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Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

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

2011**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 2011 calendar year, or tax year beginning		2011, and ending		, 20
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SUNSET HILLS ASSOCIATION			D Employer identification number 38-1083400
	Doing Business As			E Telephone number 810-238-3685
	Number and street (or P O box if mail is not delivered to street address)		Room/suite	
	3400 W BRISTOL ROAD			G Gross receipts \$ 6,612,355
	City or town, state or country, and ZIP + 4 FLINT, MI 48507-3112			
F Name and address of principal officer KATHRYN KOEGEL, PRESIDENT (SAME ADDRESS AS C ABOVE)			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (13) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
J Website: ▶ www.sunsethills.com				
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation 1953	M State of legal domicile MI

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: OPERATION OF A CEMETERY AND CREMATORY.		
	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	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 2011 (Part V, line 2a)	5	11
	6 Total number of volunteers (estimate if necessary)	6	0
	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	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	773,679	838,191
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	786,206	654,088
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	207,083	218,919
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,766,968	1,711,198
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,000	5,000
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	708,499	741,120
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)		
Expenses	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	374,906	396,920
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,088,405	1,143,040
	19 Revenue less expenses. Subtract line 18 from line 12	678,563	568,158
	20 Total assets (Part X, line 16)	Beginning of Current Year 46,570,109	End of Year 46,990,038
	21 Total liabilities (Part X, line 26)	43,100,413	43,093,995
	22 Net assets or fund balances. Subtract line 21 from line 20	3,469,696	3,896,043

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		5-12-12	
	Signature of officer	Date	
	A. J. KOEGEL, TREASURER		
	Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶	Firm's EIN ▶	
	Firm's address ▶	Phone no	
	Check <input type="checkbox"/> if self-employed	PTIN	

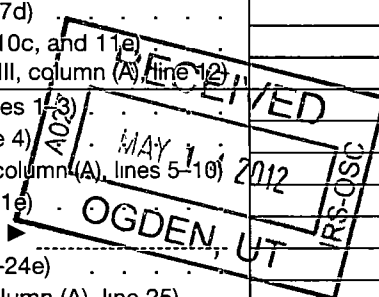
May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form **990** (2011)

SCANNED JUN 12 2012



20

Part III

7

- ☐
- Yes
- ☒
- No

- ☐ Yes ☒ No

OPERATION OF A CEMETERY AND CREMATORY.

[illegible][illegible]

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

Total program service expenses ▶	1,143,040
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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	✓
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	✓
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	✓
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	N/A
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	N/A
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which 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	✓
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	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	✓
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	✓
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	✓
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	✓
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	✓
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	✓
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	✓
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	✓
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	✓
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a	✓
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	✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	✓
14 a Did the organization maintain an office, employees, or agents outside of the United States?	14a	✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	✓
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	✓
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	✓
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	✓
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	✓
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	✓
20 a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	✓
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	N/A

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	✓
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	✓
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	✓
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	24a	✓
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? <i>If "Yes," complete Schedule L, Part I</i>	25a	N/A
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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>	26	✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	✓
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? <i>If "Yes," complete Schedule L, Part IV</i>	28a	✓
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	✓
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? <i>If "Yes," complete Schedule L, Part IV</i>	28c	✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	✓
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✓
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	✓
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	N/A
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	✓
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	✓

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	9
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	✓
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	11
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	✓
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	✓
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	N/A
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	✓
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	✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	N/A
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	✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	N/A
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	✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	N/A
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	N/A
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	N/A
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	N/A
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	N/A
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	N/A
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	N/A
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	N/A
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	N/A
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	N/A
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	N/A
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? Note. See the instructions for additional information the organization must report on Schedule O.	13a	N/A
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	0
c	Enter the amount of reserves on hand	13c	0
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	✓
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	N/A

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	1a 7		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
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	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?	6	<input checked="" type="checkbox"/>	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	<input checked="" type="checkbox"/>	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	<input checked="" type="checkbox"/>	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	<input checked="" type="checkbox"/>	
b Each committee with authority to act on behalf of the governing body?	8b	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	<input checked="" type="checkbox"/>
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	N/A
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	<input checked="" type="checkbox"/>
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	<input checked="" type="checkbox"/>
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	<input checked="" type="checkbox"/>
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	<input checked="" type="checkbox"/>
13 Did the organization have a written whistleblower policy?	13	<input checked="" type="checkbox"/>
14 Did the organization have a written document retention and destruction policy?	14	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b Other officers or key employees of the organization	15b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	N/A

