

Oregon Dressage Society

Quarterly Face-to-Face Board of Directors Meeting

Agenda

August 16, 2015 • 10:00 AM – 2:00 PM

Board Room • Hayden's Lakefront Grill • Tualatin, OR

1. **Call to order** – *Gaye McCabe, President Elect*
2. **Introductions**
3. **Announcements:**
 - a. To Be Appointed / Newly Appointed Committee Chairs – None at this time
 - b. To Be Appointed State Positions / ODS Officers – None at this time
 - c. Vacancies / "Help Wanted" Committee Chairs, State Positions – to be reviewed and presented in future meeting
 - d. Health Concerns / Statuses – EHV & Corona
4. **Approval of July Board Meeting (Conference Call) Meeting Minutes** - *Note: prior to meeting, please review them here: <http://www.oregondressage.com/minutes.html>*
5. **Changes to / Adoption of Agenda**
6. **Correspondence**
7. **Executive Director Report** – *Corinne Stonier*
 - a. **Ongoing projects:**
 - i. **Keeping ODS Policy and Procedure Manual/Website and ODS Publications Reconciled**
 - b. **Fundraising / Funds**
 - c. **Membership:**
 - d. **Fall Festival Updates** – *Corinne Stonier*
8. **ODS Financial Report** – *Christopher Main, ODS Treasurer and ODS Finance Committee Chair*
 - a. **2012-2013 IRS 990 & OR CT-12 (Tax Documents):** *See attachment to this agenda.*
 - i. **Points to note:**
 1. Complicated report to prepare due to all of the dependencies on volunteers
 2. Incomplete/Tardy/Missing Committee & Chapter information
 3. CPA / IRS Filing / Extensions & Fine
 4. Chapter/Committee communication (Jorine)
 - b. **Current Financial Reports:** *See attachments to this agenda.* Christopher, Corinne and Jorine will be available to answer questions.
 - c. **Status on the 2014-15 Budget:** The ODS Fiscal Year is September 1 – August 31 and the ODS Policy Manual states that the ODS Finance Committee is responsible for putting a proposed budget in front of the ODS Board during this meeting. However, due to extraordinary events of the past few weeks (and my own situation) as well as the fact the we are still waiting for input from two key programs, I propose that the

budget presentation be delayed for a month from this meeting and the committee will arrange to meet after this weekend's board meeting.

i. Points to note:

1. Still waiting for budgetary input from two programs
2. 2014 ODS Championships is currently uncertain
3. 2014 Fall Festival budget is unchanged
4. The budget tools have been enabled in QuickBooks to ease the process (thanks Jorine!)

d. To do list from last meeting minutes (carried over to next meeting – see bottom of agenda)

9. Governance:

a. From last meeting – ODS “Representatives for the USDF Convention”

10. ODS Adult Programs Committee – *Francy Haupt, Committee Chair*

- a. Intro to the Test Clinic – very basic details, more information coming in September
- b. Connie J Keith Clinic Requirements / Applications and Changes – recommendations for Policy and Procedure Manual

11. ODS Awards Committee – *Ed Miller, Committee Chair*

12. ODS Dressage Sport Horse Committee – *Dolores Morgan, Committee Chair*

13. ODS Dressage Nominations Committee – *Lisa Koch, Committee Chair*

14. Old Business:

a. **USDF Instructor Program** – Lisa Koch & Audrey Staton

15. New Business:

None for this meeting

Agenda items held over for next meeting

Scheduled Board Meeting via Conference Call • September 10, 2014 • 6:30 – 7:30

- 1) ODS/Linda S. Acheson Education Fund
 - a. Discoveries (past meeting minutes binders)
 - b. Current fund balance
 - c. Per retreat assignment: Jessica's research / recommendations towards
 - i. When we can implement the use of the fund if using document found in meeting minutes
 - ii. Will it need a committee or grant advisors? Will ODS want to appoint a “state volunteer” to be the contact for Education Fund and someone who “knows everything about it” and wants to be actively communicated? If so, job description?
 - iii. Future fundraising support
 - d. “The Big Announcement” - Annual Meeting and/or Anniversary / Awards Celebration – announcement (who, what, how to do it)

