



# WEST LIBERTY GUN CLUB, INC

Minutes for October 23, 2024

## Opening:

The October regular board meeting of the West Liberty Gun Club, Inc. was called to order by President John Riggs at 6:31 PM on October 23, 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, Kyle Hurst, Bob Jensen, Don McConnel, Jim Meier, Robert Russell.

## Absent:

There were also 3 regular members in attendance: Aaron Gillman, Bruce Guither, Steve Livermore

## 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 Don McConnel

Any discussion Yes / **No**

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

## Approval of Minutes of the Elections 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 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:** September 25, 2024 - October 23, 2024

**New Members:** 6 (plus 9 in process)

**WLGC Current Membership:** 355 (including associates)

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

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

**President's Report:** John Riggs

**WLGC Treasurer's Report for September 30 2024:** Tomma Riggs

- (See Attachment 1 & 2)

Motion to accept Treasurer's Report as presented/amended

by Austin Collins Second by Don McConnel

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 Austin Collins

Any discussion Yes / **No**

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

**Regular Business:**

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

- Update on .22 Gallery Improvement project and hanging steel improvements (Leland)
- Suspension Updates (Executive Session - Board Members only)

**New Business:**

- Discussion to examine the need to raise the key card prices for new members and replacement cards due to increase in cost.

**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 11, 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 7:21PM

## West Liberty Gun Club, Inc.

## Balance Sheet Comparison

As of September 30, 2024

	TOTAL		
	AS OF SEP 30, 2024	AS OF SEP 30, 2023 (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	23,364.90	14,746.70	8,618.20
1200 Checking - Practical Shooters	14,340.48	10,777.70	3,562.78
1400 Hills Bank CD 0401	113,796.75	0.00	113,796.75
1450 Hills Money Market	15,175.96	31,864.82	-16,688.86
1460 Hills Bank CD 6426 (deleted)	0.00	90,978.12	-90,978.12
<b>Total Bank Accounts</b>	<b>\$166,878.09</b>	<b>\$148,567.34</b>	<b>\$18,310.75</b>
Accounts Receivable			
1800 Accounts receivable (A/R)	15,236.59	10,590.17	4,646.42
<b>Total Accounts Receivable</b>	<b>\$15,236.59</b>	<b>\$10,590.17</b>	<b>\$4,646.42</b>
Other Current Assets			
1350 Supplies Inventory	0.00	0.00	0.00
1900 *Undeposited Funds	179.76	456.56	-276.80
<b>Total Other Current Assets</b>	<b>\$179.76</b>	<b>\$456.56</b>	<b>\$ -276.80</b>
<b>Total Current Assets</b>	<b>\$182,294.44</b>	<b>\$159,614.07</b>	<b>\$22,680.37</b>
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
<b>Total Fixed Assets</b>	<b>\$63,001.76</b>	<b>\$71,342.76</b>	<b>\$ -8,341.00</b>
<b>TOTAL ASSETS</b>	<b>\$245,296.20</b>	<b>\$230,956.83</b>	<b>\$14,339.37</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 Accounts Payable	0.00	0.00	0.00
<b>Total Accounts Payable</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Other Current Liabilities			
2560 Sales Tax Payable	2,037.55	5,976.97	-3,939.42
2600 NRA Memberships Payable	205.00	125.00	80.00
2610 Gate Key Deposits	5,520.00	5,040.00	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, 2024

	TOTAL		
	AS OF SEP 30, 2024	AS OF SEP 30, 2023 (PY)	CHANGE
<b>Total Other Current Liabilities</b>	<b>\$7,762.55</b>	<b>\$11,141.97</b>	<b>\$ -3,379.42</b>
<b>Total Current Liabilities</b>	<b>\$7,762.55</b>	<b>\$11,141.97</b>	<b>\$ -3,379.42</b>
<b>Total Liabilities</b>	<b>\$7,762.55</b>	<b>\$11,141.97</b>	<b>\$ -3,379.42</b>
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	33,298.56	9,644.10	23,654.46
<b>Total Equity</b>	<b>\$237,533.65</b>	<b>\$219,814.86</b>	<b>\$17,718.79</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$245,296.20</b>	<b>\$230,956.83</b>	<b>\$14,339.37</b>

