



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2008Open to Public
Inspection**A For the 2008 calendar year, or tax year beginning** **OCT 1, 2008** **and ending** **SEP 30, 2009**

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 Name of organization		D Employer identification number	
		OPTIMIST CLUB OF CEDAR RAPIDS, INC		42-6078628	
		C/O JOE GEVOCK			
		Number and street (or P O box, if mail is not delivered to street address)		Room/suite	E Telephone number
		221 3RD AVE SE		300	319-298-5305
		City or town, state or country, and ZIP + 4		F Group Exemption Number	
		CEDAR RAPIDS, IA 52401			

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

I Website: ▶ N/A**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 \$1,000,000 or more, file Form 990 instead of Form 990-EZ** ▶ \$ **39,194.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	4,225.
	2	Program service revenue including government fees and contracts	2	4,016.
	3	Membership dues and assessments	3	6,216.
	4	Investment income	4	6.
	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) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ☐		
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	24,731.
	b	Less direct expenses other than fundraising expenses	6b	8,494.
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	16,237.
	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶ _____)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	30,700.
	Expenses	10	Grants and similar amounts paid (attach schedule)	10
11		Benefits paid to or for members	11	
12		Salaries, other compensation, and employee benefits	12	
13		Professional fees and other payments to independent contractors	13	
14		Occupancy, rent, utilities, and maintenance	14	
15		Printing, publications, postage, and shipping	15	1,610.
16		Other expenses (describe ▶ _____)	16	9,870.
17		Total expenses. Add lines 10 through 16	17	27,289.
18		Excess or (deficit) for the year (Subtract line 17 from line 9)	18	3,411.
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	25,525.
20		Other changes in net assets or fund balances (attach explanation)	20	
21		Net assets or fund balances at end of year Combine lines 18 through 20	21	28,936.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	21,227.	21,973.
23 Land and buildings		
24 Other assets (describe ▶ SEE STATEMENT 2)	4,298.	6,963.
25 Total assets	25,525.	28,936.
26 Total liabilities (describe ▶ _____)	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	25,525.	28,936.

832171
12-17-08

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Form **990-EZ** (2008)

Certified Mail # 7007 3020 0002 7670 5620

P 11

Form 990-EZ (2008)

42-6078628 Page 2

Expenses
 red for 501(c)(3)
) organizations and
 a)(1) trusts, optional
 ers)

OPTIMIST CLUB OF CEDAR RAPIDS, INC

Form 990-EZ (2008)

C/O JOE GEVOCK

42-6078628

Page 3

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	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	X
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	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining 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 section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	N/A
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch N	36	X
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	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 unpaid at the start of the period covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9	39a	N/A
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911		N/A
b Section 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," complete Schedule L, Part I	40b	X
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? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed		NONE
42a The books are in care of		STEVE MENZNER
Located at		MARION, IA
Telephone no		319-377-0437
ZIP + 4		52302
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	X
If "Yes," enter the name of the foreign country		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U S ?	42c	X
If "Yes," enter the name of the foreign country		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here		
and enter the amount of tax-exempt interest received or accrued during the tax year	43	N/A
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

Form 990-EZ (2008)

OPTIMIST CLUB OF CEDAR RAPIDS, INC

Form 990-EZ (2008)

C/O JOE GEVOCK

42-6078628

Page 4

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 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
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating 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(s) a section 527 organization?
- 50 Complete this table for the 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."

	Yes	No
46		
47		
48		
49a		
49b		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
N/A				
Total number of other employees paid over \$100,000				

- 51 Complete this table for the 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
N/A		
Total number of other independent contractors each receiving over \$100,000		

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: *Stephen P. Menzner*
Signature of officer: *Stephen P. Menzner*
Type or print name and title: *Treasurer*
Date: *7/20/10*

Paid Preparer's Use Only: Preparer's signature: _____ Date: _____ Check if self-employed: ☐ Preparer's Identifying Number (See instr.): _____
Firm's name (or yours if self-employed): _____ EIN: _____
address, and ZIP + 4: _____ Phone no: _____

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

Form 990-EZ (2008)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2008
Open To Public
Inspection

► **Attach to Form 990 or Form 990-EZ.** Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

Name of the organization OPTIMIST CLUB OF CEDAR RAPIDS, INC
C/O JOE GEVOCK

Employer identification number
42-6078628

Part I	Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
---------------	---

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

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

N/A

- 2 a** 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 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. Form 990-EZ filers are not required to complete this table.

[illegible]

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

OPTIMIST CLUB OF CEDAR RAPIDS, INC

Schedule G (Form 990 or 990-EZ) 2008

C/O JOE GEVOCK

42-6078628 Page 2

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	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))
		CHRISTMAS TREE SALES (event type)	FLAG PLACEMENT SUBSCRIP. (event type)	3 (total number)	
Revenue	1 Gross receipts	12,965.	10,829.	937.	24,731.
	2 Less. Charitable contributions				
	3 Gross revenue (line 1 minus line 2)	12,965.	10,829.	937.	24,731.
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses	6,945.	1,549.	0.	8,494.
	8 Direct expense summary. Add lines 4 through 7 in column (d)				8,494.
	9 Net income summary. Combine lines 3 and 8 in column (d)				16,237.

