



Wheelhorse

NEWSLETTER OF THE AMERICAN DRIVING SOCIETY

NL 209

Representing Carriage Driving in the United States and Canada

April 2013

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Zenon Gal Wins Live Oak Intermediate Pair



Photo by Susie Koos-Acker

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Zenon Gal of Illinois won the Intermediate Pair Horse division in his very first outing at Live Oak CA-I with Pogo, Bravo and Blackie, Dutch Harness Horse/American Saddlebred crosses owned by Daniel H. Waligora. He started the weekend with a smooth dressage test—the horses relaxed and in a nice rhythm throughout to earn a score of 47.58—and finished the event on a score of 134.86 to win by more than 25 points. Zenon, originally from Poland, is now a U.S. citizen would like to compete someday for the U.S. Pairs Team. See page 5 for other Live Oak winners.

A Message from the Executive Director



Recently I had a call from a driving competitor with some legitimate concerns about the safety standards of a show she had just attended with her new horse. My first question was, “What was the name of the show?” She told me, and I double-checked the ADS Omnibus and Event Calendar and couldn’t find the name in any of our records. I said I didn’t believe this show was recognized by the ADS. She said it wasn’t, but it was advertised as running under ADS rules so she assumed we would be able to help her. I explained that a claim to be “run under ADS rules” doesn’t mean a show is recognized. Every ADS-recognized show undergoes a well-defined process, and for whatever reason the show in question felt it wasn’t worthwhile to apply for recognition.

Now, why did I tell you that little story? Because March 1 was the application deadline for all shows that desired to be recognized; they will appear in the July through December 2013 ADS Omnibus. ADS is there to provide organizers of recognized shows with a wealth of advice and experience while they plan their event. The first level of support that show organizers receive from ADS is from their Technical Delegate (TD), whom they have chosen from a list of ADS trained officials. Next the office sends all the applications to the technical committees (Dressage, Combined Driving, Pleasure Driving, Licensed Officials and Event Standards). These committees review all the applications, helping each organizer to ensure that their show meets the standards of each discipline. Lastly, the organizer gets another chance to review the show’s listing before it goes to print and up on the ADS Web site.

As a competitor who has just driven hundreds of miles, you’ll welcome the sight of the ADS banner proudly displayed as evidence that the show you’re attending is recognized. It is a sure sign that the organizer cares about you, your horse and your carriage-driving experience. — *Susie*

The Road to Financial Security

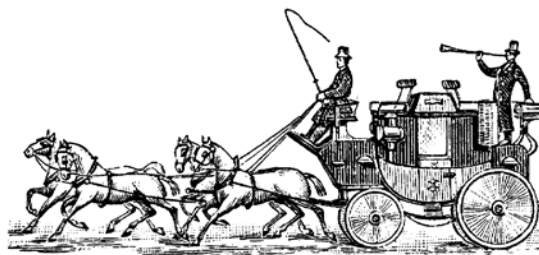
By Bill Lawson, ADS Treasurer

Just over a year ago I wrote an article titled “The Budget Process” in which I discussed the process that led to the 2012 budget. I commented that the most difficult part of budgeting is predicting some of our future revenues. I singled out memberships as one area where our expectations seemed to be ahead of reality. Unfortunately this trend has continued in 2012, where membership revenue came in \$17,000 less than in 2011. This one line item was the difference between what could have been a better-than-budget result and a \$10,000 below-budget finish for the year. These results are very troubling as we strive to develop workable balanced budgets. For 2013 we have hammered out a break-even budget that we will do our best to live within. It requires that we at least equal the 2012 membership revenue and calls for improvements in a few other areas to make up for the shortfall.

This brings home the fact that as conditions change around us, it becomes necessary to change with the situation and to look for new solutions to funding operations in the years to come. For as many years as I have the data, the records show that some level of donations has always been a part of funding our operations. In recent years a portion of donations to the ADS Fund has served this purpose. Both the 2012 and 2013 budgets designate the use of \$20,000 of donations to support general operations. This has helped to bridge the gap on a year-to-year basis, but requires continued donations for funds to be available in future years.