- 2) Follow up on ODS Adult Programs Committee – *Francy Haupt, Committee Chair*
 - a. Intro to the Test Clinic – very basic details, more information coming in September
 - b. Connie J Keith (probably already on one of the meeting agendas for November, but need to finalize information for sending to chapters)
- 3) Follow up from meeting minutes published at ODS Retreat in regards to ODS Competitions Committee Educational Calendar – *Rose Newman, Committee Chair*
 - a. Planning classroom education – Volunteering – 2014; Show Biz – 2015. Discussion on finding shows willing to mentor, encourage volunteer to find someone to mentor, Jessica volunteered to help with gate keeping. Working on a scribe training. Discussion about a Fox Village intro program.

Please mark your calendars for the next meetings:

October 8 • Scheduled Board Meeting via Conference Call • 6:30 – 7:30
October 29 • Tentative Board Meeting via Conference Call; replaces traditional face to face meeting which would have been held on Saturday, November 1st • 6:30 – 7:30
November 12 • Scheduled Board Meeting via Conference Call • 6:30 – 7:30
December 10 • Scheduled Board Meeting via Conference Call • 6:30 – 7:30
January 14 • Scheduled Board Meeting via Conference Call • 6:30 – 7:30
Jan 31 & Feb 1 • ODS Annual Officers and Board Retreat • Silver Falls Conference Center • Details TBA

11:43 AM
08/15/14
Cash Basis

Oregon Dressage Society
Profit & Loss
September 1, 2012 through August 15, 2013

Sep 1, '12 - Aug 15, 13

Ordinary Income/Expense

Income

3010 · Membership Dues	81,880.00
3020 · Contribution Income Unrestrict	3.00
3025 · Education Fund Contribution	2,247.21
3030 · WHD Fund Scholarship Contributi	110.00
3110 · Advertising - Omnibus	1,600.00
3115 · Advertising - Roster	710.00
3120 · Omnibus Show Listings	2,760.00
3210 · Show Approvals	4,460.00
3215 · Futurity Nomination & Purse	480.00
3225 · Office processing fees	
3227 · Rush Fee	140.00
3225 · Office processing fees - Other	1,770.00
Total 3225 · Office processing fees	1,910.00
3230 · Award Program Fees	
3235 · Special Awards Sponsorships	380.00
3230 · Award Program Fees - Other	5,552.00
Total 3230 · Award Program Fees	5,932.00
3520 · Championship Show/Futurity, net	14,812.57
3530 · Banquet Income	5,260.00
3540 · Silent Auction Income	4,718.50
3560 · Special Event Income	13,810.00
3610 · Board Meeting Related Income	2,904.00
3620 · Publications Sales	230.00
3625 · ODS Video Library Income	215.00
3630 · Merchandise Sales	5,753.52
3631 · Adult Programs Income	3,845.00
3950 · Other Revenues	2.40

Total Income 153,643.20

Cost of Goods Sold

4010 · Affiliate Dues	22,380.00
4020 · Flying Changes Subscriptions	9,296.56
4110 · Omnibus Production	
4115 · Printing & Binding	2,622.85
4118 · Mailing	429.00

