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Form **990**Department of the Treasury
Internal Revenue Service**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)

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

OMB No 1545-0047

2008**Open to Public
Inspection**

A For the 2008 calendar year, or tax year beginning <u>10/1/2008</u> and ending <u>9/30/2009</u>																			
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; vertical-align: top;"> Please use IRS label or print or type. See Specific Instructions. </td> <td style="width:55%;"> C Name of organization <u>MEMORIAL PARK CEMETERY, A TRUST</u> Doing Business As _____ Number and street (or P O box if mail is not delivered to street address) Room/suite <u>6405 MEMORIAL DRIVE</u> City or town, state or country, and ZIP + 4 <u>ENID OK 73701</u> </td> <td style="width:30%;"> D Employer identification number <u>73-0351480</u> E Telephone number _____ G Gross receipts \$ <u>2,449,077</u> </td> </tr> <tr> <td colspan="3"> F Name and address of principal officer <u>ROBERT CLABORN 2721 N CONSTITUTION, ENID, OK 73703</u> </td> </tr> <tr> <td colspan="3"> I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (<u>3</u>) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 </td> </tr> <tr> <td colspan="3"> J Website: ▶ <u>N/A</u> </td> </tr> <tr> <td colspan="3"> K Type of organization <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____ </td> </tr> <tr> <td colspan="2"> L Year of formation _____ </td> <td> M State of legal domicile <u>OK</u> </td> </tr> </table>	Please use IRS label or print or type. See Specific Instructions.	C Name of organization <u>MEMORIAL PARK CEMETERY, A TRUST</u> Doing Business As _____ Number and street (or P O box if mail is not delivered to street address) Room/suite <u>6405 MEMORIAL DRIVE</u> City or town, state or country, and ZIP + 4 <u>ENID OK 73701</u>	D Employer identification number <u>73-0351480</u> E Telephone number _____ G Gross receipts \$ <u>2,449,077</u>	F Name and address of principal officer <u>ROBERT CLABORN 2721 N CONSTITUTION, ENID, OK 73703</u>			I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (<u>3</u>) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			J Website: ▶ <u>N/A</u>			K Type of organization <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____			L Year of formation _____		M State of legal domicile <u>OK</u>
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K Type of organization <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____																			
L Year of formation _____		M State of legal domicile <u>OK</u>																	

Part I Summary

1	Briefly describe the organization's mission or most significant activities: <u>operate and maintain cemetery for the public</u>			
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets			
3	Number of voting members of the governing body (Part VI, line 1a)	3		5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4		4
5	Total number of employees (Part V, line 2a)	5		20
6	Total number of volunteers (estimate if necessary)	6		
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a		0
b	Net unrelated business taxable income from Form 990-T, line 34	7b		0

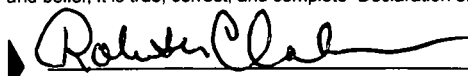
	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	0	0
9 Program service revenue (Part VIII, line 2g)	0	141,883
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	-188,283
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	611,977
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0	565,577
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	825
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	285,645
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶	0	0
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	0	213,156
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	0	499,626
19 Revenue less expenses. Subtract line 18 from line 12	0	65,951

	Beginning of Year	End of Year
20 Total assets (Part X, line 16)	4,508,719	4,586,648
21 Total liabilities (Part X, line 26)	76,448	88,426
22 Net assets or fund balances. Subtract line 21 from line 20	4,432,271	4,498,222

Part II Signature Block

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



Signature of officer

Robert N. Claborn

manager

Date

8-12-10

Type or print name and title

Paid Preparer's Use Only

Preparer's signature 

Date

8/11/2010

Check if self-employed ☒

Preparer's identifying number (see instructions)

P00134098

Firm's name (or yours if self-employed), address and ZIP + 4

Moore, Lovell & Glasser, Inc

601 W Maine, Enid, OK 73701

EIN ▶

Phone no ▶ (580) 237-5677

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

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

(HTA)

Form **990** (2008)

916 17

Part III Statement of Program Service Accomplishments (see instructions)**1** Briefly describe the organization's mission:

cemetery operation and perpetual care

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 297,494 including grants of \$ 0) (Revenue \$ 0)

c

4b (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)**4c** (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)**4d** Other program services. (Describe in Schedule O.)

(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses ► \$ 297,494 (Must equal Part IX, Line 25, column (B))

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 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		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee.		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a 0	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 20	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> this return. (see instructions)	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a	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)?	4a	X
b	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.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Did the organization solicit any contributions that were not tax deductible?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

		Yes	No
For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body	1a	5
b	Enter the number of voting members that are independent	1b	4
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6	Does the organization have members or stockholders?	6	X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9a	Does the organization have local chapters, branches, or affiliates?	9a	X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11	X

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	
13	Does the organization have a written whistleblower policy?	13	X
14	Does the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a	The organization's CEO, Executive Director, or top management official?	15a	X
b	Other officers or key employees of the organization?	15b	X
	Describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **OK**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **MEMORIAL PARK CEMETERY** 580-237-3472
 6405 MEMORIAL DRIVE, ENID, OK 73703

