

# Return of Organization Exempt From Income Tax

**2002**

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

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A For the 2002 calendar year, or tax year beginning** APRIL 1, 2002, and ending MARCH 31, 2003

- B** Check if applicable
- Address change
  - Name change
  - Initial return
  - Final return
  - Amended return
  - Application pending

**C Name of organization**  
**FOREST LAWN HERITAGE FOUNDATION, INC.**

Number and street (or PO box if mail is not delivered to street address) Room/suite  
**1411 DELAWARE AVENUE**

City or town state or country and ZIP + 4  
**BUFFALO NY 14209**

**D Employer identification number**  
**16-1405484**

**E Telephone number**  
**716-885-1600**

**F Accounting method**  Cash  Accrual  
 Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

- H and I are not applicable to section 527 organizations**
- H(a)** Is this a group return for affiliates?  Yes  No
- H(b)** If "Yes," enter number of affiliates ▶
- H(c)** Are all affiliates included?  Yes  No  
(If "No" attach a list. See instructions.)
- H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No
- I** Enter 4-digit GEN ▶

**G Web site** ▶

**J Organization type** (check only one) ▶  501(c) ( 3 ) ◀ (insert no)  4947(a)(1) or  527

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail it should file a return without financial data. Some states require a complete return.

**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **516,180**

**M** Check  if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 17 of the instructions)

Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received				
	<b>a</b> Direct public support	<b>1a</b>	488,300		
	<b>b</b> Indirect public support	<b>1b</b>			
	<b>c</b> Government contributions (grants)	<b>1c</b>			
	<b>d</b> Total (add lines 1a through 1c) (cash \$ <u>488,300</u> noncash \$ _____)	<b>1d</b>		488,300	
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>			
	<b>3</b> Membership dues and assessments	<b>3</b>			
	<b>4</b> Interest on savings and temporary cash investments	<b>4</b>		3,108	
	<b>5</b> Dividends and interest from securities	<b>5</b>			
	<b>6a</b> Gross rents	<b>6a</b>			
	<b>b</b> Less rental expenses	<b>6b</b>			
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>			
<b>7</b> Other investment income (describe ▶ )	<b>7</b>				
<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
		<b>8a</b>			
		<b>8b</b>			
		<b>8c</b>			
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8d</b>				
<b>9</b> Special events and activities (attach schedule)	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)	<b>9a</b>			
	<b>b</b> Less direct expenses other than fundraising expenses	<b>9b</b>			
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>			
<b>10a</b> Gross sales of inventory, less returns and allowances		<b>10a</b>	24,772		
	<b>b</b> Less cost of goods sold	<b>10b</b>	19,984		
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>		4,788	
<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>				
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>		496,196		
Expenses	<b>13</b> Program services (from line 44, column (B))	<b>13</b>	36,590		
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>	2,408		
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>	1,655		
	<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>			
	<b>17</b> Total expenses (add lines 13 and 14, column (A))	<b>17</b>		40,653	
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	455,543		
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	309,753		
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	(43,305)		
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>		721,991	

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**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u>36,590</u> noncash \$ _____)	22 36,590	36,590		
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25			
26	Other salaries and wages	26			
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31 1,900		1,900	
32	Legal fees	32 110		110	
33	Supplies	33			
34	Telephone	34			
35	Postage and shipping	35			
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39			
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42 120		120	
43	Other expenses not covered above (itemize) a	43a			
b	BANK SERVICE CHARGES	43b 61		61	
c	PROMOTIONAL MATERIAL	43c 1,655			1,655
d	MISCELLANEOUS	43d 217		217	
e		43e			
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15.	44 40,653	36,590	2,408	1,655

Joint Costs. Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See page 24 of the instructions)

What is the organization's primary exempt purpose?  SEE ATTACHED

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others)

a	SEE ATTACHED	(Grants and allocations \$ 36,590)	36,590
b		(Grants and allocations \$ )	
c		(Grants and allocations \$ )	
d		(Grants and allocations \$ )	
e	Other program services (attach schedule)	(Grants and allocations \$ )	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		36,590

