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Form 990

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2009

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

<b>A</b> For the 2009 calendar year, or tax year beginning , 2009, and ending , 20	
<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>GEORGIA QUARTER HORSE ASSOCIATION</b> Doing Business As <b>GEORGIA QUARTER HORSE ASSOCIATION</b> Number and street (or P.O. box if mail is not delivered to street address) <b>234 MILLSTONE PARKWAY</b> City or town, state or country, and ZIP + 4 <b>Woodstock GA 30188</b>
	<b>D</b> Employer identification number <b>23-7022607</b> <b>E</b> Telephone number <b>(678) 324-6568</b>
	<b>G</b> Gross receipts \$ <b>522,518</b>
	<b>F</b> Name and address of principal officer <b>See attachment #1</b>
	<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c)</b> Group exemption number
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(7) (insert no) 4947(a)(1) or 527	
<b>J</b> Website: <b>N/A</b>	
<b>K</b> Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other	
<b>L</b> Year of formation <b>M</b> State of legal domicile	

**Part I Summary**

1 Briefly describe the organization's mission or most significant activities <b>See attachment #2</b>	
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
ACTIVITIES & GOVERNANCE	3 Number of voting members of the governing body (Part VI, line 1a) <b>3</b> <b>22</b>
	4 Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b> <b>22</b>
	5 Total number of employees (Part V, line 2a) <b>5</b>
	6 Total number of volunteers (estimate if necessary) <b>6</b>
REVENUE	7a Total gross unrelated business revenue from Part VIII, column (C), line 12 <b>7a</b>
	b Net unrelated business taxable income from Form 990-T, line 34 <b>7b</b> <b>0</b>
EXPENSES	8 Contributions and grants (Part VIII, line 1h) <b>Prior Year</b> <b>Current Year</b>
	9 Program service revenue (Part VIII, line 2g) <b>500,743</b> <b>516,544</b>
	10 Investment income (Part VIII, column (A), lines 9c, 9d, 9e, and 7d) <b>2,351</b> <b>3,524</b>
	11 Other revenue (Part VIII, column (A), lines 9f, 9g, 9h, 9i, 9j, and 11e) <b>3,480</b>
	12 Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>506,574</b> <b>522,518</b>
	13 Grants and similar amounts paid (Part IX, column (A), line 13) <b>17,400</b>
	14 Benefits paid to or for members (Part IX, column (A), line 14)
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)
	16a Professional fundraising fees (Part IX, column (A), line 11e)
	b Total fundraising expenses (Part IX, column (D), line 25)
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) <b>455,887</b> <b>460,335</b>	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <b>455,887</b> <b>477,735</b>	
19 Revenue less expenses. Subtract line 18 from line 12 <b>50,687</b> <b>44,783</b>	
NET ASSETS OR FUND BALANCES	20 Total assets (Part X, line 16) <b>Beginning of Current Year</b> <b>End of Year</b>
	21 Total liabilities (Part X, line 26) <b>244,207</b> <b>288,990</b>
	22 Net assets or fund balances. Subtract line 21 from line 20 <b>244,207</b> <b>288,990</b>

**Part II Signature Block**

Sign Here	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.			
	Signature of officer <b>Diane Richardson</b> <b>DIANE RICHARDSON</b> Type or print name and title <b>TREASURER</b>		Date <b>4/1/11</b>	
Paid Preparer's Use Only	Preparer's signature <b>Lynn Orowski CPA</b>	Date <b>4/1/11</b>	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instr.) <b>800197062</b>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <b>LUANN ORCHOWSKI CPA</b> <b>882 N MAIN ST NW STE 140</b> <b>Conyers, GA 30012</b>		EIN <b>21-0604108</b>	Phone no <b>(770) 922-2800</b>

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2009)

SCANNED MAY 23 2011

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**Part III** Statement of Program Service Accomplishments