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a 0				
	b	Membership dues	1b 0				
	c	Fundraising events	1c 0				
	d	Related organizations	1d 0				
	e	Government grants (contributions)	1e 0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 0				
	g	Noncash contributions included in lines 1a-1f: \$	0				
	h	Total. Add lines 1a-1f	0				
Program Service Revenue	2a	CEMETERY OPERATIONS	Business Code 900099	141,883	141,883		
	b	. . . . .		0			
	c	. . . . .		0			
	d	. . . . .		0			
	e	. . . . .		0			
	f	All other program service revenue		0			
	g	Total. Add lines 2a-2f		141,883			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		110,814		
4		Income from investment of tax-exempt bond proceeds		0			
5		Royalties		0			
6a		Gross Rents	(i) Real (ii) Personal				
b		Less: rental expenses					
c		Rental income or (loss)	0 0				
d		Net rental income or (loss)		0			
7a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
b		Less: cost or other basis and sales expenses	1,419,991 0				
c		Gain or (loss)	1,719,088 0				
d		Net gain or (loss)	-299,097 0				
8a		Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c) See Part IV, line 18	a 0				
b		Less: direct expenses	b 0				
c		Net income or (loss) from fundraising events		0			
9a		Gross income from gaming activities. See Part IV, line 19	a 0				
b		Less: direct expenses	b 0				
c		Net income or (loss) from gaming activities		0			
10a		Gross sales of inventory, less returns and allowances	a 396,496				
b	Less: cost of goods sold	b 164,412					
c	Net income or (loss) from sales of inventory		232,084				
Miscellaneous Revenue			Business Code				
11a	MISCL		12,391				
b	. . . . .		0				
c	. . . . .		0				
d	All other revenue		367,502				
e	Total. Add lines 11a-11d		379,893				
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		565,577	141,883	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	825			
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	80,064		80,064	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	180,163	120,214	59,949	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	4,674	4,674		
9	Other employee benefits	0			
10	Payroll taxes	20,744	9,665	11,079	
11	Fees for services (non-employees).				
a	Management	0			
b	Legal	0			
c	Accounting	6,448	6,448		
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	15,809		15,809	
g	Other	0			
12	Advertising and promotion	4,734	4,734		
13	Office expenses	12,543	12,543		
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17	Travel	1,067		1,067	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	400		400	
20	Interest	0			
21	Payments to affiliates	0	0	0	0
22	Depreciation, depletion, and amortization	27,861	27,861	0	0
23	Insurance	61,669	28,730	32,939	
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a	----- 82625	82,625	82,625		
b	-----	0			
c	-----	0			
d	-----	0			
e	-----	0			
f	All other expenses -----	0			
25	Total functional expenses. Add lines 1 through 24f	499,626	297,494	201,307	0
26	Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	66,848	1	35,693
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	105,530	4	68,438
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L	0	5	0
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment, cost basis 10a 1,354,687			
	b Less: accumulated depreciation. Complete Part VI of Schedule D 10b 311,331	547,905	10c	1,043,356
	11 Investments—publicly traded securities	3,788,436	11	3,439,161
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 34)	4,508,719	16	4,586,648	
Liabilities	17 Accounts payable and accrued expenses	76,448	17	88,426
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable	0	24	0
	25 Other liabilities. Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	76,448	26	88,426
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund	81,218	31	53,357
	32 Retained earnings, endowment, accumulated income, or other funds	4,351,053	32	4,444,865
	33 Total net assets or fund balances	4,432,271	33	4,498,222
	34 Total liabilities and net assets/fund balances	4,508,719	34	4,586,648

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990. <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	X	
b	Were the organization's financial statements audited by an independent accountant?		X
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits?		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

MEMORIAL PARK CEMETERY, A TRUST

Employer identification number

73-0351480

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is. (Please check only **one** organization.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☒ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box. ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐
- (ii) A family member of a person described in (i) above? ☐
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
									0
									0
									0
									0
									0
									0
									0
Total									0

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	0	0	0			0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0			0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
4 Total. Add lines 1-3	0	0	0	0	0	0
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0	0	0			0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0			0
11 Total support. Add lines 7 through 10						0
12 Gross receipts from related activities, etc. (see instructions.)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	0.00%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	0.00%
16a 33 1/3% support test-2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 33 1/3% support test-2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances-test-2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test-2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	0	0	0			0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	472,155	541,130	584,036	634,331	538,379	2,770,031
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0			0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
6 Total. Add lines 1-5	472,155	541,130	584,036	634,331	538,379	2,770,031
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						2,770,031

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	472,155	541,130	584,036	634,331	538,379	2,770,031
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	145,829	244,024	271,686	284,434	110,814	1,056,787
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	145,829	244,024	271,686	284,434	110,814	1,056,787
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0			0
13 Total support. (Add lines 9, 10c, 11, and 12.)						3,826,818
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	72.38%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	27.62%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.00%

- 19a 33 1/3% support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶ ☒
- b 33 1/3% support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶ ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ ☐

Part IV

Supplemental Information. Complete this part to provide the explanation required by Part II, line 10, Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

[illegible]

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

► **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

Name of the organization

Employer identification number

MEMORIAL PARK CEMETERY, A TRUST

73-0351480

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or pleasure) ☐ Preservation of an historically important land area

☐ Protection of natural habitat ☐ Preservation of certified historic structure

☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$

(ii) Assets included in Form 990, Part X ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items.

a Revenues included in Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f 0

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	0				

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by.

