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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)

OMB No 1545-0047

2009

Open to Public Inspection

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

A For the 2009 calendar year, or tax year beginning**and ending**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization		D Employer identification number
		BELLEFONTAINE CEMETERY ASSOCIATION		43-0177690
		Doing Business As		
		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number
		8000 MARYLAND AVENUE	240	314-727-3131
City or town, state or country, and ZIP + 4		G Gross receipts \$		194,113,646.
CLAYTON, MO 63105		H(a) Is this a group return for affiliates?		☐ Yes ☒ No
F Name and address of principal officer: NANCY YLVISAKER		H(b) Are all affiliates included?		☐ Yes ☐ No
8000 MARYLAND AVENUE, NO. 240, CLAYTON, MO		If "No," attach a list (see instructions)		
I Tax-exempt status: ☒ 501(c)(13) (insert no.) ☐ 4947(a)(1) or ☐ 527		H(c) Group exemption number		
J Website: BELLEFONTAINECEMETERY.ORG		L Year of formation: 1849		M State of legal domicile: MO
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other				

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>TO OPERATE A CEMETERY UNDER SECTION 501(C)(13)</u>		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	15	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	14	
	5 Total number of employees (Part V, line 2a)	21	
	6 Total number of volunteers (estimate if necessary)	0	
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	0.	
	7b Net unrelated business taxable income from Form 990-T, line 34	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	148,189.	121,959.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<1,893,745.>	3,138,140.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,012.	1,586,186.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<1,739,544.>	4,846,285.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,080,098.	1,062,997.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)		
Expenses	17 Other expenses (Part IX, column (A), lines 11a-11d)	5,322,483.	2,519,507.
	18 Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	6,402,581.	3,582,504.
	19 Revenue less expenses - Subtract line 18 from line 12	<8,142,125.>	1,263,781.
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	88,460,046.	93,776,673.
	22 Net assets or fund balances - Subtract line 21 from line 20		375,857.
		88,460,046.	93,400,816.

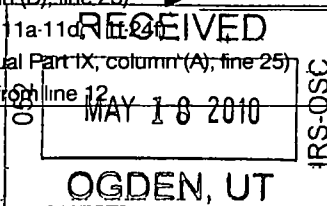
Part II Signature Block

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	Date <u>5-14-2010</u>	
	NANCY YLVISAKER, PRESIDENT Type or print name and title		
Paid Preparer's Use Only	Preparer's signature <u>Michael J. Evans</u>	Date <u>5/14/10</u>	Check if self-employed ☐
	Firm's name (or yours if self-employed), address, and ZIP + 4 ANDERS MINKLER & DIEHL LLP 705 OLIVE, 10TH FLOOR ST. LOUIS, MO 63101-2298	EIN ▶	Preparer's identifying number (see instructions)
Phone no. ▶ (314) 655-5500			

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

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Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

TO OPERATE A CEMETERY UNDER 501(C)(13)

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 \$ including grants of \$) (Revenue \$)
OPERATION OF A CEMETERY UNDER SECTION 501(C)(13)

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O)

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

4e Total program service expenses ► \$

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)? <i>If "Yes," complete Schedule A</i>		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? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		
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? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		
• Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		
• Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		
• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X.</i>		
12 Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>	X	
12A Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	Yes	No
		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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 United States? <i>If "Yes," complete Schedule F, Part I</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? <i>If "Yes," complete Schedule F, Part II</i>		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? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d 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? <i>If "Yes," complete Schedule L, Part I</i>		
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
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? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <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>		
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
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	X	

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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	38	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X
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	21	
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 e-file this return (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
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)?		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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

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Part VII Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body	15	
b Enter the number of voting members that are independent	14	
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?	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?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, 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		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?		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?		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	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	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	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	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, 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?		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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed: **NONE**

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: **BELLEFONTAINE CEMETERY ASSOCIATION - 314-727-3131**
8000 MARYLAND AVE, STE. 240, CLAYTON, MO 63105

