



Established in 1971, The **Oregon Dressage Society**, an affiliate of the United States Dressage Federation, exists to educate, promote and inspire its members and the general public through programs, publications and competitions, in a way that enhances the image of Dressage and promotes the welfare of the horse.

Oregon Dressage Society Spring Board of Directors Meeting

Saturday, May 11, 2013
Wilsonville Chamber of Commerce

Last updated 5/6 @ 4 PM

Agenda:

1. Call to Order – *Rose Newman*
 - 1.1. Introductions
 - 1.2. Announcements:
 - 1.2.1. Newly Appointed Committee Chairs – None at this time
 - 1.2.2. Newly Appointed State Positions– None at this time
 - 1.2.3. Vacancies / “Help Wanted” Committee Chairs, State Positions
 - 1.2.3.1. Assistant Treasurer
 - 1.2.3.2. Publications Committee
 - 1.2.4. Health Concerns / Statuses– None at this time
2. Approval of April Conference Call Meeting Minutes – *Rose Newman*

Note: prior to meeting, please review them here: <http://www.oregondressage.com/minutes.html>
3. Changes to / Adoption of agenda – *Rose Newman*
4. Correspondence –
 - 4.1.1. Misc. Thank you notes
 - 4.1.2.
5. Executive Director Report – *Corinne Stonier*
6. Financial Report – *Chris Main*
 - 6.1. Budget & Financial Reports
 - 6.2. Report on Sales Tax for Washington Chapters of ODS - (*see written report*)
 - 6.3. Status Report on moving Education Fund Account from Merrill Lynch to Chase
 - 6.4. Authorizing Changes to Savings Account at Chase and updating title of account to Winnie Heiney Duncan Fund
7. Committee Reports
 - 7.1.1. Awards Committee – Ed Miller - (*see written report*)
8. Chapter Reports
 - 8.1. SJD - (*see written report*)

8.2.

9. Old Business:

- 9.1. Recommendation about Alternative Qualification for the ODS Championships – Ed Miller – *(this recommendation is combined with the Awards Committee Report above)*
- 9.2. Online Liability Wavier – Christopher Main
- 9.3. Task Force: Sponsorship Links on ODS website – Claire Evans - *(see written report)*
- 9.4.

10. New Business:

- 10.1. Formation of the 2013 Nominations Committee for Board of Directors (see PPM Chapter II, Pg 12)
- 10.2. Formation of 2013 Nominations Committee for ODS Officers (see PPM Chapter II, Pg 13)
- 10.3. .
- 10.4. .
- 10.5.

11. Final Business

12. Adjourn the Meeting

Next Meetings:

1. Wednesday, June 12, 2013, 6:30 PM - Conference Call/Gotomeeting.com
2. Wednesday, July 10, 2013, 6:30 PM - Conference Call/Gotomeeting.com
3. August 3, 2013 – Location TBD; 10 am – 2 pm
4. Wednesday, August 14, 2013, 6:30 PM - Conference Call/Gotomeeting.com
5. Wednesday, September 11, 2013, 6:30 PM - Conference Call/Gotomeeting.com
6. Wednesday, October 9, 2013, 6:30 PM - Conference Call/Gotomeeting.com
7. Saturday, November 2, times TBA– Fall meetings; location Portland Airport Holiday Inn

Treasurer/Financial Reports:

Registration for sales tax in Washington State

Submitted by Christopher Main

I was required to research whether or not ODS would be required to register for Sales Tax with the Washington State Department of Revenue (“DOR”).

It appears that ODS does not need to permanently register for sales tax purposes. Two documents which I was guided to indicate this:

General discussion of Nonprofit Organizations within the tax system of the State of Washington:
<http://dor.wa.gov/content/doingbusiness/businessypes/industry/nonprofit/default.aspx>

Notes:

1. ODS is considered a non-profit organization for WA tax purposes because it qualifies as a non-profit for federal tax purposes
2. ODS would not normally be exempt from paying sales tax on purchases in the state of Washington (not the subject of this review)
3. Non-profit organizations are taxed on business activities like any other corporations, but
4. Fundraising activities are generally exempt from the tax, AND from the requirement to register.

