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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)

All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form

▶ *The organization may have to use a copy of this return to satisfy state reporting requirements*

OMB No 1545-1150

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 01-01-2010, and ending 12-31-2010

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
Village West Yacht Club

Number and street (or P O box, if mail is not delivered to street address)
P O Box 692311

Room/suite

City or town, state or country, and ZIP + 4
Stockton, CA 95269

D Employer identification number
68-0142635
E Telephone number
(209) 478-8992
F Group Exemption Number ▶

G Accounting method ☒ Cash ☐ Accrual Other (specify) ▶
I Website: ▶ N/A
J Tax-Exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(7) (insert no) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than \$50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts, If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 135,119

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)			
Check if the organization used Schedule O to respond to any question in this Part I ☒			
Revenue	1	Contributions, gifts, grants, and similar amounts received	1
	2	Program service revenue including government fees and contracts	2
	3	Membership dues and assessments	33,810
	4	Investment income	34
	5a	Gross amount from sale of assets other than inventory	5a800
	b	Less cost or other basis and sales expenses	5b392
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c408
	6	Gaming and fundraising events	
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
	b	Gross income from fundraising events (not including \$ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceed \$15,000)	
	c	Less direct expenses from gaming and fundraising events	6c0
	d	Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c)	6d0
	7a	Gross sales of inventory, less returns and allowances	7a96,423
	b	Less cost of goods sold	7b55,168
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c41,255
	8	Other revenue (describe in Schedule O)	84,052
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	979,559
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10550
	11	Benefits paid to or for members	11
	12	Salaries, other compensation, and employee benefits	12
	13	Professional fees and other payments to independent contractors	13350
	14	Occupancy, rent, utilities, and maintenance	1447,177
	15	Printing, publications, postage, and shipping	15461
	16	Other expenses (describe in Schedule O)	1648,078
	17	Total expenses. Add lines 10 through 16	1796,616
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18-17,057
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19177,913
	20	Other changes in net assets or fund balances (explain in Schedule O)	20
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶	21160,856

Part II **Balance Sheets**

Check if the organization used Schedule O to respond to any question in this Part II ☒

(See the instructions for Part II)

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	39,681	22	30,708
23 Land and buildings	80,473	23	74,964
24 Other assets (describe in Schedule O)	62,039	24	55,623
25 Total assets	182,193	25	161,295
26 Total liabilities (describe in Schedule O)	4,280	26	439
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	177,913	27	160,856

Part III **Statement of Program Service Accomplishments**

Check if the organization used Schedule O to respond to any question in this Part III ☐

Expenses
(Required for section 501 (c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

What is the organization's primary exempt purpose?
Social Club

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28 Purpose of club is to foster an interest in recreational boating on the California Delta and San Francisco Bay. The emphasis is on the teaching of boating safety, proper navigational procedures, and to encourage youngsters to get involved in safe watercraft operation. We have also helped to increase the awareness of responsible behavior regarding the environmental and ecological impacts of boating on California waterways. An annual program, in conjunction with the Navy ROTC, has been instituted to teach navigational and piloting skills to junior ROTC students from Oakdale High School.
(Grants \$) If this amount includes foreign grants, check here ☐

29

(Grants \$) If this amount includes foreign grants, check here ☐

30

(Grants \$) If this amount includes foreign grants, check here ☐

31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here ☐

32 **Total program service expenses** (add lines 28a through 31a) ☐

28a	
29a	
30a	
31a	
32	

Part IV **List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
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Part V

Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		No
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year? (see instructions)	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ☐ 37a			
b	Did the organization file Form 1120-POL for this year?	37b		No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b		
39	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on line 9	39a		0
b	Gross receipts, included on line 9, for public use of club facilities	39b		0
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ☐ _____, section 4912 ☐ _____, section 4955 ☐ _____			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ☐ _____			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ☐ _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		No
41	List the states with which a copy of this return is filed ☐ _____			
42a	The organization's books are in care of ☐ <u>Allen Mackey</u> Telephone no ☐ <u>(209) 942-2177</u> P O Box 692311 Located at ☐ <u>Modesto, CA</u> ZIP + 4 ☐ <u>95356</u>			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ☐ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		Yes	No
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ☐ _____	42b		No
		42c		No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ☐ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ☐ 43			
44a	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.		Yes	No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		No
c	Did the organization receive any payments for indoor tanning services during the year?	44b		No
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44c		No
		44d		No

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R must be completed instead of Form990-EZ		No
45a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R must be completed instead of Form990-EZ		No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.