## West Liberty Gun Club, Inc.

## Profit and Loss Comparison

October 2023 - September 2024

	TOTAL		
	OCT 2023 - SEP 2024	OCT 2022 - SEP 2023 (PY)	CHANGE
<b>Income</b>			
4000 Match Income			
4100 Practical Shooting	2,386.38	61.62	2,324.76
4110 USPSA	4,770.00	5,675.00	-905.00
4120 Steel Challenge	4,016.00	5,270.00	-1,254.00
<b>Total 4100 Practical Shooting</b>	<b>11,172.38</b>	<b>11,006.62</b>	<b>165.76</b>
4200 3Gun Match Income	750.00		750.00
<b>Total 4000 Match Income</b>	<b>11,922.38</b>	<b>11,006.62</b>	<b>915.76</b>
4400 Membership Dues	30,406.24	28,050.10	2,356.14
4450 Discounts given		-50.50	50.50
<b>Total 4400 Membership Dues</b>	<b>30,406.24</b>	<b>27,999.60</b>	<b>2,406.64</b>
4500 Program Income			
4510 Public Use	1,845.00	3,110.00	-1,265.00
4520 Target and Ammo Sales	107.25	50.25	57.00
4530 Range Rental	150.00	720.00	-570.00
<b>Total 4500 Program Income</b>	<b>2,102.25</b>	<b>3,880.25</b>	<b>-1,778.00</b>
4600 NRA Commissions	117.00	208.00	-91.00
4700 Donations	198.16	214.43	-16.27
4710 Steve Yeater Donations	8,273.00		8,273.00
<b>Total 4700 Donations</b>	<b>8,471.16</b>	<b>214.43</b>	<b>8,256.73</b>
4990 Other revenue	150.00	150.00	0.00
Uncategorized Income	9.47		9.47
<b>Total Income</b>	<b>\$53,178.50</b>	<b>\$43,458.90</b>	<b>\$9,719.60</b>
<b>Cost of Goods Sold</b>			
5000 Comp'd Match Fees			
5010 USPSA	120.00	120.00	0.00
5020 Steel Challenge	160.00	120.00	40.00
<b>Total 5000 Comp'd Match Fees</b>	<b>280.00</b>	<b>240.00</b>	<b>40.00</b>
<b>Total Cost of Goods Sold</b>	<b>\$280.00</b>	<b>\$240.00</b>	<b>\$40.00</b>
<b>GROSS PROFIT</b>	<b>\$52,898.50</b>	<b>\$43,218.90</b>	<b>\$9,679.60</b>
<b>Expenses</b>			
6100 Administrative Expense			
6130 Computer/software expenses	1,442.48	1,087.70	354.78
6140 Dues and Membership Fees	349.00	312.00	37.00
6150 Office Supplies	1,071.68	968.43	103.25
6160 Range Officer Expenses	236.70	1,075.41	-838.71
6165 Office/General Administrative Expenses	319.66		319.66
6180 Miscellaneous	6.10	24.26	-18.16
<b>Total 6100 Administrative Expense</b>	<b>3,425.62</b>	<b>3,467.80</b>	<b>-42.18</b>

