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Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Open to Public Inspection

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.

A For the 2009 calendar year, or tax year beginning 04-01-2009, and ending 03-31-2010

- B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending

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

C Name of organization: DIMOND IMPROVEMENT ASSOCIATION
Number and street (or P O box, if mail is not delivered to street address) Room/suite: PO BOX 27355
City or town, state or country, and ZIP + 4: OAKLAND, CA 94602

D Employer identification number: 30-0590727
E Telephone number
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.dimondnews.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)(4), 4947(a)(1), 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. \$ 76,076

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

Table with 3 main sections: Revenue (lines 1-9), Expenses (lines 10-17), and Net Assets (lines 18-21). Includes sub-rows for special events and inventory.

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)

Table with 2 columns: (A) Beginning of year, (B) End of year. Rows 22-27: Cash, Land and buildings, Other assets, Total assets, Total liabilities, Net assets or fund balances.

Part VI 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.

	Yes	No
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 a school 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?		
49b 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 & deferred compensation	(e) Expense account and other allowances
NONE				

50(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		

51(d) Total number of other independent contractors each receiving over \$100,000

Please Sign Here

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.

Signature of officer: _____ Date: 2011-02-15

Type or print name and title: PERPETUO Z TAYCO CPA TREASURER

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ Preparer's identifying number (See instructions): _____

EIN: _____ Phone no: _____

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

Part III 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
		<u>Oaktoberfest 2009</u> (event type)	(event type)	(total number)	(Add col (a) through col (c))
Revenue	1 Gross receipts	67,759			67,759
	2 Less Charitable contributions	1,538			1,538
	3 Gross income (line 1 minus line 2)	66,221			66,221
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs	17,264			17,264
	7 Food and beverages	5,333			5,333
	8 Entertainment	4,340			4,340
	9 Other direct expenses	31,830			31,830
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				58,767
11 Net income summary Combine lines 3, column d, and line 10. ▶				7,454	

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				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <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 ▶					

	Yes	No
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
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 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 ▶ _____			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> 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 ▶ \$ _____			

TY 2009 Grants and Similar Amounts Paid Schedule

Name: DIMOND IMPROVEMENT ASSOCIATION

EIN: 30-0590727

Software ID: 09000123

Software Version: 2009.0.12

Item No.	1
Class of Activity	
Donee's Name	Friends of Oakland Parks & Recreation
Donee's Address	666 Bellevue Ave Oakland, CA 94610
Amount (FMV)	200
Purpose of Payment to Affiliate	Funding for arts creative expressions
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	2009-04

TY 2009 Other Assets Schedule

Name: DIMOND IMPROVEMENT ASSOCIATION

EIN: 30-0590727

Software ID: 09000123

Software Version: 2009.0.12

Description	Beginning of Year Amount	End of Year Amount
Due from Oakland Parks Recreation		109

TY 2009 Other Changes in Net Assets Schedule

Name: DIMOND IMPROVEMENT ASSOCIATION

EIN: 30-0590727

Software ID: 09000123

Software Version: 2009.0.12

Description	Amount
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TY 2009 Other Expenses Schedule**Name:** DIMOND IMPROVEMENT ASSOCIATION**EIN:** 30-0590727**Software ID:** 09000123**Software Version:** 2009.0.12

Description	Amount
Travel	45
Meals and entertainment	68
Equipment rental and maintenance .	1,500
Supplies .	550
Advertising	153
Gifts	45
Fees	49

Additional Data**Software ID:****Software Version:****EIN:** 30-0590727**Name:** DIMOND IMPROVEMENT ASSOCIATION**Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees**

(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
JULIE M JOHNSON 4036 WHITTLE AVENUE OAKLAND, CA 94602	BOARD CHAIR 002 00	0		
KAREN MARIE SCHROEDER 4000 CANON AVENUE OAKLAND, CA 94602	SECRETARY 003 00	0		
PERPETUO Z TAYCO 2261 MACARTHUR BLVD OAKLAND, CA 94602	TREASURER 005 00	0		
STAN K DODSON 3541 DIMOND AVENUE OAKLAND, CA 94602	BOARD MEMBER 005 00	0		
ROBERT RABURN 3763 WOODRUFF AVENUE OAKLAND, CA 94602	BOARD MEMBER 005 00	0		
ASHLEY ROGERS 3476 LAGUNA AVENUE OAKLAND, CA 94602	BOARD MEMBER 003 00	0		
KATHLEEN RUSSELL 2411 BURLINGTON AVENUE OAKLAND, CA 94602	BOARD MEMBER 007 00	0		
DANIEL SWAFFORD 1112 GLENCOURT DRIVE OAKLAND, CA 94602	BOARD MEMBER 005 00	0		
VICTORIA WAKE 2445 CARMEL ST OAKLAND, CA 94602	BOARD MEMBER 002 00	0		