

Return of Organization Exempt from Income Tax

2002

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2002 calendar year, or tax year beginning, 2002, and ending

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

Please use IRS label or print or type See specific instructions

J.F. SHEA THERAPEUTIC RIDING CENTER, INC
FKA FRAN JOSWICK THERAP. RIDING CTR, INC
 26284 OSO ROAD
 SAN JUAN CAPISTRANO, CA 92675

D Employer Identification Number
95-3351363

E Telephone number
(949) 240-8441

F Accounting method Cash Accrual
 Other (specify) _____

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

G Web site ▶ SHEACENTER.ORG

J Organization type (check only one) 501(c) 3 (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

H and I are not applicable to section 527 organizations

H (a) Is this a group return for affiliates? Yes No

H (b) If 'Yes,' enter number of affiliates ▶ _____

H (c) Are all affiliates included? Yes No (If 'No,' attach a list. See instructions.)

H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Enter 4 digit GEN ▶ _____

M Check if the organization is not required to attach Schedule B (Form 990, 990 EZ, or 990 PF)

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 6,166,027

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See instructions)

1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a	5,749,410		
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (cash \$ 1,978,942 noncash \$ 3,770,468.)	1d		5,749,410	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		223,559	
3	Membership dues and assessments	3			
4	Interest on savings and temporary cash investments	4			
5	Dividends and interest from securities	5		2,706.	
6a	Gross rents	6a			
b	Less rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe _____)	7			
8a	Gross amount from sales of assets other than inventory	(A) Securities	10,840	8a	
b	Less cost or other basis and sales expenses		10,492	8b	
c	Gain or (loss) (attach schedule) STATEMENT 1		348	8c	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			348.
9	Special events and activities (attach schedule)				
a	Gross revenue (not including \$ 437,785 of contributions reported on line 1a)	9a	178,377		
b	Less fundraising expenses other than fundraising expenses	9b	178,171		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			206.
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11	Other revenue (from Part VII, line 103)	11			1,135.
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			5,977,364.
13	Program services (from line 44, column (B))	13			650,407
14	Management and general (from line 44, column (C))	14			232,273.
15	Fundraising (from line 44, column (D))	15			240,286
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17			1,122,966.
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18			4,854,398.
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19			1,410,677.
20	Other changes in net assets or fund balances (attach explanation)	20			
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			6,265,075

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) (cash \$ _____ non cash \$ _____)	22			
23	Specific assistance to individuals (att sch)	23			
24	Benefits paid to or for members (att sch)	24			
25	Compensation of officers, directors, etc	25	125,000	76,045	28,975
26	Other salaries and wages	26	431,091	262,259	99,925
27	Pension plan contributions	27			
28	Other employee benefits	28	95,204	78,063	13,816
29	Payroll taxes	29	42,210	24,904	10,553
30	Professional fundraising fees	30			
31	Accounting fees	31	12,322	9,242	3,080
32	Legal fees	32			
33	Supplies	33	51,758	31,054	10,352
34	Telephone	34	18,715	11,229	3,743
35	Postage and shipping	35	12,808	7,684	2,562
36	Occupancy	36	3,714	2,228	743
37	Equipment rental and maintenance	37	13,183	13,183	
38	Printing and publications	38			
39	Travel	39			
40	Conferences, conventions, and meetings	40	4,041	2,020	2,021
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	49,628	39,702	9,926
43	Other expenses not covered above (itemize)				
a	SEE STATEMENT 3	43a	263,292	92,794	46,577
b		43b			
c		43c			
d		43d			
e		43e			
44	Total functional expenses (add lines 22-43) Organizations completing columns (B) - (D), carry these totals to lines 13-15	44	1,122,966	650,407	232,273

