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**Return of Organization Exempt From Income Tax**

**2010**

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2010 calendar year, or tax year beginning and ending

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization  
**GARLAND BROOK PERPETUAL CARE FUND**  
**C/O SALIN BANK AND TRUST CO. TRUSTEE**  
 Doing Business As  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**501 N. GLADSTONE AVENUE**  
 City or town, state or country, and ZIP + 4  
**COLUMBUS, IN 47201**

**D** Employer identification number  
**35-6040606**

**E** Telephone number  
**800-320-7536**

**G** Gross receipts \$ **1,001,945.**

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list. (see instructions)

**I** Tax-exempt status  501(c)(3)  501(c)( 13 ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶ **N/A**

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: **1964** **M** State of legal domicile: **IN**

**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities. <b>FUND FUTURE REPAIRS AND MAINTENANCE FOR CEMETERY.</b>		
	2	Check this box <input type="checkbox"/> 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)	3	2
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	2
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 33,851.	Current Year 34,552.
	9	Program service revenue (Part VIII, line 2g)	0.	0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-157,806.	190,157.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	109.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-123,955.	224,818.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	71,223.	321,456.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	27,487.	30,934.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	0.	0.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	98,710.	352,390.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	-222,665.	-127,572.
	20	Total assets (Part X, line 16)	Beginning of Current Year 2,428,589.	End of Year 2,651,251.
	21	Total liabilities (Part X, line 26)	0.	0.
	22	Net assets or fund balances Subtract line 21 from line 20	2,428,589.	2,651,251.

**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 ▶ *Catherine Borkowski, SUP* Date **7/26/11**  
 Signature of officer

▶ **TRUSTEE - SALIN BANK, TRUSTEE - SALIN BANK**  
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name <b>MARY ANN NUNN, CPA</b>	Preparer's signature <b>MARY ANN NUNN, CPA</b>	Date <b>06/06/11</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00014296</b>
Firm's name ▶ <b>LARRY E. NUNN &amp; ASSOCIATES, L.L.C.</b>	Firm's EIN ▶ <b>35-1521239</b>			
Firm's address ▶ <b>2545 FOXPOINTE DRIVE SUITE A COLUMBUS, IN 47203</b>	Phone no. <b>(812) 376-3061</b>			

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

FORM 990 AUG 15 2011

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GARLAND BROOK PERPETUAL CARE FUND

Form 990 (2010)

C/O SALIN BANK AND TRUST CO. TRUSTEE

35-6040606

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

FUND FUTURE REPAIRS AND MAINTENANCE FOR CEMETERY.

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 \$ 352,390. including grants of \$ 321,456. ) (Revenue \$ 109. )

TO PROVIDE STATE REQUIRED FUND FOR FUTURE MAINTENANCE OF THE CEMETERY

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 352,390.

Form 990 (2010)

**GARLAND BROOK PERPETUAL CARE FUND**  
**C/O SALIN BANK AND TRUST CO. TRUSTEE**

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**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> 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>		<b>X</b>
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors?	<b>X</b>	
<b>3</b> 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>		<b>X</b>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		
<b>6</b> 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>		<b>X</b>
<b>7</b> 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>		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		<b>X</b>
<b>9</b> 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>		<b>X</b>
<b>10</b> 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>		<b>X</b>
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> 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>		<b>X</b>
<b>b</b> 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>	<b>X</b>	
<b>c</b> 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>		<b>X</b>
<b>d</b> 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>		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		<b>X</b>
<b>f</b> 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 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		<b>X</b>
<b>12a</b> 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>		<b>X</b>
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<b>b</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, Parts I and IV</i>		<b>X</b>
<b>15</b> 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, Parts II and IV</i>		<b>X</b>
<b>16</b> 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, Parts III and IV</i>		<b>X</b>
<b>17</b> 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>		<b>X</b>
<b>18</b> 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>		<b>X</b>
<b>19</b> 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>		<b>X</b>
<b>20a</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Form **990** (2010)

