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A For the 2011 calendar year, or tax year beginning 01-01-2011, and ending 12-31-2011		D Employer identification number
B Check if applicable	C Name of organization Village West Yacht Club	68-0142635
☐ Address change	Number and street (or P O box, if mail is not delivered to street address) Room/suite P O Box 692311	E Telephone number
☐ Name change		(209) 478-8992
☐ Initial return	City or town, state or country, and ZIP + 4 Stockton, CA 95269	F Group Exemption Number 
☐ Terminated		
☐ Amended return		
☐ Application pending		

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: N/A

J Tax-Exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(7) (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. **\$ 92,045**

Part I	Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)
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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	16,746
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	17
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	0
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	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 \$ 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	0
	c	Less direct expenses from gaming and fundraising events	6c	0
	d	Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances	7a	66,944
b	Less cost of goods sold	7b	38,748	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	28,196	
8	Other revenue (describe in Schedule O)	8	8,338	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	53,297	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	800
	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	13	350
	14	Occupancy, rent, utilities, and maintenance	14	38,602
	15	Printing, publications, postage, and shipping	15	1,119
	16	Other expenses (describe in Schedule O)	16	33,105
	17	Total expenses. Add lines 10 through 16	17	73,976
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-20,679
	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	160,856
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-9,567
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	130,610

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	30,708	22	36,208
23	Land and buildings	74,964	23	67,115
24	Other assets (describe in Schedule O)	55,623	24	27,735
25	Total assets	161,295	25	131,058
26	Total liabilities (describe in Schedule O)	439	26	448
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	160,856	27	130,610

Part III Statement of Program Service Accomplishments

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

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

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	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	28a	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)
29	(Grants \$) If this amount includes foreign grants, check here	29a	
30	(Grants \$) If this amount includes foreign grants, check here	30a	
31	Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here	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) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Diane Sullivan 6633 Embarcadero Drive Stockton, CA 95219	Commodore 15 00	0		
Roger Beebe 1104 Nantucket Place Modesto, CA 95355	Vice-Commodore 15 00	0		
Allan Mackey 3921 Weston Way Modesto, CA 95356	Treasurer 10 00	0		

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 significant 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 during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	No
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	No
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	No
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 ☐ Allen Mackey _____ Telephone no ☐ (209) 942-2177 P O Box 692311 Located at ☐ Modesto, CA _____ ZIP + 4 ☐ 95356		
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	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 ☐ _____	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.	44a	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	44b	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	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	44d	No
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
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	No

		Yes	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 or have a section 501(h) election in effect during the tax year? 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				

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		

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		2012-05-15 Date		
	Allan Mackey Treasurer Type or print name and title				
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

☒ Yes ☐ No

Additional Data

Software ID: 11000144
Software Version: 2011v1.2
EIN: 68-0142635
Name: Village West Yacht Club

Form 990-EZ, Special Condition Description:

Special Condition Description

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

2011

Open to Public Inspection

Name of the organization
Village West Yacht Club

Employer identification number
68-0142635

Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 26 1001	Total Liabilities 1001	Accounts Payable and Accrued Expenses - Beginning \$439 Accounts Payable and Accrued Expenses - Ending \$448
Form 990-EZ, Part II, Line 24 1010	Other Assets 1010	Inventories - Beginning \$8597 Inventories - Ending \$8674
Form 990-EZ, Part II, Line 24 1005	Other Assets 1005	Accounts Receivable - Beginning \$31480 Accounts Receivable - Ending \$6257
Form 990-EZ, Part II, Line 24 1003	Other Assets 1003	Machinery and Equipment - Beginning \$3362 Machinery and Equipment - Ending \$2404
Form 990-EZ, Part II, Line 24 1002	Other Assets 1002	Furniture and Fixtures - Beginning \$12184 Furniture and Fixtures - Ending \$10400
Form 990-EZ, Part I, Line 20 1	Other Changes In Net Assets Or Fund Balances - Other Decreases 1	Treasurer reduced A/R for 2010 after tax return prep \$9567
Form 990-EZ, Part I, Line 16 22	Other Expenses 22	Reconciliation Discrepancy \$-193
Form 990-EZ, Part I, Line 16 18	Other Expenses 18	Decorations \$11
Form 990-EZ, Part I, Line 16 17	Other Expenses 17	Cruise Out Expense \$69
Form 990-EZ, Part I, Line 16 16	Other Expenses 16	Bank Charges \$100
Form 990-EZ, Part I, Line 16 15	Other Expenses 15	Discounts/Uncollectable \$175
Form 990-EZ, Part I, Line 16 14	Other Expenses 14	Supplies \$318
Form 990-EZ, Part I, Line 16 13	Other Expenses 13	Officers Supplies \$343
Form 990-EZ, Part I, Line 16 11	Other Expenses 11	Credit Card Charges \$496
Form 990-EZ, Part I, Line 16 10	Other Expenses 10	Awards/Promotions \$606
Form 990-EZ, Part I, Line 16 9	Other Expenses 9	Taxes, Licenses, and Fees \$707
Form 990-EZ, Part I, Line 16 7	Other Expenses 7	Miscellaneous office \$800
Form 990-EZ, Part I, Line 16 6	Other Expenses 6	Dues and Subscriptions \$1043
Form 990-EZ, Part I, Line 16 5	Other Expenses 5	Equipment Rental \$1230
Form 990-EZ, Part I, Line 16 4	Other Expenses 4	Office Expense \$1564

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 3	Other Expenses 3	Sales tax expense \$2964
Form 990-EZ, Part I, Line 16 2	Other Expenses 2	Repairs and Maintenance \$4892
Form 990-EZ, Part I, Line 16 1	Other Expenses 1	Temporary Labor \$5005
Form 990-EZ, Part I, Line 16 1009	Other Expenses 1009	Depreciation \$10962
Form 990-EZ, Part I, Line 16 1001	Other Expenses 1001	Advertising and Promotion \$2013
Form 990-EZ, Part I, Line 8 1	Other Revenue 1	\$8338