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► N/A

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made 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 made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **ALBERT J. KOEGEL TREASURER 3400 W BRISTOL ROAD, FLINT, MI 48507-3112 810-238-3685**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 organization 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 (do not check more than one box, unless person is both an officer and a director/trustee)						(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) KATHRYN KOEGEL 3400 W BRISTOL RD, FLINT, MI 48507	VARIOUS	✓		✓				1,200	0.00	0.00
(2) ELIZABETH M. NEITHERCUT 3400 W BRISTOL RD, FLINT, MI 48507	VARIOUS	✓		✓				1,200	0.00	0.00
(3) JEFFRY D. ROCCO 3400 W BRISTOL RD, FLINT, MI 48507	VARIOUS	✓		✓				1,200	0.00	0.00
(4) ALBERT J. KOEGEL 3400 W BRISROL RD, FLINT, MI 48507	VARIOUS	✓		✓				1,200	0.00	0.00
(5) EDWARD J. NEITHERCUT 3400 W BRISTOL RD, FLINT, MI 48507	VARIOUS	✓						1,200	0.00	0.00
(6) BARBARA L. KOEGEL 3400 W BRISTOL RD, FLINT, MI 48507	VARIOUS	✓						1,200	0.00	0.00
(7) JOHN C. KOEGEL 3400 W BRISTOL RD, FLINT, MI 48507	VARIOUS	✓						1,200	0.00	0.00
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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 (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total								8,400	0	0
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								8,400	0	0

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

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

	Yes	No
3		✓
4		✓
5		✓

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. Report compensation for the calendar year ending with or within the organization's tax year.

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of 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	INTERMENT & ENTOMBMENT FEES (NET)		280,102	280,102		
	b	CREMATION FEES (NET)		150,147	150,147		
	c	DEED TRANSFER INCOME		2,555	2,555		
	d	INCOME FROM ENDOWMENT TR		404,658	404,658		
	e	CONTRACT CANCELLATION		729	729		
	f	All other program service revenue .					
	g	Total. Add lines 2a-2f ▶		838,191			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		567,690	567,690		
	4	Income from investment of tax-exempt bond proceeds ▶					
	5	Royalties ▶					
			(i) Real	(ii) Personal			
	6a	Gross rents					
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) ▶					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		SEE SIMT	4,502,283	259,699			
	b	Less: cost or other basis and sales expenses	4,415,885	259,699			
	c	Gain or (loss)	86,398	0			
	d	Net gain or (loss) ▶	86,398	86,398			
	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	444,492				
b	Less: cost of goods sold b	225,573					
c	Net income or (loss) from sales of inventory . . ▶	218,919	218,919				
Miscellaneous Revenue			Business Code				
11a	-----						
b	-----						
c	-----						
d	All other revenue						
e	Total. Add lines 11a-11d ▶						
12	Total revenue. See instructions. ▶		1,711,198	1,711,198	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).

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

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 United States. See Part IV, line 21	5,000	5,000		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	8,400	8,400		
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	495,978	495,978		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	40,859	40,859		
9 Other employee benefits	164,924	164,924		
10 Payroll taxes	30,959	30,959		
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting (AUDITING)	350	350		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	3,517	3,517		
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	620	620		
20 Interest	55,418	55,418		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	137,247	137,247		
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SEE STATEMENT 2 ATTACHED	199,768	199,768		
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,143,040	1,143,040	0	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	1,300	1	6,500
	2 Savings and temporary cash investments	291,425	2	151,618
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,420	4	209,818
	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	102,645	7	0
	8 Inventories for sale or use	4,552,104	8	4,540,999
	9 Prepaid expenses and deferred charges	6,188	9	23,687
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,751,184		
	b Less: accumulated depreciation	10b 2,462,360		
	11 Investments—publicly traded securities	3,188,556	10c	3,288,824
	12 Investments—other securities. See Part IV, line 11	15,464,810	11	15,142,254
	13 Investments—program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	22,959,661	14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	46,570,109	15	23,626,338	
		16	46,990,038	
Liabilities	17 Accounts payable and accrued expenses	135,381	17	83,071
	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	325,977	21	264,414
	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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	42,639,055	25	42,746,510
	26 Total liabilities. Add lines 17 through 25	43,100,413	26	43,093,995
	Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27 Unrestricted net assets			27	
28 Temporarily restricted net assets			28	
29 Permanently restricted net assets			29	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
30 Capital stock or trust principal, or current funds		150,000	30	150,000
31 Paid-in or capital surplus, or land, building, or equipment fund			31	
32 Retained earnings, endowment, accumulated income, or other funds		3,319,696	32	3,746,043
33 Total net assets or fund balances		3,469,696	33	3,896,043
34 Total liabilities and net assets/fund balances		46,570,109	34	46,990,038

Part XI Reconciliation of Net AssetsCheck 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	1,711,198
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,143,040
3	Revenue less expenses. Subtract line 2 from line 1	3	568,158
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,469,696
5	Other changes in net assets or fund balances (explain in Schedule O)	5	(141,811)
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	3,896,043

Part XII Financial Statements and ReportingCheck 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		✓
2b		✓
2c		N/A
3a		N/A
3b		N/A

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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

**Open to Public
Inspection**

Name of the organization

SUNSET HILLS ASSOCIATION

Employer identification number

38-1083400

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 ► \$

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):

- 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.

- | | Amount |
|----|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |

- | | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|-------------------|-------------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 22,959,661 | 23,088,982 | 24,083,715 | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | 666,677 | (129,321) | (994,733) | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | 23,626,338 | 22,959,661 | 23,088,982 | | |

- | | Yes | No |
|--------|-----|-----|
| 3a(i) | ✓ | |
| 3a(ii) | | ✓ |
| 3b | | N/A |

- | Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|------------------|
| 1a Land | | 1,240 | | 1,240 |
| b Buildings | | 3,191,068 | 390,057 | 2,801,011 |
| c Leasehold improvements Vehicles | | 85,819 | 77,671 | 8,148 |
| d Equipment machinery, furniture, computers | | 461,978 | 380,185 | 81,793 |
| e Other roads, sculptures, utilities | | 2,011,080 | 1,614,448 | 396,632 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶ | | | | 3,288,824 |

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) TRUST FUND - BANK OF AMERICA, N.A. ASSETS REPORTED AT COST	-0-
(2) TRUST FUND - CITIZENS BANK WEALTH MANAGEMENT, N.A. ASSETS REPORTED AT COST	20,911,262
(3) TRUST FUND - J P MORGAN CHASE, N.A. ASSETS REPORTED AT COST	2,715,076
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	23,626,338

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

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	MAINTENANCE RESERVE - GROUNDS	39,296,000
(3)	MAINTENANCE RESERVE - MAUSOLEUM	500,237
(4)	MAINTENANCE RESERVE - MARKERS	2,407,361
(5)		
(6)	LINE OF CREDIT	542,912
(7)		
(8)		
(9)		
(10)		
(11)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►		42,746,510

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 XI 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.

PARTS V, 3a(1) ENDOWMENT FUNDS**SUNSET HILLS ASSOCIATION TRUSTS**

US TRUST BANK OF AMERICA

EIN 38-6218608

(TRANSFERRED TO CITIZENS IN 2011) ACCT CLOSED

CITIZENS BANK WEALTH MANAGEMENT, N.A

EIN 38-6041332

J P MORGAN CHASE BANK, N.A.

EIN 38-6243829

PART V, LINE 4

ENDOWMENT FUNDS ARE USED TO PROVIDE:

Part XIV Supplemental Information *(continued)*

1. SERVICES RELATED TO CEMETERY OPERATIONS IN ACCORDANCE WITH ITS CHARITABLE BY-LAWS,
2. FOR THE CONTINUOUS AND PERPETUAL CARE AND MAINTENANCE OF THE BUILDING AND GROUNDS, AND
3. PRODUCTS FOR SALE RELATED TO A CEMETERY IN ACCORDANCE WITH ITS CHARITABLE BY-LAWS.