**GARLAND BROOK PERPETUAL CARE FUND  
C/O SALIN BANK AND TRUST CO. TRUSTEE**

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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? If "Yes," complete Schedule I, Parts I and II	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? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		
b 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		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).		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
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? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Form 990 (2010)

**Part V** Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
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.		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		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: <u>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</u>		
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?		
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	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
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 receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> 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	<b>Sponsoring organizations maintaining donor advised funds.</b>		
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	<b>Section 501(c)(7) organizations.</b> 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	<b>Section 501(c)(12) organizations.</b> 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	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> 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.		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

**GARLAND BROOK PERPETUAL CARE FUND**

Form 990 (2010)

**C/O SALIN BANK AND TRUST CO. TRUSTEE**

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**Part VI 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.

Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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 governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant 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
7b	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		
8a	a The governing body?	X	
8b	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
10b	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?		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	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	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	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?		
15a	a The organization's CEO, Executive Director, or top management official		X
15b	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
16b	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 **IN**
- 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. **AMANDA KLEI - (812)376-6375**  
**501 N. GLADSTONE AVENUE, COLUMBUS, IN 47201**

Form 990 (2010)





**GARLAND BROOK PERPETUAL CARE FUND**  
**C/O SALIN BANK AND TRUST CO. TRUSTEE**

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**Part VIII Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>	34,552.				
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a-1f \$						
	<b>h Total.</b> Add lines 1a-1f		34,552.				
	<b>Program Service Revenue</b>	<b>2 a</b> _____	Business Code				
<b>b</b> _____							
<b>c</b> _____							
<b>d</b> _____							
<b>e</b> _____							
<b>f</b> All other program service revenue							
<b>g Total.</b> Add lines 2a-2f							
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		66,275.			66,275.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross Rents	(i) Real	(ii) Personal				
	<b>b</b> Less: rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		901009.					
		<b>b</b> Less: cost or other basis and sales expenses					
		777127.					
	<b>c</b> Gain or (loss)						
	123882.						
<b>d</b> Net gain or (loss)			123,882.			123,882.	
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	<b>a</b>						
<b>b</b> Less: direct expenses	<b>b</b>						
<b>c</b> Net income or (loss) from fundraising events							
<b>9 a</b> Gross income from gaming activities See Part IV, line 19	<b>a</b>						
<b>b</b> Less: direct expenses	<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>						
<b>b</b> Less: cost of goods sold	<b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b> MISCELLANEOUS		999999	109.	109.			
<b>b</b> _____							
<b>c</b> _____							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d			109.				
<b>12 Total revenue.</b> See instructions.			224,818.	109.	0.	190,157.	

**GARLAND BROOK PERPETUAL CARE FUND**  
**C/O SALIN BANK AND TRUST CO. TRUSTEE**

Form 990 (2010)

35-6040606 Page 10

**Part IX Statement of Functional Expenses**

*Section 501(c)(3) and 501(c)(4) organizations must complete all columns  
 All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).*

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	321,456.			
<b>2</b> Grants and other assistance to individuals in the U.S. See Part IV, line 22				
<b>3</b> Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	30,934.			
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages				
<b>8</b> Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
<b>9</b> Other employee benefits				
<b>10</b> Payroll taxes				
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting				
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other				
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses				
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance				
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
<b>a</b> _____				
<b>b</b> _____				
<b>c</b> _____				
<b>d</b> _____				
<b>e</b> _____				
<b>f</b> All other expenses _____				
<b>25</b> Total functional expenses. Add lines 1 through 24f	352,390.			
<b>26</b> Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**GARLAND BROOK PERPETUAL CARE FUND**  
**C/O SALIN BANK AND TRUST CO. TRUSTEE**

Form 990 (2010)

