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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

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

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $500,000 and total assets less than $1,250,000 at the end of the year may use this form

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

OMB No 1545-1150

2009

Open to Public Inspection

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

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

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

C Name of organization
IDLEWILDE FRATERNAL CEMETERY ASSOC.

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
980 TUCKER ROAD

City or town, state or country, and ZIP + 4
HOOD RIVER OR 97031

D Employer identification number
93-0194935

E Telephone number
(541) 386-2599

F Group Exemption Number ►

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

G Accounting method ☐ Cash ☒ Accrual Other (specify) ►

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

I Website: ► N/A

J Tax-exempt status (check only one) – ☒ 501(c) (13) ◄ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ► ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000 A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $500,000 or more, file Form 990 instead of Form 990-EZ ► $ 116,905.

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

REVENUE	1	Contributions, gifts, grants, and similar amounts received		1	50.
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	37,094.
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a		
	b	Less: direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a 75,675.		
	b	Less: cost of goods sold	7b 30,834.		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	44,841.
	8	Other revenue (describe ► Rent - Orchard)		8	4,086.
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		► 9	86,071.
EXPENSES	10	Grants and similar amounts paid (attach schedule)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	50,838.
	13	Professional fees and other payments to independent contractors		13	2,525.
	14	Occupancy, rent, utilities, and maintenance		14	7,578.
	15	Printing, publications, postage, and shipping		15	438.
	16	Other expenses (describe ► See Other Expenses Statement)		16	29,132.
	17	**Total expenses.** Add lines 10 through 16		► 17	90,511.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-4,440.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	1,065,423.
	20	Other changes in net assets or fund balances (attach explanation) See L-20 Stmt		20	28,210.
	21	Net assets or fund balances at end of year Combine lines 18 through 20		► 21	1,089,193.

Part II Balance Sheets. If Total assets on line 25, column (B) are $1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	831,220.	22	871,169.
23	Land and buildings	175,005.	23	162,124.
24	Other assets (describe ► See L-24 Stmt)	59,947.	24	57,398.
25	**Total assets**	1,066,172.	25	1,090,691.
26	**Total liabilities** (describe ► See L-26 Stmt)	749.	26	1,498.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	1,065,423.	27	1,089,193.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2009)

TEEA0812 01/30/10

10

Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? CEMETERY OPERATION

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses (Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts, optional for others.)

28 ORGANIZATION OPERATES A CEMETERY IN HOOD RIVER, OR, AS IT HAS FOR OVER 100 YEARS: PROVIDING PLOTS, CRYPTS AND MAUSOLEUM SPACE FOR INTERNMENT.

(Grants $) If this amount includes foreign grants, check here ► ☐ 28a

29

(Grants $) If this amount includes foreign grants, check here ► ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here ► ☐ 30a

31 Other program services (attach schedule)

(Grants $) If this amount includes foreign grants, check here ► ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ► 32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instrs.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
ROY GAYLORD 915 COLUMBIA ST. HOOD RIVER, OR 97031	TRUSTEE 2.00	0.	0.	
ELDON SCHALK SR BOX 164 UNDERWOOD, WA 98651	TRUSTEE 2.00	0.	0.	
STEVE LINDLEY 4274 FORDEN DR. HOOD RIVER OR 97031	TRUSTEE 2.00	0.	0.	
BILL BAYLESS 3801 DEE HIGHWAY HOOD RIVER, OR 97031	TRUSTEE 2.00	0.	0.	

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

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes.	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N	36		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40 a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► ; section 4912 ► ; section 4955 ►			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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? If 'Yes,' complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ►			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ►			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed ►			

42 a The organization's books are in care of ► IDLEWILDE CEMETERY Telephone no ► (541) 386-2599

Located at ► 980 TUCKER RD. HOOD RIVER OR ZIP + 4 ► 97031

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country: ►	42b		X
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.**			
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country: ►	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here ► ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ► 43

			Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

		Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		
47	Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	If 'Yes,' was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter 'None'

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

f Total number of other employees paid over $100,000 ► 0

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000 ► 0

Sign Here

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

► Robert W. Huskey 5-21-2010
Signature of officer Date

► ROBERT W. HUSKEY- SEXTON/MANAGER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ► Marjorie Byrne	Date 5-18-10	Check if self-employed ► ☐	Preparer's Identifying Number (See instructions) P00038804
Firm's name (or yours if self-employed), address, and ZIP + 4 ► Marjorie F. Byrne CPA, P.C. 508 Oak St., Suite 100 Hood River OR 97031-2027		EIN ► 93-1097360 Phone no ► (541) 386-6777	