1 Briefly describe the organization's mission.

**TO PROMOTE THE AMERICAN QUARTER HORSE INDUSTRY AND BREEDING WITHIN THE STATE OF GEORGIA. MEMBERSHIP CONSISTS OF APPROXIMATELY 400 MEMBERS PER YEAR. THE ORGANIZATION ACTIVELY PROMOTES HORSEMANSHIP AND SPORTSMANSHIP THROUGHOUT THE EQUINE COMMUNITY**

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☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes☒ No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ **477,735** including grants of \$ ) (Revenue \$ )**See attachment #3**

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 ► \$ **477,735**

**Part IV** Checklist of Required Schedules (continued)

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .	<b>21</b>	<b>X</b>
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .	<b>22</b>	<b>X</b>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .	<b>23</b>	<b>X</b>
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25 . . . . .	<b>24a</b>	<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . . <b>N/A</b>	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . . <b>N/A</b>	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . . <b>N/A</b>	<b>24d</b>	
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .	<b>25a</b>	<b>X</b>
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	<b>25b</b>	<b>X</b>
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .	<b>26</b>	<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III . . . . .	<b>27</b>	<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions). . . . .		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	<b>28a</b>	<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	<b>28b</b>	<b>X</b>
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .	<b>28c</b>	<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	<b>29</b>	<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M. . . . .	<b>30</b>	<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	<b>31</b>	<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	<b>32</b>	<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .	<b>33</b>	<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .	<b>34</b>	<b>X</b>
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>35</b>	<b>X</b>
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>36</b>	<b>X</b>
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .	<b>37</b>	<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? . . . . .	<b>38</b>	<b>X</b>

Note: All Form 990 filers are required to complete Schedule O

**Part V** Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable	<b>1a</b>	<b>43</b>
<b>b</b>	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	<b>1b</b>	<b>0</b>
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	<b>X</b>
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>0</b>
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>N/A</b> <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	<b>2b</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<b>3a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O <b>N/A</b>	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country <b>▶</b> _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	<b>X</b>
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? <b>N/A</b>	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	<b>6a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <b>N/A</b>	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? <b>N/A</b>	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	<b>X</b>
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year <b>7d</b>		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	<b>X</b>
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	<b>X</b>
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	<b>X</b>
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	<b>7h</b>	<b>X</b>
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>8</b>	<b>X</b>
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?	<b>9a</b>	<b>X</b>
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	<b>X</b>
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <b>N/A</b>	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year <b>12b</b>		

**Part VI**

**Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body	<b>1a</b> 22	
<b>b</b> Enter the number of voting members that are independent	<b>1b</b> 22	
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>	<b>X</b>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	<b>3</b>	<b>X</b>
<b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	<b>4</b>	<b>X</b>
<b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets?	<b>5</b>	<b>X</b>
<b>6</b> Does the organization have members or stockholders?	<b>6</b> <b>X</b>	
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	<b>7a</b> <b>X</b>	
<b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	<b>7b</b> <b>X</b>	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body?	<b>8a</b> <b>X</b>	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b> <b>X</b>	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	<b>9a</b>	<b>X</b>

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Does the organization have local chapters, branches, or affiliates?	<b>10a</b>	<b>X</b>
<b>b</b> If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	<b>10b</b> N/A	
<b>11</b> Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	<b>11</b>	<b>X</b>
<b>11a</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Does the organization have a written conflict of interest policy? If "No," go to line 13.	<b>12a</b>	<b>X</b>
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b> N/A	
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	<b>12c</b> N/A	
<b>13</b> Does the organization have a written whistleblower policy?	<b>13</b>	<b>X</b>
<b>14</b> Does the organization have a written document retention and destruction policy?	<b>14</b>	<b>X</b>
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
<b>a</b> The organization's CEO, Executive Director, or top management official?	<b>15a</b>	<b>X</b>
<b>b</b> Other officers or key employees of the organization?	<b>15b</b>	<b>X</b>
If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>	<b>X</b>
<b>b</b> If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	<b>16b</b> N/A	

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► **GA**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
☐ Own website ☐ Another's website ☐ Upon request

**19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► **See attachment #4**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** 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. Use Schedule J-2 if additional space is needed.

