



# WEST LIBERTY GUN CLUB, INC

Minutes for October 26, 2022

## **Opening:**

The October regular board meeting of the West Liberty Gun Club, Inc. was called to order by President John Riggs at 6:34 PM on October 26, 2022, 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, Kyle Hurst, Bob Jensen, Don McConnel, Jim Meier.

## **Absent:** Bruce Guither

There were also \_0\_ regular members in attendance:

## **Approval of Agenda:**

Are there any additions to the October agenda?

Motion to approve the October 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 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 Kyle Hurst

Second by Tomma Riggs

Any discussion Yes / **No**

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

**Secretary's Report:** Brian Alatalo

**Orientation and Club Safety Attendance:** 11

**Dates:** September 28, 2022- October 26, 2022

**New Members:** 11

**WLGCC Current Membership:** 338

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

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

**President's Report:** John Riggs - discussed transferring the gate key computer to the Secretary (Brian Alatalo) and the possibility of purchasing a new laptop to replace the old one.

**WLGCC Treasurer's Report for October 26, 2022:** Tomma Riggs

- (See Attachment 1 & 2)

Motion to accept Treasurer's Report as presented/amended

by Jim Meier Second by Don McConnell

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:**

**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:**

### **Regular Business:**

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

- 

#### **New Business:**

- **Discuss the possibility of offering a discounted member for law enforcement - Tomma Riggs**
- Motion against the proposal to offer discounted membership for law enforcement as presented by Kyle Hurst Second by Austin Collins
- Any discussion Yes / **No**
- **All In Favor** / Any opposed - Motion - **Carried** / Failed
  
- **Discuss adding Kyle Hurst to the Practical Shooters bank account. - Tomma Riggs**
- Motion to approve the addition of Kyle Hurst to the West Liberty Practical Shooters Bank Account as presented by Tomma Riggs Second by Jim Meier
- 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:**

December 7, 2022, 6:30 PM on a video conference call via Zoom.

Adjournment by President John Riggs.

Motion to conclude business and adjourn by Jim Meier

Second by Tomma Riggs

Any discussion Yes / **No**

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

President John Riggs adjourned the meeting at 7:01 PM

## West Liberty Gun Club, Inc.

## Balance Sheet Comparison

As of September 30, 2022

	TOTAL		
	AS OF SEP 30, 2022	AS OF SEP 30, 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	17,626.19	15,794.10	1,832.09
1200 Checking - Practical Shooters	6,749.32	10,704.65	-3,955.33
1400 Hills Bank CD 5512	66.25	50,401.20	-50,334.95
1450 Hills Money Market	29,042.37	55,055.05	-26,012.68
1460 Hills Bank CD 6426	90,705.69		90,705.69
<b>Total Bank Accounts</b>	<b>\$144,389.82</b>	<b>\$132,155.00</b>	<b>\$12,234.82</b>
Accounts Receivable			
1800 Accounts receivable (A/R)	12,854.46	-269.80	13,124.26
<b>Total Accounts Receivable</b>	<b>\$12,854.46</b>	<b>\$ -269.80</b>	<b>\$13,124.26</b>
Other Current Assets			
1350 Supplies Inventory	0.00	0.00	0.00
1900 *Undeposited Funds	163.40	14.22	149.18
<b>Total Other Current Assets</b>	<b>\$163.40</b>	<b>\$14.22</b>	<b>\$149.18</b>
<b>Total Current Assets</b>	<b>\$157,407.68</b>	<b>\$131,899.42</b>	<b>\$25,508.26</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	-49,109.00	-40,238.00	-8,871.00
<b>Total Fixed Assets</b>	<b>\$74,658.82</b>	<b>\$83,529.82</b>	<b>\$ -8,871.00</b>
<b>TOTAL ASSETS</b>	<b>\$232,066.50</b>	<b>\$215,429.24</b>	<b>\$16,637.26</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	4,391.22	1,494.22	2,897.00
2600 NRA Memberships Payable	250.00	255.00	-5.00
2610 Gate Key Deposits	4,450.00	3,970.00	480.00
Out Of Scope Agency Payable	0.00	0.00	0.00

