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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 08-01 , 2010, and ending 07-31 , 20 11

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

C Name of organization FOREST CEMETERY ASSOCIATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address) 634 N 9TH ST

Room/suite

City or town, state or country, and ZIP + 4 OSKALOOSA, IA 52577-2344

D Employer identification no. 42-0257260

E Telephone number (641) 672-2243

G Gross receipts $ 388,218

F Name and address of principal officer

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)

H(c) Group exemption number ▶

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 1925

M State of legal domicile IA

Part I Summary

1 Briefly describe the organization's mission or most significant activities THE OPERATIONS OF FOREST CEMETERY,A NON-PROFIT ASSOCIATION OF LOT OWNERS, CONSIST OF THE SALE OF MONUMENTS, MARKERS AND BURIAL LOTS IN MAHASKA COUNTY IOWA AND THE COLLECTION OF INTERMENT FEES

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	9
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)		0
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	38,700	41,403
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	150,173	139,215
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	188,873	180,618
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	173,216	175,583
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	94,363	88,974
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	267,579	264,557
19	Revenue less expenses Subtract line 18 from line 12	(78,706)	(83,939)

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	754,571	668,177
21	Total liabilities (Part X, line 26)	24,497	22,042
22	Net assets or fund balances Subtract line 21 from line 20	730,074	646,135

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SCANNED DEC 20 2011

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

JOHN HESLING
Signature of officer
John Hesling, President
Date

JOHN HESLING, PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name CHUCK C CONVERSE	Preparer's signature Chuck C. Converse	Date 12-05-2011	Check ☐ if self-employed	PTIN P00026443
Firm's name ▶ HUNT & ASSOCIATES P C			Firm's EIN ▶ 42-1395096	
Firm's address ▶ 1201 HIGH AVE WEST OSKALOOSA IA 52577			Phone no 641-672-2541	

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

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:

THE OPERATIONS OF FOREST CEMETERY,A NON-PROFIT ASSOCIATION OF LOT OWNERS, CONSIST OF THE SALE OF MONUMENTS, MARKERS AND BURIAL LOTS IN MAHASKA COUNTY IOWA AND THE COLLECTION OF INTERMENT FEES AND THE ONGOING MAINTENANCE OF THE 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 $ _____ including grants of $ _____) (Revenue $ _____)

THE CEMETERY SELLS MEMORIALS AND BURIAL LOTS AND HAS BEEN RESPOSIBLE FOR PERPETUAL CEMETERY CARE AND MAINTENANCE FOR OVER 80 YEARS. THEY REQUIRE AN ADEQUATE CASH AND INVESTMENT RESERVE FOR FUTURE PERPETUAL CARE INCLUDING LOT AND MONUMENT MAINTENANCE.

LOT SALES AND CARE AND MEMORIAL SALES ARE AN INTEGRAL PART OF THE CEMETERY OPERATIONS.

4b (Code _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4c (Code _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4d Other program services (Describe in Schedule O)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		
5	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? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	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			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X	
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? If "Yes," complete Schedule D, Part VII	11b		X
c	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? If "Yes," complete Schedule D, Part VIII	11c		X
d	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? If "Yes," complete Schedule D, Part IX	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	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)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b		

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	21		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	22		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	23		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	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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	25a		
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	25b		
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	26		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	27		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	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		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	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		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	32		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	33		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	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		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 ☐ Yes ☒ 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	36		
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	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

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	1a	0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	9		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note. 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?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country: ▶ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
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?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C?	7h			X
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note. 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	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b			

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 X

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	1a	7		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	7		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6	Does the organization have members or stockholders?		6		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following.				
a	The governing body?		8a	X	
b	Each committee with authority to act on behalf of the governing body?		8b	X	
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		9		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?	10a		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	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	12a		X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c		
13	Does the organization have a written whistleblower policy?	13		X
14	Does the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	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?	16a		X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		X

Section C. Disclosure

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

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: ▶ KARIN IVERSON (641) 672-2243

634 N 9TH ST OSKALOOSA, IA 52577

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

☒ Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GORDON ANDERSON DIRECTOR		X						0	0	0
(2) GUY VANDERLINDEN DIRECTOR		X						0	0	0
(3) JOE CROOKHAM DIRECTOR		X						0	0	0
(4) JOHN HESLING PRESIDENT	2.00	X		X				0	0	0
(5) KATHY SWANK DIRECTOR		X		X				0	0	0
(6) SHIRLEY HOLUB-MASTERSON DIRECTOR		X						0	0	0
(7) STEVE BROWN DIRECTOR	1.00	X		X				0	0	0
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										
(15)										
(16)										