**Part IV Balance Sheets** (See page 24 of the instructions)

		(A)		(B)
		Beginning of year		End of year
<b>Note</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only				
<b>Assets</b>	<b>45</b> Cash — non-interest-bearing	12,827	<b>45</b>	11,466
	<b>46</b> Savings and temporary cash investments	2,637	<b>46</b>	75,916
	<b>47a</b> Accounts receivable	13,390		
	<b>b</b> Less allowance for doubtful accounts		<b>47c</b>	13,390
	<b>48a</b> Pledges receivable	430,500		
	<b>b</b> Less allowance for doubtful accounts		<b>48c</b>	430,500
	<b>49</b> Grants receivable		<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule)		<b>50</b>	
	<b>51a</b> Other notes and loans receivable (attach schedule)			
	<b>b</b> Less allowance for doubtful accounts		<b>51c</b>	
	<b>52</b> Inventories for sale or use	36,950	<b>52</b>	16,986
	<b>53</b> Prepaid expenses and deferred charges		<b>53</b>	36,101
	<b>54</b> Investments — securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	163,147	<b>54</b>	122,672
	<b>55a</b> Investments — land, buildings, and equipment basis			
	<b>b</b> Less accumulated depreciation (attach schedule)		<b>55c</b>	
<b>56</b> Investments — other (attach schedule)		<b>56</b>		
<b>57a</b> Land, buildings, and equipment basis	1,200			
<b>b</b> Less accumulated depreciation (attach schedule)	240	<b>57c</b>	960	
<b>58</b> Other assets (describe <input type="checkbox"/> ARTWORK COLLECTIONS )	14,000	<b>58</b>	14,000	
<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74)	309,753	<b>59</b>	721,991	
<b>Liabilities</b>	<b>60</b> Accounts payable and accrued expenses		<b>60</b>	
	<b>61</b> Grants payable		<b>61</b>	
	<b>62</b> Deferred revenue		<b>62</b>	
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule)		<b>63</b>	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule)		<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule)		<b>64b</b>	
	<b>65</b> Other liabilities (describe <input type="checkbox"/> )		<b>65</b>	
<b>66 Total liabilities</b> (add lines 60 through 65)		<b>66</b>		
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74</b>			
	<b>67</b> Unrestricted	284,753	<b>67</b>	226,991
	<b>68</b> Temporarily restricted	25,000	<b>68</b>	495,000
	<b>69</b> Permanently restricted		<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74</b>			
	<b>70</b> Capital stock, trust principal, or current funds		<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund		<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds		<b>72</b>	
<b>73 Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	309,753	<b>73</b>	721,991	
<b>74 Total liabilities and net assets/fund balances</b> (add lines 66 and 73)	309,753	<b>74</b>	721,991	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.



Part VI Other Information (See page 27 of the instructions)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	b If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
80b	b If "Yes," enter the name of the organization <u>THE BUFFALO CITY CEMETERY</u> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instructions <u>81a</u> 0		
81b	b Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b	b If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) <u>82b</u>		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85a	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?		
85b	b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
85c	c Dues, assessments, and similar amounts from members		
85d	d Section 162(e) lobbying and political expenditures		
85e	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85f	f Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85h	h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
86a	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12 <u>86a</u>		
86b	b Gross receipts, included on line 12, for public use of club facilities <u>86b</u>		
87a	501(c)(12) orgs Enter a Gross income from members or shareholders <u>87a</u>		
87b	b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) <u>87b</u>		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
89b	b 501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
89c	c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0</u>		
89d	d Enter Amount of tax on line 89c, above, reimbursed by the organization <u>0</u>		
90a	List the states with which a copy of this return is filed <u>NEW YORK</u>		
90b	b Number of employees employed in the pay period that includes March 12, 2002 (See instructions) <u>90b</u> 0		
91	The books are in care of <u>DONALD DEMEO</u> Telephone no <u>716-885-1600</u> Located at <u>1411 DELAWARE AVENUE, BUFFALO NY</u> ZIP + 4 <u>14209</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 — Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>		

**Part VII Analysis of Income-Producing Activities** (See page 31 of the instructions)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>Note</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	3,108	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					4,788
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				3,108	4,788
105 Total (add line 104, columns (B), (D), and (E))					7,896

**Note:** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 32 of the instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
102	THE INCOME WAS DERIVED FROM THE SALE OF THE FOREST LAWN HISTORY BOOK, EDUCATION GUIDES, AND FIELD GUIDES. THESE BOOKS EDUCATE THE PUBLIC ABOUT THE CULTURAL, ARCHITECTURAL, AND HISTORICALLY SIGNIFICANT FEATURES OF THE FOREST LAWN CEMETERY.