SCHEDULE D, PART IV ESCROW AND CUSTODIAL AGREEMENTS

LISTED BELOW ARE THE VARIOUS ESCROW ACCOUNTS AND BALANCES WHICH TOTAL 264,414.00

ESCROW - INTERMENTS/ENTOMBMENTS	229,390.00
ESCROW - CREMATIONS	28,650.00
ESCROW - MARKERS	788.00
ESCROW - INSCRIPTIONS	4,205.00
ESCROW - GRAVE BLANKETS	1,381.00

FUNDS ARE HELD BY A FIDUCIARY

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

2011

**Open to Public
Inspection**

Name of the organization

SUNSET HILLS ASSOCIATION

Employer identification number

38-1083400

NOTE: FORM 990 SCHEDULES A & B ARE NOT SUBMITTED BECAUSE THEY ARE NONAPPLICABLE.

PAGE 6, PART VI, SECTION A, LINE 2

NAME	RELATIONSHIP WITH RESPECT TO ALBERT J. KOEGEL
KATHRYN KOEGEL	DAUGHTER
ELIZABETH M. NEITHERCUT	SISTER
ALBERT J. KOEGEL	SELF
EDWARD J. NEITHERCUT	BROTHER-IN-LAW
BARBARA L. KOEGEL	SPOUSE
JOHN C. KOEGEL	SON
JERRY D. ROCCO	SON-IN-LAW

PAGE 6, PART VI, SECTION A, LINE 11b

THE FORM 990 IS PREPARED IN HOUSE BY AN OFFICER OF THE CORPORATION. IT IS SUBJECT TO DISCUSSION AND IS REVIEWED BY THE OTHER OFFICERS AND DIRECTORS. AT THE ANNUAL MEETING, ALL BOARD MEMBERS HAVE THE OPPORTUNITY TO REVIEW THE RETURN.

PART VI, SECTION C, LINE 15b

COMPENSATION IS COMMENSURATE WITH JOB RESPONSIBILITIES AND ANNUAL EMPLOYEE REVIEW. POLICY IS SET BY THE SUNSET HILLS ASSOCIATION BOARD.

PART VI, SECTION C, LINE 19

IN THE EVENT OF A REASONABLE REQUEST MADE IN WRITING, INFORMATION IS MADE AVAILABLE.

PART XI, RECONCILIATION OF NET ASSETS

\$(141,811.00) REPRESENTS CONTRIBUTION TO MAINTENANCE RESERVE-GROUNDS.

STATEMENT 2

Equipment Rental & Maintenance	12,178 00
Telephone	1,350 46
Postage	1,040 99
Taxes & Licenses	972 00
General Insurance	18,171.05
Office Building Expense	5,327 44
Data Processing	233 98
Dues & Subscriptions	930 67
Advertising	29,730 58
Banking Services/Investment Quarterly Advisory Fees	34,669 32
Escrow Expense	3,525.00
Miscellaneous Expenses	0.00
Grounds Maintenance	17,632 12
Small Tools	569.05
Maintenance Building Expense	24,678.82
Mausoleum Maintenance Expense	11,942.33
Road Maintenance	218 36
Uncollectible Accounts Expense	525.00
Vehicle Fuel	25,926 58
Vehicle Maintenance Expense	8,047 16
Vandalism Expense	2,098 75
Total PART IX, Line 24a	199,767 66
	=====

