

Return of Organization Exempt From Income Tax

Department of the Treasury
Internal Revenue Service

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.

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning and ending

| | | | |
|--|---|------------|---|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization J.F. SHEA THERAPEUTIC RIDING CENTER, INC FKA FRAN JOSWICK THERAP. RIDING CTR, INC | | D Employer identification number 95-3351363 |
| | Doing business as | | E Telephone number 949-240-8441 |
| | Number and street (or P.O. box if mail is not delivered to street address) | Room/suite | |
| | City or town, state or province, country, and ZIP or foreign postal code SAN JUAN CAPISTRANO, CA 92675 | | G Gross receipts \$ 4,309,134. |
| | F Name and address of principal officer: DANA BUTLER-MOBURG SAME AS ABOVE | | |
| I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) |
| J Website: ▶ WWW.SHEACENTER.ORG | | | H(c) Group exemption number ▶ |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | | | L Year of formation: 1978 M State of legal domicile: CA |

Part I Summary

| | | | |
|-----------------------------|---|--|--|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: PROVIDE THERAPEUTIC HORSEBACK RIDING FOR DISABLED. | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 | Number of voting members of the governing body (Part VI, line 1a) | 23 |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 23 |
| | 5 | Total number of individuals employed in calendar year 2017 (Part V, line 2a) | 45 |
| | 6 | Total number of volunteers (estimate if necessary) | 800 |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 0. |
| 7b | Net unrelated business taxable income from Form 990-T, line 34 | 0. | |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year: 3,532,157. Current Year: 3,213,409. |
| | 9 | Program service revenue (Part VIII, line 2g) | 641,561. 717,753. |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 11,467. 14,762. |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | -63,929. -76,040. |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 4,121,256. 3,869,884. |
| | Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) |
| 14 | | Benefits paid to or for members (Part IX, column (A), line 4) | 0. 0. |
| 15 | | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 2,056,996. 2,267,552. |
| 16a | | Professional fundraising fees (Part IX, column (A), line 11e) | 0. 0. |
| b | | Total fundraising expenses (Part IX, column (D), line 25) ▶ 655,983. | |
| 17 | | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 1,372,114. 1,490,306. |
| 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 3,429,110. 3,757,858. | |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | 692,146. 112,026. | |
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | Beginning of Current Year: 14,385,450. End of Year: 14,619,082. |
| | 21 | Total liabilities (Part X, line 26) | 215,319. 237,253. |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 14,170,131. 14,381,829. |

Part II Signature Block

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

| | | | | | |
|------------------------|---|--------------------------------|------|---|--------------------------|
| Sign Here | Signature of officer | Date | | | |
| | DANA BUTLER-MOBURG, EXECUTIVE DIRECTOR | Type or print name and title | | | |
| Paid Preparer Use Only | Print/Type preparer's name JULIE INCORVINA, CFE, CPA | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | PTIN P00434320 |
| | Firm's name ▶ REDWITZ, INC. | Firm's EIN ▶ 33-0850406 | | | |
| | Firm's address ▶ 3 PARK PLAZA, SUITE 1700 IRVINE, CA 92614 | Phone no. 949-753-1514 | | | |

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: PROVIDE THERAPEUTIC HORSEBACK RIDING FOR DISABLED.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

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 \$ 2,801,171. including grants of \$) (Revenue \$ 717,753.) THE J. F. SHEA THERAPEUTIC RIDING CENTER, INC. (THE SHEA CENTER), HOME OF THE FRAN JOSWICK THERAPEUTIC RIDING PROGRAM, IS A NONPROFIT CALIFORNIA CORPORATION, ORGANIZED IN 1979. THE SHEA CENTER PROVIDES THERAPEUTIC RIDING AND EQUINE ASSISTED THERAPY, WHICH ARE MEDICALLY RECOGNIZED FORMS OF THERAPEUTIC INTERVENTION FOR A NUMBER OF DISABILITIES.