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				
(17)											
(18)											
(19)											
(20)											
(21)											
(22)											
(23)											
(24)											
(25)											
(26)											
(27)											
(28)											
1b Sub-total ▶											
c Total from continuation sheets to Part VII, Section A ▶											
d Total (add lines 1b and 1c) ▶									0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 0

		Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? If "Yes," complete Schedule J for such individual		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f: $					
	h **Total.** Add lines 1a-1f ▶					
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f ▶					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		19,308	19,308		
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
		(i) Real / (ii) Personal				
	6a Gross Rents: 250					
	b Less: rental expenses					
	c Rental income or (loss): 250					
	d Net rental income or (loss) ▶		250	250		
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory: 172,615					
	b Less: cost or other basis and sales expenses: 150,520					
	c Gain or (loss): 22,095					
	d Net gain or (loss) ▶		22,095	22,095		
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 a					
	b Less direct expenses b					
	c Net income or (loss) from fundraising events ▶					
	9a Gross income from gaming activities See Part IV, line 19 a					
	b Less: direct expenses b					
	c Net income or (loss) from gaming activities ▶					
	10a Gross sales of inventory, less returns and allowances a: 196,045					
	b Less cost of goods sold b: 57,080					
	c Net income or (loss) from sales of inventory ▶		138,965	138,965		
	Miscellaneous Revenue	Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d ▶					
	12 **Total revenue.** See instructions ▶		180,618	180,618	0	0

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	150,599		150,599	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,250		2,250	
9 Other employee benefits				
10 Payroll taxes	22,734		22,734	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	4,807		4,807	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	2,705		2,705	
14 Information technology				
15 Royalties				
16 Occupancy	7,620		7,620	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	28,549		28,549	
23 Insurance	9,579		9,579	
24 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)				
a TRUCK EXPENSE	3,193		3,193	
b FUEL	11,036		11,036	
c HEALTH INSURANCE	8,670		8,670	
d DUES	452		452	
e OTHER EXP	2,493		2,493	
f All other expenses	9,870		9,870	
25 **Total functional expenses.** Add lines 1 through 24f	264,557	0	264,557	0
26 **Joint Costs.** Check here ▶ ☐ 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				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		22,435	1	7,131
	2	Savings and temporary cash investments		308,099	2	191,699
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		37,362	4	49,529
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), 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)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		20,279	8	20,599
	9	Prepaid expenses and deferred charges		259	9	1,305
	10a	Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a 745,925			
	b	Less: accumulated depreciation	10b 348,011	366,137	10c	397,914
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		754,571	16	668,177
Liabilities	17	Accounts payable and accrued expenses		12,010	17	9,555
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities. Complete Part X of Schedule D		12,487	25	12,487
	26	**Total liabilities.** Add lines 17 through 25		24,497	26	22,042
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		282,236	27	198,297
	28	Temporarily restricted net assets		395,838	28	395,838
	29	Permanently restricted net assets		52,000	29	52,000
		Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		730,074	33	646,135
	34	Total liabilities and net assets/fund balances		754,571	34	668,177

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	180,618
2	Total expenses (must equal Part IX, column (A), line 25)	2	264,557
3	Revenue less expenses. Subtract line 2 from line 1	3	(83,939)
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	730,074
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0
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	646,135

Part XII Financial Statements and Reporting

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

			Yes	No
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?	2a	X	
b	Were the organization's financial statements audited by an independent accountant?	2b		X
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.	2c	X	
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?	3a		X
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	3b		

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

FOREST CEMETERY ASSOCIATION

Employer identification number

42-0257260

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

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

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

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

☐ Preservation of land for public use (e g , recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

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 ▶ $ _____

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _____

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

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

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

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

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

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

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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		30,140		30,140
b Buildings		463,430	161,618	301,812
c Leasehold improvements				
d Equipment		252,355	186,393	65,962
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶				397,914

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶		

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)		
Total. (Column (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)		
Total. (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)	PROV FOR FUTURE SETTINGS	12,487
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
(11)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶		12,487

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).

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

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

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

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

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

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

Part XIV Supplemental Information

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

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

FOREST CEMETERY ASSOCIATION

Employer identification number

42-0257260

01. Form 990 governing body review (Part VI, line 11)

FORM 990 RETURN COPY GIVEN TO MANAGER TO SIGN AND REVIEW.