May the IRS discuss this return with the preparer shown above? See instructions ► [X] Yes ☐ No

Form 990-EZ
Part II

Other Assets and Liabilities

2009

Name as Shown on Return	Employer Identification No
IDLEWILDE FRATERNAL CEMETERY ASSOC.	93-0194935

Line 24 - Other Assets:	Beginning of Year	End of Year
Accounts Receivable - Net	27,335.	24,140.
Inventory - Cemetery Plots Repurchased	1,350.	1,350.
Water Rights	100.	100.
OR Trust Fund - Restricted	31,162.	31,808.
Totals to Form 990-EZ, Part II, line 24	59,947.	57,398.

Line 26 - Total Liabilities:	Beginning of Year	End of Year
Accounts Payable & Accrued Expenses	749.	1,498.
Totals to Form 990-EZ, Part II, line 26	749.	1,498.

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

Other expenses (describe)	
Depreciation	12,881.
BANK CHARGES	119.
CONTRACT LABOR	125.
INSURANCE	2,230.
LICENSES	420.
OFFICE SUPPLIES	196.
TAX - PAYROLL	4,448.
ADVERTISING	28.
EQUIPMENT COSTS (FUEL, REPAIRS, ETC)	1,195.
SUPPLIES	6,424.
TELEPHONE	1,016.
MEALS	50.
Total	29,132.

Form 990-EZ, Page 1, Part I, Line 20
Other Changes in Net Assets or Fund Balances

Description	Amount
Unrealized Gain (net realized losses) on Investments	28,210.
Total	28,210.

Tax Asset Detail 1/01/09 - 12/31/09

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Fixed Asset Acc: 201												
2		CEMETERY LAND	4/30/66	15,340	0	0	0	0	0	15,340	Land	0.0
3		CRYPT LAND	4/30/66	6,000	0	0	0	0	0	6,000	Land	0.0
12		ADDT'L CEMETERY LAND	2/01/71	3,500	0	0	0	0	0	3,500	Land	0.0
			201	24,840	0c	0	0	0	0	24,840		
Fixed Asset Acc: 205												
1		MAUSOLEUM BUILDING	1/01/63	4,766	0	0	4,766	0	4,766	0	S/L	20.0
4		STORAGE OFFICE	4/30/66	2,964	0	0	2,964	0	2,964	0	S/L	20 0
5		PUMP HOUSE	4/30/66	285	0	0	285	0	285	0	S/L	20.0
6		PAVING	4/30/66	1,176	0	0	1,176	0	1,176	0	S/L	20.0
7		PAVING	4/30/66	3,000	0	0	3,000	0	3,000	0	S/L	20.0
10		MAUSOLEUM BUILDING	7/01/67	33,364	0	0	33,364	0	33,364	0	S/L	30 0
16		OFFICE BUILDING	6/01/79	30,698	0	0	30,698	0	30,698	0	S/L	20.0
18		PAVING	6/01/80	7,500	0	0	7,500	0	7,500	0	S/L	20.0
19		PAVING NEW ROAD	1/13/82	3,392	0	0	3,392	0	3,392	0	PRE	5.0
22		PRINTS - NEW MAUSOLEUM	7/25/83	3,500	0	0	3,500	0	3,500	0	PRE	5.0
23		MAUSOLEUM CONSTRUCTION	12/16/83	137,793	0	0	28,385	8,406	36,791	101,002	PRE	15.0
32		OFFICE REMODEL	4/30/98	1,470	0	0	406	37	443	1,027	S/L	39.0
35		MAUSOLEUM ROOF	11/30/98	4,800	0	0	1,245	123	1,368	3,432	S/L	39 0
38		ANIMAL ARCH	9/08/00	500	0	0	425	50	475	25	S/L	10.0000
42		NICHE WALL	9/12/06	15,785	0	0	869	404	1,273	14,512	S/L	39.0
			205	250,993	0c	0	121,975	9,020	130,995	119,998		
Fixed Asset Acc: 209												
8		SHRUBS	4/30/66	215	0	0	215	0	215	0	S/L	10.0
9		IRRIGATION PIPE	5/16/66	704	0	0	704	0	704	0	S/L	10.0
11		POWER SAW	2/01/70	203	0	0	203	0	203	0	S/L	10.0
13		TRACTOR/TRAILER/SNOWPLO'	2/01/75	850	0	0	850	0	850	0	S/L	5.0
14		AIR COMPRESSOR	2/01/75	175	0	0	175	0	175	0	S/L	5.0
15		KUBOTA TRACTOR	2/01/77	2,800	0	0	2,800	0	2,800	0	S/L	10.0
17		2 DEVERE MOWERS	10/01/79	749	0	0	749	0	749	0	S/L	5.0
20		BLADE	3/11/82	414	0	0	414	0	414	0	PRE	5.0
21		TRAILER	8/17/82	1,142	0	0	1,142	0	1,142	0	S/L	5.0000
24		KUBOTA TRACTOR & MOWER	4/01/94	10,910	0	0	10,910	0	10,910	0	200DB	7.0
25		COLEMAN GENERATOR	3/31/96	327	0	0	327	0	327	0	S/L	7.0
26		TENT AND LOWERING DEVICE	5/31/96	3,459	0	0	3,459	0	3,459	0	S/L	7.0
27		HEDGE TRIMMER	7/31/96	289	0	0	289	0	289	0	S/L	7.0
28		REFRIGERATOR	6/05/97	100	0	0	100	0	100	0	S/L	7.0
29		DUMP TRAILER	11/08/97	1,895	0	0	1,895	0	1,895	0	S/L	7.0
30		FURNITURE (VAN METERS)	1/31/98	908	0	0	908	0	908	0	200DB	7.0
31		CHAIR (VAN METERS)	1/31/98	345	0	0	345	0	345	0	200DB	7 0
33		HOIST	5/31/98	433	0	0	433	0	433	0	200DB	7.0
34		CHIPPER/SHREDDER	8/31/98	350	0	0	350	0	350	0	200DB	7.0
36		FENCE - PET CEMETERY	5/14/99	547	0	0	547	0	547	0	200DB	7.0
37		PET CEMETERY NICHE WALL	6/30/99	24,207	0	0	12,867	1,080	13,947	10,260	150DB	20.0

