

Partners Therapeutic Horsemanship



ANNUAL REPORT 2020

Partners
Therapeutic Horsemanship
LAKESIDE, CALIFORNIA

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GENERAL SUMMARY

Strategic Highlights

This year, 2020, has been a challenge for everyone in the community, state, nation, in fact the world. This has been the year of the COVID-19 pandemic. It involved a total shutdown of the program for three months, as well as a graduated return to business, with some of the more disabled students still not yet returned. We did not let volunteers come during the total shutdown and staff handled all horse care duties. As you can see from the cover photo, even the horses pitched in to help.

Financial Highlights

Due to the generosity of some of Partners board of directors, we were able to continue to maintain our horses and their assorted requirements such as the farrier and vet, despite zero income from the program. Purchasing workman's' compensation insurance, plus all the assorted taxes associated with the conversion to employees from independent contractors, also required a large financial commitment.

Operating Highlights

In January 2020, Samantha our instructor assumed a new role as the program director. She was given a pay raise along with increased responsibilities. Along with this change came new job descriptions, and associated updates to the Partners' Policy and Procedure Manual.

In February we planted four new Rusty Fig trees out in our sensory course area. Several of these trees were gifts with memorial plaques planned to commemorate those donations.



March

AND THEN CAME COVID-19

March 21st Partners totally closed the program due to the COVID-19 pandemic. To minimize the number of people at the ranch, all care for the horses was assumed by program staff. Volunteers were directed to follow the stay at home orders mandated by the governor. During this time, we did achieve our GuideStar platinum seal of transparency for 2021, of which we were very proud.

The closure continued. April came and went. We were forced to cancel two events, our annual volunteer day with Upward Bound/TRiO students and an outing scheduled with visually impaired students from Grossmont High School.

May saw us still closed for lessons and the Staff was doing all horse care and getting tired. A brief spot of sunshine was seen when The Equus Foundation provided a small grant three months ahead of schedule to try and help organizations such as Partners stay afloat. We were hearing news of a possible reopening and so we began working on our San Diego County Mandatory Reopening Plan which was to be posted at the facility so that everyone could see it. We held Zoom meetings with parents, to inform them of our plans to bring back students in phases, and to answer any questions.

On June sixteenth Partners opened to a limited number of independent riders who required no leader and no sidewalker.

In July we opened to phase two riders, who required minimal assistance, a leader and maybe a sidewalker with occasional light contact. Our instructor in training, Lena, passed her certification test and became a PATH Certified Therapeutic Riding Instructor.



In August as the fire season rolled around we realized that we did not have a formal evacuation plan. The previous year we started a plan but did not complete it. As a wildfire raged not too far from our location we felt some urgency to finalize our plan. Horses practiced getting on and off trailers and any necessary special supplies were purchased.

In September, we held another Zoom meeting with essential staff and the board of directors to discuss evacuation assignments and to evaluate our plan. With the plan complete we breathed a sigh of relief and were ready to move on to other things. Samantha, our program director announced her intention to resign at the end of the month.

October came in with a flurry of activity. Ranch assignments were rearranged to pick up Samantha's duties. Emily was interested in taking over the role of lesson coordinator, as well as continuing as volunteer coordinator. Lena had an interest in looking after our horses but did not have enough experience and training to immediately step into this role. Bobbi, our business manager came out of ranch retirement to take over the role of equine manager. Weekly assessment rounds were implemented, and with this change came a reevaluation of the entire equine program. The feed and supplements were evaluated, and some changes were made. Former instructor and board of directors' member, Ellie Rose, was brought in to assist with these changes.



In November, Ellie was elected to our advisory board of directors and will continue to assist us in equine care and management. At long last, our planned remodel of the corrals began.

Finally, December came and with it hopes for the new year were expressed. We held our only event of the year, a gymkhana where we invited the rest of the ranch to participate in a fun event that allowed group participation, but with social distancing.

In Summary;

- Partners gave 627 lessons to 60 different students, despite being closed for three months.
- Fifty-two volunteers contributed more than 2960 hours valued at \$88,652. Independent Sector every year calculates the average value of one volunteer hour and publishes a national average as well as state-specific averages. This year (2020) the national average is \$25.43, and California's average is \$29.95 per hour.

Looking Ahead

In the coming year we have much to look forward to:

- Hopefully there will be a relaxing of pandemic restrictions and the prevalence of a vaccinated population. We still have students who have not returned because of COVID. We will be happy to see everyone again.
- The completion of the corral renovation, with new and improved footing, the new extended covers and improved drainage run-off so corals don't flood when it rains.
- Improved health and soundness in our horses due to the changes implemented last fall.
- Completion of the certification process for two more PATH instructors.

Bobbi Buettgenbach
Business Manager

FINANCIAL SUMMARY

The COVID-19 pandemic caused Partners to have a difficult year. Three months with no lessons meant no program income. Grants were also hard to come by and Partners did not benefit from the many COVID-19 relief programs. The Equus Foundation came through with a small grant that was awarded two months early to try to help centers like Partners during a critical time.

However, due to the generosity of Partners' board of directors, the program was able to carry on through the roughest times of the year and finish on a positive note

“Perseverance, secret of all triumphs”
Victor Hugo

FINANCIAL STATEMENTS

Statement of Financial Position

Balance Sheet

PartnersTH

As of Dec 31, 2020



ACCOUNTS	Dec 31, 2020
Assets	
Cash and Bank	
Cash on Hand	-\$18,454.84
Payments by Wave	\$20,739.11
Total Cash and Bank	\$2,284.27
Other Current Assets	
Accounts Receivable	\$1,700.00
Total Other Current Assets	\$1,700.00
Long-term Assets	
Horses	\$10,966.00
Total Long-term Assets	\$10,966.00
Total Assets	\$14,950.27
Liabilities	
Current Liabilities	
Total Current Liabilities	\$0.00
Long-term Liabilities	
Total Long-term Liabilities	\$0.00
Total Liabilities	\$0.00

Statement of Financial Position Cont.

