

General Membership

19 May 2025

- Call Meeting to Order – Commander
- Roll Call of Officers – Adjutant
 - Craig Kittelson – Commander
 - Gabe Timp – 1st Vice Commander
 - Open – 2nd Vice Commander
 - Daniel Berberich – 3rd Vice Commander
 - Mike Solei – Adjutant
 - Joe Kocak - Finance Officer
 - Danielle Horan – Service Officer
 - Diana Berberich – Historian
 - Rick Kullmann – 1st Sgt at Arms
 - Randall Schill – 2nd Sgt at Arms
 - Scott Hanneman – Chaplain
- Reading of minutes from the previous meeting – pages 1 - 6
- Introduction of Guests – 1st Sgt at Arms
- Membership Report – Adjutant
- Reading of minutes from Executive Board Report – 1st Vice Commander
- Finance Officer’s Report – Finance Officer – page 7
- Bar Manager’s Report – Collen Scheler – pages 8 - 11
- Activity Report – 2nd Vice Commander
- Service Officers Report – Service Officer
- Gambling Reports – Gambling Manager – pages 12 - 14
- Unfinished Business – Commander
- New Business or Correspondence – Commander
- Good of the Legion – Commander
- Adjournment – Commander

Next Meeting – Installation June 22, 2025



American Legion Richard Dingle Post 98
328 Broadway Ave
Saint Paul Park, Minnesota 55071

May General Membership Meeting - 12 May 2025 - 1800

Roll Call of Officers Present: Craig Kittelson (Commander), Gabe Timp (1st Vice), Nick Morrison (2nd Vice), Joe Kocak (Finance Officer), Mike Solei (Adjutant), Scott Hanneman (Chaplain), Rick Kullmann (Sgt at Arms), Randall Schill (Sgt at Arms), Danielle Horan (Service Officer)

Excused Executive Officers: Daniel Berberich (3rd Vice), Diana Berberich (Historian),

Members Present: 20

Motion to waive the previous General Meeting minutes.

- Motion: Dennis Farrell
- Second: Janet Lorenzo
- Approved

Guests Present:

None

Adjutant:

Membership Report – 372 – 93.7%
Member Timothy Ackerman passed on March 9

Executive Board Minutes:

Current month's Executive Board minutes read – 1st Vice Commander

Activities Report:

Read Calendar Event – General Manager

Post Finance:

Report read – see attached.

Bar/Club

Report read – see attached.



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Service Officer:

Memorial Day event.

Gambling report:

Beginning Balance: \$105,726.09
Ending Balance: \$100,512.37
Net Profit: \$17,155.04
Allowable Expenses: \$25,693.41

- Motion: Nick Morrison
- Second: Janet Lorenzo
- Approved

Allowable Expense Spending:

Gambling Allowable expenses for next month would be \$24,500.00.

- Motion: Dennis Farrell
- Second: Danielle Horan
- Approved

Lawful Purpose Spending:

Monthly Lawful Purpose Expenditures of \$34,550.00

- Motion: Dennis Farrell
- Second: John Dingle
- Approved

New Lawful Purpose Expenditures for next month.
**** Needs funds paid out in April.

Item	Amount	Motion	Second	Appr / Deny
Washington County 4-H	\$300.00	John Dingle	Rick Kullmann	A
Park HS Senior Party	\$600.00	Scott Hanneman	John Dingle	A
Magnus Veterans Foundation	\$500.00	John Dingle	Scott Hanneman	A
East Ridge HS Senior Party	\$500.00	Nick Morrison	Scott Hanneman	A
Hastings Vets Home - BBQ	\$300.00	Janet Lorenzo	Scott Hanneman	A



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American Legion Post 98 A-22	\$3,000.00	Dennis Farrell	John Dingle	A
Memorial Day Lunch for Honor Guard Veterans	\$700.00	Danielle Horan	Janet Lorenzo	A
Total	\$5,900.00			

Unfinished/Old Business:

Installation

- 1200 – 1300 Social
- 1300 – 1400 Meeting / Installation
- 1400 – 1500 Meal
- If you have not attended at least one Post meeting, you will be excused after Installation Ceremony.

