

Return of Organization Exempt From Income Tax

2023

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

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

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Header section A-M containing organization name (RIDING CENTRE ASSOCIATION), EIN (31-0835665), address (1117 E HYDE RD, YELLOW SPRINGS, OH 45387-9756), and other identifying information.

Part I Summary table with columns for line number, description, and amounts for Prior Year and Current Year. Includes sections for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer: CAROLYN BAILEY, EXECUTIVE DIRECTOR. Date field.

Paid Preparer Use Only section containing preparer name (MATTHEW COLE CPA), firm name (VILLAGE ACCOUNTING AND TAX LLP), and contact information.

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:  
**PROVIDE THERAPEUTIC SERVICES AND EDUCATION TO THE PUBLIC**

**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 \$ 141,301 including grants of \$ \_\_\_\_\_) (Revenue \$ 177,586)  
**THE RIDING CENTRE SERVES RESIDENTS AND SPECIAL NEEDS CHILDREN AND ADULTS IN THE GREENE COUNTY OHIO AREA. RIDING AND BOARD AND CARE OF HORSES IS AN ONGOING PROGRAM. BUILDING SELF CONFIDENCE IN CHILDREN AND ADULTS IS A FINE MEASURE OF THE PROGRAM PROMOTING APPRECIATION OF HORSES IS THE EMPHASIS . SERVES APPROXIMATELY 500 INDIVIDUALS.**

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

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

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

**4e** Total program service expenses **141,301**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows 22-38 contain various questions about organizational reporting and compliance.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows 1a-1c contain questions about Form 1096, W-2G forms, and backup withholding rules.

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	10		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O. . . . .	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	4a			X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	6b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year. . . . .	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	7h			X
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	8			X
9	<b>Sponsoring organizations maintaining donor advised funds.</b>				
a	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	9a			X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	9b			X
10	<b>Section 501(c)(7) organizations.</b> 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	<b>Section 501(c)(12) organizations.</b> 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	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> 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	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
a	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .	13b			
c	Enter the amount of reserves on hand . . . . .	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O. . . . .	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see 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	<b>Section 501(c)(21) organizations.</b> 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 [X]

Section A. Governing Body and Management

Table with 5 columns: Question ID, Question Text, Sub-ID, Count, Yes, No. Rows include 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 5 columns: Question ID, Question Text, Sub-ID, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 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.
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.

CAROLYN BAILEY (937)767-9087, 1117 E HYDE RD, YELLOW SPRINGS, OH 45387-9756

**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 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) CAROLYN BAILEY EXECUTIVE DIRECTOR	40.00				X			30,479	0	3,833
(2) COLLEEN LUNGERMAN TRUSTEE	2.00	X						0	0	0
(3) SYLVIA ELLISON TRUSTEE	2.00	X						0	0	0
(4) SUSIE NICKELS TRUSTEE	1.00	X						0	0	0
(5) CAROL VAN AUSDAL TRUSTEE	2.00	X						0	0	0
(6) MARSHA CASDORPH SECRETARY	2.00	X						0	0	0
(7) JILL O BANION PRESIDENT	2.00	X						0	0	0
(8) JANETTE LEWIS-JENNINGS TRUSTEE	2.00	X						0	0	0
(9) STEPHANIE LAWSON TRUSTEE	2.00	X						0	0	0
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
<b>1b Subtotal</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....							<b>30,479</b>	<b>0</b>	<b>3,833</b>	