Tax Asset Detail 1/01/09 - 12/31/09

Asset	dt	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Fixed Asset Acc: 209 (continued)												
39		MIXER	6/15/00	100	0	0	85	10	95	5	S/L	10.0000
40		PAGER	10/16/00	105	0	0	105	0	105	0	S/L	6.0000
41		LEAF MACHINE	12/15/03	1,252	0	626	685	89	774	478	S/L	7.0
43		FAX MACHINE	9/28/07	105	0	0	51	22	73	32	200DB	5.0
44		WEEDEATER	10/10/07	419	0	0	130	83	213	206	200DB	7.0
45		COMPUTER	11/01/07	599	0	0	258	136	394	205	200DB	5.0
46		LAWNMOWER	12/21/07	7,125	0	0	2,217	1,403	3,620	3,505	200DB	7 0
47		BLINDS	2/09/07	255	0	0	118	39	157	98	200DB	7.0
48		OFFICE COUNTERS/ETC	9/02/08	2,133	0	0	229	544	773	1,360	200DB	7.0
49		SECURITY SYSTEM (BLUE SHII	10/13/08	1,650	0	0	59	455	514	1,136	200DB	7.0
			209	64,765	0c	626	43,619	3,861	47,480	17,285		
			Grand Total	340,598	0c	626	165,594	12,881	178,475	162,123		

Form **8868**
(Rev April 2009)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**

OMB No 1545 1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box . ► [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only ► [ ]

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing *(e-file).* Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www.irs gov/efile* and click on *e-file for Charities & Nonprofits*

Type or print	Name of Exempt Organization	Employer identification number
	IDLEWILDE FRATERNAL CEMETERY ASSOC.	93-0194935
File by the due date for filing your return See instructions	Number, street, and room or suite number If a P O box, see instructions 980 TUCKER ROAD	
	City, town or post office, state, and ZIP code For a foreign address, see instructions HOOD RIVER OR 97031	

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

[ ] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (section 401(a) or 408(a) trust)	[ ] Form 5227
[X] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[ ] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

- The books are in the care of ► IDLEWILDE CEMETERY

  Telephone No. ► (541) 386-2599 FAX No. ►
- If the organization does not have an office or place of business in the United States, check this box ► [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ► [ ] If it is for part of the group, check this box ► [ ] and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until Aug 16, 20 10, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► [X] calendar year 20 09 or

► [ ] tax year beginning _____, 20 ___, and ending _____, 20 ___.

2 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c Balance Due. Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	**3c**	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions