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# November General Membership

## 18 November 2024

- Call Meeting to Order – Commander
- Roll Call of Officers – Adjutant
  - Craig Kittelson – Commander
  - Gabe Timp – 1<sup>st</sup> Vice Commander
  - Open – 2<sup>nd</sup> Vice Commander
  - Daniel Berberich – 3<sup>rd</sup> Vice Commander
  - Mike Solei – Adjutant
  - Joe Kocak - Finance Officer
  - Danielle Horan – Service Officer
  - Diana Berberich – Historian
  - Rick Kullmann – 1<sup>st</sup> Sgt at Arms
  - Randall Schill – 2<sup>nd</sup> Sgt at Arms
  - Scott Hanneman – Chaplain
- Reading of minutes from the previous meeting – pages 1 - 13
- 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 14
- Bar Manager’s Report – Collen Scheler – pages 15
- Activity Report – 2nd Vice Commander
- Service Officers Report – Service Officer
- Gambling Reports – Gambling Manager – pages 16 - 21
- Unfinished Business – Commander
- New Business or Correspondence – Commander
- Good of the Legion – Commander
- Adjournment – Commander

**Next General Meeting – December 16, 2024**



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

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## **November General Member Meeting - 18 November 2024 - 1800**

**Roll Call of Officers Present:** Craig Kittelson (Commander), Gabe Timp (1st Vice), Daniel Berberich (3rd Vice), Joe Kocak (Finance Officer), Mike Solei (Adjutant), Diana Berberich (Historian), Rick Kullmann (Sgt at Arms), Randall Schill (Sgt at Arms), Danielle Horan (Service Officer)

**Executive Committee Members Excused:** Scott Hanneman (Chaplain)

**Members Present:** 18

**Motion to waive June General Meeting minutes.**

- Motion: Dennis Farrell
- Second: Joe Kocak
- Approved

**Guests Present:**

New transfer from Richfield 450 – James Duren

**Adjutant:**

Membership Report – 287 – 71.8%

1 member passed since previous meeting – Wallace Sapp Sr. – 11/3/24

**Executive Board Minutes:**

Executive Board was read by 1st Vice Commander

**Second Vice Report: Activities**

Read Calendar Event – 2<sup>nd</sup> Vice Commander

**Post Finance:**

Report read – see attached.

**Bar/Club**

Report read – see attached.



American Legion Richard Dingle Post 98  
 328 Broadway Ave  
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**Gambling report:**

Beginning Balance: \$86,727.09  
 Ending Balance: \$85,751.86  
 Net Profit: \$21,499.04  
 Allowable Expenses: \$20,207.30

**Lawful Purpose Spending:**

Gambling Allowable expenses for next month would be \$35,670.00.

- Motion: Rick Kullman
- Second: John Dingle
- Approved

Monthly Lawful Purpose Expenditures of \$35,376.00

- Motion: Gabe Timp
- Second: John Dingle
- Approved

Item	Amount	Motion	Second	Appr / Deny
VRP – Veterans Resilience Project	\$500.00	Danielle Horan	Randy Schill	A
Washington Cnty Historical Society	\$100.00	Dennis Farrell	Randy Schill	A
Park HS Wrestling	\$1,000.00	Dennis Farrell	John Dingle	A
Basic Needs	\$440.00	Gabe Timp	Dennis Farrell	A
AL Foundation – Fund 77	\$250.00	Danielle Horan	Randy Schill	A
<b>Total</b>	<b>\$2,290.00</b>			

**Service Officer:**

Third District Oratorical February 1<sup>st</sup>, be here at 0900 and starts at 1000. Need volunteers to assist.

**Unfinished/Old Business:**

None



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**New Business:**

Veterans Home Bingo – November 27 at 1830

Post Christmas decorating – Saturday, November 23 at 0800

**Good of the Legion**

Dennis Farrell recognized the outstanding job that Colleen Scheler has been doing as the Post General Manager.

**Meeting Adjourned:** 1836

**Attendance drawing won by:** Dennis Anderson

**Post drawing won/lost by:** Matthew Aikins

Mike Solei  
Post 98 Adjutant

Attendees: Executive Board, Jim Sanderson, Dennis Anderson, Dennis Farrell, Jim Swedzinski, Randall Hosteler, Greg French, Richard Burk, Rachel Dingle, John Dingle.