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land	0	294,801		273,847
b Buildings	0	1,030,501	267,931	762,570
c Leasehold improvements	0	0	0	0
d Equipment	0	0	0	0
e Other	0	29,385	22,446	6,939
Total. Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c))				1,043,356

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products . . .	0	
Closely-held equity interests	0	
Other	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
.....	0	
Total (Column (b) should equal Form 990, Part X, col (B) line 12) ►	0	

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
Total (Column (b) should equal Form 990, Part X, col. (B) line 13) ►	0	

(a) Description	(b) Book value
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
Total. (Column (b) should equal Form 990, Part X, col (B) line 15)	0

(a) Description of liability	(b) Amount
Federal income taxes	0
PERPETUAL CARE FUND	0
CARE & MAINTENANCE FUND	0
SALES COMMISSION FUND	0
	0
	0
	0
	0
	0
	0
	0
Total (Column (b) should equal Form 990 Part X, col (B) line 25)	0

Schedule D (Form 990) 2008

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	565,577
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	499,626
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	65,951
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4–8	9	0
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	65,951

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	0
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	0

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	0
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	0

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b

Part XIV **Supplemental Information** *(continued)*

Area with horizontal dashed lines for supplemental information.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b

OMB No 1545-0047

2008

**Open To Public
Inspection**

Name of the organization

MEMORIAL PARK CEMETERY, A TRUST

Employer identification number

73-0351480

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only)

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

- 2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
			0	0						
			0	0						
			0	0						
			0	0						
			0	0						
			0	0						
Total				\$ 0						

Part III Grants or Assistance Benefitting Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
		0			
		0			
		0			
		0			
		0			
		0			

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Information to Form 990

- ▶ **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

OMB No 1545-0047

2008

**Open to Public
Inspection**

Employer identification number

MEMORIAL PARK CEMETERY, A TRUST

73-0351480

Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

OMB No 1545-0172

2008

Attachment
Sequence No 67

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return MEMORIAL PARK CEMETERY, A TRUST	Business or activity to which this form relates 990	Identifying number 73-0351480
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Part I Election To Expense Certain Property Under Section 179*Note: If you have any listed property, complete Part V before you complete Part I*

1 Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions).	2	66,492
3 Threshold cost of section 179 property before reduction in limitation (see instructions).	3	800,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	250,000

(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6			
7 Listed property Enter the amount from line 29	7		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	0	
10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10		
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0	
13 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12	13	0	

*Note: Do not use Part II or Part III below for listed property. Instead, use Part V.***Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2008	17	19,141
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

Section B - Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property		2,058	5	HY	S/L	206
c 7-year property		See Stmt				2,761
d 10-year property						
e 15-year property		25,782	15	HY	S/L	859
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	6/30/2009	653,366	39 yrs.	MM	S/L	4,894
				MM	S/L	

Section C - Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr.	22	27,861
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2008)

Part VIII, Line 7 (990) - Gain/Loss from Sale of Assets Other than Inventory

Index	Description	CUSIP #	Check if gain/loss is from sale of public securities	Check if gain/loss is from sale of non public securities	Check if purchaser is a business	Purchaser	Date acquired 7/1/2007	Acquisition method PURCHASE	Date sold 7/1/2009	Gross sales price 979,140	Cost or other basis (Enter one field only)		Expense of sale and cost of improve- ments	Depreciation	Description of Basis Method
											Cost 1,210,059	Donated value			
1	MUTUAL FUNDS		X				7/1/2007	PURCHASE	7/1/2009	979,140	1,210,059				
2	MUTUAL FUNDS		X				7/1/2007	PURCHASE	7/1/2009	440,851	509,029				
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															

Totals			
	Gross sales	Cost, other basis and expenses	
Public Securities	1,419,991	1,719,088	
Non-Public Securities	0	0	
Other sales	0	0	

Part VIII, Line 10 (990) - Gross Sales of Inventory

396,496 164,412 232,084

Category		Gross Sales	Cost of Goods Sold	Net
1	MARKERS,SCROLLS,VASES,BASES.BOXES	396,496	164,412	232,084
2				0
3				0
4				0
5				0
6				0
7				0
8				0
9				0
10				0
11				0
12				0
13				0
14				0
15				0
16				0
17				0
18				0
19				0
20				0

Part IX, Line 22 (990) - Depreciation, Depletion, etc.

		27,861	27,861	0	0
		(A)	(B)	(C)	(D)
		Total	Program	Management	Fundraising
			services	and general	
Description					
1	EQUIP & BLDGS	27,861	27,861		
2		0			
3		0			
4		0			
5		0			
6		0			
7		0			
8		0			
9		0			
10		0			
11		0			
12		0			
13		0			
14		0			
15		0			
16		0			
17		0			
18		0			
19		0			
20		0			

Part X, Line 4 (990) - Accounts Receivable

		Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1	1	105,530	68,438		
2	2				
3	3				
4	4				
5	5				
6	6				
7	7				
8	8				
9	9				
10	10				
11	11	105,530	68,438	0	0

