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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)

OMB No 1545-0047

2012

Open to Public  
Inspection

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

A For the 2012 calendar year, or tax year beginning and ending

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 BLANCHARD CEMETERY PERPETUAL CARE TRUST C/O PAGE COUNTY STATE BANK		D Employer identification number 42-1231648
	Doing Business As Number and street (or P.O. box if mail is not delivered to street address) BOX 237		E Telephone number (712) 542-5661
	City, town, or post office, state, and ZIP code CLARINDA, IA 51632		F Gross receipts \$ 1,821.
	F Name and address of principal officer: KENNETH WHITMORE BOX 237, CLARINDA, IA 51632		G Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	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		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. (see instructions)
	J Website: ► N/A		H(c) Group exemption number ►
	K Form of organization: <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation: 1984 M State of legal domicile: IA

## Part I Summary

Activities & Governance Revenue	1 Briefly describe the organization's mission or most significant activities: MAINTAIN CEMETERY		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	3	5
	4 Number of voting members of the governing body (Part VI, line 1a)	4	5
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Expenses	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,318.	1,821.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,318.	1,821.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	1,091.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11a)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ► IRS-0-C	0.	
	17 Other expenses (Part IX, column (A), lines 1a-1d, 11f-24e)	413.	2,632.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	413.	3,723.
19 Revenue less expenses Subtract line 18 from line 12	1,905.	<1,902.>	
Net Assets or Fund Balances	Beginning of Current Year	End of Year	
	20 Total assets (Part X, line 16)	159,069.	157,167.
	21 Total liabilities (Part X, line 26)	0.	0.
	22 Net assets or fund balances Subtract line 21 from line 20	159,069.	157,167.

## 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	► Signature of officer KENNETH WHITMORE, TRUSTEE	Date 3/11/13			
Paid Preparer Use Only	Print/Type preparer's name William C. Brown	Preparer's signature William C. Brown	Date 3/26/13	Check if self-employed <input type="checkbox"/>	PTIN P00084217
	Firm's name ► Brown, Winick, Graves, et al.			Firm's EIN ► 42-0704554	
	Firm's address ► 666 Grand Avenue Suite 2000 Des Moines, IA 50309-2510			Phone no. 515-242-2400	

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes  No

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**Part III Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

PROVIDE SUPPORT TO THE COLFAX TOWNSHIP BOARD FOR THE 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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ \_\_\_\_\_)  
MAINTENANCE OF CEMETERY-COLFAX BOARD OF TRUSTEES

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 ►

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**Part IV Checklist of Required Schedules**

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  
*If "Yes," complete Schedule A* Yes  No
- 2 Is the organization required to complete *Schedule B, Schedule of Contributors*? 1  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
- 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 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, for escrow or custodial account liability; 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
- 12a Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* 12a
- 12b 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 and XII is optional* 12b
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* 13
- 14a Did the organization maintain an office, employees, or agents outside of the United States?  
  - 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* 14a
  - 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* 14b
  - 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* 15
  - 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* 16
  - 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* 17
  - 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* 18
  - 20a Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* 19
  - 20b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20a

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Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization 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, highest 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? 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, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, 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	35b	
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 11b and 19?	38	X

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

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**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
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
1c	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	0
2b	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	X
3b	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)?  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.	4a	X
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
5b	b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
5c	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 as charitable contributions?	6a	X
6b	b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7a	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
7b	b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
7c	c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?  d If "Yes," indicate the number of Forms 8282 filed during the year	7c	X
7d	e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7d	
7e	f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7e	
7f	g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7f	
7g	h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7g	
7h	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?	7h	
8	9 Sponsoring organizations maintaining donor advised funds. a Did the organization make any taxable distributions under section 4966?	8	
9a	b Did the organization make a distribution to a donor, donor advisor, or related person?	9a	
9b	10 Section 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on Part VIII, line 12	9b	
10a	b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10a	
10b	11 Section 501(c)(12) organizations. Enter: a Gross income from members or shareholders	10b	
11a	b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11a	
11b	12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	11b	
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?  Note. See the instructions for additional information the organization must report on Schedule O.	12b	
13a	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	13a	
13b	c Enter the amount of reserves on hand	13b	
13c	14a Did the organization receive any payments for indoor tanning services during the tax year? b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	13c	
14a	14b	14a	X
14b		14b	

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

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

**Section A. Governing Body and Management**

- 1a Enter the number of voting members of the governing body at the end of the tax year ..... 1a 5  
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.
- 1b Enter the number of voting members included in line 1a, above, who are independent ..... 1b 5
- 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 Did the organization have members or stockholders? ..... 6 X
- 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 X
- 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 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.)

