



WEST LIBERTY GUN CLUB, INC

Minutes for February 22, 2023

Opening:

The February regular board meeting of the West Liberty Gun Club, Inc. was called to order by President John Riggs at 6:34 PM on February 22, 2023, on a video conference call via Zoom.

Roll call of Board Members by: Secretary, Brian Alatalo

Present: President John Riggs, Vice-President, Austin Collins, Treasurer, Tomma Riggs, CRO, Ian Wicke, Secretary, Brian Alatalo

Directors: Leland Belding, Bruce Guither, Kyle Hurst,

Absent: Jim Meier, Bob Jensen, Don McConnell

There were also 1 regular members in attendance: Gene Hammons

Approval of Agenda:

Are there any additions to the February agenda? Yes, discussion to add gravel to and move the old red trailer south of the Pistol Bays.

Motion to approve the February agenda as presented/amended by Tomma Riggs

Second by Kyle Hurst

Any discussion **Yes / No**

All In Favor / Any Opposed - Motion - Carried / Failed

Approval of Minutes of the January meeting and Board Reports:

Are there any additions or corrections to the minutes of the January meeting?

Motion to approve the minutes as distributed/amended by Tomma Riggs

Second by Leland Belding

Any discussion **Yes / No**

All In Favor / Any Opposed - Motion - Carried / Failed

Secretary's Report: Brian Alatalo

Orientation and Club Safety Attendance:

Dates: January 25, 2022- February 22, 2023

New Members: 2

WLGC Current Membership: 345

Chief Range Officer's Report: Ian Wicke

Vice-President's Report: Austin Collins

President's Report: John Riggs

WLGC Treasurer's Report for February 22, 2023: Tomma Riggs

(See Attachment 1 & 2)

Motion to accept Treasurer's Report as presented/amended

by Austin Collins Second by Tomma Riggs

Any discussion Yes / **No**

All In Favor / Any opposed - Motion - **Carried** / Failed

Motion to approve the Board reports as presented

by Kyle Hurst Second by Tomma Riggs

Any discussion Yes / **No**

All In Favor / Any opposed - Motion - **Carried** / Failed

Special Committee Reports:

Building & Long-Range Planning:

Grants and Donations:

Policy Manual and By-Laws Review Committee:

Membership Drive Committee: Leland is planning to attend a couple CCW classes at Scheels and Fin and Feather to do a presentation about the club.

Competition Matches:

WLPS - USPSA / SCSA / RCSA / 3-Gun - Monthly Activity Report: Ian Wicke / John Riggs

Monthly Activity Report for NRA & Other Sanctioned Matches:

Range Rental Training Activity:

Defensive Pistol Class scheduled in May.

Regular Business:

Old Business (Open or Tabled Issues):

New Business:

- Seeking Board Approval to purchase approximately \$1200 worth of gravel (50% of funds would come from Practical Shooters Fund) to fill in and add parking spots South of the Pistol Bays where the old red trailer currently is planted. The trailer would be moved, ground leveled and gravel would be added to increase parking and improve overall appearance.

Motion to approve the February agenda as presented/amended
by Ian Wicke Second by Kyle Hurst

Any discussion Yes / **No**

All In Favor / Any Opposed - Motion - **Carried** / Failed

Board Member Communications:

This is the time and place for board members to relay information, messages, items of interest to the board or request items be placed on future agendas.

Date and location for Next Board Meeting:

March 22, 6:30 PM on a video conference call via Zoom.
Adjournment by President John Riggs.

Motion to conclude business and adjourn by Tomma Riggs
Second by Kyle Hurst
Any discussion Yes / **No**

All In Favor / Any opposed - Motion - **Carried** / Failed

President John Riggs adjourned the meeting at 7:07 PM

West Liberty Gun Club, Inc.