THE SHEA CENTER'S CLIENTS HAVE COGNITIVE OR PHYSICAL DISABILITIES, SUCH AS CEREBRAL PALSY, LEARNING DISABILITIES, DOWN SYNDROME, MULTIPLE SCLEROSIS, SPINAL CORD OR HEAD INJURIES, AND AUTISM. THE SHEA CENTER HAS PARTNERSHIPS WITH OTHER SERVICE ORGANIZATIONS AND LOCAL SCHOOL DISTRICTS, AND IS ALSO AN INTERNATIONAL TRAINING FACILITY FOR THE

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

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

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

4e Total program service expenses 2,801,171.

J.F. SHEA THERAPEUTIC RIDING CENTER, INC
FKA FRAN JOSWICK THERAP. RIDING CTR, INC

Form 990 (2017)

95-3351363 Page **9**

Part VIII Statement of Revenue

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

| | | | | (A) | (B) | (C) | (D) | |
|---|---|---|--|--|------------------------------------|----------------------------|--|-----------|
| | | | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512-514 | |
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a | Federated campaigns | 1a | | | | | |
| | b | Membership dues | 1b | | | | | |
| | c | Fundraising events | 1c | 1,505,883. | | | | |
| | d | Related organizations | 1d | | | | | |
| | e | Government grants (contributions) | 1e | | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 1,707,526. | | | | |
| | g | Noncash contributions included in lines 1a-1f: \$ | | 37,650. | | | | |
| | h | Total. Add lines 1a-1f | | 3,213,409. | | | | |
| Program Service Revenue | 2 a | THERAPEUTIC RIDING | Business Code 624100 | 684,255. | 684,255. | | | |
| | b | BOARDING FEES | 900099 | 33,498. | 33,498. | | | |
| | c | | | | | | | |
| | d | | | | | | | |
| | e | | | | | | | |
| | f | All other program service revenue | 561000 | | | | | |
| | g | Total. Add lines 2a-2f | | 717,753. | | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | 25,589. | 25,589. | | | |
| | 4 | Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 | Royalties | | | | | | |
| | 6 a | Gross rents | (i) Real | 48,418. | | | | |
| | | | (ii) Personal | 0. | | | | |
| | | | | 48,418. | | | | |
| | | | | | 48,418. | 48,418. | | |
| | 7 a | Gross amount from sales of assets other than inventory | (i) Securities | | | | | |
| | | | (ii) Other | 1. | | | | |
| | | | | | 10,828. | | | |
| | | | | | -10,827. | -10,827. | | |
| | 8 a | Gross income from fundraising events (not including \$ 1,505,883. of contributions reported on line 1c). See Part IV, line 18 | a | 303,964. | | | | |
| | | | b | Less: direct expenses | 428,422. | | | |
| | | | c | Net income or (loss) from fundraising events | | -124,458. | | -124,458. |
| | 9 a | Gross income from gaming activities. See Part IV, line 19 | a | | | | | |
| b | | | Less: direct expenses | | | | | |
| c | | | Net income or (loss) from gaming activities | | | | | |
| 10 a | Gross sales of inventory, less returns and allowances | a | | | | | | |
| | | b | Less: cost of goods sold | | | | | |
| | | c | Net income or (loss) from sales of inventory | | | | | |
| Miscellaneous Revenue | | | Business Code | | | | | |
| 11 a | | | | | | | | |
| b | | | | | | | | |
| c | | | | | | | | |
| d | All other revenue | | | | | | | |
| e | Total. Add lines 11a-11d | | | | | | | |
| 12 | Total revenue. See instructions. | | | 3,869,884. | 780,933. | 0. | -124,458. | |

J.F. SHEA THERAPEUTIC RIDING CENTER, INC

FKA FRAN JOSWICK THERAP. RIDING CTR, INC

95-3351363 Page 10

Form 990 (2017)

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

| | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | | | | |
| 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 | 173,963. | 52,189. | 34,792. | 86,982. |
| 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 | 1,664,047. | 1,303,194. | 152,365. | 208,488. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 266,338. | 211,725. | 17,695. | 36,918. |
| 10 Payroll taxes | 163,204. | 123,934. | 15,871. | 23,399. |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 19,400. | | 19,400. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) | 211,294. | 180,478. | 5,801. | 25,015. |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 69,251. | 49,918. | 5,386. | 13,947. |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | | | | |
| 17 Travel | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | 1,115. | 558. | 279. | 278. |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 401,155. | 347,832. | 24,748. | 28,575. |
| 23 Insurance | 37,602. | 37,252. | 350. | |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a REPAIRS & MAINTENANCE | 131,573. | 126,847. | 4,201. | 525. |
| b FEED AND HORSE CARE | 121,317. | 121,317. | | |
| c THERAPY SUPPORT SERVICE | 98,078. | 98,078. | | |
| d UTILITIES & TELEPHONE | 72,076. | 63,557. | 4,722. | 3,797. |
| e All other expenses | 327,445. | 84,292. | 15,094. | 228,059. |
| 25 Total functional expenses. Add lines 1 through 24e | 3,757,858. | 2,801,171. | 300,704. | 655,983. |
| 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)