All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	
48	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	
49b	If "Yes," was the related organization a section 527 organization?	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

50(f) Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

51(d) Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? NOTE: All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

YesNo

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date		
	Allan Mackey Treasurer				
Paid Preparer's Use Only	Preparer's signature	William B Kinsinger EA	Date	Check if self-employed	Preparer's taxpayer identification number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	S & H Associates 20033 Highway 108 Sonora, CA 95370			EIN
					Phone no (209) 532-7539
May the IRS discuss this return with the preparer shown above? See instructions					
YesNo					

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization Village West Yacht Club	Employer identification number 68-0142635
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Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 26 1007	Total Liabilities 1007	Secured Mortgages and Notes Payable - Beginning \$4000 Secured Mortgages and Notes Payable - Ending \$0

Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 26 1001	Total Liabilities 1001	Accounts Payable and Accrued Expenses - Beginning \$280 Accounts Payable and Accrued Expenses - Ending \$439

Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 24 1010	Other Assets 1010	Inventories - Beginning \$8597 Inventories - Ending \$8597

Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 24 1005	Other Assets 1005	Accounts Receivable - Beginning \$30249 Accounts Receivable - Ending \$31480

Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 24 1003	Other Assets 1003	Machinery and Equipment - Beginning \$8898 Machinery and Equipment - Ending \$3362

Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 24 1002	Other Assets 1002	Furniture and Fixtures - Beginning \$14295 Furniture and Fixtures - Ending \$12184

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 19	Other Expenses 19	Bank Charges \$32

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 18	Other Expenses 18	Patio Boat Expenses \$39

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 17	Other Expenses 17	Sunshine Commitee \$102

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 15	Other Expenses 15	Miscellaneous office \$504

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 14	Other Expenses 14	Credit Card Charges \$538

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 13	Other Expenses 13	Cruise Out Expense \$550

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 12	Other Expenses 12	Decorations \$569

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 11	Other Expenses 11	Office Expense \$792

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 10	Other Expenses 10	Awards/Promotions \$986

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 9	Other Expenses 9	Replacements \$1012

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 8	Other Expenses 8	Equipment Rental \$1164

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 7	Other Expenses 7	Dues and Subscriptions \$1195

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 6	Other Expenses 6	Officers Supplies \$1321

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 5	Other Expenses 5	Taxes, Licenses, and Fees \$1633

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 4	Other Expenses 4	Supplies \$2530

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 3	Other Expenses 3	Repairs and Maintenance \$6284

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 2	Other Expenses 2	Temporary Labor \$6416

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 1	Other Expenses 1	Sales tax expense \$8147

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 1009	Other Expenses 1009	Depreciation \$12764

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 1008	Other Expenses 1008	Interest \$400

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 1001	Other Expenses 1001	Advertising and Promotion \$1100

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 8 1	Other Revenue 1	\$4052

Additional Data

Software ID: 10000105

Software Version: 2010v3.2

EIN: 68-0142635

Name: Village West Yacht Club

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Debbie Hill 6633 Embarcadero Stockton, CA 95269	Secretary 5 00	0		
Jeff Sargent 6404 Ebarcadero Stockton, CA 95219	Commodore 15 00	0		
Blair Hake 3306 Willowbrook Circle Stockton, CA 95219	Vice-Commodore 15 00	0		
Shellie Aldama 3315 Telegraph Ave Stockton, CA 95204	Treasurer 10 00	0		