# West Liberty Gun Club, Inc.

## Balance Sheet Comparison

As of September 30, 2022

	TOTAL		
	AS OF SEP 30, 2022	AS OF SEP 30, 2021 (PY)	CHANGE
<b>Total Other Current Liabilities</b>	<b>\$9,091.22</b>	<b>\$5,719.22</b>	<b>\$3,372.00</b>
<b>Total Current Liabilities</b>	<b>\$9,215.00</b>	<b>\$5,719.22</b>	<b>\$3,495.78</b>
<b>Total Liabilities</b>	<b>\$9,215.00</b>	<b>\$5,719.22</b>	<b>\$3,495.78</b>
Equity			
3000 Opening Bal Equity	0.00	0.00	0.00
3200 Unrestricted Net Assets	212,156.78	205,447.37	6,709.41
Net Income	10,694.72	4,262.65	6,432.07
<b>Total Equity</b>	<b>\$222,851.50</b>	<b>\$209,710.02</b>	<b>\$13,141.48</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$232,066.50</b>	<b>\$215,429.24</b>	<b>\$16,637.26</b>

## West Liberty Gun Club, Inc.

Profit and Loss Comparison  
October 2021 - September 2022

	TOTAL		
	OCT 2021 - SEP 2022	OCT 2020 - SEP 2021 (PY)	CHANGE
Income			
4000 Match Income	0.00	888.97	-888.97
4100 Practical Shooting	1,643.82		1,643.82
4110 USPSA	2,735.00	11,695.00	-8,960.00
4120 Steel Challenge	4,640.00	3,025.00	1,615.00
4150 Sponsor Donations	250.00		250.00
<b>Total 4100 Practical Shooting</b>	<b>9,268.82</b>	<b>14,720.00</b>	<b>-5,451.18</b>
4200 ISRPA Match Income		1,340.00	-1,340.00
4300 NRA Matches		298.00	-298.00
<b>Total 4000 Match Income</b>	<b>9,268.82</b>	<b>17,246.97</b>	<b>-7,978.15</b>
4400 Membership Dues	45,921.10	22,784.98	23,136.12
4450 Discounts given		-58.37	58.37
<b>Total 4400 Membership Dues</b>	<b>45,921.10</b>	<b>22,726.61</b>	<b>23,194.49</b>
4500 Program Income			
4510 Public Use	2,040.00	1,155.00	885.00
4515 Public Use - Groupon (deleted)		397.78	-397.78
<b>Total 4510 Public Use</b>	<b>2,040.00</b>	<b>1,552.78</b>	<b>487.22</b>
4520 Target and Ammo Sales	111.75	1,878.50	-1,766.75
<b>Total 4500 Program Income</b>	<b>2,151.75</b>	<b>3,431.28</b>	<b>-1,279.53</b>
4600 NRA Commissions	196.00	204.00	-8.00
4700 Donations	657.39	101.44	555.95
4900 Special Events Income			
4930 Range Rentals	80.00		80.00
<b>Total 4900 Special Events Income</b>	<b>80.00</b>		<b>80.00</b>
4990 Other revenue		192.52	-192.52
Uncategorized Income	66.25		66.25
<b>Total Income</b>	<b>\$58,341.31</b>	<b>\$43,902.82</b>	<b>\$14,438.49</b>
Cost of Goods Sold			
5000 Comp'd Match Fees			
5010 USPSA	60.00	1,655.00	-1,595.00
5020 Steel Challenge	150.00	345.00	-195.00
<b>Total 5000 Comp'd Match Fees</b>	<b>210.00</b>	<b>2,000.00</b>	<b>-1,790.00</b>
<b>Total Cost of Goods Sold</b>	<b>\$210.00</b>	<b>\$2,000.00</b>	<b>\$ -1,790.00</b>
<b>GROSS PROFIT</b>	<b>\$58,131.31</b>	<b>\$41,902.82</b>	<b>\$16,228.49</b>
Expenses			
6100 Administrative Expense			
6110 Bank Charges	3.00	3.00	0.00
6130 Computer/software expenses	160.39	430.00	-269.61