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
MRS. MARY M. BARTLEY TRUSTEE	1.00	X						2,500.	0.	0.
THOMAS R. COLLINS, III TRUSTEE	1.00	X						5,250.	0.	0.
RICHARD G. ENGELSMANN TRUSTEE	1.00	X						2,000.	0.	0.
STEPHEN C. JONES SECRETARY/EXECUTIVE COMM	3.00	X						7,750.	0.	0.
HUGH SCOTT, III TRUSTEE	1.00	X						4,750.	0.	0.
DONALD H. STREETT EXECUTIVE COMMITTEE	1.00	X						0.	0.	0.
JANE S. MACKEY TRUSTEE	1.00	X						1,500.	0.	0.
MR. CHARLES E. CLAGGETT TRUSTEE	1.00	X						2,250.	0.	0.
MRS. CAROL F. SHEPLEY TRUSTEE	1.00	X						2,750.	0.	0.
MR. RICHARD T. LAMMERT TRUSTEE	1.00	X						2,000.	0.	0.
MR. MEREDITH C. JONES II TRUSTEE	1.00	X						5,000.	0.	0.
EUGENE J. MACKEY, III TRUSTEE	1.00	X						750.	0.	0.
LUCIEN R. FOUKE, JR. CHAIRMAN/EXECUTIVE COMMI	5.00			X				2,250.	0.	0.
MICHAEL L. CRAWFORD TREASURER/EXECUTIVE COMM	2.00			X				7,250.	0.	0.
MRS. VALERIE P. TERRY VICE CHAIRPERSON/EXECUTI	2.00			X				7,250.	0.	0.
KEVIN HUNTER SUPERINTENDENT	45.00			X				71,305.	0.	8,450.
NANCY J. YLVISAKER PRESIDENT	50.00			X				117,330.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total								241,885.	0.	8,450.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **1**

- 3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
J.E. NOVACK CONSTRUCTION COMPANY, 1144 OLIVETTE EXEC PKWY STE 100, ST. LOUIS, MO	CONSTRUCTION	1,750,077.
JAMESTOWN CONSTRUCTORS, INC., 13558 NORTHWEST INDUSTRIAL DR, BRIDGETON, MO	CONSTRUCTION	1,145,952.
MIDWEST LANDSCAPE SOLUTIONS, LLC 307 BUCKINGTON ST., COTTLEVILLE, MO 63376	LANDSCAPE	177,239.
NIEHAUS CONSTRUCTIONS SERVICES, INC 4151 SARPY, ST. LOUIS, MO 63110	CONSTRUCTION	173,047.
NORTHWORKS ARCHITECTS & PLANNERS, 1664 NORTH ADA ST., SUITE 201, CHICAGO, IL	ARCHITECTURE	160,814.
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization 8		

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	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f						
Program Service Revenue	Business Code						
	2 a INTERMENTS		71,380.	71,380.			
	b CARE OF LOTS		21,808.	21,808.			
	c SALE OF LOTS & GRAVES		18,932.	18,932.			
	d PERPETUAL CARE PAYMENT		5,840.	5,840.			
	e ENDOWED CARE FUND TRUS		3,999.	3,999.			
	f All other program service revenue						
	g Total. Add lines 2a-2f		121,959.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		218,252.			2,182,522.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real (ii) Personal					
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	190,222,979.				
	b Less: cost or other basis and sales expenses		189,267,361.				
	c Gain or (loss)		955,618.				
	d Net gain or (loss)		955,618.			955,618.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less direct expenses	b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less direct expenses	b					
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a 481(A) ADJUSTMENT		155,970.	155,970.				
b INSURANCE REIMBURSEMEN		18,783.	18,783.				
c MISCELLANEOUS		7,696.	7,696.				
d All other revenue							
e Total. Add lines 11a-11d		158,618.					
12 Total revenue. See instructions.		484,628.	170,814.	0.	3,138,140.		