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 bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through 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	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Combine lines 1 and 7 in column (d)				

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?

b If "No," Explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," Explain: _____

11 Does the organization operate gaming activities with nonmembers?

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?

	Yes	No
9a		
10a		
11		
12		

Schedule G (Form 990 or 990-EZ) 2008

OPTIMIST CLUB OF CEDAR RAPIDS, INC

Schedule G (Form 990 or 990-EZ) 2008

C/O JOE GEVOCK

42-6078628 Page 3

13 Indicate the percentage of gaming activity operated in:**a** The organization's facility**13a** %**b** An outside facility**13b** %**14** Provide 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 contract 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:

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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Schedule G (Form 990 or 990-EZ) 2008

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
DESCRIPTION		AMOUNT	
MISC. EXPENSE		74.	
SUPPLIES		368.	
MEAL COST IN EXCESS OF COLLECTIONS		797.	
SOCIALS		741.	
AWARDS & PLAQUES		142.	
DISTRICT MEETING EXPENSE			
ORATORICAL CONTEST		87.	
JUNIOR GOLF OPERATIONS		7,661.	
TOTAL TO FORM 990-EZ, LINE 16		9,870.	

FORM 990-EZ	OTHER ASSETS	STATEMENT	2
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
NEXT YRS TREE DEPOSIT	623.	603.	
JUNIOR GOLF SUPPLIES	660.	0.	
OTHER DEPRECIABLE ASSETS	3,015.	6,360.	
TOTAL TO FORM 990-EZ, LINE 24	4,298.	6,963.	

FORM 990-EZ

PAYMENTS TO AFFILIATES

STATEMENT 3

AFFILIATE'S NAMEAFFILIATES ADDRESS

OPTIMIST INTERNATIONAL

ST LOUIS, MO

PURPOSE OF PAYMENTAMOUNT

MEMBER DUES ASSESSMENT

2,846.

AFFILIATE'S NAMEAFFILIATES ADDRESS

IOWA DISTRICT OPTIMIST

DES MOINES, IA

PURPOSE OF PAYMENTAMOUNT

MEMBER DUES ASSESSMENT

768.

TOTAL INCLUDED ON FORM 990-EZ, LINE 10

3,614.

FORM 990-EZ	CASH GRANTS AND ALLOCATIONS	STATEMENT	4
-------------	-----------------------------	-----------	---

CLASS OF ACTIVITY/DONEE'S NAME AND ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
YOUTH ACTIVITY BOYS & GIRLS CLUB CEDAR RAPIDS, IA	NONE	5,035.
YOUTH ACTIVITY JUNIOR ACHIEVEMENT CEDAR RAPIDS, IA	NONE	500.
CHARITABLE FAMILIES HELPING FAMILIES CEDAR RAPIDS, IA	NONE	1,000.
CHARITABLE HENRY DAVIDSON YOUTH CENTER CEDAR RAPIDS, IA	NONE	1,500.
YOUTH ACTIVITY BIRDIES THAT CARE CEDAR RAPIDS, IA	NONE	2,000.
YOUTH ACTIVITY IOWA HUGH O'BRIEN LEADERSHIP DES MOINES, IA	NONE	450.
CHARITABLE NEIGHBORHOOD MEALS ENRICHMENT CEDAR RAPIDS, IA	NONE	1,000.
CHARITABLE OPTIMIST FOUNDATION	NONE	55.
COMMUNITY SUPPORT WATERLOO OPTIMIST CLUB WATERLOO, IOWA	NONE	550.

OPTIMIST CLUB OF CEDAR RAPIDS, INC C/O J		42-6078628
CHARITABLE	NONE	105.
HOUNDURN DENTAL SUPPLIES		
TOTAL INCLUDED ON FORM 990-EZ, LINE 10		12,195.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 5

- A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO
- B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

990-EZ PG 2

STATEMENT 6

MEMEBERSHIP ORGANIZATION THAT RAISES MONEY TO SUPPORT YOUTH ACTIVITIES

STATEMENT S117**Detail of Land, Buildings, and Equipment**
(See Key Issue 6F)Organization: Optimist Club of Cedar RapidsTIN: 42-6078628Tax Year Ended: 9/30/09

This Form 990 schedule is a detail of (check one):

☐ Investment property.^a☒ Property used in the conduct of the organization's exempt activities or otherwise not held for investment.^b

Property Description	Date in Service	Cost or Other Basis	Prior Years' Depreciation	Depr. Method	Years or %	Depreciation Expense	Book Value ^c
Flags-200	4/8/08	\$ 2,000	\$ 200	SL	5yr	\$ 400	\$ 1400
Poles & Hardware	7/1/08	1,350	135	SL	5yr	270	945
Flags-300	3/31/09	2799	—	SL	5yr	280	2519
Hardware & Tax	3/31/09	1662	—	SL	5yr	166	1496
Totals		\$ 7811	\$ 335			\$ 1,116	\$ 6,360

Notes:

^a Depreciation expense is reported on line 6b of Part I (or line 16 of Form 990-EZ) and the property's book value is reported on line 55c of Part IV (or line 22 of Form 990-EZ).

^b Depreciation expense is reported on line 42 of Part II (or line 14 of Form 990-EZ), and the property's book value is reported on line 57c of Part IV (or line 23 of Form 990-EZ).

^c (Cost or Other Basis) – (Prior Years' Depreciation) – (Depreciation Expense) = Book Value.