Form **990** 

Department of the Treasury

Check if applicable:

Final return/terminated

Address change

Amended return

Application pending

Tax-exempt status:

Name change

Initial return

For the 2022 calendar year, or tax year beginning

**X** 501(c)(3)

C Name of organization

Doing business as

284 Byron Road SW

F Name and address of principal officer:

Same as C above

501(c) (

Byron Center, MI 49315

Internal Revenue Service

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П

	ebsite:		Н	(c) Group e	exemption	number		
K Fo	rm of o	rganization: 🕱 Corporation 🗌 Trust 🗌 Association 🗌 Other 🛛 L Year of formatio	n: 2008	м	State of leg	al domicile:	MI	
Part	: 1	Summary						
	1	Briefly describe the organization's mission or most significant activities: HUGS exists t	co enco	ourage	ment	al, em	otional	,
		physical and social healing to hurting children and unwanted	l or re	scued	hors	es by	providi	ng
Activities & Governance		them a safe environment to share and experience Hope, Unders	standin	ıg, Gu	idanc	e and	Support	in
rna		no-cost, safe Christian environment.						
оле	2	Check this box 🗍 if the organization discontinued its operations or disposed of more than 259	% of its ne	t assets.				
Ŏ	3	Number of voting members of the governing body (Part VI, line 1a)			3			3
s 8	4	Number of independent voting members of the governing body (Part VI, line 1b)			4			2
∕itie	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)			5			6
ctiv	6	Total number of volunteers (estimate if necessary)			6			70
∢	7a	Total unrelated business revenue from Part VIII, column (C), line 12			7a			0
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11			7b			0
				Prior Year		с	urrent Year	
	8	Contributions and grants (Part VIII, line 1h)		325	694		275,	,048
ne	9	Program service revenue (Part VIII, line 2g)						0
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)			21			781
Re	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		1	,583			374
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		327	,298		276,	203
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)						0
	14	Benefits paid to or for members (Part IX, column (A), line 4)						0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		104	,952		119,	159
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)						0
ben	b	Total fundraising expenses (Part IX, column (D), line 25) 12,136						
ĔĂ	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		91	,364		100,	,711
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		196	5,316		219,	870
	19	Revenue less expenses. Subtract line 18 from line 12		130	,982		56,	,333
res			Beginni	ng of Curre	ent Year	E	nd of Year	
alance	20	Total assets (Part X, line 16)		549	,571		606,	968
Net Assets or Fund Balances	21	Total liabilities (Part X, line 26)		8	3,376		9,	,440
Fun	22	Net assets or fund balances. Subtract line 21 from line 20		541	,195		597,	,528
Part		Signature Block						

# **Return of Organization Exempt From Income Tax**

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

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

H. U. G. S. for Horses and Children

Lisa Carter Randolph

4947(a)(1) or

527

Youth Ranch, Inc.

) (insert no.)

Number and street (or P.O. box if mail is not delivered to street address)

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

2022, and ending

Room/suite

OMB No. 1545-0047

2022

**Open to Public** 

Inspection

20

26-1894961

(616)312-5254

Yes

276,203

X No

No

D Employer identification number

E Telephone number

G Gross receipts

H(a) Is this a group return for subordinates?

If "No," attach a list. See instructions

\$

H(b) Are all subordinates included?

Form	990

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.

	Lisa Carter	Randolph					05-01-2023		
Sign	Signature of officer					Dat	e		
Here	Lisa Carter	Randolph,	President						
	Type or print name and title								
	Print/Type preparer's name		Preparer's signature	Date		Check X if	PTIN		
Paid	James H Quist	CPA		05-01-202	3	self-employed	P00958612		
Preparer	Firm's name	James H	Quist CPA PLC			Firm's EIN			
Use Only	Firm's address	2425 Avo	n Ave SW		Phone	Phone no.			
	Wyoming MI 49519 61						443-5344		
May the IRS	discuss this return with	the preparer sh	own above? See instructions				🗌 Yes 🛛 No		
For Paperw	ork Reduction Act No	tice, see the se	parate instructions.				Form <b>990</b> (2022)		

05-01-2023

Form	990 (2022) H. U. G. S. for Horses and Children	26-1894961	Page <b>2</b>
Ра	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III	<u></u>	🗌
1	Briefly describe the organization's mission:		
	HUGS exists to encourage mental, emotional, physical and social healing to h	-	
	unwanted or rescued horses by providing them a safe environment to share and		Hope,
	Understanding, Guidance and Support in a no-cost, safe Christian environment	• •	
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	X 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	x 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 measure	əd by	
	expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to c	others,	
	the total expenses, and revenue, if any, for each program service reported.		
4a	(Code:) (Expenses \$149,879 including grants of \$) (Revenue	\$	)
	Children who suffer from mental illness or emotional trauma attend sessions		
	they are paired with the same horse and mentor each time they visit. This he		
	healthy relationships and learn to trust. Volunteer mentors work with the ch safe environment for them to share their stories. The children ride the hors		
	assigned tasks and chores around the ranch. In 2022, 72 children benefitted		
	services at HUGS Ranch. Many of the horses have been rescued and the children		
	to heal as well. During 2022, 70 volunteers served as mentors, wranglers, fe		
	maintenance jobs, large and small.		
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 149,879		
EEA		Form	n <b>990</b> (2022)

Pa	art IV Checklist of Required Schedules			1
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1	х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	x	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		x
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		x
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III.	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
	"Yes," complete Schedule D, Part I	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes,"</i>	<u> </u>		
Ŭ	complete Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a			
3				
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		v
40		9		x
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	10		
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		x
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable.			
ć	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a	x	
k	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		x
C	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
C	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets			
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		х
f	5 1			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		х
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If			
	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions	17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			<u> </u>
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III.	19		x
20 a		20a		x
	<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20a		•
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	200		+
- 1	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		x
EEA			n <b>990</b>	(2022)
				1

Form 990 (2022)