02. CEO, executive director, top management comp (Part VI, line 15a)

CEMETERY MANAGER REVIEWED ANNUALLY IN FALL BY 7 INDEPENDENT DIRECTORS.

MANAGER COMPENSATION APPROVED BY THESE DIRECTORS.

03. Other officer or key employee compensation (Part VI, line 15b

CEMETERY GROUNDS MANAGER AND OFFICE EMPLOYEE REVIEWED ANNUALLY IN

FALL BY 7 INDEPENDENT DIRECTORS.GROUNDS MANAGER AND OFFICE EMPLOYEE

COMPENSATION DETERMINED BY THESE DIRECTORS.

04. Governing documents, etc, available to public (Part VI, line 19)

CEMETERY MAIN OFFICE MAINTAINS COPY OF TAX RETURN AND COMPILED

FINANCIAL STATEMENTS WHICH ARE OPEN TO PUBLIC SCRUTINY.

	Federal Supporting Statements	2010 PG01
Name(s) as shown on return		FEIN

FORM 4562 - LINE 19C

STATEMENT # 50

BASIS	RP	CV	METHOD	DEDUCTION
16,241	7	HY	S/L	1,160
535	7	HY	S/L	38
TOTAL				1,198

Name(s) as shown on return

FOREST CEMETERY ASSOCIATION

FEIN

42-0257260

PART IX LINE 24F

Description	Amount
PRINTING AND POSTAGE	$ 388
REPAIRS SUPPLIES SMALL TOOLS	9,482
Total:	$ 9,870

* Item was disposed of during current year.

Depreciation Detail Listing

Management & General

For your records only

2010

Name(s) as shown on return

FOREST CEMETERY ASSOCIATION

Social security number/EIN

42-0257260

No	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
1	HOIST	19650109	100		100.00		100	5		0		100			
2	FORD '81 PICKUP	19831012	5,315		100.00		5,315	5		0		5,315			
3	TIRES	19950901	692		100.00		692	7		0		692			
4	96 DODGE TRUCK	19960611	21,543		100.00		21,543	7		0		21,543			
5	EQUIPMENT	19670101	27,346		100.00		27,346	5		0		27,484			
6	3 PT BLADE & FROST RE	19720101	1,394		100.00		1,394	5		0		1,394			
7	EQUIPMENT	19740101	502		100.00		502	5		0		502			
8	MATS	19770401	77		100.00		77	5		0		77			
9	WATER METER	19770601	114		100.00		114	5		0		114			
10	HOIST	19820501	800		100.00		800	5		0		800			
11	TENT	19821118	1,313		100.00		1,313	5		0		1,313			
12	TRAILER	19821129	206		100.00		206	5		0		206			
13	FURNITURE & FIXTURES	19830401	494		100.00		494	5		0		494			
14	WHITAKER LEAF PICKER	19830516	1,240		100.00		1,240	5		0		1,240			
15	CHAIR	19851206	360		100.00		360	5		0		360			
16	CALCULATOR	19860131	129		100.00		129	5		0		129			
17	FROST REMOVER	19861107	315		100.00		315	5		0		315			
18	ENGINE	19870112	260		100.00		260	5		0		260			
19	WHEELHORSE MOWER	19891110	2,500		100.00		2,500	5		0		2,500			
20	CONCRETE TANK	19901213	800		100.00		800	15		0		800			
21	SHEEP TANK/SWANS	19910307	57		100.00		57	5		0		57			
22	BLADE	19910307	197		100.00		197	5		0		197			
23	CHAIN SAW	19920102	115		100.00		115	5		0		115			
24	LEAF RAKER ENGINE	19920109	604		100.00		604	5		0		604			
25	PACKER	19930408	3,214		100.00		3,214	5		0		3,214			
26	AIR COMPRESSOR	19930415	440		100.00		440	5		0		440			
27	CELLULAR PHONE	19940428	445		100.00		445	5		0		445			
28	MOTOR	19950113	948		100.00		948	5		0		948			
29	BLADE	19950131	367		100.00		367	5		0		367			
30	SNOW BLADE	19960829	1,200		100.00		1,200	7		0		1,200			

