule A, Part II, line 14 - 0.00%; 16a 33 1/3% support test—2022; b 33 1/3% support test—2021; 17a 10%-facts-and-circumstances test—2022; b 10%-facts-and-circumstances test—2021; 18 Private foundation.

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 1,141,252 | 1,082,867 | 831,190 | 1,419,994 | 1,792,819 | 6,268,122 |
| 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 | 211,557 | 214,897 | 129,638 | 126,132 | 162,079 | 844,303 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | 510,568 | 425,057 | 339,232 | 576,816 | 553,911 | 2,405,584 |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 Total. Add lines 1 through 5 | 1,863,377 | 1,722,821 | 1,300,060 | 2,122,942 | 2,508,809 | 9,518,009 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | 18,468 | 22,000 | 23,865 | 326,000 | 22,500 | 412,833 |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | 0 | 0 | 0 | 0 | 0 | 0 |
| c Add lines 7a and 7b | 18,468 | 22,000 | 23,865 | 326,000 | 22,500 | 412,833 |
| 8 Public support (Subtract line 7c from line 6.) | | | | | | 9,105,176 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| 9 Amounts from line 6 | 1,863,377 | 1,722,821 | 1,300,060 | 2,122,942 | 2,508,809 | 9,518,009 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 0 | 0 | 0 | 0 | 0 | 0 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | 0 | 0 | 0 | 0 | 0 | 0 |
| c Add lines 10a and 10b | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | 1,863,377 | 1,722,821 | 1,300,060 | 2,122,942 | 2,508,809 | 9,518,009 |
| 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|--------|
| 15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) | 15 | 95.66% |
| 16 Public support percentage from 2021 Schedule A, Part III, line 15 | 16 | 94.99% |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|-------|
| 17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) | 17 | 0.00% |
| 18 Investment income percentage from 2021 Schedule A, Part III, line 17 | 18 | 0.00% |

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

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

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

Name of the organization

Employer identification number

Mane Gait

26-1525268

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 Mane Gait | Employer identification number 26-1525268 |
|-----------------------------------|--|

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 | Brandon Tomes Subaru 1100 S Central Expy McKinney TX 75070 Foreign State or Province: _____ Foreign Country: _____ | \$ 41,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | New York Life Insurance Company 12201 Merit Dr Dallas TX 75851 Foreign State or Province: _____ Foreign Country: _____ | \$ 35,008 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | The Adair Foundation 103 Crestview Dr Cedar Park TX 78613 Foreign State or Province: _____ Foreign Country: _____ | \$ 50,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | Landonvest Holdings LLC 4261 E University Dr Ste 30-392 Prosper TX 75078 Foreign State or Province: _____ Foreign Country: _____ | \$ 200,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | RAM Foundation 1700 FM 195 Paris TX 75642 Foreign State or Province: _____ Foreign Country: _____ | \$ 128,500 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 6 | Caring Cetera 5299 DTC Boulevard Ste 800 Greenwood Village CO 80111 Foreign State or Province: _____ Foreign Country: _____ | \$ 70,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|-----------------------------------|--|
| Name of organization Mane Gait | Employer identification number 26-1525268 |
|-----------------------------------|--|

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 | REX Real Estate ----- 12400 Preston Rd Ste 100 ----- Frisco TX 75033 Foreign State or Province: ----- Foreign Country: ----- | \$ ----- 60,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 8 | Jim Williams ----- 3052 Seneca Dr ----- Frisco TX 75034 Foreign State or Province: ----- Foreign Country: ----- | \$ ----- 50,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 9 | The Rees-Jones Foundation ----- 8111 Westchester Dr Ste 950 ----- Dallas TX 75225 Foreign State or Province: ----- Foreign Country: ----- | \$ ----- 50,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 10 | Perry Homes ----- PO Box 34306 ----- Houston TX 77234 Foreign State or Province: ----- Foreign Country: ----- | \$ ----- 36,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| ----- | ----- ----- ----- Foreign State or Province: ----- Foreign Country: ----- | \$ ----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| ----- | ----- ----- ----- Foreign State or Province: ----- Foreign Country: ----- | \$ ----- | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

Mane Gait

Employer identification number

26-1525268

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 <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| | (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|--------------|---|---------------|--|----|-----------------------------------|---|---|
| | | | Yes | No | | | |
| 1 | | | | | 0 | 0 | 0 |
| 2 | | | | | 0 | 0 | 0 |
| 3 | | | | | 0 | 0 | 0 |
| 4 | | | | | 0 | 0 | 0 |
| 5 | | | | | 0 | 0 | 0 |
| 6 | | | | | 0 | 0 | 0 |
| 7 | | | | | 0 | 0 | 0 |
| 8 | | | | | 0 | 0 | 0 |
| 9 | | | | | 0 | 0 | 0 |
| 10 | | | | | 0 | 0 | 0 |
| Total | | | | | 0 | 0 | 0 |