35-6040606 Page 11

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing		<b>1</b>	
	<b>2</b> Savings and temporary cash investments		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net	24,657.	<b>3</b>	34,552.
	<b>4</b> Accounts receivable, net		<b>4</b>	
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment. cost or other basis. Complete Part VI of Schedule D	<b>10a</b>		<b>10c</b>
	<b>b</b> Less accumulated depreciation	<b>10b</b>		
	<b>11</b> Investments - publicly traded securities		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11	2,403,932.	<b>12</b>	2,616,699.
	<b>13</b> Investments - program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	2,428,589.	<b>16</b>	2,651,251.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses		<b>17</b>	
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> Other liabilities. Complete Part X of Schedule D		<b>25</b>	
<b>26 Total liabilities.</b> Add lines 17 through 25	0.	<b>26</b>	0.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	2,428,589.	<b>27</b>	2,651,251.
	<b>28</b> Temporarily restricted net assets	0.	<b>28</b>	0.
	<b>29</b> Permanently restricted net assets	0.	<b>29</b>	0.
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33 Total net assets or fund balances</b>	2,428,589.	<b>33</b>	2,651,251.	
<b>34 Total liabilities and net assets/fund balances</b>	2,428,589.	<b>34</b>	2,651,251.	

Form 990 (2010)

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	224,818.
2	Total expenses (must equal Part IX, column (A), line 25)	2	352,390.
3	Revenue less expenses. Subtract line 2 from line 1	3	-127,572.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,428,589.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	350,234.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	2,651,251.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

- 1 Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
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 separate basis, consolidated 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		
3a		X
3b		

Form 990 (2010)

**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

**2010**

Open to Public  
Inspection

Name of the organization **GARLAND BROOK PERPETUAL CARE FUND**  
**C/O SALIN BANK AND TRUST CO. TRUSTEE** Employer identification number  
**35-6040606**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds 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?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

Preservation of land for public use (e.g., recreation or education)  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, and not on a historic structure listed in the National Register	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 (ASC 958), 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 (ASC 958), 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 (ASC 958) relating to these items:
- a Revenues included in Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_
- b Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

GARLAND BROOK PERPETUAL CARE FUND

**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 the 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 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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶ 0.

GARLAND BROOK PERPETUAL CARE FUND

Schedule D (Form 990) 2010

C/O SALIN BANK AND TRUST CO. TRUSTEE

35-6040606 Page 3

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) INVESTMENTS-SECURITIES	2,616,699.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total</b> (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶	<b>2,616,699.</b>	

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total</b> (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total</b> (Column (b) must equal Form 990, Part X, col (B) line 15) ▶	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total</b> (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

032053  
12-20-10

Schedule D (Form 990) 2010



**SCHEDULE I**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

OMB No 1545-0047

**2010**

Open to Public  
Inspection

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

Name of the organization **GARLAND BROOK PERPETUAL CARE FUND**  
**C/O SALIN BANK AND TRUST CO. TRUSTEE**

Employer identification number  
**35-6040606**

**Part I** General Information on Grants and Assistance

**1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

**2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II** Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GARLAND BROOK CEMETARY ASSOCIATION 501 N. GLADSTONE AVE. COLUMBUS, IN 47201	35-0328320	501(C)(13)	321,456.	0. FMV		NOT APPLICABLE	PROVIDES PERPETUAL CARE AND MAINTENANCE FOR GARLAND BROOK CEMETERY ASSOCIATION.