New Business:

Roof repairs

- Full repair between \$50K and 60K
- Patching of all affected areas - \$3K, use A22 from Gambling

Unserviceable Flag Ceremony – 14 June at 1900

- Get fire prepped at 1800
- June 18 for Hastings Vets Home BBQ

Officer Elections

- Commander
 - Craig Kittelson
 - Approved White Ballot
- First Vice Commander
 - Gabe Timp
 - Approved White Ballot
- Second Vice Commander
 - Nick Morrison
 - Approved White Ballot
- Third Vice Commander
 - Daniel Berberich
 - Approved White Ballot

- Finance Officer
 - Joe Kocak
 - Approved White Ballot

- 1st Sergeant-at-Arms
 - Rick Kullmann
 - Approved White Ballot

- 2nd Sergeant-at-Arms
 - Randall Schill
 - James Sanderson
 - Membership vote – Randall Schill Approved

- Chaplain
 - John Dingle
 - Approved White Ballot

- Historian
 - Diana Berberich
 - Approved White Ballot

Good of the Legion

None

Meeting Adjourned: 1840

Post Membership drawing won/lost by: Alan Bauer

Mike Solei
Post 98 Adjutant

Attendees: Executive Board, Dennis Anderson, Robert Arntzen, Richard Burt, John Dingle, Rachel Dingle, Montana Eineke, Dennis Farrell, Jim Kaempfer, Janet Lorenzo, Jim Sanderson, Charles Silver

April 2025 Financial Report

Opening Balance		\$42,008.63	
Income	Membership Dues	\$200.00	
	Donations	\$253.84	Give back foundation \$153.84
	Fish Fry	\$27,014.26	
	Fundraisers	\$310.00	Nuts
	Fund Transfer In	\$20,700.00	Shredding Co for Citation
Total Income		\$48,478.10	
Expenses	Honorariums	\$542.00	
	Fish Fry	\$15,387.61	Fish Fry
	Admin/Postage/Loffler	\$84.05	
	Newsletter	\$245.00	Graphic Design
	Fund Transfer Out	\$20,000.00	MN Dept of Revenue (Citation)
	Palm Sunday Dinner	\$1,234.59	
	Membership	\$475.75	
	Banking	\$10.73	Monthly service charge for March
Total Expense		\$37,979.73	
Checkbook Balance		\$52,507.00	
Honor Guard Balance		\$787.00	
Post Improvement Balance		\$9,284.09	
Balance-Honor Guard/Post Improvement		\$42,435.91	

Statement of Financial Position

As of April 30, 2025

	As of Apr 30, 2025	As of Apr 30, 2024 (PY)	Total
ASSETS			
Current Assets			
Bank Accounts			
100 Old National Bank	23,307.58		71,225.26
102 Petty Cash	4,579.64		3,685.52
105 Savings - Old National Bank	6,401.24		6,050.71
107 Cash-Start Money	3,570.00		3,570.00
Total Bank Accounts	37,858.46		84,531.49
Other Current Assets			
1001 Due From Gambling	11,257.44		4,596.42
12100 Inventory Asset			
Beer Inventory	3,129.17		
Liquor Inventory	6,973.25		
N/A Beverage Inventory	2,982.77		
Snacks Inventory	418.92		
Total 12100 Inventory Asset	13,504.11		
Security Deposit	199.00		
Total Other Current Assets	24,960.55		4,596.42
Total Current Assets	62,819.01		89,127.91
Fixed Assets			
Air Conditioner	3,500.00		
Equipment	6,255.75		6,107.75
Total Fixed Assets	9,755.75		6,107.75
Other Assets			
120 Inventory	0.00		11,801.29
Total Other Assets	0.00		11,801.29
TOTAL ASSETS	\$72,574.76		\$107,036.95

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

246 Sales Tax Payable	3,815.46		5,471.00
257 Gift Cards	489.51		81.90
260 Due to 328 Grill	5,542.57		21,407.88
262 Due to 14 Spice	47.70		-41.57
Payroll Liabilities	0.00		3,818.18
Total Other Current Liabilities	9,895.24		30,737.39

	As of Apr 30, 2025	Total As of Apr 30, 2024 (PY)
Total Current Liabilities	9,895.24	30,737.39
Total Liabilities	9,895.24	30,737.39
Equity		
32000 Unrestricted Net Assets	95,389.37	106,925.36
370 Transfers to Post	-41,076.95	-41,076.95
Net Revenue	8,367.10	10,451.15
Total Equity	62,679.52	76,299.56
TOTAL LIABILITIES AND EQUITY	\$72,574.76	\$107,036.95