# West Liberty Gun Club, Inc.

## Profit and Loss Comparison October 2021 - September 2022

	TOTAL		
	OCT 2021 - SEP 2022	OCT 2020 - SEP 2021 (PY)	CHANGE
6140 Dues and Membership Fees	300.00	50.00	250.00
6150 Office Supplies	905.79	423.25	482.54
6160 Range Officer Expenses		300.00	-300.00
6180 Miscellaneous	293.52		293.52
<b>Total 6100 Administrative Expense</b>	<b>1,662.70</b>	<b>1,206.25</b>	<b>456.45</b>
6200 Match Expenses	-55.00		-55.00
6210 Targets	-155.00		-155.00
6211 USPSA	210.00	434.65	-224.65
6215 ISRPA		291.45	-291.45
<b>Total 6210 Targets</b>	<b>55.00</b>	<b>726.10</b>	<b>-671.10</b>
6220 Pastors	-72.00	192.17	-264.17
6221 USPSA	72.00	187.53	-115.53
<b>Total 6220 Pastors</b>	<b>0.00</b>	<b>379.70</b>	<b>-379.70</b>
6230 Activity Fees	-659.00		-659.00
6231 USPSA	1,087.00	1,352.50	-265.50
6232 Steel Challenge	482.50	302.50	180.00
6234 NRA Matches		130.50	-130.50
<b>Total 6230 Activity Fees</b>	<b>910.50</b>	<b>1,785.50</b>	<b>-875.00</b>
6240 Miscellaneous	-310.74	-1,882.93	1,572.19
6241 USPSA	350.40	2,838.59	-2,488.19
6242 Steel Challenge	8,262.34	529.83	7,732.51
6243 Three Gun	12.75		12.75
6244 NRA Matches		320.00	-320.00
6245 ISRPA		470.59	-470.59
<b>Total 6240 Miscellaneous</b>	<b>8,314.75</b>	<b>2,276.08</b>	<b>6,038.67</b>
6250 Prizes and Awards		161.24	-161.24
6251 USPSA	81.42	1,855.97	-1,774.55
6252 Steel Challenge	632.58	1,595.15	-962.57
6254 NRA Matches		534.11	-534.11
6255 Food/Catering	2,918.00	1,400.00	1,518.00
<b>Total 6250 Prizes and Awards</b>	<b>3,632.00</b>	<b>5,546.47</b>	<b>-1,914.47</b>
<b>Total 6200 Match Expenses</b>	<b>12,857.25</b>	<b>10,713.85</b>	<b>2,143.40</b>
6300 Operating Expenses			
6310 Advertising Expenses	544.78	171.20	373.58
6330 Depreciation	8,871.00	7,650.00	1,221.00
6340 Facilities and Equipment	1,089.87	157.95	931.92
6345 Groundkeeping	3,505.99	3,199.02	306.97
<b>Total 6340 Facilities and Equipment</b>	<b>4,595.86</b>	<b>3,356.97</b>	<b>1,238.89</b>

# West Liberty Gun Club, Inc.

## Profit and Loss Comparison October 2021 - September 2022

	TOTAL		
	OCT 2021 - SEP 2022	OCT 2020 - SEP 2021 (PY)	CHANGE
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	1,496.15	550.10	946.05
6370 Repairs and Maintenance	1,950.76	49.23	1,901.53
6380 Utilities			
6381 Electric Expense	1,244.06	1,215.65	28.41
6382 Portable Restroom Expense	3,596.39	2,675.61	920.78
6384 Telephone, Telecommunications	570.91	335.55	235.36
<b>Total 6380 Utilities</b>	<b>5,411.36</b>	<b>4,226.81</b>	<b>1,184.55</b>
6390 Miscellaneous	62.98	148.57	-85.59
<b>Total 6300 Operating Expenses</b>	<b>27,809.89</b>	<b>20,957.88</b>	<b>6,852.01</b>
6400 Sales Tax Expense	2,696.12	3,042.73	-346.61
8100 Reconciliation Discrepancies	192.20		192.20
<b>Total Expenses</b>	<b>\$45,218.16</b>	<b>\$35,920.71</b>	<b>\$9,297.45</b>
NET OPERATING INCOME	<b>\$12,913.15</b>	<b>\$5,982.11</b>	<b>\$6,931.04</b>
Other Income			
7100 Interest			
7110 Bank Account Interest	10.30	10.16	0.14
7115 MMA Interest	32.66	39.66	-7.00
7120 Short-term CD Interest	309.15	422.47	-113.32
<b>Total 7100 Interest</b>	<b>352.11</b>	<b>472.29</b>	<b>-120.18</b>
<b>Total Other Income</b>	<b>\$352.11</b>	<b>\$472.29</b>	<b>\$ -120.18</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>
NET OTHER INCOME	<b>\$228.33</b>	<b>\$440.21</b>	<b>\$ -211.88</b>
NET INCOME	<b>\$13,141.48</b>	<b>\$6,422.32</b>	<b>\$6,719.16</b>