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Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2009**Department of the Treasury  
Internal Revenue Service

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.

**Open to Public Inspection****A** For the 2009 calendar year, or tax year beginning 10/01, 2009, and ending 9/30, 2010

- 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**

East Fresno Kiwanis Foundation  
P.O. Box 28537  
Fresno, CA 93729-8537

**D** Employer identification number

77-0478546

**E** Telephone number

(559) 325-9185

**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: ► www.eastfresnokiwanis.org**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**J** Tax-exempt status (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 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► \$ 197,382.**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

|           |                                                                                                                                                  |           |          |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>1</b>  | Contributions, gifts, grants, and similar amounts received                                                                                       | <b>1</b>  | 86,221.  |
| <b>2</b>  | Program service revenue including government fees and contracts                                                                                  | <b>2</b>  |          |
| <b>3</b>  | Membership dues and assessments                                                                                                                  | <b>3</b>  |          |
| <b>4</b>  | Investment income                                                                                                                                | <b>4</b>  | 3,200.   |
| <b>5a</b> | Gross amount from sale of assets other than inventory                                                                                            |           |          |
| <b>5b</b> | Less: cost or other basis and sales expenses                                                                                                     |           |          |
| <b>5c</b> | c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)                                                        |           |          |
| <b>6</b>  | Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>       |           |          |
| <b>6a</b> | a Gross revenue (not including \$ <u>1,125.</u> of contributions reported on line 1).                                                            | <b>6a</b> | 107,961. |
| <b>6b</b> | b Less: direct expenses other than fundraising expenses                                                                                          | <b>6b</b> | 57,224.  |
| <b>6c</b> | c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)                                                        | <b>6c</b> | 50,737.  |
| <b>7a</b> | Gross sales of inventory, less returns and allowances                                                                                            | <b>7a</b> |          |
| <b>7b</b> | b Less: cost of goods sold                                                                                                                       | <b>7b</b> |          |
| <b>7c</b> | c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)                                                                 | <b>7c</b> |          |
| <b>8</b>  | Other revenue (describe ►)                                                                                                                       | <b>8</b>  |          |
| <b>9</b>  | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8                                                                                    | <b>9</b>  | 140,158. |
| <b>10</b> | Grants and similar amounts paid (attach schedule)                                                                                                | <b>10</b> | 99,462.  |
| <b>11</b> | Benefits paid to or for members                                                                                                                  | <b>11</b> |          |
| <b>12</b> | Salaries, other compensation, and employee benefits                                                                                              | <b>12</b> |          |
| <b>13</b> | Professional fees and other payments to independent contractors                                                                                  | <b>13</b> |          |
| <b>14</b> | Occupancy, rent, utilities, and maintenance                                                                                                      | <b>14</b> | 428.     |
| <b>15</b> | Printing, publications, postage, and shipping                                                                                                    | <b>15</b> |          |
| <b>16</b> | Other expenses (describe ► See Statement 2)                                                                                                      | <b>16</b> | 1,437.   |
| <b>17</b> | <b>Total expenses.</b> Add lines 10 through 16                                                                                                   | <b>17</b> | 101,327. |
| <b>18</b> | Excess or (deficit) for the year (Subtract line 17 from line 9)                                                                                  | <b>18</b> | 38,831.  |
| <b>19</b> | 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) | <b>19</b> | 81,676.  |
| <b>20</b> | Other changes in net assets or fund balances (attach explanation)                                                                                | <b>20</b> |          |
| <b>21</b> | Net assets or fund balances at end of year. Combine lines 18 through 20                                                                          | <b>21</b> | 120,507. |

**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 |
|----------------------------------------------------------------------------------------------|-----------------------|-----------------|
| <b>22</b> Cash, savings, and investments                                                     | 33,898.               | 42,563.         |
| <b>23</b> Land and buildings                                                                 | 6,500.                | 6,500.          |
| <b>24</b> Other assets (describe ► See Statement 3)                                          | 41,278.               | 71,444.         |
| <b>25</b> <b>Total assets</b>                                                                | 81,676.               | 120,507.        |
| <b>26</b> <b>Total liabilities</b> (describe ►)                                              | 0.                    | 0.              |
| <b>27</b> <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) | 81,676.               | 120,507.        |

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

Form 990-EZ (2009)

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**Part V Other Information** (Note the statement requirements in the instrs for Part V.)

