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Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2011

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

Under section 601(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

A For the 2011 calendar year, or tax year beginning

, 2011, and ending

, 20

B Check if applicable.

Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization

Oglebay Park Golf Club

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

D Employer identification number

55-0482776

c/o David Eckman 30 Hubbard Place

Room/suite

City or town, state or country, and ZIP + 4

E Telephone number

304 242-6310

Wheeling, WV 26003

F Group Exemption
Number ►

G Accounting Method

 Cash Accrual Other (specify) ►H Check ► if the organization is not

required to attach Schedule B

(Form 990, 990-EZ, or 990-PF).

I Website: ►

J Tax-exempt status (check only one) — 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527

K Check ► if the organization is not a section 509(a)(3) supporting organization or a section 527 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 ► \$

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	3,350.00
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	4,560.00
	4 Investment income	4	11.75
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		
	6 Gaming and fundraising events	5c	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
Expenses	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	55,235.00
	c Less: direct expenses from gaming and fundraising events	6c	55,683.88
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	(448.88)
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less: cost of goods sold	7b	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8 Other revenue (describe in Schedule O)	8	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	7,472.87
	10 Grants and similar amounts paid (list in Schedule O)	10	3,271.12
Net Assets	11 Benefits paid to or for members	11	110.00
	12 Salaries, other compensation, and employee benefits	12	2,000.00
	13 Professional fees and other payments to independent contractors	13	215.00
	14 Occupancy, rent, utilities, and maintenance	14	3,527.86
	15 Printing, publications, postage, and shipping	15	1,318.74
	16 Other expenses (describe in Schedule O)	16	139.61
	17 Total expenses. Add lines 10 through 16	17	10,582.33
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(3,109.46)
	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)	19	7,190.97
	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	21	4,081.51

14

Part II Balance Sheets. (see the instructions for Part II.)Check if the organization used Schedule O to respond to any question in this Part II

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	7,190.97	22 4,081.51
23	Land and buildings		23
24	Other assets (describe in Schedule O)		24
25	Total assets	7,190.97	25 4,081.51
26	Total liabilities (describe in Schedule O)		26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	7,190.97	27 4,081.51

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)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? See Article I Constitution By-Laws

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28			
	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		28a
29			
	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		29a
30			
	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		30a
31	Other program services (describe in Schedule O)		
	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		31a
32	Total program service expenses (add lines 28a through 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) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Bernie Marcellus 6 Brook Avenue Wheeling, WV 26003	President 3			
Jay Grob 119 McLain Avenue Wheeling, WV 26003	1st Vice Pres. 1			
James Dailer 13 Columbia Avenue Wheeling, WV 26003	2nd Vice Pres. 1			
Tim Pasinetu 1515 Main Street Wellsburg, WV	Secretary 4			
David Eckman 30 Hubbard Place Wheeling, WV 26003	Treasurer 5			
Bill Glitch 7 Poplar Bridgeport, OH	Handicap Chair 2			
Randy Hardman 601 Fulton Street Wheeling, WV 26003	Board Member 1			
Harry Himrod Oglebay Park Wheeling, WV 26003	Board Member 1			
Tom Gaudino 211 Pine Avenue Wheeling, WV 26003	Board Member 1			
David Sims 23 Poplar Avenue Wheeling, WV 26003	Board Member 1			
Mark Maguire 63 Briarwood Drive Wheeling, WV 26003	Board Member 1			

Part V Other Information (Note the Schedule A and personal benefit contract 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 significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	✓
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	✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	✓
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	✓
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	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a 0	37a	0
b Did the organization file Form 1120-POL for this year?	37b	✓
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	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:	39a	
a Initiation fees and capital contributions included on line 9	39b	
b Gross receipts, included on line 9, for public use of club facilities		
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	✓
41 List the states with which a copy of this return is filed. ►		
42a The organization's books are in care of ► David Eckman Located at ► 30 Hubbard Place	Telephone no. ► 304 242-6310	
	ZIP + 4 ► 26003-5523	
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.	42b	✓
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ►	42c	✓
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 11.75		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	✓
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	44b	✓
c Did the organization receive any payments for indoor tanning services during the year?	44c	✓
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	44d	✓
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	✓
45b 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 may need to be completed instead of Form 990-EZ (see instructions)	45b	✓

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.

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, and complete the tables for lines 50 and 51.

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 or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓
b	If "Yes," was the related organization a section 527 organization?	49b	
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."		

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

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. Yes No

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 David Eckman Treasurer <small>Type or print name and title</small>	2-14-12 Date
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Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►		Firm's EIN ►		
	Firm's address ►		Phone no.		

May the IRS discuss this return with the preparer shown above? See instructions ► Yes No

OGLEBAY PARK GOLF CLUB

CONSTITUTION AND BY-LAWS
(As Amended 1994)

Article I - Organization

Section 1. The name of the Corporation shall be Oglebay Park Golf Club, Inc.

Section 2. The corporation shall be incorporated under the law of the State of West Virginia, as a non-stock, not-for-profit corporation.

Section 3. The principal office of the corporation shall be located at Oglebay Park, Wheeling, West Virginia. The Secretary of the corporation shall be the custodian of the corporate records, seal and original Articles of Incorporation and any Amendments.

Section 4. The objects and purposes for which this corporation has been organized is to promote amateur golf and the proper ethics, sportsmanship, good fellowship of the game; to help improve the conditions for golf at Oglebay Park; to engage in various activities for the purpose of raising funds necessary to operate on a non-profit basis golf tournaments, golf events, and other related organized activities to make golf more pleasurable, recreational, and accessible to its members at Oglebay Park; to organize activities and programs to contribute to the general welfare of the young and the aged; to improve health and fitness; and to do and perform all activities of such corporations authorized by the laws of the State of West Virginia. The corporation shall accomplish its stated purpose without discrimination on the basis of race, color, creed or religion.

Article II - Membership

Section 1. Membership shall be open to all individuals interested in the development and betterment of golf at Oglebay Park.

Section 2. Memberships shall be of three (3) kinds - (1) Regular, (2) Honorary, and (3) Life. Regular memberships shall be obtained by application to the corporation and payment of the prescribed membership dues, subject to the

Oglebay Park Golf Club 2011 Tax Return

Part I Revenue, Expense and Changes in Net Assets or Fund Balances

Question 1: Contributions, Gifts, Grants and other similar amounts received

		\$300.00
		\$550.00
		\$1,000.00
		\$500.00
		\$1,000.00
	Total Question I	\$3,350.00

Question 6: Special Events and Activities

6a: Gross Revenue:

1)	Golf Tournament Entry Fees	\$54,632.50
2)	Raffles	\$602.50
Total Question 6a		\$55,235.00

6b: Direct Expenses:

1)	Refreshments	\$1,495.38
2)	Food	\$6,217.83
3)	Prizes	\$9,920.11
4)	Green Fees	\$38,050.56
Total Question 6b		\$55,683.88

Question 10: Grants and similar amounts paid

1)	WV State High School Golf Champ.	\$471.12
2)	Easter Seals	\$800.00
3)	Oglebay Foundation	\$2,000.00
Total Question 10		\$3,271.12