

Promotional and Community Event Grant Application

McKinney Community Development Corporation FY 2025

Important Information

- Please read the McKinney Community Development Corporation [Grant Guidelines](#) before completing this application.
- The Grant Guidelines are available at [McKinneyCDC.org](#) or by emailing Info@McKinneyCDC.org.
- Applications must be completed in full, using this online form and submitted by 5 p.m. on the application deadline indicated on the [Grants page](#) of the McKinney CDC website.
- If you are interested in a preliminary review of your grant request or event idea, please [complete and submit the online Letter of Inquiry](#).

| | |
|---------------------------|--|
| Company Name | ManeGait |
| Federal Tax I.D. | 26-1525268 |
| Incorporation Date | Friday, November 9, 2007 |
| Mailing Address | 4261 E. University Dr. #30-253 Prosper, TX, 75078 |
| Phone Number | (469) 742-9611 |
| Email | danna@manegait.org |
| Website | manegait.org |
| Social Media | facebook.com/ManeGait/, instagram.com/manegait/ |

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

OUR MISSION:

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

BACKGROUND:

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 being 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.

MANEGAIT PROGRAM OVERVIEW:

- 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, with more than 62% are under the age of 21. Participants come from five North Texas counties. Disabilities served include: Autism Spectrum Disorder, Cerebral Palsy, Intellectual Disability, Developmental Delay, Down Syndrome, Attention Deficit Disorder / ADHD, Traumatic Brain Injury, Post-Traumatic Stress Disorder, among many other disabilities.

Select One

Nonprofit 501(c)3 (Attach copy of IRS Determination Letter)

IRS Determination Letter for 501(c)3



501c3.pdf

Noteworthy recognitions or awards in the last two years.

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.

Representative Completing Application

Jennifer Moss

Mailing Address

4261 E. University Dr. #30-253
Prosper, TX, 75078

Phone Number

(469) 424-3432

Email

jmosse@manegait.org

Contact for Communications Between MCDC and Organization Danna Hamann

Address 4261 E. University Dr. #30-253
Prosper, TX, 75078

Phone Number (469) 424-1247

Email dhamann@manegait.org

Funding - Total Amount Requested \$12,500.00

Are matching funds available?

Will funding be requested from any other City of McKinney entity (e.g. Visit McKinney, Arts Commission, City of McKinney Community Support Grant)?

Have you received or will funding be requested from other organizations / foundations?

Provide name of organization / foundation funding source and amount. ManeGait will be reaching out to all of our previous year sponsors and in-kind partners as well as new ones for 2025.

Has a request for funding for this Promotional / Community Event been submitted to MCDC in the past five years?

Please list. 2018, 2019, 2020, 2022, 2023, 2024

Board of Directors

- Bill Darling – ManeGait Co-Founder and Board President – Tradition Homes | Chairman
- Priscilla Lewis Darling – ManeGait Co-Founder
- Dawnda Daniel – Board Treasurer – Independent Financial | Dir. of Internal Audit
- Ryan Byrne – Appian Corporation | Account Director
- Ryan Griffin – FCS Construction | President
- Bill Heard – KVIL CBS Radio – Dallas | Retired
- 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
- Landon Darling Schneider – ManeGait Founding Family
- Zach Schneider – ManeGait Founding Family, Tradition Homes | President
- 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

Leadership Staff

Patricia Nelson, Executive Director

Danna Hamann, Marketing and Development Director
Sarah Bisel, Program Director
Aaron Doss, Equine Director
Robin Harwell, M.A., CCC-SLP, GaitWay Therapist
Jennifer Moss, Event & Hospitality Manager
Megan Hamlin, Donor Relations Manager

Information provided for promotional / community event for which you are seeking funding.

Date(s) of Event 04/26/2025

Location(s) TUPPS Brewery

Event(s) open to the public?

Ticket Prices

ManeGait LIVE Country Fair and Concert:

FREE for all guests. Food and beverages available for purchase.

Describe the target audience for the event(s).

The target audience for this event includes friends and families from Dallas, Denton, Collin, Grayson, Tarrant and Rockwall counties.

Is this the first for this event?

If not, what is the history for the event (annual / biannual since what year)?

April 2017, 2018, 2019, 2021, 2022, 2023, 2024

How does event showcase McKinney for tourism and/or business development?

ManeGait has been improving the quality of life of McKinney residents and their families for over 16 years. Funding from this event will help us continue to grow our programs and to serve more members of our community. ManeGait also invites local businesses to take part in ManeGait LIVE to promote their company and to introduce visitors to all that McKinney has to offer. As a thank you for sponsorship and support, we look forward to promoting our business sponsors, vendors and, MCDC with onsite and pre/post event media coverage.

This event is an opportunity to promote local business development and tourism by bringing families from surrounding communities to McKinney. TUPPS is great setting to feature the beauty of our city and the impact McKinney businesses and MCDC are having on the quality of life of our residence and the North Texas community.

Expected attendance. 2,600 visitors; 100+ volunteers

Expected number or percentage of attendees coming from outside of McKinney. 70%

Does the event support a non-profit (other than applicant)?

What percentage of revenue will be donated (indicate gross or net)? 100% of net event proceeds benefit ManeGait

Financial Goals of Promotional / Community Event

| | |
|---------------------------|-----------|
| Gross Revenue | \$210,500 |
| Projected Expenses | \$71,5000 |
| Net Revenue | \$139,000 |

Other Funding Sources

ManeGait is in the process of developing sponsorship packages for many of the local businesses who have supported ManeGait LIVE! over the past few years, including:

New York Life Insurance
Tomes Auto Group
Love Life Foundation
Painted Tree McKinney
TUPPS Brewery
SRS Raise the Roof Foundation
Independent Financial
Encore Wire Corp
Tradition Homes
Rex Real Estate
Perry Homes
Rockhill Investments

Provide a detailed narrative of the event(s) including mission, goals, activities, schedule, production timeline, goals for growth / expansion, etc.

ManeGait is requesting a \$12,500 grant from the McKinney Community Development Corporation to support promotional activities for the 2025 ManeGait LIVE - Country Fair & Concert on April 26, 2025.

GOALS

This is an annual event that is held at ManeGait each spring. Our goal is to grow attendance and sponsorship support year over year. This event is an excellent way to create awareness about our programs, build partnerships with local businesses, and give the residents of McKinney (and surrounding areas) an opportunity to be part of ManeGait's mission.

Net proceeds from the event provide direct support ManeGait's therapy programs serving children and adults with disabilities.

The target audience for this event includes friends and families from Dallas, Denton, Collin, Grayson, Tarrant and Rockwall counties.

OBJECTIVES

1. To raise financial support for ManeGait programs, which increases the quality of life for adults and children with disabilities
2. To raise awareness of ManeGait programs and increase community involvement as clients, volunteers, donors, and sponsors
3. To support the local community by promoting local businesses and providing a family-friendly activity for residents of McKinney and surrounding areas

EVENT SCHEDULE

- Country Fair (Noon - 7PM)

Due to ongoing construction at ManeGait, we will be holding this event at TUPPS Brewery in downtown McKinney for the second year in a row. This is an ideal setting for friends to enjoy a day of LIVE music and classic family fun. The fair features food truck park and picnic, carnival games and bounce houses, beer and wine, and incredible LIVE performances all day from the Texas Home Grown Community Stage performed on the McKinney Community Stage.

