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

2008**Open to Public Inspection**Department of the Treasury
Internal Revenue Service**A For the 2008 calendar year, or tax year beginning , and ending**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization		D Employer identification number
		OAK GROVE CEMETERY CORP. OF CHELSEA		38-0888264
		Number and street (or P.O. box, if mail is not delivered to street address) Room/suite P.O. BOX 416		E Telephone number 734-475-3322
City or town, state or country, and ZIP + 4 CHELSEA MI 48118		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: ► **N/A**

J Organization type (check only one) — ☒ 501(c) (**13**) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

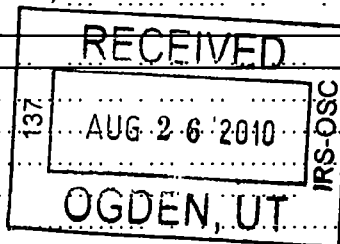
H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

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 ► \$ **329,341**

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	
	2	Program service revenue including government fees and contracts	2	33,940
	3	Membership dues and assessments	3	
	4	Investment income	4	36,801
	5a	Gross amount from sale of assets other than inventory	5a	221,100
	b	Less: cost or other basis and sales expenses	5b	278,525
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch)	5c	-57,425
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b	Less: direct expenses other than fundraising expenses	6b	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a	37,500	
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	37,500	
8	Other revenue (describe ►)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	50,816	
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	30,555
	13	Professional fees and other payments to independent contractors	13	21,120
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	22,239
	16	Other expenses (describe ► SEE STATEMENT 2)	16	25,207
	17	Total expenses. Add lines 10 through 16	17	99,121
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-48,305
	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	879,491
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3	20	-77,984
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	753,202

**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	879,491	753,202
23 Land and buildings		
24 Other assets (describe ►)		
25 Total assets	879,491	753,202
26 Total liabilities (describe ►)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	879,491	753,202

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

Form 990-EZ (2008)

295

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		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		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?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction 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 instr 37a		
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 unpaid at the start of the period covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 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		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 40a ; section 4912 40a ; section 4955 40a		
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		
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40c		
d Enter amount of tax on line 40c reimbursed by the organization 40d		
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 NANCY MYERS Telephone no. 734-475-3322 306 WILKINSON STREET Located at CHELSEA, MI ZIP + 4 48118		
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: 42b 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: 42c		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here 43		
and enter the amount of tax-exempt interest received or accrued during the tax year 43		
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)

Statement 1 - Form 990-EZ, Part I, Line 5c - Sale of Assets Other than Inventory -
Securities

Description		How Received	Whom Sold	Date Acquired	Date Sold	Sale Price	Cost & Expense	Depreciation	Gain / Loss
CSB STOCK PURCHASE				VARIOUS	12/23/08	\$ 221,100	\$ 278,525	\$	-57,425
TOTAL						\$ 221,100	\$ 278,525	0	-57,425

38-0888264

Federal Statements

FYE: 12/31/2008

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

<u>Description</u>	<u>Amount</u>
EXPENSES	\$
INSURANCE	3,122
MAINTENANCE AND REPAIRS	20,089
MISCELLANEOUS	1,056
OTHER SERVICES	940
TOTAL	\$ <u>25,207</u>

Statement 3 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

<u>Description</u>	<u>Amount</u>
UNREALIZED LOSS ON INVESTMENTS	\$ <u>-77,984</u>
TOTAL	\$ <u>-77,984</u>

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

Description

TO OPERATE, MAINTAIN, IMPROVE AND ADMINISTER A CEMETERY IN THE CITY OF
CHELSEA, MI, KNOWN AS OAK GROVE CEMETERY.