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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 black lung benefit trust or private foundation)

▶ Sponsoring organizations and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 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.

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 07-01-2008, and ending 06-30-2009

B Check if applicable

Address change

Name change

Initial return

Termination

Amended return

Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

LIONS OF VIRGINIA FOUNDATION INC

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

5117 STRATFORD CHASE DRIVE

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

VIRGINIA BEACH, VA 23464

D Employer identification number

23-7321881

E Telephone number

(757) 495-1434

F Group Exemption Number

▶ Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method

Cash

Accrual

Other (specify) ▶

I Website:▶ N/A

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

J Organization type (check only one)—

501(c)(3)

(insert no)

4947(a)(1)

527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ

\$ 83,670

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	40,206
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	20,978
	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) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ▶	6c	7,795
	a	Gross revenue (not including \$_____of contributions reported on line 1) 22,486		
	b	Less direct expenses other than fundraising expenses 14,691		
Expenses	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		
	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 ▶)	8	
	9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ▶	9	68,979
	10	Grants and similar amounts paid (attach schedule) 57,218	10	57,218
	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	1,000
Net Assets	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶)	16	3,208
	17	Total expenses (add lines 10 through 16) ▶	17	61,426
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	7,553
	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	765,933
	20	Other changes in net assets or fund balances (attach explanation) -119,275	20	-119,275
	21	Net assets or fund balances at end of year (combine lines 18 through 20) ▶	21	654,211

Part II Balance Sheets—If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

(A) Beginning of year

(B) End of year

22 Cash, savings, and investments 760,157 22 676,345

23 Land and buildings 23

24 Other assets (describe ▶) 5,776 24 4,350

25 Total assets 765,933 25 680,695

26 Total liabilities (describe ▶) 26 26,484

27 Net assets or fund balances (line 27 of column (B) must agree with line 21) 765,933 27 654,211

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2008)

Part III Statement of Program Service Accomplishments (See the instructions for Part III)		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)	
What is the organization's primary exempt purpose? ASSIST THE VISUALLY IMPAIRED PROVIDE GRANTS TO ORGANIZATIONS WITHIN THE STATE OF VIRGINIA TO ASSIST IN THE HEALTH AND WELFARE OF VIRGINIA RESIDENTS			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title			
28 GRANT TO PREVENT BLINDNESS MID-ATLANTIC TO CONTINUE PROJECT CONSTRUCTION "SIGHT" THIS PROJECT IS A VIRGNINA STATEWIDE EFFORT TO BRING THE PREVENT BLINDNESS CERTIFIED CHILDREN'S VISION SCREENING PROGRAM TO EACH OF THE 131 SCHOOL SYSTEMS IN THE STATE VIRGINIA STATE MANDATES REQUIRE SCHOOL NURSES TO PROVIDE A VISION SCREENING IN SCHOOL TO ALL NEW STUDENTS IN KINDERGARTEN, AND GRADES 3, 7 AND 10 THIS GRANT PROVIDES FUNDING FOR 3 5 HOURS OF TRAINING FOR SCHOOL NURSES, NATIONAL CERTIFICATION FORM PREVENT BLINDNESS AMERICA, 3 PROFESSIONAL CONTACT HOURS FOR CONTINUING EDUCATION CREDIT, AND A FULLY ASSEMBLED SCREENING KIT FOR EACH SCHOOL IN THE DESIGNATED SCHOOL SYSTEM THE PROGRAM ALSO PROVIDES VISION SCREENING PROGRAM VOUCHERS WHICH PROVIDE FREE EYE EXAMS AND GLASSES FOR STUDENTS IN NEED (Grants \$ 48,718) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		28a	48,718
29 GRANT TO VIRGINIA LIONS SPECIAL NEEDS EQUIPMENT PROGRAM TO PURCHASE SOFTWARE LICENSES THESE LICENSES PROVIDE SOFTWARE TO ASSIST VISUALLY IMPAIRED INDIVIDUALS TO USE A COMPUTER THE LICENSES ARE MATED WITH USED REFURBISHED COMPUTERS THAT ARE PROVIDED TO VISUALLY IMAPIRED INDIVIDUALS AT NO CHARGE (Grants \$ 4,500) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		29a	4,500
30 TO PROVIDE REQUIRED PROFESSIONAL DEVELOPMENT TO THE PROFESSIONAL EDUCATORS AND REHABILITATION STAFF OF VIRGINIA ASSOCIATION FOR THE EDUCATION AND REHABILITATION OF THE BLIND AND VISUALLY IMPAIRED, TO MAINTAIN THEIR KNOWLEDGE, SKILLS AND LICENSURE, TO CONTINUE SERVICE TO THE BLIND AND VISUALLY IMPAIRED IN VIRGINIA (Grants \$ 4,000) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		30a	4,000
31 Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here . . . <input type="checkbox"/>		31a	
32 Total program service expenses (add lines 28a through 31a)		32	57,218

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for 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
See Additional Data Table				