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

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

**Section B. Independent Contractors**

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

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

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



**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . . . .	1a				
	b	Membership dues . . . . .	1b	2,035			
	c	Fundraising events . . . . .	1c				
	d	Related organizations . . . . .	1d				
	e	Government grants (contributions) . .	1e	99,893			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	104,282			
	g	Noncash contributions included in lines 1a-1f . . . . .	1g	\$			
	h	<b>Total.</b> Add lines 1a-1f . . . . .		206,210			
Program Service Revenue			Business Code				
	2a	<b>BOARDING AND RIDING</b>	713990	152,045	152,045		
	b						
	c						
	d						
	e						
	g	<b>Total.</b> Add lines 2a-2f . . . . .		152,045			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . .		6,720	6,720		
	4	Income from investment of tax-exempt bond proceeds . . . .					
	5	Royalties . . . . .					
	6a	Gross rents . . . . .	6a	(i) Real			
				(ii) Personal			
	b	Less: rental expenses . . . . .	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss) . . . . .					
	7a	Gross amount from sales of assets other than inventory . . . . .	7a	(i) Securities			
				(ii) Other			
	b	Less: cost or other basis and sales expenses . . . . .	7b				
c	Gain or (loss) . . . . .	7c					
d	Net gain or (loss) . . . . .						
8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	8a					
b	Less: direct expenses . . . . .	8b					
c	Net income or (loss) from fundraising events . . . . .						
9a	Gross income from gaming activities. See Part IV, line 19 . . . . .	9a					
b	Less: direct expenses . . . . .	9b					
c	Net income or (loss) from gaming activities . . . . .						
10a	Gross sales of inventory, less returns and allowances . . . . .	10a					
b	Less: cost of goods sold . . . . .	10b					
c	Net income or (loss) from sales of inventory . . . . .						
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d	All other revenue . . . . .					
e	<b>Total.</b> Add lines 11a-11d . . . . .						
12	<b>Total revenue.</b> See instructions . . . . .		364,975	158,765	0	0	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
2	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
4	Benefits paid to or for members . . . . .				
5	Compensation of current officers, directors, trustees, and key employees . . . . .	34,312	24,312	10,000	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7	Other salaries and wages . . . . .	45,288	45,288		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . .	1,512	1,512		
9	Other employee benefits . . . . .				
10	Payroll taxes . . . . .	8,156	7,000	1,156	
11	Fees for services (nonemployees):				
a	Management . . . . .				
b	Legal . . . . .				
c	Accounting . . . . .	2,875		2,875	
d	Lobbying . . . . .				
e	Professional fundraising services. See Part IV, line 17. . .				
f	Investment management fees . . . . .	5,562		5,562	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . .	4,745	4,745		
12	Advertising and promotion . . . . .	1,794	1,794		
13	Office expenses . . . . .	4,620	4,620		
14	Information technology . . . . .	2,157	2,157		
15	Royalties . . . . .				
16	Occupancy . . . . .	7,273	7,273		
17	Travel . . . . .	1,217	1,217		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .				
20	Interest . . . . .				
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	15,358	15,358		
23	Insurance . . . . .	14,142	14,142		
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	<b>ALL FUNDRAISING EXPENSES</b>	9,231			9,231
b	<b>PROG SERVICE SUPPLIES</b>	4,434	4,434		
c	<b>REPAIRS</b>	6,004	6,004		
d					
e	All other expenses _____	1,445	1,445		
25	<b>Total functional expenses.</b> Add lines 1 through 24e. .	170,125	141,301	19,593	9,231
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A)		(B)		
		Beginning of year		End of year		
<b>Assets</b>	1	Cash - non-interest-bearing	26,111	1	134,690	
	2	Savings and temporary cash investments	75,735	2	421,216	
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net	6,530	4	7,823	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use	11,982	8	11,407	
	9	Prepaid expenses and deferred charges	5,731	9	5,731	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	376,175		
	b	Less: accumulated depreciation	10b	358,432	10c	17,743
	11	Investments - publicly traded securities		11		
	12	Investments - other securities. See Part IV, line 11		12		
	13	Investments - program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11	515	15	515	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	159,705	16	599,125		
<b>Liabilities</b>	17	Accounts payable and accrued expenses	7,992	17	3,298	
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable to unrelated third parties		24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26	<b>Total liabilities.</b> Add lines 17 through 25	7,992	26	3,298	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>					
	27	Net assets without donor restrictions	122,015	27		
	28	Net assets with donor restrictions	29,698	28	595,827	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>					
	29	Capital stock or trust principal, or current funds		29		
	30	Paid-in or capital surplus, or land, building, or equipment fund		30		
	31	Retained earnings, endowment, accumulated income, or other funds		31		
	32	<b>Total net assets or fund balances</b>	151,713	32	595,827	
33	<b>Total liabilities and net assets/fund balances</b>	159,705	33	599,125		

**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	364,975
2	Total expenses (must equal Part IX, column (A), line 25)	2	170,125
3	Revenue less expenses. Subtract line 2 from line 1	3	194,850
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	151,713
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	249,264
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	595,827

**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 checked="" 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 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 . . . . .		

Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

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

Table with 3 columns: Name(s) shown on return (RIDING CENTRE ASSOCIATION), Business or activity to which this form relates (FORM 990 - 1), and Identifying number (31-0835665).

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 main rows for calculations (1-5) and a table for listed property (6-13) with columns for description, cost, and elected cost.

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

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

Table with 3 rows (14-16) for special depreciation allowance and other depreciation, with a total of 12,754.

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

Section A

Table with 2 rows (17-18) for MACRS deductions and election to group assets.

Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

Table with 7 columns (a-g) for asset classification, month/year, basis, recovery period, convention, method, and depreciation deduction.

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

Table with 7 columns (a-g) for alternative depreciation system assets.

Part IV Summary (See instructions.)

Table with 3 rows (21-23) for summary of listed property, total depreciation, and section 263A costs.

For Paperwork Reduction Act Notice, see separate instructions.

\* Item is included in UBIA  
for Section 199A calculations.  
See "UBIA" in lower right corner.

## Depreciation Detail Listing

Program Services  
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**2023**  
PAGE 1

Name(s) as shown on return

Social security number/EIN

RIDING CENTRE ASSOCIATION

31-0835665

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	SPLASH 23 YR OLD GELD	04-01-2022	1,000		100.00			1,000	3	SL HY	33.333	167	333	500	
2	PLUTO 13 YR OLD PONY	09-27-2022	4,500		100.00			4,500	3	SL HY	33.333	750	1,500	2,250	
3	MANURE SPREADER 2	03-22-1997	900		100.00			900	7		0	900		900	
4	TELEVISION	03-31-1997	125		100.00			125	7		0	125		125	
5	MOWER 2	07-26-1997	334		100.00			334	7		0	334		334	
6	WEED EATER	02-02-1998	103		100.00			103	7		0	103		103	
7	KENMORE WASHER & DRYE	03-01-1998	250		100.00			250	7		0	250		250	
8	HORSE-WHISPER 7 YR GE	06-26-1998	1,250		100.00			1,250	7		0	1,250		1,250	
9	WATER TANK	11-05-1998	40		100.00			40	7		0	40		40	
10	MANURE SPREADER 3	11-30-1998	1,850		100.00			1,850	7		0	1,850		1,850	
11	NEW BARN	10-15-2000	36,530		100.00			36,530	20		0	36,530		36,530	
12	HORSE-JEB 8 YR GELDIN	03-19-2001	3,683		100.00			3,683	7		0	3,683		3,683	
13	LAND IMPROVEMENTS	03-22-2001	2,905		100.00			2,905	15		0	2,905		2,905	
14	MCCALLY FENCE & NEW B	03-31-2001	6,524		100.00			6,524	10		0	6,524		6,524	
15	MAYER MANURE SPREADER	06-30-2001	6,450		100.00			6,450	7		0	6,450		6,450	
16	MCCALLY FENCE (KNIGHT	10-09-2001	2,265		100.00			2,265	15		0	2,265		2,265	
17	INVISIBLE FENCE	12-05-2001	1,495		100.00			1,495	15		0	1,495		1,495	
18	HORSE-SPECIAL 10 YR M	08-13-2002	2,500		100.00			2,500	7		0	2,500		2,500	
19	FENCE	09-09-2002	1,697		100.00			1,697	10		0	1,697		1,697	
20	CONCRETE CATCH BASINS	09-09-2002	11,132		100.00			11,132	15		0	11,132		11,132	
21	TRACTOR SHED	11-20-2002	21,227		100.00			21,227	20		0	21,227		21,227	
22	HORSE-SALTY 18YR GELD	12-31-2002	2,000		100.00			2,000	7		0	2,000		2,000	
23	HORSE-SHELLY YR MARE	02-10-2003	1,500		100.00			1,500	3		0	1,500		1,500	
24	INDOOR RING DOOR	02-13-2003	1,450		100.00			1,450	20	SL HY	5	1,414	36	1,450	
25	HARROW	04-20-2003	1,273		100.00			1,273	7		0	1,273		1,273	
26	MOWER	07-25-2003	4,485		100.00			4,485	7		0	4,485		4,485	
27	HORSE-ROXIE 12 YR MAR	09-10-2003	800		100.00			800	3		0	800		800	
28	SHELTER	09-15-2003	2,868		100.00			2,868	20	SL HY	5	2,796	72	2,868	
29	SADDLES & TACK	01-15-2004	5,303		100.00			5,303	7		0	5,303		5,303	
30	BARN IMPROVMENTS	09-30-2004	30,586		100.00			30,586	20	SL HY	5	28,292	1,529	29,821	

