

Return of Organization Exempt From Income Tax

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

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 2007 calendar year, or tax year beginning **DEC 1, 2007** and ending **NOV 30, 2008**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization UNITED STATES HUNTER JUMPER ASSOCIATION INC.	D Employer identification number 80-0080008
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3870 CIGAR LANE	E Telephone number (859) 225-2055
	City or town, state or country, and ZIP + 4 LEXINGTON, KY 40511	F Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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).

Hand 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 ▶ **N/A**

H(c) Are all affiliates included? **N/A** Yes No
(If "No," attach a list.)

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

G Website: ▶ **WWW.USHJA.ORG**

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

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

I Group Exemption Number ▶ **N/A**

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **2,526,610.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Contributions to donor advised funds	1a			
	b Direct public support (not included on line 1a)	1b		318,886.	
	c Indirect public support (not included on line 1a)	1c			
	d Government contributions (grants) (not included on line 1a)	1d			
	e Total (add lines 1a through 1d) (cash \$ 304,761. noncash \$ 14,125.)				1e 318,886.
	2 Program service revenue including government fees and contracts (from Part VII, line 93)				2 383,306.
	3 Membership dues and assessments				3 1,753,421.
	4 Interest on savings and temporary cash investments				4 18,255.
	5 Dividends and interest from securities				5 32,141.
	6 a 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	
8 a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
	8a				
	b Less: cost or other basis and sales expenses	8b			
	c Gain or (loss) (attach schedule)	8c			
d Net gain or (loss). Combine line 8c, columns (A) and (B)				8d	
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>					
a Gross revenue (not including \$ _____ of contributions reported on line 1b)	9a				
b Less: direct expenses other than fundraising expenses	9b				
c Net income or (loss) from special events. Subtract line 9b from line 9a				9c	
10 a Gross sales of inventory, less returns and allowances	10a		19,418.		
	b Less: cost of goods sold	10b	6,696.		
	c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a		STMT 1		10c 12,722.
11 Other revenue (from Part VII, line 103)				11 1,183.	
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11				12 2,519,914.	
Expenses	13 Program services (from line 44, column (B))			13 1,711,917.	
	14 Management and general (from line 44, column (C))			14 432,974.	
	15 Fundraising (from line 44, column (D))			15 131,576.	
	16 Payments to affiliates (attach schedule)			16	
	17 Total expenses. Add lines 16 and 44, column (A)				17 2,276,467.
Net Assets	18 Excess or (deficit) for the year. Subtract line 17 from line 12			18 243,447.	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))			19 2,392,850.	
	20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2			20 12,950.	
	21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20			21 2,649,247.	

UNITED STATES HUNTER JUMPER ASSOCIATION

Form 990 (2007)

INC.

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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
22a Grants paid from donor advised funds (attach schedule) (cash \$ 0 • noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other grants and allocations (attach schedule) (cash \$ 0 • noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	0.	0.	0.	0.
25b Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.	0.	0.	0.
25c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26 Salaries and wages of employees not included on lines 25a, b, and c	378,240.	264,766.	94,562.	18,912.
27 Pension plan contributions not included on lines 25a, b, and c				
28 Employee benefits not included on lines 25a - 27	58,070.	40,648.	14,518.	2,904.
29 Payroll taxes	30,025.	21,018.	7,506.	1,501.
30 Professional fundraising fees				
31 Accounting fees				
32 Legal fees				
33 Supplies				
34 Telephone				
35 Postage and shipping				
36 Occupancy				
37 Equipment rental and maintenance				
38 Printing and publications				
39 Travel				
40 Conferences, conventions, and meetings				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)				
43 Other expenses not covered above (itemize):				
a				
b				
c				
d				
e				
f				
g SEE STATEMENT 3	1,810,132.	1,385,485.	316,388.	108,259.
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	2,276,467.	1,711,917.	432,974.	131,576.

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 \$ N/A ; (ii) the amount allocated to Program services \$ N/A ; (iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

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Part III Statement of Program Service Accomplishments (See the instructions.)

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.

What is the organization's primary exempt purpose? ► SEE STATEMENT 4	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a MEMBERSHIP ADMINISTRATION - PROVIDES ADMINISTRATIVE SERVICES TO MEMBERS INCLUDING SUBSCRIPTIONS TO THE USHJA BI-MONTHLY MAGAZINE, EMAILS OF USHJA E-UPDATE, PARTICIPATION IN THE USHJA AWARDS PROGRAMS, AND ACCESS TO A WIDE RANGE OF GUIDES AND DIRECTORIES.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	282,949.
b MEMBERSHIP GOVERNANCE - A PROGRAM PROVIDING SUPPORT AND INFORMATION FOR THE GOVERNING AND DECISION MAKING COMMITTEES OF THE USHJA.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	237,348.
c ZONE ADMINISTRATION - ADMINISTRATION AND ASSISTANCE IN THE GOVERNANCE OF 12 NATIONAL HUNTER AND JUMPER ZONES.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	370,390.
d EDUCATION - THE USHJA OFFERS A VARIETY OF EDUCATIONAL CLINICS, COVERING A RANGE OF SUBJECTS FROM RIDING AND HORSEMANSHIP TO LEGAL ADVICE FOR OWNERS, TRAINERS, MANAGERS AND PARENTS.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	368,147.
e Other program services (attach schedule) SEE STATEMENT 5	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	453,083.
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	1,711,917.

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INC.**

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Part IV Balance Sheets (See the 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	80,228.	45	145,220.
	46 Savings and temporary cash investments	758,174.	46	56,426.
	47 a Accounts receivable	577,526.		
	b Less: allowance for doubtful accounts		47c	577,526.
	48 a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b	
	51 a Other notes and loans receivable			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use	15,027.	52	26,528.
	53 Prepaid expenses and deferred charges	87,124.	53	49,920.
	54 a Investments - publicly-traded securities STMT 6 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,896,779.	54a	1,939,939.
	b Investments - other securities		54b	
55 a Investments - land, buildings, and equipment: basis	78,340.			
b Less: accumulated depreciation	40,119.	55c	38,221.	
56 Investments - other	SEE STATEMENT 7	56	5,743.	
57 a Land, buildings, and equipment: basis				
b Less: accumulated depreciation		57c		
58 Other assets, including program-related investments (describe SEE STATEMENT 8)	70,709.	58	1,044,119.	
59 Total assets (must equal line 74). Add lines 45 through 58	3,443,662.	59	3,883,642.	
Liabilities	60 Accounts payable and accrued expenses	144,055.	60	181,840.
	61 Grants payable		61	
	62 Deferred revenue	728,035.	62	821,565.
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe SEE STATEMENT 9)	178,722.	65	230,990.
66 Total liabilities. Add lines 60 through 65	1,050,812.	66	1,234,395.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	2,287,030.	67	2,377,495.
	68 Temporarily restricted	105,820.	68	271,752.
	69 Permanently restricted		69	
	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 and column (B) must equal line 21)	2,392,850.	73	2,649,247.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	3,443,662.	74	3,883,642.

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