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Form **990-PF**

Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

OMB No 1545-0052

2009Department of the Treasury
Internal Revenue Service

Note The foundation may be able to use a copy of this return to satisfy state reporting requirements

For calendar year 2009, or tax year beginning **07/01/09**, and ending **06/30/10**

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name change

Use the IRS label. Otherwise, print or type. See Specific Instructions.	Name of foundation SOUTHERN OREGON LIONS SIGHT AND HEARING CENTER, INC.		A Employer identification number 93-6042046
	Number and street (or P O box number if mail is not delivered to street address) 228 N. HOLLY STREET	Room/suite	B Telephone number (see page 10 of the instructions) 541-779-3653
	City or town, state, and ZIP code MEDFORD OR 97501		C If exemption application is pending, check here <input type="checkbox"/>
			D 1 Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation			E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 1,938,135 (Part I, column (d) must be on cash basis)		J Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants, etc., received (attach schedule)	34,474			
2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments	16,585	16,585		
4 Dividends and interest from securities	11,730	11,730		
5a Gross rents	53,082			
b Net rental income or (loss) -27,115				
6a Net gain or (loss) from sale of assets not on line 10				
b Gross sales price for all assets on line 6a				
7 Capital gain net income (from Part IV, line 2)				
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns & allowances 6,465				
b Less Cost of goods sold				
c Gross profit or (loss) (attach schedule) Stmt 1	6,465			
11 Other income (attach schedule) Stmt 2	2,624			
12 Total. Add lines 1 through 11	124,960	28,315	0	
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc	6,621			
14 Other employee salaries and wages	7,149	7,149	2,735	4,414
15 Pension plans, employee benefits	2,708		1,840	868
16a Legal fees (attach schedule)				
b Accounting fees (attach schedule) Stmt 3	9,757	9,757	6,497	3,260
c Other professional fees (attach schedule) Stmt 4	5,760		5,760	
17 Interest	2,496		2,496	
18 Taxes (attach schedule) (see page 14 of the instructions) Stmt 5	68		46	22
19 Depreciation (attach schedule) and depletion Stmt 6	32,403		25,235	
20 Occupancy	29,199		29,199	
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses (att. sch) Stmt 7	45,938		33,565	12,373
24 Total operating and administrative expenses. Add lines 13 through 23	142,099	16,906	107,373	20,937
25 Contributions, gifts, grants paid	22,244			22,244
26 Total expenses and disbursements. Add lines 24 and 25	164,343	16,906	107,373	43,181
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	-39,383			
b Net investment income (if negative, enter -0-)		11,409		
c Adjusted net income (if negative, enter -0-)			0	

For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the instructions.

Form **990-PF** (2009)

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)		Beginning of year	End of year	
				(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing		24,699	22,721	22,721
	2	Savings and temporary cash investments				
	3	Accounts receivable ▶	3,516			
		Less: allowance for doubtful accounts ▶		4,427	3,516	3,516
	4	Pledges receivable ▶				
		Less: allowance for doubtful accounts ▶				
	5	Grants receivable				
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 16 of the instructions)				
	7	Other notes and loans receivable (att. schedule) ▶				
		Less: allowance for doubtful accounts ▶				
	8	Inventories for sale or use		5,106	5,106	5,106
	9	Prepaid expenses and deferred charges		438	552	552
	10a	Investments—U S and state government obligations (attach schedule)				
	b	Investments—corporate stock (attach schedule)				
	c	Investments—corporate bonds (attach schedule)				
	11	Investments—land, buildings, and equipment basis ▶				
		Less: accumulated depreciation (attach sch.) ▶				
	12	Investments—mortgage loans				
	13	Investments—other (attach schedule)				
	14	Land, buildings, and equipment basis ▶	1,474,333			
		Less: accumulated depreciation (attach sch.) ▶	549,400	957,335	924,933	924,933
	15	Other assets (describe ▶	See Statement 9	939,796	981,307	981,307
	16	Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)		1,931,801	1,938,135	1,938,135
Liabilities	17	Accounts payable and accrued expenses		4,677	1,540	
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, and other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)	See Worksheet	82,807	74,971	
	22	Other liabilities (describe ▶	See Statement 10	3,627	3,616	
	23	Total liabilities (add lines 17 through 22)		91,111	80,127	
Net Assets or Fund Balances		Foundations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted		1,390,690	1,858,008	
	25	Temporarily restricted				
	26	Permanently restricted		450,000		
		Foundations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg, and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
	30	Total net assets or fund balances (see page 17 of the instructions)		1,840,690	1,858,008	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)		1,931,801	1,938,135	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,840,690
2	Enter amount from Part I, line 27a	2	-39,383
3	Other increases not included in line 2 (itemize) ▶ See Statement 11	3	56,701
4	Add lines 1, 2, and 3	4	1,858,008
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,858,008