**2** Enter total number of section 501(c)(3) and government organizations

**3** Enter total number of other organizations

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

Schedule I (Form 990) (2010)

**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22  
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV** Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information

**SCHEDULE I, PART I, LINE 2: THE PERPETUAL FUND IS ESTABLISHED DUE TO INDIANA STATE LAW. INTEREST AND DIVIDENDS EARNED BY THIS FUND ARE REMITTED QUARTERLY TO GARLAND BROOK CEMETERY ASSOCIATION. THESE FUNDS ARE RESTRICTED FOR MAJOR IMPROVEMENTS AND REPAIRS.**

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

OMB No 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization

GARLAND BROOK PERPETUAL CARE FUND  
C/O SALIN BANK AND TRUST CO. TRUSTEE

Employer identification number

35-6040606

FORM 990, PART VI, SECTION A, LINE 3: POLICIES AND JOB DESCRIPTIONS HAVE  
BEEN PUT IN WRITING AND ARE CARRIED OUT BY STAFF WHICH IS REVIEWED  
QUARTERLY BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 11:

COPIES OF THE FORM 990 ARE PROVIDED TO ALL MEMBERS OF THE GOVERNING BODY  
PRIOR TO FILING THE RETURN.

FORM 990, PART VI, SECTION B, LINE 12C: THE ORGANIZATION MONITORS  
COMPLIANCE AND ENFORCEMENT THROUGH THE ORGANIZATION'S BYLAWS.

FORM 990, PART VI, SECTION C, LINE 19: GOVERNING DOCUMENTS ARE MADE  
AVAILABLE TO PUBLIC UPON REQUEST.

FORM 990, PART VII CONTACT ADDRESSES FOR OFFICERS, DIRECTORS, ETC:

KIRR MARBACH & COMPANY - P.O. BOX 1729, 621 WASHINGTON STREET  
COLUMBUS, IN 47202

SALIN BANK AND TRUST CO - 8455 KEYSTONE CROSSING DRIVE, SUITE 100  
INDIANAPOLIS, IN 46240

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED GAINS ON INVESTMENTS: 350,234.

0025

PREPARED FOR ACCOUNT # 22 00 1095 4 05 - GARLAND BROOK PERPETUAL CARE FUND

PROCESS DATE 01/11/2011

TAX LEDGER

PAGE 1

ACCOUNT SITUS = IN  
TAX ID# = 356040606  
STATE TAX ID# =

FOR TAX YEAR ENDED 12/31/2010

SECTION A - CAPITAL GAINS & LOSSES

SHORT TERM SALES & MATURITIES

SHARES/PAR	SECURITY	REG	ACQUIRED DATE	SOLD DATE	CAPITAL PROCEEDS TO INCOME CASH	COST BASIS	SHORT TERM GAIN OR LOSS
200.0000	AMDOCS LTD ORD	0	05/20/09	01/06/10	5729.85	-4398.72	1331.13
		(G02602103)					
100.0000	AMDOCS LTD ORD	0	05/20/09	01/15/10	2842.96	-2199.36	643.60
		(G02602103)					
50.0000	ALCON INC COM SHS	0	01/27/09	01/06/10	7813.29	-4169.55	3643.74
		(H01301102)					
60.0000	CANADIAN PAC RY LTD COM	0	07/23/09	05/05/10	3359.42	-2435.68	923.74
		(13645T100)					
840.0000	COGENT, INC	0	01/29/10	08/30/10	8934.26	-8827.06	107.20
		(19239Y108)					
885.0000	COGENT, INC	0	01/29/10	09/14/10	9566.95	-9299.94	267.01
		(19239Y108)					
375.0000	COMTECH TELECOMMUNICATIONS	0	10/14/09	07/22/10	7653.98	-12574.20	-4720.22
		(205826209)					
465.0000	CORELOGIC INC	0	02/23/10	10/01/10	8755.66	-11046.24	-2290.58
		(21871D103)					
245.0000	CORELOGIC INC	0	02/23/10	10/04/10	4551.31	-5820.06	-1268.75
		(21871D103)					
100000.0000	FHLMC 5.30% 5/12/2020-10	0	08/24/09	05/12/10	100000.00	-101607.00	-1607.00
		(3128X4BE0)					
30000.0000	FHLMC 4% MAT 04/29/2018	0	04/14/10	10/29/10	30000.00	-30000.00	0.00
		(3128X97L8)					
50000.0000	FED HOME LN BANK FHLB 3.95	0	09/18/09	02/02/10	50000.00	-49950.00	50.00
		(3133XUV34)					
710.0000	FIRST AMERICAN FINANCIAL COR	0	02/23/10	11/22/10	9824.03	-6812.34	3011.69
		(31847R102)					
100.0000	HARRIS CORP	0	03/19/09	01/06/10	4842.26	-3286.73	1555.53
		(413875105)					
400.0000	JANUS CAPITAL GROUP INC	0	02/06/09	01/06/10	5723.85	-2590.48	3133.37
		(47102X105)					
25.0000	MARKEL CORPORATION	0	04/09/09	01/26/10	8327.00	-7365.97	961.03
		(570535104)					
	TOTAL SHORT TERM SALES & MATURITIES				268124.87	262383.33	5741.49
	TOTAL SHORT TERM GAIN & LOSSES						5741.49