Joint Costs Check if you are following SOP 98.2
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to program services \$ _____, (iii) the amount allocated to management and general \$ _____, and (iv) the amount allocated to fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? SEE STATEMENT 4	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a SEE STATEMENT 5 _____ _____ _____ (Grants and allocations \$ _____)	650,407
b _____ _____ (Grants and allocations \$ _____)	
c _____ _____ (Grants and allocations \$ _____)	
d _____ _____ (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	650,407

Part IV Balance Sheets (See Instructions)

Note		Where required, attached schedules and amounts within the description column should be for end of-year amounts only		(A) Beginning of year		(B) End of year	
ASSETS	45	Cash — non-interest-bearing			45		
	46	Savings and temporary cash investments		340,675	46	1,001,305.	
	47a	47a	Accounts receivable	9,347			
		47b	Less allowance for doubtful accounts		19,327	47c	9,347.
	48a	48a	Pledges receivable	1,531,620			
		48b	Less allowance for doubtful accounts	165,197	885,915	48c	1,366,423
	49	Grants receivable			49		
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50		
	51a	51a	Other notes & loans receivable (attach sch)				
		51b	Less allowance for doubtful accounts			51c	
	52	Inventories for sale or use			52		
	53	Prepaid expenses and deferred charges		12,293	53	12,752	
	54	Investments — securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		21,258.	54	27,874.	
	LIABILITIES	55a	55a	Investments — land, buildings, & equipment basis			
		55b	Less accumulated depreciation (attach schedule)			55c	
56		Investments — other (attach schedule)			56		
57a		57a	Land, buildings, and equipment basis	4,161,012			
		57b	Less accumulated depreciation (attach schedule) STATEMENT 6	271,004	177,487	57c	3,890,008.
58		Other assets (describe ► _____)			58		
59		Total assets (add lines 45 through 58) (must equal line 74)		1,456,955.	59	6,307,709.	
60		Accounts payable and accrued expenses		46,278	60	42,634	
61		Grants payable			61		
62		Deferred revenue			62		
NET ASSETS OR FUND BALANCES	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63		
	64a	Tax-exempt bond liabilities (attach schedule)			64a		
		64b	Less mortgages and other notes payable (attach schedule)			64b	
	65	Other liabilities (describe ► _____)			65		
	66	Total liabilities (add lines 60 through 65)		46,278	66	42,634	
	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74						
	67	Unrestricted		417,621	67	4,655,615.	
	68	Temporarily restricted		981,556	68	1,597,960	
	69	Permanently restricted		11,500.	69	11,500.	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74						
70	Capital stock, trust principal, or current funds			70			
71	Paid-in or capital surplus, or land, building, and equipment fund			71			
72	Retained earnings, endowment, accumulated income, or other funds			72			
73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		1,410,677	73	6,265,075		
74	Total liabilities and net assets/fund balances (add lines 66 and 73)		1,456,955.	74	6,307,709.		

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

BAA

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions)

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total revenue, gains, and other support per audited financial statements	a	5,991,454.
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments		
(2)	Donated services and use of facilities		14,090
(3)	Recoveries of prior year grants		
(4)	Other (specify)		
	Add amounts on lines (1) through (4)	b	14,090.
c	Line a minus line b	c	5,977,364.
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990		
(2)	Other (specify)		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	5,977,364.

a	Total expenses and losses per audited financial statements	a	1,137,056
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities		14,090.
(2)	Prior year adjustments reported on line 20, Form 990		
(3)	Losses reported on line 20, Form 990		
(4)	Other (specify)		
	Add amounts on lines (1) through (4)	b	14,090
c	Line a minus line b	c	1,122,966
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990		
(2)	Other (specify)		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	1,122,966.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 7		125,000	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No

