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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 of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other org- anizations 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 7/01 , 2008, and ending 6/30 , 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 Instruc- tions.

C
SIOUX FALLS DOWNTOWN LIONS CLUB
2812 S Phillips Ave
Sioux Falls,, SD 57105

D Employer identification number
46-6011178

E Telephone number
605-359-5248 Amy

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 [X] Cash [ ] Accrual
Other (specify) ►

H Check ► [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ► N/A

J Organization type (check only one) — [X] 501(c) (4) ◄ (insert no) [ ] 4947(a)(1) or [ ] 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 ► $ 206,424.

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	14,112.
	2	Program service revenue including government fees and contracts		2	36,248.
	3	Membership dues and assessments		3	18,400.
	4	Investment income		4	1,104.
	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 ln 5b from ln 5a) (att sch)		5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a	136,455.	
	b	Less direct expenses other than fundraising expenses	6b	65,867.	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	70,588.
	7a	Gross sales of inventory, less returns and allowances	7a	105.	
	b	Less cost of goods sold	7b	862.	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	-757.
	8	Other revenue (describe ► _____)		8	
	9	**Total revenue** (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ►		9	139,695.
EXPENSES	10	Grants and similar amounts paid (attach schedule) See Statement 1		10	63,851.
	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	2,400.
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	1,094.
	16	Other expenses (describe ► See Statement 2)		16	48,274.
	17	**Total expenses** (add lines 10 through 16)		17	115,619.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	24,076.
	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	114,701.
	20	Other changes in net assets or fund balances (attach explanation)		20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ►		21	138,777.

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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	114,701.	22	138,777.
23	Land and buildings		23	
24	Other assets (describe ► _____)		24	
25	**Total assets**	114,701.	25	138,777.
26	**Total liabilities** (describe ► _____)	0.	26	0.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	114,701.	27	138,777.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990. Form **990-EZ** (2008)

TEEA0803L 09/18/08

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Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? See Statement 3

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.

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

28	Provided eye exams & eye glasses for lower income visually impaired who were referred by various agencies and special eye care projects (Grants $) If this amount includes foreign grants, check here ► ☐	28a	42,372.
29	Lions Clubs International Foundation (Grants $) If this amount includes foreign grants, check here ► ☐	29a	10,000.
30	Funds donated to various organizations in support of visually impaired persons and other humanitarian causes when requested by organizations or in reponse to public need (Grants $) If this amount includes foreign grants, check here ► ☐	30a	11,479.
31	Other program services (attach schedule) (Grants $) If this amount includes foreign grants, check here ► ☐	31a	
32	**Total program service expenses** (add lines 28a through 31a) ►	32	63,851.

Part IV List of Officers, Directors, Trustees, and Key Employees. (List each one even if not compensated See the instrs.)

(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 and deferred compensation	(e) Expense account and other allowances
See Statement 4		0.	0.	0.

Part V Other Information (Note the statement requirement in General Instruction V.)

			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		X
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		X
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		X
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		X
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		X
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		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b N/A			
39	501(c)(7) organizations Enter:			
a	Initiation fees and capital contributions included on line 9 39a N/A			
b	Gross receipts, included on line 9, for public use of club facilities 39b N/A			
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► N/A ; section 4912 ► N/A ; section 4955 ► N/A			
b	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		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0.			
d	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		X

41 List the states with which a copy of this return is filed ► None

42a The books are in care of ► Lori Seten Telephone no ► 605-371-3580

Located at ► 2708 South Avondale Sioux Falls, SD ZIP + 4 ► 57110

			Yes	No
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 ►	42b		X
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.**			
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		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here ► ☐ N/A and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 N/A

			Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44		X
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		X

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.

		Yes	No
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	46		
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	47		
48 Is the organization operating 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		
b If 'Yes,' was the related organization(s) a section 527 organization?	49b		

50 Complete this table for the 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 and deferred compensation	(e) Expense account and other allowances
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 is none, enter 'None '

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors receiving over $100,000 ►		

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 — Date: 6/19/10

► Type or print name and title: Amy Scott Stoltz Secretary/Treasurer

Paid Preparer's Use Only

Preparer's signature ►	Date: 2/10/10	Check if self employed ► ☐	Preparer's Identifying Number (See instructions) P00506490
Firm's name (or yours if self-employed), address, and ZIP + 4 ►	Nelson & Nelson, CPAs, L.L.P. 1517 S. Minnesota Avenue Sioux Falls, SD 57105-1717	EIN ► 46-0376568 Phone no ► (605) 336-1988	

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

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

► **Must be completed by organizations that answer 'Yes' to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than $15,000 on Form 990-EZ, line 6a.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization

SIOUX FALLS DOWNTOWN LIONS CLUB

Employer identification number

46-6011178

Part I Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply.