See Statement 8

|                                                                                                                                                                                                                                                                                                                                                                                                                       | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity                                                                                                                                                                                                                                                                    |     | X  |
| <b>34</b> Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes                                                                                                                                                                                                                                                                                            |     | X  |
| <b>35</b> 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.                                                                                                                                                          |     |    |
| <b>a</b> 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?                                                                                                                                                                                                                                             |     | X  |
| <b>b</b> If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year?                                                                                                                                                                                                                                                                                                                                      |     |    |
| <b>36</b> 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                                                                                                                                                                                                                           |     | X  |
| <b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b> 0.                                                                                                                                                                                                                                                                                                 |     |    |
| <b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?                                                                                                                                                                                                                                                                                                                                                |     | X  |
| <b>38a</b> 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?                                                                                                                                                                                 |     | X  |
| <b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved <b>38b</b> N/A                                                                                                                                                                                                                                                                                                                    |     |    |
| <b>39</b> Section 501(c)(7) organizations Enter.                                                                                                                                                                                                                                                                                                                                                                      |     |    |
| <b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b> N/A                                                                                                                                                                                                                                                                                                                                  |     |    |
| <b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b> N/A                                                                                                                                                                                                                                                                                                                         |     |    |
| <b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under:<br>section 4911 <b>0.</b> , section 4912 <b>0.</b> ; section 4955 <b>0.</b>                                                                                                                                                                                                                         |     |    |
| <b>b</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 <b>40b</b> |     | X  |
| <b>c</b> 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 <b>0.</b>                                                                                                                                                                                                                     |     |    |
| <b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <b>0.</b>                                                                                                                                                                                                                                                                                       |     |    |
| <b>e</b> 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 <b>40e</b>                                                                                                                                                                                                                                           |     | X  |
| <b>41</b> List the states with which a copy of this return is filed <b>None</b>                                                                                                                                                                                                                                                                                                                                       |     |    |

**42a** The organization's books are in care of **Greg Mason** Telephone no. **(559) 229-7221**  
 Located at **456 Clovis Ave. Suite #3 Clovis CA** ZIP + 4 **93612**

|                                                                                                                                                                                                                                                                                                      | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>b</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)?<br>If 'Yes,' enter the name of the foreign country |     | X  |
| See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.                                                                                                                                                                  |     |    |
| <b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.?<br>If 'Yes,' enter the name of the foreign country                                                                                                                                       |     | X  |

**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** ☐ N/A  
N/A

|                                                                                                                                                                                               | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>44</b> Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ <b>44</b>                                                        |     | X  |
| <b>45</b> 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 <b>45</b> |     | X  |

**Part VII** 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

|            | Yes | No |
|------------|-----|----|
| <b>46</b>  |     | X  |
| <b>47</b>  |     | X  |
| <b>48</b>  |     | X  |
| <b>49a</b> |     | X  |
| <b>49b</b> |     |    |

**47** Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

**48** Is the organization 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 a section 527 organization?

**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.'

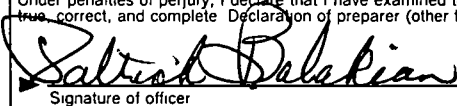
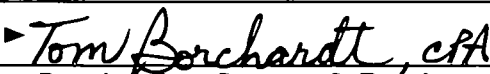
| (a) Name and address of each employee paid more than \$100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account and other allowances |
|----------------------------------------------------------------|--------------------------------------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