If 'Yes,' attach schedule - see instructions

Part VI Other Information (See instructions)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b If 'Yes,' enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a Enter direct or indirect political expenditures. See line 81 instructions.	81a	0
b Did the organization file Form 1120-POL for this year?	81b	X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	14,090
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
c Dues, assessments, and similar amounts from members	85c	N/A
d Section 162(e) lobbying and political expenditures	85d	N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 501(c)(12) organizations Enter a Gross income from members or shareholders	87a	N/A
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88	X
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0.</u> , section 4912 <u>0.</u> , section 4955 <u>0.</u>		0
b 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	89b	X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d Enter Amount of tax on line 89c, above, reimbursed by the organization		0.
90a List the states with which a copy of this return is filed <u>CALIFORNIA</u>		
b Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	20
91 The books are in care of <u>CYNDY SULISZ</u> Telephone number <u>(949) 240-8441</u> Located at <u>26284 OSO ROAD, SAN JUAN CAPISTRANO, CA</u> ZIP + 4 <u>92675</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>	92	N/A

Part VII Analysis of Income-Producing Activities (See instructions)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a INSTRUCTOR TRAINING					36,461.
b THERAPEUTIC RIDING					187,098.
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities			14	2,706.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt financed properly					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	348	
101 Net income or (loss) from special events					206
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b MISCELLANEOUS			1	1,135	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				4,189	223,765
105 Total (add line 104, columns (B), (D), and (E))					227,954

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	COURSE PROVES TRAINING FOR INSTRUCTORS TO BECOME CERTIFIED THROUGH NARHA
93B	NOMINAL FEES ARE CHARGED FOR THERAPEUTIC RIDING BASED ON THE ABILITY TO PAY
101	PROMOTING COMMUNITY AWARENESS OF THE ORGANIZATION'S GOALS AND NEEDS

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions)


(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	0%			
	0%			
	0%			
	0%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

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.

Please  Date 6/10/03
EXECUTIVE DIRECTOR
 Date _____ Check # _____ Preparer's SSN or PTIN (see _____)

Part III Statements About Activities (See instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u> N/A </u> (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes,' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?	X	
Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments.		

Part IV Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state **▶** _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions - subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)

Part IV-A. Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting*

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	1,582,892.	658,958	419,183	444,115	3,105,148
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc. purpose	369,808.	135,353.	95,232	67,717.	668,110
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	7,566	10,193	1,761	2,850	22,370
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets. SEE STMT 8	36,519	27,239	24,610	24,314	112,682
23 Total of lines 15 through 22	1,996,785.	831,743	540,786	538,996	3,908,310
24 Line 23 minus line 17	1,626,977	696,390	445,554	471,279	3,240,200
25 Enter 1% of line 23	19,968	8,317.	5,408	5,390	

26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24		26a	64,804
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.			26b	903,873
c Total support for section 509(a)(1) test. Enter line 24, column (e).			26c	3,240,200
d Add: Amounts from column (e) for lines	18 22,370	19	26d	1,038,925
	22 112,682	26b 903,873	26e	2,201,275
e Public support (line 26c minus line 26d total)			26e	2,201,275
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))			26f	67.94 %

27 Organizations described on line 12:	N/A			
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year.	(2001) _____	(2000) _____	(1999) _____	(1998) _____
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.	(2001) _____	(2000) _____	(1999) _____	(1998) _____
c Add: Amounts from column (e) for lines	15 _____	16 _____	27c	
	17 _____	20 _____	27d	
d Add: Line 27a total _____ and line 27b total _____			27e	
e Public support (line 27c total minus line 27d total)			27e	
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)			27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))			27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))			27h	%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement) ----- ----- -----		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check **a** if the organization belongs to an affiliated group Check **b** if you checked 'a' and 'limited control' provisions apply

Limits on Lobbying Expenditures

(The term 'expenditures' means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table –		
	If the amount on line 40 is –		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is –		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720			

4 -Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4 -Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (add lines c through h)

Yes	No	Amount

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

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

95-3351363

STATEMENT 1
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALES

PUBLICLY TRADED SECURITIES

GROSS SALES PRICE 10,840
COST OR OTHER BASIS 10,492

TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES \$ 348

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ 348.