Part VIII 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				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	241,885.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	600,535.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	24,719.			
9 Other employee benefits	135,605.			
10 Payroll taxes	60,253.			
11 Fees for services (non-employees):				
a Management				
b Legal	91,698.			
c Accounting	58,395.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	253,264.			
g Other	38,530.			
12 Advertising and promotion	117,155.			
13 Office expenses	71,392.			
14 Information technology	21,718.			
15 Royalties				
16 Occupancy	149,823.			
17 Travel	8,521.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	43,019.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	242,359.			
23 Insurance	91,924.			
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 <u>EXP TO ENHANCE CEMETERY</u>	470,000.			
b <u>IRRIGATION & LANDSCAPIN</u>	374,989.			
c <u>EQUIPMENT & MAINTENANCE</u>	370,863.			
d <u>SECURITY SERVICES</u>	106,751.			
e <u>MISCELLANEOUS</u>	9,106.			
f All other expenses				
25 Total functional expenses Add lines 1 through 24f	3,582,504.			
26 Joint costs. Check here ☐ 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		1	
	2 Savings and temporary cash investments	2,874,806.	2	27,621,796.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	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		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	1,622,036.
	9 Prepaid expenses and deferred charges		9	10,686.
	10a Land, buildings, and equipment - cost or other basis. Complete Part VI of Schedule D	10a 9,682,744.		
	b Less accumulated depreciation	10b 1,068,466.	76,053.	10c 8,614,278.
	11 Investments - publicly traded securities	85,298,944.	11	55,672,623.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	210,243.	15	235,254.
16 Total assets. Add lines 1 through 15 (must equal line 34)	88,460,046.	16	93,776,673.	
Liabilities	17 Accounts payable and accrued expenses		17	375,857.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial 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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	0.	26	375,857.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	88,230,772.	27	93,175,731.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets	229,274.	29	225,085.
	Organizations that do not follow SFAS 117, check here ☐ 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		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	88,460,046.	33	93,400,816.
	34 Total liabilities and net assets/fund balances	88,460,046.	34	93,776,673.

Form 990 (2009)

Part I Financial Statements and Reporting1 Accounting method used to prepare the Form 990: ☐ Cash ☐ Accrual ☒ Other CHANGED TO AC

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 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?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

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?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

Yes No

2a

X

2b

X

2c

X

3a

X

3b

Form 990 (2009)

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Name of the organization

BELLEFONTAINE CEMETERY ASSOCIATION

Employer identification number

43-0177690

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?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ 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 a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 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 Tax 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 tax 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, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation 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 acquisition, 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
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange programs
 e ☐ Other _____

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 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:

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

	Amount
1c	
1d	
1e	
1f	

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 the 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 Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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) Accumulated depreciation	(d) Book value
1a Land		241,111.		241,111.
b Buildings		9,115,302.	873,680.	8,241,622.
c Leasehold improvements				
d Equipment		326,331.	194,786.	131,545.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				8,614,278.

Schedule D (Form 990) 2009

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	4,846,285.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	3,582,504.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	1,263,781.
4	Net unrealized gains (losses) on investments	4	11,526,933.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	<1,559,707.>
9	Total adjustments (net). Add lines 4 through 8	9	9,967,226.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	11,231,007.

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

1	Total revenue, gains, and other support per audited financial statements	1	14,813,511.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	11,526,933.
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	11,526,933.
3	Subtract line 2e from line 1	3	3,286,578.
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	1,559,707.
c	Add lines 4a and 4b	4c	1,559,707.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	4,846,285.

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

1	Total expenses and losses per audited financial statements	1	3,582,504.
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	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	3,582,504.
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 must equal Form 990, Part I, line 18.)	5	3,582,504.

Part VI 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, line 2, Part XI, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

IRC SECTION 481A ADJUSTMENT - YEAR 1 ADJUSTMENT: -1559707.

481 A ADJUSTMENT HAS BEEN INCLUDED TO RECORD CHANGE IN OVERALL ACCOUNTING METHOD FROM CASH TO ACCRUAL. SEE ATTACHED FORM 3115. ALSO NOTE THAT THE BEGINNING BALANCE SHEET AND FUND BALANCE ARE REFLECTED ON A CASH BASIS, BUT THE ENDING BALANCE SHEET AND FUND BALANCE ARE REFLECTED ON AN ACCRUAL BASIS.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization 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.
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No 1545-0047

2009

Open To Public Inspection

Name of the organization

BELLEFONTAINE CEMETERY ASSOCIATION

Employer identification number

43-0177690

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

Complete if the organization 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.

Complete if the organization 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
Total					▶	\$				

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27

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

Part IV Business Transactions Involving Interested Persons.

