



WEST LIBERTY GUN CLUB, INC

Minutes for October 25, 2023

Opening:

The October regular board meeting of the West Liberty Gun Club, Inc. was called to order by President John Riggs at 6:33 PM on October 25, 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: Bruce Guither, Bob Jensen, Don McConnel

Absent: Leland Belding, Kyle Hurst, Jim Meier

There were also 0 regular members in attendance:

Approval of Agenda:

Are there any additions to the October agenda? No

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

Second by Brian Alatalo

Any discussion Yes / **No**

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

Approval of Minutes of the September meeting and Board Reports:

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

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

Second by Bruce Guither

Any discussion Yes / **No**

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

Secretary's Report: Brian Alatalo

Orientation and Club Safety Attendance:

Dates: September 27, 2023 - October 25, 2023

New Members: 3

WLGCC Current Membership: 370

Chief Range Officer's Report: Ian Wicke

Vice-President's Report: Austin Collins

President's Report: John Riggs

WLGCC Treasurer's Report for September 30, 2023: Tomma Riggs

- (See Attachment 1 & 2)

Motion to accept Treasurer's Report as presented/amended

by Don McConnel Second by Austin Collins

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:

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:

Motion to approve the Board reports as presented

by Tomma Riggs Second by Bruce Guither

Any discussion Yes / **No**

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

Regular Business:

Old Business (Open or Tabled Issues):

-

New Business:

- **Practical Shooters Repairs: (presented by John Riggs/ Ian Wicke)**
The practical shooters request a 'Not to Exceed' amount of \$2,000.00 to repair equipment & tractors. This maintenance is way overdue. These funds will come out of the Practical Shooters account.
 1. We will be repairing several of our steel poppers, along with target & wall stands that have been damaged over the past two (2) years.
 2. Our tractors (three (3) in all) are overdue for some regular maintenance that needs to be done by a professional service. We inherited a small used John Deere from a club member that will need to be serviced and some minor repairs completed. Tomma Riggs will be scheduling this after approval. This will include replacing the front tires on two (2) of the tractors that are falling apart due to dry rot. (The tire work will be done by J Riggs)
 3. We will be repairing our large trailer (commonly known as the War Wagon) as the attached structure holding equipment is becoming unsafe.
This amount is for the needed maintenance only that will be completed over the winter months. Work will begin within the next few weeks.

Motion to approve the proposed repairs as presented/amended by Tomma Riggs

Second by Brian Alatalo

Any discussion Yes / **No**

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

- **Holiday Board Meetings: John Riggs**
November and December board meetings to be held on December 6, 2023

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:

December 6, 2023 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 Brian Alatalo

Any discussion Yes / **No**

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

President John Riggs adjourned the meeting at 6:50 PM

West Liberty Gun Club, Inc.

Balance Sheet Comparison

As of September 30, 2023

	TOTAL		
	AS OF SEP 30, 2023	AS OF SEP 30, 2022 (PY)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
1000 RO Office Cash	100.00	100.00	0.00
1050 Match Petty Cash	100.00	100.00	0.00
1100 Checking-WLGC General	14,823.51	17,852.79	-3,029.28
1200 Checking - Practical Shooters	10,429.31	6,781.11	3,648.20
1400 Hills Bank CD 5512	0.00	0.00	0.00
1450 Hills Money Market	31,864.82	29,042.37	2,822.45
1460 Hills Bank CD 6426	90,978.12	90,705.69	272.43
Total Bank Accounts	\$148,295.76	\$144,581.96	\$3,713.80
Accounts Receivable			
1800 Accounts receivable (A/R)	15,307.51	8,322.58	6,984.93
Total Accounts Receivable	\$15,307.51	\$8,322.58	\$6,984.93
Other Current Assets			
1350 Supplies Inventory	0.00	0.00	0.00
1900 *Undeposited Funds	456.56	163.40	293.16
Total Other Current Assets	\$456.56	\$163.40	\$293.16
Total Current Assets	\$164,059.83	\$153,067.94	\$10,991.89
Fixed Assets			
1520 Machinery & Equipment	21,118.79	21,118.79	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	-57,657.00	-49,109.00	-8,548.00
Total Fixed Assets	\$71,342.76	\$79,890.76	\$ -8,548.00
TOTAL ASSETS	\$235,402.59	\$232,958.70	\$2,443.89
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 Accounts Payable	0.00	0.00	0.00
Total Accounts Payable	\$0.00	\$0.00	\$0.00
Other Current Liabilities			
2560 Sales Tax Payable	6,284.41	4,133.34	2,151.07
2600 NRA Memberships Payable	175.00	150.00	25.00
2610 Gate Key Deposits	5,030.00	4,440.00	590.00
Out Of Scope Agency Payable	0.00	0.00	0.00