Special Notice dated August 13, 2009 goes into fundraising exemptions in more detail:
http://dor.wa.gov/docs/pubs/specialnotices/2009/sn_09_nonprofit.pdf

If it turns out that ODS holds an event in Washington State which would require it to pay sales or business taxes, then ODS can register on a per-event basis, instead of maintaining a permanent registration. This should be done two weeks prior to such an event taking place.

Regarding the payment of sales tax on purchases:

In addition: “Nonprofit organizations making purchases for resale for qualifying fundraising purposes may use a resale certificate so that sales tax will not be due on these purchases.”

Open questions:

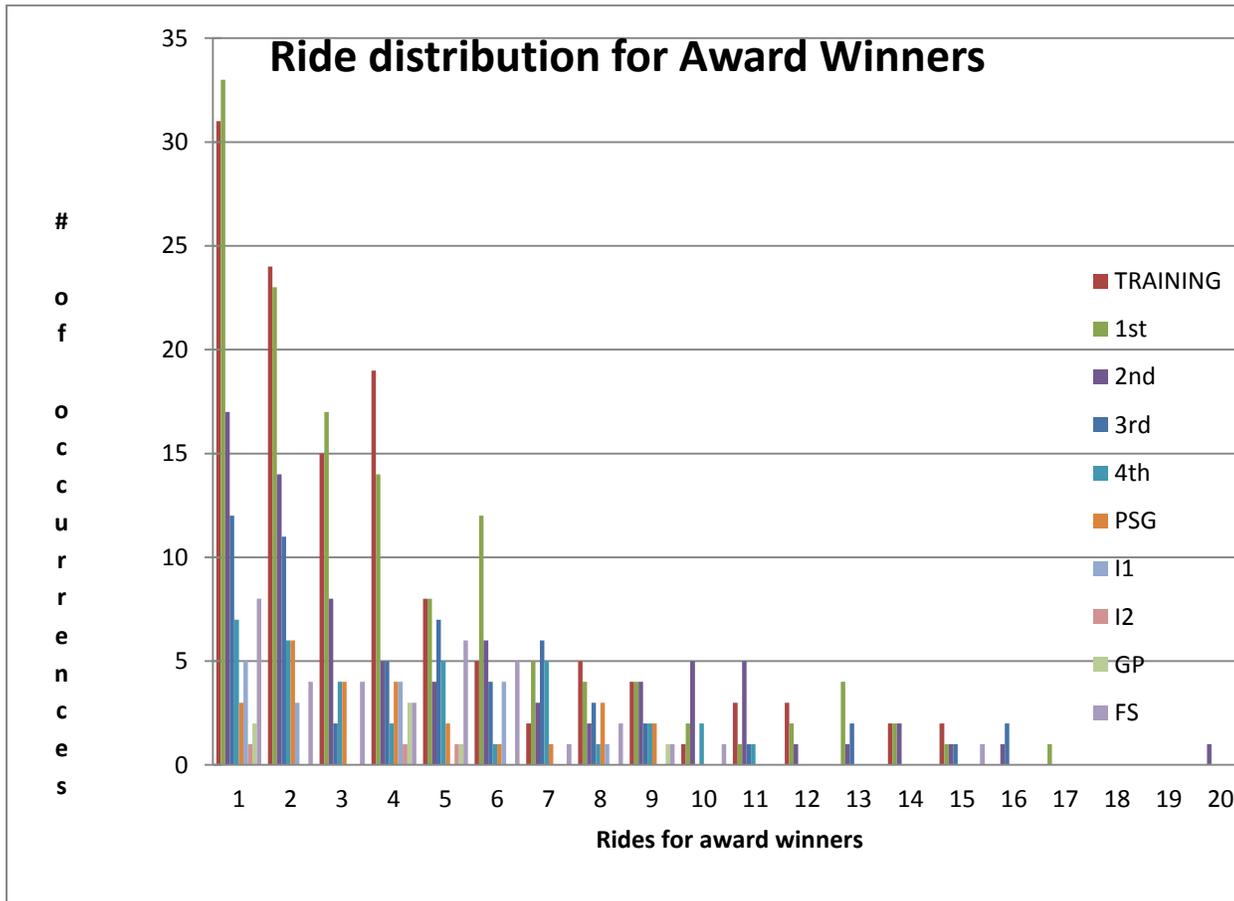
1. What kind of sales activities are conducted by the two chapters in Washington State?
2. Can they be classified as fundraising activities only?
3. If not, what activities are they and does ODS need to apply for an event registration?