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Pa	rt IV Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
~~	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		x
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
04-	employees? If "Yes," complete Schedule J.	23		x
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b	240		
b	through 24d and complete Schedule K. If "No," go to line 25a	24a 24b		x
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year	240		<u> </u>
U	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		<u> </u>
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	2.0		<u> </u>
204	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.	25a		x
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member or any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
	persons? If "Yes," complete Schedule L, Part III	27		х
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L,			
	Part IV, instructions, for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		x
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M.	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		x
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
22	complete Schedule N, Part II	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	22		
34	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x
34	or IV, and Part V, line 1	34		v
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	34 35a		x x
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a	554		
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable	00.0		<u> </u>
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		x
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and			
_	19? Note: All Form 990 filers are required to complete Schedule O	38	x	
Par				
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>	<u></u> .	
	· ·		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	5		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b	0		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?		х	
		Low	~ ^^^	(2022)

Form	990 (2022) H. U. G. S. for Horses and Children 26-1894	961	P	age 5
Par	Tt 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 returm 2a	б		
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		х
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		х
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		х
с	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).			
а	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			
Ũ	required to file Form 8282?	7c		x
d	If "Yes," indicate the number of Forms 8282 filed during the year	10		
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?	76 7f		x
	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
g h		79 7h		
h o	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	70		
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.	0.		
а	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	_		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	_		
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders	_		
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
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	_		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
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	_		
C	Enter the amount of reserves on hand			
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 Q	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?	15		x
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		x
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any 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?	17		
	If "Yes," complete Form 6069.			

For	m 990 (2022) H. U. G. S. for Horses and Children 26-18	9496	51	Р	age 6
Pa	art VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and	d for a	"No"		
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instru				_
	Check if Schedule O contains a response or note to any line in this Part VI	<u></u>	•••		х
Se	ction A. Governing Body and Management				
		Г		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	3			
	If there are material differences in voting rights among members of the governing body, or				
	if the governing body delegated broad authority to an executive committee or similar				
	committee, explain on Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent <b>1b</b>	2			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with				
	any other officer, director, trustee, or key employee?	•	2		х
3	Did the organization delegate control over management duties customarily performed by or under the direct				
	supervision of officers, directors, trustees, or key employees to a management company or other person?	-	3		х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		x
6	Did the organization have members or stockholders?	•	6		x
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint		_		
	one or more members of the governing body?	•	7a		x
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,				
_	stockholders, or persons other than the governing body?	·	7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during				
	the year by the following:				
а	The governing body?	-	8a	х	
b	Each committee with authority to act on behalf of the governing body?	•	8b		x
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at				
<u> </u>	the organization's mailing address? If "Yes," provide the names and addresses on Schedule Q	•	9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			V.	NI -
40-	Did the exercise time have lead aborton breaches as efficience	Г	40-	Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	•	10a		x
D	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,		401		
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	•	11a	x	
b 120			120		
12a	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13.</i>	-	12a	х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .	• -	12b		x
C	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"		40-		
12	describe on Schedule O how this was done	-	12c		x
13		-	13	х	
14 15	Did the organization have a written document retention and destruction policy?	•	14		x
15	Did the process for determining compensation of the following persons include a review and approval by				
~	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		150	v	
a h	The organization's CEO, Executive Director, or top management official	-	15a 15b	х	v
b	Other officers or key employees of the organization	•	15b		x
162	·				
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		16a		v
h	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its	•	10a		x
b	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the				
			16b		
Sec	organization's exempt status with respect to such arrangements?	•	100		
3ec 17	List the states with which a copy of this Form 990 is required to be filed Michigan				
17	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)				
10	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.				
	Own website       X       Another's website       X       Upon request       Other (explain on Schedule O)				
10					
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 tay year				
20	and financial statements available to the public during the tax year. State the name, address, and telephone number of the person who possesses the organization's books and records.				
20	Lisa Carter Randolph (616)312-5254, 284 Byron Road SW, Byron Center, MI 49315				
	HIBA CALCEL RANGOTPH (010/312-3234, 204 DYLOH ROAU SW, DYLOH CENCEL, MI 49313				

Form 990 (2022) H. U. G. S. for Horses and Children	26-1894961	Page 7						
Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Col	mpensated Employe	es, and						
Independent Contractors								
Check if Schedule O contains a response or note to any line in this Part VII	<u> </u>	🗌						
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated En	nployees							
1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with o	or within the							
organization's tax year.								
• List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardles	ss of amount of							
<ul> <li>List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of ompensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.</li> </ul>								

- 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.

			преі			ny cun	en		1103166.	
					(C)					
(A)	(B)				sition			(D)	(E)	(F)
Name and title	Average					nan one s both an		Reportable	Reportable	Estimated amount
	hours					/trustee)		compensation	compensation	of other
	per week							from the organization (W-2/	from related organizations (W-2/	compensation from the
	(list any	or d	Ins	Officer	Ke	em Hig	Fo	1099-MISC/	1099-MISC/	organization and
	hours for related	direc	tituti	icer	Key employee	ploy	Former	1099-NEC)	1099-NEC)	related organizations
	organizations	tor tr	ona		ploy	ee or				
	below	Individual trustee or director	Institutional trustee		ee	nper				
	dotted line)	e	tee			Highest compensated employee				
						ă				
(1) Lisa_Carter_Randolph President	40.00	x		x				48,768	0	417
	10.00			~				40,/08	0	41/
(2) John Haller	10.00							_		•
Vice President		х		x				0	0	0
(3) Dan Enck	2.00									
Treasurer		х		х				0	0	0
(4) Jill Glass	15.00									
Secretary		х		х				0	0	0
<u>(5)</u>										
(6)										
[7]										
(8)										
(0)										
<u>(9)</u>										
(10)										
(11)										
<u>(12)</u>										
<u>(13)</u>										
(14)										
							_			