- ManeGait LIVE! Concert (ALL DAY!) - Featuring local talent scheduled and managed by Maylee Thomas. This year's concert is going to be special! The McKinney Community Stage will host live music all day, featuring incredible local talent performing free of charge for all our guests.

PRODUCTION TIMELINE

- Present – March 2025: Secure event sponsors, vendors, and volunteer support
- February 15 – April 26: Promote event via press coverage, email, social media & event calendars
- March 20 – April 25: Online ticket sales open
- April 26: ManeGait LIVE – Country Fair and Concert
- April 28 – May 4: Post event promotion and acknowledgements

Provide a detailed marketing plan and budget for the event(s).

Marketing Plan Includes:

- Radio Promotions (\$4,500)
 - o The weeks leading up to the event, ManeGait will purchase advertising spots on 97.5 KLAK and KHYI The Range, Spotify and Amazon Music
- Online Promotions (\$6,000)
 - o Includes, promotion of event website and listing on local event calendars
 - o E-Blasts to ManeGait database prior to the event (9,900 contacts)
 - o Significant Facebook and Instagram Promotions
- Print Promotions (\$2,000)
 - o Advertisement in community magazines including Community Impact and Star Local
- Signage and Flags (\$3,500)
 - o Signage and flags will be printed and displayed on TUPPS property line.
 - o Flyers and signs will be printed to be displayed in local businesses.
 - o Sign spinner for the day of the event
 - o Event signage

McKinney Community Development Corporation will be featured in all promotions.

Plan should include promotional channels (print ads including publication names, social media, radio, posters, flyers, yard signs, etc.)

| Promotional Channel | Budget |
|---------------------|--------|
| Radio Promotions | \$4500 |
| Online Promotions | \$6000 |
| Print Promotions | \$2000 |
| Signage & Flags | \$3500 |

Total Promotional Budget \$16,000

What percentage of the total marketing budget does the grant represent? 78%

Attendance from previous event(s), if applicable 2,600/1,820

Marketing lessons learned from past (what worked and what did not).

The most effective means of promoting the event has been online Social Media boosted posts and advertising. We no longer purchase Billboard space as this did not drive attendance.

How will you measure success of your event and marketing campaign? (attendance, website hits, social media indicators, etc.)

SUCCESS MEASURES:

- Attendance
- Social Media interactions
- Sponsorship Revenue
- Donations
- Net event proceeds

Please include examples of past marketing efforts (screen shots of ads, posters, social posts, radio text, etc.)

WEBSITE: <https://manegait.org/live>

FACEBOOK POST: <https://www.facebook.com/share/p/XDAEMAQujaJawb9n/>

RADIO COPY

MANEGAIT LIVE AT THE GAIT - SPOTIFY

:60

DON'T MISS RANDALL KING LIVE AT THE MANEGAIT COUNTRY FAIR AND CONCERT IN MCKINNEY, TEXAS, SATURDAY, APRIL 27th.

LOCATED AT THE NEW TUPPS BREWERY YOU'LL ENJOY A DAY OF FAMILY FUN WITH LIVE MUSIC, KIDS PLAY ZONE, FOOD TRUCKS, AND EVENING CONCERT FEATURING RANDALL KING.

SPONSORED BY NEW YORK LIFE, MANEGAIT LIVE WILL CHANGE LIVES BY SUPPORTING THERAPEUTIC PROGRAMS FOR CHILDREN AND ADULTS WITH DISABILITIES. FOR TICKETS, VISIT MANEGAIT.ORG (THAT'S M-A-N-E-G-A-I-T .ORG).

SPECIAL THANKS TO MCKINNEY COMMUNITY DEVELOPMENT CORPORATION AND THE TOMES AUTO GROUP!

Budget

 2025 ManeGait LIVE! Budget.pdf

What percentage of Project / Promotional / Community Event funding will be provided by the applicant? 95%

Are matching funds available?

No

What dollar amount and percentage of Promotional / Community Event funding will be provided by other sources such as sponsorship, registration fees, individual or corporate donations, etc.?


| | |
|--------------------------------------|-----------|
| Sponsorship Revenue | \$195,500 |
| Registration Fees | \$0 |
| Donations | \$3,000 |
| Other (raffle, auction, etc.) | \$12,000 |
| Net Revenue | \$139,000 |

Metrics to Evaluate Success: Outline the metrics that will be used to evaluate success of the proposed Promotional / Community Event. If funding is awarded, a final report will be required summarizing success in achieving objectives outlined for the event.

In alignment with the event goals, metrics to evaluate 2023 ManeGait LIVE - Country Fair & Concert success include:

1. Raise financial support
 - Gross event revenue (targeted at \$210,500)
 - Net event revenue (targeted at \$138,900)
2. Raise awareness
 - Number of media mentions and advertisements
 - Number of social media posts / reach
 - Event Attendance (targeted at 2,600)
3. Build community partnerships and promote local businesses
 - Number of community organizations participating / local business sponsorships
 - Provide an overview of the organization's financial status, including the impact of this grant request on the organization's mission and goals.
 - Please attach your budget for the current year and audited financial statements for the preceding two years. If audited financials are not available, please indicate why.

Budget

 2025 ManeGait Operating Bu... .pdf

Financial Statements

 ManeGait 2022-2023 Combin... .pdf

IRS Determination Letter (if applicable)

 ManeGait-2023Form990.pdf



Completed applications that are eligible for consideration by MCDC will be presented to the board according to the schedule on the Grants page of this website. Presentations will be limited to five (5) minutes followed by time for Board questions.

Please be prepared to provide the information outlined below in your presentation:

- Summary of organization and goals
- Summary of event(s) to include dates, location, ticket prices, target audience, how your event will showcase McKinney, estimated attendance from within and outside of McKinney (and past attendance, if applicable), event features / activities, how event supports your organization's mission, and non-profit beneficiary, if applicable.
- Specific marketing plans for event(s) including promotional channels to be utilized (print, radio, social media, posters, etc.) and budget for each. Please share the percentage of the total marketing budget that this grant application represents.

If funding is approved by the MCDC board of directors, Applicant assures:

- The Promotional / Community Event for which financial assistance is sought will be administered by or under the supervision of the applying organization;
- All funds awarded will be used exclusively for advertising, marketing and promotion of the Promotional / Community event described in this application.
- MCDC will be recognized in all marketing, advertising, outreach and public relations as a funder of the Promotional / Community Event. A logo will be provided by MCDC for inclusion on all advertising, marketing and promotional materials. Specifics for audio messaging will be agreed upon by applicant and MCDC and included in an executed performance agreement.
- The organization's officials who have signed the application are authorized by the organization to submit the application.
- Applicant will comply with the MCDC Grant Guidelines in executing the Promotional / Community Event for which funds were received.
- Applicant gives permission for the use of Board presentation images on MCDC website and social media content.
- A final report detailing the success of the Promotional / Community Event, as measured against identified metrics, will be provided to MCDC no later than 30 days following the completion of the Promotional / Community Event.
- Grant funding is provided on a reimbursement basis subsequent to the submission of a reimbursement request, with copies of invoices and paid receipts for qualified expenses. Up to 20% of the grant awarded may be withheld until the **final report on the Promotional/Community Event is provided to MCDC.**

Applicant Electronic Signature

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.

