



# Wild at Heart Horse Rescue

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EIN: 82-3129285  
Report Generated on: 03/28/2024


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# Wild at Heart Horse Rescue

 aka NA

 Lancaster, CA

 www.wildathearthorserescue.org

 (805)795-0662



View GuideStar Profile



## MISSION

Our mission is, where possible, to rehabilitate, train and prepare our rescue horses to become the well-loved family members they are meant to be. If a horse can be saved and live without pain, we are willing to do what it takes to make that happen.

## EIN

82-3129285

## RULING YEAR

2017

## IRS SUBSECTION

501(c)(3) Public Charity

## FOUNDING YEAR

2017

## MAIN ADDRESS

6854 West Avenue H  
Lancaster, CA  
93536

## AFFILIATION TYPE

Independent Organization

## CONTACT

Leslie Stewart, Treasurer  
(805) 795-0662  
leslie@wildathearthorserescue.  
org

## PRESIDENT

Michael Stewart

## TREASURER

Leslie Stewart

## BOARD CHAIR

Leslie Stewart

## SUBJECT AREA

Animal welfare

## NTEE Code

Animal Protection and Welfare  
(includes Humane Societies  
and SPCAs) (D20)

PROGRAMS

1. Equine Rescue and Rehabilitation Through Natural Horsemanship

Population(s) served:Adults

POPULATIONS SERVED

1. Adults

COMPLIANCE

- ✓ IRS Pub 78 Verified as of March 2024
- ✓ IRS BMF 509(a) (2) as of March 12, 2024
- ✗ A-133 Audit Required/Performed?
- ✓ Conflict of Interest Policy
- ✓ Written whistleblower policy

Section 509(a)(2) organization

TRANSPARENCY MEASURES

- ✗ Board Practices Reported?
- ✓ Diversity Data Reported?
- 4 Number of Independent Board Members

# Programs & Results

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## PROGRAMS

Source: Self-Reported by Organization,  
October 2023

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### Equine Rescue and Rehabilitation Through Natural Horsemanship

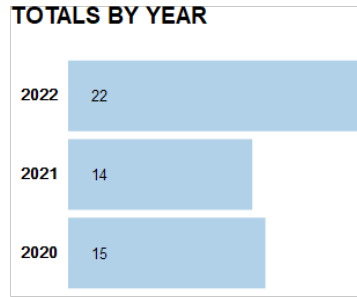
#### Population(s) Served:

General/Unspecified

We are an animal advocacy organization, seeking a humane world for people and animals alike. We are driving transformational change in our state by combating cruelties such as starvation and neglect. We are promoting programs that pair rescued horses with troubled youth, special needs children and retired veterans. We not only believe in our ability to heal horses, but also the horses' ability to heal humans. Horses have a true healing power and these programs are wonderful for our communities.

RESULTS

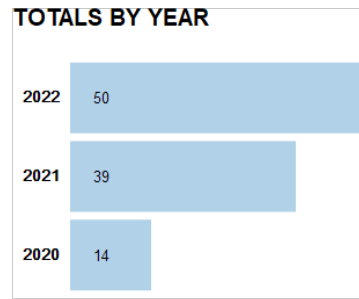
Number of animals with freedom from pain



Population(s) Served: No target populations selected

Related program: Equine Rescue and Rehabilitation Through Natural Horsemanship

Number of animals rehomed

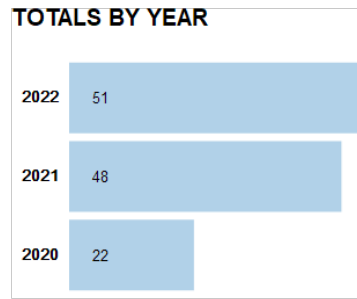


Population(s) Served: No target populations selected

Related program: Equine Rescue and Rehabilitation Through Natural Horsemanship

Notes: We define our success in this area in increased adoptions on a year by year basis.

Number of animals rescued

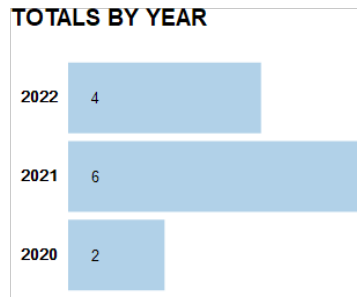


Population(s) Served: No target populations selected

Related program: Equine Rescue and Rehabilitation Through Natural Horsemanship

Notes: Metrics are measured by increased numbers year by year.

Number of animals euthanized

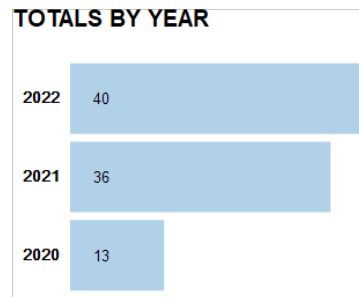


Population(s) Served: No target populations selected

Related program: Equine Rescue and Rehabilitation Through Natural Horsemanship

Notes: Our goal is to provide a pain free life for the animals not all of these animals can be saved. Sometimes the last act of kindness we can provide one last act of kindness with humane euthanasia.