Complete if the organization 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
CAROL SHEPLEY	TRUSTEE	28,650.	SEE SCH. O.		X

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

Schedule L (Form 990 or 990-EZ) 2009

SEE SCHEDULE O FOR SCHEDULE L CONTINUATIONS

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Name of the organization

BELLEFONTAINE CEMETERY ASSOCIATION

Employer identification number

43-0177690

**FORM 990, PART VI, SECTION A, LINE 2: MRS. JANE MACKEY AND MR. EUGENE
MACKEY HAVE A FAMILY RELATIONSHIP. MR. EUGENE MACKEY IS MRS. JANE MACKEY'S
BROTHER-IN-LAW.**

**FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 IS DELIVERED
ELECTRONICALLY TO THE PRESIDENT AND THE EXECUTIVE COMMITTEE FOR THEIR
REVIEW PRIOR TO FILING.**

**FORM 990, PART VI, SECTION B, LINE 12C: THE CONFLICT OF INTEREST POLICY IS
REVIEWED ON AN ANNUAL BASIS.**

**FORM 990, PART VI, SECTION B, LINE 15: THE ASSOCIATION'S PROCEDURE FOR
DETERMINING THE COMPENSATION OF THE OFFICERS INCLUDES THE REVIEW OF
COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN COMPARABLE
POSITIONS BY THE TRUSTEES.**

**FORM 990, PART VI, SECTION C, LINE 19: THE FORM 990 AND GOVERNING
DOCUMENTS ARE AVAILABLE UPON REQUEST.**

**FORM 990, PART XI, LINE 1:
THE 2009 FORM 990 REFLECTS A CHANGE IN THE OVERALL ACCOUNTING METHOD
FROM CASH TO ACCRUAL. A SECTION 481A ADJUSTMENT HAS BEEN INCLUDED IN
OTHER REVENUE. FORM 3115, APPLICATION FOR CHANGE IN ACCOUNTING METHOD,
IS ALSO INCLUDED WITH THE 2009 FORM 990.**

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Name of the organization

BELLEFONTAINE CEMETERY ASSOCIATION

Employer identification number

43-0177690

SCH. D, PART XI, LINE 10:

**THE AMOUNT OF EXCESS FOR THE YEAR, PER THE FINANCIAL STATEMENTS, ON
LINE 10 DOES NOT AGREE WITH THE DIFFERENCE BETWEEN THE BEGINNING AND
ENDING NET ASSETS ON FORM 990, PART I, LINE 22 DUE TO THE OVERALL
CHANGE IN ACCOUNTING METHOD THAT OCCURRED IN 2009. THE 2008 FUND
BALANCE IS PRESENTED UNDER THE CASH METHOD OF ACCOUNTING; HOWEVER, THE
2009 FUND BALANCE IS PRESENTED UNDER THE ACCURAL METHOD OF ACCOUNTING.
REFER TO THE ATTACHED FORM 3115 FOR DETAILS.**

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: CAROL SHEPLEY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

TRUSTEE

(C) AMOUNT OF TRANSACTION \$ 28650.

**(D) DESCRIPTION OF TRANSACTION: SEE SCH. O. - MRS. SHEPLEY WAS
COMPENSATED AS AN INDEPENDENT CONTRACTOR TO GIVE PRESENTATIONS ON THE
HISTORY OF BELLEFONTAINE CEMETERY.**