Chief Executive Officer

Date

Tuesday, November 26, 2024

Representative Completing Application

A handwritten signature in black ink, appearing to be 'J. M. ...', written over a horizontal line.

Date

Tuesday, November 26, 2024

Notes

- Incomplete applications or those received after the deadline will not be considered.
- A final report must be provided to MCDC within 30 days of the event / completion of the Promotional / Community Event.
- Final payment of funding awarded will be made upon receipt of final report.
- Please use the Final Report to report your results. A PDF version is also available.



ManeGait LIVE Budget

| Revenue | |
|--|------------------|
| Sponsorships | \$195,500 |
| Ticket Sales | \$0 |
| Donations | \$3,000 |
| Other (raffle, auction, food beverage etc.) \$13,000 | \$12,000 |
| | \$210,500 |
| | |
| | |
| Expense Category | |
| | 2025 Budget |
| Auction/Raffle | \$2,000 |
| Décor | \$1,500 |
| Entertainment | \$25,000 |
| Facilities | \$1,500 |
| Food and Beverage | \$6000 |
| Hospitality | \$11,500 |
| Marketing and Promotion | \$16,000 |
| Rentals | \$4,000 |
| Security | \$3,000 |
| Volunteer/Committee Management | \$1000 |
| Total Expenses | \$71,500 |
| | |
| Net Revenue | \$139,000 |



EQUINE THERAPY

BRAIN-BUILDING

COMMUNITY CENTER

KNOWLEDGE CENTER

2025 Annual Operating Budget

REVENUE

| | |
|----------------------|--------------------|
| Donations | \$450,000 |
| Net Special Events | \$810,000 |
| Grant Revenue | \$300,000 |
| Riders Fees | \$170,000 |
| Other Program Income | \$5,000 |
| Total Revenue | \$1,735,000 |

EXPENSES

| | |
|-------------------------------------|--------------------|
| Therapeutic Riding Program Expenses | \$20,000 |
| GaitWay Program Expenses | \$10,000 |
| Horse Care | \$150,000 |
| Volunteer Expenses | \$4,000 |
| Repairs and Maintenance | \$65,000 |
| Equipment Expense | \$50,000 |
| Utilities | \$50,000 |
| Total Employee Costs | \$1,200,000 |
| Marketing & Development | \$35,000 |
| Information Technology | \$20,000 |
| Accounting | \$15,000 |
| Insurance | \$35,000 |
| General Administration | \$30,000 |
| Uncollectable Rider Fees | \$5,000 |
| Total Expenses | \$1,689,000 |

MANEGAIT
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT
DECEMBER 31, 2023 AND 2022

MANEGAIT
DECEMBER 31, 2023 AND 2022

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Independent Auditors' Report

To the Board of Directors of
ManeGait

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, 2023, and 2022, 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, 2023, and 2022, 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 Auditors' 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.

Auditors' 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 auditors' 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.

Auditors' 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.

Orta & Choate, P.C.

McKinney, Texas
August 12, 2024

ManeGait
STATEMENTS OF FINANCIAL POSITION
December 31,

ASSETS

| | 2023 | 2022 |
|---|---------------------|---------------------|
| CURRENT ASSETS | | |
| Cash and cash equivalents | \$ 340,607 | \$ 578,871 |
| Cash and cash equivalents - with donor restrictions | 704,001 | 278,910 |
| Certificates of deposit - with donor restrictions | 1,063,746 | - |
| Investment in fixed annuity contracts | 641,811 | 600,000 |
| Investment in fixed annuity contracts - with donor restrictions | 641,811 | 600,000 |
| Contributions and grants receivable | 34,030 | - |
| Contributions and grants receivable - with donor restrictions | 396,167 | - |
| Accounts receivable | 18,068 | 20,258 |
| Interest receivable | 6,029 | - |
| Inventory asset | 17,295 | - |
| Prepaid expenses | 44,657 | 26,009 |
| Total current assets | 3,908,222 | 2,104,048 |
| CONTRIBUTIONS AND GRANTS RECEIVABLE - NONCURRENT - WITH DONOR RESTRICTIONS - NET | | |
| | 562,906 | - |
| PROPERTY, PLANT AND EQUIPMENT AT COST - NET | | |
| | 2,182,424 | 1,694,976 |
| TOTAL ASSETS | \$ 6,653,552 | \$ 3,799,024 |

LIABILITIES AND NET ASSETS

| | | |
|---|-------------------------|-------------------------|
| CURRENT LIABILITIES | | |
| Accounts payable | \$ 97,037 | \$ 12,081 |
| Accrued liabilities | 14,091 | 31,605 |
| Deferred revenues | 898 | 908 |
| Refundable advance | - | 10,000 |
| Total current liabilities | 112,026 | 54,594 |
| NET ASSETS | | |
| Without donor restrictions | | |
| Designated by Board for operating reserve | 600,000 | 600,000 |
| Undesignated | 2,572,895 | 2,265,520 |
| Total without donor restrictions | 3,172,895 | 2,865,520 |
| With donor restrictions | 3,368,631 | 878,910 |
| Total net assets | 6,541,526 | 3,744,430 |
| TOTAL LIABILITIES AND NET ASSETS | \$ 6,653,552 | \$ 3,799,024 |