Total 4110 · Omnibus Production 3,051.85

4120 · Roster Production 1,790.67

11:43 AM
08/15/14
Cash Basis

Oregon Dressage Society
Profit & Loss
September 1, 2012 through August 15, 2013

	<u>Sep 1, '12 - Aug 15, 13</u>
4130 · Test Booklet Production	2,270.83
4230 · Awards Program	
4235 · Special Awards	71.00
4230 · Awards Program - Other	<u>6,753.00</u>
Total 4230 · Awards Program	6,824.00
4610 · Merchandise purchsd for resale	7,123.43
4630 · Adult Programs Committee Expsn	3,859.93
4635 · ODS Judges programs	4,540.68
4650 · Connie Keith Adult Camps	0.00
5530 · Banquet Expense	<u>6,147.56</u>
Total COGS	<u>67,285.51</u>
Gross Profit	86,357.69
Expense	
3220 · Show & Event Insurance	1,161.00
4220 · Insurance - D&O	1,207.25
4625 · ODS Library Expenses	357.25
5010 · Salaries & Wages	34,650.00
5012 · Omnibus labor	2,360.00
5013 · Other bonus	400.00
5015 · Commissions	1,904.50
5110 · Payroll taxes	4,212.35
5111 · Payroll Expenses - ORWBF	24.52
5112 · Workers Comp Insurance	75.64
5115 · Payroll fees	825.00
5215 · Futurity Pay-Outs	684.50
5540 · Silent Auction Expense	88.32
5570 · Fall Festival Expense	-15.00
6200 · USDF Convention & Meetings Fees	1,240.00
6210 · USDF Convention/Meetings-Other	2,732.26
6510 · Airfare & Other Travel	721.89
6515 · Lodging	672.10
6520 · Meals & Entertainment	681.33
6525 · Mileage Reimbursement	3,236.98
6690 · Reconciliation Discrepancies	-72.22
7005 · Office Rent	
7006 · Mailbox Rent	268.00
7007 · Storage Unit Rent	1,080.00
7005 · Office Rent - Other	<u>1,800.00</u>

11:43 AM
08/15/14
Cash Basis

Oregon Dressage Society
Profit & Loss
September 1, 2012 through August 15, 2013

	<u>Sep 1, '12 - Aug 15, 13</u>
Total 7005 · Office Rent	3,148.00
7010 · Facility Maintenance & Repair	271.56
7012 · Telephone, Voice Mail, Internet	4,304.70
7015 · Postage, Fedex, UPS	2,123.50
7020 · Other Printing	1,192.42
7130 · Public Relations - all	4,023.08
7150 · Special Projects	13,319.01
7210 · Software/Small Equip purchased	689.62
7300 · Dues, Books, Subscriptions	834.00
7350 · General Office Supplies	974.65
7610 · Bank Charges	10.00
7620 · Merchant Banking Fees	3,068.96
8120 · Local Licenses & Taxes	235.00
8530 · Other Professional Services	150.00
8600 · Board Meetings	
8610 · Retreat Expenses	3,254.38
8600 · Board Meetings - Other	427.72
Total 8600 · Board Meetings	<u>3,682.10</u>
8700 · Committee Business Expenses	75.60
8999 · Miscellaneous	31.92
Total Expense	<u>95,281.79</u>
Net Ordinary Income	-8,924.10
Other Income/Expense	
Other Income	
9010 · Interest Income	14.39
Total Other Income	<u>14.39</u>
Net Other Income	<u>14.39</u>
Net Income	<u><u>-8,909.71</u></u>

11:45 AM
08/15/14
Cash Basis

Oregon Dressage Society
Balance Sheet for Board Meetings
As of August 15, 2014

	<u>Aug 15, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · General Checking	18,308.02
1100 · Education Fund Savings Account	50,854.43
1125 · W. Heiney Fund Savings Account	<u>2,651.18</u>
Total Checking/Savings	<u>71,813.63</u>
Total Current Assets	71,813.63
Fixed Assets	
1500 · Chapter Equipment	17,302.33
1510 · Office Equipment	2,562.00
1590 · Accumulated Depreciation	<u>-11,370.00</u>
Total Fixed Assets	<u>8,494.33</u>
TOTAL ASSETS	<u><u>80,307.96</u></u>
LIABILITIES & EQUITY	
Equity	
2990 · Fund Balance	-1,437.41
2995 · Current Fund Balance	90,225.50
Net Income	<u>-8,480.13</u>
Total Equity	<u>80,307.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>80,307.96</u></u>