\* Item is included in UBIA  
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## Depreciation Detail Listing

Program Services  
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**2023**  
PAGE 2

Name(s) as shown on return

Social security number/EIN

RIDING CENTRE ASSOCIATION

31-0835665

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
31	FURNACE	11-25-2004	930		100.00			930	7		0	930		930	
32	HORSE TRAILER	12-09-2004	2,000		100.00			2,000	7		0	2,000		2,000	
33	SECURITY SYSTEM	12-21-2004	1,245		100.00			1,245	7		0	1,245		1,245	
34	BARN IMPROVEMENTS	12-31-2004	17,072		100.00			17,072	20	SL HY	5	15,792	854	16,646	
35	LEACH BED	02-21-2005	3,008		100.00			3,008	15		0	3,008		3,008	
36	BARN IMPROVEMENTS	03-31-2005	2,628		100.00			2,628	20	SL HY	5	2,299	131	2,430	
37	HORSE-HONEY PEPPER 8	04-21-2005	3,000		100.00			3,000	7		0	3,000		3,000	
38	HORSE-JACK 14 YR GELD	09-17-2005	2,500		100.00			2,500	3		0	2,500		2,500	
39	BARN IMPROVEMENTS-5 S	09-30-2005	6,159		100.00			6,159	20	SL HY	5	5,390	308	5,698	
40	HORSE-APOLLO	01-12-2006	3,500		100.00			3,500	7		0	3,500		3,500	
41	OUTDOOR ARENA	05-05-2006	19,024		100.00			19,024	15		0	19,024		19,024	
42	MANURE SPREADER	08-31-2006	6,500		100.00			6,500	7		0	6,500		6,500	
43	LAPTOP COMPUTER	05-19-2007	1,317		100.00			1,317	5		0	1,317		1,317	
44	PONY CART	06-30-2007	1,325		100.00			1,325	7		0	1,325		1,325	
45	MARES SHELTER	10-23-2007	6,943		100.00			6,943	20	SL MQ	5	5,249	347	5,596	
46	CROSS COUNTRY JUMPS	02-01-2008	2,500		100.00			2,500	7		0	2,500		2,500	
47	FENCE	05-13-2008	4,000		100.00			4,000	15	SL HY	6.667	3,867	133	4,000	
48	FENCE	07-08-2008	5,868		100.00			5,868	15	SL HY	6.667	5,672	196	5,868	
49	PONY CART WHEELS	08-16-2008	445		100.00			445	7		0	445		445	
50	WATERERS	09-04-2008	8,106		100.00			8,106	7		0	8,106		8,106	
51	STALLS	04-07-2009	300		100.00			300	15	SL MQ	6.667	273	20	293	
52	HORSE - BONZAI	10-22-2009	750		100.00			750	3		0	750		750	
53	HORSE - DOTTIE	08-17-2010	2,400		100.00			2,400	7		0	2,400		2,400	
54	HORSE JOE BARNES 14 Y	03-15-2011	2,000		100.00			2,000	3		0	2,000		2,000	
55	HYDRAULIC LIFT	08-02-2011	8,546		100.00			8,546	7		0	8,546		8,546	
56	HAY ELEVATOR	08-10-2011	1,650		100.00			1,650	7		0	1,650		1,650	
57	FENCE	09-08-2011	1,041		100.00			1,041	15	SL HY	6.667	798	69	867	
58	FURNACE	10-22-2011	5,820		100.00			5,820	7		0	5,820		5,820	
59	HORSE ROSCOE	04-01-2012	800		100.00			800	3		0	800		800	
60	HORSE IVY	04-01-2012	800		100.00			800	3		0	800		800	