Equity	
Retained Earnings	
Profit for all prior years	-\$9,192.71
Profit between Jan 1, 2020 and Dec 31, 2020	\$4,784.98
Owner's Equity	\$19,358.00
Total Retained Earnings	\$14,950.27
Total Equity	\$14,950.27

Statement of Comprehensive Income (Profits and Losses)

Profit and Loss

PartnersTH

Date Range: Jan 01, 2020 to Dec 31, 2020



ACCOUNTS	Jan 01, 2020 to Dec 31, 2020
Income	
Direct Public Grants – Nonprofit Organization Grants	\$500.00
Direct Public Support – Corporate Contributions	\$4,899.25
Direct Public Support – Individual Contributions	\$63,530.87
In Kind Donations / Goods	\$8,517.65
In Kind Donations / Professional Services	\$20,176.00
Program Income – Program Service Fees	\$19,810.00
Total Income	\$117,433.77
Total Cost of Goods Sold	
	\$0.00
Gross Profit	\$117,433.77
As a percentage of Total Income	100.00%
Operating Expenses	
Accounting Fees	\$658.00
Advertising / Public Relations	\$554.62
Boarding Fees	\$16,950.00
Dues / Subscriptions	\$125.00
Equipment & Supplies	\$4,137.85
Farrier / Shoes	\$2,160.00
Feed / Supplements / Meds	\$6,844.02

Statement of Comprehensive Income Cont.(Profits and Losses)

Operating Expenses	
In Kind Donations / Goods	\$8,517.65
In Kind Donations / Professional Services	\$20,176.00
Insurance - Workers Compensation	\$3,183.75
Insurance - Property/Liability	\$930.00
Legal Fees	\$80.00
Merchant Account Fees	\$537.02
Office Supplies	\$171.47
Payroll - Employer Taxes	\$2,056.38
Payroll - Service Fees	\$173.00
Payroll - Gross Salaries	\$18,585.75
Postage & Delivery	\$12.30
Printing and Copying	\$83.30
Program Assistant	\$18,368.15
Promotional Items	\$37.43
Repairs & Maintenance	\$2,239.10
Veterinary / Chiropractic Care	\$6,068.00
Total Operating Expenses	\$112,648.79
Net Profit	\$4,784.98
As a percentage of Total Income	4.07%

STATEMENT OF CHANGES IN EQUITY

Cash Flow

PartnersTH

Date Range: Jan 01, 2020 to Dec 31, 2020



CASH INFLOW AND OUTFLOW	Jan 01, 2020 to Dec 31, 2020
Operating Activities	
Sales	
Direct Public Grants – Nonprofit Organization Grants	\$500.00
Direct Public Support – Corporate Contributions	\$4,899.25
Direct Public Support – Individual Contributions	\$63,555.87
In Kind Donations / Goods	\$8,517.65
Miscellaneous Revenue	\$0.00
Program Income – Program Service Fees	\$18,170.00
In Kind Donations / Professional Services	\$20,176.00
Merchant Account Fees	-\$537.02
Total Sales	\$115,281.75
Purchases	
Accounting Fees	-\$658.00
Advertising / Public Relations	-\$554.62
Boarding Fees	-\$16,950.00
Dues / Subscriptions	-\$125.00
Equipment & Supplies	-\$4,137.85
Farrier / Shoes	-\$2,160.00
Feed / Supplements / Meds	-\$6,844.02
In Kind Donations / Goods	-\$8,517.65
In Kind Donations / Professional Services	-\$20,176.00
Insurance - Workers Compensation	-\$3,183.75

Statement of Changes in Equity Cont.

CASH INFLOW AND OUTFLOW	Jan 01, 2020 to Dec 31, 2020
Insurance – Property/Liability	-\$930.00
Legal Fees	-\$80.00
Office Supplies	-\$171.47
Postage & Delivery	-\$12.30
Printing and Copying	-\$83.30
Program Assistant	-\$18,368.15
Promotional Items	-\$37.43
Repairs & Maintenance	-\$2,239.10
Veterinary / Chiropractic Care	-\$6,068.00
Total Purchases	-\$91,296.64
Inventory	
Payroll	
Payroll - Employer Taxes	-\$2,056.38
Payroll - Service Fees	-\$173.00
Payroll – Gross Salaries	-\$18,585.75
Total Payroll	-\$20,815.13
Sales Taxes	
Other	
Net Cash from Operating Activities	\$3,169.98

Statement of Changes in Equity Cont.

Investing Activities	
Property, Plant, Equipment	
Other	
Net Cash from Investing Activities	\$0.00

Financing Activities	
Loans and Lines of Credit	
Owners and Shareholders	
Other	
Net Cash from Financing Activities	\$0.00

OVERVIEW

Starting Balance	
Cash on Hand	-\$5,161.84
Payments by Wave	\$4,276.13
Total Starting Balance	-\$885.71 As of 2020-01-01
Gross Cash Inflow	\$116,476.51
Gross Cash Outflow	\$113,306.53
Net Cash Change	\$3,169.98
Ending Balance	
Cash on Hand	-\$18,454.84
Payments by Wave	\$20,739.11
Total Ending Balance	\$2,284.27 As of 2020-12-31