Part V Other Information (Note the statement requirements in the instructions for Part VI.)		Yes	No		
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	No		
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	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, attach a statement explaining your reason for not reporting the income on Form 990-T				
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a	No		
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b			
36	Was there a liquidation, dissolution, termination, or substantial contraction 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 ▶ <table><tr><td>37a</td><td></td></tr></table>	37a			
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 unpaid at the start of the period covered by this return?	38a	No		
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b			
39	501(c)(7) organizations. Enter				
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) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I.	40b	No		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____				
d	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?	40e	No		
41	List the states with which a copy of this return is filed ▶ _____				
42a	The books are in care of ▶ ARLEN G EIDSON Telephone no ▶ (757) 495-1434 5117 STRATFORD CHASE DR Located at ▶ VIRGINIA BEACH, VA ZIP + 4 ▶ 23464				
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 ▶ <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ <table><tr><td>43</td><td></td></tr></table>	43			
43					
44	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44	No		
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes", Form 990 must be completed instead of Form 990-EZ.	45	No		

Part VI

Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		No
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "yes," complete Schedule E		No
49a	Did the organization make any transfers to an exempt non-charitable related organization?		No
b	If "Yes," was the related organization(s) a section 527 organization?		
50	Complete this table for the five highest compensated employees (other than officers, directors, trustees, and key employees) who received more than \$100,000 of compensation from the organization. If there are 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				
Total number of other employees paid over \$100,000				

51	Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there are none, enter "None."				
(a)	Name and address of each independent contractor paid more than \$100,000	(b)	Type of service	(c)	Compensation
	NONE				
	Total number of other independent contractors receiving over \$100,000				

Please Sign Here	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.				
	***** Signature of officer		2010-01-07 Date		
	ARLEN EIDSON, TREASURER Type or print name and title				
Paid Preparer's Use Only	Preparer's signature CHARLES T SAUNDERS, CPA		Date 2010-01-08	Check if self-employed <input type="checkbox"/>	Preparer's PTIN (See Gen. Inst. X)
	Firm's name (or yours if self-employed), address, and ZIP + 4 SAUNDERS AND MATTHEWS, PLLC 327 WEST 21ST STREET, SUITE 203 NORFOLK, VA 23517				EIN
					Phone no. (757) 625-7849
May the IRS discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization LIONS OF VIRGINIA FOUNDATION INC	Employer identification number 23-7321881
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Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

1	<input type="checkbox"/>	A church, convention of churches, or association of churches described in Section 170(b)(1)(A)(i).
2	<input type="checkbox"/>	A school described in Section 170(b)(1)(A)(ii). (Attach Schedule E)
3	<input type="checkbox"/>	A hospital or a cooperative hospital service organization described in Section 170(b)(1)(A)(iii). (Attach Schedule H)
4	<input type="checkbox"/>	A medical research organization operated in conjunction with a hospital described in Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
5	<input type="checkbox"/>	An organization operated for the benefit of a college or university owned or operated by a governmental unit described in Section 170(b)(1)(A)(iv). (Complete Part II)
6	<input type="checkbox"/>	A federal, state, or local government or governmental unit described in Section 170(b)(1)(A)(v).
7	<input type="checkbox"/>	An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in Section 170(b)(1)(A)(vi) (Complete Part II)
8	<input type="checkbox"/>	A community trust described in Section 170(b)(1)(A)(vi) (Complete Part II)
9	<input checked="" type="checkbox"/>	An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See Section 509(a)(2). (Complete Part III)
10	<input type="checkbox"/>	An organization organized and operated exclusively to test for public safety See Section 509(a)(4). (See instructions)
11	<input type="checkbox"/>	An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See Section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h <div><div>a <input type="checkbox"/> Type I</div><div>b <input type="checkbox"/> Type II</div><div>c <input type="checkbox"/> Type III - Functionally Integrated</div><div>d <input type="checkbox"/> Type III - Other</div></div>
e	<input type="checkbox"/>	By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
f	<input type="checkbox"/>	If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
g	<input type="checkbox"/>	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? <div><div>(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?</div><div>(ii) a family member of a person described in (i) above?</div><div>(iii) a 35% controlled entity of a person described in (i) or (ii) above?</div></div>
h	<input type="checkbox"/>	Provide the following information about the organizations the organization supports

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (See Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Public Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						

Total Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total Support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Computation of Public Support Percentage		
14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	
16a 33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% Test - 2007. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% Facts and Circumstances Test - 2008. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% Facts and Circumstances Test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private Foundation. If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		<input type="checkbox"/>

Part IIISupport Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	48,810	40,097	34,721	32,515	40,206	196,349
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	25,259	24,980	24,055	23,011	22,486	119,791
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total Add lines 1-5	74,069	65,077	58,776	55,526	62,692	316,140
7aAmounts included on lines 1, 2, and 3 received from disqualified persons						
bAmounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
cTotal of lines 7a and 7b						
8Public Support (Subtract line 7c from line 6)						316,140

Total Support						
Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9Amounts from line 6	74,069	65,077	58,776	55,526	62,692	316,140
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	18,160	19,647	21,453	20,520	20,978	100,758
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
cAdd lines 10a and 10b	18,160	19,647	21,453	20,520	20,978	100,758
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)		406				406
13Total Support (Add lines 9, 10c, 11 and 12)						417,304
14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here	<input type="checkbox"/>					

