



WEST LIBERTY GUN CLUB, INC

Minutes for March 27, 2024

Opening:

The March regular board meeting of the West Liberty Gun Club, Inc. was called to order by President John Riggs at 6:30 PM on March 27, 2024, on a video conference call via Zoom.

Roll call of Board Members by: President, John Riggs

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

Directors: Leland Belding, Bruce Guither, Kyle Hurst, Bob Jensen, Don McConnel, Jim Meier.

Absent: Austin Collins, Bob Jensen

There were also 2 regular members in attendance: Scott, Larry

Approval of Agenda:

Are there any additions to the March agenda? No

Motion to approve the March 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 February meeting and Board Reports:

Are there any additions or corrections to the minutes of the February meeting? No

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

Second by Jim Meier

Any discussion Yes / **No**

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

Secretary's Report: Brian Alatalo

Orientation and Club Safety Attendance:

Dates: February 28, 2024 - March 26, 2024

New Members: 3

WLGC Current Membership: 307

Chief Range Officer's Report: Ian Wicke

Vice-President's Report: Austin Collins

President's Report: John Riggs- A big Thank You to all of the volunteers for the Spring Cleanup!

WLGC Treasurer's Report for February 29 2024: Tomma Riggs

- (See Attachment 1 & 2)

Motion to accept Treasurer's Report as presented/amended

by Jim Meier Second by Brian Alatalo

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 Jim Meier

Any discussion Yes / **No**

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

Regular Business:

Old Business (Open or Tabled Issues):

-

New Business:

- Larry Bell Mowing – Tomma Riggs

Motion to approve the \$25 increase in the mowing charges (total of \$175) by Tomma Riggs

Second by Bruce Guither

Any discussion Yes / **No**

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

Motion to allow the removal of the burnt out/junked M1s and .22 rifles that are stored in the target shed by Larry for decorative/non functional restoration by Tomma Riggs

Second by Bruce Guither

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:

April 24, 2024 at 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 6:41PM

West Liberty Gun Club, Inc.

Balance Sheet Comparison

As of February 29, 2024

	TOTAL		
	AS OF FEB 29, 2024	AS OF FEB 28, 2023 (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	10,682.96	18,053.00	-7,370.04
1200 Checking - Practical Shooters	11,933.52	7,191.87	4,741.65
1400 Hills Bank CD 0401	111,115.76	0.00	111,115.76
1450 Hills Money Market	13,405.20	30,325.78	-16,920.58
1460 Hills Bank CD 6426 (deleted)	0.00	90,842.92	-90,842.92
Total Bank Accounts	\$147,337.44	\$146,613.57	\$723.87
Accounts Receivable			
1800 Accounts receivable (A/R)	6,093.89	133.24	5,960.65
Total Accounts Receivable	\$6,093.89	\$133.24	\$5,960.65
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	\$153,431.33	\$146,746.81	\$6,684.52
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	-57,657.00	0.00
Total Fixed Assets	\$71,342.76	\$71,342.76	\$0.00
TOTAL ASSETS	\$224,774.09	\$218,089.57	\$6,684.52
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	6,342.58	4,329.55	2,013.03
2600 NRA Memberships Payable	-115.00	-185.00	70.00
2610 Gate Key Deposits	5,130.00	4,550.00	580.00
Out Of Scope Agency Payable	0.00	0.00	0.00

West Liberty Gun Club, Inc.

Balance Sheet Comparison

As of February 29, 2024

	TOTAL		
	AS OF FEB 29, 2024	AS OF FEB 28, 2023 (PY)	CHANGE
Total Other Current Liabilities	\$11,357.58	\$8,694.55	\$2,663.03
Total Current Liabilities	\$11,357.58	\$8,694.55	\$2,663.03
Total Liabilities	\$11,357.58	\$8,694.55	\$2,663.03
Equity			
3000 Opening Bal Equity	0.00	0.00	0.00
3200 Unrestricted Net Assets	211,724.32	210,170.76	1,553.56
Net Income	1,692.19	-775.74	2,467.93
Total Equity	\$213,416.51	\$209,395.02	\$4,021.49
TOTAL LIABILITIES AND EQUITY	\$224,774.09	\$218,089.57	\$6,684.52

West Liberty Gun Club, Inc.