J.F. SHEA THERAPEUTIC RIDING CENTER, INC
FKA FRAN JOSWICK THERAP. RIDING CTR, INC

Form 990 (2017)

95-3351363 Page 11

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year | |
|------------------------------------|---|---|-------------|--------------------|-------------|
| Assets | 1 | Cash - non-interest-bearing | 3,000,443. | 1 | 3,211,170. |
| | 2 | Savings and temporary cash investments | 128,848. | 2 | 364,482. |
| | 3 | Pledges and grants receivable, net | 197,554. | 3 | 127,095. |
| | 4 | Accounts receivable, net | 34,727. | 4 | 31,279. |
| | 5 | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L | | 6 | |
| | 7 | Notes and loans receivable, net | | 7 | |
| | 8 | Inventories for sale or use | | 8 | |
| | 9 | Prepaid expenses and deferred charges | 81,249. | 9 | 97,361. |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 13,834,300. | | |
| | | b Less: accumulated depreciation | 3,174,815. | | |
| | | | 10,857,254. | 10c | 10,659,485. |
| | 11 | Investments - publicly traded securities | | 11 | |
| | 12 | Investments - other securities. See Part IV, line 11 | 36,000. | 12 | 36,000. |
| | 13 | Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| 15 | Other assets. See Part IV, line 11 | 49,375. | 15 | 92,210. | |
| 16 | Total assets. Add lines 1 through 15 (must equal line 34) | 14,385,450. | 16 | 14,619,082. | |
| Liabilities | 17 | Accounts payable and accrued expenses | 105,069. | 17 | 131,747. |
| | 18 | Grants payable | | 18 | |
| | 19 | Deferred revenue | 93,666. | 19 | 92,706. |
| | 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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 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 | 16,584. | 25 | 12,800. |
| | 26 | Total liabilities. Add lines 17 through 25 | 215,319. | 26 | 237,253. |
| Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | | |
| | 27 | Unrestricted net assets | 9,612,083. | 27 | 9,968,287. |
| | 28 | Temporarily restricted net assets | 4,541,548. | 28 | 4,382,042. |
| | 29 | Permanently restricted net assets | 16,500. | 29 | 31,500. |
| | Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. | | | | |
| | 30 | Capital stock or trust principal, or current funds | | 30 | |
| | 31 | Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| 33 | Total net assets or fund balances | 14,170,131. | 33 | 14,381,829. | |
| 34 | Total liabilities and net assets/fund balances | 14,385,450. | 34 | 14,619,082. | |

Form 990 (2017)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization **J.F. SHEA THERAPEUTIC RIDING CENTER, INC** Employer identification number
FKA FRAN JOSWICK THERAP. RIDING CTR, INC **95-3351363**

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

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|--|
| 1 Total number at end of year | | |
| 2 Aggregate value of contributions to (during year) | | |
| 3 Aggregate value of grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

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

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

Preservation of land for public use (e.g., recreation or education) Preservation of a 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 qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register | 2d |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2017

732051 10-09-17

J.F. SHEA THERAPEUTIC RIDING CENTER, INC

Schedule D (Form 990) 2017

FKA FRAN JOSWICK THERAP. RIDING CTR, INC 95-3351363 Page 2

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 128,848. | 76,460. | 77,248. | 72,068. | 62,183. |
| b Contributions | 203,061. | 46,667. | | | |
| c Net investment earnings, gains, and losses | 32,573. | 5,721. | -788. | 5,180. | 9,885. |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | 364,482. | 128,848. | 76,460. | 77,248. | 72,068. |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ 90.26 %
- b Permanent endowment ▶ 8.64 %
- c Temporarily restricted endowment ▶ 1.10 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

| | Yes | No |
|-----------------------------|-----|----|
| (i) unrelated organizations | | X |
| (ii) related organizations | | X |
| 3b | | |