The opportunity for us to build a long-term solution came in 2012. Early in the year we received a large memorial donation from the Estate of Louisa Plummer. The decision was made to use the entire proceeds received to establish an Endowment Fund where the principal would be permanently held and invested to generate ongoing revenues for future use. Later in the year we received a second memorial donation from the Estate of Elsa Mikkelsen, which we also plan to add to the Endowment Fund. As a result the Endowment is already generating about \$18,000 annually and will only grow over time. The hope is to build the Endowment into a significant source of ongoing revenue, a portion of which would be available to help support our general operations and a portion available to support and strengthen our sport through special projects.

It is interesting to note that because of the generous donations mentioned above, the overall financial strength of our Society has improved significantly, but by establishing permanent funds and restricting use of the principle we still struggle with the budget process. The easy path would be to simply use what is needed to balance the current budget, but this approach fails in the long run. I believe the responsible use of these gifts is the Endowment assuring long-term benefits. With your continued support to grow the assets of the Endowment Fund, taking this path is the road to financial security.



Super Clinic Includes Equine Anatomy Lesson

By Danute Bright, LOC Chair

The seventh ADS Super Clinic for ADS- and USEF-licensed officials was held February 27-March 3 at the Grand Oaks Resort in Wiersdale, Florida. (The first Super Clinic took place in Pomona, California in 1995.) In attendance were 72 officials and 11 learner officials, as well as some ADS Board members who were in attendance for ADS Board meetings.

Licensed Officials are required to attend clinics a minimum of once every three years to maintain their license in each category. The Super Clinic was created to allow officials who hold more than one license to fulfill their clinic requirements more efficiently, at less expense. This also allows us to bring in presenters for the benefit of the largest number of officials possible.

One of this year's highlights was Susan Harris' presentation, "Bio Mechanics of Good Movement," brought to life by an "Anatomy in Motion" demonstration using ADS member Linda Jowers' horse Rohman Holiday, painted with the equine skeleton shown on one side and muscles shown on the other. After brief work on a lunge line aided by Peggy Brown, he was then put to and driven by Linda. This is the first time Susan Harris has presented the *driven* painted horse, and we were very pleased to have the ADS Super Clinic be the venue.

Audrey Bostwick led the first session, for learner officials. Peter Tischer of Frankfort, Germany was our lead presenter for Combined Driving and Dressage Judges, ably assisted by Ellen Ettenger and Keith Yutzky as discussion facilitators for the Combined Driving TDs.

Marc Johnson directed TDs and Judges in a session of "What's Wrong with this Cones Course?" Members of the Florida Whips brought turnouts to participate in the live dressage judging Friday afternoon, which was led by Peter.

Pleasure Driving Officials started their sessions with a presentation orchestrated by John Greenall, Steve Holm, Susan Koso, Terry Picket and Kail Palmer-Miller, covering turnout for specific families of carriages. After a PowerPoint presentation, they led the group through the wonderful Florida Carriage Museum at Grand Oaks, where they used the collection as "live" examples.

Mickie Bowen and Karen Homer Brown led a discussion on judging Super Reinsmanship. In response to requests for input from officials for organizers, Ruth Graves led a discussion on defining "non traditional" carriages and the possibilities that can arise when deciding which divisions to offer in a competition. The Pleasure Driving Committee is trying to avoid creating a definition

for "utility vehicles" that defines them by what they are, rather than by what they are not.

Mickie Bowen and Holly Pulsifer organized the Coaching seminar Saturday night; it was open to anyone interested in coaching and was very well attended. Debbie Bevan led the discussions for Pleasure Driving TDs.

In addition to all of the above sessions, USEF offered Driving Pony Measurement training and certification as a result of a rule change passed by USEF in January 2013. In spite of our not knowing exactly how we were going to implement this during a very full clinic schedule, 17 ADS and USEF officials were certified.

One of the side benefits at Super Clinics is the chance to network with other officials in more tranquil surroundings than a competition. Educational sessions were interspersed with social events such as an arena polo game accompanied by a steak dinner Friday night, and a wonderful Welcome barbecue Thursday night.

The list of people who are owed thanks is long. I would especially like to thank Southeast Regional Director Francine Arrington, whose expertise from her past "real life" in organizing educational conferences was invaluable. Francine was ground support and involved from day one of planning, which started more than a year ago. She managed to fit this in along with her competition schedule.

It was very valuable for the ADS Directors who are not officials to see the activities ADS needs to be able to provide for official education. Many fresh ideas for future seminars and presentations came out of this clinic, which will also benefit all ADS members.