	90 (2022) H. U. G. S. for H										6-1894			9age <b>8</b>
Part	VII Section A. Officers, Directors, T	rustees,	Key E	Emj		·	s, an	hd H	lighest Comp	ensated	I Emplo	oyees	(cont	tinued
	(A) Name and title	hours officer and a director/trustee) compensation comp per week from the from (list any		(E) Reporta compens from rela organization 1099-M	able ation ated ns (W-2/	cor fi	(F) ated am of other mpensati rom the nization	ion						
		hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	1099-NEC)	1099-NI			d organiz	
(15)														
(16)														
<u>(17)</u>														
(18)														
 (19)														
(20)														
(21)														
(22)														
(23)														
(24)														
(25)														
1b c d	Subtotal		•••	•••	••	•••	•••		48,768		0			417
2	Total number of individuals (including but not limit									of	0			
	reportable compensation from the organization						:						Yes	No
3	Did the organization list any <b>former</b> officer, direct employee on line 1a? <i>If "Yes," complete Schedu</i>	le J for such	individ	lual	•••		•••					3		x
4	For any individual listed on line 1a, is the sum of re organization and related organizations greater th													
5	individual	compensatio	on from	any	unr	elate	ed orga	aniza	ation or individual			4 5		x x
	on B. Independent Contractors													·
1	Complete this table for your five highest compensation from the organization. Report comp										ax year.			
	(A) Name and business addres	ss							(B) Description of servic	es		(C) Compens	ation	
											<u> </u>			
2	Total number of independent contractors (includin received more than \$100,000 of compensation from	-		thos	se lis	ated a	above)	) wh	0					

Form 99	90 (20	22) н. U.	G.	S. for	Hors	ses and Child	ren		26-18949	961 Page 9
Part	VIII	Statement of Rev	/enu	e						
		Check if Schedule O co			se or n	ote to any line in this	s Part VIII			
							(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
	1a	Federated campaigns .			1a					
<i>(</i> <b>0</b>	b	Membership dues			1b					
Contributions, Gifts, Grants and Other Similar Amounts	c	Fundraising events			1c					
<u>ה</u> ה	d	Related organizations .			1d					
iifts ar Al	е	Government grants (cont	ributio	ons)	1e					
s, G mila	f	All other contributions, gif	fts, gr	ants,						
r Si		and similar amounts not i	nclud	ed above	1f	275,048				
the	g	Noncash contributions inc	clude	d in						
onti Dd O		lines 1a-1f			1g	\$ 16,391				
<u></u> 50	h	Total. Add lines 1a-1f					275,048			
						Business Code				
	2a									
vice	b									
Ser	c									
Program Service Revenue	d					1 1				
Reg	е									
Pro	f	All other program service	rever	ue	••					
	g	Total. Add lines 2a-2f .								
	3	Investment income (includ	ing di	vidends, inte	erest, a	and				
		other similar amounts) .				781			781	
	4					eeds				
	5	Royalties	<u></u>							
				(i) Rea	I	(ii) Personal				
	6a	Gross rents	6a							
		Less: rental expenses	6b							
	C	Rental income or (loss)	6c							
	d	Net rental income or (loss)	)							
	7a	Gross amount from		(i) Securiti	ies	(ii) Other				
		sales of assets								
		other than inventory	7a							
	b	Less: cost or other basis								
ne		and sales expenses								
ven		Gain or (loss)								
Re		Net gain or (loss)			· <u>· ·</u>					
Other Revenue	8a	Gross income from fundra	ising							
S		events (not including \$_			-					
		of contributions reported of								
		1c). See Part IV, line 18	•••		8a					
		Less: direct expenses .			8b					
		Net income or (loss) from		aising even	ts					
	9a	Gross income from gamin	g							
		activities, See Part IV, line			9a					
		Less: direct expenses .			9b					
	C	Net income or (loss) from	gami	ng activities						
	10a	Gross sales of inventory, I								
		returns and allowances .			10a					
		Less: cost of goods sold			1 <b>0</b> b					1
	C	Net income or (loss) from	sales	of inventor	у					
						Business Code				1
SI	11a					900099	374	374		
ano nue	b									
sell; evei	c									
Miscellanous Revenue		All other revenue								
6		Total. Add lines 11a-11d					374			
	12	Total revenue. See instru	uction	s	<u></u>	<u></u>	276,203	374	0	781

#### H. U. G. S. for Horses and Children Part IX **Statement of Functional Expenses**

Sect	ion 501(c)(3) and 501(c)(4) organizations must complete all d	columns. All other organ	nizations must complet	te column (A).	
	Check if Schedule O contains a response or note to	any line in this Part IX			
Do r	ot include amounts reported on lines 6b, 7b,	<b>(A)</b> Total expenses	(B) Program service	(C) Management and	<b>(D)</b> Fundraising
8b, 9	b, and 10b of Part VIII.	Total expenses	expenses	general expenses	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	49,184	29,510	19,674	
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	51,613	34,983	9,603	7,027
8	Pension plan accruals and contributions (include				
~	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	10,702	6,866	3,058	778
10		7,660	4,903	2,221	536
11	Fees for services (nonemployees):				
a ⊾					
b		8 025		0.025	
с С		8,035		8,035	
d e	Lobbying				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column				
Э	(A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion	1,930	965		965
13	Office expenses	16,975	7,115	7,030	2,830
14		3,583	359	3,224	2,000
15	Royalties			•,	
16	Occupancy	25,022	23,345	1,677	
17	Travel	1,770	1,416	354	
18	Payments of travel or entertainment expenses		_,		
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	4,563	2,282	2,281	
20	Interest		-	-	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	9,575	9,575		
23		698		698	
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.)				
а	Program	28,560	28,560		
b					
С					
d					
е	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	219,870	149,879	57,855	12,136
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs				
	from a combined educational campaign and				
	fundraising solicitation. Check here 📋 if				
	following SOP 98-2 (ASC 958-720)				