- 10a Did the organization have local chapters, branches, or affiliates? ..... 10a X  
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
- 11a Has the organization provided a complete 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 X
- 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 ..... 12b  
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? ..... 12c  
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done ..... 13 X
- 14 Did 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 X
- 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? ..... 16b  
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

**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 (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  Other (explain in Schedule O)
- 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: ► **KENNETH WHITMORE - 712-542-5661**  
**PAGE COUNTY STATE BANK, CLARINDA, IA 51632**

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## **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**



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**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a 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 \$				
	<b>h Total. Add lines 1a-1f</b>				
<b>Program Service Revenue</b>	2 a .....	Business Code			
	b .....				
	c .....				
	d .....				
	e .....				
	f All other program service revenue .....				
	<b>g Total. Add lines 2a-2f</b>				
	<b>3 Investment income (including dividends, interest, and other similar amounts)</b>		<b>1,821.</b>		<b>1,821.</b>
<b>4 Income from investment of tax-exempt bond proceeds</b>					
<b>5 Royalties</b>					
<b>Other Revenue</b>	6 a Gross rents .....	(i) Real	(ii) Personal		
	b Less: rental expenses .....				
	c Rental income or (loss) .....				
	d Net rental income or (loss) .....				
	7 a Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other		
	b Less: cost or other basis and sales expenses .....				
	c Gain or (loss) .....				
	d Net gain or (loss) .....				
8 a 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					
9 a Gross income from gaming activities. See Part IV, line 19 .....	a				
b Less: direct expenses .....	b				
c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances .....	a				
b Less: cost of goods sold .....	b				
c Net income or (loss) from sales of inventory					
<b>Miscellaneous Revenue</b>	Business Code				
11 a .....					
b .....					
c .....					
d All other revenue .....					
<b>e Total. Add lines 11a-11d</b>		<b>1,821.</b>	<b>0.</b>	<b>0.</b>	<b>1,821.</b>
<b>12 Total revenue. See instructions.</b>					

BLANCHARD CEMETERY PERPETUAL CARE TRUST  
C/O PAGE COUNTY STATE BANK

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**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).

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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	1,091.			
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				
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				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal	247.			
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	2,385.			
12 Advertising and promotion				
13 Office expenses				
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				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
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				
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,723.			
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 ►  if following SOP 98-2 (ASC 958-720)

232010 12-10-12

Form 990 (2012)

BLANCHARD CEMETERY PERPETUAL CARE TRUST  
C/O PAGE COUNTY STATE BANK

Form 990 (2012)

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**Part X Balance Sheet**

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

		(A) Beginning of year	(B) End of year
Assets	1 Cash - non-interest-bearing	1	<1.>
	2 Savings and temporary cash investments	159,069.	2 157,168.
	3 Pledges and grants receivable, net	3	
	4 Accounts receivable, net	4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	5	
	6 Loans and other 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 instr). Complete Part II of Sch L	6	
	7 Notes and loans receivable, net	7	
	8 Inventories for sale or use	8	
	9 Prepaid expenses and deferred charges	9	
	10a Land, buildings, and equipment. cost or other basis. Complete Part VI of Schedule D	10a	
	b Less: accumulated depreciation	10b	10c
	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)	159,069.	16 157,167.
Liabilities	17 Accounts payable and accrued expenses	17	
	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 Loans and other 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	25	
	26 Total liabilities. Add lines 17 through 25	0.	26 0.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), 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 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34.		
	30 Capital stock or trust principal, or current funds	0.	30 0.
	31 Paid-in or capital surplus, or land, building, or equipment fund	0.	31 0.
	32 Retained earnings, endowment, accumulated income, or other funds	159,069.	32 157,167.
	33 Total net assets or fund balances	159,069.	33 157,167.
	34 Total liabilities and net assets/fund balances	159,069.	34 157,167.

Form 990 (2012)

BLANCHARD CEMETERY PERPETUAL CARE TRUST  
C/O PAGE COUNTY STATE BANK

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**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	1,821.
2 Total expenses (must equal Part IX, column (A), line 25)	2	3,723.
3 Revenue less expenses. Subtract line 2 from line 1	3	<1,902.>
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	159,069.
5 Net unrealized gains (losses) on investments	5	
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	157,167.

**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: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b Were the organization's financial statements audited by an independent accountant?	2b	X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2c 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?	2c	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
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	

Form 990 (2012)

232012  
12-10-12

**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

**2012**

Open to Public  
Inspection

Name of the organization **BLANCHARD CEMETERY PERPETUAL CARE TRUST  
C/O PAGE COUNTY STATE BANK** Employer identification number **42-1231648**

Form 990, Part VI, Section A, line 2: The members of the Board of  
Trustees of the Organization are involved in the management of the same  
business organization.

Form 990, Part VI, Section A, line 8a: The Organization does not regularly  
keep meeting minutes. The Organization's Board of Trustees occasionally  
reviews the Trust and periodically makes distributions to the Colfax  
Township Board for the maintenance of the Blanchard Cemetery.

Form 990, Part VI, Section A, line 8b: The Organization does not regularly  
keep meeting minutes. The Organization's Board of Trustees occasionally  
reviews the Trust and periodically makes distributions to the Colfax  
Township Board for the maintenance of the Blanchard Cemetery.

Form 990, Part VI, Section B, line 11: The Trustee and Vice President of  
the Organization reviews the Form 990 on behalf of the Organization prior  
to its submission to the Internal Revenue Service.

Form 990, Part VI, Section C, Line 19: The Organization will make its  
governing documents available to the public upon written request.

Form 990, Part IX, Line 11g, Other Fees:

PAGE COUNTY BANK FEES:

Total expenses **2,385.**

Total Other Fees on Form 990, Part IX, line 11g, Col A **2,385.**