A follow-up article in the May 2013 *Whip* will go into more depth concerning the clinic.



Peter Tischer of Germany, a past coach of U.S. World Championship driving teams, was lead presenter for Combined Driving and Dressage Judges. Photo by Danute Bright

ADS 2013 Winter Board of Director's Meeting

By Ann Davis, ADS Secretary

The 2013 Winter ADS Board of Directors meeting was held in Wiersdale, Florida at the Grand Oaks Resort. Given the choice between holding the meeting in cold Kentucky during January or warm Florida in February, most members (sensibly, in my opinion) chose Florida. Of course, in addition to the weather, the vote was swayed by the fact that the February date would be held in conjunction with the Licensed Officials Super Clinic and many Board members are also a part of that group.

The Grand Oaks Resort is an elegant, equine-inspired facility surrounded by acres of oak-shaded property with pastures and places for riding or carriage driving. It has ponds and fountains, functional buildings for meetings and horses, a restaurant and, most notably, the renowned Florida Carriage Museum. Further, it is located right in the middle of "carriage friendly" country with many permanent driving residents as well as northerners looking for a warm winter haven.

The Board meeting was held Thursday, February 28 with the Super Clinic activities starting that day and continuing into the weekend. (See Dana Bright's article on page 3.) Winter meetings always have a lengthy agenda with budget approval, committee reports including goals for the year and all the other beginning-of-year decisions that need to be made in order to ensure the smooth running of the organization.

ADS Treasurer Bill Lawson's article on page 2 explains the 2012 financial results and some of the challenges of the 2013 financial year for ADS. I will highlight here a few of the other issues discussed and/or approved. (For complete details of the meeting, see the draft minutes posted on the ADS Web site.)

After approval of minutes, reports were made by Treasurer Bill Lawson, Executive Director Susie Koos-Acker and President John Freiburger. The Executive Director's report addressed the biggest issue challenging our organization—that of maintaining the membership base in the current

environment. She presented the data over the last three years, and then went on to her marketing goals that address the issue. The President's report included a report on the USEF, which is making major changes in governance and committee structure. Further, he continues to concentrate on seeking funding sources for operations, the Endowment Fund, and the ADS Fund.

With the loss of two committees chairs, appointments of new chairs were necessary. Merridy Hance was appointed as the new Director/Chair of the Combined Driving Committee. John Freiburger was appointed as the new Chair of the Development Committee, a unique appointment that was first approved by the ADS Bylaws and Governance Committee.

Two new policies were approved to improve financial/business practices of the organization: the Regional Fund Management Procedure and the Account Receivable Management Policy. Further, two dates were approved for Board of Directors "Go-to-Meeting" meetings, May 23 and October 24, to conduct business between in-person meetings. The 2014 winter Board of Directors meeting was approved for Saturday, January 11 in conjunction with the USEF meeting in Lexington, Kentucky. (Yes, we really did agree to return to the cold north next year.) The 2014 Members and Board of Directors Meetings were established for September 26-29. No specific location or facilities were approved but two general areas are being considered for this 40th anniversary event, New York state and Las Vegas.

Committee reports were then given by the chairs and discussed. For details of the reports, see written reports you can find as attachments to the online minutes.

As a postscript to this report, a number of Board of Directors members who were not involved in the Friday morning Super Clinic activities met to discuss strategies for addressing the challenges surrounding membership retention. The strategies agreed upon will be included in several committee and office staff goals.

Combined Driving Intermediate Champions: Correction

It has come to our attention that an error was inadvertently made in calculating the final scores for the Combined Driving Intermediate Championships for 2011 - 2012. Recalculating the scores has revealed that two places have changed, and two drivers have moved from "Reserve" to "Champion." Please join us in congratulating these worthy champions:

* **Lori Hanes from Washington State in Intermediate Single VSE** with low combined scores of 259.15

* **Frank Luetz from California in Intermediate Team Pony** with low combined scores of 323.24

We extend our thanks to our champions and to all who have competed in this popular program, and those who continue to do so. We most sincerely apologize for the errors.

(If you have a devoted math brain, we'd love to talk with you about volunteering as score keeper for these championships. The previous scorer has put himself in time-out.)

