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Form **990-EZ**

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 \$500,000 and total assets less than \$1,250,000 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

2009**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service**A** For the 2009 calendar year, or tax year beginning **July 1**, 2009, and ending **June 30**, 20 **10****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ 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: ► **mercedbreakfastlionsclub.org****J** Tax-exempt status (check only one) — ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

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

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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ **88,239****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	3,000
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	17,803
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	a	Gross revenue (not including \$ 3,000 of contributions reported on line 1)	6a	65,382
	b	Less: direct expenses other than fundraising expenses	6b	44,582
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	20,800	
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 1)	8	2,054	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	43,657	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	4,000
	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	
	16	Other expenses (describe ► see statement 2)	16	37,438
	17	Total expenses. Add lines 10 through 16	17	41,438
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2,219
	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	3,651
	20	Other changes in net assets or fund balances (attach explanation)	20	40
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	5,910

Part II Balance Sheets. If total assets on line 25, column (B) are \$1,250,000 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	3,651	5,910
23 Land and buildings		
24 Other assets (describe ►)		
25 Total assets	3,651	5,910
26 Total liabilities (describe ►)		
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	3,651	5,910

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

Cat No. 106421

Form **990-EZ** (2009)

SCANNED JUN 14 2011

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Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 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	4,000
29	California Lions Camp (aka Camp Pacifica) - Support for the District Camp for hearing impaired youngsters for a summer camp experience. (approx. 120 campers + 40 councilors benefited)		
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	29a	3,682
30	Eye Exams & Glasses - paid for eye examinations and glasses for needy individuals through local eye doctors. (20 individuals benefited)		
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	30a	2,354
31	Other program services (attach schedule)		
	(Grants \$) If this amount includes foreign grants, check here ▶ ☐	31a	13,118
32	Total program service expenses (add lines 28a through 31a) ▶	32	23,154

[illegible]

Part V Other Information (Note the statement requirements in the instructions for Part 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	✓
34 Were any changes made to the organizing or governing documents? 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 why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to 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 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	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a	37b	
b Did the organization file Form 1120-POL for this year?	37b	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the 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 ▶ <u>none</u> ; section 4912 ▶ <u>none</u> ; section 4955 ▶ <u>none</u>		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	✓
c Section 501(c)(3) and 501(c)(4) 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) and 501(c)(4) 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	✓
41 List the states with which a copy of this return is filed. ▶ <u>California</u>		
42a The organization's books are in care of ▶ <u>David E. Silveira</u> Telephone no. ▶ <u>209-769-3421</u> Located at ▶ <u>2631 Sandy Court, Atwater, CA</u> ZIP + 4 ▶ <u>95301-9676</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)?	42b	✓
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 .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	✓
If "Yes," enter the name of the foreign country: ▶ _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		☐
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 and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b 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	46	☐	☒
47	Did the organization engage in lobbying activities? 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	☐	☒
b	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."

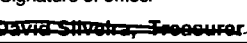
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000 **None**

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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 **None**

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 MAY 14, 2011	
Paid Preparer's Use Only	 Type or print name and title		ROBERT W. FARETTA, SECRETARY	
	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

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

MERCED BREAKFAST LIONS FOUNDATION

Employer identification number

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: (For lines 1 through 11, check only one box.)

- 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)**.
- 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 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 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 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?

- (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?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

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

h Provide the following information about the supported organization(s).

(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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	15,378	15,016	18,961	18,429	20,803	88,587
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	41,907	47,551	52,486	59,320	65,382	266,646
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 through 5	57,285	62,567	71,447	77,749	86,185	355,233
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 \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						none
8 Public support (Subtract line 7c from line 6.)						355,233

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	57,285	57,285	71,447	77,749	86,185	355,233
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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.)	57,285	57,285	71,447	77,749	86,185	355,233
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 2009 (line 8, column (f) divided by line 13, column (f))	15	100 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	100 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	0 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	0 %

- 19a 33½ % support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33½ %, and line 17 is not more than 33½ %, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☒
- b 33½ % support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33½ %, and line 18 is not more than 33½ %, 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 6/30/10
77-0405394