## October 2024 Financial Report

<b>Opening Balance</b>		<b>\$18,198.40</b>	
<b>Income</b>	Membership Dues	\$700.00	
	Hall rental	\$400.00	
	Catering 5%	\$311.50	
	Donation	\$407.68	Give Backx2 @ Sharon Stoler \$100
	Booya	\$1,143.79	
<b>Total Income</b>		<b>\$2,962.97</b>	
<b>Expenses</b>	Honorariums	\$442.00	
	Membership expense	\$605.50	American Legion National
	Maintenance	\$545.00	Summit Fire protection
	Uniforms/Awards	\$285.33	Certs/Plaques/Clothing
	Newsletter/Postage	\$540.38	
<b>Total Expense</b>		<b>\$2,418.21</b>	
<b>Ending Balance</b>		<b>\$18,743.16</b>	
Honor Guard Balance		\$587.00	

# Richard Dingle Post#98 Building Corporation

## Statement of Activity by Month

September 2024

	SEP 2024	TOTAL
<b>Revenue</b>		
410 Sales - Beer	18,744.55	\$18,744.55
415 Sales - Liquor & Wine	11,103.11	\$11,103.11
420 Sales - Pop	2,708.46	\$2,708.46
450 Vending Machines	18.00	\$18.00
460 Food & Snacks	99.68	\$99.68
464 ATM Commission	1,077.00	\$1,077.00
471 Kitchen Lease Revenue	1,500.00	\$1,500.00
475 Credit Card Fees - Customer	2,480.36	\$2,480.36
478 Coupons & Discounts	6.33	\$6.33
479 Over/Short	95.99	\$95.99
<b>Total Revenue</b>	<b>\$37,833.48</b>	<b>\$37,833.48</b>
<b>Cost of Goods Sold</b>		
480 Purchases-Beer	9,306.12	\$9,306.12
485 Purchases-Liquor & Wine	2,366.81	\$2,366.81
490 Purchases-Pop	1,155.20	\$1,155.20
492 Purchases - Bar Supplies	715.46	\$715.46
496 Purchases-Bar Food & Snacks	215.75	\$215.75
<b>Total Cost of Goods Sold</b>	<b>\$13,759.34</b>	<b>\$13,759.34</b>
<b>GROSS PROFIT</b>	<b>\$24,074.14</b>	<b>\$24,074.14</b>
<b>Expenditures</b>		
521 Advertising	751.01	\$751.01
526 Bad Debts	0.00	\$0.00
527 Bank Charges	3,995.35	\$3,995.35
552 Insurance-General	205.00	\$205.00
555 Janitorial Supplies		\$0.00
555.1 Janitorial Supplies - Bar	303.15	\$303.15
555.2 Janitorial Supplies - Kitchen	1,222.64	\$1,222.64
<b>Total 555 Janitorial Supplies</b>	<b>1,525.79</b>	<b>\$1,525.79</b>
558 Payroll Expenses		\$0.00
558.1 Salaries & Wages	15,444.82	\$15,444.82
558.2 Payroll Taxes	1,529.47	\$1,529.47
<b>Total 558 Payroll Expenses</b>	<b>16,974.29</b>	<b>\$16,974.29</b>
560 Office	68.54	\$68.54
563 Payroll Service	297.68	\$297.68
566 Professional Fees	450.00	\$450.00
567 Promotional	313.92	\$313.92
568 Rent		\$0.00
568.1 Equipment Rental - Bar	317.00	\$317.00
568.2 Equipment Rental - Kitchen	176.00	\$176.00
<b>Total 568 Rent</b>	<b>493.00</b>	<b>\$493.00</b>

Richard Dingle Post#98 Building Corporation

Statement of Activity by Month

September 2024

	SEP 2024	TOTAL
572 Repairs & Maintenance	947.50	\$947.50
<b>Total Expenditures</b>	<b>\$26,022.08</b>	<b>\$26,022.08</b>
NET OPERATING REVENUE	<b>\$ -1,947.94</b>	<b>\$ -1,947.94</b>
NET REVENUE	<b>\$ -1,947.94</b>	<b>\$ -1,947.94</b>



# AMERICAN LEGION

## Finance Officer report to Executive Board

Checking		Lottery		Savings	
Opening balance	10/31/24 36,372.26	10/31	3723.52	10/31	3801.05
Closing balance	11/11 17,481.14	11/11	4198.22	11/11	3801.05
Current balance					

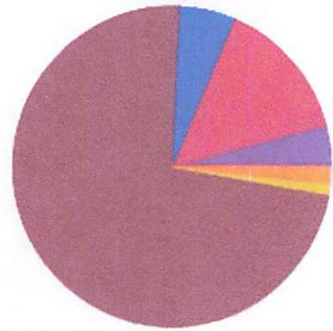


# Month-End Membership Report

American Legion Post 98 St. Paul Park

October 2024 Activity

## Revenue by Game Type



- Bingo: \$1,891.00
- ePulltab: \$5,762.00
- eLinked Bingo: \$2,262.60
- Pull Tab: \$29,173.00
- Sports Tip Board: \$400.00
- Tip Board: \$720.00