— Merridy Hance for the ADS Combined Driving Committee (cde.committee@americandrivingsociety.org)

“Paying It Forward” at Live Oak: Matt McCarty and Scott Fox

By Bettina Scherer

There were two very special “behind the scenes” guys at Live Oak International this year who deserve a big “Thank You”!! Due to the EHV-1 concerns in Florida, and Ocala specifically, there was heightened security in and out of the stabling area and additional protocols put into place to keep all horses and property safe.

Upon competitors’ arrival, the veterinarians who were on call were generally on time and helpful, but it was Scott Fox, the stable manager, who was there to help you find your stalls, give you information on where and where not to go, share updates from the office and help with any heavy lifting you might require. In addition to keeping people and ponies straight, he was often seen behind the loader, grader

and tractor, working the grounds. If you needed anything, he was quick to pull out his radio and find answers on the spot.

For anyone coming to the barn early, leaving late, or doing night check, Matt McCarty was there to greet you. Now I know this guy was there before dusk and after dawn, and he shared with me that he works a day job as well. Matt was extremely polite, knew most people by name, figured out who was who—and who drove what—after the first night, and always had a smile on his face and an encouraging word. I tried to buy him coffee and beer, but all he took was a doughnut—and this guy was suffering from exhaustion by Sunday. Thank you, Matt, for all the High Fives with a smile!!



Left: Matt McCarty, security guard, with doughnut and smile.

Right: Scott Fox, Triple Crown stable manager

Photos by Bettina Scherer



Final Results from Live Oak International

FEI Single Pony

Suzy Stafford
(2nd) Paul Maye

FEI Pair Pony

Wendy O’Brien
(2nd) Miranda Cadwell

FEI Pony Teams

Allison Stroud
(2nd) Heather Schneider

FEI Single Horse

Leslie Berndl
(2nd) Donna Crookston

FEI Pair Horse

Rae Fischer (Canada)
U.S. National Champion Misdee Wrigley-Miller
Reserve Champion Lisa Singer

FEI Horse Team

Chester Weber
(2nd) Casey Zubek

Intermediate Single Pony

Bettina Scherer
(2nd) Susan Mallery

Intermediate Pair Pony

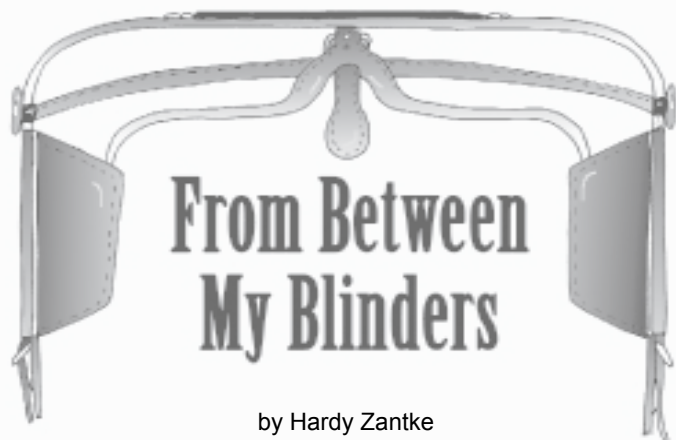
Boots Wright
Fred Merriam

Intermediate Single Horse

John Levy
Robin Groves

Intermediate Pair Horse

Zenon Gal
Peter Harding



Rules Embrace Welfare of Sport and Spectators

Our rule book states under Part VII, Competition Officials: Appendix A - Code of Ethics:

“An official serves four interests: personal conscience, exhibitors, managers and spectators. . . .”

I would like to add a little to that. Perhaps there is room under the above definition to do that under my personal conscience: “Animal Welfare”—meaning our horses—but also “Volunteers” as well as the “Welfare of our Sport.”

I think the above is important not only for the officials to keep in mind, but equally so for everybody else—the competitors, management, volunteers and spectators—not only that they all should do likewise, but also that this is what the officials are trying to do.

Now that I have bored you with this in theory, let me give you two examples where this comes into play and is important.

We don't have the initial vet check with a jog very often any more for the lower levels, but we do have another vet check in harness for all competitors before Cones. The Advanced level is familiar with both and we hardly ever have any discussions there, but on the lower levels, when the officials feel that a horse is not quite right, it does happen that the competitor tries to argue with them: “No, my horse is not lame, he always just moves a little funny.” Well, friends, that might well be the case, BUT, if he looks “lame” to the officials, then he very well might also look “lame” to others, namely our spectators, and we as officials—see above—do owe it to them and the welfare of our sport to not let a horse compete if it looks “lame”—even though he might perhaps not be lame and just always “moves a little funny,” okay? (And as a sidebar tip: If you do have an initial vet check, be sure to warm your horse up before you present him, and do dress properly to present a good picture, it's all part of the competition. And likewise, before the vet check prior to Cones, do warm your horse up; he'll move so much better.)