Committee Reports:

Awards Report

Submitted by Ed Miller

May 11, 2013



Licensed Show Award Program

Christopher Main prepared the analysis of scores and determined that 514 plates were earned by 361 horse/rider pairs at the 56 USEF/USDF Licensed shows with ODS Approvals.

Plates cost \$5.50 each to be engraved. Data is not available for shipping and mailing expenses. The cost for 2011 was calculated to be \$1.27. For the purposes of this analysis, shipping expenses were assumed to be the same as last year. Total cost for the awards plates was \$3479.78.

Income for the plates must be considered an estimate at best. We do not have a mechanism in place for tracking payment of awards fees by shows. The only data available is entry of checks into the QuickBooks program. There were 4 shows that did not submit the required \$1.00 fees. Correlation of rides reported to USDF and fees returned to ODS are sketchy at best.

Based on USDF ride data, there were 3,343 rides which should correlate to \$3,343 income. The non-reporting shows should have contributed \$179. There are many discrepancies between rides reported to USDF and fees submitted to

ODS, both positive and negative. In fact, of the 56 Approved shows, only one showed an agreement between USDF ride data and fees collected, and that one was for \$3.00. QuickBooks reports indicate that ODS actually collected \$3,944 in fees.

In addition, there was one show (Dressage in the State of Jefferson) submitted the fees but the rides were not included in the data collected by USDF because of the differences in the definition of show years. Inclusion of the that show would have resulted in the addition of 22 new plates (cost of \$148.94 with income of \$87) and a modification of 10 other plates.

Conclusion: Even with the uncertainty of cost and income data, it seems reasonable to conclude the program at least broke even for 2012.

League Show Program

Siobhan Barker collected the league show results and calculated the plate award data. A total of 416 award plates were earned by 319 horse/rider combinations.

Costs for the league show plates were identical to the licensed show plates, \$5.50 each. No information is available on mailing costs and was assumed to be the \$1.27 determined for 2011. Total cost for the league show awards \$2816.32.

No information was available for income generated by the \$1.00 fee.

CONCLUSION: Lack of information precludes completion of a detailed of cost analysis.

DSHB Program

Dolores Morgan collected the scores from the DSHB program and calculated the award plate information. Nine plates were awarded at a procurement cost of \$9.00 each for a total of \$81.00. The DSHB plates cost more than the horse/rider plates because of the additional engraving required.

No income data was available to do a cost analysis. Anecdotal data suggests that this program brings in enough fees to more than cover the cost.

Impact of USEF \$1.00 fee policy

An analysis was performed to determine the impact of the USEF change in policy for the \$1.00 Award fee. Since the policy change that requires the fee to be applied to all riders, the number of shows seeking ODS Approval when from 56 in 2012 to 24 in 2013 (to date). Most of the shows had minor impact on the awards fees with just a handful of ODS members in the competitions. The largest impact comes from the dropping of the EI shows in Washington and the Regional and Northwest Championship shows. Those shows not seeking approval for 2013 contributed approximately \$1038, or approximately 26% of the income for the awards program.