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**2023**  
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RIDING CENTRE ASSOCIATION

31-0835665

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
61	FENCE	10-03-2012	1,880		100.00			1,880	15	SL MQ	6.667	1,268	125	1,393	
62	OVERHEAD DOOR	10-10-2012	1,345		100.00			1,345	7		0	1,345		1,345	
63	WATERER	03-18-2013	1,000		100.00			1,000	7		0	1,000		1,000	
64	HORSE-ORCO 14 YR GELD	07-10-2013	1,200		100.00			1,200	3		0	1,200		1,200	
65	HORSE-DUKE 15 YR OLD	10-25-2013	1,000		100.00			1,000	3		0	1,000		1,000	
66	HORSE NOAH 15 YR GELD	08-01-2014	1,500		100.00			1,500	3		0	1,500		1,500	
67	HORSE - TOSCA	03-06-2015	1,500		100.00			1,500	3		0	1,500		1,500	
68	GRAVELY MOWER	08-30-2015	5,000		100.00			5,000	7		0	5,000		5,000	
69	DOC GELDING	09-16-2016	2,000		100.00			2,000	3		0	2,000		2,000	
70	BARN LIGHTS	11-21-2016	3,475		100.00			3,475	20	SL MQ	5	1,066	174	1,240	
71	BUDDY 14 YR OLD GELDI	11-22-2016	1,000		100.00			1,000	3		0	1,000		1,000	
72	HORSE SANTANA 20 YR O	04-19-2017	1,000		100.00			1,000	3		0	1,000		1,000	
73	HORSE MAISIE 12 YR OL	06-14-2017	4,000		100.00			4,000	3		0	4,000		4,000	
74	KUBOTA MX5200	09-20-2017	28,300		100.00			28,300	7	SL HY	14.286	22,236	4,043	26,279	
75	HORSE BERWICK	10-30-2017	2,250		100.00			2,250	3		0	2,250		2,250	
76	HORSE GWEN	02-27-2018	2,000		100.00			2,000	3		0	2,000		2,000	
77	HORSE CHESSIE	06-25-2018	1,000		100.00			1,000	3		0	1,000		1,000	
78	FENCE	11-08-2018	8,269		100.00			8,269	15	SL MQ	6.667	2,273	551	2,824	
79	HORSE LENNY (DONATED)	09-24-2019	2,000		100.00			2,000	3		0	2,000		2,000	
80	HARLOW	10-29-2019	4,000		100.00			4,000	3		0	4,000		4,000	
81	HORSE SPARKY	01-14-2020	2,000		100.00			2,000	3	SL MQ	33.333	1,917	83	2,000	
82	HORSE BONASES	12-10-2020	2,000		100.00			2,000	3	SL MQ	33.333	1,417	583	2,000	
83	HORSE STARBUCK	04-17-2021	5,000		100.00			5,000	3	SL HY	33.333	2,500	1,667	4,167	
84	HORSES	01-01-2010	10,851		100.00			10,851	4		0	10,851		10,851	
85	IMPR	01-01-2010	2,794		100.00			2,794	5		0	2,794		2,794	
86	EQU	01-01-2010	607		100.00			607	6		0	607		607	
87	HORSE	06-30-2023	3,000		100.00			3,000	3	SL HY	16.667		500	500	
88	TRACTOR	06-30-2023	29,450		100.00			29,450	7	SL HY	7.143		2,104	2,104	
<b>Totals</b>			<b>408,623</b>					<b>408,623</b>				<b>346,270</b>	<b>15,358</b>	<b>361,628</b>	