West Liberty Gun Club, Inc.

Balance Sheet Comparison

As of September 30, 2023

	TOTAL		
	AS OF SEP 30, 2023	AS OF SEP 30, 2022 (PY)	CHANGE
Total Other Current Liabilities	\$11,489.41	\$8,723.34	\$2,766.07
Total Current Liabilities	\$11,489.41	\$8,723.34	\$2,766.07
Total Liabilities	\$11,489.41	\$8,723.34	\$2,766.07
Equity			
3000 Opening Bal Equity	0.00	0.00	0.00
3200 Unrestricted Net Assets	210,170.76	212,156.78	-1,986.02
Net Income	13,742.42	12,078.58	1,663.84
Total Equity	\$223,913.18	\$224,235.36	\$ -322.18
TOTAL LIABILITIES AND EQUITY	\$235,402.59	\$232,958.70	\$2,443.89

West Liberty Gun Club, Inc.

Profit and Loss Comparison

October 2022 - September 2023

	TOTAL		
	OCT 2022 - SEP 2023	OCT 2021 - SEP 2022 (PY)	CHANGE
Income			
4000 Match Income		0.00	0.00
4100 Practical Shooting	771.62	31.02	740.60
4110 USPSA	5,675.00	4,035.00	1,640.00
4120 Steel Challenge	4,485.00	4,492.80	-7.80
4130 3 Gun		610.00	-610.00
4150 Sponsor Donations		250.00	-250.00
Total 4100 Practical Shooting	10,931.62	9,418.82	1,512.80
Total 4000 Match Income	10,931.62	9,418.82	1,512.80
4400 Membership Dues	32,410.00	41,757.10	-9,347.10
4450 Discounts given	-50.50		-50.50
Total 4400 Membership Dues	32,359.50	41,757.10	-9,397.60
4500 Program Income			
4510 Public Use	3,110.00	2,040.00	1,070.00
4520 Target and Ammo Sales	50.25	111.75	-61.50
4530 Range Rental	720.00		720.00
Total 4500 Program Income	3,880.25	2,151.75	1,728.50
4600 NRA Commissions	208.00	196.00	12.00
4700 Donations	214.43	657.39	-442.96
4900 Special Events Income			
4930 Range Rentals		80.00	-80.00
Total 4900 Special Events Income		80.00	-80.00
4990 Other revenue	150.00		150.00
Total Income	\$47,743.80	\$54,261.06	\$ -6,517.26
Cost of Goods Sold			
5000 Comp'd Match Fees			
5010 USPSA	120.00	160.00	-40.00
5020 Steel Challenge	45.00	150.00	-105.00
5030 Three Gun		50.00	-50.00
Total 5000 Comp'd Match Fees	165.00	360.00	-195.00
Total Cost of Goods Sold	\$165.00	\$360.00	\$ -195.00
GROSS PROFIT	\$47,578.80	\$53,901.06	\$ -6,322.26
Expenses			
6100 Administrative Expense			
6110 Bank Charges		3.00	-3.00
6130 Computer/software expenses	1,042.36	160.39	881.97
6140 Dues and Membership Fees	312.00	300.00	12.00
6150 Office Supplies	1,013.77	905.79	107.98
6160 Range Officer Expenses	1,110.41		1,110.41

West Liberty Gun Club, Inc.