Part X, Lines 10a and 10b (990) - Land, Buildings, and Equipment

Category or Item		Land	Buildings	Leasehold Improve- ments	Equipment	Other	Check if Investment Asset	Check if Asset Disposed	Cost/Other Basis	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Disposals/ Adjustments	Beginning Balance	Ending Balance
1	LAND	X							114,448	0	311,331	0	1,354,687	1,043,356
2	IMPROVEMENTS	X							180,353	0	20,954		180,353	159,399
3	BLDGS		X						356,879	0	261,593		356,879	95,286
4	F&F					X			29,385	0	22,446		29,385	6,939
5	MAUSOLEUM		X						673,622	0	6,338		673,622	667,284
6									0	0			0	0
7									0	0			0	0
8									0	0			0	0
9									0	0			0	0
10									0	0			0	0
11									0	0			0	0
12									0	0			0	0
13									0	0			0	0
14									0	0			0	0
15									0	0			0	0
16									0	0			0	0
17									0	0			0	0
18									0	0			0	0
19									0	0			0	0
20									0	0			0	0
21									0	0			0	0
22									0	0			0	0
23									0	0			0	0
24									0	0			0	0
25									0	0			0	0
26									0	0			0	0
27									0	0			0	0
28									0	0			0	0
29									0	0			0	0
30									0	0			0	0
31									0	0			0	0
32									0	0			0	0
33									0	0			0	0
34									0	0			0	0
35									0	0			0	0
36									0	0			0	0
37									0	0			0	0
38									0	0			0	0

Part X, Lines 11 and 12 (990) - Investments - Securities

Check one box below to indicate how securities are reported

- ☐ Cost
- ☒ End of year market value (FMV)

						0	3,788,436	3,439,161
Securities at end of year		Publicly Traded Securities?	Financial Dervatives	Closely-Held Equity Interests	Number of Shares/ Face Value	Value at Time of Donation	Beginning Balance Book Value FMV	Ending Balance Book Value FMV
1	BK OF AM PERPETUAL CARE FUND	X			0 00	0	1,631,937	2,628,665
2	BK OF AM CARE&MAINTENANCE FUND	X			0 00	0	2,156,499	810,496
3					0 00	0	0	0
4					0 00	0	0	0
5					0 00	0	0	0
6					0 00	0	0	0
7					0 00	0	0	0
8					0 00	0	0	0
9					0 00	0	0	0
10					0 00	0	0	0
11					0 00	0	0	0
12					0 00	0	0	0
13					0 00	0	0	0
14					0 00	0	0	0
15					0 00	0	0	0
16					0 00	0	0	0
17					0 00	0	0	0
18					0 00	0	0	0
19					0 00	0	0	0
20					0 00	0	0	0

Form 4562 Statement - 990**9/30/2009**

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec., 179 Bonus	2008 Deprec	2008 Accum Deprec
Depreciation Detail															
MACRS deductions for prior years (Line 17)															
	BLDG ADDN	7/1/1991	R-5	100.00%	74,061	0	0	0	74,061	31.5	SL/GDS	MM	41,136	2,351	43,487
	BLDG ADDN	7/1/1994	R-5	100.00%	27,277	0	0	0	27,277	31.5	SL/GDS	MM	12,557	866	13,423
	DIRT SHED	2/28/1999	A-9	100.00%	3,188	0	0	0	3,188	10	SL/GDS	HY	3,030	158	3,188
	PAVING	10/1/2001	R-2	100.00%	39,237	0	0	0	39,237	20	SL/GDS	MM	13,734	1,962	15,696
	MOWER	2/28/2002	F-10	100.00%	6,749	0	0	0	6,749	7	SL/GDS	HY	6,266	483	6,749
	LOWERING DEVICE	7/31/2002	F-10	100.00%	3,346	0	0	0	3,346	7	SL/GDS	HY	3,107	239	3,346
	BACK HOE	1/1/2003	F-10	100.00%	44,681	0	0	0	44,681	10	SL/GDS	HY	24,574	4,468	29,042
	99 FORD PU	10/30/2003	V-2	100.00%	6,526	0	0	0	6,526	5	SL/GDS	HY	6,416	110	6,526
	MOWER	6/30/2004	F-10	100.00%	11,411	0	0	0	11,411	7	SL/GDS	HY	6,928	1,630	8,558
	BATHROOM	7/1/2005	R-5	100.00%	7,350	0	0	0	7,350	20	SL/GDS	HY	1,288	368	1,656
	GRASSHOPPER MO	4/17/2006	F-10	100.00%	12,723	0	0	0	12,723	7	SL/GDS	HY	4,545	1,818	6,363
	COMPUTER	4/17/2006	F-5	100.00%	1,106	0	0	0	1,106	5	SL/GDS	HY	553	221	774
	COMPUTER	4/29/2006	F-5	100.00%	4,319	0	0	0	4,319	5	SL/GDS	HY	2,160	864	3,024
	TYPEWRITER	7/17/2006	F-11	100.00%	111	0	0	0	111	7	SL/GDS	HY	40	16	56
	GATOR	11/20/2006	F-10	100.00%	9,710	0	0	0	9,710	7	SL/GDS	HY	2,081	1,387	3,468
	PAVING	9/10/2007	R-2	100.00%	33,000	0	0	0	33,000	15	SL/GDS	HY	2,200	2,200	4,400
Total MACRS deductions for prior years (Line 17)					284,795	0	0	0	284,795				130,615	19,141	149,756
GDS 5-year property (Line 19b)															
	COPIER	8/26/2009	F-6	100.00%	2,058	0	0	0	2,058	5	SL/GDS	HY	0	206	206
Total GDS 5-year property (Line 19b)					2,058	0	0	0	2,058				0	206	206
GDS 7-year property (Line 19c)															
	OVERHEAD DOORS	12/24/2008	F-10	100.00%	1,176	0	0	0	1,176	7	SL/GDS	HY	0	84	84
	OFFICE EQ	1/1/2009	F-11	100.00%	1,313	0	0	0	1,313	7	SL/GDS	HY	0	94	94
	SHOP EQ	4/10/2009	F-10	100.00%	1,186	0	0	0	1,186	7	SL/GDS	HY	0	85	85
	CHURCH TRK/STD	4/17/2009	F-10	100.00%	915	0	0	0	915	7	SL/GDS	HY	0	65	65
	MOWER OVERHAUL	4/24/2009	F-10	100.00%	3,961	0	0	0	3,961	7	SL/GDS	HY	0	283	283
	ALARM	6/4/2009	F-11	100.00%	2,353	0	0	0	2,353	7	SL/GDS	HY	0	168	168
	MAUSLEUM EQ	6/30/2009	F-10	100.00%	20,205	0	0	0	20,205	7	SL/GDS	HY	0	1,443	1,443
	WATER WELL/SHED	8/1/2009	F-10	100.00%	7,543	0	0	0	7,543	7	SL/GDS	HY	0	539	539
Total GDS 7-year property (Line 19c)					38,652	0	0	0	38,652				0	2,761	2,761
GDS 15-year property (Line 19e)															
	PARKING	6/25/2009	R-2	100.00%	25,782	0	0	0	25,782	15	SL/GDS	HY	0	859	859
Total GDS 15-year property (Line 19e)					25,782	0	0	0	25,782				0	859	859
GDS nonresidential real property (Line 19i)															
	MAUSOLEUM	6/30/2009	R-5	100.00%	653,366	0	0	0	653,366	39	SL/GDS	MM	0	4,894	4,894
Total GDS nonresidential real property (Line 19i)					653,366	0	0	0	653,366				0	4,894	4,894
Subtotal					1,004,653	0	0	0	1,004,653				130,615	27,861	158,476
					1,004,653	0	0	0	1,004,653				130,615	27,861	158,476

