



WEST LIBERTY GUN CLUB INC.

Minutes for April 27, 2022

Opening

The April regular board meeting of the West Liberty Gun Club was called to order by President John Riggs at 6:32 PM on April 27, 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, Don McConnel & Jim Meier.

Absent: Bruce Guither, Kyle Hurst, Bob Jensen

There were also _0_ regular members in attendance:

Approval of Agenda

Are there any additions to the April agenda? No

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

Second by Austin Collins

Any discussion Yes / **No**

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

Approval of Minutes of the March Meeting and Board Reports

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

Motion to approve the minutes as distributed/amended by Don McConnel

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:

Dates: March 24th - April 27th **# of New Members:** 6

Chief Range Officer's Report: Ian Wicke

Vice-President's Report: Austin Collins

President's Report : John Riggs

WLGC Treasurer's Report for March 2022: Tomma Riggs

- (See Attachment 1 & 2)

Motion to accept Treasurer's Report as presented/amended

by Don McConnel Second by Leland Belding

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 Leland Belding

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):

- Update on Water Mitigation Project (gutters and gravel) - John Riggs/Ian Wicke
Possible project start at the end of May.

New Business:

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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

May 25, 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 Austin Collins

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 March 31, 2022

	TOTAL		
	AS OF MAR 31, 2022	AS OF MAR 31, 2021 (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	12,447.63	19,637.89	-7,190.26
1200 Checking - Practical Shooters	6,939.01	8,807.74	-1,868.73
1400 Hills Bank CD 5512	0.00	50,198.55	-50,198.55
1450 Hills Money Market	27,530.62	52,028.09	-24,497.47
1460 Hills Bank CD 6426	90,570.91		90,570.91
Total Bank Accounts	\$137,688.17	\$130,872.27	\$6,815.90
Accounts Receivable			
1800 Accounts receivable (A/R)	4,391.57	100.90	4,290.67
Total Accounts Receivable	\$4,391.57	\$100.90	\$4,290.67
Other Current Assets			
1350 Supplies Inventory	0.00	0.00	0.00
1900 *Undeposited Funds	0.00	-1,035.59	1,035.59
Total Other Current Assets	\$0.00	\$ -1,035.59	\$1,035.59
Total Current Assets	\$142,079.74	\$129,937.58	\$12,142.16
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
Total Fixed Assets	\$91,179.82	\$91,179.82	\$0.00
TOTAL ASSETS	\$233,259.56	\$221,117.40	\$12,142.16
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 Accounts Payable	123.78	0.00	123.78
Total Accounts Payable	\$123.78	\$0.00	\$123.78
Other Current Liabilities			
2560 Sales Tax Payable	2,972.81	1,337.36	1,635.45
2600 NRA Memberships Payable	30.00	555.00	-525.00
2610 Gate Key Deposits	4,150.00	3,650.00	500.00
Out Of Scope Agency Payable	0.00	0.00	0.00

West Liberty Gun Club, Inc.

Balance Sheet Comparison

As of March 31, 2022

	TOTAL		
	AS OF MAR 31, 2022	AS OF MAR 31, 2021 (PY)	CHANGE
Total Other Current Liabilities	\$7,152.81	\$5,542.36	\$1,610.45
Total Current Liabilities	\$7,276.59	\$5,542.36	\$1,734.23
Total Liabilities	\$7,276.59	\$5,542.36	\$1,734.23
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	-6,174.17	2,477.67	-8,651.84
Total Equity	\$225,982.97	\$215,575.04	\$10,407.93
TOTAL LIABILITIES AND EQUITY	\$233,259.56	\$221,117.40	\$12,142.16

West Liberty Gun Club, Inc.

