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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 private foundations)

Do not enter social security numbers on this form as it may be made public.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 07-01-2014, and ending 06-30-2015

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
WEST VOLUSIA KENNEL CLUB INC

Number and street (or P O box, if mail is not delivered to street address)Room/suite
PO BOX 1723

City or town, state or province, country, and ZIP or foreign postal code
DELAND, FL 327211723

D Employer identification number
59-1676018

E Telephone number
(386) 228-6339

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: WESTVOLUSIAKENNELCLUB.COM

J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(4) (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 63,248

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	61,384
	3	Membership dues and assessments	3	1,862
	4	Investment income	4	
	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)	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	
	c	Less direct expenses from gaming and fundraising events	6c	
	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	
	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	2
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	63,248
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	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	947
	14	Occupancy, rent, utilities, and maintenance	14	2,794
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	68,894
	17	Total expenses. Add lines 10 through 16	17	72,635
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-9,387
	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	51,601
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-332
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	41,882

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	34,331	22	25,643
23 Land and buildings	12,962	23	12,516
24 Other assets (describe in Schedule O)	4,308	24	3,723
25 Total assets	51,601	25	41,882
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	51,601	27	41,882

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?

FURTHER THE INTERESTS OF ALL BREEDS OF PUREBRED DOGS, ENCOURAGE SPORTSMANLIKE COMPETITION AT DOG SHOWAND OBEDIENCE TRIALS UNDER THE RULES PROMULGATED BY THE AMERICAN KENNEL CLUB, ADVOCATE FOR THE PUREBRED DOG AS A FAMILY COMPANION, ADVANCE CANINE HEALTH AND WELL-BEING, WORK TO PROTECT THE RIGHTS OF ALL DOG OWNERS AND PROMOTE RESPONSIBLE DOG OWNERSHIP WITHIN THE COMMUNITY

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

HOLD PUREBREED DOG SHOWS AND MATCHES UNDER THE RULES PROMULGATED BY THE AMERICAN KENNEL CLUB
(Grants \$ 0) If this amount includes foreign grants, check here

28a

52,879

29

HOLD CLINICS AND CLASSES FOR CONFORMATION AND OBEDIENCE INCLUDING CANINE GOOD CITIZENSHIP CERTIFICATIONS
(Grants \$ 0) If this amount includes foreign grants, check here

29a

1,730

30

SUPPORT OTHER CANINE RELATED EFFORTS INCLUDING SERVICE DOGS, RESCUE DOGS, THERAPY DOGS AND FOSTER PROGRAMS DEVOTED TO REHABILITATION AND FUTURE ADOPTION OF DOGS
(Grants \$ 0) If this amount includes foreign grants, check here

30a

3,309

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

57,918

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
CATHY DRIGGERS PRESIDENT	5 00	0	0	0
MEGAN CLOUDMAN VICE PRESIDENT	5 00	0	0	0
JANE WORTHINGTON SECRETARY	5 00	0	0	0
WENDY ROBERTS TREASURER	5 00	0	0	0
DEB CANEVARO DIRECTOR	3 00	0	0	0
GRACE BLACK DIRECTOR	3 00	0	0	0
SUSAN SHEPHARD DIRECTOR	3 00	0	0	0
JIM JACKSON DIRECTOR	3 00	0	0	0
GALE PARR DIRECTOR	3 00	0	0	0
ALLYN WEIGEL DIRECTOR	3 00	0	0	0

Part VOther 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	
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	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	No
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	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
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), 501(c)(4), and 501(c)(29) 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	No
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization		0
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		FL
42a The organization's books are in care of Telephone no		(386) 873-4795
Located at ZIP + 4		228 E NEW YORK AVE STE B DELAND, FL 32724
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)?	42b	No
If "Yes," enter the name of the foreign country		
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
c At any time during the calendar year, did the organization maintain an office outside the U S ?	42c	No
If "Yes," enter the name of the foreign country		
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 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	
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	

		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	(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

f	Total number of other employees paid over \$100,000	
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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 business address of each independent contractor	(b) Type of service	(c) Compensation

d	Total number of other independent contractors each receiving over \$100,000.	
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52	Did the organization complete Schedule A? NOTE. All Section 501(c)(3) organizations must attach a completed Schedule A	<input type="checkbox"/> Yes <input type="checkbox"/> No
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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		2016-02-01 Date		
	CATHY DRIGGERS PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name GINGER B MCCORMICK	Preparer's signature	Date 2016-02-01	Check <input type="checkbox"/> if self-employed	PTIN P00298805
	Firm's name <input type="checkbox"/> GINGER B MCCORMICK CPA PLC			Firm's EIN <input type="checkbox"/> 46-0512912	
	Firm's address <input type="checkbox"/> 228 E NEW YORK AVE STE B DELAND, FL 32724			Phone no (386) 873-4795	

May the IRS discuss this return with the preparer shown above? See instructions	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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TY 2014 Transfers Personal Benefits Contracts Declaration

Name: WEST VOLUSIA KENNEL CLUB INC

EIN: 59-1676018

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

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 990-EZ or to provide any additional information.****▶ Attach to Form 990 or 990-EZ.****▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**

OMB No 1545-0047

2014**Open to Public
Inspection**Name of the organization
WEST VOLUSIA KENNEL CLUB INC**Employer identification number**

59-1676018

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION INTEREST INCOME AMOUNT 2
FORM 990-EZ, PART I, LINE 14	DESCRIPTION DEPRECIATION AMOUNT 527 DESCRIPTION OTHER EXPENSES AMOUNT 2,267 TOTAL TO FORM 990-EZ, LINE 14 2,794
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION OBEDIENCE & CONFORMATION CLASSES AMOUNT 1,730 DESCRIPTION INSURANCE AMOUNT 713 DESCRIPTION MEMBERSHIP EXPENSE AMOUNT 4,870 DESCRIPTION EDUCATION & COMMUNITY EVENTS AMOUNT 4,209 DESCRIPTION SHOW EXPENSES AMOUNT 52,879 DESCRIPTION OFFICE EXPENSES AMOUNT 1,184 DESCRIPTION PRISON PUPPALS AMOUNT 3,309 TOTAL TO FORM 990-EZ, LINE 16 68,894
FORM 990-EZ, PART I, LINE 20 - OTHER CHANGES IN NET ASSETS	DESCRIPTION ADJUSTMENT TO NET ASSETS FOR PRIOR YEARS AMOUNT -332
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION SUPPLIES ON HAND BEG OF YEAR AMOUNT 4,078 END OF YEAR AMOUNT 3,124 DESCRIPTION DEPOSIT BEG OF YEAR AMOUNT 0 END OF YEAR AMOUNT 450 DESCRIPTION OTHER DEPRECIABLE ASSETS BEG OF YEAR AMOUNT 230 END OF YEAR AMOUNT 149