Form 990-EZ		Special events and activities			Sched. line 6
<u>Description</u>	<u>Gross Receipts</u>	<u>Contrib. included</u>	<u>Gross Revenue</u>	<u>Direct Expenses</u>	<u>Net Income</u>
All Star Football	618		618	1,095	(477)
Cap and Town	3,316		3,316	572	2,744
Catering	7,363		7,363	6,273	1,090
Charter Night	3,195		3,195	3,641	(446)
Charter Trip (50th Anniv)	2,002		2,002	1,677	325
Cioppino Dinner	18,922		18,922	12,444	6,478
City of Hope	118		118	165	(47)
Fireworks	24,171		24,171	14,171	10,000
Installation	50		50	414	(364)
Japanese Dinner	290		290	321	(31)
Lions Mints	516		516	0	516
Night Meeting	2,379		2,379	1,560	819
Placemat Ads	1,377		1,377	415	962
Spouse Apprec. Dinner	1,065		1,065	1,834	(769)
Totals to Line 6	\$65,382	\$0	\$65,382	\$44,582	\$20,800

Form 990-EZ	Other Revenue - Line 8	Statement 1
Description:	Admin Misc. Income (2)	\$73
	SaveMart Cards	\$269
	White Cane	\$912
	Blind Baseball	\$50
	Vitato Memorial	\$750
	Total	\$2,054

Form 990-EZ	Cash Grants and Allocations		Sched. Line 10
<u>Classification</u>	<u>Donee's Name</u>	<u>Relationship</u>	<u>Amount</u>
Scholarship	Emily Wallace	none	\$500
Scholarship	Bee Xiong	none	500
Scholarship	Kristine Nunes	none	500
Scholarship	Elizabeth Vang	none	250
Scholarship	Kee Vang	none	250
Scholarship	Jennifer Stark	none	500
Scholarship	Gursharnjit Kaur	none	500
Scholarship	Jeffery Bertalotto	none	250
Scholarship	Jessica Gonzalez	none	250
Scholarship	Max Weber	none	500
	Total		\$4,000

MERCED BREAKFAST LIONS FOUNDATION - FYE 6/30/10
77-0405394

Form 990-EZ	Other Expenses - Line 16	Statement 2
Description:		
	Schedule attached ("Administration")	\$18,284
	Schedule attached ("Charity")	19,154
	Total to Line 16	\$37,438

Form 990-EZ	Part III Statement of Other Program Services	Line 31
Description:	Grants	Expenses
	See attached "Charity Expenditures"	\$19,154
	less Line 29	3,682
	less Line 30	2,354
	Total to Line 31	\$13,118

Form 990-EZ	Detail	Part I - line 16
Administration Expenses:		
	Bank Charges	75
	Bulletin	260
	Club Supplies, Etc.	1,190
	Club Social Evenings	568
	Convention	808
	Internat'l & MD-4 Dues	2,715
	Leadership Forum	1,810
	Meals	9,040
	Miscellaneous	188
	New Member Training	194
	Trip to S.F. for Needy	217
	Vitato - Medical Donate	500
	Vitato Funeral Receptor	719
	Administration Sub Total	\$18,284
		(continued - next page)

Form 990-EZ	Detail	Part I - line 16 (continuation)
	Administration Sub Total	\$18,284 (carried over)
Charity Expenditures:		
	Aslan Found. Stdnt Spkr	200
	Bressler Funeral Recept.	453
	California Lions Camp	3,682 <i>Line 29, Part III</i>
	Canine Companion	200
	Coin Show	143
	Ear of the Lion	371
	El Nido Elementary Sch	250
	Eye Exams & Glasses	2,354 <i>Line 30, Part III</i>
	Eye Foundation	677
	Hinds Hospice	1,000
	Homless Meals	481
	H.S. Pre-game Meals	1,455
	JACL-MAC	250
	LCIF	1,000
	Leo Clubs	654
	Lions Eye Foundation	391
	Meliss's Mini Farm	100
	Merced 4-H	100
	Merced Historical Soc.	100
	Merced Library	200
	Salvation Army	300
	Speech Contest	125
	St. Nicholas Church	500
	Youth Exchange	2,665
	Youth Projects-Other	250
Other Misc. Charities:		
	Achademic Decathalon	100
	Blind Babies Foundation	100
	Merced Arts Council	100
	Merced Christmas Parade	235
	Merced County Fair	100
	Merced Theater Found.	50
	National Federation for t	200
	Parkers Prom	200
	Sober Graduation	100
	Others	68
	Charities Sub Total	\$19,154
	Total to Statement 2 - line 16	\$37,438

Form 990-EZ	Other changes in net fund balances	Part I - Line 20
Explanation:	Prior ending fund balance mis-stated by	\$40