Profit and Loss Comparison

October 2021 - March 2022

	TOTAL		
	OCT 2021 - MAR 2022	OCT 2020 - MAR 2021 (PY)	CHANGE
Income			
4000 Match Income	308.32	5,023.75	-4,715.43
4100 Practical Shooting	1,502.46		1,502.46
4150 Sponsor Donations	250.00		250.00
Total 4100 Practical Shooting	1,752.46		1,752.46
4300 NRA Matches		82.50	-82.50
Total 4000 Match Income	2,060.78	5,106.25	-3,045.47
4400 Membership Dues	23,474.09	19,725.53	3,748.56
4450 Discounts given		-58.37	58.37
Total 4400 Membership Dues	23,474.09	19,667.16	3,806.93
4500 Program Income			
4510 Public Use	615.00	180.00	435.00
4515 Public Use - Groupon (deleted)		397.78	-397.78
Total 4510 Public Use	615.00	577.78	37.22
4520 Target and Ammo Sales	22.50	332.50	-310.00
Total 4500 Program Income	637.50	910.28	-272.78
4600 NRA Commissions	155.00	94.00	61.00
4700 Donations	243.42	51.44	191.98
4990 Other revenue		192.52	-192.52
Total Income	\$26,570.79	\$26,021.65	\$549.14
GROSS PROFIT	\$26,570.79	\$26,021.65	\$549.14
Expenses			
6100 Administrative Expense			
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	398.51	270.12	128.39
6160 Range Officer Expenses		300.00	-300.00
6180 Miscellaneous	235.52		235.52
Total 6100 Administrative Expense	967.42	620.12	347.30
6200 Match Expenses			
6230 Activity Fees			
6231 USPSA	50.00		50.00
Total 6230 Activity Fees	50.00		50.00
6240 Miscellaneous			
6240 Miscellaneous		3,121.62	-3,121.62
6241 USPSA	1.76		1.76
6242 Steel Challenge	5,231.94		5,231.94
6244 NRA Matches		320.00	-320.00
Total 6240 Miscellaneous	5,233.70	3,441.62	1,792.08

West Liberty Gun Club, Inc.

Profit and Loss Comparison

October 2021 - March 2022

	TOTAL		
	OCT 2021 - MAR 2022	OCT 2020 - MAR 2021 (PY)	CHANGE
6250 Prizes and Awards		99.70	-99.70
6251 USPSA	64.95		64.95
Total 6250 Prizes and Awards	64.95	99.70	-34.75
Total 6200 Match Expenses	5,348.65	3,541.32	1,807.33
6300 Operating Expenses			
6310 Advertising Expenses	381.60	171.20	210.40
6340 Facilities and Equipment	46.62		46.62
6345 Groundkeeping	300.00	510.00	-210.00
Total 6340 Facilities and Equipment	346.62	510.00	-163.38
6350 Insurance			
6351 Liability Insurance	4,877.00	4,805.00	72.00
Total 6350 Insurance	4,877.00	4,805.00	72.00
6360 QuickBooks Payments Fees	496.90	445.03	51.87
6370 Repairs and Maintenance	1,250.21	17.14	1,233.07
6380 Utilities			
6381 Electric Expense	624.08	622.71	1.37
6382 Portable Restroom Expense	1,368.10	1,052.14	315.96
6384 Telephone, Telecommunications	283.24	166.59	116.65
Total 6380 Utilities	2,275.42	1,841.44	433.98
6390 Miscellaneous	37.06		37.06
Total 6300 Operating Expenses	9,664.81	7,789.81	1,875.00
6400 Sales Tax Expense	1,853.23	1,986.85	-133.62
8100 Reconciliation Discrepancies	192.20		192.20
Total Expenses	\$18,026.31	\$13,938.10	\$4,088.21
NET OPERATING INCOME	\$8,544.48	\$12,083.55	\$ -3,539.07
Other Income			
7100 Interest			
7110 Bank Account Interest	6.97	3.35	3.62
7115 MMA Interest	23.25	12.70	10.55
7120 Short-term CD Interest	172.03	219.82	-47.79
Total 7100 Interest	202.25	235.87	-33.62
Total Other Income	\$202.25	\$235.87	\$ -33.62
Other Expenses			
6990 Miscellaneous Expense	123.78	32.08	91.70
Total Other Expenses	\$123.78	\$32.08	\$91.70
NET OTHER INCOME	\$78.47	\$203.79	\$ -125.32
NET INCOME	\$8,622.95	\$12,287.34	\$ -3,664.39