

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2007

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$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.

Department of the Treasury
Internal Revenue Service

A For the 2007 calendar year, or tax year beginning 7/1/2007, and ending 6/30/2008

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
THE LIONS CLUB OF NORTH ROYALTON OHIO

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
9201 Royal Valley Drive

City or town, state or country, and ZIP + 4
North Royalton, OH 44133

D Employer identification number
20 0333058

E Telephone number
(440) 237-1981

F Group Exemption Number . . . ▶ **0239**

• 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.northroyaltonlions.org

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

J Organization type (check only one)— 501(c) (4) ◀ (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **47,938**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 47 of the instructions.)

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	0
	2 Program service revenue including government fees and contracts	2	0
	3 Membership dues and assessments	3	2,365
	4 Investment income	4	0
	5a Gross amount from sale of assets other than inventory Stmt 1	5a	240
	b Less: cost or other basis and sales expenses	5b	181
	c Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule).	5c	59
	6 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>		See Statement 3
	a Gross revenue (not including \$ <u>0</u> of contributions reported on line 1)	6a	45,025
	b Less: direct expenses other than fundraising expenses	6b	39,171
c Net income or (loss) from special events and activities (line 6a less line 6b)	6c	5,854	
7a Gross sales of inventory, less returns and allowances	7a	0	
b Less: cost of goods sold	7b	0	
c Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	0	
8 Other revenue (describe ▶ See Statement 2)	8	308	
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8).	9	8,586	
Expenses	10 Grants and similar amounts paid (attach schedule) See Statement 5	10	6,285
	11 Benefits paid to or for members	11	0
	12 Salaries, other compensation, and employee benefits	12	0
	13 Professional fees and other payments to independent contractors	13	0
	14 Occupancy, rent, utilities, and maintenance	14	0
	15 Printing, publications, postage, and shipping	15	0
	16 Other expenses (describe ▶ See Statement 6)	16	2,517
	17 Total expenses (add lines 10 through 16)	17	8,802
Net Assets	18 Excess or (deficit) for the year (line 9 less line 17)	18	-216
	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	10,326
	20 Other changes in net assets or fund balances (attach explanation) See Statement 4	20	-5,410
	21 Net assets or fund balances at end of year (combine lines 18 through 20)	21	4,700

Part II Balance Sheets—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See page 51 of the instructions.)

		(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	22	9,776	9,560
23 Land and buildings	23	0	0
24 Other assets (describe ▶ See Statement 8)	24	550	550
25 Total assets	25	10,326	10,110
26 Total liabilities (describe ▶ See Statement 9)	26	0	5,410
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	27	10,326	4,700

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

Cat. No. 106421

Form **990-EZ** (2007)

Part III Statement of Program Service Accomplishments (See page 51 of the instructions.)		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)	
What is the organization's primary exempt purpose? PROMOTION AND TREATMENT OF EYE PROBLEMS			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.			
28	See Statement 7		
	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	6,285
29			
	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30			
	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31	Other program services (attach schedule)		
	(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a)	32	6,285

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 52 of the instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
See Statement 10				

Part V Other Information (Note the statement requirement in General Instruction V.)			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		✓
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.			
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	35a		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a	0		
b	Did the organization file Form 1120-POL for this year?	37b		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		✓
b	If "Yes," attach the schedule specified in the line 38 Instructions and enter the amount involved	38b		
		0		
39	501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9	39a		
b	Gross receipts, included on line 9, for public use of club facilities	39b		

Part V Other Information (Note the statement requirement in General Instruction V.) (Continued)

40a 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____

b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation . . .

c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . ▶ _____ **0**

d Enter amount of tax on line 40c reimbursed by the organization . . . ▶ _____ **0**

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . .

	Yes	No
40b		✓
40c		
40d		
40e		✓

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

42a The books are in care of ▶ **Paul Moraco** Telephone no. ▶ **440-237-1981**
Located at ▶ **9201 Royal Valley, North Royalton, OH** ZIP + 4 ▶ **44133**

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .

If "Yes," enter the name of the foreign country: ▶ _____

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . .

If "Yes," enter the name of the foreign country: ▶ _____

	Yes	No
42b		✓
42c		✓

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶ **43**

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.

Please Sign Here

Signature of officer _____ Date _____
Neil Sheeley, President
Type or print name and title.

