



WEST LIBERTY GUN CLUB, INC

Minutes for August 28, 2024

Opening:

The August regular board meeting of the West Liberty Gun Club, Inc. was called to order by President John Riggs at 6:33 PM on August 28, 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: Jim Meier

There were also 2 regular members in attendance: Lane Jensen, Robert Russell

Approval of Agenda:

Are there any additions to the August agenda? no

Motion to approve the August 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 July meeting and Board Reports:

Are there any additions or corrections to the minutes of the July meeting? no

Motion to approve the minutes as distributed/amended

by Tomma Riggs Second by Leland Belding

Any discussion Yes / **No**

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

Secretary's Report: Brian Alatalo

Orientation and Club Safety Attendance:

Dates: July 24, 2024 - August 28, 2024

New Members: 3

WLGCC Current Membership: 343 (including associates)

Chief Range Officer's Report: Ian Wicke

Vice-President's Report: Austin Collins

President's Report: John Riggs

Special Thanks to Dale Kofron for the effort and action to get the steel targets repair in the Pistol Gallery! This is a huge blessing to our members! Thank you Dale!

WLGCC Treasurer's Report for July 31 2024: Tomma Riggs

- (See Attachment 1 & 2)

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

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 Don McConnell

Any discussion Yes / **No**

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

Regular Business:

Old Business (Open or Tabled Issues):

- New tablets for the Practical Shooters – by: John Riggs
- Tablets are working great and would like to purchase 3 more to replace all old tablets.

New Business:

- Motion to purchase 3 additional tablets and necessary accessories to replace the remaining old tablets to provide a more user friendly and consistent experience for matches by 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:

September 25, 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 Don McConnell

Any discussion Yes / **No**

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

President John Riggs adjourned the meeting at 7:05 PM

West Liberty Gun Club, Inc.

Balance Sheet Comparison

As of July 31, 2024

	TOTAL		
	AS OF JUL 31, 2024	AS OF JUL 31, 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	12,736.87	4,792.78	7,944.09
1200 Checking - Practical Shooters	13,295.16	9,555.82	3,739.34
1400 Hills Bank CD 0401	112,433.62	0.00	112,433.62
1450 Hills Money Market	14,669.78	31,608.10	-16,938.32
1460 Hills Bank CD 6426 (deleted)	0.00	90,909.37	-90,909.37
Total Bank Accounts	\$153,335.43	\$137,066.07	\$16,269.36
Accounts Receivable			
1800 Accounts receivable (A/R)	-125.71	-73.24	-52.47
Total Accounts Receivable	\$ -125.71	\$ -73.24	\$ -52.47
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	\$153,209.72	\$136,992.83	\$16,216.89
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	-65,998.00	-57,657.00	-8,341.00
Total Fixed Assets	\$63,001.76	\$71,342.76	\$ -8,341.00
TOTAL ASSETS	\$216,211.48	\$208,335.59	\$7,875.89
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	195.65	4,484.46	-4,288.81
2600 NRA Memberships Payable	-175.00	-185.00	10.00
2610 Gate Key Deposits	5,370.00	5,010.00	360.00
Out Of Scope Agency Payable	0.00	0.00	0.00

West Liberty Gun Club, Inc.

Balance Sheet Comparison

As of July 31, 2024

	TOTAL		
	AS OF JUL 31, 2024	AS OF JUL 31, 2023 (PY)	CHANGE
Total Other Current Liabilities	\$5,390.65	\$9,309.46	\$ -3,918.81
Total Current Liabilities	\$5,390.65	\$9,309.46	\$ -3,918.81
Total Liabilities	\$5,390.65	\$9,309.46	\$ -3,918.81
Equity			
3000 Opening Bal Equity	0.00	0.00	0.00
3200 Unrestricted Net Assets	204,235.09	210,170.76	-5,935.67
Net Income	6,585.74	-11,144.63	17,730.37
Total Equity	\$210,820.83	\$199,026.13	\$11,794.70
TOTAL LIABILITIES AND EQUITY	\$216,211.48	\$208,335.59	\$7,875.89

West Liberty Gun Club, Inc.