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

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

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events | |
|-----------------|----|--|---------------------------|---------------------|---------------------------------|------------|
| | | Gala (event type) | Rider Cup (event type) | 1 (total number) | (add col. (a) through col. (c)) | |
| Revenue | 1 | Gross receipts | 879,105 | 160,727 | 217,579 | 1,257,411 |
| | 2 | Less: Contributions | 394,000 | 155,550 | 153,950 | 703,500 |
| | 3 | Gross income (line 1 minus line 2) | 485,105 | 5,177 | 63,629 | 553,911 |
| Direct Expenses | 4 | Cash prizes | | | 0 | 0 |
| | 5 | Noncash prizes | 131,057 | 2,232 | 1,181 | 134,470 |
| | 6 | Rent/facility costs | 16,438 | 13,806 | 4,604 | 34,848 |
| | 7 | Food and beverages | 22,727 | 6,317 | 3,393 | 32,437 |
| | 8 | Entertainment | 19,899 | 2,370 | 15,468 | 37,737 |
| | 9 | Other direct expenses | 135,456 | 25,193 | 63,185 | 223,834 |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | | (463,326) |
| | 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | | 90,585 |

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

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

9 Enter the state(s) in which the organization conducts gaming activities: TX

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

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

13 Indicate the percentage of gaming activity conducted in:

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

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

Name _____

Address _____

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

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____ 0

Description of services provided _____

- Director/officer Employee Independent contractor

17 Mandatory distributions:

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

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

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

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

Name of the organization: Mane Gait; Employer identification number: 26-1525268

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, 5-6 for Yes/No questions.

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

Multiple choice and table questions regarding conservation easements, including a table for 'Held at the End of the Tax Year' with rows 2a-2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Questions 1a-2b regarding reporting of art and historical treasures with dollar amounts.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|--------|
| c Beginning balance | 0 |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | 0 |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 0 | 0 | 0 | 0 | 0 |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | 0 | 0 | 0 | 0 | 0 |

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment _____ %
 - b** Permanent endowment _____ %
 - c** Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|----|
| (i) Unrelated organizations | | |
| (ii) Related organizations | | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | 0 | 1,014,273 | | 1,014,273 |
| b Buildings | 0 | 616,864 | 334,460 | 282,404 |
| c Leasehold improvements | 0 | 0 | 0 | 0 |
| d Equipment | 0 | 326,525 | 224,613 | 101,912 |
| e Other | 0 | 568,510 | 272,123 | 296,387 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 1,694,976 |

Part VII Investments—Other Securities.

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|--|
| (1) Financial derivatives | 0 | |
| (2) Closely held equity interests | 0 | |
| (3) Other Fixed annuity contracts | 1,200,000 | C |
| (A) ----- | | |
| (B) ----- | | |
| (C) ----- | | |
| (D) ----- | | |
| (E) ----- | | |
| (F) ----- | | |
| (G) ----- | | |
| (H) ----- | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) | 1,200,000 | |

Part VIII Investments—Program Related.

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

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|--|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) | 0 | |

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

| 1. (a) Description of liability | (b) Book value |
|---|----------------|
| (1) Federal income taxes | 0 |
| (2) Refundable advance | 10,000 |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) | 10,000 |

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 | 2,045,483 |
| 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 | 0 |
| 3 | Subtract line 2e from line 1 | | 3 | 2,045,483 |
| 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 | 0 |
| 5 | Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) | | 5 | 2,045,483 |

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 | 1,550,360 |
| 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 | 0 |
| 3 | Subtract line 2e from line 1 | | 3 | 1,550,360 |
| 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 | 0 |
| 5 | Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.) | | 5 | 1,550,360 |

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)*

Electronic Filing Only

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2022

Attach to Form 990 or Form 990-EZ.

**Open to Public
Inspection**

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

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

Mane Gait

26-1525268

Form 990, Part VI, Section A, Line 2: The President and Co-Founder are married. The Schneiders

are related directors and the Reeves are related directors.

Form 990, Part VI, Section B, Line 11b: The return is reviewed by an officer prior to it being

signed and submitted to the IRS.

Form 990, Part VI, Section B, Line 12c: During meetings of the board of directors, officers

and directors are required to disclose interests, if any, that would give rise to conflicts.