Land Amount  
Net Depreciable Cost

408,623

CY 179 and CY Bonus  
TOTAL CY Depr including 179/bonus

15,358

ST ADJ:



## Next Year's Depreciation Worksheet

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**2023**

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Tax ID Number

**RIDING CENTRE ASSOCIATION**

**31-0835665**

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	SPLASH 23 YR OLD GELDING	04-01-2022	1,000	SL HY	3	333
PRG	1	PLUTO 13 YR OLD PONY	09-27-2022	4,500	SL HY	3	1,500
PRG	1	MANURE SPREADER 2	03-22-1997	900		7	
PRG	1	TELEVISION	03-31-1997	125		7	
PRG	1	MOWER 2	07-26-1997	334		7	
PRG	1	WEED EATER	02-02-1998	103		7	
PRG	1	KENMORE WASHER & DRYER	03-01-1998	250		7	
PRG	1	HORSE-WHISPER 7 YR GELDI	06-26-1998	1,250		7	
PRG	1	WATER TANK	11-05-1998	40		7	
PRG	1	MANURE SPREADER 3	11-30-1998	1,850		7	
PRG	1	NEW BARN	10-15-2000	36,530		20	
PRG	1	HORSE-JEB 8 YR GELDING	03-19-2001	3,683		7	
PRG	1	LAND IMPROVEMENTS	03-22-2001	2,905		15	
PRG	1	MCCALLY FENCE & NEW BARN	03-31-2001	6,524		10	
PRG	1	MAYER MANURE SPREADER	06-30-2001	6,450		7	
PRG	1	MCCALLY FENCE (KNIGHT)	10-09-2001	2,265		15	
PRG	1	INVISIBLE FENCE	12-05-2001	1,495		15	
PRG	1	HORSE-SPECIAL 10 YR MARE	08-13-2002	2,500		7	
PRG	1	FENCE	09-09-2002	1,697		10	
PRG	1	CONCRETE CATCH BASINS	09-09-2002	11,132		15	
PRG	1	TRACTOR SHED	11-20-2002	21,227		20	
PRG	1	HORSE-SALTY 18YR GELDING	12-31-2002	2,000		7	
PRG	1	HORSE-SHELLY YR MARE	02-10-2003	1,500		3	
PRG	1	INDOOR RING DOOR	02-13-2003	1,450	SL HY	20	
PRG	1	HARROW	04-20-2003	1,273		7	
PRG	1	MOWER	07-25-2003	4,485		7	
PRG	1	HORSE-ROXIE 12 YR MARE	09-10-2003	800		3	
PRG	1	SHELTER	09-15-2003	2,868	SL HY	20	
PRG	1	SADDLES & TACK	01-15-2004	5,303		7	
PRG	1	BARN IMPROVMENTS	09-30-2004	30,586	SL HY	20	765
PRG	1	FURNACE	11-25-2004	930		7	
PRG	1	HORSE TRAILER	12-09-2004	2,000		7	
PRG	1	SECURITY SYSTEM	12-21-2004	1,245		7	
PRG	1	BARN IMPROVEMENTS	12-31-2004	17,072	SL HY	20	426
PRG	1	LEACH BED	02-21-2005	3,008		15	
PRG	1	BARN IMPROVEMENTS	03-31-2005	2,628	SL HY	20	131
PRG	1	HORSE-HONEY PEPPER 8 YR	04-21-2005	3,000		7	
PRG	1	HORSE-JACK 14 YR GELDING	09-17-2005	2,500		3	
PRG	1	BARN IMPROVEMENTS-5 STAL	09-30-2005	6,159	SL HY	20	308
PRG	1	HORSE-APOLLO	01-12-2006	3,500		7	
PRG	1	OUTDOOR ARENA	05-05-2006	19,024		15	
PRG	1	MANURE SPREADER	08-31-2006	6,500		7	
PRG	1	LAPTOP COMPUTER	05-19-2007	1,317		5	
PRG	1	PONY CART	06-30-2007	1,325		7	
PRG	1	MARES SHELTER	10-23-2007	6,943	SL MQ	20	347
PRG	1	CROSS COUNTRY JUMPS	02-01-2008	2,500		7	
PRG	1	FENCE	05-13-2008	4,000	SL HY	15	
PRG	1	FENCE	07-08-2008	5,868	SL HY	15	
PRG	1	PONY CART WHEELS	08-16-2008	445		7	
PRG	1	WATERERS	09-04-2008	8,106		7	
PRG	1	STALLS	04-07-2009	300	SL MQ	15	7
PRG	1	HORSE - BONZAI	10-22-2009	750		3	