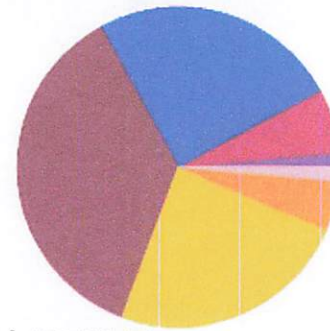
**Total** \$40,008.60

Tax Liability For Current Activity: \$8,754.15

## Allowable Expenses

Account	Amount
Cash Short (Long if a negative value)	-\$11.51
Compensation and Payroll Taxes	\$12,854.81
E-Pulltab Equipment and Revenue Share	\$7,354.40
Gambling Product	\$9,370.89
Misc. Services and Supplies	\$3,195.55
<b>Total</b>	<b>\$32,764.14</b>

## Lawful Purpose Expenses



- A01: \$300.00
- A06: \$1,280.00
- A07: \$5,050.00
- A08T: \$7,261.06
- A09: \$4,865.00
- A16: \$1,014.41
- A22: \$272.50

**Total** \$20,042.97

Net Profit before taxes (Revenue less Allowable Exp)	\$7,244.46
State Taxes and Fees (8T)	\$7,261.06
Other Taxes (8F, 8L, 8U, 18)	\$0.00
<b>Was Available for Missions</b>	<b>(\$16.60)</b>
Charitable Contributions (1-7, 10, 10R, 10V, 1-15, 19)	\$11,495.00
Other LPE's (9, 16-17, 20-26)	\$6,151.91
<b>Unused Balance:</b>	<b>(\$17,663.51)</b>

## Assets

Account	Amount
Checking Account Balance	\$83,895.54
Savings Account Balance	\$0.00
Start Bank Balance	\$12,319.00
Initial Start Bank	\$11,699.00
Unreimbursed Negative Activity	-\$620.00
Merchandise Inventory	\$0.00
Gaming Inventory	\$10,502.32

## Profit Carryover Variance

Reconciled Gambling Fund	Profit Carryover	Difference
\$95,396.82	\$96,182.82	(\$786.00)

**American Legion Post 98 A-00136-001**

**Monthly Gambling Report to Members LG1004**

**November 2024**

**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
Brainerd Games	Pull Tabs. Bingo Equip, Tip boards and misc equip	↑	\$6,000.00		A
Triple Crown	Pull Tabs. Bingo Equip, Tip boards and misc equip	↑	\$3,000.00		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	↑	\$8,000.00		A
Landon Scott CPA	Accounting Fees/Monthly Fee	↑	\$400.00		A
Landon Scott CPA	2023 Audit - Pay invoice in November ****		\$6,970.00		A
Vendors	Purchase, Repair gambling devices, Office Supplies	↑	\$1,000.00		A
Advertising	Advertising	↑	\$300.00		A
<b>Total</b>			<b>\$ 35,670.00</b>	<b>\$ -</b>	

**November 2024**

**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	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
American Legion Post 98	A22 Capital Improvement	A-22	↑	\$2,376.00		A
<b>Total</b>				<b>\$35,376.00</b>		

**Pre-Approval: Lawful Purpose Expenditures - New**

VRP - Veterans Resilience Project	Donation - Jul 2023 - \$500.00	A-1	↑	\$500.00		A
Washington County Historical Society	Donation - Jan 2022 - \$75.00	A-1	↑	\$100.00		A
Park Wolfpack Wrestling	Donation - Jan 2023 - \$1,000.00	A-7	↑	\$1,000.00		A
Basic Needs	Donation	A-1	↑	\$440.00		A
AL Foundation-Fund 77 - Boys State	Helping with registration fees	A-1	↑	\$250.00		A
<b>Total</b>				<b>\$2,290.00</b>		

Lawful Purpose Expenditures - Total **\$37,666.00**

# Lawful Purpose Expenditures - A-22

## November 2024

Payee or Item to be paid	Brief explanation of the purpose for each expenditure	Date	Actual Expense Amount
Guardian Mechanical Service Inc.	2024 Fall HVAC Maintenance	11/4/2024	\$ 635.00

Total Annual Amount	\$ 28,515.05
Total Monthly Expenses	\$ 635.00
To Date Amount Spent	\$ 5,314.50
To Date Amount Remainder	\$ 23,200.55



# ORGANIZATION ANNUAL REPORT - 2024

American Legion Post 98 St. Paul Park

License Number: 00136

Star Rating:

Calculation of Net Receipts		% of Gross Receipts
Gross Receipts	\$4,637,775	100%
Prizes Paid	\$4,072,577	87.81%
Net Receipts	\$565,198	12.19%