(E) SHARING OF ORGANIZATION REVENUES? = NO

BELLEFONTAINE CEMETERY ASSOCIATION
FEIN 43-0177690
TAX YEAR ENDED: 12/31/09

BREAKDOWN OF SECTION 481(A) ADJUSTMENT

	TOTAL AMOUNT	ADJUSTMENT FOR 2009	ADJUSTMENT FOR 2010	ADJUSTMENT FOR 2011	ADJUSTMENT FOR 2012
ACCOUNTS PAYABLE		(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)
UTILITIES	(4,000)	(4,030.00)	(4,030.00)	(4,030.00)	(4,030.00)
LABOR BY CONTRACT	(16,120)	(1,750.00)	(1,750.00)	(1,750.00)	(1,750.00)
OFFICE FURNITURE	(7,000)	(73,415.06)	(73,415.06)	(73,415.06)	(73,415.06)
CONSTRUCTION IN PROGRESS	(293,660)	(18,250.00)	(18,250.00)	(18,250.00)	(18,250.00)
SEEDS, SHRUBS & FLOWERS	(73,000)	(2,337.50)	(2,337.50)	(2,337.50)	(2,337.50)
ACCRUED PAYROLL	(9,350)				
PREPAID INSURANCE	12,460	3,115.00	3,115.00	3,115.00	3,115.00
DEPOSITS	17,134	4,283.50	4,283.50	4,283.50	4,283.50
PROPERTY & EQUIPMENT PREVIOUSLY DEDUCTED	6,612,365	1,653,091.25	1,653,091.25	1,653,091.25	1,653,091.25
IRC SECTION 481(A) ADJUSTMENT	6,238,829	1,559,707	1,559,707	1,559,707	1,559,707

Application for Change in Accounting Method

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions) 43-0177690	
Bellefontaine Cemetery Association Number, street, and room or suite no. If a P.O. box, see the instructions 8000 Maryland Avenue, Ste. 240 City or town, state, and ZIP code St. Louis, MO 63105		Principal business activity code number (see instructions)	
		Tax year of change begins (MM/DD/YYYY) 01/01/2009 Tax year of change ends (MM/DD/YYYY) 12/31/2009	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions) Nancy Ylvisaker	
		Contact person's telephone number 314-727-3131	

If the applicant is a member of a consolidated group, check this box ☐

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☐

Check the box to indicate the type of applicant. ☐ Individual ☐ Corporation ☐ Controlled foreign corporation (Sec. 957) ☐ 10/50 corporation (Sec. 904(d)(2)(E)) ☐ Qualified personal service corporation (Sec. 448(d)(2)) ☒ Exempt organization Enter Code section 501(C) 13		Check the appropriate box to indicate the type of accounting method change being requested. (see instructions) ☐ Depreciation or Amortization ☐ Financial Products and/or Financial Activities of Financial Institutions ☐ Other (specify) _____	
☐ Cooperative (Sec. 1381) ☐ Partnership ☐ S Corporation ☐ Insurance Co. (Sec. 816(a)) ☐ Insurance Co. (Sec. 831) ☐ Other (specify) _____			

Caution: To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request

	Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. (a) Change No. 122 (b) Other ☐ Description _____		
2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation.		X

Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).

Part II Information For All Requests

	Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.		X
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5.		X
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		X

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Filer

Preparer (other than filer/applicant)

Signature and date

Signature of individual preparing the application and date

Name and title (print or type)

Name of individual preparing the application (print or type)

ANDERS MINKLER & DIEHL LLP

Name of firm preparing the application

Part II Information For All Requests (continued)

Yes No

- 4 c** Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)? X
- d** Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? X
If "Yes," attach the consent statement from the director
- e** Is the request to change the method of accounting being filed under the 90-day or 120-day window period? X
If "Yes," check the box for the applicable window period and attach the required statement (see instructions)
☐ 90 day ☐ 120 day Date examination ended ▶ _____
- f** If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination
Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____
- g** Has a copy of this Form 3115 been provided to the examining agent identified on line 4f? N/A
- 5 a** Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? X
If "Yes," enter the name of the (check the box) ☐ Appeals officer and/or ☐ counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court.
Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____
- b** Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a? N/A
- c** Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? X
If "Yes," attach an explanation
- 6** If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court
- 7** If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? N/A
If "Yes," the applicant is **not** eligible to make the change
- 8 a** Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)? X
- b** If "Yes," attach an explanation
- 9 a** Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)? X
- b** If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent
- c** If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation
- 10 a** Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? X
- b** If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s)
- 11** Is the applicant requesting to change its **overall** method of accounting? X
If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form
- Present method:** ☒ Cash ☐ Accrual ☐ Hybrid (attach description)
- Proposed method:** ☐ Cash ☒ Accrual ☐ Hybrid (attach description)

Part II Information For All Requests (continued)

Yes No

- 12** If the applicant is either (i) **not** changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following.
- a The item(s) being changed
 - b The applicant's present method for the item(s) being changed
 - c The applicant's proposed method for the item(s) being changed
 - d The applicant's present overall method of accounting (cash, accrual, or hybrid)
- 13** Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application. STATEMENT 1
- 14** Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions ☒ X
- If "No," attach an explanation
- 15a** Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? ☒ X
- b** If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application
- 16** Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response? ☒ X
- 17** If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change N/A