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a N/A				
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a			
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a			
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	<div style="border-left: 1px solid black; border-right: 1px solid black; padding: 5px;"> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 </div>	2	
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8		3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2008	121,095	925,699	0.130815
2007	120,552	1,049,363	0.114881
2006	112,434	2,339,109	0.048067
2005	110,391	2,416,686	0.045679
2004	112,414	2,423,278	0.046389

2 Total of line 1, column (d)	2	0.385831
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.077166
4 Enter the net value of noncharitable-use assets for 2009 from Part X, line 5	4	966,587
5 Multiply line 4 by line 3	5	74,588
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	114
7 Add lines 5 and 6	7	74,702
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18	8	43,181

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1 Date of ruling or determination letter (attach copy of letter if necessary—see instructions)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b	1	228
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	228
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	228
6	Credits/Payments		
a	2009 estimated tax payments and 2008 overpayment credited to 2009	6a	
b	Exempt foreign organizations—tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	228
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be Credited to 2010 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?	N/A	
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation <input type="checkbox"/> \$ _____ (2) On foundation managers <input type="checkbox"/> \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers <input type="checkbox"/> \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/> OR		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2009 or the taxable year beginning in 2009 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV	X	
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► WWW.LIONS.ORG/NRVLIONS.HTM	13	X	
14	The books are in care of ► SO OREGON LIONS SIGHT & HEARING CT Telephone no ► 541-779-3653 228 N HOLLY STREET Located at ► MEDFORD, OR ZIP+4 ► 97501			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the year	15		► <input type="checkbox"/>

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here N/A <input type="checkbox"/>	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2009?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2009, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2009? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ► 20 , 20 , 20 , 20		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions) N/A	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here ► 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b	If "Yes," did it have excess business holdings in 2009 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2009) N/A	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2009?	4b	X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

<p>5a During the year did the foundation pay or incur any amount to</p> <p>(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?</p> <p>(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?</p> <p>(3) Provide a grant to an individual for travel, study, or other similar purposes?</p> <p>(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions)</p> <p>(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?</p> <p>b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here</p> <p>c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d)</p> <p>6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p> <p>b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870</p> <p>7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?</p> <p>b If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>N/A <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>N/A <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>N/A</p>	<p>5b</p> <p>6b</p> <p>7b</p>	<p>X</p>
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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).**

(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, other allowances
See Statement 12				

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 VISUAL CARE - PAYMENTS TO HEALTHCARE PROVIDERS FOR CARE FOR VISION PATIENTS	14,064
2 HEARING CARE - PAYMENTS TO HEALTHCARE PROVIDERS FOR CARE OF HEARING PATIENTS.	8,180
3 VISUAL AIDS	
4 HEARING AIDS	

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1 N/A	
2	
All other program-related investments See page 24 of the instructions	
3	
Total. Add lines 1 through 3 ▶	

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	0
b	Average of monthly cash balances	1b	0
c	Fair market value of all other assets (see page 24 of the instructions)	1c	981,307
d	Total (add lines 1a, b, and c)	1d	981,307
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	981,307
4	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions)	4	14,720
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	966,587
6	Minimum investment return. Enter 5% of line 5	6	48,329

