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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

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

► *Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file* Form 990 (see instructions) All other organizations with gross receipts less than $200,000 and total assets less than $500,000 at the end of the year may use this form

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

OMB No 1545-1150

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning , 2011, and ending ,

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

C Name of organization
ELKTON CEMETERY TRUST

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
P O BOX 1148

City or town, state or country, and ZIP + 4
COLUMBIA TN 38402

D Employer identification number
58-1613541

E Telephone number
(931) 380-8328

F Group Exemption Number ►

G Accounting Method [X] Cash [ ] Accrual Other (specify) ► _____

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

I Website: ► N/A

J Tax-exempt status (ck only one) – [ ] 501(c)(3) [X] 501(c) (13) ◄(insert no) [ ] 4947(a)(1) or [ ] 527

K Check ► [ ] if the organization is not a section 509(a)(3) supporting organization or a section 527 organization **and** its gross receipts are normally **not** more than $50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ► $ 80,439.

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

Check if the organization used Schedule O to respond to any question in this Part I [X]

REVENUE	1	Contributions, gifts, grants, and similar amounts received		1	2,615.
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	2,649.
	5a	Gross amount from sale of assets other than inventory	5a 75,000.		
	b	Less cost or other basis and sales expenses	5b 74,400.		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	600.
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)	See Form 990 EZ, Part I, Line 8 Other Revenue	8	175.
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	►	9	6,039.
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)	See L-10 Stmt	10	1,500.
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	125.
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O)	See Form 990-EZ, Part I, Line 16 Other Expenses	16	943.
	17	**Total expenses.** Add lines 10 through 16	►	17	2,568.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	3,471.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	131,935.
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	►	21	135,406.

Part II Balance Sheets. (see the instructions for Part II.)
Check if the organization used Schedule O to respond to any question in this Part II ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	131,935.	22	135,406.
23	Land and buildings	0.	23	0.
24	Other assets (describe in Schedule O)	0.	24	0.
25	**Total assets**	131,935.	25	135,406.
26	**Total liabilities** (describe in Schedule O)	0.	26	0.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	131,935.	27	135,406.

Part III Statement of Program Service Accomplishments (see the instrs for Part III.)
Check if the organization used Schedule O to respond to any question in this Part III ☐

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

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

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

28 ELKTON CEMETERY
ELKTON TENNESSEE

(Grants $ 1,500.) If this amount includes foreign grants, check here ► ☐ 28a 1,500.

29

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

30

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

31 Other program services (describe in Schedule O)
(Grants $) If this amount includes foreign grants, check here ► ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ► 32 1,500.

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Form W 2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
FIRST FARMERS MERCHANTS P O BOX 1148 COLUMBIA TN 38402	TRUSTEE 1.00	943.	0.	0.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise, explain the change on Schedule O (see instructions)	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O	35b		X
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III	35c		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ► ; section 4912 ► , section 4955 ►			
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ►			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ►			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed ►			

42a The organization's books are in care of ► FIRST FARMERS MERCHANT BANK Telephone no ► (931) 380-8328

Located at ► P O BOX 1148 COLUMBIA TN ZIP + 4 ► 38402

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country ►	42b		X
	See the instructions for exceptions and filing requirements for **Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts**			
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country ►	42c		X

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

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? *If 'No,' provide an explanation in Schedule O*	44d		
45a	Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?	45a		X
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)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		X

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	46	X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47	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	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If 'Yes,' was the related organization a section 527 organization?	49b	

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

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099 MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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

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

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

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ► ☐ Yes ☐ No

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

► FIRST FARMERS & MERCHANTS BANK, Trustee by: April M Bobb AP 3/20/12
Signature of officer Date

► FIRST FARMERS & MERCHANTS BANK, TRUSTEE BY: APRIL M. BOBB ASST. TRUST OFFCR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Douglas P Hart				P00241831

Firm's name ► OAKTREE TAX SERVICE
Firm's address ► P O BOX 894
MILFORD OH 45150
Firm's EIN ► 61-1394486
Phone no

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

ACCT TYPE -CEMETERIES DATE OPENED-06/13/1991 FEE DUE -M-JUL FEE SCHED-02 RTN PWR-GENERAL INV POWERS-STAT INV OBJ-INCOME F
BRANCH -00 CRITICAL DT-00/00/0000 FEE TYPE -DEDUCT TAXLOTS -YES OWN TIME DEP -N OWN TIME DEP -Y %
OFFICER -R MULLEN PROXY OWNER-99187 OBO FEE PYMT -12/06/2011 TAX Y/E -DEC COM TRUST FND-N COM TRUST FND-N
INV OFFICER-R MULLEN INV INCOME -YES FEE BASE SITUS -TN NON INC PROP -N NON INC PROP -N
NO OF BENE -00 PRIN INVAS -NO FEE MIN TAX SV -NO REAL ESTATE -N REAL ESTATE -N
ACCT STATUS-ACTIVE AUTO OVDRFT-NO FEE DISC MDB ELEC -NONE OWN STOCK -N OWN STOCK -N
VOTNG AUTH -SOLE STMT DUE -Q-DEC FEE DISC % CASH SWEEP-YES BUSINESS INT -N BUSINESS INT -N
INVST DISC -FULL REVW DUE -A-JAN INF RPTG -APPLICABLE 1098 & 1099MISC(NONEMP COMP) ONLY