11:46 AM

08/15/14

Oregon Dressage Society
Statement of Cash Flows for Board Meeting

September 1, 2013 through August 15, 2014

	<u>Sep 1, '13 - Aug 15, 14</u>
OPERATING ACTIVITIES	
Net Income	-7,882.13
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	-348.00
2100 · Accounts Payable	-250.00
1900 · Office Manager MasterCard	-486.47
Net cash provided by Operating Activities	<u>-8,966.60</u>
Net cash increase for period	-8,966.60
Cash at beginning of period	<u>80,780.23</u>
Cash at end of period	<u><u>71,813.63</u></u>

11:37 AM
08/15/14
Cash Basis

Oregon Dressage Society
Statement of Financial Position
As of August 15, 2014

	<u>Aug 15, 14</u>	<u>Aug 15, 13</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 · General Checking	18,308.02	38,895.06	-20,587.04	-52.9%
1100 · Education Fund Savings Account	50,854.43	42,441.16	8,413.27	19.8%
1125 · W. Heiney Fund Savings Account	2,651.18	217.57	2,433.61	1,118.5%
Total Checking/Savings	<u>71,813.63</u>	<u>81,553.79</u>	<u>-9,740.16</u>	<u>-11.9%</u>
Other Current Assets				
1499 · Undeposited Funds	0.00	25.00	-25.00	-100.0%
Total Other Current Assets	<u>0.00</u>	<u>25.00</u>	<u>-25.00</u>	<u>-100.0%</u>
Total Current Assets	71,813.63	81,578.79	-9,765.16	-12.0%
Fixed Assets				
1500 · Chapter Equipment	17,302.33	32,764.24	-15,461.91	-47.2%
1510 · Office Equipment	2,562.00	7,706.97	-5,144.97	-66.8%
1590 · Accumulated Depreciation	-11,370.00	-35,025.30	23,655.30	67.5%
Total Fixed Assets	<u>8,494.33</u>	<u>5,445.91</u>	<u>3,048.42</u>	<u>56.0%</u>
TOTAL ASSETS	<u><u>80,307.96</u></u>	<u><u>87,024.70</u></u>	<u><u>-6,716.74</u></u>	<u><u>-7.7%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2100 · Accounts Payable	0.00	-90.00	90.00	100.0%
Total Accounts Payable	<u>0.00</u>	<u>-90.00</u>	<u>90.00</u>	<u>100.0%</u>

11:37 AM
08/15/14
Cash Basis

Oregon Dressage Society
Statement of Financial Position
As of August 15, 2014

	<u>Aug 15, 14</u>	<u>Aug 15, 13</u>	<u>\$ Change</u>	<u>% Change</u>
Credit Cards				
1900 · Office Manager MasterCard	0.00	1,081.03	-1,081.03	-100.0%
Total Credit Cards	0.00	1,081.03	-1,081.03	-100.0%
Other Current Liabilities				
2200 · Gift Certificates (Liabilities)	0.00	10.00	-10.00	-100.0%
Total Other Current Liabilities	0.00	10.00	-10.00	-100.0%
Total Current Liabilities	0.00	1,001.03	-1,001.03	-100.0%
Total Liabilities	0.00	1,001.03	-1,001.03	-100.0%
Equity				
2990 · Fund Balance	-1,437.41	3,456.36	-4,893.77	-141.6%
2995 · Current Fund Balance	90,225.50	91,477.02	-1,251.52	-1.4%
Net Income	-8,480.13	-8,909.71	429.58	4.8%
Total Equity	80,307.96	86,023.67	-5,715.71	-6.6%
TOTAL LIABILITIES & EQUITY	<u>80,307.96</u>	<u>87,024.70</u>	<u>-6,716.74</u>	<u>-7.7%</u>

11:37 AM

08/15/14

Cash Basis

Oregon Dressage Society
Profit & Loss Prev Year Comparison for Board Meeting
September 1, 2013 through August 15, 2014

