



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



A For the 2012 calendar year, or tax year beginning 01-01-2012 , and ending 12-31-2012		B Check if applicable	
☐ Address change		☐ Name change	
☐ Initial return		☐ Terminated	
☐ Amended return		☐ Application pending	
C Name of organization Village West Yacht Club		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 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. ▶ \$ 106,893

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	29,389		
	2	Program service revenue including government fees and contracts		2			
	3	Membership dues and assessments		3			
	4	Investment income		4	11		
	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	59,291			
b	Less cost of goods sold	7b	30,147				
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	29,144			
8	Other revenue (describe in Schedule O)		8	18,202			
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	76,746			
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	1,400		
	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	37,406		
	15	Printing, publications, postage, and shipping		15	179		
	16	Other expenses (describe in Schedule O)		16	32,287		
	17	Total expenses. Add lines 10 through 16		17	71,622		
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	5,124		
	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	130,610		
	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	135,734		

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	36,208	22	49,716
23 Land and buildings	67,115	23	59,932
24 Other assets (describe in Schedule O)	27,735	24	26,086
25 Total assets	131,058	25	135,734
26 Total liabilities (describe in Schedule O)	448	26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	130,610	27	135,734

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

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

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

Expenses

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

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 title	(b) 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
Tom Palacioz Commodore	15 00	0		
Clint Krueger Vice-Commodore	15 00	0		
Miguel Gutierrez Treasurer	10 00	0		

Form 990-EZ (2012)

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	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
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	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 Miguel Gutierrez Telephone no (209) 478-8992 Located at P O Box 692311 Stockton, CA ZIP + 4 95269		
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 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	
		Yes	No
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	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 only

All section 501(c)(3) organizations 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		
48	Is the organization a school as 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 title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
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		2013-05-14 Date		
	Miguel Gutierrez Treasurer Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature William B Kinsinger EA	Date	Check ☒ if self-employed	PTIN P01272931
	Firm's name ▶ S & H Associates			Firm's EIN ▶	
	Firm's address ▶ 20033 Highway 108 Sonora, CA 95370			Phone no (209) 532-7539	

May the IRS discuss this return with the preparer shown above? See instructions	▶	☒ Yes ☐ No
---	---	---

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

2012

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 \$448 Accounts Payable and Accrued Expenses - Ending \$0
Form 990-EZ, Part II, Line 24 2	Other Assets 2	Rounding - Beginning \$0 Rounding - Ending -\$3
Form 990-EZ, Part II, Line 24 1	Other Assets 1	Undeposited Funds - Beginning \$0 Undeposited Funds - Ending \$320
Form 990-EZ, Part II, Line 24 1011	Other Assets 1011	Prepaid Expenses and Deferred Charges - Beginning \$0 Prepaid Expenses and Deferred Charges - Ending \$309
Form 990-EZ, Part II, Line 24 1010	Other Assets 1010	Inventories - Beginning \$8674 Inventories - Ending \$8674
Form 990-EZ, Part II, Line 24 1005	Other Assets 1005	Accounts Receivable - Beginning \$6257 Accounts Receivable - Ending \$6789
Form 990-EZ, Part II, Line 24 1003	Other Assets 1003	Machinery and Equipment - Beginning \$2404 Machinery and Equipment - Ending \$1308
Form 990-EZ, Part II, Line 24 1002	Other Assets 1002	Furniture and Fixtures - Beginning \$10400 Furniture and Fixtures - Ending \$8689
Form 990-EZ, Part I, Line 16 17	Other Expenses 17	Reconciliation Discrepancy \$96
Form 990-EZ, Part I, Line 16 16	Other Expenses 16	Miscellaneous office \$155
Form 990-EZ, Part I, Line 16 15	Other Expenses 15	Decorations \$173
Form 990-EZ, Part I, Line 16 13	Other Expenses 13	Misc Contributions \$230
Form 990-EZ, Part I, Line 16 12	Other Expenses 12	Patio Boat Expenses \$328
Form 990-EZ, Part I, Line 16 11	Other Expenses 11	Dues and Subscriptions \$525
Form 990-EZ, Part I, Line 16 10	Other Expenses 10	Officers Supplies \$636
Form 990-EZ, Part I, Line 16 9	Other Expenses 9	Office Expense \$831
Form 990-EZ, Part I, Line 16 8	Other Expenses 8	Credit Card Charges \$921
Form 990-EZ, Part I, Line 16 7	Other Expenses 7	Cruise Out Expense \$1084
Form 990-EZ, Part I, Line 16 6	Other Expenses 6	Equipment Rental \$1118
Form 990-EZ, Part I, Line 16 5	Other Expenses 5	Taxes, Licenses, and Fees \$1196

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 4	Other Expenses 4	Awards/Promotions \$1351
Form 990-EZ, Part I, Line 16 3	Other Expenses 3	Temporary Labor \$3017
Form 990-EZ, Part I, Line 16 2	Other Expenses 2	Sales tax expense \$3350
Form 990-EZ, Part I, Line 16 1	Other Expenses 1	Repairs and Maintenance \$6536
Form 990-EZ, Part I, Line 16 1009	Other Expenses 1009	Depreciation \$10070
Form 990-EZ, Part I, Line 16 1001	Other Expenses 1001	Advertising and Promotion \$670
Form 990-EZ, Part I, Line 8 1	Other Revenue 1	\$18202