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, 2023

| | Without Donor Restrictions | With Donor Restrictions | Total |
|--|-------------------------------|----------------------------|---------------------|
| SUPPORT AND REVENUES | | | |
| Contributions and grants | \$ 749,550 | \$ 2,504,724 | \$ 3,254,274 |
| Special events | 1,460,616 | - | 1,460,616 |
| Less direct expenses | <u>(561,205)</u> | <u>-</u> | <u>(561,205)</u> |
| Net special events | 899,411 | - | 899,411 |
| Riders fees, net of financial aid \$19,048 | 154,281 | - | 154,281 |
| Employee retention credit | 109,948 | - | 109,948 |
| Other program income | 20,841 | - | 20,841 |
| Change in annuity contracts | 83,622 | - | 83,622 |
| Interest income | 30,562 | - | 30,562 |
| Net assets released from restrictions | <u>15,003</u> | <u>(15,003)</u> | <u>-</u> |
| Total support and revenues | <u>2,063,218</u> | <u>2,489,721</u> | <u>4,552,939</u> |
| EXPENSES | | | |
| Program services | | | |
| Therapeutic Riding | 1,121,873 | - | 1,121,873 |
| GaitWay to the Brain | <u>101,347</u> | <u>-</u> | <u>101,347</u> |
| Total program services | 1,223,220 | - | 1,223,220 |
| Supporting services | | | |
| Management and general | 261,330 | - | 261,330 |
| Fundraising | <u>271,293</u> | <u>-</u> | <u>271,293</u> |
| Total supporting services | <u>532,623</u> | <u>-</u> | <u>532,623</u> |
| Total expenses | <u>1,755,843</u> | <u>-</u> | <u>1,755,843</u> |
| Changes in net assets | 307,375 | 2,489,721 | 2,797,096 |
| NET ASSETS, at beginning of year | <u>2,865,520</u> | <u>878,910</u> | <u>3,744,430</u> |
| NET ASSETS, at end of year | <u>\$ 3,172,895</u> | <u>\$ 3,368,631</u> | <u>\$ 6,541,526</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, 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 | (463,326) | - | (463,326) |
| Net special events | 794,085 | - | 794,085 |
| Riders fees, net of financial aid \$21,551 | 157,531 | - | 157,531 |
| Other program income | 4,548 | - | 4,548 |
| Net assets released from restrictions | 14,400 | (14,400) | - |
| Total support and revenues | 1,696,383 | 349,100 | 2,045,483 |
| EXPENSES | | | |
| Program services | | | |
| Therapeutic Riding | 1,040,897 | - | 1,040,897 |
| GaitWay to the Brain | 93,656 | - | 93,656 |
| Total program services | 1,134,553 | - | 1,134,553 |
| Supporting services | | | |
| Management and general | 155,285 | - | 155,285 |
| Fundraising | 260,522 | - | 260,522 |
| Total supporting services | 415,807 | - | 415,807 |
| Total expenses | 1,550,360 | - | 1,550,360 |
| Changes in net assets | 146,023 | 349,100 | 495,123 |
| NET ASSETS, at beginning of year | 2,719,497 | 529,810 | 3,249,307 |
| NET ASSETS, at end of year | \$ 2,865,520 | \$ 878,910 | \$ 3,744,430 |

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

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

| | 2023 | 2022 |
|---|--------------|---------------|
| Cash flows from operating activities | | |
| Increase in net assets | \$ 2,797,096 | \$ 495,123 |
| Adjustments to reconcile increase in net assets to net cash provided by (used in) operating activities | | |
| Loss on disposal of property and equipment | 30,113 | - |
| Depreciation | 78,634 | 65,021 |
| Discount on contributions and pledges receivable | 43,427 | - |
| Credit losses | 1,826 | 2,009 |
| Change in fixed annuity contracts | (83,622) | - |
| Reinvested earnings on certificates of deposits | (13,746) | - |
| Contributions and grants restricted for Beacon Project | (2,522,651) | (350,000) |
| Changes in operating assets and liabilities, net | | |
| Accounts receivable | 364 | (11,756) |
| Contributions and grants receivable | (34,030) | 7,783 |
| Interest receivable | (6,029) | - |
| Inventory | (17,295) | - |
| Prepaid expenses | (18,648) | (5,516) |
| Accounts payable | 84,956 | 6,621 |
| Accrued liabilities | (17,514) | (2,450) |
| Deferred revenues | (10) | (1,365) |
| Refundable advance | (10,000) | 10,000 |
| Net cash provided by operating activities | 312,871 | 215,470 |
| Cash flows from investing activities | | |
| Acquisition of property, plant and equipment | (596,195) | (236,772) |
| Purchase of investment in fixed annuity contracts | - | (1,200,000) |
| Purchase of certificates of deposit | (1,050,000) | - |
| Net cash used in investing activities | (1,646,195) | (1,436,772) |
| Cash flows from financing activities | | |
| Collections of contributions and grants restricted for Beacon Project | 1,520,151 | 350,000 |
| Net cash provided by financing activities | 1,520,151 | 350,000 |
| INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 186,827 | (871,302) |
| Cash and cash equivalents, at beginning of year | 857,781 | 1,729,083 |
| Cash and cash equivalents, at end of year | \$ 1,044,608 | \$ 857,781 |
| Supplemental disclosures of cash flow information | | |
| Non-cash transactions | | |
| Property, plant and equipment acquired via accounts payable and accrued liabilities | \$ 63,246 | \$ - |
| Reconciliation of cash and cash equivalents reported within the statements of financial position to the statements of cash flows: | | |
| Cash and cash equivalents | \$ 340,607 | \$ 578,871 |
| Cash and cash equivalents - with donor restrictions | 704,001 | 278,910 |
| Total cash and cash equivalents shown in the statements of cash flows | \$ 1,044,608 | \$ 857,781 |

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

ManeGait
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2023

| | 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 | \$ 739,363 | \$ 80,867 | \$ 820,230 | \$ 80,868 | \$ 254,158 | \$ 335,025 | \$ 1,155,255 |
| Employee development and training | - | - | - | 6,867 | - | 6,867 | 6,867 |
| Program expenses | 26,724 | - | 26,724 | - | - | - | 26,724 |
| GaitWay program | - | 8,178 | 8,178 | - | - | - | 8,178 |
| Horse care | 154,998 | - | 154,998 | - | - | - | 154,998 |
| Volunteer expenses | 2,369 | - | 2,369 | - | - | - | 2,369 |
| Repairs and maintenance | 42,734 | 12,302 | 55,036 | 4,533 | 5,179 | 9,712 | 64,748 |
| Utilities | 43,546 | - | 43,546 | 1,568 | 3,200 | 4,768 | 48,314 |
| Development and marketing | - | - | - | 53,533 | 650 | 54,183 | 54,183 |
| Information technology | 17,544 | - | 17,544 | 632 | 1,289 | 1,921 | 19,465 |
| Professional fees | - | - | - | 7,500 | - | 7,500 | 7,500 |
| Insurance | 21,895 | - | 21,895 | 4,838 | 1,609 | 6,447 | 28,342 |
| Bank fees and office expenses | - | - | - | 67,612 | - | 67,612 | 67,612 |
| Depreciation | 70,874 | - | 70,874 | 2,552 | 5,208 | 7,760 | 78,634 |
| Interest expense | - | - | - | 25 | - | 25 | 25 |
| Credit losses | 1,826 | - | 1,826 | - | - | - | 1,826 |
| Other | - | - | - | 689 | - | 689 | 689 |
| Loss on disposal of assets | - | - | - | 30,113 | - | 30,113 | 30,113 |
| | <u>\$ 1,121,873</u> | <u>\$ 101,347</u> | <u>\$ 1,223,220</u> | <u>\$ 261,330</u> | <u>\$ 271,293</u> | <u>\$ 532,622</u> | <u>\$ 1,755,842</u> |

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 | \$ 693,592 | \$ 75,862 | \$ 769,453 | \$ 75,862 | \$ 238,422 | \$ 314,283 | \$ 1,083,736 |
| Employee development and training | - | - | - | - | - | - | - |
| 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 |
| Credit losses | 2,009 | - | 2,009 | - | - | - | 2,009 |
| | <u>\$ 1,054,173</u> | <u>\$ 95,109</u> | <u>\$ 1,149,281</u> | <u>\$ 135,993</u> | <u>\$ 265,086</u> | <u>\$ 401,078</u> | <u>\$ 1,550,359</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 7.

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, 2023, and 2022. See Note 8.

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 \$470,000 and \$178,000 uninsured cash at December 31, 2023 and 2022, respectively.