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☒ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	
2a	Tax on investment income for 2009 from Part VI, line 5	2a	
b	Income tax for 2009 (This does not include the tax from Part VI.)	2b	
c	Add lines 2a and 2b	2c	
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	43,181
b	Program-related investments—total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	43,181
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	0
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	43,181

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2008	(c) 2008	(d) 2009
1 Distributable amount for 2009 from Part XI, line 7				
2 Undistributed income, if any, as of the end of 2009				
a Enter amount for 2008 only				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2009				
a From 2004				
b From 2005				
c From 2006				
d From 2007				
e From 2008				
f Total of lines 3a through e				
4 Qualifying distributions for 2009 from Part XII, line 4 ▶ \$ _____				
a Applied to 2008, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)				
d Applied to 2009 distributable amount				
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2009 (If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions				
e Undistributed income for 2008 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions				
f Undistributed income for 2009 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2010				
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2004 not applied on line 5 or line 7 (see page 27 of the instructions)				
9 Excess distributions carryover to 2010. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2005				
b Excess from 2006				
c Excess from 2007				
d Excess from 2008				
e Excess from 2009				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

- 1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2009, enter the date of the ruling

N/A

- b** Check box to indicate whether the foundation is a private operating foundation described in section



4942(j)(3) or

4942(j)(5)

- 2a** Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed

Tax year	Prior 3 years				(e) Total
	(a) 2009	(b) 2008	(c) 2007	(d) 2006	
	0	29,280			29,280
b 85% of line 2a		24,888			24,888
c Qualifying distributions from Part XII, line 4 for each year listed	43,181	121,571	121,468	112,434	398,654
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c	43,181	121,571	121,468	112,434	398,654
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test—enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed	32,219	30,857			63,076
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see page 28 of the instructions.)**1 Information Regarding Foundation Managers:**

- a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

NONE

- b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

- a** The name, address, and telephone number of the person to whom applications should be addressed

SOUTHERN OREGON LIONS SIGHT & HEAR 541-779-3653
228 N HOLLY STREET MEDFORD OR 97501

- b** The form in which applications should be submitted and information and materials they should include

SEE STATEMENT FOR LINE 2A

- c** Any submission deadlines

SEE STATEMENT FOR LINE 2A

- d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

SEE STATEMENT FOR LINE 2A

Part XV Supplementary Information (continued)

Grants and Contributions Made During the Year or Approved for Future Payment		Foundation status of recipient	Purpose of grant or contribution	Amount
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor			
Name and address (home or business)				
a Paid during the year VARIOUS BENEFICIARIES 228 N HOLLY STREET MEDFORD OR 97501			PATIENT CARE HEARING	8,18
VARIOUS BENEFICIARIES 228 N HOLLY STREET MEDFORD OR 97501			PATIENT CARE VISUAL	14,06
Total			► 3a	22,24
b Approved for future payment N/A				
Total			► 3b	

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated

Enter gross amounts unless otherwise indicated		Unrelated business income		Excluded by section 512, 513, or 514		(e)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income (See page 28 of the instructions)
1	Program service revenue					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments					
3	Interest on savings and temporary cash investments			14	16,585	
4	Dividends and interest from securities			14	11,730	
5	Net rental income or (loss) from real estate					
a	Debt-financed property	531110	-18,478			
b	Not debt-financed property	531110	-8,637			
6	Net rental income or (loss) from personal property					
7	Other investment income					
8	Gain or (loss) from sales of assets other than inventory					
9	Net income or (loss) from special events					
10	Gross profit or (loss) from sales of inventory					6,465
11	Other revenue a					
b	LOW VISION CLINIC			3	2,583	
c	HEARING CLINIC			3	41	
d						
e						
12	Subtotal. Add columns (b), (d), and (e)		-27,115		30,939	6,465
13	Total. Add line 12, columns (b), (d), and (e)				13	10,289

(See worksheet in line 13 instructions on page 28 to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

Federal Statements**Statement 1 - Form 990-PF, Part I, Line 10c - Gross Sales less Cost of Goods Sold**