On the other hand, the number of shows seeking ODS approval which will not have to apply the \$1.00 fee to all entrants will contribute an increase of an estimated \$950 to the program.

Conclusion: The change in the USEF \$1.00 policy has minimal impact on the ODS award program income. It is likely that the change will also result in fewer award plates being earned, a net gain in the income/expense ratio.

Impact on ODS Championship Show qualifications

As noted above a shows available for qualification for the ODS Championships will be significantly less in 2013. A review of the data suggests that those riders who qualified at the dropped shows, also competed at the shows which will continue to be approved, most notably the Donieda shows and the Spokane shows. Those shows made a strategic decision to continue to be ODS approved for the purposes of drawing additional entries in conjunction with the ODS Championship qualifications. It is reasonable to conclude that the USEF Policy change will have minimal impact on the current method of ODS Qualification.

On the other hand, if ODS changed the method of qualification to open it up to more riders, there is a strong possibility that the Donieda and Spokane would lose their business advantage and therefore decide not to seek ODS approval in the future. That would have a huge negative impact on the contribution to the ODS Awards Program.

RECOMMENDATION: I recommend the method of qualification for the ODS Championships continue unchanged. We can revisit the issue at a later date after we gain some experience with the situation as it currently exists.

Chapter Reports:

State of Jefferson Chapter - ODS

The SJODS Spring Fling League Show, held on April 21st was full with a waiting list and provided a whole day of competition. The club is looking ahead to October for it's next show - Dressage in the State of Jefferson. In the meantime, we are planning the Adult Amateur Camp, with Jeremy Steinburg and Shauntel Bryant for the last week of August. The club is also sponsoring regular clinics with Jutta Schott. The clinic series began in March, and the second clinic was held in May. The next date is in July. Check the ODS calendar for further details about all these events and join us!

Business items still in the works are our youth outreach through our Youth Committee, the building of a new chapter website and our efforts to increase the numbers of members participating in our monthly meetings. SJODS meets the first Wednesday of every month and all are welcome!

Other Reports:

Recommendation from Task Force on Active Sponsorship Links

Submitted by Claire Evans

May 4, 2013

Clarification that active links for sponsors' logos would appear in Chapter III of the Policies and Procedures Manual, under "Guidelines for ODS Sponsorship" (paragraphs 1 and 4) and "Guidelines for Advertising in ODS Publications" (paragraph 1).

The case for allowing sponsors to have active links from a sponsorship web page to their own corporate web site could include the following:

1. Recognition of sponsorship without explicitly advocating products
2. Benefit that might induce more sponsors to donate for exposure and recognition
3. Possibility of structuring higher levels of sponsorship to qualify for active links, to ODS' financial benefit
4. USDF has set a standard by allowing active links from its "Sponsors" main web page:
<http://www.usdf.org/business-opportunities/sponsorship/current.asp>
5. Most users would understand that, having left the ODS web site, this is not an endorsement of the sponsor's products

Alternatively, the case against active links could be made as follows:

1. "Nothing is expected in return" of sponsorship, so simple recognition should suffice
2. Allowing a corporate logo is already plenty of recognition and borders on advertising
3. Confusion over whether ODS is giving its "official" approval of this sponsor over competitors
4. Precludes possible future sale of advertising banners on ODS web site (see bottom of home page of USDF:
<http://www.usdf.org/>)

These are paid advertisements with pop-up ads

5. Loss of control over users' perception of sponsor, once they leave the ODS web site
6. Absent a comprehensive marketing plan, offering active links might prematurely bind ODS to giving away sponsorship benefits without having developed a fuller policy of advertising and sponsorship requirements
7. Lack of expertise presently to oversee this policy change

Recommendation: The Task Force on Active Sponsorship Logo Links recommends not allowing such sponsor benefits at this time.