Certificates of Deposit

Certificates of deposit (“CDs”) represent CDs with initial maturities of greater than three months that mature within one year of the date of the statements of financial position. The CDs are recorded at face value plus accrued interest, which approximates fair value. The CDs are FDIC insured up to \$250,000. At December 31, 2023, there was approximately \$560,000 that was uninsured.

Certificates of deposit consists of the following as of December 31, 2023:

| | <u>Interest rate</u> | <u>Issued date</u> | <u>Maturity date</u> | <u>Fair Value</u> |
|---------------|----------------------|--------------------|----------------------|--------------------|
| Short term CD | 5.39% | 7/20/2023 | 1/16/2024 | \$ 253,323 |
| Short term CD | 5.25% | 6/06/2023 | 12/03/2024 | 810,423 |
| | | | | <u>\$1,063,746</u> |

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 approximate 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.

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurements (Continued)

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, 2023 and 2022.

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

Contributions and Grants Receivable

Contributions and grants receivable consist of unconditional promises to give from various donors. Management believes that all amounts will be received when due and that no allowance for uncollectible receivables is necessary.

Accounts Receivable

Accounts receivable consist of rider fees. Management considers the facts and circumstances of the program participants, specific aged receivables as deemed necessary and past write-offs in order to develop an estimate for uncollectible accounts. Management believes an allowance for credit losses would not be material at December 31, 2023 and 2022.

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, 2023, and 2022, respectively, but paid afterwards, have been accrued and reported as accrued liabilities.

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.

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Special events revenue is recognized at the date the event occurs. Advanced payments for special events are reported as deferred revenue until the date of the event.

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.

In addition, many individuals volunteer their time and efforts that help the Organization provide its services. Approximately 240 individuals volunteered approximately 11,200 hours of service with an estimated value of approximately \$357,000 for the year ended December 31, 2023. 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. 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 |

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2023, and 2022, 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, 2023, and 2022. 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 2020.

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.

Accounting Pronouncements Adopted

The Organization adopted ASU 2016-13 Financial Instruments – Credit Losses (Topic 326): *Measurement of Credit Losses on Financial Instruments* (ASC 326). This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (“CECL”) methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, including loan receivables and held-to-maturity debt securities, and some off-balance sheet credit exposures such as unfunded commitments to extend credit. Financial assets measured at amortized cost will be presented at the net amount expected to be collected by using an allowance for credit losses. Management has determined no material impact on the financials.

2. LIQUIDITY AND AVAILABILITY

The following reflects the Organization's financial assets as of December 31, 2023, and 2022, 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>2023</u> | <u>2022</u> |
|---|-------------------|-------------------|
| Financial assets | | |
| Cash and cash equivalents | \$ 1,044,608 | \$ 857,781 |
| Certificates of deposit | 1,063,746 | - |
| Investments in fixed annuity contracts | 1,283,622 | 1,200,000 |
| Contributions and grants receivable | 430,197 | - |
| Accounts receivable | 18,068 | 20,258 |
| Interest receivable | <u>6,029</u> | <u>-</u> |
| Total financial assets | 3,846,270 | 2,078,039 |
| Less amounts not available to be used within one year, due to | | |
| Net assets with donor restrictions | (2,780,728) | (868,910) |
| Designated by Board for operating reserve | <u>(600,000)</u> | <u>(600,000)</u> |
| Financial assets available to meet general expenditures within one year | <u>\$ 465,542</u> | <u>\$ 609,129</u> |

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

2. LIQUIDITY AND AVAILABILITY (Continued)

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 \$600,000 as of December 31, 2023, and 2022, respectively. See Note 7.

3. CONTRIBUTIONS AND GRANTS RECEIVABLE

Included in contributions and grants receivable are amounts that comprise the following unconditional promises to give at December 31,:

| | 2023 | 2022 |
|--|--------------|------|
| Contributions and grants receivable | \$ 1,036,530 | \$ - |
| Less: unamortized discount | (43,427) | - |
| | \$ 993,103 | \$ - |
| Net amounts due in: | | |
| Less than one year | \$ 430,197 | \$ - |
| One year to five years (less unamortized discount) | 562,906 | - |
| | \$ 993,103 | \$ - |

The discount rate used was 4.55% for the year ended December 31, 2023. At December 31, 2023, 83% of contributions and grants receivable were from four donors.

4. INVESTMENTS IN FIXED ANNUITY CONTRACTS

Amounts 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, 2023:

| | Fair Value (Level 1) | Fair Value (Level 2) | Fair Value (Level 3) | Total |
|-------------------------|----------------------------|----------------------------|----------------------------|--------------|
| Fixed annuity contracts | \$ - | \$ - | \$ 1,283,622 | \$ 1,283,622 |

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, 2023:

| | |
|------------------------------|---|
| | <u>Investments in Fixed Annuity Contracts</u> |
| Balance at January 1, 2023 | \$ 1,200,000 |
| Additions | 83,622 |
| Balance at December 31, 2023 | \$ 1,283,622 |

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

4. INVESTMENTS IN FIXED ANNUITY CONTRACTS (CONTINUED)

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 contracts | \$ - | \$ - | \$ 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 |

5. PROPERTY, PLANT AND EQUIPMENT

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

| | 2023 | 2022 |
|---|--------------|--------------|
| Land | \$ 1,014,273 | \$ 1,014,273 |
| Buildings | 259,119 | 378,190 |
| Land improvements | 700,231 | 410,309 |
| Farm equipment | 45,359 | 56,994 |
| Program equipment | 143,749 | 139,701 |
| Vehicles | 52,021 | 52,021 |
| Admin Equipment | - | 50,051 |
| Horses | 80,999 | 91,249 |
| Arena | 277,711 | 259,209 |
| Construction in process – Beacon Project | 359,128 | 75,312 |
| | 2,932,590 | 2,527,309 |
| Less accumulated depreciation | (755,029) | (832,333) |
| Total property, plant and equipment at cost-net | \$ 2,182,424 | \$ 1,694,976 |

Depreciation expenses were \$78,634 and \$65,021 for the years ended December 31, 2023, and 2022, 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 14.

In July 2023, the organization entered into an engineering and surveying contract that will plan out the construction.

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

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, 2023, and 2022. See Note 14.

7. BOARD DESIGNATED NET ASSETS

The Board has designated \$600,000 from net assets without donor restrictions as an operating reserve at December 31, 2023, and 2022. 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.