Form 4562 Reconciliation

Annual depreciation and amortization

27,861

9/30/2009

[illegible]

Part VI, Line 17 (990) - States with Which a Copy of this Form 990 is Required to be Filed

<input type="checkbox"/> Armed Forces the Americas	<input type="checkbox"/> Louisiana	<input type="checkbox"/> Palau
<input type="checkbox"/> Armed Forces Europe	<input type="checkbox"/> Massachusetts	<input type="checkbox"/> Rhode Island
<input type="checkbox"/> Alaska	<input type="checkbox"/> Maryland	<input type="checkbox"/> South Carolina
<input type="checkbox"/> Alabama	<input type="checkbox"/> Maine	<input type="checkbox"/> South Dakota
<input type="checkbox"/> Armed Forces Pacific	<input type="checkbox"/> Marshall Islands	<input type="checkbox"/> Tennessee
<input type="checkbox"/> Arkansas	<input type="checkbox"/> Michigan	<input type="checkbox"/> Texas
<input type="checkbox"/> American Samoa	<input type="checkbox"/> Minnesota	<input type="checkbox"/> Utah
<input type="checkbox"/> Arizona	<input type="checkbox"/> Missouri	<input type="checkbox"/> Virginia
<input type="checkbox"/> California	<input type="checkbox"/> Commonwealth of the Northern Mariana Islands	<input type="checkbox"/> U.S. Virgin Islands
<input type="checkbox"/> Colorado	<input type="checkbox"/> Mississippi	<input type="checkbox"/> Vermont
<input type="checkbox"/> Connecticut	<input type="checkbox"/> Montana	<input type="checkbox"/> Washington
<input type="checkbox"/> District of Columbia	<input type="checkbox"/> North Carolina	<input type="checkbox"/> Wisconsin
<input type="checkbox"/> Delaware	<input type="checkbox"/> North Dakota	<input type="checkbox"/> West Virginia
<input type="checkbox"/> Florida	<input type="checkbox"/> Nebraska	<input type="checkbox"/> Wyoming
<input type="checkbox"/> Federated States of Micronesia	<input type="checkbox"/> New Hampshire	
<input type="checkbox"/> Georgia	<input type="checkbox"/> New Jersey	
<input type="checkbox"/> Guam	<input type="checkbox"/> New Mexico	
<input type="checkbox"/> Hawaii	<input type="checkbox"/> Nevada	
<input type="checkbox"/> Iowa	<input type="checkbox"/> New York	
<input type="checkbox"/> Idaho	<input type="checkbox"/> Ohio	
<input type="checkbox"/> Illinois	<input checked="" type="checkbox"/> Oklahoma	
<input type="checkbox"/> Indiana	<input type="checkbox"/> Oregon	
<input type="checkbox"/> Kansas	<input type="checkbox"/> Pennsylvania	
<input type="checkbox"/> Kentucky	<input type="checkbox"/> Puerto Rico	

990(PG2LN43B)**Total:** 82,625

1	REPAIRS	1	15,572
2	DUES	2	4,024
3	UTIL	3	7,626
4	TRUCK & AUTO	4	7,936
5	FUEL	5	2,752
6	BAD DEBTS	6	14,637
7	SALES COMMISSIONS	7	
8	PERPETUAL CARE	8	
9	COMMISSIONS	9	329
10	DISCOUNTS	10	8,626
11	CARE & MAINTENANCE	11	
12	BUY BACKS	12	7,885
13	CONTRACTS CANCELLED	13	585
14	MISCL	14	3,221
15	LANDSCAPING	15	4,664
16	CREDIT CARDS	16	4,768