## Next Year's Depreciation Worksheet

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**31-0835665**

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	HORSE - DOTTIE	08-17-2010	2,400		7	
PRG	1	HORSE JOE BARNES 14 YR	03-15-2011	2,000		3	
PRG	1	HYDRAULIC LIFT	08-02-2011	8,546		7	
PRG	1	HAY ELEVATOR	08-10-2011	1,650		7	
PRG	1	FENCE	09-08-2011	1,041	SL HY	15	69
PRG	1	FURNACE	10-22-2011	5,820		7	
PRG	1	HORSE ROSCOE	04-01-2012	800		3	
PRG	1	HORSE IVY	04-01-2012	800		3	
PRG	1	FENCE	10-03-2012	1,880	SL MQ	15	125
PRG	1	OVERHEAD DOOR	10-10-2012	1,345		7	
PRG	1	WATERER	03-18-2013	1,000		7	
PRG	1	HORSE-ORCO 14 YR GELDING	07-10-2013	1,200		3	
PRG	1	HORSE-DUKE 15 YR OLD GEL	10-25-2013	1,000		3	
PRG	1	HORSE NOAH 15 YR GELDING	08-01-2014	1,500		3	
PRG	1	HORSE - TOSCA	03-06-2015	1,500		3	
PRG	1	GRAVELY MOWER	08-30-2015	5,000		7	
PRG	1	DOC GELDING	09-16-2016	2,000		3	
PRG	1	BARN LIGHTS	11-21-2016	3,475	SL MQ	20	174
PRG	1	BUDDY 14 YR OLD GELDING	11-22-2016	1,000		3	
PRG	1	HORSE SANTANA 20 YR OLD	04-19-2017	1,000		3	
PRG	1	HORSE MAISIE 12 YR OLD M	06-14-2017	4,000		3	
PRG	1	KUBOTA MX5200	09-20-2017	28,300	SL HY	7	2,021
PRG	1	HORSE BERWICK	10-30-2017	2,250		3	
PRG	1	HORSE GWEN	02-27-2018	2,000		3	
PRG	1	HORSE CHESSIE	06-25-2018	1,000		3	
PRG	1	FENCE	11-08-2018	8,269	SL MQ	15	551
PRG	1	HORSE LENNY (DONATED)	09-24-2019	2,000		3	
PRG	1	HARLOW	10-29-2019	4,000		3	
PRG	1	HORSE SPARKY	01-14-2020	2,000	SL MQ	3	
PRG	1	HORSE BONASES	12-10-2020	2,000	SL MQ	3	
PRG	1	HORSE STARBUCK	04-17-2021	5,000	SL HY	3	833
PRG	1	HORSES	01-01-2010	10,851		4	
PRG	1	IMPR	01-01-2010	2,794		5	
PRG	1	EQU	01-01-2010	607		6	
PRG	1	HORSE	06-30-2023	3,000	SL HY	3	1,000
PRG	1	TRACTOR	06-30-2023	29,450	SL HY	7	4,207
		<b>TOTAL</b>					<b>12,797</b>