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

• List all of the organization's **current** key employees. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ Check this box if the organization did not compensate any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		INDIVIDUAL	DIRECTOR	INSTITUTIONAL	OFFICER	KEY EMPLOYEE	HIGHEST COMPENSATED	FORMER			
LAMAR MASK PRESIDENT	10.00	X			X				0	0	0
ROBIN BARROW VICE PRESIDENT	10.00	X			X				0	0	0
ROBERT AIKEN VICE PRESIDENT	10.00	X			X				0	0	0
DIANE RICHARDSON TREASURER	10.00	X			X				0	0	0
CYNDI AIKEN YOUTH ADVISOR		X							0	0	0
RON SMITH NATIONAL DIRECTOR		X							0	0	0
CAROL BRADLEY NATIONAL DIRECTOR		X							0	0	0
FRED PHILLIPS DIRECTOR EMERITAS		X							0	0	0
DOUG MUNDRICK POINT SECRETARY	5.00	X							0	0	0
ROSEMARY SPENCER RECR ADVISOR		X							0	0	0
AMY BARTHOLOMEW DIRECTOR		X							0	0	0
MARGAUX CASEY DIRECTOR		X							0	0	0
LYNN GREER DIRECTOR		X							0	0	0
BRIAN KOEPP DIRECTOR		X							0	0	0
BRIAN LANE DIRECTOR		X							0	0	0
SHERRY MASK DIRECTOR		X	X						0	0	0

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		INDIVIDUAL	DIRECTOR	TRUSTEE	OFFICER	KEY	EMPLOYEE	HIGHEST COMPENSATED			
TOM RICHARDSON DIRECTOR			X						0	0	0
BENGIE PARR DIRECTOR			X						0	0	0
PAULA STEWART DIRECTOR			X						0	0	0
DEBBIE WILSON DIRECTOR			X						0	0	0
PAM WILSON DIRECTOR			X						0	0	0
TONJA PARR SECRETARY			X						0	0	0
<b>1b Total</b>									0	0	0

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **▶**

- 3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
<b>3</b>		X
<b>4</b>		X
<b>5</b>		X

**Section B. Independent Contractors**

- 1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation

**See attachment #5**

- 2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶**



Part VIII		Statement of Revenue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
OTHER CONTRIBUTIONS SIMILAR GRANTS AND DONATIONS	1a Federated campaigns	1a		2450			
	b Membership dues	1b	2450				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, & similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f		\$				
h Total. Add lines 1a-1f			2450				
PROGRAM SERVICE REVENUE	2a HORSE SHOWS, TRAIL RID	Business Code		516544	516544		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			516544			
OTHER REVENUE	3 Investment income (including dividends, interest, and other similar amounts)			3524			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross Rents	(i) Real	(ii) Personal				
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a					
	b Less direct expenses	b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b					
	c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a						
b Less cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
11a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total revenue. See instructions			522518	516544			

**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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(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. See Part IV, line 21 . . . . .				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .				
4 Benefits paid to or for members . . . . .				
5 Compensation of current officers, directors, trustees, and key employees . . . . .	17400	17400		
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 section 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 . . . . .				
c Accounting . . . . .				
d Lobbying . . . . .				
e Professional fundraising services. See Part IV, line 17 . . . . .				
f Investment management fees . . . . .				
g Other . . . . .	95472	95472		
12 Advertising and promotion . . . . .				
13 Office expenses . . . . .				
14 Information technology . . . . .				
15 Royalties . . . . .				
16 Occupancy . . . . .	126277	126277		
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 . . . . .	2343	2343		
24 Other expenses. Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below) . . . . .				
a <b>AWARDS</b> . . . . .	76658	76658		
b <b>OVERHEAD</b> . . . . .	65496		65496	
c <b>JUDGES EXPENSES</b> . . . . .	18552	18552		
d <b>AQHA DRUG &amp; SANCTION FEES</b> . . . . .	13429	13429		
e <b>STALLS</b> . . . . .	11858	11858		
f All other expenses . . . . . #6.	50250	50250		
25 <b>Total functional expenses.</b> Add lines 1 through 24f . . . . .	477735	412239	65496	
26 <b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . .				