8. NET ASSETS WITH DONOR RESTRICTIONS

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

| | 2023 | 2022 |
|---|---------------------|-------------------|
| Subject to expenditure for specified purpose: | | |
| Beacon Project Design Documents | \$ 3,343,634 | \$ 868,910 |
| ParaGold Event | - | 10,000 |
| GaitWay Equipment | 9,997 | - |
| Horse Purchase | <u>15,000</u> | <u>-</u> |
| | <u>\$ 3,368,631</u> | <u>\$ 878,910</u> |

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

| | 2023 | 2022 |
|---------------------------------------|------------------|------------------|
| Satisfaction of purpose restrictions: | | |
| ParaGold Event | \$ 10,000 | \$ 10,000 |
| GaitWay Equipment | - | 900 |
| Horse saddle | - | 3,500 |
| GaitWay program | <u>5,003</u> | <u>-</u> |
| | <u>\$ 15,003</u> | <u>\$ 14,400</u> |

9. 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,:

| | 2023 | | |
|--------------------|---------------------------|---------------------------|-----------------------|
| | Special Events Revenue | Special Events Expense | Net Special Events |
| Rider Cup | \$ 160,200 | \$ (61,440) | \$ 98,760 |
| Shoot for the Gait | 50,681 | (16,431) | 34,250 |
| Gala at the Gait | 974,787 | (352,349) | 622,438 |
| LIVE! | 261,448 | (130,985) | 130,463 |
| Other | <u>13,500</u> | <u>-</u> | <u>13,500</u> |
| | <u>\$ 1,460,616</u> | <u>\$ (561,205)</u> | <u>\$ 899,441</u> |

ManeGait
NOTES TO THE FINANCIAL STATEMENTS

9. SPECIAL EVENTS (Continued)

| | 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! | <u>172,481</u> | <u>(86,768)</u> | <u>85,713</u> |
| | <u>\$ 1,257,411</u> | <u>\$ (463,326)</u> | <u>\$ 794,085</u> |

In addition to special events, total fundraising expenses were 17% and 25% of total donations, net special events and grant revenues for the years ended December 31, 2023, and 2022, respectively.

10. CONDITIONAL PROMISE TO GIVE

On October 10, 2023, the Organization received a \$1,640,000 challenge grant from a Foundation for the Beacon Project. To receive the grant, the Organization has to raise an additional \$3,271,335 for the Beacon Project by October 10, 2024. The grant will be recognized as revenue when the condition has been met.

11. EMPLOYEE RETENTION CREDIT

The Organization is eligible for the Employee Retention Credit (ERC) under the Combined Appropriations Act. During the year ended December 31, 2023, the Organization recognized ERCs of \$109,948. The ERCs are reported in the accompanying statement of activities and changes in net assets.

12. CONCENTRATIONS

For the year ended December 31, 2023, approximately 15% of contributions and grants revenue was received from one donor.

13. 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.

14. SUBSEQUENT EVENTS

Subsequent to year-end, the Organization entered into a construction contract for the Beacon Project. The contract's total estimated cost is approximately \$1,400,000.

Subsequent to year-end, the Organization closed its line of credit.

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through August 12, 2024, the date the financial statements were available to be issued and determined that there were no addition such events or transactions that require disclosure for the year ended December 31, 2023

Return of Organization Exempt From Income Tax

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

2023

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

Part I Summary: A For the 2023 calendar year, or tax year beginning, and ending; B Check if applicable; C Name of organization; D Employer identification number; E Telephone number; F Name and address of principal officer; G Gross receipts; H(a) Is this a group return for subordinates?; H(b) Are all subordinates included?; I Tax-exempt status; J Website; K Form of organization; L Year of formation; M State of legal domicile.

Part I Summary Table: Activities & Governance (1-7b), Revenue (8-12), Expenses (13-19), Net Assets or Fund Balances (20-22). Includes columns for Prior Year, Current Year, Beginning of Current Year, and End of Year.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer (Bill Darling, President), Date; Paid Preparer Use Only: Print/Type preparer's name (David Schnauer), Preparer's signature, Date (10/31/2024), PTIN (P00736433), Firm's name (Schnauer & Walker, P.C.), Firm's EIN (26-3294331), Firm's address (2695 Villa Creek #268, Dallas, TX 75234), Phone no. ((972) 798-2046).

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.

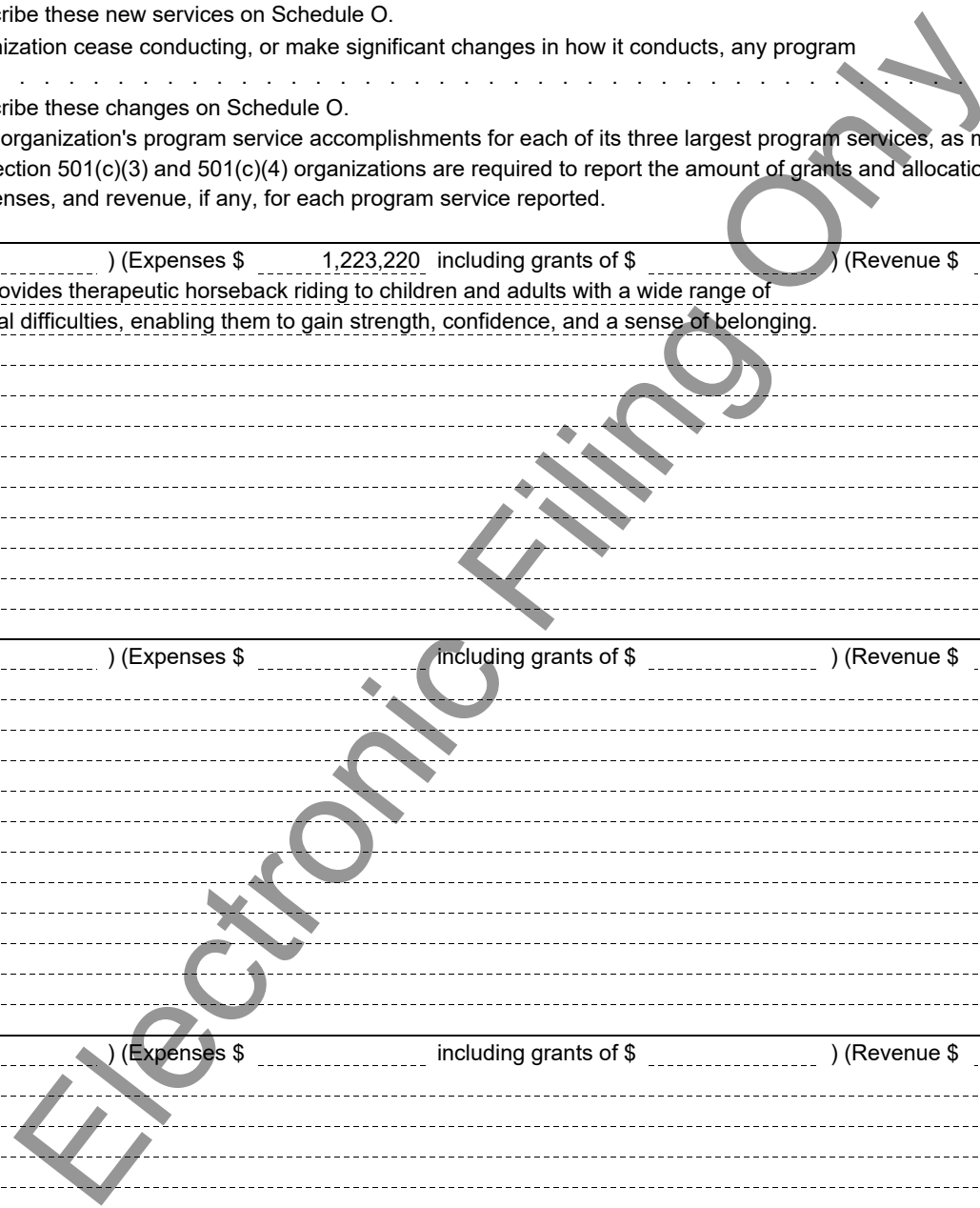
4a (Code:) (Expenses \$ 1,223,220 including grants of \$) (Revenue \$)
Mane Gait provides therapeutic horseback riding to children and adults with a wide range of developmental difficulties, enabling them to gain strength, confidence, and a sense of belonging.