LONG TERM SALES & MATURITIES

SHARES/PAR	SECURITY	REG	ACQUIRED DATE	SOLD DATE	CAPITAL PROCEEDS TO INCOME CASH	COST BASIS	LONG TERM GAIN OR LOSS
100.0000	COVIDIEN LTD	0	08/31/05	01/06/10	4833.87	-3509.69	1324.18
		(G2554F105)					
270.0000	ALCON INC COM SHS	0	01/27/09	04/26/10	42584.42	-22515.54	19868.88
		(H01301102)					
50.0000	ALCON INC COM SHS	0	02/03/09	04/26/10	7848.97	-4138.73	3710.24
		(H01301102)					
	TOTAL LONG TERM SALES & MATURITIES						19868.88
	TOTAL LONG TERM GAIN & LOSSES						3710.24

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PREPARED FOR ACCOUNT # 22 00 1095 4 05 - GARLAND BROOK PERPETUAL CARE FUND

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ACCOUNT SITUS = IN  
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SECTION A - CAPITAL GAINS & LOSSES

LONG TERM SALES & MATURITIES

SHARES/PAR	SECURITY	REG	ACQUIRED DATE	SOLD DATE	INCOME CASH	CAPITAL PROCEEDS TO PRINCIPAL CASH	COST BASIS	LONG TERM GAIN OR LOSS
150.0000	TYCO INTERNATIONAL LTD NEW F 0 (H89128104)	0	08/31/05	01/06/10	5404.36	5404.36	-6556.77	-1152.41
41.0000	TYCO INTERNATIONAL LTD NEW F 0 (H89128104)	0	08/31/05	01/26/10	1502.56	1502.56	-1792.19	-289.63
84.0000	TYCO INTERNATIONAL LTD NEW F 0 (H89128104)	0	09/01/05	01/26/10	3078.43	3078.43	-3686.81	-608.38
50.0000	TYCO INTERNATIONAL LTD NEW F 0 (H89128104)	0	06/23/06	01/26/10	1832.40	1832.40	-2125.27	-292.87
95.0000	TYCO INTERNATIONAL LTD NEW F 0 (H89128104)	0	01/24/08	01/26/10	3481.55	3481.55	-3456.15	25.40
100.0000	ASCENT MEDIA CORP SER A 0 (H89128104)	0	10/03/08	01/06/10	2523.93	2523.93	-2458.43	65.50
100.0000	ATLAS AIR WORLDWIDE HLDGS IN COH NEW (043632108)	0	08/08/05	01/15/10	3881.95	3881.95	-3405.00	476.95
53.0000	ATLAS AIR WORLDWIDE HLDGS IN COH NEW (049164205)	0	08/08/05	12/10/10	3093.01	3093.01	-1804.65	1288.36
47.0000	ATLAS AIR WORLDWIDE HLDGS IN COH NEW (049164205)	0	08/09/05	12/10/10	2742.86	2742.86	-1600.35	1142.51
50.0000	AUTOZONE INC 0 (049164205)	0	10/14/08	01/06/10	7732.30	7732.30	-5374.50	2357.80
30.0000	AUTOZONE INC 0 (053332102)	0	10/14/08	11/24/10	7768.37	7768.37	-3224.70	4543.67
20.0000	AUTOZONE INC 0 (053332102)	0	10/14/08	11/26/10	5179.49	5179.49	-2149.80	3029.69
100000.0000	BHP BILLITON FIN USA LTD 0 (053332102)	0	08/11/08	01/06/10	106580.00	106580.00	-95780.00	10800.00
100.0000	NOTE 5.400% 3/29/17 (055451AF5)	0	01/15/03	05/05/10	5599.04	5599.04	-2060.51	3538.53
180.0000	CANADIAN PAC RY LTD COH (136451100)	0	08/03/07	05/05/10	10078.26	10078.26	-13236.23	-3157.97
29000.0000	CASE NEW HOLLAND INC NOTE 7.125% 3/01/14 (136451100)	0	04/29/08	07/28/10	30033.27	30033.27	-28855.00	1178.27
26000.0000	CASE NEW HOLLAND INC NOTE 7.125% 3/01/14 (147446AM0)	0	07/10/08	07/28/10	26926.38	26926.38	-25345.84	1580.54
129.0000	CHEVRON CORPORATION (166764100)	0	11/22/06	05/24/10	9571.64	9571.64	-9004.15	567.49
26.0000	CHEVRON CORPORATION (166764100)	0	11/22/06	05/24/10	1929.17	1929.17	-1814.79	114.38
160.0000	CHEVRON CORPORATION (166764100)	0	11/22/06	06/10/10	11666.68	11666.68	-11167.94	498.74
150.0000	COACH INC 0 (166764100)	0	05/22/08	01/06/10	5587.35	5587.35	-5133.72	453.63
200.0000	COACH INC 0 (189754104)	0	05/22/08	12/10/10	11434.21	11434.21	-6844.96	4589.25
200.0000	COGNIZANT TECHNOLOGY SOLUTIONS CORP 0 (189754104)	0	01/02/09	12/10/10	14017.77	14017.77	-3767.98	10249.79

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PREPARED FOR ACCOUNT # 22 00 1095 4 05 - GARLAND BROOK PERPETUAL CARE FUND

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SECTION A - CAPITAL GAINS & LOSSES

SHARES/PAR	SECURITY	LONG TERM SALES & MATURITIES		REG	ACQUIRED DATE	SOLD DATE	CAPITAL PROCEEDS TO INCOME CASH PRINCIPAL CASH	COST BASIS	LONG TERM GAIN OR LOSS
		INC COM	INC COM						
57.0000	DOLLAR TREE INC COM	0	0	0	11/02/05	01/06/10	2852.21	-1254.09	1598.12
143.0000	DOLLAR TREE INC COM	(256746108)	0	0	06/23/06	01/06/10	7155.53	-3720.86	3434.67
0.5000	DOLLAR TREE INC COM	(256746108)	0	0	06/23/06	07/13/10	20.81	-8.67	12.14
45.0000	HSN INC COM	(256746108)	0	0	08/18/08	01/04/10	943.61	-548.11	395.50
50.0000	HSN INC COM	(404303109)	0	0	08/18/08	01/08/10	1047.56	-609.02	438.54
50.0000	HSN INC COM	(404303109)	0	0	08/18/08	01/26/10	937.73	-609.01	328.72
365.0000	HSN INC COM	(404303109)	0	0	05/19/08	01/26/10	6845.45	-4429.86	2415.59
390.0000	HSN INC COM	(404303109)	0	0	08/19/08	03/17/10	11712.33	-4733.27	6979.06
55.0000	HSN INC COM	(404303109)	0	0	08/19/08	03/18/10	1647.23	-667.51	979.72
55.0000	HSN INC COM	(404303109)	0	0	08/19/08	03/19/10	1647.73	-667.51	980.22
70.0000	HSN INC COM	(404303109)	0	0	08/19/08	03/23/10	2096.47	-849.56	1246.91
305.0000	HSN INC COM	(404303109)	0	0	08/19/08	11/03/10	8528.69	-3701.67	4827.02
68.0000	HSN INC COM	(404303109)	0	0	08/20/08	11/03/10	1901.48	-827.27	1074.21
150.0000	HSN INC COM	(404303109)	0	0	08/20/08	11/17/10	4133.44	-1824.87	2308.57
207.0000	HSN INC COM	(404303109)	0	0	08/20/08	11/18/10	5882.63	-2518.32	3364.31
200.0000	INTEL CORP COM	(404303109)	0	0	05/02/06	01/06/10	4131.89	-3932.50	199.39
585.0000	INTEL CORP COM	(458140100)	0	0	05/02/06	01/26/10	11856.45	-11502.56	353.89
100.0000	LUBRIZOL CORP	(458140100)	0	0	04/16/04	01/06/10	7538.80	-3358.95	4179.85
150.0000	LUBRIZOL CORP	(549271104)	0	0	04/16/04	04/30/10	14105.58	-5038.43	9067.15
315.0000	MCGRAW HILL COS INC COM	(549271104)	0	0	05/21/08	05/24/10	8836.92	-13095.85	-4258.93
40.0000	MCGRAW HILL COS INC COM	(580645109)	0	0	05/21/08	09/30/10	1316.59	-1662.96	-346.37
60.0000	MCGRAW HILL COS INC COM	(580645109)	0	0	12/03/08	09/30/10	1974.88	-1425.63	549.25
135.0000	MCGRAW HILL COS INC COM	(580645109)	0	0	12/03/08	11/22/10	4699.24	-3207.66	1491.58

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PREPARED FOR ACCOUNT # 22 00 1095 4 05 - GARLAND BROOK PERPETUAL CARE FUND

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SECTION A - CAPITAL GAINS & LOSSES