Description	Gross Sales	COGS	Gross Profit
RECYCLING	\$ 6,465	\$	\$ 6,465
Total	\$ 6,465	\$ 0	\$ 6,465

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Statement 2 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
LOW VISION CLINIC	\$ 2,583	\$	\$
HEARING CLINIC	41		
Total	\$ 2,624	\$ 0	\$ 0

Statement 3 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Indirect Accounting Fees	\$ 9,757	\$ 9,757	\$ 6,497	\$ 3,260
Total	\$ 9,757	\$ 9,757	\$ 6,497	\$ 3,260

Statement 4 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
LION'S COURT APARTMENTS	\$ 1,920	\$	\$ 1,920	\$
HOLLY COURT APARTMENTS	3,840		3,840	
Total	\$ 5,760	\$ 0	\$ 5,760	\$ 0

Statement 5 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
Indirect Taxes/Licenses	\$ 68	\$	\$ 46	\$ 22
Total	\$ 68	\$ 0	\$ 46	\$ 22

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Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation

Description							
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
LIONS COTTAGES 6/30/03	\$ 408,000	\$ 61,028	S/L	39	\$ 10,462	\$	\$ 10,462
HOLLY COURT APARTMENTS 8/15/98	590,927	161,272	S/L	40	14,773		14,773
BUILDING-CENTER 1/01/69	48,753	39,000	S/L	50	975		
CENTER ADDITION 1/01/80	105,820	77,232	S/L	40	2,646		
CENTER ADDITION 1/01/81	1,241	868	S/L	40	31		
PAVING-CENTER 1/01/83	3,500	3,500	S/L	10			
ADA UPGRADE 6/01/93	9,043	3,635	S/L	40	226		
SLIDING DOOR 6/01/98	1,450	399	S/L	40	36		
ROOF 12/09/02	18,500	6,090	S/L	20	925		
LAND-HOLLY COURT 3/15/95	40,000			0			
LAND-CENTER 1/01/69	39,874			0			
LAND-LIONS COTTAGES 10/27/00	38,000			0			
PARKING LOT 7/01/95	20,562	17,575	S/L	15	1,371		
TABLES-CENTER 1/01/78	342	342	S/L	10			
TABLE RACKS 1/01/79	105	105	S/L	10			
MISC. EQUIPMENT-CENTER 1/01/82	800	800	S/L	10			
RECYCLE BIN #2 12/01/96	2,700	2,700	S/L	10			
FENCING-GRAPE STREET 8/01/89	891	891	S/L	20			

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Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description									
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income		
DRAPES									
1/01/79 \$	331 \$	331	S/L	10	\$	\$	\$		
RECYCLE BIN #1									
12/20/96	2,700	2,700	S/L	10					
EQUIPMENT									
1/15/91	9,812	9,812	S/L	10					
MAGIC CHEF REFRIGERATOR									
7/25/91	500	500	S/L	10					
HOT POINT REFRIGERATOR									
9/04/91	449	449	S/L	10					
STEEL CASE FILE CABINET									
10/01/91	111	111	S/L	10					
RHEEM ELECTRIC WT/HT									
11/25/91	210	210	S/L	10					
AS 14" WHITE TOILET									
1/27/92	257	257	S/L	10					
COMPUTER-JUDITH									
10/19/92	1,499	1,499	S/L	6					
PRINTER									
11/01/92	814	814	S/L	6					
CHAIRS									
3/01/93	220	220	S/L	10					
TYPEWRITER									
2/01/94	250	250	S/L	10					
SOS ALARM CLOCK									
4/28/94	1,016	1,016	S/L	10					
COMPUTER-DAMONTS 486									
3/28/95	1,440	1,440	S/L	6					
AC-HEATING									
8/05/99	17,995	17,850	S/L	10	145				
BPI COMPUTER SOFTWARE									
6/05/96	165	165	S/L	6					
EQUIPMENT									
12/31/95	1,828	1,828	S/L	6					
RECYCLE BIN #3									
2/25/97	2,700	2,700	S/L	10					