	<u>Sep 1, '13 - Aug 15, 14</u>	<u>Sep 1, '12 - Aug 15, 13</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
3010 · Membership Dues	80,387.06	81,880.00	-1,492.94	-1.8%
3020 · Contribution Income Unrestrict	1,203.94	3.00	1,200.94	40,031.3%
3025 · Education Fund Contribution	2,082.64	2,247.21	-164.57	-7.3%
3030 · WHD Fund Scholarship Contributi	10.00	110.00	-100.00	-90.9%
3110 · Advertising - Omnibus	1,525.00	1,600.00	-75.00	-4.7%
3115 · Advertising - Roster	705.00	710.00	-5.00	-0.7%
3120 · Omnibus Show Listings	2,470.00	2,760.00	-290.00	-10.5%
3210 · Show Approvals	4,500.00	4,460.00	40.00	0.9%
3215 · Futurity Nomination & Purse	710.00	480.00	230.00	47.9%
3225 · Office processing fees				
3227 · Rush Fee	170.00	140.00	30.00	21.4%
3225 · Office processing fees - Other	1,350.00	1,770.00	-420.00	-23.7%
Total 3225 · Office processing fees	1,520.00	1,910.00	-390.00	-20.4%
3230 · Award Program Fees				
3235 · Special Awards Sponsorships	647.00	380.00	267.00	70.3%
3230 · Award Program Fees - Other	3,166.00	5,552.00	-2,386.00	-43.0%
Total 3230 · Award Program Fees	3,813.00	5,932.00	-2,119.00	-35.7%
3520 · Championship Show/Futurity, net	11,390.36	14,812.57	-3,422.21	-23.1%
3530 · Banquet Income	0.00	5,260.00	-5,260.00	-100.0%
3540 · Silent Auction Income	3,078.50	4,718.50	-1,640.00	-34.8%
3560 · Special Event Income	16,964.25	13,810.00	3,154.25	22.8%
3570 · Fall Festival Income	7,519.50	0.00	7,519.50	100.0%

11:37 AM

08/15/14

Cash Basis

Oregon Dressage Society
Profit & Loss Prev Year Comparison for Board Meeting
September 1, 2013 through August 15, 2014

	Sep 1, '13 - Aug 15, 14	Sep 1, '12 - Aug 15, 13	\$ Change	% Change
3610 · Board Meeting Related Income	2,559.50	2,904.00	-344.50	-11.9%
3620 · Publications Sales	280.00	230.00	50.00	21.7%
3625 · ODS Video Library Income	380.00	215.00	165.00	76.7%
3630 · Merchandise Sales	9,398.89	5,753.52	3,645.37	63.4%
3631 · Adult Programs Income	22,137.05	3,845.00	18,292.05	475.7%
3632 · ParaEquestrian Committee Income	36.00	0.00	36.00	100.0%
3950 · Other Revenues	0.00	2.40	-2.40	-100.0%
Total Income	172,670.69	153,643.20	19,027.49	12.4%
Cost of Goods Sold				
4010 · Affiliate Dues	20,855.00	22,380.00	-1,525.00	-6.8%
4020 · Flying Changes Subscriptions	9,352.56	9,296.56	56.00	0.6%
4110 · Omnibus Production				
4115 · Printing & Binding	1,945.10	2,622.85	-677.75	-25.8%
4118 · Mailing	195.11	429.00	-233.89	-54.5%
Total 4110 · Omnibus Production	2,140.21	3,051.85	-911.64	-29.9%
4120 · Roster Production	1,742.34	1,790.67	-48.33	-2.7%
4130 · Test Booklet Production	1,817.27	2,270.83	-453.56	-20.0%
4230 · Awards Program				
4235 · Special Awards	439.08	71.00	368.08	518.4%
4230 · Awards Program - Other	6,011.86	6,753.00	-741.14	-11.0%
Total 4230 · Awards Program	6,450.94	6,824.00	-373.06	-5.5%

11:37 AM

08/15/14

Cash Basis

Oregon Dressage Society
Profit & Loss Prev Year Comparison for Board Meeting
September 1, 2013 through August 15, 2014