SECURITY NAME	SHARES OR PAR	FINL RTNG	INVT DISC	INVESTMENT COST BASIS	INVENTORY BASIS	EST ANNUAL INCOME	CURR YLD COST	CURR YLD MKT	% MKT VALUE	ADJUSTED MKT VAL LAST YR	UNIT MARKET PRICE	CURRENT MARKET VALUE
CASH												
INCOME CASH				0 00					0 0			0.00
PRINCIPAL CASH				0 00					0 0			0.00
TOTAL CASH				0.00						0		0.00
***CASH EQUIVALENTS ***				MISC CASH EQUIV-TXBL								
OTHER MISC CASH EQUIV-TXBL												
FED GOV OBLIG CAP/INC	12,418 05		FULL	12,418 05	12,418	1	0 0	0 0	9 1	12,418	1.000*	12,418 05
FED GOV OBLIG CAP/PR	2,988 28		FULL	2,988.28	2,988	0	0.0	0 0	2.2	2,988	1 000*	2,988.28
TOTAL OTHER MISC CASH EQUIV-TXBL				15,406 33	15,406	1	0 0	0 0	11.3	15,406		15,406.33
TOTAL MISC CASH EQUIV-TXBL				15,406 33	15,406	1	0.0	0 0	11 3	15,406		15,406.33
***TOTAL CASH EQUIVALENTS ***				15,406 33	15,406	1	0 0	0 0	11.3	15,406		15,406 33
***FIXED INCOME SECURITIES ***				U S GOVT AGENCIES								
FEDERAL FARM CR BKS												
DEB 2.040% 7/27/16	20,000	AAA	FULL	20,000.00	20,000	408	2 0	2 0	14.8	20,000	100 910	20,182.00
ORIGINAL FACE	0 0000											
FEDERAL HOME LOAN BANKS												
DEB 2.000%12/27/16	40,000	AAA	FULL	40,000 00	40,000	800	2 0	2.0	29.8	40,000	101 650	40,660.00
ORIGINAL FACE.	0 0000											
FEDERAL NATL MTG ASSN												
NOTE 3.000%11/10/15	10,000	AAA	FULL	10,000.00	10,000	300	3 0	3.0	7.4	10,194	100 876	10,087 60
ORIGINAL FACE	0.0000											
TOTAL U S. GOVT AGENCIES				70,000 00	70,000	1,508	2 2	2 1	52 0	70,194		70,929 60

SECURITY NAME	SHARES OR PAR	FINL RTNG	INVT DISC	INVESTMENT COST BASIS	INVENTORY BASIS	EST ANNUAL INCOME	CURR YLD COST	CURR YLD MKT	% MKT VALUE	ADJUSTED MKT VAL LAST YR	UNIT MARKET PRICE	CURRENT MARKET VALUE
					BANK CERTIF OF DEP							
FIRST COM BK CD 1 79% 1/6/13 CD# 33322	30,000		FULL	30,000.00	30,000	537	1 8	1.8	22.0	30,000	100.000*	30,000 00
TN BANK TRUST 1.35% 4/30/12 CD#2010075	20,000		FULL	20,000.00	20,000	270	1 4	1.4	14 7	20,000	100 000*	20,000.00
TOTAL BANK CERTIF OF DEP				50,000 00	50,000	807	1 6	1 6	36.7	50,000		50,000 00
***TOTAL FIXED INCOME SECURITIES	***			120,000 00	120,000	2,315	1 9	1 9	88 7	120,194		120,929 60
SUB-TOTALS				135,406 33	135,406	2,316	1 7	1 7	100 0	135,600		136,335 93
ACCRUED INTEREST												287 25
EX-DIVIDENDS												0 00
GRAND TOTALS				135,406 33	135,406	2,316	1 7	1 7	100.0	135,600		136,623 18

INVESTMENT CONTROL	135,406.33	SHARES/PAR CONTROL	135,406 33		
TAX YTD LONG TERM G/L	600 00	FEES PAID Y/T/D	943.29	PRIOR Y/E MARKET VALUE	133,338.56
TAX YTD MID TERM G/L	0 00	LAST FEE PMT DATE	12/06/2011	CONTRIBUTIONS TO DATE	0 00
TAX YTD SHORT TERM G/L	0.00				

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

ELKTON CEMETERY TRUST

Employer identification number

58-1613541

SEE ATTACHED SUUPPLEMENTAL STATEMENT

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 8 Other Revenue

Other revenue (describe in Schedule O)	
ACTIVITY DESIGNATED TAXABLE PRIOR YEAR	175.
Total	175.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 16 Other Expenses

Other expenses (describe in Schedule O)	
TRUSTEE FEES	943.
Total	943.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 10 Grants and Similar Amounts Paid

Purpose of Payment CARE FOR CEMETERY

Class of Activity	Grantee's Name and Address	Grantee's Relationship	Amount Given
EXEMPT	Business [X] Person [ ] ELKTON CEMETERY PROSPECT ROAD ELKTON TN 38455	MANAGE CEMETERY	1,500.

If property other than cash was given, the following additional information needs to be provided:
Description of Property
Date of Gift

Book Value	How Book Value Determined
FMV	How FMV Determined