LONG TERM SALES & MATURITIES

SHARES/PAR	SECURITY	REG	ACQUIRED DATE	SOLD DATE	INCOME CASH	PRINCIPAL CASH	COST BASIS	LONG TERM GAIN OR LOSS
190.0000	SECURITY	0	12/04/08	11/22/10	6613.75	6613.75	-4697.43	1916.32
	190.0000 MCGRAW HILL COS INC COM	(580645109)						
225.0000	MICROSOFT CORP COM	(594918104)	05/10/06	02/25/10	6313.85	6313.85	-5339.57	974.28
340.0000	NUCOR CORP	(670346105)	12/04/08	01/06/10	16679.97	16679.97	-11622.42	5057.55
170.0000	NUCOR CORP	(670346105)	12/04/08	01/06/10	8339.98	8339.98	-5850.88	2489.10
5.0000	PORTFOLIO RECOVERY ASSOCS	(670346105)	10/05/06	05/03/10	337.33	337.33	-210.50	126.83
9.0000	PORTFOLIO RECOVERY ASSOCS	(73640Q105)	10/05/06	05/12/10	606.71	606.71	-378.89	227.82
26.0000	PORTFOLIO RECOVERY ASSOCS	(73640Q105)	10/11/06	05/12/10	1752.70	1752.70	-1111.38	641.32
200.0000	ROSETTA RESOURCES INC COM	(73640Q105)	03/29/06	12/10/10	7117.86	7117.86	-3610.00	3507.86
276.0000	SOLUTION INC COM NEW	(77779307)	12/10/07	01/06/10	3623.23	3623.23	-5940.89	-2317.66
224.0000	SOLUTION INC COM NEW	(834376501)	12/12/07	01/06/10	2940.60	2940.60	-4715.20	-1774.60
300.0000	TIYAN INTL INC ILL COM	(834376501)	10/31/07	12/10/10	5565.09	5565.09	-7251.48	-1686.39
650.0000	TOLL BROTHERS INC	(88830M102)	06/27/07	02/17/10	12748.55	12748.55	-16539.97	-3791.42
442.0000	TOLL BROTHERS INC	(889478103)	06/28/07	02/17/10	8669.01	8669.01	-11203.37	-2534.36
89.0000	TOLL BROTHERS INC	(889478103)	06/28/07	02/18/10	1708.58	1708.58	-2255.88	-547.30
119.0000	TOLL BROTHERS INC	(889478103)	06/28/07	02/19/10	2281.17	2281.17	-3016.29	-735.12
20.0000	TOLL BROTHERS INC	(889478103)	06/29/07	02/19/10	383.39	383.39	-497.65	-114.26
200.0000	TOLL BROTHERS INC	(889478103)	07/24/07	02/19/10	3833.89	3833.89	-4722.00	-888.11
53.0000	WARCO HLDGS INC COM	(92927K102)	07/30/07	01/06/10	1424.07	1424.07	-2665.89	-1241.82
47.0000	WARCO HLDGS INC COM	(92927K102)	07/31/07	01/06/10	1262.86	1262.86	-2358.06	-1095.20
50000.0000	WASTE MIGHT INC DEL NOTE 7.375% 8/01/10	(94106LAK5)	05/21/01	08/01/10	50000.00	50000.00	-50148.50	-148.50
5000.0000	WASTE MIGHT INC DEL NOTE 7.375% 8/01/10	(94106LAK5)	06/25/01	08/01/10	5000.00	5000.00	-5110.00	-110.00
210.0000	WELLPOINT INC COM	(94973V107)	10/30/08	04/26/10	11927.95	11927.95	-7875.02	4052.93
60.0000	WELLPOINT INC COM	(94973V107)	10/30/08	10/06/10	3242.15	3242.15	-2250.01	992.14