	Sep 1, '13 - Aug 15, 14	Sep 1, '12 - Aug 15, 13	\$ Change	% Change
4610 · Merchandise purchsd for resale	8,771.88	7,123.43	1,648.45	23.1%
4630 · Adult Programs Committee Expens	20,067.64	3,859.93	16,207.71	419.9%
4635 · ODS Judges programs	0.00	4,540.68	-4,540.68	-100.0%
4650 · Connie Keith Adult Camps	0.00	0.00	0.00	0.0%
5530 · Banquet Expense	0.00	6,147.56	-6,147.56	-100.0%
Total COGS	71,197.84	67,285.51	3,912.33	5.8%
Gross Profit	101,472.85	86,357.69	15,115.16	17.5%
Expense				
3220 · Show & Event Insurance	2,789.00	1,161.00	1,628.00	140.2%
4220 · Insurance - D&O	1,139.25	1,207.25	-68.00	-5.6%
4625 · ODS Library Expenses	886.30	357.25	529.05	148.1%
5010 · Salaries & Wages	31,762.50	34,650.00	-2,887.50	-8.3%
5012 · Omnibus labor	2,000.00	2,360.00	-360.00	-15.3%
5013 · Other bonus	1,653.50	400.00	1,253.50	313.4%
5015 · Commissions	2,104.50	1,904.50	200.00	10.5%
5110 · Payroll taxes	3,749.95	4,212.35	-462.40	-11.0%
5111 · Payroll Expenses - ORWBF	21.78	24.52	-2.74	-11.2%
5112 · Workers Comp Insurance	154.74	75.64	79.10	104.6%
5115 · Payroll fees	752.50	825.00	-72.50	-8.8%
5215 · Futurity Pay-Outs	455.00	684.50	-229.50	-33.5%
5540 · Silent Auction Expense	0.00	88.32	-88.32	-100.0%
5570 · Fall Festival Expense	11,835.98	-15.00	11,850.98	79,006.5%
6200 · USDF Convention & Meetings Fees	1,550.00	1,240.00	310.00	25.0%
6210 · USDF Convention/Meetings-Other	2,761.45	2,732.26	29.19	1.1%
6510 · Airfare & Other Travel	617.44	721.89	-104.45	-14.5%
6515 · Lodging	1,230.53	672.10	558.43	83.1%
6520 · Meals & Entertainment	266.54	681.33	-414.79	-60.9%

11:37 AM

08/15/14

Cash Basis

Oregon Dressage Society
Profit & Loss Prev Year Comparison for Board Meeting
September 1, 2013 through August 15, 2014

	Sep 1, '13 - Aug 15, 14	Sep 1, '12 - Aug 15, 13	\$ Change	% Change
6525 · Mileage Reimbursement	1,332.28	3,236.98	-1,904.70	-58.8%
6690 · Reconciliation Discrepancies	0.00	-72.22	72.22	100.0%
7005 · Office Rent				
7006 · Mailbox Rent	278.00	268.00	10.00	3.7%
7007 · Storage Unit Rent	1,134.00	1,080.00	54.00	5.0%
7005 · Office Rent - Other	1,650.00	1,800.00	-150.00	-8.3%
Total 7005 · Office Rent	3,062.00	3,148.00	-86.00	-2.7%
7010 · Facility Maintenance & Repair	0.00	271.56	-271.56	-100.0%
7012 · Telephone, Voice Mail, Internet	3,512.21	4,304.70	-792.49	-18.4%
7015 · Postage, Fedex, UPS	1,141.79	2,123.50	-981.71	-46.2%
7020 · Other Printing	1,709.69	1,192.42	517.27	43.4%
7130 · Public Relations - all	3,730.45	4,023.08	-292.63	-7.3%
7150 · Special Projects	19,574.89	13,319.01	6,255.88	47.0%
7210 · Software/Small Equip purchased	831.79	689.62	142.17	20.6%
7300 · Dues, Books, Subscriptions	764.01	834.00	-69.99	-8.4%
7350 · General Office Supplies	1,307.60	974.65	332.95	34.2%
7610 · Bank Charges	0.00	10.00	-10.00	-100.0%
7620 · Merchant Banking Fees	3,344.01	3,068.96	275.05	9.0%
8120 · Local Licenses & Taxes	215.00	235.00	-20.00	-8.5%
8520 · Accounting Fees	500.00	0.00	500.00	100.0%
8530 · Other Professional Services	150.00	150.00	0.00	0.0%
8600 · Board Meetings				
8610 · Retreat Expenses	2,379.52	3,254.38	-874.86	-26.9%
8600 · Board Meetings - Other	563.93	427.72	136.21	31.9%
Total 8600 · Board Meetings	2,943.45	3,682.10	-738.65	-20.1%
8700 · Committee Business Expenses	48.66	75.60	-26.94	-35.6%