**Part X** Balance Sheet

		(A) Beginning of year		(B) End of year
<b>A S S E T S</b>	1 Cash -- non-interest bearing .....	244,207	1	288,990
	2 Savings and temporary cash investments .....		2	
	3 Pledges and grants receivable, net .....		3	
	4 Accounts receivable, net .....		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D. .... <b>10a</b>			
	b Less: accumulated depreciation. .... <b>10b</b>		10c	
	11 Investments -- publicly traded securities .....		11	
	12 Investments -- other securities. See Part IV, line 11 .....		12	
	13 Investments -- program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	244,207	16	288,990	
<b>L I A B I L I T I E S</b>	17 Accounts payable and accrued expenses .....		17	
	18 Grants payable .....		18	
	19 Deferred revenue .....		19	
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 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. Complete Part X of Schedule D .....		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	0	26	0
<b>N E T A S S E T B A L A N C E S</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets .....	244,207	27	288,990
	28 Temporarily restricted net assets .....		28	
	29 Permanently restricted net assets .....		29	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	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 <b>Total net assets or fund balances</b> .....	244,207	33	288,990
	34 <b>Total liabilities and net assets/fund balances</b> .....	244,207	34	288,990

**Part XI** Financial Statements and Reporting

**1** Accounting method used to prepare the Form 990 ☐ Cash ☐ Accrual ☒ Other **CASH**

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

**2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . . .

**b** Were the organization's financial statements audited by an independent accountant? . . . .

**c** If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . .

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

**d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both

☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis

**3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .

**b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . . . **N/A**

	Yes	No
<b>2a</b>	<b>X</b>	
<b>2b</b>		<b>X</b>
<b>2c</b>		<b>X</b>
<b>3a</b>		<b>X</b>
<b>3b</b>		

**Part VII** Investments -- Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives . . . . .		
Closely-held equity interests . . . . .		
Other _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII** Investments -- Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX** Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X** Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
Federal income taxes	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

**SCHEDULE O'**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.

► Attach to Form 990.

OMB No. 1545-0047

**2009**

**Open to Public  
Inspection**

Name of the organization

**GEORGIA QUARTER HORSE ASSOCIATION**

Employer identification number

**23-7022607**

**PART VI SECTION A LINES 6 & 7 - OFFICERS AND  
BOARD OF DIRECTORS AND ELECTED BY THE  
GENERAL MEMBERSHIP WHICH CONSISTS OF  
APPROXIMATELY 400 MEMBERS.**

**PART VI SECTION C LINE 19 - THE RETURN IS  
AVAILABLE FOR INSPECTION UPON REQUEST**

PRINCIPAL OFFICER NAME AND ADDRESS

Attachment 1: Form 990 Page 1, Line F

Open to Public Inspection	For calendar year 2009, or tax period beginning , and ending
Name of Organization <b>GEORGIA QUARTER HORSE ASSOCIATION</b>	Employer Identification Number <b>23-7022607</b>

990, Page 1, Line F

Principal officer name ..... **ROBIN BARROW, PRESIDENT**  
or  
Business Name:  
**882 N MAIN STREET NW #140**

Street Address .. . **882 N MAIN STREET NW #140**

U S Address

Zip code **30012** City **Conyers** State **GA**  
or  
Foreign Address

City \_\_\_\_\_

Province or State \_\_\_\_\_

Country .. . \_\_\_\_\_

Postal code .. . \_\_\_\_\_

## PRIMARY EXEMPT PURPOSE

### Attachment 2: Form 990 Page 1, Part I

Open to Public Inspection	For calendar year 2009 or tax period beginning , and ending
Name of Organization <b>GEORGIA QUARTER HORSE ASSOCIATION</b>	Employer Identification Number <b>23-7022607</b>