**f** Total number of other employees paid over \$100,000

**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

|                                 |                                                                                                                                                                                                                                                                                                                       |                                                                                                           |                 |                        |                          |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------|------------------------|--------------------------|
| <b>Sign Here</b>                | 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. |                                                                                                           |                 |                        |                          |
|                                 | <br>Signature of officer                                                                                                                                                                                                           |                                                                                                           | 1-21-11<br>Date |                        |                          |
|                                 | Patrick Balakian<br>Type or print name and title                                                                                                                                                                                                                                                                      |                                                                                                           | Vice President  |                        |                          |
| <b>Paid Preparer's Use Only</b> | Preparer's signature                                                                                                                                                                                                                                                                                                  | <br>Tom Borchardt, CPA |                 | Date                   | 1/20/11                  |
|                                 | Firm's name (or yours if self-employed), address, and ZIP + 4                                                                                                                                                                                                                                                         | Borchardt, Corona & Faeth<br>1540 E. Shaw #118<br>Fresno, CA 93710-8008                                   |                 | Check if self-employed | <input type="checkbox"/> |
|                                 | Preparer's Identifying Number (See instructions)                                                                                                                                                                                                                                                                      |                                                                                                           | N/A             |                        |                          |
|                                 |                                                                                                                                                                                                                                                                                                                       |                                                                                                           | EIN             | N/A                    |                          |
|                                 |                                                                                                                                                                                                                                                                                                                       |                                                                                                           | Phone no        | (559) 225-6891         |                          |

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

BAA

Form 990-EZ (2009)

**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

East Fresno Kiwanis Foundation

Employer identification number

77-0478546

**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 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 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 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 |
|------------|-----|----|
| 11 g (i)   |     |    |
| 11 g (ii)  |     |    |
| 11 g (iii) |     |    |

h Provide the following information about the supported organizations.

| (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 |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
| <b>Total</b>                       |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**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 'unusual grants'.)                                                                                                                  |          |          |          |          |          |           |
| 2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf                                                                                                            |          |          |          |          |          |           |
| 3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge. |          |          |          |          |          |           |
| 4 <b>Total.</b> Add lines 1 through 3                                                                                                                                                                           |          |          |          |          |          |           |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).          |          |          |          |          |          |           |
| 6 <b>Public support.</b> Subtract line 5 from line 4                                                                                                                                                            |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶                                                                                    | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|----------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4                                                                                                            |          |          |          |          |          |           |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources |          |          |          |          |          |           |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on                             |          |          |          |          |          |           |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                               |          |          |          |          |          |           |
| 11 <b>Total support.</b> Add lines 7 through 10                                                                                  |          |          |          |          |          |           |
| 12 Gross receipts from related activities, etc. (see instructions)                                                               |          |          |          |          | 12       |           |

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

**Section C. Computation of Public Support Percentage**

|                                                                                           |    |   |
|-------------------------------------------------------------------------------------------|----|---|
| 14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2008 Schedule A, Part II, line 14                       | 15 | % |

16a **33-1/3 support test – 2009.** If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. ☐

b **33-1/3 support test – 2008.** If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ☐

17a **10%-facts-and-circumstances test – 2009** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ☐

b **10%-facts-and-circumstances test – 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ☐

BAA

Schedule A (Form 990 or 990-EZ) 2009

**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 yr 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 "unusual grants.")                                                                           | 6,801.   | 12,674.  | 8,872.   | 40,781.  | 86,221.  | 155,349.  |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose | 115,535. | 123,198. | 112,467. | 98,415.  | 107,961. | 557,576.  |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513                                                                           |          |          |          | 2,568.   |          | 2,568.    |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf                                                                        |          |          |          |          |          | 0.        |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge                                                                |          |          |          |          |          | 0.        |
| 6 Total. Add lines 1 through 5                                                                                                                                           | 122,336. | 135,872. | 121,339. | 141,764. | 194,182. | 715,493.  |
| 7a Amounts included on lines 1, 2, 3 received from disqualified persons                                                                                                  | 0.       | 0.       | 0.       | 0.       | 0.       | 0.        |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year                    | 0.       | 0.       | 0.       | 0.       | 0.       | 0.        |
| c Add lines 7a and 7b                                                                                                                                                    | 0.       | 0.       | 0.       | 0.       | 0.       | 0.        |
| 8 Public support (Subtract line 7c from line 6.)                                                                                                                         |          |          |          |          |          | 715,493.  |