% Spent Lawful Purpose	Rating
50% or more .....	5 star
40% or more .....	4 star
30% or more .....	3 star
20% or more .....	2 star
10% or more .....	1 star

Calculation of Net Profit (net receipts less expenses)		% of Net Receipts
Net Receipts	\$565,198	100%
Allowable Expenses	\$291,440	51.56%
Net Profit	\$273,758	48.44%

Calculation of Lawful Purpose Expenditures		% of Net Receipts
Charitable Expenditures <sup>1</sup>	\$33,052	5.85%
Other Lawful Purposes <sup>2</sup>	\$67,303	11.91%
Taxes and Fees <sup>3</sup>	\$192,469	34.05%
<b>Total Lawful Purpose Expenditures <sup>4</sup></b>	<b>\$292,823</b>	<b>51.81%</b>

Lawful Purpose Category	Lawful Purpose Code	Annual Total
to and by 501(c)(3) organizations or 501(c)(4) festival organizations	1	\$11,550
relieving the effects of poverty, homelessness, or disability	2	\$500
public or private education institution	4	\$250
scholarships	5	\$1,600
recognition of military service	6	\$7,656
youth activities	7	\$11,496
state, federal, and local gambling taxes, regulatory fees, and unrelated business income taxes	8	\$191,869
real estate taxes on owned gambling premises	9	\$9,447
utilities for owned veterans or fraternal building used as primary headquarters	16	\$8,459
membership events for licensed veterans organizations	17	\$1,202
gambling license fees	18	\$600
repair, maintenance, or improvement of real property or capital assets	22	\$48,194

1 "Charitable Expenditures" include codes 1 - 7, 10 - 15, and 19.    3 "Taxes and Fees" include codes 8 and 18.  
 2 "Other Lawful Purposes" include codes 9, 16, 17, and 20 - 26.    4 This percentage determines the organization's star rating.

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November 11, 2024

American Legion Post 98  
328 Broadway Ave  
Saint Paul Park, MN 55071-1840



Dear American Legion Post 98,

Thank you from everyone at Meals on Wheels for your generous gift of \$500.00 on November 1, 2024.

In 2023, our network served 1.78 million meals to 10,300 recipients. The need for services has increased dramatically in recent years – 70% since 2019. We're so grateful for donors like you who understand just how important it is to help neighbors in need. With your support, we've been able to keep up with increased meal deliveries.

*"I'm so thankful for Meals on Wheels. If it wasn't for Meals on Wheels, I don't know what I would do. I wouldn't be able to keep healthy. The volunteers are so friendly. I live alone so it's good to get interaction with fellow human beings. It really has helped me out."* – Clyde, Meal Recipient

Your donation means so much to Clyde and thousands of others across the metro who count on us for nutritious meals and consistent check-ins. You're truly making a difference in their lives!

Best wishes,

A handwritten signature in purple ink that reads "Patrick Rowan".

Patrick Rowan  
Executive Director

*Thank you &  
Happy Holidays!  
- Pat*

P.S. If you or someone you know could use a break from cooking, let Meals on Wheels take care of it! All meals are prepared fresh without preservatives and cooked in our local kitchen. Visit [meals-on-wheels.com](http://meals-on-wheels.com) or give us a call at 612-623-3363 for more information. We have lots of options including meals served hot and ready-to-eat daily, or our convenient weekly frozen meal deliveries. And the best part: when you pay for meals, it helps support those who can't afford to!

As required by the IRS, Metro Meals on Wheels, a 501(c) 3 organization, acknowledges that no goods or services were received in exchange for this gift. Please retain this letter for your tax records.  
R249MNA5C



Friends in Need  
Food Shelf

**The end of hunger**

**November 11, 2024**

**American Legion Post 98  
328 Broadway Avenue  
Saint Paul Park, MN 55071**

**Dear American Legion Post 98,**

**Thank you for your generous donation of \$500.00 for the Friends in Need Food Shelf for our Thanksgiving program. We are so appreciative.**

**We are looking forward to Thanksgiving and are grateful to supporters like you, to be able to provide turkeys to the families in our immediate service area. This, along with the other traditional Thanksgiving items we will have in our store, can help make the holiday special for those less fortunate.**

**Thank you again for your generosity. You really do make a difference in our community.**

**Respectfully,**

**Jill Hughes  
Executive Director**

*Thank you so much  
for your support!*

**(No goods or services were provided in exchange for this donation and all donations are tax deductible. IRS ID# 41-1794212)**

Friends in Need Food Shelf / P.O. Box 6 / Cottage Grove, MN 55016  
**(651)458-0730 FINfood.org**