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | 3,725,672. | | 3,725,672. |
| b Buildings | | 7,094,368. | 1,799,435. | 5,294,933. |
| c Leasehold improvements | | 1,958,203. | 818,962. | 1,139,241. |
| d Equipment | | 442,940. | 417,320. | 25,620. |
| e Other | | 613,117. | 139,098. | 474,019. |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 10,659,485. |

Schedule D (Form 990) 2017

J.F. SHEA THERAPEUTIC RIDING CENTER, INC

Schedule D (Form 990) 2017

FKA FRAN JOSWICK THERAP. RIDING CTR, INC 95-3351363 Page 4

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

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

| | | | | |
|---|---|----|----------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 4,397,979. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a | Net unrealized gains (losses) on investments | 2a | 27,745. | |
| b | Donated services and use of facilities | 2b | 71,928. | |
| c | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | 428,422. | |
| e | Add lines 2a through 2d | 2e | | 528,095. |
| 3 | Subtract line 2e from line 1 | 3 | | 3,869,884. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | 4c | | 0. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5 | | 3,869,884. |

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

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

| | | | | |
|---|--|----|----------|------------|
| 1 | Total expenses and losses per audited financial statements | | 1 | 4,186,280. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| a | Donated services and use of facilities | 2a | | |
| b | Prior year adjustments | 2b | | |
| c | Other losses | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | 428,422. | |
| e | Add lines 2a through 2d | 2e | | 428,422. |
| 3 | Subtract line 2e from line 1 | 3 | | 3,757,858. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | 4c | | 0. |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5 | | 3,757,858. |

Part XIII Supplemental Information.

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

PART X, LINE 2:

MANAGEMENT OF THE SHEA CENTER CONSIDERS THE LIKELIHOOD OF CHANGES BY TAXING AUTHORITIES IN ITS FILED INCOME TAX RETURNS AND RECOGNIZES THE LIABILITY FOR OR DISCLOSES POTENTIAL SIGNIFICANT CHANGES THAT MANAGEMENT BELIEVES ARE MORE LIKELY THAN NOT TO OCCUR UPON EXAMINATION BY TAX AUTHORITIES, INCLUDING CHANGES TO THE ORGANIZATION'S STATUS AS A NOT-FOR-PROFIT ENTITY. MANAGEMENT BELIEVES THE SHEA CENTER MET THE REQUIREMENTS TO MAINTAIN ITS TAX-EXEMPT STATUS AND HAS NOT IDENTIFIED ANY UNCERTAIN TAX POSITIONS SUBJECT TO THE UNRELATED BUSINESS INCOME TAX THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE ACCOMPANYING FINANCIAL STATEMENTS. THE SHEA CENTER'S INCOME TAX RETURNS FOR THE PAST THREE YEARS ARE SUBJECT TO EXAMINATION BY TAX AUTHORITIES, AND MAY CHANGE UPON

J.F. SHEA THERAPEUTIC RIDING CENTER, INC

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

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events (add col. (a) through col. (c)) | |
|-----------------|--|---|--------------------------|---------------------|--|------------|
| | | BLACK TIE GALA (event type) | BARBEQUE (event type) | 1 (total number) | | |
| Revenue | 1 | Gross receipts | 801,778. | 957,179. | 50,890. | 1,809,847. |
| | 2 | Less: Contributions | 665,886. | 814,997. | 25,000. | 1,505,883. |
| | 3 | Gross income (line 1 minus line 2) | 135,892. | 142,182. | 25,890. | 303,964. |
| Direct Expenses | 4 | Cash prizes | | | | |
| | 5 | Noncash prizes | | | | |
| | 6 | Rent/facility costs | 155,637. | 87,358. | | 242,995. |
| | 7 | Food and beverages | | 85,475. | | 85,475. |
| | 8 | Entertainment | 40,761. | 42,013. | | 82,774. |
| | 9 | Other direct expenses | 10,585. | | 6,593. | 17,178. |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | | 428,422. |
| 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | | -124,458. | |

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____