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Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description						
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income
RECYCLE BIN #4 3/31/97 \$	2,900 \$	2,900	S/L	10	\$	\$
TELEPHONE SYSTEM 5/20/98	2,909	2,909	S/L	10		
COMPUTER-CHRISTINA 12/31/97	1,606	1,606	S/L	6		
RECYCLE BIN #8 4/20/98	2,700	2,700	S/L	10		
RECYCLE BIN #6 3/13/98	3,050	3,050	S/L	10		
RECYCLE BIN #7 3/13/98	3,050	3,050	S/L	10		
RECYCLE BIN #8 3/13/98	3,050	3,050	S/L	10		
RECYCLE BIN #9 5/01/98	3,050	3,050	S/L	10		
RECYCLE BIN #10 6/01/98	3,050	3,050	S/L	10		
RECYCLE BIN #11 6/01/98	3,050	3,050	S/L	10		
DISHWASHER 9/15/97	805	805	S/L	10		
WHEELS FOR BINS 6/22/98	1,429	1,429	S/L	10		
WHEELS FOR BINS 3/31/98	1,085	1,085	S/L	10		
SIGNAGE FOR BINS 5/13/98	399	399	S/L	10		
RECYCLE BIN #12 12/28/98	3,489	3,489	S/L	10		
RECYCLE BIN #13 12/15/98	3,050	3,050	S/L	10		
RECYCLE BIN #14 2/26/99	3,050	3,050	S/L	10		
LIFT GATE 9/02/98	1,775	1,775	S/L	10		

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Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description						
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Adjusted Net Income
WHEELS FOR BINS 3/31/99	\$ 1,465	\$ 1,465	S/L	10	\$	\$
COPIER 6/30/99	7,790	7,790	S/L	10		
COMPUTER-SHERRIE 7/15/98	1,545	1,545	S/L	6		
WATER HEATER 8/23/99	950	942	S/L	10	8	
INSULATION 8/26/99	1,050	1,041	S/L	10	9	
FAX MACHINE 8/17/99	170	170	S/L	7		
PRINTER 9/14/99	1,130	1,130	S/L	5		
VIDEO MAGNIFIER 12/15/99	1,087	1,087	S/L	7		
RECYCLE BINS-SHADY COVE 3/13/00	2,700	2,520	S/L	10	180	
VACUM 2/16/00	238	238	S/L	7		
SHED 4/01/00	1,880	1,739	S/L	10	141	
VISUAL LATEX 1/01/79	2,030	2,030	S/L	10		
SOUND SYSTEM 5/01/93	1,568	1,568	S/L	6		
COMPUTER-AMBER 5/01/93	3,452	3,452	S/L	6		
TDD MACHINE 3/17/95	385	385	S/L	10		
FM TRANSMITTER 4/27/95	325	325	S/L	10		
CCTV 5/08/95	320	320	S/L	10		
COMTEK FM TRANSMITTER 5/16/95	462	462	S/L	10		

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Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description						
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income
EQUIPMENT						
6/30/95 \$	205 \$	205	S/L	10	\$	\$
CENTER EQUIPMENT						
6/30/96	3,092	3,092	S/L	10		
TOSHIBA TV						
10/15/96	195	195	S/L	10		
CVCL						
9/20/96	1,382	1,382	S/L	10		
TYMPANOMETER						
4/30/98	2,483	2,483	S/L	10		
CCTV						
1/28/98	1,377	1,377	S/L	10		
FREEZER						
2/04/00	431	431	S/L	7		
DOOR RECYCLE BIN ASHLAND						
11/30/99	2,250	2,175	S/L	10	75	
EARLY BIRD COMPUTER						
3/01/01	4,000	3,333	S/L	10	400	
MONITORS (2)						
3/28/01	500	387	S/L	5		
KENMORE ELECTRIC STOVE						
4/16/01	700	548	S/L	5		
SHARP 32" TV						
2/07/01	400	297	S/L	5		
ALADDIN ULTRA 17" CCTV						
8/09/01	1,107	893	S/L	5		
SALAD BAR						
8/31/01	842	686	S/L	5		
COMPUTER						
8/31/01	1,588	1,287	S/L	5		
COPY MACHINE KM-3530-24						
10/09/03	8,932	8,932	S/L	5		