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed Preparer's SSN or PTIN (See Gen. Inst. X) _____
Firm's name (or yours if self-employed), address, and ZIP + 4 _____ EIN _____
Phone no. ▶ () _____

THE LIONS CLUB OF NORTH ROYALTON OHIO
 RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX
 20-0333058
 June 30, 2008

	<u>GROSS RECEIPTS</u>	<u>DONATIONS</u>	<u>DIRECT COSTS</u>	<u>NET INCOME</u>
Form 990, Page 1, Line 6 - Schedule of Special Events				
Veterans Memorial Project	18002	0	20592	-2590
Annual Dinner	14385	0	10720	3665
Save and Eye Golf Outing	9490	0	6241	3249
Annual Poor Mans Dinner	2915	0	1618	1297
Harvest Fest	233	0	0	233
	<u>45025</u>	<u>0</u>	<u>39171</u>	<u>5854</u>
Lions Mint Sales	<u>240</u>	<u>0</u>	<u>181</u>	<u>59</u>
Form 990, Page 1, Line 8 - Other Revenue				
Recycle Income	79	0	0	79
Members Half & Half	219	0	0	219
Miscellaneous	10	0	0	10
	<u>308</u>	<u>0</u>	<u>0</u>	<u>308</u>
Form 990, Page 1, Line 10 - Grants and Similar Amounts Paid				
Lion Pilot Dogs				400
Adopt a Highway				416
North Royalton Holiday Lighting				50
Lions Hearing Aid Bank				200
North Royalton Baseball Boosters				125
Ohio Lions Eye Research				400
Ohio Lions Foundation				500
North Royalton High School Scholarships				1500
North Royalton Show Choir				75
North High School Band				100
Lions Eye Clinic at St Vincent Charity Hospital				1300
Greater Akron Lions Eye Program				200
Camp Echoing Hills				595
North Royalton Homedays Parade				198
North Royalton Used Prescription Eyeglass Contest				226
				<u>6285</u>
Form 990, Page 1, Line 16 - Other Expenses				
Lions Promotional Expense				
Website				26
Guest Speaker Expense				264
Club Supplies				391
Lions MD13 and District 13C Dues				1729
Registration - State of Ohio				75
				<u>2485</u>

Statement 1
Form: 990 EZ
Page: 1
Part: I
Question: 5

THE LIONS CLUB OF NORTH ROYALTON OHIO
20-0333058

Sales of Assets Other than Inventory

Noninventory Asset

Description:	Lions Mints		
Sold To:	Various		
Sales Price:	\$240.00	Date Sold:	06/30/2008
Expense of Sale:	\$181.00	Date acquired:	06/30/2008
Cost or value when acquired:	\$0.00	How acquired:	Purchase
Depreciation since acquisition:	\$0.00		
Net Sale:	\$59.00		

Statement 2

Form: 990 EZ

Page: 1

Part: I

Question: 8

THE LIONS CLUB OF NORTH ROYALTON OHIO

20-0333058

Other Revenue

Revenue Description	Amount
Recycle Income	\$79.00
Members Half and half	\$219.00
Miscellaneous	\$10.00
Total:	\$308.00

Statement 3
Form: 990 EZ
Page: 1
Part: I
Question: 6

THE LIONS CLUB OF NORTH ROYALTON OHIO
20-0333058

Schedule of Special Events

Description	Gross Receipts	Contributions	Gross Revenue	Direct Costs	Net Income (Loss)
Veterans Memorial Project	\$18,002.00	\$0.00	\$18,002.00	\$20,592.00	-\$2,590.00
Annual Dinner	\$14,385.00	\$0.00	\$14,385.00	\$10,720.00	\$3,665.00
Save an Eye Golf Outing	\$9,490.00	\$0.00	\$9,490.00	\$6,241.00	\$3,249.00
All Other	\$3,148.00	\$0.00	\$3,148.00	\$1,618.00	\$1,530.00
Total:	\$45,025.00	\$0.00	\$45,025.00	\$39,171.00	\$5,854.00

Statement 4
Form: 990 EZ
Page: 1
Part: I
Question: 20

THE LIONS CLUB OF NORTH ROYALTON OHIO
20-0333058

Other changes in Net Assets or Fund Balances

Explanation	Amount
Allocated for Flag Memorial Project	-\$5,410.00
Total:	-\$5,410.00