Profit and Loss Comparison

October 2023 - July 2024

	TOTAL		CHANGE
	OCT 2023 - JUL 2024	OCT 2022 - JUL 2023 (PY)	
Income			
4000 Match Income			
4100 Practical Shooting	-827.77	-160.98	-666.79
4110 USPSA	4,770.00	4,635.00	135.00
4120 Steel Challenge	4,016.00	3,965.00	51.00
Total 4100 Practical Shooting	7,958.23	8,439.02	-480.79
4200 3Gun Match Income	750.00		750.00
Total 4000 Match Income	8,708.23	8,439.02	269.21
4400 Membership Dues	2,187.34	5,016.00	-2,828.66
4500 Program Income			
4510 Public Use	1,110.00	1,995.00	-885.00
4520 Target and Ammo Sales	75.25	32.75	42.50
4530 Range Rental		720.00	-720.00
Total 4500 Program Income	1,185.25	2,747.75	-1,562.50
4600 NRA Commissions	87.00	179.00	-92.00
4700 Donations	35.60	5.75	29.85
4710 Steve Yeater Donations	8,273.00		8,273.00
Total 4700 Donations	8,308.60	5.75	8,302.85
4990 Other revenue	150.00		150.00
Uncategorized Income	9.47		9.47
Total Income	\$20,635.89	\$16,387.52	\$4,248.37
Cost of Goods Sold			
5000 Comp'd Match Fees			
5010 USPSA	120.00	80.00	40.00
5020 Steel Challenge	160.00	45.00	115.00
Total 5000 Comp'd Match Fees	280.00	125.00	155.00
Total Cost of Goods Sold	\$280.00	\$125.00	\$155.00
GROSS PROFIT	\$20,355.89	\$16,262.52	\$4,093.37
Expenses			
6100 Administrative Expense			
6130 Computer/software expenses	1,442.48	1,042.36	400.12
6140 Dues and Membership Fees	165.00	170.00	-5.00
6150 Office Supplies	736.90	784.58	-47.68
6160 Range Officer Expenses	236.70	1,075.41	-838.71
6165 Office/General Administrative Expenses	309.81		309.81
6180 Miscellaneous	6.10	24.26	-18.16
Total 6100 Administrative Expense	2,896.99	3,096.61	-199.62

West Liberty Gun Club, Inc.

Profit and Loss Comparison

October 2023 - July 2024

	TOTAL		CHANGE
	OCT 2023 - JUL 2024	OCT 2022 - JUL 2023 (PY)	
6200 Match Expenses			
6210 Targets	-345.00	83.00	-428.00
6211 USPSA	290.00	282.00	8.00
6213 3Gun	55.00		55.00
Total 6210 Targets	0.00	365.00	-365.00
6220 Pastors	187.75	-122.00	309.75
6221 USPSA	150.00	122.00	28.00
6223 3Gun	16.00		16.00
Total 6220 Pastors	353.75	0.00	353.75
6230 Activity Fees	-859.00	-376.96	-482.04
6231 USPSA	420.00	1,105.48	-685.48
6232 Steel Challenge	611.62	319.48	292.14
Total 6230 Activity Fees	172.62	1,048.00	-875.38
6240 Miscellaneous	-379.93	-1,018.78	638.85
6241 USPSA	343.64	508.49	-164.85
6242 Steel Challenge	922.11	853.16	68.95
6243 3Gun	106.66		106.66
6246 USPSA/SCSA Operational	2,620.93	4,061.35	-1,440.42
Total 6240 Miscellaneous	3,613.41	4,404.22	-790.81
6250 Prizes and Awards	-770.00	-188.00	-582.00
6251 USPSA	380.00		380.00
6255 Food/Catering	1,021.00	376.15	644.85
Total 6250 Prizes and Awards	631.00	188.15	442.85
6270 Stripe Fees			
6271 USPSA	67.14		67.14
6272 SCSA	244.24		244.24
6273 Stripe Fees - 3Gun	27.00		27.00
Total 6270 Stripe Fees	338.38		338.38
Total 6200 Match Expenses	5,109.16	6,005.37	-896.21
6300 Operating Expenses			
6320 Cleaning	53.01		53.01
6330 Depreciation	8,341.00	8,548.00	-207.00
6340 Facilities and Equipment		837.42	-837.42
6345 Groundkeeping	3,413.95	1,945.44	1,468.51
6346 Security	24.37	709.15	-684.78
Total 6340 Facilities and Equipment	3,438.32	3,492.01	-53.69
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	347.40	373.06	-25.66

West Liberty Gun Club, Inc.

Profit and Loss Comparison

October 2023 - July 2024

	TOTAL		
	OCT 2023 - JUL 2024	OCT 2022 - JUL 2023 (PY)	CHANGE
6370 Repairs and Maintenance	747.91	7,932.55	-7,184.64
6371 Equipment Repairs & Maintenance	846.34		846.34
6380 Utilities			
6381 Electric Expense	1,484.14	1,165.99	318.15
6382 Portable Restroom Expense	2,964.97	2,755.26	209.71
6384 Telephone, Telecommunications	2,206.76	483.04	1,723.72
Total 6380 Utilities	6,655.87	4,404.29	2,251.58
6390 Miscellaneous	38.91	32.93	5.98
Total 6300 Operating Expenses	26,525.76	30,069.84	-3,544.08
6400 Sales Tax Expense	-214.89	2,501.21	-2,716.10
8100 Reconciliation Discrepancies	-131.18	79.00	-210.18
Total Expenses	\$34,185.84	\$41,752.03	\$ -7,566.19
NET OPERATING INCOME	\$ -13,829.95	\$ -25,489.51	\$11,659.56
Other Income			
7100 Interest			
7110 Bank Account Interest	11.45	10.87	0.58
7115 MMA Interest	45.66	65.73	-20.07
7120 Short-term CD Interest	1,464.80	203.68	1,261.12
Total 7100 Interest	1,521.91	280.28	1,241.63
Total Other Income	\$1,521.91	\$280.28	\$1,241.63
NET OTHER INCOME	\$1,521.91	\$280.28	\$1,241.63
NET INCOME	\$ -12,308.04	\$ -25,209.23	\$12,901.19