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Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description		Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
Date Acquired								
Total	\$	1,474,333	\$ 516,998			\$ 32,403	\$ 0	\$ 25,235

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Statement 7 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
LION'S COURT APARTMENTS CONTRACT LABOR	\$ 3,707	\$		\$
HOLLY COURT APARTMENTS CONTRACT LABOR	7,296			
EQUIPMENT LEASE	72			
JANITORIAL	499			
OTHER	261			
SALARIES	2,697			
PAYROLL TAXES & BENEFITS	530			
PROFESSIONAL FEES	1,873			
TRAVEL	270			
Supplies	302			
Expenses			251	119
EQUIPMENT	370			636
ADVERTISING	636			689
SUPPLIES	1,721		1,032	817
JANITORIAL	2,549		1,732	
TRAVEL & MEALS	2,580		935	1,645
REPAIRS & MAINTENANCE	3,097		2,102	995
OTHER	4,154		885	3,269
INSURANCE	4,696		3,259	1,437
UTILITIES	8,628		5,862	2,766
Total	\$ 45,938	\$ 0	\$ 16,058	\$ 12,373

Federal Statements**Statement 8 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment**

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
BUILDINGS	\$ 431,138	\$ 1,187,234	\$ 402,043	\$ 785,191
EQUIPMENT	323	148,663	147,357	1,306
	525,874	138,436		138,436
Total	\$ 957,335	\$ 1,474,333	\$ 549,400	\$ 924,933

Statement 9 - Form 990-PF, Part II, Line 15 - Other Assets

Description	Beginning of Year	End of Year	Fair Market Value
CHRISTOPHER TRUST	\$ 414,861	\$ 439,146	\$ 439,146
HUNTER TRUST	189,678	187,707	187,707
NELSON CORSON TRUST	335,257	354,454	354,454
Total	<u>\$ 939,796</u>	<u>\$ 981,307</u>	<u>\$ 981,307</u>

Statement 10 - Form 990-PF, Part II, Line 22 - Other Liabilities

Description	Beginning of Year	End of Year
ACCRUED PAYROLL AND TAXES	\$ 3,627	\$ 3,616
Total	<u>\$ 3,627</u>	<u>\$ 3,616</u>

Statement 11 - Form 990-PF, Part III, Line 3 - Other Increases

Description	Amount
UNREALIZED/REALIZED GAINS AND LOSSES	\$ 56,701
Total	<u>\$ 56,701</u>

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**Statement 12 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees,
Etc.**

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
SHERRIE E MESSER 228 N. HOLLY MEDFORD OR 97501	EXEC. DIR.	45.00	6,621	0	0
WYLIE JOHNSON 3980 E. ANTELOPE ROAD EAGLE POINT OR 97524	CHAIRMAN	2.00	0	0	0
CHUCK MCGILVRAY 6704 TABLE ROCK ROAD CENTRAL POINT OR 97502	VICE CHAIR	1.00	0	0	0
BETTY SMITH 93 NORTHRIDGE TERRACE #40 MEDFORD OR 97501	TREASURER	0.50	0	0	0
HELEN ORR 715 TAWN CHEREE MEDFORD OR 97501	SECRETARY	0.50	0	0	0

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Form 990-PF, Part XV, Line 1a - Managers Who Contributed Over 2% or \$5,000

Name of Manager	Amount
NONE	\$
Total	\$ 0

Form 990-PF, Part XV, Line 1b - Managers Who Own 10% or More Stock

Name of Manager	Amount
NONE	\$
Total	\$ 0

Form 990-PF, Part XV, Line 2b - Application Format and Required Contents

Description
SEE STATEMENT FOR LINE 2A

Form 990-PF, Part XV, Line 2c - Submission Deadlines

Description
SEE STATEMENT FOR LINE 2A

Form 990-PF, Part XV, Line 2d - Award Restrictions or Limitations

Description
SEE STATEMENT FOR LINE 2A