

Form 990EZ

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.

Go to www.irs.gov/Form990EZ for the latest information.

OMB No 1545-1150

2018

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning 01-01-2018 , and ending 12-31-2018

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final 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) Room/suite
P O Box 692311

City or town, state or province, country, and ZIP or foreign postal code
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)

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

I Website: www.vwyc.com
J Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(7) (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 \$ 156,222

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	33,635
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	21
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	608
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-608
	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	100,815
	b	Less cost of goods sold	7b	57,948
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	42,867
	8	Other revenue (describe in Schedule O)	8	21,751
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	97,666
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	2,933
	14	Occupancy, rent, utilities, and maintenance	14	43,427
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	33,472
	17	Total expenses. Add lines 10 through 16	17	79,832
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	17,834
	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	102,143
	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	119,977

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2018)

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	57,347	22	51,334
23 Land and buildings	35,477	23	58,673
24 Other assets (describe in Schedule O)	14,641	24	12,880
25 Total assets	107,465	25	122,887
26 Total liabilities (describe in Schedule O).	5,322	26	2,910
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	102,143	27	119,977

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 See Additional Data Table		
(Grants \$) If this amount includes foreign grants, check here ☐	28a	
29	29a	
(Grants \$) If this amount includes foreign grants, check here ☐		
30	30a	
(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 ☐	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 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
Byron Beck	10 00	0		
President				
Tom Palacios	15 00	0		
Director				
Lane Schoch	15 00	0		
Director				
Jon Hungerford	0	0		
Vice President				
Vivian Campbell	0	0		
Director				
Brenda Jackson	0	0		
Secretary				
Dean Abercrombie	0	0		
Treasurer				
Krissy Schoch	0	0		
Director				
Kelly Benson	0	0		
Director				
Erica Haskell	0	0		
Director				
Wendy Foulks	0	0		
Director				
Jerry Stiles	0	0		
Director				

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), 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	
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 ▶		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) 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>Dean Abercrombie</u> Telephone no ▶ <u>(209) 915-3856</u> Located at ▶ <u>780 Antiquity Drive Fairfield, CA</u> ZIP + 4 ▶ <u>94534</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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	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		
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	46	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	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	
49b	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."

(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
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 business address of each independent contractor	(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 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	2019-06-11 Date
	Dean Abercrombie Treasurer Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name ROBERT A HAWKS JR CPA	Preparer's signature	Date	Check ☒ if self-employed	PTIN P01425560
	Firm's name ► Robert A Hawks Jr CPA			Firm's EIN ► 20-4843460	
	Firm's address ► 1301 G Street Suite B Modesto, CA 95354			Phone no. (209) 529-4060	

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

Additional Data

Software ID: 18007218
Software Version: 2018v3.1
EIN: 68-0142635
Name: Village West Yacht Club

Form 990EZ, Part III - Statement of Program Service Accomplishments

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.		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)
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. (Grants \$)		28a
If this amount includes foreign grants, check here . . . ☐		

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization
Village West Yacht Club

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.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Employer identification number

68-0142635

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue 1	Dock fees, clothing, club \$21751

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1001	Advertising and Promotion \$4001

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1002	Office Expenses \$1538

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1005	Travel \$100

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1007	Conferences, Conventions, and Meetings \$1017

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1009	Depreciation \$6217

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1012	Insurance \$6113

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1	Cost of Labor \$7644

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 2	Repairs and Maintenance \$4251

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 3	Decorations \$929

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 4	Dues and Subscriptions \$864

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 5	Club Uniforms \$565

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 6	Supplies \$128

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 7	Miscellaneous \$80

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 8	Commissions \$25

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1002	Furniture and Fixtures - Beginning \$6371 Furniture and Fixtures - Ending \$4917

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1003	Machinery and Equipment - Beginning \$2316 Machinery and Equipment - Ending \$2009

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1010	Inventories - Beginning \$5954 Inventories - Ending \$5954

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 1001	Accounts Payable and Accrued Expenses - Beginning \$5346 Accounts Payable and Accrued Expenses - Ending \$0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 1003	Deferred Revenue - Beginning \$0 Deferred Revenue - Ending \$2910

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 1	Key fob deposits from members - Beginning \$2010 Key fob deposits from members - Ending \$0

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 2	To Balance - Beginning \$-2034 To Balance - Ending \$0