1st preceding year ended mo	yr	2nd preceding year ended mo	yr	3rd preceding year ended mo	yr
\$		\$		\$	

Part III Information For Advance Consent Request

Yes No

- 18** Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? ☐
- If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures
- 19** Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists
- 20** Attach a copy of all documents related to the proposed change (see instructions)
- 21** Attach a statement of the applicant's reasons for the proposed change
- 22** If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? ☐
- If "No," attach an explanation
- 23a** Enter the amount of **user fee** attached to this application (see instructions). ► \$ _____
- b** If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions)

Part IV Section 481(a) Adjustment

Yes No

- 24** Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? ☒ X
- If "Yes," do not complete lines 25, 26, and 27 below
- 25** Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ► \$ _____ + 6,238,829.00 Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant. STATEMENT 2

Part IV Section 481(a) Adjustment (continued)**Yes No**

- 26** If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change? ☐
- 27** Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? ☒
If "Yes," attach an explanation

Schedule A - Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)**Part I Change in Overall Method (see instructions)**

- 1** Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

	Amount
a Income accrued but not received (such as accounts receivable)	\$ NONE
b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method	NONE
c Expenses accrued but not paid (such as accounts payable) STATEMENT 3	-403,130.00
d Prepaid expenses previously deducted STATEMENT 4	12,460.00
e Supplies on hand previously deducted and/or not previously reported	NONE
f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II	NONE
g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment ▶ SEE ATTACHED STATEMENT 5	6,629,499.00
h Net section 481(a) adjustment (Combine lines 1a-1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25	\$ 6,238,829.00

- 2** Is the applicant also requesting the recurring item exception under section 461(h)(3)? STATEMENT 6. ☒ **Yes** ☐ **No**
- 3** Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences. SEE ATTACHED CASH BASIS STATEMENTS - STATEMENT 7

Part II Change to the Cash Method For Advance Consent Request (see instructions)

Applicants requesting a change to the cash method must attach the following information.

- 1** A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business
- 2** An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations

Schedule B - Change to the Deferral Method for Advance Payments (see instructions)

- 1** If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 CB 991, attach the following information.
- a** A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34
- b** If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34
- c** If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34
- 2** If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following
- a** A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1)
- b** A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3)
- c** A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii)
- d** A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income

Schedule C - Changes Within the LIFO Inventory Method (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a Valuing inventory (e.g., unit method or dollar-value method)
 - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.)
 - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.)
 - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Part I **Change in Reporting Income From Long-Term Contracts** (Also complete Part III on pages 7 and 8.)**Part I** **Change in Reporting Income From Long-Term Contracts** (Also complete Part III on pages 7 and 8.)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
- 2 a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? ☐ Yes ☐ No
b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? ☐ Yes ☐ No
If line 2b is "No," attach an explanation
c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? ☐ Yes ☐ No
d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? ☐ Yes ☐ No
If line 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor.
If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use
- 3 a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? ☐ Yes ☐ No
b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts
c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods
- 4 To determine a contract's completion factor using the percentage-of-completion method:
a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)? ☐ Yes ☐ No
b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))? ☐ Yes ☐ No
- 5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8)

- 1 Attach a description of the inventory goods being changed
- 2 Attach a description of the inventory goods (if any) NOT being changed
- 3 a Is the applicant subject to section 263A? If "No," go to line 4a ☐ Yes ☐ No
- b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? ☐ Yes ☐ No
- If "No," attach a detailed explanation

- 4 a** Check the appropriate boxes below

Specific identification

FIFO

LIFO

Other (attach explanation)

Cost	
Cost or market, whichever is lower	
Retail cost	
Retail, lower of cost or market	
Other (attach explanation)	

- b** Enter the value at the end of the tax year preceding the year of change

- 5** If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions)

- a** Copies of Form(s) 970 filed to adopt or expand the use of the method

- b Only for applicants requesting advance consent.** A statement describing whether the applicant is changing to the method required by Regulations section 1472-6(a) or (b), or whether the applicant is proposing a different method

- c Only for applicants requesting an automatic change.** The statement required by section 22 01(5) of the Appendix of Rev Proc 2008-52 (or its successor)

[illegible]

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

Section A - Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method)

Section B - Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs)		

Part III Method of Cost Allocation (see instructions) (continued)**Section C - Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses		
2 Research and experimental expenses not included in Section B, line 26		
3 Bidding expenses not included in Section B, line 22		
4 General and administrative costs not included in Section B		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11 Other costs (Attach a list of these costs)		

Schedule E - Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants **must** provide this information for each item or class of property for which a change is requested.