Profit and Loss Comparison

October 2022 - September 2023

	TOTAL		
	OCT 2022 - SEP 2023	OCT 2021 - SEP 2022 (PY)	CHANGE
6180 Miscellaneous	24.26	293.52	-269.26
Total 6100 Administrative Expense	3,502.80	1,662.70	1,840.10
6200 Match Expenses		-55.00	55.00
6210 Targets	514.39	-247.00	761.39
6211 USPSA	339.00	267.00	72.00
6213 Three Gun		35.00	-35.00
Total 6210 Targets	853.39	55.00	798.39
6220 Pastors	-153.00	-117.00	-36.00
6221 USPSA	153.00	107.00	46.00
6223 Three Gun		10.00	-10.00
Total 6220 Pastors	0.00	0.00	0.00
6230 Activity Fees	-567.96	-864.00	296.04
6231 USPSA	1,417.48	1,162.00	255.48
6232 Steel Challenge	442.48	492.50	-50.02
Total 6230 Activity Fees	1,292.00	790.50	501.50
6240 Miscellaneous	-1,184.05	-741.74	-442.31
6241 USPSA	630.41	478.40	152.01
6242 Steel Challenge	946.11	3,127.40	-2,181.29
6243 Three Gun		218.75	-218.75
6246 USPSA/SCSA Operational	4,526.49		4,526.49
Total 6240 Miscellaneous	4,918.96	3,082.81	1,836.15
6250 Prizes and Awards			
6251 USPSA		81.42	-81.42
6252 Steel Challenge		632.58	-632.58
6255 Food/Catering	188.15	2,918.00	-2,729.85
Total 6250 Prizes and Awards	188.15	3,632.00	-3,443.85
Total 6200 Match Expenses	7,252.50	7,505.31	-252.81
6300 Operating Expenses			
6310 Advertising Expenses		544.78	-544.78
6330 Depreciation	8,548.00	8,871.00	-323.00
6340 Facilities and Equipment	837.42	1,089.87	-252.45
6345 Groundkeeping	2,766.03	3,505.99	-739.96
6346 Security	709.15		709.15
Total 6340 Facilities and Equipment	4,312.60	4,595.86	-283.26
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	754.25	1,496.15	-741.90
6370 Repairs and Maintenance	9,785.10	1,812.97	7,972.13

West Liberty Gun Club, Inc.

Profit and Loss Comparison

October 2022 - September 2023

	TOTAL		
	OCT 2022 - SEP 2023	OCT 2021 - SEP 2022 (PY)	CHANGE
6380 Utilities			
6381 Electric Expense	1,454.79	1,244.06	210.73
6382 Portable Restroom Expense	3,506.40	3,596.39	-89.99
6384 Telephone, Telecommunications	1,110.52	570.91	539.61
Total 6380 Utilities	6,071.71	5,411.36	660.35
6390 Miscellaneous	32.93	62.98	-30.05
Total 6300 Operating Expenses	34,791.59	27,672.10	7,119.49
6400 Sales Tax Expense	2,631.45	2,696.12	-64.67
8100 Reconciliation Discrepancies	79.00	192.20	-113.20
Total Expenses	\$48,257.34	\$39,728.43	\$8,528.91
NET OPERATING INCOME	\$ -678.54	\$14,172.63	\$ -14,851.17
Other Income			
7100 Interest			
7110 Bank Account Interest	11.48	10.90	0.58
7115 MMA Interest	58.91	32.66	26.25
7120 Short-term CD Interest	285.97	309.15	-23.18
Total 7100 Interest	356.36	352.71	3.65
Total Other Income	\$356.36	\$352.71	\$3.65
Other Expenses			
6990 Miscellaneous Expense		0.00	0.00
Total Other Expenses	\$0.00	\$0.00	\$0.00
NET OTHER INCOME	\$356.36	\$352.71	\$3.65
NET INCOME	\$ -322.18	\$14,525.34	\$ -14,847.52