Balance Sheet Comparison

As of January 31, 2023

| | TOTAL | | |
|------------------------------------|---------------------|-------------------------|--------------------|
| | AS OF JAN 31, 2023 | AS OF JAN 31, 2022 (PY) | CHANGE |
| ASSETS | | | |
| Current Assets | | | |
| Bank Accounts | | | |
| 1000 RO Office Cash | 100.00 | 100.00 | 0.00 |
| 1050 Match Petty Cash | 100.00 | 80.00 | 20.00 |
| 1100 Checking-WLGC General | 18,476.87 | 23,729.41 | -5,252.54 |
| 1200 Checking - Practical Shooters | 6,920.90 | 6,168.87 | 752.03 |
| 1400 Hills Bank CD 5512 | 0.00 | 50,501.73 | -50,501.73 |
| 1450 Hills Money Market | 30,070.01 | 56,523.95 | -26,453.94 |
| 1460 Hills Bank CD 6426 | 90,705.69 | | 90,705.69 |
| Total Bank Accounts | \$146,373.47 | \$137,103.96 | \$9,269.51 |
| Accounts Receivable | | | |
| 1800 Accounts receivable (A/R) | 4,431.20 | 900.76 | 3,530.44 |
| Total Accounts Receivable | \$4,431.20 | \$900.76 | \$3,530.44 |
| Other Current Assets | | | |
| 1350 Supplies Inventory | 0.00 | 0.00 | 0.00 |
| 1900 *Undeposited Funds | 0.00 | 0.00 | 0.00 |
| Total Other Current Assets | \$0.00 | \$0.00 | \$0.00 |
| Total Current Assets | \$150,804.67 | \$138,004.72 | \$12,799.95 |
| Fixed Assets | | | |
| 1520 Machinery & Equipment | 15,886.85 | 15,886.85 | 0.00 |
| 1550 Indoor Range | 41,984.10 | 41,984.10 | 0.00 |
| 1551 Office-Shed | 5,636.73 | 5,636.73 | 0.00 |
| 1552 USPSA Storage | 3,775.00 | 3,775.00 | 0.00 |
| 1560 Land Improvements | 56,485.14 | 56,485.14 | 0.00 |
| 1565 Accumulated Depreciation | -49,109.00 | -49,109.00 | 0.00 |
| Total Fixed Assets | \$74,658.82 | \$74,658.82 | \$0.00 |
| TOTAL ASSETS | \$225,463.49 | \$212,663.54 | \$12,799.95 |
| LIABILITIES AND EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 2000 Accounts Payable | 123.78 | 123.78 | 0.00 |
| Total Accounts Payable | \$123.78 | \$123.78 | \$0.00 |
| Other Current Liabilities | | | |
| 2560 Sales Tax Payable | 4,578.33 | 2,693.09 | 1,885.24 |
| 2600 NRA Memberships Payable | -130.00 | -60.00 | -70.00 |
| 2610 Gate Key Deposits | 4,540.00 | 4,080.00 | 460.00 |
| Out Of Scope Agency Payable | 0.00 | 0.00 | 0.00 |

West Liberty Gun Club, Inc.

Balance Sheet Comparison

As of January 31, 2023

| | TOTAL | | |
|--|---------------------|-------------------------|--------------------|
| | AS OF JAN 31, 2023 | AS OF JAN 31, 2022 (PY) | CHANGE |
| Total Other Current Liabilities | \$8,988.33 | \$6,713.09 | \$2,275.24 |
| Total Current Liabilities | \$9,112.11 | \$6,836.87 | \$2,275.24 |
| Total Liabilities | \$9,112.11 | \$6,836.87 | \$2,275.24 |
| Equity | | | |
| 3000 Opening Bal Equity | 0.00 | 0.00 | 0.00 |
| 3200 Unrestricted Net Assets | 216,690.02 | 212,156.78 | 4,533.24 |
| Net Income | -338.64 | -6,330.11 | 5,991.47 |
| Total Equity | \$216,351.38 | \$205,826.67 | \$10,524.71 |
| TOTAL LIABILITIES AND EQUITY | \$225,463.49 | \$212,663.54 | \$12,799.95 |

West Liberty Gun Club, Inc.