# West Liberty Gun Club, Inc.

## Profit and Loss Comparison

October 2023 - September 2024

	TOTAL		
	OCT 2023 - SEP 2024	OCT 2022 - SEP 2023 (PY)	CHANGE
6200 Match Expenses			
6210 Targets	-345.00	514.39	-859.39
6211 USPSA	290.00	339.00	-49.00
6213 3Gun	55.00		55.00
<b>Total 6210 Targets</b>	<b>0.00</b>	<b>853.39</b>	<b>-853.39</b>
6220 Pastors	187.75	-153.00	340.75
6221 USPSA	150.00	153.00	-3.00
6223 3Gun	16.00		16.00
<b>Total 6220 Pastors</b>	<b>353.75</b>	<b>0.00</b>	<b>353.75</b>
6230 Activity Fees	-506.50	-620.96	114.46
6231 USPSA	420.00	1,417.48	-997.48
6232 Steel Challenge	638.62	495.48	143.14
<b>Total 6230 Activity Fees</b>	<b>552.12</b>	<b>1,292.00</b>	<b>-739.88</b>
6240 Miscellaneous	-370.36	-1,252.05	881.69
6241 USPSA	349.63	630.41	-280.78
6242 Steel Challenge	928.49	1,008.12	-79.63
6243 3Gun	106.66		106.66
6246 USPSA/SCSA Operational	5,420.97	4,526.49	894.48
<b>Total 6240 Miscellaneous</b>	<b>6,435.39</b>	<b>4,912.97</b>	<b>1,522.42</b>
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
<b>Total 6250 Prizes and Awards</b>	<b>631.00</b>	<b>188.15</b>	<b>442.85</b>
6270 Stripe Fees			
6271 USPSA	67.14		67.14
6272 SCSA	244.24		244.24
6273 Stripe Fees - 3Gun	27.00		27.00
<b>Total 6270 Stripe Fees</b>	<b>338.38</b>		<b>338.38</b>
<b>Total 6200 Match Expenses</b>	<b>8,310.64</b>	<b>7,246.51</b>	<b>1,064.13</b>
6300 Operating Expenses			
6310 Advertising Expenses	89.31		89.31
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	4,638.95	2,545.44	2,093.51
6346 Security	227.62	2,099.08	-1,871.46
<b>Total 6340 Facilities and Equipment</b>	<b>4,866.57</b>	<b>5,481.94</b>	<b>-615.37</b>
6350 Insurance			
6351 Liability Insurance	6,057.00	5,287.00	770.00
<b>Total 6350 Insurance</b>	<b>6,057.00</b>	<b>5,287.00</b>	<b>770.00</b>

# West Liberty Gun Club, Inc.

## Profit and Loss Comparison

October 2023 - September 2024

	TOTAL		
	OCT 2023 - SEP 2024	OCT 2022 - SEP 2023 (PY)	CHANGE
6360 QuickBooks Payments Fees	721.24	754.25	-33.01
6370 Repairs and Maintenance	747.91	8,395.17	-7,647.26
6371 Equipment Repairs & Maintenance	846.34		846.34
6380 Utilities			
6381 Electric Expense	1,767.06	1,454.79	312.27
6382 Portable Restroom Expense	3,632.65	3,506.40	126.25
6384 Telephone, Telecommunications	2,646.48	1,110.52	1,535.96
<b>Total 6380 Utilities</b>	<b>8,046.19</b>	<b>6,071.71</b>	<b>1,974.48</b>
6390 Miscellaneous	48.66	32.93	15.73
<b>Total 6300 Operating Expenses</b>	<b>29,817.23</b>	<b>34,571.00</b>	<b>-4,753.77</b>
6400 Sales Tax Expense	-214.89	2,631.45	-2,846.34
8100 Reconciliation Discrepancies	-131.18	79.00	-210.18
<b>Total Expenses</b>	<b>\$41,207.42</b>	<b>\$47,995.76</b>	<b>\$ -6,788.34</b>
NET OPERATING INCOME	<b>\$11,691.08</b>	<b>\$ -4,776.86</b>	<b>\$16,467.94</b>
Other Income			
7100 Interest			
7110 Bank Account Interest	13.93	11.48	2.45
7115 MMA Interest	51.84	72.45	-20.61
7120 Short-term CD Interest	2,827.93	272.43	2,555.50
<b>Total 7100 Interest</b>	<b>2,893.70</b>	<b>356.36</b>	<b>2,537.34</b>
<b>Total Other Income</b>	<b>\$2,893.70</b>	<b>\$356.36</b>	<b>\$2,537.34</b>
Other Expenses			
6000 Contract Services			
6020 Legal Fees	180.00		180.00
<b>Total 6000 Contract Services</b>	<b>180.00</b>		<b>180.00</b>
<b>Total Other Expenses</b>	<b>\$180.00</b>	<b>\$0.00</b>	<b>\$180.00</b>
NET OTHER INCOME	<b>\$2,713.70</b>	<b>\$356.36</b>	<b>\$2,357.34</b>
NET INCOME	<b>\$14,404.78</b>	<b>\$ -4,420.50</b>	<b>\$18,825.28</b>