Number of animals rehabilitated



Population(s) Served: No target populations selected

Related program: Equine Rescue and Rehabilitation Through Natural Horsemanship

Notes: The measure our success in this metric is increasing rehabilitation numbers year by year.

[More results from this organization's programs](#)

# Financials

FISCAL YEAR START: 01/01  
FISCAL YEAR END: 12/31

## Financial Trends Analysis

### Business Model Indicators

Created in Partnership with

 Nonprofit Finance Fund®

Profitability		2022
Unrestricted surplus (deficit) before depreciation		\$65,637
As a % of expenses		26.0%
Unrestricted surplus (deficit) after depreciation		\$63,658
As a % of expenses		25.0%
Revenue Composition		
Total revenue (unrestricted & restricted)		\$318,341
Total revenue, % change over prior year		0.0%
Program services revenue		48.3%
Membership dues		0.0%
Investment income		0.0%
Government grants		0.0%
All other grants and contributions		51.7%
Other revenue		0.0%
Expense Composition		
Total expenses before depreciation		\$252,704
Total expenses, % change over prior year		0.0%
Personnel		0.0%
Professional Fees		1.3%
Occupancy		0.9%
Interest		0.0%
Pass-Through		0.0%
All other expenses		97.8%

# Financial Trends Analysis, continued

## Moving Toward Full Cost Coverage

Full Cost Components (estimated)	2022
Total Expenses (after depreciation)	\$254,683
One Month of Savings	\$21,059
Debt Principal Repayment	\$0
Fixed Asset Additions	\$11,876
Total Full Costs (estimated)	\$287,618

## Capital Structure Indicators

Liquidity	
Months of cash	2.7
Months of cash and investments	2.7
Months of estimated liquid unrestricted net assets	2.7
Balance Sheet Composition	
Cash	\$57,498
Investments	\$0
Receivables	\$0
Gross land, buildings, and equipment (LBE)	\$11,876
Accumulated depreciation (% of LBE)	16.7%
Liabilities (as % of assets)	0.0%
Unrestricted net assets	\$67,395
Temporarily restricted net assets	N/A
Permanently restricted net assets	N/A
Total restricted net assets	\$0
Total net assets	\$67,395

## Key Data Checks

Material Data Errors	2022
	No

Note: This issue is relevant to a small number of organizations: The nonprofit subject(s) of this report may have affiliates. The Form 990 data may not include information about any or all potential affiliates. If an organization does have affiliates and these affiliates have substantial financial activity, the financial data in this report may not present a comprehensive picture of the nonprofit's financial condition. Please consult the 990s of any potentially related affiliates for additional information.

- ☒ [Formulas for key metrics](#)
- ☒ ['Key Revenue & Expense Data from Form 990'](#)
- ☒ ['Key Balance Sheet Data from Form 990'](#)

# Operations

## NUMBER OF EMPLOYEES

Source: IRS Form 990



Source: Self-Reported by Organization, October 2023

### PRESIDENT

Michael Ray Stewart

Mike has a long history in the IT world. With his lifelong love of horses he and Leslie have developed a rescue that gives their horses a new lease on life. With Mike spearheading the training program, our horses have the opportunity to develop skills to succeed with new adoptive families. He has over 4 years in natural horsemanship training and puts his heart into rehabilitating the horses.

### BOARD CHAIR

Leslie Stewart

Term: 2017 - 2021

### BOARD MEMBERS

Leslie Stewart

Talin Mirzaians

Isaias Ocegueda

Saacha Hake

### TREASURER

Leslie Stewart

Leslie has been involved with horses from childhood. She was District Commissioner of the local Pony Club for 11 years. Horse show coordinator for Pony Club and ETI corral 126 for an additional 8 years. She currently is Horse leader for Eastside Antelopes 4H club and sits on the regional horse council. At the rescue she spends most of her time gentling the horses to build their confidence with humans again as well as maintaining the general health of the horses.



OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

FISCAL YEAR 2022

Name	Title	Compensation	Other	Related
Leslie Stewart	Executive Dir.	\$0	\$0	\$0
Isais Oceguda	President	\$0	\$0	\$0
Saacha Gates	Treasurer	\$0	\$0	\$0
Talin Mirzaians	Vice President	\$0	\$0	\$0

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2021

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
Michael Stewart	PRESIDENT	\$0	\$0	\$0
Talin Mirzaians	SECRETARY	\$0	\$0	\$0
Leslie Stewart	TREASURER	\$0	\$0	\$0

Officers Directors, Trustees, Key Employees

FISCAL YEAR 2020

Name	Title	Compensation	Benefits/Deferred Compensation	Expense Account, Other
Michael Stewart	PRESIDENT	\$0	\$0	\$0
Aubrey Stewart	SECRETARY	\$0	\$0	\$0
Leslie Stewart	TREASURER	\$0	\$0	\$0

