

Short Form

OMB No. 1545-1150

Form **990-EZ**

Return of Organization Exempt From Income Tax

2018

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2018 calendar year, or tax year beginning

July 1, 2018, and ending

June 30, 2019

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

Watertown Lions Club

Number and street (or P.O. box, if mail is not delivered to street address)

P.O. Box 575

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

Watertown, SD 57201

D Employer identification number

46-6015462

E Telephone number

605-886-5497

F Group Exemption

Number ▶ N/A

G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶

I Website: ▶

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) ☒ 501(c)(4) (insert no.) ☐ 4947(a)(1) or ☐ 527K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets

(Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ.

\$ 105,023

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	40985
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	6582
	4	Investment income	4	119
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	10127
	b	Gross income from fundraising events (not including \$ 15427 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	15427
c	Less: direct expenses from gaming and fundraising events	6c	11815	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	13739	
7a	Gross sales of inventory, less returns and allowances	7a	31783	
b	Less: cost of goods sold	7b	19332	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	12451	
8	Other revenue (describe in Schedule O)	8	-	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	73876	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	10953
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	542
	15	Printing, publications, postage, and shipping	15	50
	16	Other expenses (describe in Schedule O)	16	6255
	17	Total expenses. Add lines 10 through 16	17	17800
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	56076
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	171587
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	<200260>
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	27403

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	23383	27403
23 Land and buildings <i>Lions Park & Shelter</i>	200260	-
24 Other assets (describe in Schedule O)		
25 Total assets	233643	27403
26 Total liabilities (describe in Schedule O) <i>Lions Park Note Payable</i>	52056	-
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	171587	27403

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☒**Expenses**

(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? *Sight & Service, Community Assistance*

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 <i>Scholarships</i>		
(Grants \$) If this amount includes foreign grants, check here ☐	28a	1500
29 <i>Eye Exams, Eyeglasses and Hearing Aid Assistance</i>		
(Grants \$) If this amount includes foreign grants, check here ☐	29a	4896
30 <i>Donations & Gifts, Community Assistance to Youth Charities and Lions Affiliates</i>		
(Grants \$) If this amount includes foreign grants, check here ☐	30a	4287
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here ☐	31a	270
32 Total program service expenses (add lines 28a through 31a)	32	10953

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
<i>Tom Marquardt</i> <i>President</i>	10	0	0	0
<i>Jordan Wellschager</i> <i>1st Vice Pres.</i>	5	0	0	0
<i>Cole Fischer</i> <i>2nd Vice Pres.</i>	2	0	0	0
<i>Jack Rasmussen</i> <i>3rd Vice Pres.</i>	2	0	0	0
<i>Gary Steen</i> <i>Director</i>	2	0	0	0
<i>Wayne Kluver</i> <i>Director</i>	2	0	0	0
<i>Sharmell Murphy</i> <i>Director</i>	2	0	0	0
<i>Greg Salum</i> <i>Director</i>	2	0	0	0
<i>Dale Schaeenfeld</i> <i>Secretary</i>	10	0	0	0
<i>Norlyn Hanson</i> <i>Treasurer</i>	5	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O.		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions.		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	N/A	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III.		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N.		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions: <u>0</u>		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved <u>N/A</u>		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 <u>1</u>		
b Gross receipts, included on line 9, for public use of club facilities <u>1</u>		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <u>N/A</u> ; section 4912 <u>N/A</u> ; section 4955 <u>N/A</u>		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.		X
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0</u>		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization <u>0</u>		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		X
41 List the states with which a copy of this return is filed <u>None</u>		
42a The organization's books are in care of <u>Norlyn Hanson, Treas.</u> Telephone no. <u>605-886-5497</u> Located at <u>500 18th St NE, Watertown, SD</u> ZIP + 4 <u>57201</u>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <u>N/A</u> See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		X
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country <u>N/A</u>		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <u>N/A</u> and enter the amount of tax-exempt interest received or accrued during the tax year <u>1</u>		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	N/A	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions.		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		☒

Part VI Section 501(c)(3) Organizations Only *N/A*

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If "Yes," was the related organization a section 527 organization?

49b		
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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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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 business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A

▶ ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here ▶ *Norlyn D. Hanson* Signature of officer Date *11/1/2019*
 ▶ *Norlyn D. Hanson, Treasurer* Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN
 Firm's name ▶ Firm's EIN ▶
 Firm's address ▶ Phone no. ▶

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

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 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.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

Watertown Lions Club

Employer identification number

46-6015462

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part. ← N/A

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

- | | |
|--|---|
| a ☐ Mail solicitations | e ☐ Solicitation of non-government grants |
| b ☐ Internet and email solicitations | f ☐ Solicitation of government grants |
| c ☐ Phone solicitations | g ☐ Special fundraising events |
| d ☐ In-person solicitations | |

2a Did the organization have a 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 10 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 and address 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			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

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

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 <i>Youth Ice Show</i> (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	9927			9927
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	9927			9927
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	6960			6960
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				6960
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				2967

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

Watertown Lions Club

Employer identification number

46-6015462

Part 1, Line 10 -

Scholarships 1500

Eye Exams, Eyeglasses &

Hearing Aid Assistance 4896

Donations & Gifts to Various

Charities and Lions Affiliates 4287

Vision Screening Expense 270

10953

Part 1, Line 16 -

Int'l and State Dues 4114

Club Supplies 463

Convention Registrations

and Leadership Training 100

Miscellaneous 348

Loan Interest 239

Lions Park & Shelter Donor Board Materials 991

6255

Part 1, Line 20 -

Lions Park & Shelter Transfer
to City of Watertown, SD

200,260