The same is true for “excessive use of the whip.” That is a very tough call to make, especially since it is so subjective and can have such drastic consequences. In addition,

everybody who might be accused of “excessive use of the whip” feels branded as a horse beater, so usually then emotions run high. So friends, also there, if that ever should happen to you, please do keep your calm, don't argue, but accept the verdict—as painful as it may be. Because (see above) it is not only about you and your horse, it is also the welfare of our sport and the image that we need to preserve to the spectators. Keep in mind, not all of them are even horse people, and what might be to you just a little smack with the whip at the right time to make the horse go into the water might look to them like animal abuse.

Times are changing, so we need to as well! When I grew up a swat on the bottom was common as a correction for kids and nobody thought anything about it. Nowadays I can't do that to my grandchildren; my daughters would be all over me if I did. We have their generation now as spectators and need to act responsibly within their framework.

So then you ask: Why do I even have to carry a whip, if I can't use it? Well, you can and should use it, BUT never with force, just as an aid. Where do you draw the line? I think that is fairly easy: Whatever you feel comfortable in doing with the whip as an aid in the dressage ring during your test, you certainly are okay also to do on the marathon, but anything more becomes very borderline. So do watch that whip as you want to gallop out of the hazards, not only because of your horse and the judges who might be watching, but also because of our spectators.

Happy and safe driving

Hardy



2013 Calendar of Events 2013

Bold Type Indicates an ADS Recognized Competition

All driving activities may be listed in the Calendar, but as space is limited, please submit only dates of activities that are open to all ADS members. ADS recognized events that are printed in either Omnibus will not be listed in the Wheelhorse calendar. For a complete up-to-date calendar listing, visit www.americandrivingsociety.org/calendar.asp.

April

10-13 "Spirit of The West" 3rd Biennial Symposium on horse-drawn vehicles. This is being held by the Santa Ynez Valley Historical Museum and Parks - Janeway Carriage House in Santa Ynez, CA. Speakers include Ken Wheeling, David Sneed, Doug Hansen, Bobby Tanner, Diane Kastama, Allan Pederson and Graham Goodfield. See our website for more information, www.santaynezmuseum.org. Cost \$300 if paid before March 8. John Crockett, P: 805-688-7889, john.syvm@verizon.net.

May

4 Delmarva Driving Club Spring Pleasure Show, Denton, MD. Divisions include single pony, single horse, multiples, mini, and Novice horse/pony. Dana Bright and Anne Council will judge. Jane Ramsey, P: 302-659-2827, ramseyjb@yahoo.com.

18-19 James River Classic ADT and Clinic: Meadow Event Park, Doswell, VA. Judge and clinician Lisa Singer, Fees: ADT \$65 per turnout, Clinic \$75 per lesson, Stabling \$25 per day, Dinner with Lisa Singer \$10 per person. Entries open April 12 and close May 11, 2013. For more information and entry form visit www.jamesriverdrivingassociation.com or call Daphne Wood-Lasser at 804-798-8787.

June

1 **Any member may submit rule change suggestions:** Complete Rule Change Proposal Form and email to: rules@americandrivingsociety.org

30 **Tech committees review member submissions**, comment and forward to Rules Committee.

July

6-7 Combined Driving Trial at Eagle Ridge Ranch, Innisfail, Alberta, CAN. Judge Francois Bergeron. Pre-training, Training, Preliminary & Intermediate. Accepting VSEs, small ponies, large ponies and horses—single, tandem and fours. Leanne McLeane, P: 403-578-3111, lmclean2010@gmail.com.

31 **RCPs created and posted to ADS Web site for member comments.**

August

17-18 Stone Bridge Carriage Driving Club Combined Driving Trial, Eagle Ridge Ranch, Innisfail, AB, Canada. Pre-training, Training, Preliminary & Intermediate. Accepting VSE's, small ponies, large ponies and horses—single, tandem and fours. Leanne McLeane, P: 403-578-3111, lmclean2010@gmail.com.