**Section B. Total Support**

| Calendar year (or fiscal yr beginning in) ▶                                                                                        | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6                                                                                                              | 122,336. | 135,872. | 121,339. | 141,764. | 194,182. | 715,493.  |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 1,349.   | 1,512.   | 2,968.   | 2,268.   | 3,200.   | 11,297.   |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                          |          |          |          |          |          | 0.        |
| c Add lines 10a and 10b                                                                                                            | 1,349.   | 1,512.   | 2,968.   | 2,268.   | 3,200.   | 11,297.   |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on     |          |          |          |          |          | 0.        |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                                 |          |          |          |          |          | 0.        |
| 13 Total support. (add lns 9, 10c, 11, and 12.)                                                                                    |          |          |          |          |          | 726,790.  |

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 | 98.5 % |
| 16 Public support percentage from 2008 Schedule A, Part III, line 15                      | 16 | 0.0 %  |

**Section D. Computation of Investment Income Percentage**

|                                                                                                |    |       |
|------------------------------------------------------------------------------------------------|----|-------|
| 17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) | 17 | 1.6 % |
| 18 Investment income percentage from 2008 Schedule A, Part III, line 17.                       | 18 | 0.0 % |

19a 33-1/3 support tests – 2009. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☒b 33-1/3 support tests – 2008. If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐



## Part IV

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

[illegible]

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**  
**▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047

2009

**Open to Public Inspection**

Name of the organization

# East Fresno Kiwanis Foundation

Employer identification number

77-0478546

## Part I

**Fundraising Activities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. Form 990EZ filers are not required to complete this part

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

- |                                                           |                                                                |
|-----------------------------------------------------------|----------------------------------------------------------------|
| <input type="checkbox"/> Mail solicitations               | <input type="checkbox"/> Solicitation of non-government grants |
| <input type="checkbox"/> Internet and email solicitations | <input type="checkbox"/> Solicitation of government grants     |
| <input type="checkbox"/> Phone solicitations              | <input type="checkbox"/> Special fundraising events            |
| <input type="checkbox"/> In-person solicitations          |                                                                |

- 2a** Did the organization have written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☐ No

- b** If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

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

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

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

|                 |                                                                | (a) Event #1<br><u>Barbary Coast</u><br>(event type) | (b) Event #2<br>_____<br>(event type) | (c) Other Events<br>_____<br>(total number) | (d) Total Events<br>(Add col. (a) through<br>col. (c)) |
|-----------------|----------------------------------------------------------------|------------------------------------------------------|---------------------------------------|---------------------------------------------|--------------------------------------------------------|
|                 |                                                                |                                                      |                                       |                                             |                                                        |
| REVENUE         | 1 Gross receipts                                               | 109,086.                                             |                                       |                                             | 109,086.                                               |
|                 | 2 Less: Charitable contributions                               | 1,125.                                               |                                       |                                             | 1,125.                                                 |
|                 | 3 Gross income (line 1 minus line 2)                           | 107,961.                                             |                                       |                                             | 107,961.                                               |
| DIRECT EXPENSES | 4 Cash prizes                                                  |                                                      |                                       |                                             |                                                        |
|                 | 5 Noncash prizes                                               |                                                      |                                       |                                             |                                                        |
|                 | 6 Rent/facility costs                                          | 6,437.                                               |                                       |                                             | 6,437.                                                 |
|                 | 7 Food and beverages                                           | 41,163.                                              |                                       |                                             | 41,163.                                                |
|                 | 8 Entertainment                                                | 2,131.                                               |                                       |                                             | 2,131.                                                 |
|                 | 9 Other direct expenses                                        | 7,493.                                               |                                       |                                             | 7,493.                                                 |
|                 | 10 Direct expense summary Add lines 4- through 9 in column (d) |                                                      |                                       |                                             | 57,224.                                                |
|                 | 11 Net income summary Combine lines 3, column (d) and line 10  |                                                      |                                       |                                             | 50,737.                                                |

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

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

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

|            | YES | NO |
|------------|-----|----|
| <b>9a</b>  |     |    |
| <b>10a</b> |     |    |
| <b>11</b>  |     |    |
| <b>12</b>  |     |    |

**13** Indicate the percentage of gaming activity operated in:**a** The organization's facility**13a** %**b** An outside facility**13b** %**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name: ▶ \_\_\_\_\_

Address: ▶ \_\_\_\_\_

**15a** Does the organization have a contact with a third party from whom the organization receives gaming revenue?**15a****b** If 'Yes,' enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_**c** If 'Yes,' enter name and address of the third party