* Item was disposed of during current year

Depreciation Detail Listing

Management & General

For your records only

Name(s) as shown on return

FOREST CEMETERY ASSOCIATION

Social security number/EIN

42-0257260

No	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
31	TAMPER	19961108	1,590		100.00		1,590	7		0		1,590			
32	COPIER	19970203	840		100.00		840	7		0		840			
33	TIME CLOCK	19980210	368		100.00		368	7		0		368			
34	BLOWER VACUUM	19980401	127		100.00		127	7		0		127			
35	OFFICE BLDG	19650101	7,940		100.00		7,940	5		0		7,940			
36	EQUIPMENT/BUILDING	19650101	6,504		100.00		6,504	5		0		6,504			
37	NEW SHOP BLDG	19650101	3,672		100.00		3,672	5		0		3,672			
38	NEW SHOP BLDG HEATER	19650101	1,200		100.00		1,200	5		0		1,200			
39	IMPROVEMENTS	19771001	1,086		100.00		1,086	5		0		1,086			
40	SHOP ROOF BUILDING	19890601	4,800		100.00		4,800	20		0		4,800			
41	OFFICE IMPR-CARPET/CE	19951130	1,804		100.00		1,804	7		0		1,804			
42	OFFICE IMPROVEMENTS	19960531	108		100.00		108	7		0		108			
43	SHOP DOOR	19960808	858		100.00		858	20	S/L HY	5	43	623			43
44	SWAN SHED	19981001	289		100.00		289	20	S/L HY	5	14	175			14
45	FOWLER REFRIG	19880630	442		100.00		442	5		0		442			
46	CABINET/CHAIR	19970825	302		100.00		302	7		0		302			
47	ADDITIONS	19760101	6,395		100.00		6,395	5		0		6,395			
48	LAKE IMPROVEMENTS	19830513	2,654		100.00		2,654	5		0		2,654			
49	CONCRETE	19830801	473		100.00		473	5		0		473			
50	HOUSE DEMO	19901213	1,105	985	100.00		120	5		0		120			
51	WATERLINE	19910725	151		100.00		151	15		0		151			
52	PAVING	19920528	46,772		100.00		46,772	30	S/L MM	3.333	1,559	29,881			1,559
53	ROAD	19970115	93,500		100.00		93,500	20	S/L HY	5	4,675	67,787			4,675
54	POND	19970728	2,500		100.00		2,500	20	S/L HY	5	125	1,812			125
55	CURBS	19980501	3,637		100.00		3,637	20	S/L MQ	5	182	2,457			182
56	CURBS/ROADS	19980701	38,948		100.00		38,948	20	S/L MQ	5	1,947	26,285			1,947
57	LAND	19650101	500	500	100.00		0	5		0					
58	GARAGE DOOR	19990831	578		100.00		578	39	S/L MM	2.564	15	169			15
59	PRINTER	19990319	157		100.00		157	7		0		157			
60	TRAILER	20020214	200		100.00		200	7		0		200			

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Depreciation Detail Listing

Management & General

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2010

Name(s) as shown on return

FOREST CEMETERY ASSOCIATION

Social security number/EIN

42-0257260

No	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
61	COMPUTER MONITOR	20020510	1,444		100.00		1,444	5		0		1,444			
62	TRIMMER	20020617	200		100.00		200	7		0		200			
63	TRIMMER	20010921	318		100.00		318	7		0		318			
64	BACKHOE	20011107	15,750		100.00		15,750	7		0		15,750			
65	GATOR-HAULER	20020412	4,280		100.00		4,280	7		0		4,280			
66	COPIER	20030331	958		100.00		958	5		0		958			
67	CHAIN SAW-RANCHER	20020830	364		100.00		364	7		0		364			
68	DODGE TRUCK-TRANNY	20021130	2,293		100.00		2,293	5		0		2,293			
69	STORAGE BUILDING	20040501	12,780		100.00		12,780	39	S/L MM	2.564	328	2,459			328
70	FILE CABINET	20040731	238		100.00		238	7	S/L MQ	14.286	17	238			17
71	CHAIR DESK	20040731	202		100.00		202	7	S/L MQ	14.286	14	202			14
72	FOLDING CHAIRS	20031231	130		100.00		130	7	S/L MQ	14.286	7	130			7
73	SAND SPREADER	20041214	958		100.00		958	7	S/L HY	14.286	137	890			137
74	TRIMMERS	20050602	214		100.00		214	7	S/L HY	14.286	31	201			31
75	NEW DESK HUTCH	20041004	2,261		100.00		2,261	7	S/L HY	14.286	323	2,100			323
76	AIR CONDITIONER	20050606	214		100.00		214	7	S/L HY	14.286	31	201			31
77	COMPUTER EQUIPMENT	20050415	2,567		100.00		2,567	5		0		2,567			
78	PICKUP DODGE 95	20060322	2,500		100.00		2,500	5	S/L HY	20	250	2,500			250
79	SHOP HEATING SYSTEM	20050923	9,736		100.00		9,736	39	S/L MM	2.564	250	1,469			250
80	SHOP WIRING	20051028	2,811		100.00		2,811	39	S/L MM	2.564	72	417			72
81	OFFICE WINDOWS	20050923	5,645		100.00		5,645	39	S/L MM	2.564	145	852			145
82	OFFICE AIR COND	20051110	4,712		100.00		4,712	15	S/L HY	6.667	314	1,727			314
83	DUMP TRUCK	20060517	9,000		100.00		9,000	5	S/L HY	20	900	9,000			900
84	COMPUTER SOFTWARE	20060317	4,495		100.00		4,495	5	S/L HY	20	449	4,495			449
85	COMPUTER SOFTWARE	20050906	1,630		100.00		1,630	5	S/L HY	20	163	1,630			163
86	COMPUTER	20060401	1,382		100.00		1,382	5	S/L HY	20	140	1,382			140
87	TRIMMERS	20061028	1,429		100.00		1,429	7	S/L HY	14.286	204	918			204
88	BACKHOE FRONT END	20060423	1,416		100.00		1,416	7	S/L HY	14.286	202	1,010			202
89	TAMPER	20061106	2,500		100.00		2,500	7	S/L HY	14.286	357	1,607			357
90	GENERATOR	20061106	1,947		100.00		1,947	7	S/L HY	14.286	278	1,251			278