31 **Member comment period opens – send to rules@americandrivingsociety.org.**

Why Tax Court Ruled Differently on Cow and Horse Activities

The outcome of Tax Court cases depends somewhat on the philosophy of the individual judge hearing the case. Some judges are more sympathetic than others to losses incurred by taxpayers in the horse and livestock industries.

Some cases involve a combination of activities, such as *Smith v. Commissioner*, T. C. Memo 2007-368. This involved a cow and dairy farm, a cutting horse operation and dog breeding. The court held that the cow and dairy farm was engaged in for profit under the IRS hobby loss rules, but not the other activities.

The taxpayers had taken significant tax deductions against their income from the activities, thus prompting an IRS audit, which they lost and then appealed to the Tax Court.

As discussed in the decision, the taxpayers sought a niche dairy market in Normande cattle. They installed a milking parlor with automatic milking equipment and made improvements, reclaimed pastureland and installed miles of fencing. Their formal seven-year business plan, written by a professional, focused on importing bull semen from France. They obtained certification as an organic farm with a view toward selling milk at higher prices. They consulted with experts, maintained a separate checking account and focused on ways to maximize revenue. Gross revenues exceeded \$100,000 for some years. Despite their net loss, they took steps to maximize revenues that the court said demonstrated their *intention* to show a profit. They hired a full-time farm manager who lived on a trailer on the prop-

erty, and the taxpayers retained decision-making authority.

Through study, the taxpayers gained expertise in the breeding of cows and in the use of Normande cows for dairy purposes. They sought professional advice and spent an average of 20 to 30 hours per week on the cow and dairy farm activity; the court said this was "significant."

The court ruled in favor of the taxpayers on the cow operation, noting they reduced expenses, had a farm manager, spent significant time on the farm, had a separate checking account and focused on a competitive breed. Their formal business plan helped them win the case.

However, the court ruled against them regarding their cutting horse breeding and showing and dog breeding activities. These had no business plan and very little by way of books and records. For instance, oral testimony about the horse activity was "lacking in specifics" such as year and cost of purchase, training regimen, events entered, purses and competitions won, breeding efforts, profit analyses, business plans, necessity of expenses, sale price, and so forth. The bank account used for the horse activity was the taxpayer's personal checking account. There was no evidence to show the horses purchased or their progress and profitability. There were no budgets, operating statements or analysis to show the financial aspects of the activity.

John Alan Cohan is a lawyer who has served the horse, livestock and farming industries since 1981. See more at his Web site www.johnalancohan.com.

Classified Ads

Classified ads are accepted for the *Wheelhorse* at a cost of \$1 per word with a \$15 minimum for a one-month insertion in the next available *Wheelhorse* publication. Payment must accompany ad text (checks, Visa, Mastercard accepted).

COMPETITION FEI YELLOW CONES: \$27 each. Orange Marker Balls \$2.70 each. Number Boxes 1-20 Red and White; \$30 each. Letter Boxes A-D Red and White; \$30 each. Complete Dressage Arena with Letters now available. Accept MC/Visa. Phone Gayla Driving Center 1-800-360-5774. (KY)

Correction

The March 2013 *Wheelhorse* Table of Contents incorrectly referred to an article on the "USEF Foundation."

Thanks to Katie Whaley for pointing out that the entity in question is the USET Foundation; we regret the error.

OMNIBUS CHANGES

View Omnibus Web pages for complete updated information.
http://americandrivingsociety.org/06_omnilistings/adsomnibusindex.asp

May 4-5: [Gladstone HDT and Combined Test](#), Gladstone, NJ. Adds the ADS Advanced Division, updates to fees.

May 26: [Saratoga Driving Association Pleasure Show and Continuous Drive](#), Kinderhook, NY. Date changed from June 30.

June 1-2: [Eastern IA Carriage Classic](#), Iowa City, IA. NEW SHOW! Classes added.

June 14-16: [Orleton Farm Pleasure Show](#), Stockbridge, MA. DATE CHANGED.

June 21-23: [Bromont International CDE](#), Parc Equestre Olympique de Bromont, Bromont, QC, Canada. Date changed.

June 26-28: [Ohio CDE](#), Windy Knoll Farm, Sullivan, OH. Official added.

July 12-14: [CDE at Inavale](#), Philomath, OR. Social Events, Marathon updated.

RETURN SERVICE REQUESTED

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