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 1,223,220



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, Question text, and Yes/No columns. Rows 22-38 cover various organizational requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question number, Question text, and Yes/No columns. Rows 1a-1c cover Form 1096 and gaming winnings.

| Part V Statements Regarding Other IRS Filings and Tax Compliance (continued) | | Yes | No | | |
|---|--|------------|----|---|---|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a | 33 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | | X | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | | | X |
| b | If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> | 3b | | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | | X |
| b | If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | 6a | | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | | | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | 8 | | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | | |
| a | Gross income from members or shareholders | 11a | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O. | 13a | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | | | |
| c | Enter the amount of reserves on hand | 13c | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> | 14b | | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N. | 15 | | | X |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | 16 | | | X |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069. | 17 | | | |

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

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 16 | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | | |
| | 1b 15 | | |
| 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 | | | | 160,000 | | |
| (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) Ryan Griffin ----- Director | 1.00 0.00 | X | | | | | | | | |
| (9) Thomas Reidy ----- Director | 1.00 0.00 | X | | | | | | | | |
| (10) Landon Schneider ----- Director | 1.00 0.00 | X | | | | | | | | |
| (11) David Stephens ----- Director | 1.00 0.00 | X | | | | | | | | |
| (12) Josh Sandler ----- Director | 1.00 0.00 | X | | | | | | | | |
| (13) Mike Scovel ----- Director | 1.00 0.00 | X | | | | | | | | |
| (14) Zach Schneider ----- 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) Helen Fasken-Bell Director | 1.00 0.00 | X | | | | | | | | |
| (16) Katrina Hunter Director | 1.00 0.00 | X | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| (20) | | | | | | | | | | |
| (21) | | | | | | | | | | |
| (22) | | | | | | | | | | |
| (23) | | | | | | | | | | |
| (24) | | | | | | | | | | |
| (25) | | | | | | | | | | |
| 1b Subtotal | | | | | | | 160,000 | 0 | 0 | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 0 | 0 | 0 | |
| d Total (add lines 1b and 1c) | | | | | | | 160,000 | 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 | 197,388 | | | | |
| | d Related organizations | 1d | 0 | | | | |
| | e Government grants (contributions) | 1e | 0 | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 3,254,274 | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ 0 | | | | |
| | h Total. Add lines 1a-1f | | 3,451,662 | | | | |
| | Program Service Revenue | | | Business Code | | | |
| 2a Rider Fees | | 900099 | 154,281 | 154,281 | 0 | 0 | |
| b Other Programs | | 900099 | 20,841 | 20,841 | 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 | | | 175,122 | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 30,562 | 0 | 0 | 30,562 | |
| | 4 Income from investment of tax-exempt bond proceeds | | 0 | 0 | 0 | 0 | |
| | 5 Royalties | | 0 | 0 | 0 | 0 | |
| | 6a Gross rents | (i) Real | 0 | 0 | | | |
| | | (ii) Personal | 0 | 0 | | | |
| | | 6c Rental income or (loss) | 0 | 0 | | | |
| | d Net rental income or (loss) | | 0 | 0 | 0 | 0 | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities | 0 | 0 | | | |
| | | (ii) Other | 0 | 0 | | | |
| | | 7b Less: cost or other basis and sales expenses | 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 \$ of contributions reported on line 1c). See Part IV, line 18 | | 1,263,228 | | | | |
| | | b Less: direct expenses | 8b | 561,205 | | | |
| | | c Net income or (loss) from fundraising events | | 702,023 | | 0 | 0 |
| 9a Gross income from gaming activities. See Part IV, line 19 | | 0 | | | | | |
| | b Less: direct expenses | 9b | 0 | | | | |
| | c Net income or (loss) from gaming activities | | 0 | 0 | 0 | 0 | |
| 10a Gross sales of inventory, less returns and allowances | | 0 | | | | | |
| | b Less: cost of goods sold | 10b | 0 | | | | |
| | c Net income or (loss) from sales of inventory | | 0 | 0 | 0 | 0 | |
| Miscellaneous Revenue | | | Business Code | | | | |
| | 11a Employee Retention Credit | | 109,948 | 109,948 | 0 | 0 | |
| | b Annuity contracts | | 83,622 | 83,622 | 0 | 0 | |
| | c | | 0 | 0 | 0 | 0 | |
| | d All other revenue | | 0 | 0 | 0 | 0 | |
| e Total. Add lines 11a-11d | | 193,570 | | | | | |
| 12 Total revenue. See instructions | | 4,552,939 | 368,692 | 0 | 30,562 | | |

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 | 160,000 | 113,600 | 11,200 | 35,200 |
| 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 | 805,416 | 571,844 | 56,379 | 177,193 |
| 8 | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 0 | 0 | 0 | 0 |
| 9 | Other employee benefits | 96,872 | 68,779 | 6,781 | 21,312 |
| 10 | Payroll taxes | 72,865 | 51,734 | 5,101 | 16,030 |
| 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.) | 12,426 | 3,497 | 7,845 | 1,084 |
| 12 | Advertising and promotion | 54,183 | 0 | 53,533 | 650 |
| 13 | Office expenses | 67,612 | 0 | 67,612 | 0 |
| 14 | Information technology | 19,465 | 17,544 | 632 | 1,289 |
| 15 | Royalties | 0 | 0 | 0 | 0 |
| 16 | Occupancy | 48,314 | 43,546 | 1,568 | 3,200 |
| 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 | 7,237 | 5,138 | 507 | 1,592 |
| 20 | Interest | 25 | 0 | 25 | 0 |
| 21 | Payments to affiliates | 0 | 0 | 0 | 0 |
| 22 | Depreciation, depletion, and amortization | 78,634 | 70,874 | 2,552 | 5,208 |
| 23 | Insurance | 28,342 | 21,895 | 4,838 | 1,609 |
| 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 | 154,998 | 154,998 | 0 | 0 |
| b | Repairs and maintenance | 64,748 | 55,036 | 4,533 | 5,179 |
| c | Gait Way program | 8,178 | 8,178 | 0 | 0 |
| d | Employee development and training | 10,016 | 2,236 | 7,087 | 693 |
| e | All other expenses | 66,512 | 34,321 | 31,137 | 1,054 |
| 25 | Total functional expenses. Add lines 1 through 24e | 1,755,843 | 1,223,220 | 261,330 | 271,293 |
| 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 | 857,781 | 1 | 1,044,608 |
| | 2 Savings and temporary cash investments | 0 | 2 | 1,063,746 |
| | 3 Pledges and grants receivable, net | 0 | 3 | 0 |
| | 4 Accounts receivable, net | 20,258 | 4 | 454,294 |
| | 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 | 17,295 |
| | 9 Prepaid expenses and deferred charges | 26,009 | 9 | 44,657 |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 2,937,453 | | |
| | b Less: accumulated depreciation | 10b 755,029 | 1,694,976 | 10c 2,182,424 |
| | 11 Investments—publicly traded securities | 0 | 11 | 0 |
| | 12 Investments—other securities. See Part IV, line 11 | 1,200,000 | 12 | 1,283,622 |
| | 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 | 562,906 |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | | 3,799,024 | 16 | 6,653,552 |
| Liabilities | 17 Accounts payable and accrued expenses | 43,686 | 17 | 111,128 |
| | 18 Grants payable | 0 | 18 | 0 |
| | 19 Deferred revenue | 908 | 19 | 898 |
| | 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 | 10,000 | 25 | 0 |
| | 26 Total liabilities. Add lines 17 through 25 | | 54,594 | 26 |
| 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 | 2,865,520 | 27 | 3,172,895 |
| | 28 Net assets with donor restrictions | 878,910 | 28 | 3,368,631 |
| | 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 | 3,744,430 | 32 | 6,541,526 |
| 33 Total liabilities and net assets/fund balances | | 3,799,024 | 33 | 6,653,552 |

