



# WEST LIBERTY GUN CLUB INC.

Minutes for June 22, 2022

## Opening

The June regular board meeting of the West Liberty Gun Club was called to order by President John Riggs at 6:35 PM on June 22, 2022 on a video conference call via Zoom.

## Roll call of Board Members by Secretary Brian Alatalo

Present: President John Riggs, Treasurer Tomma Riggs, CRO Ian Wicke, Secretary Brian Alatalo, Directors: Leland Belding, Bruce Guither, Don McConnel & Jim Meier.

**Absent:** Vice-President Austin Collins, Kyle Hurst, Bob Jensen

There were also 2 regular members in attendance: Jim Amlong, Gene Hammons

## Approval of Agenda

Are there any additions to the June agenda? No

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

Second by Bruce Guither

Any discussion Yes / **No**

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

## Approval of Minutes of the May Meeting and Board Reports

Are there any additions or corrections to the minutes of the May 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:**

**Dates:** May 26th - June 22th      **# of New Members: 5**

- Discussed the creation of a list of ongoing "Projects" for general membership to work on

**Chief Range Officer's Report:** Ian Wicke

- \$225 in Range Use Fees, \$4 in Target Sales for a total of \$229 in sales
- All items are purchased for guttering and are available

**Vice-President's Report:** Austin Collins

**President's Report** : John Riggs

**WLGC Treasurer's Report for May 2022:** Tomma Riggs

- (See Attachment 1 & 2)
- We need to order more gate key cards which will cost about \$800

Motion to order gate key cards for about \$800 by Bruce Guither

Second by Jim Meier

Any discussion Yes / **No**

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

- Larry Bell will need to raise his price to \$150 per mowing due to gas prices

Motion to approve Larry Bell raising to \$150 per mow by Bruce Guither

Second by Jim Meier

Any discussion Yes / **No**

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

Motion to accept Treasurer's Report as presented/amended by Bruce Guither

Second by Jim Meier

Any discussion Yes / **No**

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

Motion to approve the Board reports as presented by Tomma Riggs

Second by Jim Meier

Any discussion Yes / **No**

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

**Special Committee Reports:**

**Building & Long-Range Planning: Nothing to report**

**Grants and Donations: Nothing to report**

**Policy Manual and By-Laws Review Committee: Nothing to report**

**Membership Drive Committee: Club Flyers have been finalized.**

**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:**

**Regular Business:**

**Old Business (Open or Tabled Issues):**

- Update on Water Mitigation Project (gutters and gravel) - John Riggs/Ian Wicke
- **Volunteers will be needed to help with the installation of the gutters/facisa**

**New Business:**

- RSO shirts - Leland Belding

Motion to approve the allocation of funds up to \$600 to purchase RSO shirts for the 2023 season. as presented by Leland Belding Second by Tomma Riggs

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**

July 27, 2022, 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 Jim Meier

Any discussion Yes / **No**

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

President John Riggs adjourned the meeting at 7:09 PM

## West Liberty Gun Club, Inc.

## Balance Sheet Comparison

As of May 31, 2022

	TOTAL		
	AS OF MAY 31, 2022	AS OF MAY 31, 2021 (PY)	CHANGE
<b>ASSETS</b>			
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	11,677.96	19,203.67	-7,525.71
1200 Checking - Practical Shooters	3,591.94	8,858.31	-5,266.37
1400 Hills Bank CD 5512	0.00	50,198.55	-50,198.55
1450 Hills Money Market	28,035.24	53,036.90	-25,001.66
1460 Hills Bank CD 6426	90,570.91		90,570.91
<b>Total Bank Accounts</b>	<b>\$134,076.05</b>	<b>\$131,497.43</b>	<b>\$2,578.62</b>
Accounts Receivable			
1800 Accounts receivable (A/R)	4,021.68	-325.00	4,346.68
<b>Total Accounts Receivable</b>	<b>\$4,021.68</b>	<b>\$ -325.00</b>	<b>\$4,346.68</b>
Other Current Assets			
1350 Supplies Inventory	0.00	0.00	0.00
1900 *Undeposited Funds	0.00	-7.78	7.78
<b>Total Other Current Assets</b>	<b>\$0.00</b>	<b>\$ -7.78</b>	<b>\$7.78</b>
<b>Total Current Assets</b>	<b>\$138,097.73</b>	<b>\$131,164.65</b>	<b>\$6,933.08</b>
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	-32,588.00	-32,588.00	0.00
<b>Total Fixed Assets</b>	<b>\$91,179.82</b>	<b>\$91,179.82</b>	<b>\$0.00</b>
<b>TOTAL ASSETS</b>	<b>\$229,277.55</b>	<b>\$222,344.47</b>	<b>\$6,933.08</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 Accounts Payable	123.78	0.00	123.78
<b>Total Accounts Payable</b>	<b>\$123.78</b>	<b>\$0.00</b>	<b>\$123.78</b>
Other Current Liabilities			
2560 Sales Tax Payable	3,040.15	1,375.07	1,665.08
2600 NRA Memberships Payable	-50.00	205.00	-255.00
2610 Gate Key Deposits	4,270.00	3,720.00	550.00
Out Of Scope Agency Payable	0.00	0.00	0.00

