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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 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 July 1 , 2008, and ending June 30 , 20 09

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
MERCED BREAKFAST LIONS FOUNDATION

Number and street (or P O box, if mail is not delivered to street address) Room/suite
P. O. Box 1065

City or town, state or country, and ZIP + 4
Merced, CA 95341-1065

D Employer identification number
77 : 0405394

E Telephone number
(209) 722-5098

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:** ▶ mercedgreakfastlionsclub.org

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) 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 ▶ $ 78,312

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	4,800
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	13,629
	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) (attach schedule)		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 $ 4,800 of contributions reported on line 1)	6a 59,320		
	b	Less: direct expenses other than fundraising expenses	6b 37,490		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	21,830
	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 ▶ see statement 2)		8	563
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶		9	40,822
Expenses	10	Grants and similar amounts paid (attach schedule)		10	2,750
	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	
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	622
	16	Other expenses (describe ▶ see statement 1)		16	36,567
	17	**Total expenses.** Add lines 10 through 16 ▶		17	39,939
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	883
	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	2,768
	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	3,651

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	2,768	22	3,651
23	Land and buildings		23	
24	Other assets (describe ▶)		24	
25	**Total assets**	2,768	25	3,651
26	**Total liabilities** (describe ▶)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	2,768	27	3,651

87 92

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

What is the organization's primary exempt purpose? **Community Service**

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 **Scholarships - 9 awarded annually (paid upon proof of registration) see Sched. line 10**

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a **2,750**

29 **California Lions Camp - Support the District Camp for hearing impaired youngsters for a summer camp experience. (approx. 120 campers + 40 councelors benefited)**

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a **5,148**

30 **Eye Exams & Glasses - paid for several eye examinations and glasses for needy individuals through local eye doctors. (21 individuals benefited)**

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a **2,223**

31 Other program services (attach schedule)

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a **14,663**

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32 **24,784**

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 Statement 3				

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		✓
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		✓
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 section 6033(e) notice, reporting, and proxy tax requirements?	35a		✓
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		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a none			
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 unpaid at the start of the period covered by this return?	38a		
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			
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		✓
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? If "Yes," complete Form 8886-T.	40e		✓

41 List the states with which a copy of this return is filed. ▶ **California**

42a The books are in care of ▶ **Lion David Silveira** Telephone no. ▶ **(209) 769-3421**

Located at ▶ **2631 Sandy Court, Atwater, CA** ZIP + 4 ▶ **95301**

			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: ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**	42b		✓
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		✓

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
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		✓
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		✓

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		✓
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		✓
48	Is the organization operating 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?		✓
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 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 & 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 is 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 each receiving over $100,000 ▶		

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

Robert W Faretta — Signature of officer

MAY 13, 2010 — Date

ROBERT W FARETTA, CLUB SECRETARY — Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☐	Preparer's Identifying Number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4		EIN ▶	
		Phone no ▶ ( )	

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

SCHEDULE A (Form 990 or 990-EZ)

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	Employer identification number
MERCED BREAKFAST LIONS FOUNDATION	77 : 0405394

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)

4 ☐ 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 ☐ 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 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ 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 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☑ An organization that normally receives: (1) more than 33⅓ % 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 33⅓ % 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 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)

11 ☐ 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.

a ☐ Type I **b** ☐ Type II **c** ☐ Type III–Functionally integrated **d** ☐ Type III–Other

e ☐ 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 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 Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(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 supported organization? 11g(i)		✓
(ii) A family member of a person described in (i) above? 11g(ii)		✓
(iii) A 35% controlled entity of a person described in (i) or (ii) above? 11g(iii)		✓

h Provide the following information about the organizations the organization supports.

(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 III Support Schedule for Organizations Described in Section 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
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	11,822	15,378	15,016	18,961	18,429	79,606
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	41,575	41,907	47,551	52,486	59,320	242,839
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1-5	53,397	57,285	62,567	71,447	77,749	322,445
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts 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						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						322,445

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	53,397	57,285	62,567	71,447	77,749	322,445
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1	0	0	0	0	1
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						322,446

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	100 %
16	Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	100 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f))	17	0 %
18	Investment income percentage from **2007** Schedule A, Part IV-A, line 27h	18	0 %

19a **33⅓ % support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33⅓ %, and line 17 is not more than 33⅓ %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☑

b **33⅓ % support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓ %, and line 18 is not more than 33⅓ %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

MERCED BREAKFAST LIONS FOUNDATION - FYE 6/30/09 **77-0405394**

Form 990-EZ	**Other Expenses**	**Statement 1**
Description:		
Schedules attached ("Administration")		$14,533
Schedules attached ("Charity")		$22,034
Total to Form 990-EZ, line 16		**$36,567**

Form 990-EZ	**Other Revenue**	**Statement 2**
Description:	Admin Misc. Income (3)	$155
	Theater found refund	$250
	City of Hope receipts	$158
Total to Form 990-EZ, line 8		**$563**