Par	t X	Balance Sheet					
		Check if Schedule O contains a response or note	e to ar	ny line in this Part X	(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			215,025	1	207,346
	2	Savings and temporary cash investments			143,513	2	200,698
	3	Pledges and grants receivable, net		F	•	3	-
	4	Accounts receivable, net		F	5,711	4	
	5	Loans and other receivables from any current or former					
		trustee, key employee, creator or founder, substantial co	ntribut	or, or 35%			
		controlled entity or family member of any of these perso				5	
	6	Loans and other receivables from other disgualified pers					
		under section 4958(f)(1)), and persons described in sec	tion 49	58(c)(3)(B)		6	
	7	Notes and loans receivable, net		- · · · · ·		7	
Assets	8	Inventories for sale or use				8	
Ass	9	Prepaid expenses and deferred charges	aid expenses and deferred charges				4,123
	10a	Land, buildings, and equipment: cost or other			5,807		· · · · ·
		basis. Complete Part VI of Schedule D	10a	236,332			
	b	Less: accumulated depreciation	10b		179,515	10c	194,801
	11	Investments - publicly traded securities	•	11	•		
	12	Investments - other securities. See Part IV, line 11		F		12	
	13	Investments - program-related. See Part IV, line 11				13	
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11		15			
	16	Total assets. Add lines 1 through 15 (must equal line	33).		549,571	16	606,968
	17	Accounts payable and accrued expenses			8,376	17	9,440
	18	Grants payable		F	•	18	
	19	Deferred revenue			19		
	20	Tax-exempt bond liabilities		20			
	21	Escrow or custodial account liability. Complete Part IV of		21			
Ś	22	Loans and other payables to any current or former office					
itie		trustee, key employee, creator or founder, substantial co					
Liabilities		controlled entity or family member of any of these perso				22	
	23	Secured mortgages and notes payable to unrelated thin		es		23	
	24	Unsecured notes and loans payable to unrelated third p	arties			24	
	25	Other liabilities (including federal income tax, payables	to relat	ted third			
		parties, and other liabilities not included on lines 17-24).	. Comp	olete Part X			
		of Schedule D				25	
	26	Total liabilities. Add lines 17 through 25			8,376	26	9,440
		Organizations that follow FASB ASC 958, check here					
6		and complete lines 27, 28, 32, and 33.					
če	27	Net assets without donor restrictions			541,195	27	597,528
alar	28	Net assets with donor restrictions		[		28	
ä		Organizations that do not follow FASB ASC 958, che	eck he	re 🗌			
Ľ.		and complete lines 29 through 33.					
orF	29	Capital stock or trust principal, or current funds				29	
ets	30	Paid-in or capital surplus, or land, building, or equipmen	t fund	[		30	
<b>VSS</b> (	31	Retained earnings, endowment, accumulated income, o	r other	funds		31	
Net Assets or Fund Balances	32	Total net assets or fund balances		F	541,195	32	597,528
Ž	33	Total liabilities and net assets/fund balances	<u></u> .	<u></u>	549,571	33	606,968
EEA							Form <b>990</b> (2022)

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H. U. G. S. for Horses and Children

Form 990 (2022)

Form	990 (2022) H. U. G. S. for Horses and Children	26-189496	51	Pa	age <b>12</b>
Par	rt 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		276,	203
2	Total expenses (must equal Part IX, column (A), line 25)	2		219,	870
3	Revenue less expenses. Subtract line 2 from line 1	3		56,	,333
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		541,	195
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			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		597,	528
Par	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or				
	reviewed on a separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		х
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a				
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	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?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		х
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	<u></u>	3b		
EEA			Forn	n <b>990</b>	(2022)

SCHE	DULE	Α
(Form	990)	

# **Public Charity Status and Public Support**

OMB No. 1545-0047

(For	m 990)	Complete if the o	rganization is a section	501(c)(3) organization or a se	ction 4947(a)	(1) nonexem	pt charitable trust.	2022
Depa	rtment of the Treasury		Attac	h to Form 990 or Form	990-EZ.			Open to Public
	al Revenue Service		www.irs.gov/For	m990 for instructions a	and the la	test inform	nation.	Inspection
Name	e of the organization						Employer identification	on number
		Horses and Ch					26-18949	
Pa				l organizations mus			oart.) See instruct	tions.
	0	•		ies 1 through 12, check c		,		
1				hurches described in <b>se</b>		(b)(1)(A)(i)	).	
2				h Schedule E (Form 990		· • · ····		
3	= .		•	ion described in <b>section</b>				
4		earch organization o le, city, and state:	perated in conjunc	tion with a hospital desc	ribed in se	ction 170(	(b)(1)(A)(III). Enter th	e
5			enefit of a college o	r university owned or op	erated by a	agovernme	ental unit described in	
-		)(1)(A)(iv). (Comple	-	·				
6	`		,	l unit described in sectio	on 170(b)(	1)(A)(v).		
7	X An organizatio	n that normally recei	ves a substantial pa	art of its support from a g	jovernmen	tal unit or f	rom the general public	>
		ection 170(b)(1)(A)						
8	A community	rust described in <b>se</b>	ction 170(b)(1)(A)	(vi). (Complete Part II.)				
9	🗌 An agricultura	l research organizati	on described in <b>se</b>	ction 170(b)(1)(A)(ix) o	perated in	conjunctio	n with a land-grant co	ollege
	or university o	r a non-land-grant co	llege of agriculture	(see instructions). Enter	the name,	city, and st	tate of the college or	
	university:							
10	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 <b>section 509(a)(2).</b> (Complete Part III.)							
11	11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).							
12	12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of							
				ed in section 509(a)(1)			.,	. ,
		•		pe of supporting organiza		•	-	
a				rvised, or controlled by i		-		giving
		• • • • •		rly appoint or elect a ma		e directors	or trustees of the	
		•		rt IV, Sections A and B				
k			•	controlled in connection			•	•
		•		ition vested in the same	persons that	at control o	r manage the suppor	ed
_		on(s). You must con	•		opposion	with and	functionally into grata	d with
c				rganization operated in c ou must complete Par				a with,
c	_			ng organization operate				ation(s)
		-	•	generally must satisfy a			11 0	
			-	ete Part IV, Sections A				
e			-	en determination from the			I. Type II. Type III	
		-		integrated supporting o			., ., ., ., ., ., ., .	
f		r of supported organ	•		•			[
ç		wing information abo		ganization(s).				
	(i) Name of supported o	rganization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the o listed in you docum	Ir governing	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
					Yes	No		
					163			
(A)								
(B)								
(C)								
(D)								
(E)								