Name: ▶ \_\_\_\_\_

Address: ▶ \_\_\_\_\_

**16** Gaming manager information

Name: ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?**17a****b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ▶ \$ \_\_\_\_\_

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

|                        |                                                  |    |         |
|------------------------|--------------------------------------------------|----|---------|
| Class of Activity:     | Support                                          |    |         |
| Donee's Name:          | Boy Scout Troop & Post 95                        |    |         |
| Donee's Address:       | 6005 N. Tamera<br>Fresno, CA 93711               |    |         |
| Relationship of Donee: | None                                             |    |         |
| Cash Amount Given:     |                                                  | \$ | 300.    |
| Class of Activity:     | Support                                          |    |         |
| Donee's Name:          | Childrens Hospital Central CA                    |    |         |
| Donee's Address:       | 9300 Valley Children's Place<br>Madera, CA 93636 |    |         |
| Relationship of Donee: | None                                             |    |         |
| Cash Amount Given:     |                                                  | \$ | 1,250.  |
| Class of Activity:     | Support                                          |    |         |
| Donee's Name:          | Break the Barriers                               |    |         |
| Donee's Address:       | 181 E. Sierra<br>Fresno, CA 93710                |    |         |
| Relationship of Donee: | None                                             |    |         |
| Cash Amount Given:     |                                                  | \$ | 265.    |
| Class of Activity:     | Support                                          |    |         |
| Donee's Name:          | Special Olympics                                 |    |         |
| Donee's Address:       | 324 E. Shaw Avenue<br>Fresno, CA 93704           |    |         |
| Relationship of Donee: | None                                             |    |         |
| Cash Amount Given:     |                                                  | \$ | 2,819.  |
| Class of Activity:     | Support                                          |    |         |
| Donee's Name:          | Central Valley Down Syndrome Scty                |    |         |
| Donee's Address:       | 7081 N. Marks, PMB 371<br>Fresno, CA 93710       |    |         |
| Relationship of Donee: | None                                             |    |         |
| Cash Amount Given:     |                                                  | \$ | 1,000.  |
| Class of Activity:     | Support                                          |    |         |
| Donee's Name:          | CA-Nev-Ha Kiwanis Foundation                     |    |         |
| Donee's Address:       | P.O. Box 6369<br>Oakland, CA 94603               |    |         |
| Relationship of Donee: | None                                             |    |         |
| Cash Amount Given:     |                                                  | \$ | 618.    |
| Class of Activity:     | Support                                          |    |         |
| Donee's Name:          | Exceptional Parents Unlimited                    |    |         |
| Donee's Address:       | 4440 N. First<br>Fresno, CA 93726                |    |         |
| Relationship of Donee: | None                                             |    |         |
| Cash Amount Given:     |                                                  | \$ | 2,000.  |
| Class of Activity:     | Support                                          |    |         |
| Donee's Name:          | Various -- See Part III                          |    |         |
| Cash Amount Given:     | Fresno, CA                                       | \$ | 89,525. |

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

Payments to Affiliates

|                        |                          |    |        |
|------------------------|--------------------------|----|--------|
| Name:                  | Cal-Nev-Ha Foundation    |    |        |
| Address:               | P.O. Box 6369            |    |        |
|                        | Oakland, CA 94603        |    |        |
| Purpose of payment:    | Special Olympics & Other |    |        |
| Amount:                |                          | \$ | 1,685. |
| Payments to Affiliates |                          | \$ | 1,685. |

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

|                     |    |    |               |
|---------------------|----|----|---------------|
| Franchise Tax - Fee |    | \$ | 10.           |
| Insurance           |    |    | 998.          |
| Office Expenses     |    |    | 404.          |
| Sec of State - Fee  |    |    | 25.           |
| Total               | \$ |    | <u>1,437.</u> |

**Statement 3**  
**Form 990-EZ, Part II, Line 24**  
**Other Assets**

|                            | <u>Beginning</u>  | <u>Ending</u>     |
|----------------------------|-------------------|-------------------|
| Accounts Receivable        | \$ 1,278.         | \$ 1,444.         |
| Notes and Loans Receivable | 40,000.           | 70,000.           |
| Total                      | <u>\$ 41,278.</u> | <u>\$ 71,444.</u> |

**Statement 4**  
**Form 990-EZ, Part III**  
**Organization's Primary Exempt Purpose**

Foundation's efforts are directed at providing assistance to the youth of our community, particularly those that are disadvantaged and avenues for others to reach their potentials.