Form 990-EZ	**Special Fundraising Events and Activities**				**Sched. line 6**
Description of Fundraising Events:	Gross Receipts	Contribut Included	Gross Revenue	Direct Expenses	Net Income
Installation	$975	$0	$975	$110	$865
District Meeting	$970	$0	$970	$438	$532
Night Meeting	$2,049	$0	$2,049	$1,502	$547
Catering	$8,924	$0	$8,924	$5,603	$3,321
Cioppino Dinner	$18,268	$0	$18,268	$12,876	$5,392
Fireworks	$26,822	$0	$26,822	$16,478	$10,344
Lion's Mints	$342	$0	$342	$483	($141)
White Cane	$970	$0	$970	$0	$970
Totals to Form 990-EZ line 6	**$59,320**	$0	**$59,320**	**$37,490**	**$21,830**

Form 990-EZ	**Cash Grants and Allocations**		**Sched. line10**
Classification:	Donee's Name:	Donee's Relationship	Amount
Scholarship	Joshua Gomes	none	$250
Scholarship	Amanda Mitchell	none	$500
Scholarship	Maghan Moore	none	$250
Scholarship	Elizabeth Vang	none	$250
Scholarship	Nancy Vang	none	$250
Scholarship	Sheng Vang	none	$250
Scholarship	Amber Vineyard	none	$500
Scholarship	Max Weber	none	$500
Total to Form 990-EZ, line 10			**$2,750**

Form 990-EZ	**Part III Statemnt of Program Svs Accomp.**		**Sched. line31**
Description:		Grants	Expenses
See attached "Charity Expenditures" less lines 29 & 30		none	$14,663
to Form 990-EZ, Part III, line 31			**$14,663**

MERCED BREAKFAST LIONS FOUNDATION **77-0405394**

Form 990-EZ	**Part IV List of Officers**			**Statement 3**
Name and Address	Title and Avrg Hrs/Wk	Compensat.	Employee Ben. Plan Contrib.	Expense Account
Alan Sietsema 3283 Willow Run Dr. Merced, CA 95340	President 5	0	0	0
Bob Faretta 3058 El Capitan Merced, CA 95340	Secretary 8	0	0	0
David Silveira 2631 Sandy Court Atwater, CA 95301	Treasurer 8	0	0	0
Mickey Vitato 1152 Brownie Court Merced, CA 95340	1st V.P. 2	0	0	0
Barry Peiffer 2907 Santa Cruz Ave. Merced, CA 95340	2nd V.P. 1	0	0	0
Toby Masterson 1535 Victoria Way Atwater, CA 95301	3rd V.P. 1	0	0	0

CA Form 199	**Other Expenses**	**Sched. line17**
Decscription:		Amount
Schedules attached (Admin)		$14,533
Schedules attached (Charity)		$22,034
Direct expenses of fundrasing events		$37,490
Printing, publications, postage, and shipping		$622
Total to Form 199, Part II, line 17		**$74,679**

MERCED BREAKFAST LIONS FOUNDATION [FYE 6/30/09] **77-0405394**

Form 990-EZ, Part 1 - Line 16 - Detail

Administration Expenses:		
Bank Charge	$548	
Club Supplies, etc.	387	
Club Social Eveings (3)	1,959	
Convention	224	
Internat'l & MD-4 Dues	3,242	
Lathrop Club Gift	100	
Leadership Institute	250	
Meals	7,789	
Miscellaneous	34	
Total to Statement 1	**$14,533**	
Charity Expenditures:		
Angel Baby	$546	
Aslan Found. St. Spkr	200	
Allstar Football	345	
Camp Pacifica	5,148	*Line 29, Part III*
Canine Companion	200	
City of Hope	56	
Ear of the Lion	319	
Eye Exams & Glasses	2,223	*Line 30, Part III*
Eye Foundation	392	
Eye Mobile	100	
Golden Valley Band	121	
Hinds Hospice	1,500	
Homeless Meals	947	
H.S. Pre-game Meals	1,937	
LCIF, Sight First	1,000	
Leo Clubs	494	
Lions Eye Foundation	391	
Merced 4-H	100	
Merced Historical Soc	100	
N. Isquierdo Health Care	100	
Relay for Life	302	
Salvation Army	200	
Speech Contest	50	
Youth Exchange	3,125	
Youth Projects-Other	400	
Others Misc. Charities:		
American Cancer Soc	100	
Blind Babies Foundation	100	
Central Presbyterian Church	200	
City of Merced, ComVIP	250	
Golden Valley High	200	
Kings View	200	
Merced Christmas Parade	25	
Merced College	100	
Merced County Fair	100	
Merced Theater Found.	50	
MCAD	100	
National Federation for the Blind	200	
Parkers Prom	200	
Relay for Life	167	
Sober Graduation	100	
Others	392	
Totals to Statement 1	**$22,034**	