# West Liberty Gun Club, Inc.

## Balance Sheet Comparison

As of May 31, 2022

	TOTAL		
	AS OF MAY 31, 2022	AS OF MAY 31, 2021 (PY)	CHANGE
<b>Total Other Current Liabilities</b>	<b>\$7,260.15</b>	<b>\$5,300.07</b>	<b>\$1,960.08</b>
<b>Total Current Liabilities</b>	<b>\$7,383.93</b>	<b>\$5,300.07</b>	<b>\$2,083.86</b>
<b>Total Liabilities</b>	<b>\$7,383.93</b>	<b>\$5,300.07</b>	<b>\$2,083.86</b>
Equity			
3000 Opening Bal Equity	0.00	0.00	0.00
3200 Unrestricted Net Assets	232,157.14	213,097.37	19,059.77
Net Income	-10,263.52	3,947.03	-14,210.55
<b>Total Equity</b>	<b>\$221,893.62</b>	<b>\$217,044.40</b>	<b>\$4,849.22</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$229,277.55</b>	<b>\$222,344.47</b>	<b>\$6,933.08</b>

## West Liberty Gun Club, Inc.

## Profit and Loss Comparison

October 2021 - May 2022

	TOTAL		
	OCT 2021 - MAY 2022	OCT 2020 - MAY 2021 (PY)	CHANGE
<b>Income</b>			
4000 Match Income	0.00	2,192.89	-2,192.89
4100 Practical Shooting	3,737.26		3,737.26
4110 USPSA	495.00	1,870.00	-1,375.00
4120 Steel Challenge		3,025.00	-3,025.00
4150 Sponsor Donations	250.00		250.00
<b>Total 4100 Practical Shooting</b>	<b>4,482.26</b>	<b>4,895.00</b>	<b>-412.74</b>
4200 ISRPA Match Income		1,340.00	-1,340.00
4300 NRA Matches		82.50	-82.50
<b>Total 4000 Match Income</b>	<b>4,482.26</b>	<b>8,510.39</b>	<b>-4,028.13</b>
4400 Membership Dues	24,436.09	20,264.22	4,171.87
4450 Discounts given		-58.37	58.37
<b>Total 4400 Membership Dues</b>	<b>24,436.09</b>	<b>20,205.85</b>	<b>4,230.24</b>
<b>4500 Program Income</b>			
4510 Public Use	930.00	555.00	375.00
4515 Public Use - Groupon (deleted)		397.78	-397.78
<b>Total 4510 Public Use</b>	<b>930.00</b>	<b>952.78</b>	<b>-22.78</b>
4520 Target and Ammo Sales	34.50	1,865.50	-1,831.00
<b>Total 4500 Program Income</b>	<b>964.50</b>	<b>2,818.28</b>	<b>-1,853.78</b>
4600 NRA Commissions	160.00	204.00	-44.00
4700 Donations	243.42	61.44	181.98
<b>4900 Special Events Income</b>			
4930 Range Rentals	45.00		45.00
<b>Total 4900 Special Events Income</b>	<b>45.00</b>		<b>45.00</b>
4990 Other revenue		192.52	-192.52
<b>Total Income</b>	<b>\$30,331.27</b>	<b>\$31,992.48</b>	<b>\$ -1,661.21</b>
<b>Cost of Goods Sold</b>			
<b>5000 Comp'd Match Fees</b>			
5010 USPSA	20.00	135.00	-115.00
5020 Steel Challenge		345.00	-345.00
<b>Total 5000 Comp'd Match Fees</b>	<b>20.00</b>	<b>480.00</b>	<b>-460.00</b>
<b>Total Cost of Goods Sold</b>	<b>\$20.00</b>	<b>\$480.00</b>	<b>\$ -460.00</b>
<b>GROSS PROFIT</b>	<b>\$30,311.27</b>	<b>\$31,512.48</b>	<b>\$ -1,201.21</b>
<b>Expenses</b>			
<b>6100 Administrative Expense</b>			
6110 Bank Charges	3.00		3.00
6130 Computer/software expenses	160.39		160.39
6140 Dues and Membership Fees	170.00	50.00	120.00
6150 Office Supplies	844.65	335.52	509.13

