PRO FORMA 990

All organizations that file the 990-EZ or the 990-N are required to complete and submit this Pro Forma 990.

Name of Organization:	**Spirit Wings Ranch**
EIN (IRS Tax ID#):	**87-4088845**
Financial information for tax year ending (mm/dd/yyyy):	**12/31/2024**
Name of Officer:	**Stacy Rhodes**
Title of Officer:	**Director**
Date Prepared:	**5/8/2025**

Signature of Officer: (Type Name)	**Stacy Rhodes**

Worksheets:

Officers and Directors: Required for organizations that file the 990-EZ or the 990-N

Part I-II: Required only for organizations that file the 990-N

Part III - Required for organizations that file the 990-N or the 990-EZ

NOTE: This Worksheet is Required for Organizations Filing the 990-N or the 990-EZ

Officers & Directors

Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

• List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of the amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

5	Total Number of Voting Members	5	Total Number of independent voting members of the governing body
0	Total Number of Employees	4	Total Number of Volunteers (estimate if necessary)

⊘ ← Check this box if neither the organization nor any related organizations compensated any current officer, director, trustee or employee

	(A) Name, Board Position or Title, and Company Affiliation if employed	(B) Average hours per week	(C) Check All That Apply: Director/Trustee	Officer	Employee	Former	Voting Member	Independent Voting Member	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Health benefits, contributions to employee benefit plans, and deferred compensation	(F) Estimated amount of other compensation including related organizations
1	Stacy Rhodes	40	x	x			x	x	0	0	0
2	Noah Hughes	5	x	x			x	x	0	0	0
3	Cody Saipeka	1	x				x	x	0	0	0
4	Linda Payne	0	x				x	x	0	0	0
5	Armando Contreras	4	x				x	x	0	0	0
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Attached additional sheets if more than 18.

Definitions: (For more information, review the 990 Pro Forma Glossary or download the Form 990 Instructions at http://www.irs.gov/pub/irs-pdf/i990.pdf.)

Member of the governing body: A person who serves on an organization's governing body, including a director or trustee, but not if the person lacks voting power.

Employee: Any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee, and any other individual who is treated as an employee for federal employment tax purposes under section 3121(d).

Director or trustee: A member of the organization's governing body at any time during the tax year, but only if the member has any voting rights. A member of an advisory board that does not exercise any governance authority over the organization is not considered a director or trustee.
Voting Member: A member of the organization's governing body with power to vote on all matters that may come before the governing body (other than a conflict of interest that disqualifies the member from voting).
Independent Voting Member: An Independent Voting Member is a member of the governing body with voting power is considered "independent" only if the member, or any family member of the member, was not compensated as an officer or employee by the organization, or by a related organization, or by an independent contractor of the organization.
Officer: A person elected or appointed to manage the organization's daily operations at any time during the tax year, such as a president, vice-president, secretary, treasurer, and, in some cases, Board Chair. The officers of an organization are determined by reference to its organizing document, bylaws, or resolutions of its governing body, or as otherwise designated consistent with state law, but at a minimum include those officers required by applicable state law. For purposes of Form 990, treat the organization's top management official and top financial official as officers.
Related organization: An organization, including a nonprofit organization, a stock corporation, a partnership or limited liability company, a trust, and a governmental unit or other government entity, that stands in one or more of the following relationships to the filing organization at any time during the tax year. 1) Parent: an organization that controls the filing organization; 2) Subsidiary: an organization controlled by the filing organization; 3) Brother/Sister: an organization controlled by the same person or persons that control the filing organization; 4) Supporting/Supported: an organization that is organized and operated exclusively to support the filing organization.
Top management official: A person who has ultimate responsibility for implementing the decisions of the organization's governing body or for supervising the management, administration, or operation of the organization (for example, the organization's president, CEO or executive director). Independent contractor: An organization that has a business relationship with the organization but is not a Related Organization.
Top financial official: The person who has ultimate responsibility for managing the finances of the organization, for example, the treasurer or chief financial officer.

NOTE: This Worksheet is Required for Organizations Filing the 990-N not the 990-EZ

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the 990-EZ instructions for

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	33602
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6a	Gaming & Fundraising Events: Gross income from gaming	6a		
	b	Gross income from fundraising events not including $_____________ reported	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or loss from gaming and fundraising events (add lines 6a & 6b and subtract line		6d	
	7a	Gross sales of inventory, less returns & allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or loss from sales of inventory (subtract line 7b from line 7a)		7c	
	8	Other revenue		8	
	9	Total revenue. Add lines 1,2,3,4,5c,6d,7c and 8		9	33602
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	11013
	14	Occupancy, rent, utilities, and maintenance		14	5076
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O)		16	17676
	17	**Total expenses.** Add lines 10 through 16		17	33765
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	-163
	19	Net assets or fund balances at beginning of year (from line 27, column (A))		19	1307
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	1144

Part II **Balance Sheets** (see the instructions for Part II)

		(A) Beginning		(B) End of year
22	Cash, savings, and investments	1307	22	1144
23	Land and buildings		23	
24	Other assets		24	
25	Total assets	1307	25	1144
26	Total liabilities		26	
27	Net assets or fund balances	1307	27	1144

NOTE: This Worksheet is Required for Organizations Filing the 990-N or the 990-EZ

PART III Statement of Functional Expenses - Required

		(A) Total Expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S.				
2	Grants and other assistance to individuals in the U.S.				
3	Grants and other assistance to governments, organizations, and individuals outside the U.S.				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees and key employees				
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				
8	Pension plan contributions (include 401(k) and section 403(b) employer contributions				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees)				
a	Management				
b	Legal	185		185	
c	Accounting				
d	Lobbying				
e	Professional fundraising services				
f	Investment management fees				
11	Total Fees for services (non-employees)	185	0	185	0
12	Advertising and promotion	403			403
13	Office expenses				
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				
21	Payments to affiliates				
22	Depreciation, depletion and amortization				
23	Insurance	1936	1936		

24	Other expenses. Itemize expenses not covered above. List miscellaneous expenses in line 24p – miscellaneous expenses not to exceed 10% of Line 25.					
a	feed	9748	9748		
b	farrier	2591	2591		
c	training	3500	3500		
d	vet	4922	4922		
e	maintenance/fencing	5076	5076		
f	supplies/tack	4191	4191		
g	meds	1123	1123		
h					
i					
j					
k					
l					
m					
n					
o					
p	All other expenses/Miscellaneous expenses	90		90	
25	Total expenses (Add lines 1 through 24)	33765	33087	275	403