Paid Preparers

FISCAL YEAR 2022

Firm Name	Firm EIN	Firm Address	Firm Phone
ALLISON & GIBB LLP	475278347	601 E DAILY DRIVE SUITE 117, CAMARILLO CA 93010	8059871999

Paid Preparers

FISCAL YEAR 2021

Firm Name	Firm EIN	Firm Address	Firm Phone
FOOTHILL BUSINESS SERVICES	95-4404566	1840 West Avenue N-8, Palmdale CA 93551 USA	661-274-2455

Paid Preparers

FISCAL YEAR 2020

Firm Name	Firm EIN	Firm Address	Firm Phone
FOOTHILL BUSINESS SERVICES		1840 West Avenue N-8, Palmdale CA 93551	6612742455

BOARD LEADERSHIP PRACTICES

GuideStar worked with BoardSource, the national leader in nonprofit board leadership and governance, to create this section, which enables organizations and donors to transparently share information about essential board leadership practices.

BOARD ORIENTATION & EDUCATION

Does the board conduct a formal orientation for new board members and require all board members to sign a written agreement regarding their roles, responsibilities, and expectations?

Not Applicable

CEO OVERSIGHT

Has the board conducted a formal, written assessment of the chief executive within the past year?

Not Applicable

ETHICS & TRANSPARENCY

Have the board and senior staff reviewed the conflict-of-interest policy and completed and signed disclosure statements in the past year?

Not Applicable

BOARD COMPOSITION

Does the board ensure an inclusive board member recruitment process that results in diversity of thought and leadership?

Not Applicable

BOARD PERFORMANCE

Has the board conducted a formal, written self-assessment of its performance within the past three years?

Not Applicable

## Organizational Demographics

Who works and leads organizations that serve our diverse communities? This organization has voluntarily shared information to answer this important question and to support sector-wide learning. GuideStar partnered on this section with CHANGE Philanthropy and Equity in the Center.

### Leadership

The organization's co-leader identifies as:		The organization's other co-leader identifies as:	
Race & Ethnicity	White/Caucasian/European	Race & Ethnicity	Hispanic/Latino/Latina/Latinx
Gender Identity	Male	Gender Identity	Female, Not transgender
Sexual Orientation	Decline to state	Sexual Orientation	Decline to state
Disability Status	Person without a disability	Disability Status	Person without a disability

### Race & Ethnicity

No data

### Gender Identity

### Transgender Identity

No data

### Sexual Orientation

No data

### Disability

No data.

## Equity Strategies *Last Updated: 10/05/2021*

Candid partnered with Equity in the Center - a project that works to shift mindsets, practices, and systems within the social sector to increase racial equity - to create this section. [Learn More](#)

### Data

- ✓ We disaggregate data to adjust programming goals to keep pace with changing needs of the communities we support.
- ✓ We have long-term strategic plans and measurable goals for creating a culture such that one's race identity has no influence on how they fare within the organization.

### Policies and processes

- ✓ We seek individuals from various race backgrounds for board and executive director/CEO positions within our organization.
- ✓ We have community representation at the board level, either on the board itself or through a community advisory board.
- ✓ We engage everyone, from the board to staff levels of the organization, in race equity work and ensure that individuals understand their roles in creating culture such that one's race identity has no influence on how they fare within the organization.

# Appendix

Key Documents	
IRS Forms 990	<a href="#">2022 990</a>
	<a href="#">2021 990</a>
	<a href="#">2020 990</a>
IRS Forms 990T	Not Available
Audited Financial Statements	<a href="#">2019 Audited Financial Statement</a>
Key Organization Documents	<a href="#">Letter of Determination</a>
	<a href="#">2022 Annual Report</a>
	<a href="#">2021 Annual Report</a>
	<a href="#">2020 Annual Report</a>
	<a href="#">'Key Revenue &amp; Expense Data from Form 990'</a>
	<a href="#">'Key Balance Sheet Data from Form 990'</a>



Wild at Heart Horse Rescue

Aka NA

6854 West Avenue H  
Lancaster, CA 93536

✓ Foundation Status Code: PC\*

✓ Public charity described in section 509(a)(1) or (2)

IRS Publication 78 Details



Organization name	Location	Most recent IRS Publication 78
Wild at Heart Horse Rescue	Lancaster, CA	March 2024
EIN	<u>Deductibility status description</u>	Verified with most recent Internal Revenue Bulletin
82-3129285	A public charity (50% deductibility limitation).	March 25, 2024

IRS Business Master File Details



Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
WILD AT HEART HORSE RESCUE	March 12 2024	Section 509(a)(2) organization
EIN	IRS subsection	Ruling date
82-3129285	This organization is a <u>501(c)(3) Public Charity</u>	11/2017
This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.		

On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

\* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

GuideStar Charity Check Data Sources

- GuideStar acquires all IRS data directly from the Internal Revenue Service.

-[IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.

-The [IRS Internal Revenue Bulletin \(IRB\)](#) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.

-The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.
- The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.

-The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.

-The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.