#### Primary Purpose

TO PROMOTE THE AMERICAN QUARTER HORSE INDUSTRY AND BREEDING WITHIN THE STATE OF GEORGIA. MEMBERSHIP CONSISTS OF APPROXIMATELY 400 MEMBERS PER YEAR. THE ORGANIZATION ACTIVELY PROMOTES HORSEMANSHIP AND SPORTSMANSHIP THROUGHOUT THE EQUINE COMMUNITY



## PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENT

### Attachment 3: Form 990 Page 2, Part III

Open to Public Inspection	For calendar year 2009, or tax period beginning , and ending .
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Name of Organization <b>GEORGIA QUARTER HORSE ASSOCIATION</b>	Employer Identification Number <b>23-7022607</b>
--	---

Part III - Statement of Program Service Accomplishments

Code	Expenses: <b>955,470</b>	including Grants of.	Revenue
------	--------------------------	----------------------	---------

Exempt Purpose Achievements

**PROMOTING THE AMERICAN QUARTER HORSE INDUSTRY AND BREEDING WITHIN THE STATE OF GEORGIA.**

BOOKS ARE IN CARE OF

Attachment 4: Form 990 Page 6, Part VI, Section C, Line 20

Open to Public Inspection	For calendar year 2009 or tax period beginning , and ending
Name of Organization <b>GEORGIA QUARTER HORSE ASSOCIATION</b>	Employer Identification Number <b>23-7022607</b>
Part VI - Line 20	

Individual Name DIANE RICHARDSON  
or  
Business Name:

Street Address 234 MILLSTONE PARKWAY

U S Address

Zip code 30188 City Woodstock State GA  
or

Foreign Address

City

Province or State

Country

Postal code

Phone Number (678) 324-6568

Fax Number

# FIVE HIGHEST COMPENSATED INDEPENDENT CONTRACTORS

## Attachment 5: Form 990 Page 8, Part VII

Open to Public Inspection	For calendar year 2009 or tax period beginning , and ending .
Name of Organization <b>GEORGIA QUARTER HORSE ASSOCIATION</b>	Employer Identification Number <b>23-7022607</b>

### Part VII Five Highest Compensated Independent Contractors

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
MARK HARRELL P. O. BOX 691 Caseyville, IL 62232	HORSE SHOW MANAGEMEN	7,839
TIM KIMURA 10101 S KINGS RIVER RD Reedley, CA 93654	TRAIL COURSE DESIGN	9,000
DAVIE PARDUE 1BROADSTONE DR Fairview Heights, IL 62208	JUDGING	5,152
DIANE RICHARDSON 234 MILLSTONE PKWY , 30128	HORSE SHOW MANAGER	5,300
PEGGY GANDER 2831 P AVE Williamsburg, IA 52361	JUDGING	4,868

**Attachment 6: Form 990 Page 10, Line 24 - Other Expenses**

Name of Organization <b>GEORGIA QUARTER HORSE ASSOCIATION</b>	Employer Identification Number <b>23-7022607</b>
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Other Expenses	(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising
MOTELS	7,583	7,583		
TRAIL	7,271	7,271		
SCHOLARSHIPS	7,000	7,000		
BANQUET	5,062	5,062		
YOUTH EXPENSES	3,940	3,940		
4-H SHOW EXPENSES	3,165	3,165		
CREDIT CARD PROCESSING	2,842	2,842		
BANK CHARGES	2,338	2,338		
NSBA SANCTIONING	2,138	2,138		
ENTRY REFUNDS	1,954	1,954		
JUDGE & STAFF GIFTS	1,334	1,334		
NOVICE SHOW EXPENSES	1,300	1,300		
PAINTED PONY	846	846		
SHOW SUPPLIES	641	641		
T SHIRTS	640	640		
LONGELINE PAYOUT	594	594		
BANQUET ENTERTAINMENT	500	500		
RV HOOKUPS	315	315		
AUCTION	302	302		
PETTY CASH	300	300		
POSTAGE PRINTING & SHIPPING	185	185		
Total	50,250	50,250		