STATEMENT 2
FORM 990, PART I, LINE 9
NET INCOME (LOSS) FROM SPECIAL EVENTS

<u>SPECIAL EVENTS</u>	<u>GROSS RECEIPTS</u>	<u>LESS CONTRI- BUTIONS</u>	<u>GROSS REVENUE</u>	<u>LESS DIRECT EXPENSES</u>	<u>NET INCOME (LOSS)</u>
BBQ	292,406	215,108.	77,298.	77,298.	0.
BLACK TIE/GALA	203,145	141,685.	61,460.	61,460.	0.
GOLF TOURNAMENT	70,725	45,309.	25,416.	25,416.	0.
HORSE SHOW	49,886	35,683.	14,203	13,997.	206.
TOTAL	<u>\$ 616,162</u>	<u>\$ 437,785.</u>	<u>\$ 178,377</u>	<u>\$ 178,171.</u>	<u>\$ 206.</u>

STATEMENT 3
FORM 990, PART II, LINE 43
OTHER EXPENSES

	<u>(A) TOTAL</u>	<u>(B) PROGRAM SERVICES</u>	<u>(C) MANAGEMENT & GENERAL</u>	<u>(D) FUNDRAISING</u>
BANK CHARGES	8,167.	4,900	1,633.	1,634.
CONTINUING EDUCATION	7,331.	5,131	1,466.	734.
DUES & SUBSCRIPTIONS	3,319.	664	1,991.	664.
EQUINE FACILITATED THERAPY	191	191		
FEED	18,707.	18,707		
FUNDRAISING EXPENSE	96,505			96,505
IN-KIND MATERIAL EXPENSE	11,211	8,968.	2,243.	
INSTRUCTOR TRAINING EXPENSE	20,017	18,015	2,002	
INSURANCE	9,048	7,238.	1,810	
LOSS ON DISPOSAL OF F.A	21,780		21,780.	
MISCELLANEOUS	1,950	975	975	
NEWSLETTER	22,651.			22,651.
PROFESSIONAL FEES	34,124	25,593	8,531.	
PUBLIC RELATIONS	3,467.		1,734	1,733.
RECOGNITION	4,824.	2,412.	2,412	
TOTAL	<u>\$ 263,292.</u>	<u>\$ 92,794</u>	<u>\$ 46,577.</u>	<u>\$ 123,921</u>

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

95-3351363

STATEMENT 4
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE J F SHEA THERAPEUTIC RIDING CENTER (FORMERLY THE JOSWICK CENTER) IS DEDICATED TO PROVIDING THERAPEUTIC HORSEBACK RIDING FOR DISABLED CHILDREN AND ADULTS. THERAPEUTIC RIDING IS A MEDICALLY RECOGNIZED FORM OF THERAPY THAT USES THE HORSE'S MOVEMENT TO HELP DISABLED RIDERS IMPROVE STRENGTH, BALANCE, COORDINATION AND COGNITIVE FUNCTIONING. RIDERS WITH A WIDE VARIETY OF DISABILITIES CAN EXPERIENCE GAINS TO IMPROVE THEIR QUALITY OF LIFE

STATEMENT 5
FORM 990, PART III, LINE A
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
THERAPEUTIC HORSEBACK RIDING GROUP PROGRAM - A MEDICALLY RECOGNIZED PROGRAM OF PHYSICAL THERAPY WHICH SIMULATES THE HUMAN WALK THAT BENEFITS RIDERS BASED ON THE PHYSICAL DISABILITY OF THE RIDER AN INDIVIDUAL LESSON PLAN IS ESTABLISHED FOR EACH RIDER AND IMPLEMENTED IN CLASSES OF SIX RIDERS. NO EXERCISE EQUIPMENT CAN GIVE THE SAME SENSATION OF THE HUMAN WALK AS ON HORSEBACK. THE HORSE IS A TOOL FOR INCREASING UPPER BODY STRENGTH, COORDINATION, SPEECH, MUSCLE RELAXATION AND AGILITY THE PROGRAM TREATS OVER 160 RIDERS EACH WEEK		
INDIVIDUAL THERAPEUTIC HORSEBACK RIDING PROGRAM - AN INTENSIVE PROGRAM MATCHING RIDER AND PHYSICAL THERAPIST TO PROVIDE AN ENHANCED DEVELOPMENTAL/MEDICAL SEQUENCE OF MOVEMENTS TO FURTHER WORK ON BALANCE AND EQUILIBRIUM THIS PROGRAM TREATS OVER 60 RIDERS PER WEEK.		650,407.
	<u>\$ 0.</u>	<u>\$ 650,407.</u>