* Item was disposed of during current year

Depreciation Detail Listing

Management & General

For your records only

2010

Name(s) as shown on return

FOREST CEMETERY ASSOCIATION

Social security number/EIN

42-0257260

No	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
91	ENGINEERING ROAD COST	20070301	26,105		100.00		26,105	30	S/L MM	3.333	870	3,806			870
92	PAVED ROAD NEW AREA	20070715	185,830		100.00		185,830	30	S/L MM	3.333	6,194	25,034			6,194
93	TIRES BACKHOE	20071031	888		100.00		888	7	S/L MQ	14.286	127	492			127
94	TIRES DODGE	20071101	1,330		100.00		1,330	7	S/L MQ	14.286	190	689			190
95	TAMPER	20080602	2,300		100.00		2,300	7	S/L MQ	14.286	329	1,028			329
96	TRUCK O/H	20090327	5,520		100.00		5,520	5	S/L HY	20	1,104	2,760			1,104
97	CARPET OFFICE	20081105	1,160		100.00		1,160	7	S/L HY	14.286	166	415			166
98	MOWER 2027H	20100609	11,023		100.00		11,023	7	S/L MQ	14.286	1,575	1,772			1,575
99	MOWER 1618H	20100609	6,839		100.00		6,839	7	S/L MQ	14.286	977	1,099			977
100	DODGE TRUCK OVERHAUL	20100303	3,443		100.00		3,443	5	S/L MQ	20	689	947			689
101	DUMP TRUCK OVERHAUL	20100412	4,759		100.00		4,759	5	S/L MQ	20	952	1,309			952
102	SHOP GUTTERS	20100521	539		100.00		539	39	S/L MM	2.564	14	17			14
103	COMPUTER TOWER	20091109	1,263		100.00		1,263	5	S/L MQ	20	253	411			253
104	SNOW BLADE	20100107	1,069		100.00		1,069	7	S/L MQ	14.286	153	248			153
105	MOWER JD X740	20110418	16,241		100.00		16,241	7	S/L HY	7.143	1,160	1,160			1,160
106	ROAD PAVING	20110502	47,949		100.00		47,949	30	S/L MM	.694	333	333			333
107	TRIMMERS	20110608	535		100.00		535	7	S/L HY	7.143	38	38			38
108	DODGE TRUCK OVERHAUL	20110503	2,531		100.00		2,531	5	S/L HY	10	253	253			253
	Totals		716,285	1,485			714,800				28,549	348,011			28,549

Land Amount
Net Depreciable Cost 716,285

ST ADJ:

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2010
Attachment Sequence No. **67**

Name(s) shown on return: FOREST CEMETERY ASSOCIATION

Business or activity to which this form relates: FORM 990 - 1

Identifying number: 42-0257260

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

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

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	26,765

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property		2,531	5	HY	S/L	253
c	7-year property STATEMENT # 50						1,198
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27 5 yrs	MM	S/L	
				27 5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
		2011-05	47,949	30.0	MM	S/L	333

Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	28,549
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	