Assets by Classification - 990

9/30/2009 MEMORIAL PARK CEMETERY, A TRUST 73-0351480

Item No	Description of Property **** indicates SOLD	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec, 179, Bonus	2008 Deprec	2008 Accum Deprec
10-yr Sgl purpose ag or horti struct															
	DIRT SHED	2/28/1999	A-9	100 00%	3,188	0	0	0	3,188	10	SL/GDS	HY	3,030	158	3,188
	Total 10-yr Single purpose agricultural and horticultural				3,188	0	0	0	3,188				3,030	158	3,188
5-yr Computers (not listed)															
	COMPUTER	1/31/2001	F-5	100 00%	4,561	0	0	0	4,561	5	SL/GDS	HY	4,560	0	4,560
	COMPUTER	4/17/2006	F-5	100 00%	1,106	0	0	0	1,106	5	SL/GDS	HY	553	221	774
	COMPUTER	4/29/2006	F-5	100 00%	4,319	0	0	0	4,319	5	SL/GDS	HY	2,160	864	3,024
	Total 5-yr Computers and peripherals (not listed proper)				9,986	0	0	0	9,986				7,273	1,085	8,358
5-yr Office mach (data handling)															
	COPIER	8/26/2009	F-6	100 00%	2,058	0	0	0	2,058	5	SL/GDS	HY	0	206	206
	Total 5-yr Office machinery (data-handling equipment, e				2,058	0	0	0	2,058				0	206	206
7-yr Genl purp tools, mach, equip															
	EQUIP	7/1/1965	F-10	100 00%	99,554	0	0	0	99,554	7	SL/GDS	HY	99,554	0	99,554
	TRACTOR	7/9/1995	F-10	100 00%	13,206	0	0	0	13,206	10	SL/GDS	HY	13,206	0	13,206
	FRONT LOADER	7/31/1996	F-10	100 00%	3,488	0	0	0	3,488	10	SL/GDS	HY	3,140	0	3,140
	MOWER	2/28/2002	F-10	100 00%	6,749	0	0	0	6,749	7	SL/GDS	HY	6,266	483	6,749
	LOWERING DEVICE	7/31/2002	F-10	100 00%	3,346	0	0	0	3,346	7	SL/GDS	HY	3,107	239	3,346
	BACK HOE	1/1/2003	F-10	100 00%	44,681	0	0	0	44,681	10	SL/GDS	HY	24,574	4,468	29,042
	MOWER	6/30/2004	F-10	100 00%	11,411	0	0	0	11,411	7	SL/GDS	HY	6,928	1,630	8,558
	GRASSHOPPER MO	4/17/2006	F-10	100 00%	12,723	0	0	0	12,723	7	SL/GDS	HY	4,545	1,818	6,363
	GATOR	11/20/2006	F-10	100 00%	9,710	0	0	0	9,710	7	SL/GDS	HY	2,081	1,387	3,468
	OVERHEAD DOORS	12/24/2008	F-10	100 00%	1,176	0	0	0	1,176	7	SL/GDS	HY	0	84	84
	SHOP EQ	4/10/2009	F-10	100 00%	1,186	0	0	0	1,186	7	SL/GDS	HY	0	85	85
	CHURCH TRK/STD	4/17/2009	F-10	100 00%	915	0	0	0	915	7	SL/GDS	HY	0	65	65
	MOWER OVERHAUL	4/24/2009	F-10	100 00%	3,961	0	0	0	3,961	7	SL/GDS	HY	0	283	283
	MAUSLEUM EQ	6/30/2009	F-10	100 00%	20,205	0	0	0	20,205	7	SL/GDS	HY	0	1,443	1,443
	WATER WELL/SHED	8/1/2009	F-10	100 00%	7,543	0	0	0	7,543	7	SL/GDS	HY	0	539	539
	Total 7-yr General purpose tools, machinery, and equip				239,854	0	0	0	239,854				163,401	12,524	175,925
7-yr Office furn, fixtures, equip															
	F&F	7/1/1980	F-11	100 00%	13,565	0	0	0	13,565	7	SL/GDS	HY	13,565	0	13,565
	TYPEWRITER	7/17/2006	F-11	100 00%	111	0	0	0	111	7	SL/GDS	HY	40	16	56
	OFFICE EQ	1/1/2009	F-11	100 00%	1,313	0	0	0	1,313	7	SL/GDS	HY	0	94	94
	ALARM	6/4/2009	F-11	100 00%	2,353	0	0	0	2,353	7	SL/GDS	HY	0	168	168
	Total 7-yr Office furniture, fixtures and equipment				17,342	0	0	0	17,342				13,605	278	13,883
Land															
	LAND	7/1/1928	N-1	100 00%	42,530	0	0	0	42,530				0	0	0
	Total Land				42,530	0	0	0	42,530				0	0	0
Other nondepreciable															
	LAND IMPROVEMEN	7/1/1928	N-2	100 00%	82,333	0	0	0	82,333				0	0	0
	Total Other nondepreciable				82,333	0	0	0	82,333				0	0	0
15-yr Land improvements															
	PAVING	10/1/2001	R-2	100 00%	39,237	0	0	0	39,237	20	SL/GDS	MM	13,734	1,962	15,696
	PAVING	9/10/2007	R-2	100 00%	33,000	0	0	0	33,000	15	SL/GDS	HY	2,200	2,200	4,400