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STATEMENT 1

CAPITAL GAINS SUMMARY

(i) Securities

Description	Proceeds	Cost	Gain (Loss)
Bank of America re El Paso Corp Class Action	333.68	0.00	333.68
Bank of America re GDC Class Action Proceeds	12.01	0.00	12.01
Bank of America re: GDC Class Action Proceeds	159.83	0.00	159.83
Public Service Co. OKLA 6% of '32	100,000.00	100,000.00	0.00
Fifth Third Cap Trust VII 8.875% of '68	100,000.00	100,000.00	0.00
Alabama Power Co 5.875% of '46	100,000.00	100,000.00	0.00
AGCO Corp. 1,770 shrs	85,085.81	100,050.67	(14,964.86)
Albemarle Corp 2,100 shrs	112,643.94	100,458.00	12,185.94
Altra Holdings, Inc 6,980 shrs	96,950.34	100,810.43	(3,860.09)
Apple, Inc 345 shrs	131,352.78	128,703.15	2,649.63
ASM International-NY Reg 3,865 shrs	125,796.37	100,002.55	25,793.82
CB Richard Ellis Gr Inc 8,065 shrs	171,608.62	119,341.03	52,267.59
Celanese Corp Del Ser A 2,475 shrs	107,928.23	100,036.58	7,891.65
CF INDS HLDGS, Inc 586 shrs	95,628.20	108,040.82	(12,412.62)
Colfax Corp 5,200 shrs	97,573.53	131,851.08	(34,277.55)
Continental Resources 2,200 shrs	137,002.81	138,745.20	(1,742.39)
Crown Holdings Inc 3,025 shrs	94,501.93	112,912.97	(18,411.04)
Du Pont El De Nemours 2,383 shrs	104,380.31	113,765.61	(9,385.30)
Greenbrier Cos Inc 4,100 shrs	86,427.98	99,948.00	(13,520.02)
Green Mountain Coffee ROS 1,200 shrs	77,986.50	128,973.72	(50,987.22)
Herballife, Ltd 2,200 shrs	166,626.80	106,230.72	60,396.08
Mead Johnson Nutrition Co. 2,099 shrs	121,318.82	113,348.31	7,970.51
Owens Corning, Inc. 3,900 shrs	100,399.80	148,570.00	(48,170.20)
Perrigo Co 1,530 shrs	135,837.68	100,167.57	35,670.11
Polycom, Inc. 4,400 shrs	94,495.23	123,552.36	(29,057.13)
Riverbed Technology, Inc. 2,265 shrs	74,192.05	85,773.29	(11,581.24)
Time Warner Cable, Inc. 1,820 shrs	119,483.08	100,057.41	19,425.67
United Continental Hlds was Continental air 5,250	133,585.27	103,911.50	29,673.77
Wellcare Health Plans, Inc. 2,300 shrs	87,511.02	100,204.08	(12,693.06)
Westlake Chem Corp. 3,225 shrs	160,761.23	100,188.16	60,573.07
Yum Brands, Inc 2,661 shrs	129,176.03	112,019.58	17,156.45
Currency Shares Australian DLR 1,219 shrs	122,974.26	126,314.42	(3,340.16)
First TR NYSE ARCA Biote 3,075 shrs	88,777.27	99,999.00	(11,221.73)
First Tr Materials 5,100 shrs	118,158.83	101,541.00	16,617.83
Global X Copper Miners 5,815 shrs	103,272.42	100,076.15	3,196.27
Ishares Silver Tr 343 + 2,200 units	76,575.89	103,906.49	(27,330.60)
Transamerica ST Bond Fund 5,813 954 uts	164,999.99	163,063.67	1,936.32
Transamerica ST Bond Fund 2,429.543	25,000.00	24,732.76	267.24
Vanguard REIT ETF 1,890 0 shrs	96,653.50	85,124.47	11,529.03
Wisdomtree Tr Chinese 4,903	125,684.83	125,267.32	417.51
TransAmerica ST Bond Fund Capital Gain	1,012.83	0.00	1,012.83
Capital Gain Distributions	6,918.12	0.00	6,918.12
DTE Energy Co 7.8%	100,000.00	107,912.54	(7,912.54)
Keycorp Capital 6 75% of '66	100,000.00	100,000.00	0.00
Phoenix Companies 7.45%	76,482.60	100,000.00	(23,517.40)

STATEMENT 1

CAPITAL GAINS SUMMARY

(i) Securities

Description	Proceeds	Cost	Gain (Loss)
General Motors Preferred Stock Exchange	99.12	284.82	(185 70)
DB Deutsche Bank London Non-Cumulative	100,000.00	100,000.00	0 00
Capital Gain Distributions	10,238.56	0.00	10,238 56
	<u>4,465,608 10</u>	<u>4,415,885 43</u>	<u>49,722 67</u>
	=====	=====	
STATE BANK Recognized Capital Loss			36,675 42
			<u>86,398 09</u>
			=====
Total line 7c(i) Securities			

(ii) Other, line 7a, b, c

Sale of Burial Spaces	259,699 00
Less	
Cost of Land	(15,497 00)
Transferred to Reserve For Maintenance	(244,202 00)
	<u>0 00</u>
	=====
Total line 7c (ii) Other	