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**Statement 5**  
**Form 990-EZ, Part III, Line 28**  
**Statement of Program Service Accomplishments**

Hidden Homes Service Project - Clean-up and planting in the San Joaquin River Parkway Trust. Purchased the plants, supplies and provided the manpower to create a nature trail designed to serve and educate children on the ecology and wildlife of the San Joaquin Valley.

**Statement 6**  
**Form 990-EZ, Part III, Line 30**  
**Statement of Program Service Accomplishments**

Provide financial support for Fresno area elementary school children to obtain clothing to go to school. Children served in the program are selected by personnel at the various school sites. Kohl's and WalMart co-sponsor the project.

**Statement 7**  
**Form 990-EZ, Part III, Line 31**  
**Statement of Program Service Accomplishments**

| Description                                                                                                                                                                                                                                                                                                            | Grants | Program Service Expenses |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------------------------|
| Various personnel support through projects and financial support for youth oriented organizations, such as Scouting, 4H, Academic, Service & Music Scholarships, etc.<br>Includes Foreign Grants: No                                                                                                                   |        | 7,782.                   |
| Special Projects - Ca-Nev-Ha Kiwanis Foundation to support in memory of current and former members of Kiwanis.<br>Includes Foreign Grants: No                                                                                                                                                                          |        | 7,222.                   |
| Support various Fresno Area organizations that provide activities for children with disabilities and the parents to understand and work with those children. Organizations were Break the Barriers, Special Olympics, Fresno Area Down Syndrome Society, Exceptional Parents Unlimited.<br>Includes Foreign Grants: No |        | 7,082.                   |
| Support of 4H youth through price support program at Fresno Fair's Junior Livestock Auction.<br>Includes Foreign Grants: No                                                                                                                                                                                            |        | 6,245.                   |
| Community Service Recognition - Award luncheon for nominated members of community for their work and present them a contribution to their selected charity in their name.<br>Includes Foreign Grants: No                                                                                                               |        | 2,492.                   |
| Excellence in Attendance - Provide incentives at 7 elementary school to encourage students to attain perfect attendance. Selected sites have a history of high                                                                                                                                                         |        |                          |

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**Statement 7 (continued)**  
**Form 990-EZ, Part III, Line 31**  
**Statement of Program Service Accomplishments**

| <u>Description</u>                                                                                                                                                                                                    | <u>Grants</u> | <u>Program<br/>Service<br/>Expenses</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------|
| percentage of economically disadvantaged students.<br>Includes Foreign Grants: No                                                                                                                                     |               | 1,909.                                  |
| Children's Hospital Miracle Mile of Quarters to benefit<br>Children's Hospital.<br>Includes Foreign Grants: No                                                                                                        |               | 1,250.                                  |
| Torch of Excellence - Recognition of community college<br>student athletes that maintain a B average or better.<br>Over 80 students were recognized in this program.<br>Includes Foreign Grants: No                   |               | 1,050.                                  |
| Foster Grandparents - Recognition luncheon for the work of<br>volunteers working with troubled youth to get them back on<br>track.<br>Includes Foreign Grants: No                                                     |               | 1,024.                                  |
| Safety Town - A tool used to teach children within the<br>community proper safety rules such as how to safely cross<br>the street, which side of the street to ride a bike on,<br>etc.<br>Includes Foreign Grants: No |               | 720.                                    |
| Includes Foreign Grants: No                                                                                                                                                                                           |               |                                         |
| Includes Foreign Grants: No                                                                                                                                                                                           |               |                                         |
| Total                                                                                                                                                                                                                 | \$ <u>0.</u>  | \$ <u>36,776.</u>                       |

**Statement 8**  
**Form 990-EZ, Part V**  
**Regarding Transfers Associated with Personal Benefit Contracts**

|                                                                                                                                       |    |
|---------------------------------------------------------------------------------------------------------------------------------------|----|
| (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | No |
| (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?                      | No |