- ☐ Mail solicitations
- ☐ Email solicitations
- ☐ Phone solicitations
- ☐ In-person solicitations
- ☐ Solicitation of non-government grants
- ☐ Solicitation of government grants
- ☐ Special fundraising events

2a Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
Total ►						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

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.

		(a) Event #1 Pankcake Day (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col. (c))
REVENUE	1 Gross receipts	136,010.			136,010.
	2 Less: Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	136,010.			136,010.
DIRECT EXPENSES	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses	64,303.			64,303.
	8 Direct expense summary. Add lines 4- through 7 in column (d)			►	64,303.
	9 Net income summary. Combine lines 3 and 8 in column (d)			►	71,707.

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.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
REVENUE	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	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		
b	If 'No,' Explain.		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? 10a		
b	If 'Yes,' Explain.		
11	Does the organization operate gaming activities with nonmembers? 11		
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		

			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: ►				
Address ►				
15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?			15a	
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 ►				
☐ Director/officer ☐ Employee ☐ 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	
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: ► $				

Statement 1
Form 990-EZ, Part I, Line 10
Grants and Similar Amounts Paid

Donee's Name: Donee's Address: Cash Amount Given:	Eye exams and eyeglasses for visually impaired	$	18,160.
Donee's Name: Cash Amount Given:	LCIF/CSFII	$	10,000.
Donee's Name: Cash Amount Given:	SD Eye Bank	$	10,000.
Donee's Name: Cash Amount Given:	Lions Sight and Service Foundation	$	8,000.
Donee's Name: Cash Amount Given:	Boy Scouts LFL	$	250.
Donee's Name: Cash Amount Given:	McCrossan Boys Ranch Project	$	962.
Donee's Name: Cash Amount Given:	Salsa Youth	$	3,936.
Donee's Name: Cash Amount Given:	Salsa Speaker Gifts	$	550.
Donee's Name: Cash Amount Given:	Youth Exchange International Relations	$	6,993.
Donee's Name: Cash Amount Given:	SD Lions Foundation	$	5,000.

Statement 2
Form 990-EZ, Part I, Line 16
Other Expenses

Awards and Recognitions Expens	$	149.
Flowers and Gifts		458.
International Dues		6,695.
Meals Expense		29,372.
Member Reimburse - conventions		3,541.
Miscellaneous Expense		1,110.
Multiple Dist and State Dues		2,503.
Presidental Discretion		1,164.
Public RElations		2,658.
Scrapbook		151.
Supplies		373.
Washington High School Choir		100.
Total	$	48,274.

Statement 3
Form 990-EZ, Part III
Organization's Primary Exempt Purpose

Blind Prevention and support for visually impaired

Statement 4
Form 990-EZ, Part IV
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compensation	Contribution to EBP & DC	Expense Account/ Other
Thomas White	1st Vice-Pres 0	$ 0.	$ 0.	$ 0.
,				
Thomas Grimmond 200 N Phillips Ave Sioux Falls, SD 57104	Directory Ed. 0	0.	0.	0.
MJ Knobe	3rd Vice Pres 0	0.	0.	0.
,				
Ed Hines	Lion Tamer 0	0.	0.	0.
,				
Patricia Riepel 425 N Dakota Ave Sioux Falls, SD 57104	Imm. Past Pres. 0	0.	0.	0.
Ray Schley	Membership 0	0.	0.	0.
,				
Tom Haber	Tail Twister 0	0.	0.	0.
,				
Jason Erickson	Tail Twister 0	0.	0.	0.
,				
Rev. Ballard Blount	Chaplain 0	0.	0.	0.
,				
Max Reinecke	Tail Twister 0	0.	0.	0.
,				

Statement 4 (continued)
Form 990-EZ, Part IV
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compensation	Contribution to EBP & DC	Expense Account/ Other
Paul Curtin	Board Member 0	$ 0.	$ 0.	$ 0.
Stephanie Weber	Board Member 0	0.	0.	0.
Sunshine Cady	Board Member 0	0.	0.	0.
Lisa Geis	Board Member 0	0.	0.	0.
Christopher Dunham 3801 S Western Ave Sioux Falls, SD 57105	President 0	0.	0.	0.
Allen Eide	Bulletin 0	0.	0.	0.
Toby Fladmark	Bulletin 0	0.	0.	0.
Amy E. Scott-Stoltz	Treasurer 0	0.	0.	0.
Marie McKittrick	Treasurer 0	0.	0.	0.
Scott Blount 6209 S. Venita Cr. Sioux Falls, SD 57108	Director 0	0.	0.	0.
	Total	$ 0.	$ 0.	$ 0.