Statement of Activity Comparison

April 2025

	Apr 2025	Total Apr 2024 (PY)
REVENUE		
410 Sales - Beer	27,025.13	30,694.04
415 Sales - Liquor & Wine	17,776.00	17,583.22
420 Sales - Pop	3,969.13	3,574.00
450 Vending Machines		183.75
460 Food & Snacks	68.72	95.04
463 Catering	456.40	
465 Miscellaneous Income	977.69	
467 ATM Revenue		1,402.50
470 Hall Rental	340.00	200.00
471 Kitchen Lease Revenue	1,500.00	1,500.00
475 Credit Card Fees - Customer	3,011.14	3,299.96
478 Coupons & Discounts	-360.10	-89.72
479 Over/Short	36.07	236.75
Total Revenue	54,800.18	58,679.54
COST OF GOODS SOLD		
480 Purchases-Beer	9,808.25	9,979.48
485 Purchases-Liquor & Wine	5,575.13	4,865.03
490 Purchases-Pop	1,531.99	1,350.62
491 Purchases-Kitchen Supplies		468.00
492 Purchases - Bar Supplies	2,741.12	3,648.31
496 Purchases-Bar Food & Snacks		143.00
Total Cost of Goods Sold	19,656.49	20,454.44
GROSS PROFIT	35,143.69	38,225.10
EXPENDITURES		
526 Bad Debts		60.00
527 Bank Charges	4,533.86	5,000.61
530 Donations	100.00	
540 Dues & Subscriptions	35.00	
552 Insurance-General	1,582.16	205.00
555 Janitorial Supplies		
555.1 Janitorial Supplies - Bar	296.15	171.93
555.2 Janitorial Supplies - Kitchen	769.02	276.95
Total 555 Janitorial Supplies	1,065.17	448.88
558 Payroll Expenses		
558.1 Salaries & Wages	4,076.54	23,682.22

	Apr 2025	Total Apr 2024 (PY)
558.2 Payroll Taxes	2,792.49	3,174.56
Total 558 Payroll Expenses	26,828.89	26,856.78
559 Miscellaneous		316.57
560 Office	50.93	103.65
563 Payroll Service	359.39	-490.48
566 Professional Fees		450.00
567 Promotional	20.32	
568 Rent		
568.1 Equipment Rental - Bar	338.80	316.00
568.2 Equipment Rental - Kitchen	268.77	177.00
Total 568 Rent	607.57	493.00
572 Repairs & Maintenance	258.06	957.02
595.1 Utilities	379.53	
595.2 Utilities Comcast	910.89	
Total Expenditures	36,731.77	34,401.03
NET OPERATING REVENUE	-1,588.08	3,824.07
OTHER REVENUE		
640 Interest Income	0.09	0.36
Total Other Revenue	0.09	0.36
NET OTHER REVENUE	0.09	0.36
NET REVENUE	\$ -1,587.99	\$3,824.43

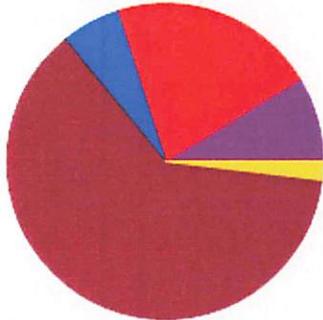
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Month-End Membership Report

American Legion Post 98 St. Paul Park

April 2025 Activity

Revenue by Game Type



- Bingo: \$3,765.00
- ePulltab: \$9,056.25
- eLinked Bingo: \$2,548.20
- Pull Tab: \$26,679.00
- Tip Board: \$800.00

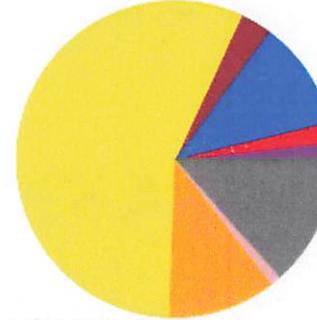
Total \$42,848.45

Tax Liability For Current Activity: \$13,864.86

Allowable Expenses

Account	Amount
Cash Short (Long if a negative value)	-\$20.09
Compensation and Payroll Taxes	\$8,682.20
E-Pulltab Equipment and Revenue Share	\$6,630.90
Gambling Product	\$6,640.69
Misc. Services and Supplies	\$3,759.71
Total	\$25,693.41