PARKING	6/25/2009	R-2	100 00%	25,782	0	0	0	0	25,782	15	SL/GDS	HY	0	859	859
Total 15-yr Land improvements				98,019	0	0	0	0	98,019				15,934	5,021	20,955
39-yr Nonresidential real estate															
BUILDINGS	7/1/1957	R-5	100 00%	8,191	0	0	0	0	8,191	31 5	SL/GDS	MM	8,191	0	8,191
BUILDING	11/1/1987	R-5	100 00%	10,641	0	0	0	0	10,641	20	SL/GDS	MM	10,641	0	10,641
BLDG ADDN	7/1/1991	R-5	100 00%	74,061	0	0	0	0	74,061	31 5	SL/GDS	MM	41,136	2,351	43,487
BLDG ADDN	7/1/1994	R-5	100 00%	27,277	0	0	0	0	27,277	31 5	SL/GDS	MM	12,557	866	13,423
BATHROOM	7/1/2005	R-5	100 00%	7,350	0	0	0	0	7,350	20	SL/GDS	HY	1,288	368	1,656
MAUSOLEUM	6/30/2009	R-5	100 00%	653,366	0	0	0	0	653,366	39	SL/GDS	MM	0	4,894	4,894
Total 39-yr Nonresidential and commercial real estate				780,886	0	0	0	0	780,886				73,813	8,479	82,292
5-yr Qual nonpersonal use veh															
99 FORD PU	10/30/2003	V-2	100 00%	6,526	0	0	0	0	6,526	5	SL/GDS	HY	6,416	110	6,526
Total 5-yr Qualified nonpersonal use vehicles				6,526	0	0	0	0	6,526				6,416	110	6,526
SubTotals				1,282,722	0	0	0	0	1,282,722				283,472	27,861	311,333
Less Assets Sold				(0) (	0) (	0) (	0) (	0) (	0) (				( 0) (	0) (	0) (
Ending Totals				1,282,722	0	0	0	0	1,282,722				283,472	27,861	311,333

Detail Report

9/30/2009 MEMORIAL PARK CEMETERY, A TRUST 73-0351480

Item No	Description of Property	Date Placed in Service	Asset Code	Bus Use %	Cost or Other Basis	Less Sec 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	AMT Type	Recovery Period (years)	Method	Convention Code	Prior Accum Deprec. 179, Bonus
990					1,282,722	0	0	0	1,282,722					283,472
	LAND	7/11/1928	N-1	100 00%	42,530	0	0	0	42,530					0
	LAND IMPROVEMENTS	7/11/1928	N-2	100 00%	82,333	0	0	0	82,333					0
	PAVING	10/1/2001	R-2	100 00%	39,237	0	0	0	39,237					13,734
	F&F	7/11/1980	F-11	100 00%	13,565	0	0	0	13,565			SL/GDS	MM	13,565
	COMPUTER	1/31/2001	F-5	100 00%	4,561	0	0	0	4,561			SL/GDS	HY	4,560
	BUILDINGS	7/11/1957	R-5	100 00%	8,191	0	0	0	8,191			SL/GDS	MM	8,191
	BUILDING	11/1/1987	R-5	100 00%	10,641	0	0	0	10,641			SL/GDS	MM	10,641
	BLDG ADDN	7/11/1991	R-5	100 00%	74,061	0	0	0	74,061			SL/GDS	MM	41,136
	BLDG ADDN	7/11/1994	R-5	100 00%	27,277	0	0	0	27,277			SL/GDS	MM	12,557
	BATHROOM	7/11/1965	F-10	100 00%	7,350	0	0	0	7,350			SL/GDS	HY	1,288
	EQUIP	7/11/1965	F-10	100 00%	99,554	0	0	0	99,554			SL/GDS	HY	99,554
	TRACTOR	7/9/1995	F-10	100 00%	13,206	0	0	0	13,206			SL/GDS	HY	13,206
	FRONT LOADER	7/31/1996	F-10	100 00%	3,488	0	0	0	3,488			SL/GDS	HY	3,140
	DIRT SHED	2/28/1999	A-9	100 00%	3,188	0	0	0	3,188			SL/GDS	HY	3,030
	LOWERING DEVICE	7/31/2002	F-10	100 00%	3,346	0	0	0	3,346			SL/GDS	HY	3,107
	MOWER	2/28/2002	F-10	100 00%	6,749	0	0	0	6,749			SL/GDS	HY	6,266
	BACK HOE	1/1/2003	F-10	100 00%	44,681	0	0	0	44,681			SL/GDS	HY	24,574
	99 FORD PU	10/30/2003	V-2	100 00%	6,526	0	0	0	6,526			SL/GDS	HY	6,416
	MOWER	6/30/2004	F-10	100 00%	11,411	0	0	0	11,411			SL/GDS	HY	6,928
	GRASS/HOPPER MOWER	4/17/2006	F-10	100 00%	12,723	0	0	0	12,723			SL/GDS	HY	4,545
	TYPEWRITER	7/17/2006	F-11	100 00%	111	0	0	0	111			SL/GDS	HY	40
	COMPUTER	4/17/2006	F-5	100 00%	1,106	0	0	0	1,106			SL/GDS	HY	553
	COMPUTER	4/29/2006	F-5	100 00%	4,319	0	0	0	4,319			SL/GDS	HY	2,160
	GATOR	11/20/2006	F-10	100 00%	9,710	0	0	0	9,710			SL/GDS	HY	2,081
	PAVING	9/10/2007	R-2	100 00%	33,000	0	0	0	33,000			SL/GDS	HY	2,200
	MAUSOLEUM	6/30/2009	R-5	100 00%	653,366	0	0	0	653,366			SL/GDS	MM	0
	MAUSOLEUM EQ	6/30/2009	F-10	100 00%	20,205	0	0	0	20,205			SL/GDS	HY	0
	PARKING	6/25/2009	R-2	100 00%	25,782	0	0	0	25,782			SL/GDS	HY	0
	OFFICE EQ	11/1/2009	F-11	100 00%	1,313	0	0	0	1,313			SL/GDS	HY	0
	ALARM	6/4/2009	F-11	100 00%	2,353	0	0	0	2,353			SL/GDS	HY	0
	COPIER	8/26/2009	F-6	100 00%	2,058	0	0	0	2,058			SL/GDS	HY	0
	SHOP EQ	4/10/2009	F-10	100 00%	1,186	0	0	0	1,186			SL/GDS	HY	0
	WATER WELL/SHED	8/1/2009	F-10	100 00%	7,543	0	0	0	7,543			SL/GDS	HY	0
	OVERHEAD DOORS	12/24/2008	F-10	100 00%	1,176	0	0	0	1,176			SL/GDS	HY	0
	CHURCH TRK/STD	4/17/2009	F-10	100 00%	915	0	0	0	915			SL/GDS	HY	0
	MOWER OVERHAUL	4/24/2009	F-10	100 00%	3,961	0	0	0	3,961			SL/GDS	HY	0