Computation of Public Support Percentage			
15	Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	75.757 %
16	Public Support Percentage for 2007 Schedule A, Part IV -A, line 27g	16	77.486 %

Computation of Investment Income Percentage			
17	Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	24.145 %
18	Investment Income Percentage from 2007 Schedule A, Part IV -A, line 27h	18	22.395 %
19a	33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b	33 1/3% Tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
20	Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions	<input type="checkbox"/>	

Part IV

Supplemental Information. Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

Additional Data

Software ID:
Software Version:
EIN: 23-7321881
Name: LIONS OF VIRGINIA FOUNDATION INC

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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
JAN BOWLING PO BOX 39 NORTH TAZWELL,VA 246300039	PRESIDENT 5	0		
DON COLLEY 2515 COMMONWEALTH DRIVE CHARLOTTESVILLE,VA 229011442	1ST V/P 2	0		
CAROLYN H MESSIMER 10906 NEWLANDS AVENUE RICHMOND,VA 232331907	2ND V/P 2	0		
BARBARA SENECA 4241MANCHESTER ROAD PORTSMOUTH,VA 23703	SECRETARY 2	0		
ARLEN G EIDSON 5117 STRATFORD CHASE DRIVE VIRGINIA BEACH,VA 23464	TREASURER 5	0		

Part II Fundraising Events.

Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

Revenue			(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
			RAFFLE			(Add col (a) through col (c))
			(event type)	(event type)	(total number)	
	1	Gross receipts	22,409			22,409
Direct Expenses	2	Less Charitable contributions				
	3	Gross revenue (line 1 minus line 2)	22,409			22,409
	4	Cash Prizes	11,300			11,300
	5	Non-cash Prizes				
	6	Rent/Facility costs				
	7	Other direct expenses	3,391			3,391
	8	Direct expense summary Add lines 4 through 7 in column (d) ▶				14,691
	9	Net income summary Combine lines 3 and 8 in column (d). ▶				7,718

Part III Gaming.

Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Non-cash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<div><input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No</div>	<div><input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No</div>	<div><input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No</div>	
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8	Net gaming income summary Combine lines 1 and 7 in column (d) ▶				

		Yes	No
9	Enter the state(s) in which the organization operates gaming activities _____		
a	Is the organization licensed to operate gaming activities in each of these states?	9a	No
b	If "No," Explain _____ _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	No
b	If "Yes," Explain _____ _____		
11	Does the organization operate gaming activities with nonmembers?	11	No
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	No

		Yes	No
13	Indicate the percentage of gaming activity operated in		
a	The organization's facility 13a		
b	An outside facility 13b		
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records		
Name ► ARLEN G EIDSON			
Address ► 5117 STRATFORD CHASE DR VIRGINIA BEACH, VA 23464			
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	No
b	If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____		
c	If "Yes," enter name and address		
Name ►			
Address ►			
16	Gaming manager information		
Name ►			
Gaming manager compensation ► \$ _____			
Description of services provided ►			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
17	Mandatory distributions		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a	No
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____		

TY 2008 Compensation Explanation

Name: LIONS OF VIRGINIA FOUNDATION INC

EIN: 23-7321881

Person Name	Explanation
JAN BOWLING	
DON COLLEY	
CAROLYN H MESSIMER	
BARBARA SENECAI	
ARLEN G EIDSON	

TY 2008 Grants and Similar Amounts Paid Schedule**Name:** LIONS OF VIRGINIA FOUNDATION INC**EIN:** 23-7321881

Item No.	1
Class of Activity	GRANT
Donee's Name	PREVENT BLINDNESS MID-ATLANTIC
Donee's Address	11618 BUSY STREET RICHMOND, VA 23236
Amount (FMV)	
Purpose of Payment to Affiliate	EDUCATION
Relationship	NONE
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-05

TY 2008 Other Assets Schedule

Name: LIONS OF VIRGINIA FOUNDATION INC

EIN: 23-7321881

Description	Beginning of Year Amount	End of Year Amount
PREPAID EXPENSES AND DEFERRED CHARGES	5,776	4,350
	5,776	4,350

TY 2008 Other Changes in Net Assets Schedule

Name: LIONS OF VIRGINIA FOUNDATION INC

EIN: 23-7321881

Description	Amount
UNREALIZED LOSS ON INVESTMENTS	-119,275

TY 2008 Other Expenses Schedule**Name:** LIONS OF VIRGINIA FOUNDATION INC**EIN:** 23-7321881

Description	Amount
EXPENSES	
CONFERENCES/MEETINGS	390
SUPPLIES	2,293
CORPORATE REGISTRATION	25
SURETY BOND	500

TY 2008 Other Liabilities Schedule

Name: LIONS OF VIRGINIA FOUNDATION INC

EIN: 23-7321881

Description	Beginning of Year Amount	End of Year Amount
GRANTS PAYABLE		26,484
		26,484