STATEMENT 6
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
AUTOMOBILES / TRANSPORTATION EQUIPMENT	\$ 15,676	\$ 8,012	\$ 7,664.
FURNITURE AND FIXTURES	219,087.	189,074	30,013.
BUILDINGS	87,230	34,906	52,324.
LAND	3,700,000		3,700,000
MISCELLANEOUS	139,019.	39,012.	100,007.
TOTAL	<u>\$ 4,161,012</u>	<u>\$ 271,004</u>	<u>\$ 3,890,008.</u>

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

95-3351363

STATEMENT 7
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP & DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
DANA BUTLER 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	EXECUTIVE DIREC 40	\$ 80,000.	\$ 0	\$ 0
CYNDY SULISZ 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	CONTROLLER 40	45,000	0.	0.
JACK GODARD 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	CHAIRMAN PART TIME	0	0.	0.
DAVE RITCHIE 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0	0.	0.
ROBERT S MASLAC 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0	0	0
KATHRYN LANGSTON 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0	0	0
DENNIS GAGE 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0	0	0
DAN HARKEY 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0.	0	0.
WYATT HART 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0.	0	0.
JOHN KELTERER 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0.	0	0.
KARL KUHN 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0.	0.	0.
LEAH BEAL 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0.	0.	0

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

95-3351363

STATEMENT 7 (CONTINUED)
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
LARRY BILL 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	\$ 0.	\$ 0	\$ 0
JANET DEACON 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0.	0	0
DANNY ESPINOZA 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0	0	0
ELLEN LUNN 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0	0.	0
CHERYL MOORE 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0	0	0.
LISA OLSEN 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0.	0.	0
SUSIE ROOF 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0	0.	0.
CINDY TAYLOR 26284 OSO ROAD SAN JUAN CAPISTRANO, CA 92675	DIRECTOR PART TIME	0.	0.	0.
	TOTAL	\$ 125,000	\$ 0.	\$ 0

STATEMENT 8
SCHEDULE A, PART IV-A, LINE 22
OTHER INCOME

DESCRIPTION	(A) 2001	(B) 2000	(C) 1999	(D) 1998	(E) TOTAL
MISCELLANEOUS	\$ 36,519	\$ 27,239.	\$ 24,610	\$ 24,314.	\$ 112,682.
TOTAL	\$ 36,519	\$ 27,239.	\$ 24,610	\$ 24,314.	\$ 112,682.

Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6 month extension — check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization	J.F. SHEA THERAPEUTIC RIDING CENTER FKA FRAN JOSWICK THERAPEUTIC RIDING CTR, INC	Employer identification number	95-3351363
	Number, street, and room or suite number If a P O box, see instructions	26284 OSO ROAD		
	City, town or post office For a foreign address, see instructions	state	ZIP code	

Check type of return to be filed (file a separate application for each return)

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (Section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the **whole** group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until 8/15, 20 03, to file the exempt organization return for the organization named above. The extension is for the organization's return for

▶ calendar year 20 02 or

▶ tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period


3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions. \$ 0.

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit \$ 0

c **Balance Due** Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ 0

Signature and Verification

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, and that I am authorized to prepare this form

Signature ▶  Title ▶ CPA Date ▶ 5/7/03

BAA For Paperwork Reduction Act Notice, see instructions