Detail Report

990					27,861	311,333
Item No	Description of Property	Date Placed in Service	2008 Current Deprec	2008 Accum Deprec		
	LAND	7/1/1928	0	0	0	
	LAND IMPROVEMENTS	7/1/1928	0	0	0	
	PAVING	10/1/2001	1,962	15,696	15,696	
	F&F	7/1/1980	0	13,565	13,565	
	COMPUTER	1/31/2001	0	4,560	4,560	
	BUILDINGS	7/1/1957	0	8,191	8,191	
	BUILDING	11/1/1987	0	10,641	10,641	
	BLDG ADDN	7/1/1991	2,351	43,487	43,487	
	BLDG ADDN	7/1/1994	866	13,423	13,423	
	BATHROOM	7/1/2005	368	1,656	1,656	
	EQUIP	7/1/1965	0	99,554	99,554	
	TRACTOR	7/9/1995	0	13,206	13,206	
	FRONT LOADER	7/31/1996	0	3,140	3,140	
	DIRT SHED	2/28/1999	158	3,188	3,188	
	LOWERING DEVICE	7/31/2002	239	3,346	3,346	
	MOWER	2/28/2002	483	6,749	6,749	
	BACK HOE	1/1/2003	4,468	29,042	29,042	
	99 FORD PU	10/30/2003	110	6,526	6,526	
	MOWER	6/30/2004	1,630	8,558	8,558	
	GRASSHOPPER MOWER	4/17/2006	1,818	6,363	6,363	
	TYPEWRITER	7/17/2006	16	56	56	
	COMPUTER	4/17/2006	221	774	774	
	COMPUTER	4/29/2006	864	3,024	3,024	
	GATOR	11/20/2006	1,387	3,468	3,468	
	PAVING	9/10/2007	2,200	4,400	4,400	
	MAUSOLEUM	6/30/2009	4,894	4,894	4,894	
	MAUSLEUM EQ	6/30/2009	1,443	1,443	1,443	
	PARKING	6/25/2009	859	859	859	
	OFFICE EQ	1/1/2009	94	94	94	
	ALARM	6/4/2009	168	168	168	
	COPIER	8/26/2009	206	206	206	
	SHOP EQ	4/10/2009	85	85	85	
	WATER WELL/SHED	8/1/2009	539	539	539	
	OVERHEAD DOORS	12/24/2008	84	84	84	
	CHURCH TRK/STD	4/17/2009	65	65	65	
	MOWER OVERHAUL	4/24/2009	283	283	283	

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing the return. See instructions	Name of Exempt Organization	Employer identification number
	MEMORIAL PARK CEMETERY, A TRUST	73-0351480
	Number, street, and room or suite no. If a P O box, see instructions	For IRS use only
	6405 MEMORIAL DRIVE	
	City, town or post office, state, and ZIP code For a foreign address, see instructions	
	ENID OK 73701	

Check type of return to be filed (File a separate application for each return):

- | | | | |
|--|---|--------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ☒ MEMORIAL PARK CEMETERY 6405 MEMORIAL DRIVE, ENID OK 73703
Telephone No ☒ 580-237-3472 FAX No. ☐
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 4** I request an additional 3-month extension of time until 8/15/2010
- 5** For calendar year _____, or other tax year beginning 10/1/2008, and ending 9/30/2009
- 6** If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7** State in detail why you need the extension More time is requested to acquire all information needed to complete and file an accurate return

8 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	\$ 0

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ☐

Title ☐

Date ☐