# West Liberty Gun Club, Inc.

## Profit and Loss Comparison

October 2021 - May 2022

	TOTAL		
	OCT 2021 - MAY 2022	OCT 2020 - MAY 2021 (PY)	CHANGE
6160 Range Officer Expenses		300.00	-300.00
6180 Miscellaneous	235.52		235.52
<b>Total 6100 Administrative Expense</b>	<b>1,413.56</b>	<b>685.52</b>	<b>728.04</b>
6200 Match Expenses	-55.00		-55.00
6210 Targets			
6211 USPSA	55.00	70.00	-15.00
6215 ISRPA		291.45	-291.45
<b>Total 6210 Targets</b>	<b>55.00</b>	<b>361.45</b>	<b>-306.45</b>
6220 Pastors	-13.00	192.17	-205.17
6221 USPSA	13.00	29.00	-16.00
<b>Total 6220 Pastors</b>	<b>0.00</b>	<b>221.17</b>	<b>-221.17</b>
6230 Activity Fees	-75.00		-75.00
6231 USPSA	200.00	1,011.50	-811.50
6232 Steel Challenge	202.50	302.50	-100.00
6234 NRA Matches		60.00	-60.00
<b>Total 6230 Activity Fees</b>	<b>327.50</b>	<b>1,374.00</b>	<b>-1,046.50</b>
6240 Miscellaneous	-15.00	1,898.76	-1,913.76
6241 USPSA	125.97	110.00	15.97
6242 Steel Challenge	7,160.39	529.83	6,630.56
6244 NRA Matches		320.00	-320.00
6245 ISRPA		470.59	-470.59
<b>Total 6240 Miscellaneous</b>	<b>7,271.36</b>	<b>3,329.18</b>	<b>3,942.18</b>
6250 Prizes and Awards		161.24	-161.24
6251 USPSA	81.42		81.42
6252 Steel Challenge	0.00	789.18	-789.18
6254 NRA Matches		534.11	-534.11
6255 Food/Catering	2,918.00		2,918.00
<b>Total 6250 Prizes and Awards</b>	<b>2,999.42</b>	<b>1,484.53</b>	<b>1,514.89</b>
<b>Total 6200 Match Expenses</b>	<b>10,598.28</b>	<b>6,770.33</b>	<b>3,827.95</b>
6300 Operating Expenses			
6310 Advertising Expenses	544.78	171.20	373.58
6340 Facilities and Equipment	46.62	123.30	-76.68
6345 Groundkeeping	800.00	510.00	290.00
<b>Total 6340 Facilities and Equipment</b>	<b>846.62</b>	<b>633.30</b>	<b>213.32</b>
6350 Insurance			
6351 Liability Insurance	4,877.00	4,805.00	72.00
<b>Total 6350 Insurance</b>	<b>4,877.00</b>	<b>4,805.00</b>	<b>72.00</b>
6360 QuickBooks Payments Fees	547.27	471.00	76.27
6370 Repairs and Maintenance	1,485.80	49.23	1,436.57

# West Liberty Gun Club, Inc.

## Profit and Loss Comparison

October 2021 - May 2022

	TOTAL		
	OCT 2021 - MAY 2022	OCT 2020 - MAY 2021 (PY)	CHANGE
6380 Utilities			
6381 Electric Expense	828.84	825.66	3.18
6382 Portable Restroom Expense	2,259.42	1,276.04	983.38
6384 Telephone, Telecommunications	378.25	222.91	155.34
<b>Total 6380 Utilities</b>	<b>3,466.51</b>	<b>2,324.61</b>	<b>1,141.90</b>
6390 Miscellaneous	37.06	73.63	-36.57
<b>Total 6300 Operating Expenses</b>	<b>11,805.04</b>	<b>8,527.97</b>	<b>3,277.07</b>
6400 Sales Tax Expense	1,853.23	1,986.85	-133.62
8100 Reconciliation Discrepancies	192.20		192.20
<b>Total Expenses</b>	<b>\$25,862.31</b>	<b>\$17,970.67</b>	<b>\$7,891.64</b>
<b>NET OPERATING INCOME</b>	<b>\$4,448.96</b>	<b>\$13,541.81</b>	<b>\$ -9,092.85</b>
Other Income			
7100 Interest			
7110 Bank Account Interest	8.52	5.64	2.88
7115 MMA Interest	25.53	21.51	4.02
7120 Short-term CD Interest	174.37	219.82	-45.45
<b>Total 7100 Interest</b>	<b>208.42</b>	<b>246.97</b>	<b>-38.55</b>
<b>Total Other Income</b>	<b>\$208.42</b>	<b>\$246.97</b>	<b>\$ -38.55</b>
Other Expenses			
6990 Miscellaneous Expense	123.78	32.08	91.70
<b>Total Other Expenses</b>	<b>\$123.78</b>	<b>\$32.08</b>	<b>\$91.70</b>
<b>NET OTHER INCOME</b>	<b>\$84.64</b>	<b>\$214.89</b>	<b>\$ -130.25</b>
<b>NET INCOME</b>	<b>\$4,533.60</b>	<b>\$13,756.70</b>	<b>\$ -9,223.10</b>