11:37 AM

08/15/14

Cash Basis

Oregon Dressage Society
Profit & Loss Prev Year Comparison for Board Meeting
September 1, 2013 through August 15, 2014

	<u>Sep 1, '13 - Aug 15, 14</u>	<u>Sep 1, '12 - Aug 15, 13</u>	<u>\$ Change</u>	<u>% Change</u>
8999 · Miscellaneous	0.00	31.92	-31.92	-100.0%
Total Expense	<u>109,898.79</u>	<u>95,281.79</u>	<u>14,617.00</u>	<u>15.3%</u>
Net Ordinary Income	-8,425.94	-8,924.10	498.16	5.6%
Other Income/Expense				
Other Income				
9010 · Interest Income	<u>43.41</u>	<u>14.39</u>	<u>29.02</u>	<u>201.7%</u>
Total Other Income	<u>43.41</u>	<u>14.39</u>	<u>29.02</u>	<u>201.7%</u>
Other Expense				
9015 · Interest Expense	<u>97.60</u>	<u>0.00</u>	<u>97.60</u>	<u>100.0%</u>
Total Other Expense	<u>97.60</u>	<u>0.00</u>	<u>97.60</u>	<u>100.0%</u>
Net Other Income	<u>-54.19</u>	<u>14.39</u>	<u>-68.58</u>	<u>-476.6%</u>
Net Income	<u><u>-8,480.13</u></u>	<u><u>-8,909.71</u></u>	<u><u>429.58</u></u>	<u><u>4.8%</u></u>

11:42 AM
08/15/14
Cash Basis

Oregon Dressage Society
Trial Balance for Board Meeting
As of August 15, 2014

	Aug 15, 14	
	Debit	Credit
1000 · General Checking	18,308.02	
1010 · Office Mgr. Checking	0.00	
10100 · Office Checking	0.00	
10200 · Business Checking	0.00	
10325 · Education Fund Cash	0.00	
1050 · Championship Show Account	0.00	
1060 · "L" Program checking	0.00	
1100 · Education Fund Savings Account	50,854.43	
1125 · W. Heiney Fund Savings Account	2,651.18	
1150 · Investment Account	0.00	
1160 · Education Fund - Money Market	0.00	
1200 · Accounts Receivable	0.00	
1175 · Equamore Foundation Pass thru	0.00	
1499 · Undeposited Funds	0.00	
2120 · Payroll Asset	0.00	
1500 · Chapter Equipment	17,302.33	
1510 · Office Equipment	2,562.00	
1590 · Accumulated Depreciation		11,370.00
1700 · Payroll Taxes Payable	0.00	
2100 · Accounts Payable	0.00	
1900 · Office Manager MasterCard	0.00	
2110 · Direct Deposit Liabilities	0.00	
2200 · Gift Certificates (Liabilities)	0.00	
2205 · Advance Payments	0.00	
2210 · Payroll Liabilities	0.00	
2211 · Payroll adjustment	0.00	
2990 · Fund Balance	1,437.41	
2995 · Current Fund Balance		90,225.50
3010 · Membership Dues		80,387.06