Note. See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. **Do not** file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1** Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? ☐ Yes ☐ No
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii)
- 2** Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? ☐ Yes ☐ No
If "Yes," enter the applicable section _____
- 3** Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)? ☐ Yes ☐ No
If "Yes," state the election made _____
- 4 a** To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b** If the property is residential rental property, did the applicant live in the property before renting it? ☐ Yes ☐ No
- c** Is the property public utility property? ☐ Yes ☐ No
- 5** To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.)
- 6** If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7** If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
 - a** The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g))
 - b** The applicable asset class from Rev. Proc. 87-56, 1987-2 CB 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 CB 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
 - c** The facts to support the asset class for the proposed method
 - d** The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1))
 - e** The useful life, recovery period, or amortization period of the property
 - f** The applicable convention of the property
 - g** A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed

BELLEFONTAINE CEMETERY ASSOCIATION
FEIN 43-0177690
FORM 3115 ATTACHMENT

STATEMENT 1

PART II, QUESTION 13

BELLEFONTAINE CEMETERY ASSOCIATION IS A NOT-FOR-PROFIT CORPORATION FORMED AS A PERPETUAL CARE CEMETERY. THE ASSOCIATION OPERATES A CEMETERY UNDER IRC SECTION 501(C) (13).

STATEMENT 2

PART IV, QUESTION 26

THE TOTAL CHANGE TO THE FUND BALANCE AS OF 12/31/08 FOR THE CASH TO ACCRUAL CONVERSION WAS A DECREASE OF \$6,290,237. THIS AMOUNT IS CALCULATED AS FOLLOWS:

SCHEDULE A, PART I, LINE 1C:

ACCOUNTS PAYABLE

UTILITIES (4,000)

LABOR BY CONTRACT (16,120)

OFFICE FURNITURE (7,000)

CONSTRUCTION IN PROGRESS (293,660)

SEEDS, SHRUBS & FLOWERS (73,000)

ACCRUED PAYROLL (9,350)

(403,130)

SCHEDULE A, PART I, LINE 1D:

PREPAID INSURANCE 12,460

SCHEDULE A, PART I, LINE 1G:

DEPOSITS 17,134

PROPERTY & EQUIPMENT PREVIOUSLY DEDUCTED 6,612,365

6,629,499

IRC SECTION 481A ADJUSTMENT

6,238,829

ADJUST INVESTMENTS TO FMV - UNREALIZED LOSSES (FINANCIAL
STATEMENT ADJUSTMENT NOT REFLECTED ON 990)

(12,529,066)

TOTAL ADJUSTMENT TO THE FUND BALANCE

(6,290,237)

BELLEFONTAINE CEMETERY ASSOCIATION
FEIN 43-0177690
FORM 3115 ATTACHMENT

STATEMENT 3

SCHEDULE A, PART I, LINE 1C:

ACCOUNTS PAYABLE	
UTILITIES	(4,000)
LABOR BY CONTRACT	(16,120)
OFFICE FURNITURE	(7,000)
CONSTRUCTION IN PROGRESS	(293,660)
SEEDS, SHRUBS & FLOWERS	(73,000)
ACCRUED PAYROLL	(9,350)
	<u>(403,130)</u>

STATEMENT 4

SCHEDULE A, PART I, LINE 1D:

PREPAID INSURANCE	<u>12,460</u>
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STATEMENT 5

SCHEDULE A, PART I, LINE 1G

OTHER AMOUNTS INCLUDED ARE DEPOSITS AND AMOUNTS THAT HAVE BEEN PREVIOUSLY DEDUCTED UNDER THE CASH BASIS, BUT UNDER THE ACCRUAL METHOD WILL BE REPORTED AS AN ASSET.

