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Form **990-EZ****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**Department of the Treasury
Internal Revenue Service

A For the 2009 calendar year, or tax year beginning <u>5/1/2009</u> , and ending <u>4/30/2010</u>	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization UNION CEMETERY ASSOCIATION OF CRAWFORDSVILLE
	D Employer identification number 93-6023002
	E Telephone number 541-367-2287
	F Group Exemption Number ▶
Please use IRS label or print or type. See Specific Instructions Number and street (or P O box, if mail is not delivered to street address) Room/suite 1410 CLARK MILL ROAD City, town, or country State ZIP + 4 SWEET HOME OR 97386	

• **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) **▶**

Website: **▶**

Website: **▶**
Tax-exempt status (check only one)— ☒ 501(c) (13) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

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

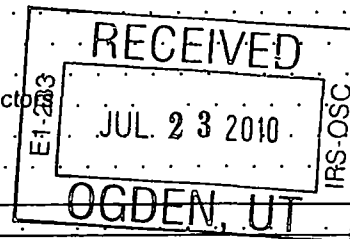
Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000.

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.

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 **▶** \$ **35,078**

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	0
	2 Program service revenue including government fees and contracts	2	1,000
	3 Membership dues and assessments	3	
	4 Investment income	4	34,078
	5a Gross amount from sale of assets other than inventory	5a	0
	b Less: cost or other basis and sales expenses	5b	0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ☐ ▶		
	a Gross revenue (not including \$ 0 of contributions reported on line 1)	6a	0
b Less: direct expenses other than fundraising expenses	6b	0	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	0	
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8 Other revenue (describe ▶)	8	0	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	35,078	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	0
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	1,440
	13 Professional fees and other payments to independent contractors	13	2,372
	14 Occupancy, rent, utilities, and maintenance	14	120
	15 Printing, publications, postage, and shipping	15	6
	16 Other expenses (describe ▶ See Attached Statement)	16	5,176
	17 Total expenses. Add lines 10 through 16	17	9,114
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	25,964	
Net Assets	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	929,074
	20 Other changes in net assets or fund balances (attach explanation)	20	235,807
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	1,190,845

**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	903,626	22 1,167,096
23 Land and buildings	25,448	23 23,749
24 Other assets (describe ▶)	0	24 0
25 Total assets	929,074	25 1,190,845
26 Total liabilities (describe ▶)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	929,074	27 1,190,845

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

Form **990-EZ** (2009)

(HTA)

Part V Other Information (Note the statement requirements in the instructions 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.		X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes.		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining 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?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
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.		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?		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?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved. 38b 0		
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.		X
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.		X
41 List the states with which a copy of this return is filed. ☐ OREGON NOT REQUIRED TO FILE		
42 a The organization's books are in care of ERNESTINE HIPP Telephone no. 541 367-2358 Located at 1046 TURBYNE ROAD City SWEET HOME ST OR ZIP + 4 97386		
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: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	Yes	No
42b		X
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:		X
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 N/A		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		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		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

- 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. **Yes** **No**
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. **46** **47** **48** **49a** **49b**
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. **46** **47** **48** **49a** **49b**
- 49 a Did the organization make any transfers to an exempt non-charitable related organization? **46** **47** **48** **49a** **49b**
- b If "Yes," was the related organization a section 527 organization? **46** **47** **48** **49a** **49b**
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name <u>None</u> Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	.00	0	0
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	.00	0	0
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	.00	0	0
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	.00	0	0
Name _____ Str _____	Title _____			
City _____ ST _____ ZIP _____	Hr/WK _____	.00	0	0

f Total number of other employees paid over \$100,000 ▶ _____

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Name <u>None</u> Str _____		
City _____ ST _____ ZIP _____		
Name _____ Str _____		
City _____ ST _____ ZIP _____		
Name _____ Str _____		
City _____ ST _____ ZIP _____		
Name _____ Str _____		
City _____ ST _____ ZIP _____		

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	 Signature of officer		Date <u>July 20, 2010</u>	
Paid Preparer's Use Only	Type or print name and title <u>CORP. PRESIDENT</u>			
	Preparer's signature 	Date <u>7/14/2010</u>	Check if self-employed ☒	Preparer's identifying number (See instructions) <u>P01077167</u>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <u>STEVEN E. HANSCAM, CPA</u> <u>P.O. BOX 448, SWEET HOME, OR 97386</u>		EIN <u>93-1068751</u>	Phone no <u>(541) 367-2157</u>

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

Part I, Line 16 (990-EZ) - Other Expenses

		5,176
1	Travel	465
2	Meals and entertainment	
3	Fundraising	
4	Amortization	0
5	Conferences, conventions, and meetings	
6	Depreciation	1,699
7	Depletion	
8	Equipment rental and maintenance	175
9	Interest	
10	Supplies	136
11	Telephone	
12	Unrelated business income taxes	0
13	Maintenance	50
14	Rock	312
15	Labor	72
16	Signs	100
17	Insurance	501
18	Tax & license	100
19	Spraying	1,566
20		
21		
22		
23		
24		
25		
26		
27		
28		

Part I, Line 20 (990-EZ) - Other Changes in Net Assets or Fund Balances

235,807

Description		Amount	
1	INCREASE IN MARKET VALUE OF MUTUAL FUNDS	1	225,472
2	INCREASE IN MARKET VALUE OF BONDS	2	10,335
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10		10	

Part I, Line 4 (990-EZ) - Investment Income

1	Interest on savings and temporary cash investments	1	2,918
2	Dividends and interest from securities	2	31,160
3	Gross rents	3	
4	Other investment income	4	
5	Total	5	34,078

12/31/09

2009 FEDERAL DEPRECIATION SCHEDULE

PAGE 1

CLIENT 2100

UNION CEMETERY ASSOC

7/14/10

02 29PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS PCT	CUR 179 BONUS	SPECIAL DEPR ALLOW	PRIOR 179/ BONUS/ SP DEPR	PRIOR DEC. BAL DEPR	SALVAG /BASIS REDUCT	DEPR BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR	
SCHEDULE C - UNION CEMETERY ASSOC																	
1	CATTLE GUARD AT UNION	6/24/00		3,186							3,186	1,810	S/L	HY	15	06670	213
2	TURN STYLE AT UNION	10/05/00		311							311	178	S/L	HY	15	06670	21
3	PAVING APPROACH AT FINLEY	12/06/00		2,186							2,186	927	S/L	HY	20	05000	109
4	SURVEYING AT FINLEY	9/12/00		4,255						4,255	0						0
5	FENCE AND GATE AT FINLEY	5/08/00		11,764							11,764	4,998	S/L	HY	20	05000	588
6	FENCE AT FINLEY	7/24/01		1,350							1,350	532	S/L	HY	20	05000	68
7	PAVING ENTRY AT UNION	7/01/02		8,390							8,390	2,730	S/L	HY	20	05000	420
8	PAVING	7/20/07		5,600							5,600	420	S/L	HY	20	05000	280
TOTAL				37,042		0	0	0	0	4,255	32,787	11,595					1,699
TOTAL DEPRECIATION				37,042		0	0	0	0	4,255	32,787	11,595					1,699
GRAND TOTAL DEPRECIATION				37,042		0	0	0	0	4,255	32,787	11,595					1,699