Total

Schedu Part	H. U. G. S II Support Schedule for Organiza				I)(A)(iv) and	26-189496	
	(Complete only if you checked th						
	Part III. If the organization fails to						<b>,</b>
Secti	on A. Public Support			, , ,			
	dar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and	(4) 2010	(,	(0) _0_0	(4) _0_1	(0) =0==	(1) 1 0 10.1
•	membership fees received. (Do not						
	include any "unusual grants.")	138,791	268,569	238,521	325,694	275,048	1,246,623
2	Tax revenues levied for the	130,791	200,505	230,321	525,054	275,040	1,240,025
-	organization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
0	furnished by a governmental unit to the						
	organization without charge						
4	<b>Total.</b> Add lines 1 through 3	1 20 701	268,569	220 521	225 604	275 049	1 246 622
4 5	The portion of total contributions by	138,791	208,509	238,521	325,694	275,048	1,246,623
3	each person (other than a						
	governmental unit or publicly						
	supported organization) included on						
	line 1 that exceeds 2% of the amount						
<b>c</b>	shown on line 11, column (f)						202,014
$\frac{6}{800000000000000000000000000000000000$	Public support. Subtract line 5 from line 4.						1,044,609
	on B. Total Support	(-) 0040	(1-) 2010	(-) 2020	(4) 2024	(a) 2022	(f) Tatal
	dar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Amounts from line 4	138,791	268,569	238,521	325,694	275,048	1,246,623
8	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties, and income from						
•	similar sources	36	36	23	21	781	897
9	Net income from unrelated business						
	activities, whether or not the business						
	is regularly carried on						
10	Other income. Do not include gain or						
	loss from the sale of capital assets						
	(Explain in Part VI.)						
11	Total support. Add lines 7 through 10						1,247,520
12	Gross receipts from related activities, etc.					12	61,523
13	First 5 years. If the Form 990 is for the o						
	organization, check this box and stop he	ne					
	on C. Computation of Public Suppo						
14	Public support percentage for 2022 (line 6		-			14	83.73 %
15	Public support percentage from 2021 Sch					15	97.51 %
16a	33 1/3% support test - 2022. If the organ						
	box and stop here. The organization qua			-			
b	33 1/3% support test - 2021. If the organ						
	this box and stop here. The organization			-			
17a	10%-facts-and-circumstances test - 20	•					
	10% or more, and if the organization mee						
	Part VI how the organization meets the fa						
	organization						
b	10%-facts-and-circumstances test - 20	•					
	15 is 10% or more, and if the organization					-	
	in Part VI how the organization meets the	facts-and-circ	umstances test	t. The organiza	tion qualifies a	as a publicly su	ipported
	organization						🗌
18	Private foundation. If the organization di	d not check a l	box on line 13,	16a, 16b, 17a	, or 17b, check	this box and	see
	instructions	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u> . []

Part							
	(Complete only if you checked th						nder Part II.
0	If the organization fails to qualify	under the te	sts listed belo	ow, please co	mplete Part I	l.)	
	on A. Public Support	(-) 0040	(1-) 0040	(-) 0000	(-1) 0004	(-) 0000	<b>(6) T</b> = 4 = 1
	dar year (or fiscal year beginning in)	<b>(a)</b> 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities						
	furnished in any activity that is related to the						
	organization's tax-exempt purpose						
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3						
	received from disqualified persons .						
b	Amounts included on lines 2 and 3						
	received from other than disgualified						
	persons that exceed the greater of \$5,000						
	or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from						
-	line 6.)						
Secti	on B. Total Support						
-	dar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9	Amounts from line 6	. ,					
10a	Gross income from interest, dividends,						
	payments received on securities loans, rents,						
	royalties, and income from similar sources .						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
c	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included on line 10b, whether						
	-						
10	or not the business is regularly carried on Other income. Do not include gain or						
12	c						
	loss from the sale of capital assets						
40	(Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)						
14	First 5 years. If the Form 990 is for the or	•			•		
0	organization, check this box and <b>stop her</b>						[]
	on C. Computation of Public Suppor						
15	Public support percentage for 2022 (line 8		•			15	%
16	Public support percentage from 2021 Scho					16	%
	on D. Computation of Investment Inc		-	ulling 40		4-7	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~
17	Investment income percentage for <b>2022</b> (I			-		17	%
18	Investment income percentage from 2021					18	<u>%</u>
19a	33 1/3% support tests - 2022. If the organ						
	17 is not more than 33 1/3%, check this be	-	-	-			
b	33 1/3% support tests - 2021. If the organization						
	line 18 is not more than 33 1/3%, check this bo	-	-			-	
20	Private foundation. If the organization die	d not check a	box on line 14,	, 19a, or 19b, c	heck this box a	and see instru	uctions 📋

H. U. G. S. for Horses and Children

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Schedule A (Form 990) 2022

No

Yes

1

2

3a

3b

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

### Part IV Supporting Organizations (Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.) Section A. All Supporting Organizations 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.

- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer 3a lines 3b and 3c below.
- b Did the organization confirm that each supported organization gualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.
- Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) С purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- Was any supported organization not organized in the United States ("foreign supported organization")? If 4a "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- Did the organization support any foreign supported organization that does not have an IRS determination С under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- Type I or Type II only. Was any added or substituted supported organization part of a class already b designated in the organization's organizing document?
- Substitutions only. Was the substitution the result of an event beyond the organization's control? С
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disgualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which b the supporting organization had an interest? If "Yes," provide detail in Part VI.
- С Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- Was the organization subject to the excess business holdings rules of section 4943 because of section 10a 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.
  - b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

#### Schedule A (Form 990) 2022 H. U. G. S. for Horses and Children Part IV Supporting Organizations (continued)

1

2

1

Yes No

Page 5

- Yes No Has the organization accepted a gift or contribution from any of the following persons? 11 a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? 11a **b** A family member of a person described on line 11a above? 11b c A 35% controlled entity of a person described on 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI. 11c Section B. Type I Supporting Organizations Yes No 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or
  - more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s)* effectively operated, supervised, or controlled the organization's activities. *If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*2 Did the organization operate for the benefit of any supported organization other than the supported

organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

# Section C. Type II Supporting Organizations

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

# Section D. All Type III Supporting Organizations

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

# Section E. Type III Functionally Integrated Supporting Organizations

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

Schedule A (Form 990) 2022

2b

3a

3b

Yes

No

Part	V Type III Non-Functionally Integrated 509(a)(3) Supporting Or	gan	izations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying	g trus	st on Nov. 20, 1970 (exp	lain in <b>Part VI</b> ). See
	instructions. All other Type III non-functionally integrated supporting organ	nizati	ons must complete Secti	ons A through E.
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection			
	of gross income or for management, conservation, or maintenance of			
	property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in <b>Part VI</b> ):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
-				

H. U. G. S. for Horses and Children

6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).

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

6

EEA

Schedule A (Form 990) 2022

Schedule A (Form 990) 2022

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Schedul	e A (Form 990) 2022 H. U. G. S. for Horses an		26-18	<u>v</u>
Part	V Type III Non-Functionally Integrated 509(a)(3	3) Supporting Organi	zations (continued)	
Secti	on D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish e	xempt purposes	1	
2	Amounts paid to perform activity that directly furthers exer	npt purposes of support	ed	
	organizations, in excess of income from activity		2	
3	Administrative expenses paid to accomplish exempt purpo	oses of supported organi	zations 3	
4	Amounts paid to acquire exempt-use assets		4	
5	Qualified set-aside amounts (prior IRS approval required)	- provide details in Part	VI) 5	
6	Other distributions (describe in Part VI). See instructions.		6	
7	Total annual distributions. Add lines 1 through 6.		7	
8	Distributions to attentive supported organizations to which	the organization is resp	onsive	
	(provide details in Part VI). See instructions.		8	
9	Distributable amount for 2022 from Section C, line 6		9	
10	Line 8 amount divided by line 9 amount		10	)
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022			
	(reasonable cause required - explain in Part VI). See			
	instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
C	From 2019			
d	From 2020			
е	From 2021			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from			
	Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
C	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if			
	any. Subtract lines 3g and 4a from line 2. For result			
	greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2023. Add lines 3j			
	and 4c.			
8	Breakdown of line 7:			
<u>a</u>	Excess from 2018			
b	Excess from 2019			
	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			
EEA				Schedule A (Form 990) 2022

	France Representation Provide the explorections required by Part II, line 40, Part II, line 47, or 47, Part
Part VI	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part
	III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section
	B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b
	3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E,
	lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D	
(Form 990)	

# **Supplemental Financial Statements**

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

Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information. OMB No. 1545-0047

Open to Public
Inspection

Department of the Treasury Internal Revenue Service Name of the organization

Name o	the organization			Employer identification number
н. υ.	G. S. for Horses and Children			26-1894961
Pai	t I Organizations Maintaining Donor Advised	Funds or Other Si	nilar Funds or Ac	counts.
	Complete if the organization answered "Yes"	on Form 990, Part I	V, line 6.	
		(a) Donor a	dvised funds	(b) Funds and other accounts
1	Total number at end of year			
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in	writing that the assets	held in donor advised	ł
	funds are the organization's property, subject to the organiz	ation's exclusive legal	control?	Yes 🗌 No
6	Did the organization inform all grantees, donors, and donor	advisors in writing that	grant funds can be us	sed
	only for charitable purposes and not for the benefit of the do	nor or donor advisor, o	r for any other purpos	e
	conferring impermissible private benefit?			Yes 🗌 No
Part	II Conservation Easements.			
	Complete if the organization answered "Yes"	on Form 990, Part I	V, line 7.	
1	Purpose(s) of conservation easements held by the organization		ly).	
	Preservation of land for public use (for example, recreati	on or education)		historically important land area
	Protection of natural habitat		Preservation of a	certified historic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qual	fied conservation cont	ibution in the form of	a conservation
	easement on the last day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements			2a
b	Total acreage restricted by conservation easements $\ldots$			2b
С	Number of conservation easements on a certified historic st	ructure included in (a)		2c
d	Number of conservation easements included in (c) acquired	l after July 25, 2006, a	nd not on a	
	historic structure listed in the National Register			
3	Number of conservation easements modified, transferred, re	eleased, extinguished,	or terminated by the	organization during the
	tax year			
4	Number of states where property subject to conservation ea			
5	Does the organization have a written policy regarding the po		-	
	violations, and enforcement of the conservation easements			
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations,	and enforcing conserv	ation easements during the year
-	Access to Communication and the second structure of th	We was finded a Caracian d		
7	Amount of expenses incurred in monitoring, inspecting, hand	aling of violations, and	enforcing conservatio	n easements during the year
8	Does each conservation easement reported on line 2(d) abo	ave esticity the requirer	nante of castion 170/k	N/4)(B)(i)
0	and section 170(h)(4)(B)(ii)?			
9	In Part XIII, describe how the organization reports conserva			
3	balance sheet, and include, if applicable, the text of the footr		•	
	organization's accounting for conservation easements.			
Part		of Art. Historica	Treasures, or (	Other Similar Assets
	Complete if the organization answered "Yes"			
1a	If the organization elected, as permitted under FASB ASC 9			d balance sheet works
	of art, historical treasures, or other similar assets held for pu			
	service, provide in Part XIII the text of the footnote to its final			•
b	If the organization elected, as permitted under FASB ASC 9			
	art, historical treasures, or other similar assets held for publi			
	provide the following amounts relating to these items:			•
	(i) Revenue included on Form 990, Part VIII, line 1			\$
	(ii) Assets included in Form 990, Part X			
2	If the organization received or held works of art, historical tr			
	following amounts required to be reported under FASB ASC			- •
а	Revenue included on Form 990, Part VIII, line 1	-		\$
b	Assets included in Form 990, Part X			

Schedu	le D (Form 990) 2022 H. U. G. S. for					26-1894		Page <b>2</b>
Par	t III Organizations Maintaining	Collections of	Art, Historical	Treasures,	or Ot	her Similar A	ssets (co	ntinued)
3	Using the organization's acquisition, access	ion, and other record	s, check any of the	following that m	nake sig	pnificant use of its		
	collection items (check all that apply):							
а	Public exhibition		d 🗌 Loan	or exchange pr	rogram			
b	Scholarly research		e 🗌 Other					
С	Preservation for future generations							
4	Provide a description of the organization's of	collections and explain	n how they further th	he organization	n's exem	npt purpose in Part	i i	
	XIII.		-	-				
5	During the year, did the organization solicit	or receive donations	of art, historical trea	sures, or other	similar			
	assets to be sold to raise funds rather than						. Yes	No
Par	t IV Escrow and Custodial Arra							
	Complete if the organization	answered "Yes"	on Form 990, I	Part IV, line	9. or i	reported an arr	nount on F	orm
	990, Part X, line 21.			,	,	•		
1a	Is the organization an agent, trustee, custod	ian or other intermedi	ary for contributions	s or other asset	ts not			
	included on Form 990, Part X?						. 🗌 Yes	No
b	If "Yes," explain the arrangement in Part XII							
	······································					An	nount	
с	Beginning balance				. 10			
d	Additions during the year							
e	Distributions during the year							
f	Ending balance							
2a	Did the organization include an amount on F						Yes	No
b	If "Yes," explain the arrangement in Part XII					•		
Par			Aplanation nao bool		artyan		<u></u>	
	Complete if the organization	answered "Yes"	on Form 990	Part IV line	10			
		(a) Current year	(b) Prior year	(c) Two years		(d) Three years back	(a) Four	ears back
1a	Beginning of year balance	(a) Current year		(c) Two years	Dack	(u) Three years back		dais back
b	Contributions							
	Net investment earnings, gains, and							
С								
<b>ہ</b>								
d	Grants or scholarships Other expenditures for facilities and							
е								
	programs							
f	Administrative expenses							
g	End of year balance							
2	Provide the estimated percentage of the cur	•	e (line 1g, column (a	a)) held as:				
a	Board designated or quasi-endowment							
b	Permanent endowment%	•						
С	Term endowment%	11 1 4 9 9 9 (						
•	The percentages on lines 2a, 2b, and 2c sho							
3a	Are there endowment funds not in the poss	ession of the organiz	ation that are held a	and administere	a for the	е	Γ.	× N
	organization by:							Yes No
	(i) Unrelated organizations						. 3a(i)	
_	(ii) Related organizations							
b	If "Yes" on line 3a(ii), are the related organi.			?	• • •		. 3b	
4	Describe in Part XIII the intended uses of th		owment funds.					
Par	t VI Land, Buildings, and Equip		E				Dest M. "	- 40
	Complete if the organization							
	Description of property	(a) Cost or othe		or other basis	• • •	Accumulated	(d) Book	value
		(investme	ent)	(other)	d	epreciation		
1a	Land	••						
b	Buildings	••		169,901		18,705	1	51,196
С	Leasehold improvements	••						
d	Equipment	••		37,231		11,208		26,023
e	OtherSTMD1	E.		29,200		11,618		17,582
Total.	Add lines 1a through 1e. (Column (d) must	equal Form 990, Par	t X, column (B), line	e 10c.)			1	94,801

Schedule D (Form 990) 2022

Page	3

	(a) Description of security or category (including name of security)		(b) Book value		ethod of valuation: d-of-year market value
) Financial	derivatives				
-	eld equity interests				
Other					
(A)					
(B)					
(C)					
(D)					
(E)					
(F)					
(G)					
(H)					
art VIII	n (b) must equal Form 990, Part X, col. (B) line 12.). Investments - Program Related.				
	Complete if the organization answered "	Yes" on Forr	n 990, Part IV, lin	e 11c. See Form	n 990, Part X, line 1
	(a) Description of investment		(b) Book value		ethod of valuation: d-of-year market value
1)					-
(2)					
3)					
(4)					
(5)					
(6)					
7)					
8)					
(9)					
	nn (b) must equal Form 990, Part X, col. (B) line 13.).				
Part IX	Other Assets.				
	Complete if the organization answered "		n 990, Part IV, lin	e 11d. See Forn	
(4)	(a) Descr	iption			(b) Book value
(1)					
(2)					
(3)					
(4)					
(5)					
(6) (7)					
(7) (8)					
(9)					
	nn (b) must equal Form 990, Part X, col. (B) line 15.).				
	Other Liabilities.				
Part X	Complete if the organization answered "	Voo" on Forr	n 990. Part IV. lin	e 11e or 11f. Se	e Form 990. Part X
Part X		TES UN FUN			
art X					
Part X	line 25.				
	line 25. (a) Description of liability	(b) Book va			
(1) Federal	line 25.				
1) Federal 2)	line 25. (a) Description of liability				
1) Federal 2) 3)	line 25. (a) Description of liability				
1) Federal 2) 3) 4)	line 25. (a) Description of liability				
1) Federal 2) 3) 4) 5)	line 25. (a) Description of liability				
1) Federal 2) 3) 4) 5) 6)	line 25. (a) Description of liability				
1) Federal       2)       3)       4)       5)       6)       7)	line 25. (a) Description of liability				
(1) Federal (2) (3) (4) (5) (6) (7) (8)	line 25. (a) Description of liability				
(2) (3) (4) (5) (6) (7) (8) (9)	line 25.  (a) Description of liability income taxes				
1) Federal 2) 3) 4) 5) 6) 7) 8) 9) sal. (Column	line 25. (a) Description of liability income taxes (b) must equal Form 990, Part X, col. (B) line 25.).	<b>(b)</b> Book va		ancial statements that	t reports the
1) Federal 2) 3) 4) 5) 6) 7) 8) 9) kal. (Column Liability for	line 25.  (a) Description of liability income taxes	(b) Book va	lue		