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 33 of the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

**Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign: Donald A. Schiro | 7-24-05  
Date

Date	7/24/05	Check if self-prepared	<input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W)
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**SCHEDULE A**  
(Form 990 or 990-EZ)

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

**2002**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information — (See separate instructions )**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

FOREST LAWN HERITAGE FOUNDATION, INC.

Employer identification number

16-1405484

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶				

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶		

<b>Part III</b> Statements About Activities (See page 2 of the instructions )	Yes	No
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B ) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities	1	X
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions )		
<b>a</b> Sale, exchange, or leasing of property?	2a	X
<b>b</b> Lending of money or other extension of credit?	2b	X
<b>c</b> Furnishing of goods, services, or facilities?	2c	X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
<b>e</b> Transfer of any part of its income or assets?	2e	X
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below )	3	X
<b>4</b> Do you have a section 403(b) annuity plan for your employees?	4	X
<b>Note:</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments		

<b>Part IV</b> Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions )						
The organization is not a private foundation because it is (Please check only <b>ONE</b> applicable box )						
<b>5</b> <input type="checkbox"/> A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)						
<b>6</b> <input type="checkbox"/> A school Section 170(b)(1)(A)(ii) (Also complete Part V )						
<b>7</b> <input type="checkbox"/> A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)						
<b>8</b> <input type="checkbox"/> A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)						
<b>9</b> <input type="checkbox"/> A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ► _____						
<b>10</b> <input type="checkbox"/> An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the <b>Support Schedule</b> in Part IV-A )						
<b>11a</b> <input checked="" type="checkbox"/> An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the <b>Support Schedule</b> in Part IV-A )						
<b>11b</b> <input type="checkbox"/> A community trust Section 170(b)(1)(A)(vi) (Also complete the <b>Support Schedule</b> in Part IV-A )						
<b>12</b> <input type="checkbox"/> An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions — subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the <b>Support Schedule</b> in Part IV-A )						
<b>13</b> <input type="checkbox"/> An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3) )						
Provide the following information about the supported organizations (See page 5 of the instructions )						
<table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 75%; text-align: center;">(a) Name(s) of supported organization(s)</th> <th style="width: 25%; text-align: center;">(b) Line number from above</th> </tr> </thead> <tbody> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> </tbody> </table>	(a) Name(s) of supported organization(s)	(b) Line number from above				
(a) Name(s) of supported organization(s)	(b) Line number from above					
<b>14</b> <input type="checkbox"/> An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions )						

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12 ) *Use cash method of accounting*

**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants See line 28 )	53,595	23,374	37,500	23,500	137,969
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	17,101	19,995	18,370	15,109	70,575
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	3,754	4,509	5,054	6,059	19,376
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
<b>22</b> Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					
<b>23</b> Total of lines 15 through 22	74,450	47,878	60,924	44,668	227,920
<b>24</b> Line 23 minus line 17	57,349	27,883	42,554	29,559	157,345
<b>25</b> Enter 1% of line 23	745	479	609	447	
<b>26 Organizations described on lines 10 or 11:</b>	a Enter 2% of amount in column (e), line 24				<b>26a</b> 3,147
<b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					<b>26b</b> 68,230
<b>c</b> Total support for section 509(a)(1) test Enter line 24, column (e)					<b>26c</b> 157,345
<b>d</b> Add Amounts from column (e) for lines 18 <u>19,376</u> 19 <u>68,230</u> 22 _____ 26b _____					<b>26d</b> 87,606
<b>e</b> Public support (line 26c minus line 26d total)					<b>26e</b> 69,739
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))					<b>26f</b> 44.32 %
<b>27 Organizations described on line 12.</b>	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year (2001) _____ (2000) _____ (1999) _____ (1998) _____				
<b>b</b> For any amount included in line 17 that was received from each person (other than "disqualified person"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals ) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year (2001) _____ (2000) _____ (1999) _____ (1998) _____					
<b>c</b> Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					<b>27c</b> _____
<b>d</b> Add Line 27a total _____ and line 27b total _____					<b>27d</b> _____
<b>e</b> Public support (line 27c total minus line 27d total)					<b>27e</b> _____
<b>f</b> Total support for section 509(a)(2) test Enter amount from line 23, column (e) <b>27f</b>   _____					<b>27f</b> _____
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))					<b>27g</b> _____ %
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).					<b>27h</b> _____ %
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15					