Profit and Loss Comparison

October 2022 - January 2023

| | TOTAL | | |
|--|---------------------|--------------------------|----------------------|
| | OCT 2022 - JAN 2023 | OCT 2021 - JAN 2022 (PY) | CHANGE |
| Income | | | |
| 4000 Match Income | | 0.00 | 0.00 |
| 4100 Practical Shooting | 1,043.98 | 1,021.16 | 22.82 |
| 4150 Sponsor Donations | | 250.00 | -250.00 |
| Total 4100 Practical Shooting | 1,043.98 | 1,271.16 | -227.18 |
| Total 4000 Match Income | 1,043.98 | 1,271.16 | -227.18 |
| 4400 Membership Dues | 2,745.00 | 19,468.09 | -16,723.09 |
| 4500 Program Income | | | |
| 4510 Public Use | 420.00 | 300.00 | 120.00 |
| 4520 Target and Ammo Sales | 9.75 | 2.00 | 7.75 |
| Total 4500 Program Income | 429.75 | 302.00 | 127.75 |
| 4600 NRA Commissions | 119.00 | | 119.00 |
| 4700 Donations | 0.50 | 186.56 | -186.06 |
| Total Income | \$4,338.23 | \$21,227.81 | \$ -16,889.58 |
| GROSS PROFIT | \$4,338.23 | \$21,227.81 | \$ -16,889.58 |
| Expenses | | | |
| 6100 Administrative Expense | | | |
| 6110 Bank Charges | | 3.00 | -3.00 |
| 6130 Computer/software expenses | 110.08 | 160.39 | -50.31 |
| 6140 Dues and Membership Fees | 170.00 | 170.00 | 0.00 |
| 6150 Office Supplies | 266.44 | 247.33 | 19.11 |
| 6180 Miscellaneous | | 235.52 | -235.52 |
| Total 6100 Administrative Expense | 546.52 | 816.24 | -269.72 |
| 6200 Match Expenses | | | |
| 6210 Targets | 365.00 | | 365.00 |
| 6230 Activity Fees | | | |
| 6231 USPSA | 268.00 | 50.00 | 218.00 |
| Total 6230 Activity Fees | 268.00 | 50.00 | 218.00 |
| 6240 Miscellaneous | | | |
| 6241 USPSA | 49.16 | 1.76 | 47.40 |
| 6242 Steel Challenge | | 5,231.94 | -5,231.94 |
| Total 6240 Miscellaneous | 49.16 | 5,233.70 | -5,184.54 |
| 6250 Prizes and Awards | | | |
| 6251 USPSA | | 64.95 | -64.95 |
| Total 6250 Prizes and Awards | | 64.95 | -64.95 |
| Total 6200 Match Expenses | 682.16 | 5,348.65 | -4,666.49 |

West Liberty Gun Club, Inc.

Profit and Loss Comparison

October 2022 - January 2023

| | TOTAL | | |
|--|---------------------|--------------------------|----------------------|
| | OCT 2022 - JAN 2023 | OCT 2021 - JAN 2022 (PY) | CHANGE |
| 6300 Operating Expenses | | | |
| 6330 Depreciation | | 8,871.00 | -8,871.00 |
| 6340 Facilities and Equipment | | | |
| 6345 Groundkeeping | 150.00 | 300.00 | -150.00 |
| Total 6340 Facilities and Equipment | 150.00 | 300.00 | -150.00 |
| 6350 Insurance | | | |
| 6351 Liability Insurance | 5,287.00 | 4,877.00 | 410.00 |
| Total 6350 Insurance | 5,287.00 | 4,877.00 | 410.00 |
| 6360 QuickBooks Payments Fees | 270.22 | 469.39 | -199.17 |
| 6370 Repairs and Maintenance | | 834.77 | -834.77 |
| 6380 Utilities | | | |
| 6381 Electric Expense | 397.04 | 403.76 | -6.72 |
| 6382 Portable Restroom Expense | 891.32 | 1,132.16 | -240.84 |
| 6384 Telephone, Telecommunications | 194.51 | 205.69 | -11.18 |
| Total 6380 Utilities | 1,482.87 | 1,741.61 | -258.74 |
| 6390 Miscellaneous | 2.78 | | 2.78 |
| Total 6300 Operating Expenses | 7,192.87 | 17,093.77 | -9,900.90 |
| 6400 Sales Tax Expense | 1,831.71 | 1,853.23 | -21.52 |
| Total Expenses | \$10,253.26 | \$25,111.89 | \$ -14,858.63 |
| NET OPERATING INCOME | \$ -5,915.03 | \$ -3,884.08 | \$ -2,030.95 |
| Other Income | | | |
| 7100 Interest | | | |
| 7110 Bank Account Interest | 4.92 | 5.08 | -0.16 |
| 7115 MMA Interest | 27.64 | 18.90 | 8.74 |
| 7120 Short-term CD Interest | | 100.53 | -100.53 |
| Total 7100 Interest | 32.56 | 124.51 | -91.95 |
| Total Other Income | \$32.56 | \$124.51 | \$ -91.95 |
| Other Expenses | | | |
| 6990 Miscellaneous Expense | | 123.78 | -123.78 |
| Total Other Expenses | \$0.00 | \$123.78 | \$ -123.78 |
| NET OTHER INCOME | \$32.56 | \$0.73 | \$31.83 |
| NET INCOME | \$ -5,882.47 | \$ -3,883.35 | \$ -1,999.12 |