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PREPARED FOR ACCOUNT # 22 00 1095 4 05 - GARLAND BROOK PERPETUAL CARE FUND

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TAX LEDGER  
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SECTION A - CAPITAL GAINS & LOSSES

SHARES/PAR	SECURITY	REG	LONG TERM SALES & MATURITIES		DATE	CAPITAL PROCEEDS TO		LONG TERM
			ACQUIRED	SOLD		INCOME CASH	PRINCIPAL CASH	
150.0000	WELLPOINT INC COM	0	10/30/08	10/06/10		8105.39		2552.72
		(94973V107)						
120.0000	WELLPOINT INC COM	0	10/30/08	11/18/10		6662.56		2220.42
		(94973V107)						
150.0000	WELLPOINT INC COM	0	11/25/08	11/18/10		7217.78		2844.10
		(94973V107)						
TOTAL LONG TERM SALES & MATURITIES						632883.91		118140.30
TOTAL LONG TERM GAIN & LOSSES								118140.30
TOTAL CAPITAL GAINS & LOSSES								123881.79

## Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

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

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- 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

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*

**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.*

<b>Type or print</b>	Name of exempt organization <b>GARLAND BROOK PERPETUAL CARE FUND C/O SALIN BANK AND TRUST CO. TRUSTEE</b>	Employer identification number <b>35-6040606</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>501 N. GLADSTONE AVENUE</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>COLUMBUS, IN 47201</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**AMANDA KLEI**

- The books are in the care of ▶ **501 N. GLADSTONE AVENUE - COLUMBUS, IN 47201**  
 Telephone No ▶ **(812)376-6375** FAX No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box  If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2011**, to file the exempt organization return for the organization named above. The extension is for the organization's return for  
 ▶  calendar year **2010** or  
 ▶  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

2 If the tax year entered in line 1 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, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, 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.

LHA For Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 1-2011)