SCHEDULE A, PART I, LINE 1G:

DEPOSITS	17,134
PROPERTY & EQUIPMENT PREVIOUSLY DEDUCTED	6,612,365
	<u>6,629,499</u>

STATEMENT 6

SCHEDULE A, PART I, LINE 2

BELLEFONTAINE CEMETERY ASSOCIATION (BCA) IS REQUESTING PERMISSION TO ADOPT THE RECURRING ITEM EXCEPTION AS PART OF ITS APPLICATION TO CHANGE FROM CASH TO ACCRUAL METHOD OF ACCOUNTING. THIS EXCEPTION WILL BE USED WITH RESPECT TO ALL ACTIVITIES OF BCA AND WITH RESPECT TO ALL TYPES OF ITEMS WITHIN SUCH ACTIVITIES.

STATEMENT 7

SCHEDULE A, PART I, QUESTION 3

ATTACHED ARE COPIES OF THE STATEMENTS OF FINANCIAL POSITION AS OF DECEMBER 31, 2008 AND STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2008. THE CASH METHOD OF ACCOUNTING WAS USED IN PREPARING THESE STATEMENTS.

BELLEFONTAINE CEMETERY ASSOCIATION
FEIN 43-0177690
FORM 3115 ATTACHMENT

STATEMENT 8

INFORMATION REQUIRED BY REV. PROC. 2008-52, SEC. 5.01

BELLEFONTAINE CEMETERY ASSOCIATION HEREBY AGREES TO ALL OF THE CONDITIONS OF REV. PROC. 2008-52, INCLUDING THE REQUIREMENT TO TAKE THE SECTION 481(A) ADJUSTMENT INTO ACCOUNT OVER THE FOUR-YEAR PERIOD BEGINNING WITH 2009, AS REQUIRED BY SECTION 5.04 OF THAT REVENUE PROCEDURE.

Bellefontaine Cemetery Association
STATEMENTS OF ASSETS AND FUND BALANCE
ARISING FROM CASH TRANSACTIONS

	December 31,	
	<u>2008</u>	<u>2007</u>
ASSETS		
Cash	\$ 19,231	\$ 74,938
Investments, at cost	88,154,519	96,243,903
Investment in Endowed Care Fund Trust, at cost	210,243	207,227
Cemetery land, representing undivided lots	76,053	76,103
Total Assets	<u>\$ 88,460,046</u>	<u>\$ 96,602,171</u>
 FUND BALANCE		
Total Fund Balance	<u>\$ 88,460,046</u>	<u>\$ 96,602,171</u>

Bellefontaine Cemetery Association
**STATEMENTS OF REVENUE COLLECTED, EXPENSES PAID
AND CHANGES IN FUND BALANCE**

	For The Years Ended December 31,	
	<u>2008</u>	<u>2007</u>
REVENUE		
Income from investments	\$ 2,652,495	\$ 2,631,902
Interments	88,450	65,255
Care of lots:		
Endowed Care Fund Trust	9,125	6,812
Lawn care, foundations, decorations, etc.	23,772	24,678
Revenue from lot sales, net of \$50 in 2008 and \$16 in 2007 for cost of land	18,430	18,014
Other revenue	6,012	36,949
Total Revenue	<u>2,798,284</u>	<u>2,783,610</u>
OPERATING EXPENSES		
General and administrative	2,243,862	4,338,983
Maintenance and care of facilities	4,158,719	1,601,456
Total Operating Expenses	<u>6,402,581</u>	<u>5,940,439</u>
DEFICIENCY OF REVENUE OVER OPERATING EXPENSES	(3,604,297)	(3,156,829)
GAIN (LOSS) ON INVESTMENT TRANSACTIONS, NET	<u>(4,546,240)</u>	<u>5,389,739</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(8,150,537)	2,232,910
FUND BALANCE, Beginning of year	96,602,171	94,270,471
RECEIPTS FOR PERPETUAL CARE OF LOTS, ROADS, ETC.	<u>8,412</u>	<u>98,790</u>
FUND BALANCE, End of year	<u>\$ 88,460,046</u>	<u>\$ 96,602,171</u>