Form 990, Part VI, Section B, Line 15: The board of directors approves compensation, with any

officer being voted upon abstaining from the vote.

Form 990, Part VI, Section C, Line 19: The organization's governing documents, conflict of

interest policy, and Form 990 containing financial statement information are available by

request.

Electronic Filing Only

Name of the organization

Employer identification number

Mane Gait

26-1525268

Electronic Filing Only

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20_____

2022

Department of the Treasury
Internal Revenue Service

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

| | |
|--|---------------------------------|
| Name of filer Mane Gait | EIN or SSN 26-1525268 |
| Name and title of officer or person subject to tax Bill Darling 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 <input checked="" type="checkbox"/> | b Total revenue , if any (Form 990, Part VIII, column (A), line 12) | 1b | 2,045,483 |
| 2a Form 990-EZ check here <input type="checkbox"/> | b Total revenue , if any (Form 990-EZ, line 9) | 2b | |
| 3a Form 1120-POL check here <input type="checkbox"/> | b Total tax (Form 1120-POL, line 22). | 3b | |
| 4a Form 990-PF check here <input type="checkbox"/> | b Tax based on investment income (Form 990-PF, Part V, line 5) | 4b | |
| 5a Form 8868 check here <input type="checkbox"/> | b Balance due (Form 8868, line 3c) | 5b | |
| 6a Form 990-T check here <input type="checkbox"/> | b Total tax (Form 990-T, Part III, line 4) | 6b | |
| 7a Form 4720 check here <input type="checkbox"/> | b Total tax (Form 4720, Part III, line 1) | 7b | |
| 8a Form 5227 check here <input type="checkbox"/> | b FMV of assets at end of tax year (Form 5227, Item D) | 8b | |
| 9a Form 5330 check here <input type="checkbox"/> | b Tax due (Form 5330, Part II, line 19) | 9b | |
| 10a Form 8038-CP check here <input type="checkbox"/> | 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 I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) Mane Gait, (EIN) 26-1525268 and that I have examined a copy of the 2022 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

I authorize Schnauer & Walker, P.C. to enter my PIN 82662 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 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 2022 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 _____

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.

75412710777
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 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 _____ Date _____

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

E.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 24 2008

MANE GAIT
C/O CHERYL C TURNER
3160 N CUSTER RD
MCKINNEY, TX 75071-3051

Employer Identification Number:
26-1525268
DLN:
17053070043028
Contact Person:
JOSEPH LAUX ID# 31077
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
November 9, 2007
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
December 31, 2011
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

MANE GAIT

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive style with a large, prominent "R" and "C".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC
Statute Extension

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
 See Specific Instructions on page 3.

| | |
|--|---|
| 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Mane Gait | |
| 2 Business name/disregarded entity name, if different from above ManeGait Therapeutic Horsemanship | |
| 3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. | |
| <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate | |
| <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. | |
| <input checked="" type="checkbox"/> Other (see instructions) ▶ Mane Gait is exempt based on IRS code 501c3 | |
| 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): | |
| Exempt payee code (if any) _____ | |
| Exemption from FATCA reporting code (if any) _____ | |
| <small>(Applies to accounts maintained outside the U.S.)</small> | |
| 5 Address (number, street, and apt. or suite no.) See instructions. 3160 N. Custer Rd. | Requester's name and address (optional) |
| 6 City, state, and ZIP code McKinney, TX 75071 | |
| 7 List account number(s) here (optional) | |

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|--|--|
| Social security number | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| or | | | | | | | | | | | | |
| Employer identification number | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;">2</td> <td style="border: 1px solid black; width: 20px; height: 20px;">6</td> <td style="border: 1px solid black; width: 20px; height: 20px;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;">1</td> <td style="border: 1px solid black; width: 20px; height: 20px;">5</td> <td style="border: 1px solid black; width: 20px; height: 20px;">2</td> <td style="border: 1px solid black; width: 20px; height: 20px;">5</td> <td style="border: 1px solid black; width: 20px; height: 20px;">2</td> <td style="border: 1px solid black; width: 20px; height: 20px;">6</td> <td style="border: 1px solid black; width: 20px; height: 20px;">8</td> </tr> </table> | 2 | 6 | - | 1 | 5 | 2 | 5 | 2 | 6 | 8 | | |
| 2 | 6 | - | 1 | 5 | 2 | 5 | 2 | 6 | 8 | | | |

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

| | | |
|------------------|--|------------------------|
| Sign Here | Signature of U.S. person ▶ <i>Patricia R. Nelson</i> | Date ▶ <i>1/4/2023</i> |
|------------------|--|------------------------|

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*