**Part V Private School Questionnaire** (See page 7 of the instructions )  
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )		
	_____		
	_____		
	_____		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )		
	_____		
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities?	33h	
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
	_____		
	_____		
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

**Part VI-A. Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions )

(To be completed ONLY by an eligible organization that filed Form 5768)

Check **a**  if the organization belongs to an affiliated group      Check **b**  if you checked "a" and "limited control" provisions apply

**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred )

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table —		
	<b>If the amount on line 40 is —</b>		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	<b>The lobbying nontaxable amount is —</b>		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
See the instructions for lines 45 through 50 on page 11 of the instructions )

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

**Part VI-B. Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions )

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h )
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities



**FOREST LAWN HERITAGE FOUNDATION  
1411 DELAWARE AVENUE  
BUFFALO, NEW YORK 14209  
EIN 16-1405484**

**Attachment to 2002 IRS Form 990**

**Part I, Line 10c - Gross Profit from Sale of Inventory**

Sales include the sale of the Forest Lawn Cemetery history book, education guide, and field guide

**Part I, Line 20 - Other Changes in Net Assets or Fund Balances**

The Foundation carries its Marketable Securities at Fair Market Value, and recognized an Unrealized Loss of \$43,305 at March 31, 2003

**Part II, Line 42 - Depreciation**

The Foundation is capitalizing a piano, donated for the use of the Cemetery at memorial services. The piano is being depreciated over a 10 year period using the straight-line method.

**Part III - Statement of Program Service Accomplishment**

The Foundation continued to solicit contributions to support its efforts to preserve the architectural, historical, and natural resources of the Buffalo City Cemetery (commonly known in Western New York as "Forest Lawn Cemetery"). The Board of Trustees of the Foundation met regularly to review proposed capital projects on the grounds of Forest Lawn Cemetery which could possibly receive funding from the Foundation. The Foundation also provided funding for updating and printing maps and brochures for visitors to the Cemetery. The Foundation also sold copies of its three previously published books on the Cemetery, the history book, the education guide, and a field guide to the Cemetery.

**Part IV, Line 54 - Investments**

Stock Mutual Funds	<u>2001</u>	<u>2002</u>
Money Market Funds	\$ 1,464	\$ 1,476
First Trust Target 5	57,078	44,315
First Trust Target 10	54,351	42,392
AIM Dent Demographical Trends - B	<u>50,254</u>	<u>34,489</u>
	<u>\$ 163,147</u>	<u>\$ 122,672</u>

**FOREST LAWN HERITAGE FOUNDATION  
1411 DELAWARE AVENUE  
BUFFALO, NEW YORK 14209  
EIN 16-1405484**

**Attachment to 2002 IRS Form 990**

**Part V - List of Officers and Trustees**

Dean Hill Jewett  
237 Main Street  
Buffalo, NY 14203  
Trustee  
5 Hours per Week

Harry Cardillo  
3453 Pierce Drive  
Chamblee, GA 30341  
Trustee  
5 Hours per Week

William S Bradley  
Box 53  
Getzville, NY 14068  
Trustee  
5 Hours per Week

Fred R Whaley, Jr  
1411 Delaware Avenue  
Buffalo, NY 14209  
President/Trustee  
20 Hours per Week

Robert Fashano  
One Niagara Square  
Buffalo, NY 14202  
Trustee  
5 Hours per Week

Joseph P Dispenza  
321 Lowell Street  
Kenmore, NY 14217  
Secretary  
20 Hours per Week

No officer or trustee received compensation from the Foundation in the fiscal year  
No contribution was made to an employee benefit plan on their behalf by the Foundation  
in the fiscal year, nor did any officer receive an expense account, or other allowances