Profit and Loss Comparison

October 2023 - February 2024

	TOTAL		
	OCT 2023 - FEB 2024	OCT 2022 - FEB 2023 (PY)	CHANGE
Income			
4000 Match Income			
4100 Practical Shooting	1,380.59	790.51	590.08
4110 USPSA	1,935.00	855.00	1,080.00
4120 Steel Challenge	420.00	240.00	180.00
Total 4100 Practical Shooting	3,735.59	1,885.51	1,850.08
Total 4000 Match Income	3,735.59	1,885.51	1,850.08
4400 Membership Dues	947.34	2,803.00	-1,855.66
4500 Program Income			
4510 Public Use	120.00	420.00	-300.00
4520 Target and Ammo Sales	1.00	9.75	-8.75
Total 4500 Program Income	121.00	429.75	-308.75
4600 NRA Commissions	81.00	119.00	-38.00
4700 Donations	1,025.00	0.50	1,024.50
Uncategorized Income	0.58		0.58
Total Income	\$5,910.51	\$5,237.76	\$672.75
Cost of Goods Sold			
5000 Comp'd Match Fees			
5010 USPSA	100.00	20.00	80.00
Total 5000 Comp'd Match Fees	100.00	20.00	80.00
Total Cost of Goods Sold	\$100.00	\$20.00	\$80.00
GROSS PROFIT	\$5,810.51	\$5,217.76	\$592.75
Expenses			
6100 Administrative Expense			
6130 Computer/software expenses	491.01	110.08	380.93
6140 Dues and Membership Fees	165.00	170.00	-5.00
6150 Office Supplies	424.91	266.44	158.47
6165 Office/General Administrative Expenses	77.41		77.41
6180 Miscellaneous	6.10		6.10
Total 6100 Administrative Expense	1,164.43	546.52	617.91
6200 Match Expenses			
6210 Targets	-108.00	317.00	-425.00
6211 USPSA	108.00	48.00	60.00
Total 6210 Targets	0.00	365.00	-365.00
6220 Pastors	-52.00	-20.00	-32.00
6221 USPSA	52.00	20.00	32.00
Total 6220 Pastors	0.00	0.00	0.00

West Liberty Gun Club, Inc.

Profit and Loss Comparison

October 2023 - February 2024

	TOTAL		
	OCT 2023 - FEB 2024	OCT 2022 - FEB 2023 (PY)	CHANGE
6230 Activity Fees	-316.00	-145.00	-171.00
6231 USPSA	420.00	397.00	23.00
6232 Steel Challenge	212.00	16.00	196.00
Total 6230 Activity Fees	316.00	268.00	48.00
6240 Miscellaneous	-205.00	-100.00	-105.00
6241 USPSA	189.18	113.16	76.02
6242 Steel Challenge	31.00	216.83	-185.83
6246 USPSA/SCSA Operational	1,064.07	970.21	93.86
Total 6240 Miscellaneous	1,079.25	1,200.20	-120.95
6250 Prizes and Awards			
6255 Food/Catering	241.00		241.00
Total 6250 Prizes and Awards	241.00		241.00
Total 6200 Match Expenses	1,636.25	1,833.20	-196.95
6300 Operating Expenses			
6330 Depreciation		8,548.00	-8,548.00
6340 Facilities and Equipment			
6345 Groundkeeping	900.00	150.00	750.00
6346 Security	24.37		24.37
Total 6340 Facilities and Equipment	924.37	150.00	774.37
6350 Insurance			
6351 Liability Insurance	6,057.00	5,287.00	770.00
Total 6350 Insurance	6,057.00	5,287.00	770.00
6360 QuickBooks Payments Fees	280.63	284.27	-3.64
6370 Repairs and Maintenance	747.91		747.91
6371 Equipment Repairs & Maintenance	846.34		846.34
6380 Utilities			
6381 Electric Expense	735.85	505.83	230.02
6382 Portable Restroom Expense	1,112.80	1,002.60	110.20
6384 Telephone, Telecommunications	1,100.14	242.76	857.38
Total 6380 Utilities	2,948.79	1,751.19	1,197.60
6390 Miscellaneous	8.54	2.78	5.76
Total 6300 Operating Expenses	11,813.58	16,023.24	-4,209.66
6400 Sales Tax Expense	2,002.93	1,831.71	171.22
8100 Reconciliation Discrepancies	-131.18		-131.18
Total Expenses	\$16,486.01	\$20,234.67	\$ -3,748.66
NET OPERATING INCOME	\$ -10,675.50	\$ -15,016.91	\$4,341.41

West Liberty Gun Club, Inc.

Profit and Loss Comparison

October 2023 - February 2024

	TOTAL		
	OCT 2023 - FEB 2024	OCT 2022 - FEB 2023 (PY)	CHANGE
Other Income			
7100 Interest			
7110 Bank Account Interest	6.13	5.93	0.20
7115 MMA Interest	33.93	33.41	0.52
7120 Short-term CD Interest	144.09	137.23	6.86
Total 7100 Interest	184.15	176.57	7.58
Total Other Income	\$184.15	\$176.57	\$7.58
NET OTHER INCOME	\$184.15	\$176.57	\$7.58
NET INCOME	\$ -10,491.35	\$ -14,840.34	\$4,348.99