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 | 4,552,939 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 1,755,843 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 2,797,096 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 3,744,430 |
| 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 | 6,541,526 |

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

2023

Open to Public Inspection

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

Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury
Internal Revenue Service

| | |
|--|---|
| Name of the organization 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) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (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) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (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 2023 (line 6, column (f), divided by line 11, column (f)) - 0.00%; 15 Public support percentage from 2022 Schedule A, Part II, line 14 - 0.00%; 16a 33 1/3% support test—2023; b 33 1/3% support test—2022; 17a 10%-facts-and-circumstances test—2023; b 10%-facts-and-circumstances test—2022; 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) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|-----------|-----------|-----------|-----------|-----------|------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 1,082,867 | 831,190 | 1,419,994 | 1,792,819 | 3,451,662 | 8,578,532 |
| 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 | 214,897 | 129,638 | 126,132 | 162,079 | 175,122 | 807,868 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | 425,057 | 339,232 | 576,816 | 553,911 | 702,023 | 2,597,039 |
| 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 | 1,722,821 | 1,300,060 | 2,122,942 | 2,508,809 | 4,328,807 | 11,983,439 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | 22,000 | 23,865 | 326,000 | 22,500 | 114,515 | 508,880 |
| 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 | 22,000 | 23,865 | 326,000 | 22,500 | 114,515 | 508,880 |
| 8 Public support (Subtract line 7c from line 6.) | | | | | | 11,474,559 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|--|-----------|-----------|-----------|-----------|-----------|------------|
| 9 Amounts from line 6 | 1,722,821 | 1,300,060 | 2,122,942 | 2,508,809 | 4,328,807 | 11,983,439 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 0 | 0 | 0 | 0 | 30,562 | 30,562 |
| 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 | 30,562 | 30,562 |
| 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.) | 1,722,821 | 1,300,060 | 2,122,942 | 2,508,809 | 4,359,369 | 12,014,001 |
| 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 2023 (line 8, column (f), divided by line 13, column (f)) | 15 | 95.51% |
| 16 Public support percentage from 2022 Schedule A, Part III, line 15 | 16 | 95.66% |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|-------|
| 17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) | 17 | 0.25% |
| 18 Investment income percentage from 2022 Schedule A, Part III, line 17 | 18 | 0.00% |

- 19a 33 1/3% support tests—2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2023

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, including dollar amounts.

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

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

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|--|--------|
| c Beginning balance | 0 |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | 0 |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in 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 | 852,963 | 280,957 | 572,006 |
| c Leasehold improvements | 0 | 0 | 0 | 0 |
| d Equipment | 0 | 178,545 | 163,950 | 14,595 |
| e Other | 0 | 891,672 | 310,122 | 581,550 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). | | | | 2,182,424 |

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 | 1,283,622 | C |
| (A) ----- | | |
| (B) ----- | | |
| (C) ----- | | |
| (D) ----- | | |
| (E) ----- | | |
| (F) ----- | | |
| (G) ----- | | |
| (H) ----- | | |
| Total. (Column (b) must equal Form 990, Part X, line 12, col. (B)). | 1,283,622 | |

Part VIII Investments—Program Related.

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

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|--|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Column (b) must equal Form 990, Part X, line 13, col. (B)). | 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) Noncurrent contributions and grants receivable | 562,906 |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)). | 562,906 |

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 | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)). | 0 |

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

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

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

| | | | | |
|----------|--|-----------|-----------|-----------|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 4,552,939 |
| 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 | 4,552,939 |
| 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 | 4,552,939 |

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 | 1,755,843 |
| 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 | 1,755,843 |
| 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 | 1,755,843 |

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 G
(Form 990)**

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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.

2023
Open to Public Inspection

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

Name of the organization

Employer identification number

Mane Gait

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) | 2 (total number) | (add col. (a) through col. (c)) | |
| Revenue | 1 | Gross receipts | 909,500 | 160,472 | 390,644 | 1,460,616 |
| | 2 | Less: Contributions | 196,068 | | 1,320 | 197,388 |
| | 3 | Gross income (line 1 minus line 2) | 713,432 | 160,472 | 389,324 | 1,263,228 |
| Direct Expenses | 4 | Cash prizes | | | 0 | 0 |
| | 5 | Noncash prizes | 90,114 | 2,513 | 1,409 | 94,036 |
| | 6 | Rent/facility costs | 54,069 | 10,634 | 11,871 | 76,574 |
| | 7 | Food and beverages | 18,676 | 7,336 | 5,242 | 31,254 |
| | 8 | Entertainment | 33,376 | 2,296 | 22,053 | 57,725 |
| | 9 | Other direct expenses | 136,373 | 20,420 | 144,823 | 301,616 |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | | (561,205) |
| | 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | | 702,023 |

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

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|-----------------|---|--|---|---|---|
| | | Revenue | 1 | Gross revenue | |
| Direct Expenses | 2 | Cash prizes | | | 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 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.

2023

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 distributed to the Board of Directors

and 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: Form 990 is available at manegait.org. 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 2023, or fiscal year beginning _____, 2023, and ending _____, 20_____

2023

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 | <u>4,552,939</u> |
| 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 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

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

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

Signature of officer or person subject to tax _____ Date _____

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 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ 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

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

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

| | |
|--|---|
| Print or type. See Specific Instructions on page 3. | 1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Mane Gait |
| | 2 Business name/disregarded entity name, if different from above. |
| | 3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) Mane Gait is tax exempt based on IRS Code 501(c)3 |
| | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.) |
| | 3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/> |
| | 5 Address (number, street, and apt. or suite no.). See instructions. 3160 N. Custer Rd. |
| | 6 City, state, and ZIP code McKinney, TX 75071 |
| 7 List account number(s) here (optional) | |
| Requester's name and address (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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

| | | | | | | | | | |
|---------------------------------------|---|---|---|---|---|---|---|---|---|
| Social security number | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| or | | | | | | | | | |
| Employer identification number | | | | | | | | | |
| 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>Jabricia Nelson</i> | Date <i>1/4/2024</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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they