11:42 AM
08/15/14
Cash Basis

Oregon Dressage Society
Trial Balance for Board Meeting
As of August 15, 2014

	Aug 15, 14	
	Debit	Credit
3020 · Contribution Income Unrestrict		1,203.94
3025 · Education Fund Contribution		2,082.64
3030 · WHD Fund Scholarship Contributi		10.00
3110 · Advertising - Omnibus		1,525.00
3115 · Advertising - Roster		705.00
3120 · Omnibus Show Listings		2,470.00
3210 · Show Approvals		4,500.00
3215 · Futurity Nomination & Purse		710.00
3225 · Office processing fees		1,350.00
3225 · Office processing fees:3227 · Rush Fee		170.00
3230 · Award Program Fees		3,166.00
3230 · Award Program Fees:3235 · Special Awards Sponsorships		647.00
3520 · Championship Show/Futurity, net		11,390.36
3540 · Silent Auction Income		3,078.50
3560 · Special Event Income		16,964.25
3570 · Fall Festival Income		7,519.50
3610 · Board Meeting Related Income		2,559.50
3620 · Publications Sales		280.00
3625 · ODS Video Library Income		380.00
3630 · Merchandise Sales		9,398.89
3631 · Adult Programs Income		22,137.05
3632 · ParaEquestrian Committee Income		36.00
4010 · Affiliate Dues	20,855.00	
4020 · Flying Changes Subscriptions	9,352.56	
4110 · Omnibus Production:4115 · Printing & Binding	1,945.10	
4110 · Omnibus Production:4118 · Mailing	195.11	
4120 · Roster Production	1,742.34	
4130 · Test Booklet Production	1,817.27	
4230 · Awards Program	6,011.86	

11:42 AM
08/15/14
Cash Basis

Oregon Dressage Society
Trial Balance for Board Meeting
As of August 15, 2014

	Aug 15, 14	
	Debit	Credit
4230 · Awards Program:4235 · Special Awards	439.08	
4610 · Merchandise purchsd for resale	8,771.88	
4630 · Adult Programs Committee Expens	20,067.64	
4650 · Connie Keith Adult Camps	0.00	
3220 · Show & Event Insurance	2,789.00	
4220 · Insurance - D&O	1,139.25	
4625 · ODS Library Expenses	886.30	
5010 · Salaries & Wages	31,762.50	
5012 · Omnibus labor	2,000.00	
5013 · Other bonus	1,653.50	
5015 · Commissions	2,104.50	
5110 · Payroll taxes	3,749.95	
5111 · Payroll Expenses - ORWBF	21.78	
5112 · Workers Comp Insurance	154.74	
5115 · Payroll fees	752.50	
5215 · Futurity Pay-Outs	455.00	
5570 · Fall Festival Expense	11,835.98	
6200 · USDF Convention & Meetings Fees	1,550.00	
6210 · USDF Convention/Meetings-Other	2,761.45	
6510 · Airfare & Other Travel	617.44	
6515 · Lodging	1,230.53	
6520 · Meals & Entertainment	266.54	
6525 · Mileage Reimbursement	1,332.28	
7005 · Office Rent	1,650.00	
7005 · Office Rent:7006 · Mailbox Rent	278.00	
7005 · Office Rent:7007 · Storage Unit Rent	1,134.00	
7010 · Facility Maintenance & Repair	0.00	
7012 · Telephone, Voice Mail, Internet	3,512.21	
7015 · Postage, Fedex, UPS	1,141.79	

11:42 AM
08/15/14
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Oregon Dressage Society
Trial Balance for Board Meeting
As of August 15, 2014

	Aug 15, 14	
	Debit	Credit
7020 · Other Printing	1,709.69	
7130 · Public Relations - all	3,730.45	
7150 · Special Projects	19,574.89	
7210 · Software/Small Equip purchased	831.79	
7300 · Dues, Books, Subscriptions	764.01	
7350 · General Office Supplies	1,307.60	
7620 · Merchant Banking Fees	3,344.01	
8120 · Local Licenses & Taxes	215.00	
8520 · Accounting Fees	500.00	
8530 · Other Professional Services	150.00	
8600 · Board Meetings	563.93	
8600 · Board Meetings:8610 · Retreat Expenses	2,379.52	
8700 · Committee Business Expenses	48.66	
8999 · Miscellaneous	0.00	
9010 · Interest Income		43.41
9015 · Interest Expense	97.60	
TOTAL	<u>274,309.60</u>	<u>274,309.60</u>