Lawful Purpose Expenses



- A01: \$500.00
- A06: \$579.24
- A07: \$3,200.00
- A08F: \$925.10
- A08T: \$16,206.00
- A16: \$3,173.88
- A17: \$300.00
- A22: \$3,874.44

Total \$28,758.66

Net Profit before taxes (Revenue less Allowable Exp)	\$17,155.04
State Taxes and Fees (8T)	\$16,206.00
Other Taxes (8F, 8L, 8U, 18)	\$925.10
Was Available for Missions	\$23.94
Charitable Contributions (1-7, 10, 10R, 10V, 11-15, 19)	\$4,279.24
Other LPE's (9, 16-17, 20-26)	\$7,348.32

Unused Balance: (\$11,603.62)

Assets

Account	Amount
Checking Account Balance	\$90,219.16
Savings Account Balance	\$0.00
Start Bank Balance	\$12,700.00
Initial Start Bank	\$11,699.00
Unreimbursed Negative Activity	-\$1,001.00
Merchandise Inventory	\$40.00
Gaming Inventory	\$9,568.60

Profit Carryover Variance

Reconciled Gambling Fund	Profit Carryover	Difference
\$87,495.40	\$88,281.40	(\$786.00)

American Legion Post 98 A-00136-001

Monthly Gambling Report to Members LG1004

May 2025

Pre-Approval: Allowable Expenses

Payee or Item to be paid	Brief explanation of the purpose for each expenditure		Estimated Expense Amount	Actual Expense Amount	Approval Status
3 Diamond Corp	Pull Tabs, Bingo Equip, Tip boards and misc equip	↑	\$6,000.00		A
Pulltabs Plus, Incorporated	Pull Tabs. Bingo Equip, Tip boards and misc equip	↑	\$2,000.00		A
CG Made Easy	Pull Tab POS and Gambling Software	↑	\$500.00		A
EGS / Compliant games	Electronic Bing provder fees	↑	\$3,500.00		A
Compensation	Compensation & Payroll Tax	↑	\$9,000.00		A
Landon Scott CPA	Accounting Fees/Monthly Fee	↑	\$400.00		A
Vendors	Purchase, Repair gambling devices, Office Supplies	↑	\$1,000.00		A
Building Insurance	Monthly building insurance		\$1,800.00		A
Advertising	Advertising	↑	\$300.00		A
Total			\$24,500.00	\$ -	

May 2025

Pre-Approval: Lawful Purpose Expenditures - Monthly

Payee or Item to be paid	Brief explanation of the purpose for each expenditure	Code		Estimated Expense Amount	Actual Expense Amount	Approval Status
MN Dept. of Rev	A-8 Combined Receipts NET Tax	A-8	↑	\$23,000.00		A
Internal Revenue Service	A-8 730 Tax (Unrelated Business Tax)	A-8	↑	\$1,000.00		A
Excel Energy	A-16 Utilities	A-16	↑	\$3,500.00		A
City of St Paul Park	A-16 Utilities	A-16	↑	\$2,000.00		A
Humanitarian & Military Service	A-6 Honor Guard, Military functions	A-6	↑	\$3,000.00		A
Needy Person or Persons	A-2 Needy persons / poverty or homeless	A-2	↑	\$500.00		A
Comcast Internet	A-16 Utilities	A-16	↑	\$950.00		A
Tennis Sanitation	A-16 Utilities	A-16	↑	\$600.00		A
Total				\$34,550.00		

Pre-Approval: Lawful Purpose Expenditures - New

Washington County 4-H	Donation	A-1	↑	\$300.00		A
Park HS Senior Party	Donation	A-7		\$600.00		A
Magnus Veterans Foundation	Donation	A-1	↑	\$500.00		A
East Ridge HS Senior All Night Party	Donation - May 2024 - \$500.00	A-7		\$500.00		A
Hastings Vets Home - BBQ	Meals for veterans	A-6	↑	\$300.00		A
American Legion Post 98	A22 Capital Improvement	A-22	↑	\$3,000.00		A
Memorial Day Lunch for Honor Guard Veterans	Meals for veterans	A-6	↑	\$700.00		A
Total				\$5,900.00		

Lawful Purpose Expenditures - Total **\$40,450.00**