Schedu		5-1894961	Page 4
Part		Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments		
b	Donated services and use of facilities		
С	Recoveries of prior year grants		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	
3	Subtract line <b>2e</b> from line <b>1</b>	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)		
C	Add lines <b>4a</b> and <b>4b</b>	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).	5	
Part		er Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities		
b	Prior year adjustments		
C	Other losses		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	
3	Subtract line <b>2e</b> from line <b>1</b>	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b		
b	Other (Describe in Part XIII.)		
C	Add lines <b>4a</b> and <b>4b</b>	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	
Part	XIII Supplemental Information.		

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

# SCHEDULE O (Form 990)

# Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

# H. U. G. S. for Horses and Children

Employer identification number 26-1894961

#### 01. Committee meeting documentation (Part VI, line 8b)

The organization does not utilize committees.

#### 02. Form 990 governing body review (Part VI, line 11)

The 990 is reviewed by the accountant and a copy of the 990 is provided to the board

before filing. No formal review has or will take place.

### 03. CEO, executive director, top management comp (Part VI, line 15a)

Compensation of the president is reviewed annually by the board of directors at a meeting

where the president is not present. Comparability data from similar-sized organizations if

reviewed to determine the compensation package. The terms of the compensation agreement,

the comparability data and methodology used are documented in the board minutes.

#### 04. Form 990 availability to public (Part VI, line 18)

The organization will make the governing documents, conflict of interest policy and the

Form 990 availabe to the public upon request. The financial statements are not available

to the public.

#### 05. Governing documents, etc, available to public (Part VI, line 19)

Governing documents and the conflict of interest policy are available to the public upon

request. The financial statements are not made available to the public.

Form 8879-TE	
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Department of the Treasury

# IRS *e-file* Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

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

Do not send to the IRS. Keep for your records.

2022

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Internal Revenue Service	Go to www.irs.gov/Form8879TE for the latest information	www.irs.gov/Form8879TE for the latest information.	
Name of filer		EI	

IN or SSN 26-1894961

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#### H. U. G. S. for Horses and Children Name and title of officer or person subject to tax

# Lisa Carter Randolph, President

Fall	Type of Return and Return mornation	
8038-C 3a, 4a, 3b, 4b,	the box for the retum for which you are using this Form 8879-TE and enter the applicable amount, if any, from the retum. I CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box 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 le , 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then	on line <b>1a, 2a,</b> ave line <b>1b, 2b,</b>
applical	ble line below. <b>Do not</b> complete more than one line in Part I.	
1a	Form 990 check here x b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 276,203
2a	Form 990-EZ check here D b Total revenue, if any (Form 990-EZ, line 9)	2b
3a	Form 1120-POL check here.         b         Total tax (Form 1120-POL, line 22)         .	
4a	Form 990-PF check here D b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a	Form 8868 check here         b         Balance due (Form 8868, line 3c).         .	5b
6a	Form 990-T check here         b         Total tax (Form 990-T, Part III, line 4)	6b
7a	Form 4720 check here D b Total tax (Form 4720, Part III, line 1)	7b
8a	Form 5227 check here D b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a	Form 5330 check here D b Tax due (Form 5330, Part II, line 19)	9b
10a	Form 8038-CP check here D 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 p	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	y), (EIN) and that I have exa	mined a copy of the
complet interme acknow the date (direct or retum, a 1-888-3 process	lectronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, the. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to adiate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive fro vledgement of receipt or reason for rejection of the transmission, <b>(b)</b> the reason for any delay in processing the return of e of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic fun- debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes ow and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Finan 353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions in sing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issue rment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, th	allow my m the IRS <b>(a)</b> an or refund, and <b>(c)</b> nds withdrawal red on this cial Agent at volved in the as related to
and pays	more mayo oblocito a possial identification number (i my as my signature for the electronic fetulit and, if applicable, th	

electronic funds withdrawal.

#### PIN: check one box only

x I authorize	James H Quist CPA PLC	to enter my PIN	40415	as my signature
	ERO firm name		Enter five numb do not enter all a	,
agency(ies) r	ar 2022 electronically filed return. If I have indicated within this regulating charities as part of the IRS Fed/State program, I also osure consent screen.			
filed return. If	or person subject to tax with respect to the entity, I will enter my I have indicated within this return that a copy of the return is be d/State program, I will enter my PIN on the return's disclosure	ing filed with a state ager		
Signature of officer or	person subject to tax		Date 05-0	1-2023
Part III Cert	tification and Authentication			
	Enter your six-digit electronic filing identification owed by your five-digit self-selected PIN.	403423 40415	5	
		Do not ente	er all zeros	
	ove numeric entry is my PIN, which is my signature on the 2022 return in accordance with the requirements of <b>Pub. 4163,</b> Moc ess Returns.			
ERO's signature		Date	05-01-202	3
	ERO Must Retain This Form	- See Instructions		
	Do Not Submit This Form to the IRS	Unless Requested	To Do So	
For Privacy Act an	d Paperwork Reduction Act Notice see the instructions	-		Form <b>8879-TF</b>

FOR YOUR RECORDS ONLY Federal Supporting Statements			2022	2022 PG01	
Name(s) as shown on return			Tax ID Numbe	er	
H. U. G. S. for Horses and Children			2	26-1894961	
Form 990 - Schedule D - Part VI - Line 1e statement #D1e Investments - Other					
Description	Cost/basis	Cost/basis		Book	
of Investment	(Investment)	(Other)	Depr	Value	
Horses	0	29,200	11,618	17,582	
Total	0	29,200	11,618	17,582	