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Return of Organization Exempt From Income Tax

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

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

2008

Open to Public
Inspection

A For the 2008 calendar year, or tax year beginning

10/1/2008

, and ending

9/30/2009

B Check if applicable

Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

Please use IRS label or print or type
See Specific Instructions

C Name of organization **MEMORIAL PARK CEMETERY, A TRUST**

Doing Business As

Number and street (or P O box if mail is not delivered to street address)
6405 MEMORIAL DRIVE

Room/suite

City or town, state or country, and ZIP + 4

ENID OK 73701

D Employer identification number

73-0351480

E Telephone number

G Gross receipts \$

2,449,077

F Name and address of principal officer

ROBERT CLABORN 2721 N CONSTITUTION, ENID, OK 73703

H(a) Is this a group return for affiliates?

 Yes X No

H(b) Are all affiliates included?

 Yes No

If "No," attach a list (see instructions)

H(c) Group exemption number ►

I Tax-exempt status

 501(c) (3) (insert no) 4947(a)(1) or 527

J Website: ► N/A

K Type of organization

 Corporation Trust Association Other ►

L Year of formation

M State of legal domicile

OK

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
operate and maintain cemetery for the public2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	5
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	4
5 Total number of employees (Part V, line 2a)	5	20
6 Total number of volunteers (estimate if necessary)	6	
7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0

SCANNED SEP 2 2010 Activities & Governance

Revenue

Expenses

Net Assets or Fund Balances

Prior Year Current Year

8 Contributions and grants (Part VIII, line 1h)	0	0
9 Program service revenue (Part VIII, line 2g)	0	141,883
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	-188,283
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	611,977
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0	565,577

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	825
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	285,645
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25)	0	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	0	213,156
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	0	499,626
19 Revenue less expenses Subtract line 18 from line 12	0	65,951

20 Total assets (Part X, line 16)	4,508,719	4,586,648
21 Total liabilities (Part X, line 26)	76,448	88,426
22 Net assets or fund balances Subtract line 21 from line 20	4,432,271	4,498,222

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



8-12-10

Signature of officer

Robert N. Claborn Manager

Date

Type or print name and title

Paid Preparer's Use Only

Preparer's signature 

Date

8/11/2010

Check if self-employed

Preparer's identifying number (see instructions)

P00134098

Firm's name (or yours if self-employed), address and ZIP + 4

Moore, Lovell & Glasser, Inc
601 W Maine, Enid, OK 73701

EIN

►

Phone no ► (580) 237-5677

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

(HTA)

Form 990 (2008)

916 17

Part III Statement of Program Service Accomplishments (see instructions)

1	Briefly describe the organization's mission: <u>cemetery operation and perpetual care</u>
<hr/> <hr/> <hr/>	
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?
	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	If "Yes," describe these changes on Schedule O.
4	Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 297,494 including grants of \$ 0) (Revenue \$ 0)
C

4b (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4c (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4d Other program services. (Describe in Schedule O.)

(Expenses \$ 0 including grants of \$ 0)(Revenue \$ 0)

4e Total program service expenses ► \$ 297,494 (Must equal Part IX, Line 25, column (B))

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

2 Is the organization required to complete Schedule B, Schedule of Contributors?

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

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

5 **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

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

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V

11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the U.S.?

 b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I

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, Part II

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, Part III

17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I

18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H

21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II

22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III

23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J

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 questions 24b-24d and complete Schedule K. If "No," go to question 25

 b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?

 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?

 d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

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

 b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I

26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III

	Yes	No
1	X	
2		X
3		X
4		X
5		
6		X
7		X
8		X
9		X
10		X
11	X	
12		X
13		X
14a		X
14b		X
15		X
16		X
17		X
18		X
19		X
20		X
21		X
22		X
23		X
24a		X
24b		
24c		
24d		
25a		X
25b		X
26		X
27		X

Part IV Checklist of Required Schedules (continued)

28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee.

a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV

b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV

c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

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

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1

35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

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

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

	Yes	No
28a		X
28b		X
28c		X
29		X
30	X	
31		X
32		X
33		X
34		X
35		X
36		X
37		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. 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?		
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	20
2b	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 this return. (see instructions)	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Did the organization solicit any contributions that were not tax deductible?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).	7a	X
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	X
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	8	
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.	9b	
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:	10a	
a	Initiation fees and capital contributions included on Part VIII, line 12	10b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	11a	
11	Section 501(c)(12) organizations. Enter:	11b	
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	12a	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12b	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

	Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions		
1a	5	
1b	4	
2	X	
3	X	
4	X	
5	X	
6	X	
7a	X	
7b	X	
8a	X	
8b	X	
9a	X	
9b		
10	X	
11	X	

1a Enter the number of voting members of the governing body 5
 1b Enter the number of voting members that are independent 4
 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?
 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?
 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?
 5 Did the organization become aware during the year of a material diversion of the organization's assets?
 6 Does the organization have members or stockholders?
 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?
 b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?
 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
 a The governing body?
 b Each committee with authority to act on behalf of the governing body?
 9a Does the organization have local chapters, branches, or affiliates?
 b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?
 10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990.
 11 Is there any officer, director or 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

Section B. Policies

	Yes	No
12a	X	
12b	X	
12c		
13	X	
14	X	
15		
15a	X	
15b	X	
16a	X	
16b		

12a Does the organization have a written conflict of interest policy? If "No," go to line 13
 b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
 c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done
 13 Does the organization have a written whistleblower policy?
 14 Does the organization have a written document retention and destruction policy?
 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?
 b Other officers or key employees of the organization?
 Describe the process in Schedule O (see instructions).
 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?
 b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

Own website Another's website Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► MEMORIAL PARK CEMETERY 580-237-3472
 6405 MEMORIAL DRIVE, ENID, OK 73703

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

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

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

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

2 Total

300 t

Portable C

non f

— 10 —

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 0

0

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0
		0
2	Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ►	0

Part VIII Statement of Revenue

Part IX Statement of Functional Expenses

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

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

<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 U.S. See Part IV, line 21	825			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	0			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	80,064		80,064	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	180,163	120,214	59,949	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	4,674	4,674		
9 Other employee benefits	0			
10 Payroll taxes	20,744	9,665	11,079	
11 Fees for services (non-employees).				
a Management	0			
b Legal	0			
c Accounting	6,448	6,448		
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	15,809		15,809	
g Other	0			
12 Advertising and promotion	4,734	4,734		
13 Office expenses	12,543	12,543		
14 Information technology	0			
15 Royalties	0			
16 Occupancy	0			
17 Travel	1,067		1,067	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	400		400	
20 Interest	0			
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	27,861	27,861	0	0
23 Insurance	61,669	28,730	32,939	
24 Other expenses Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)	82625	82,625		
a	82,625	82,625		
b	0			
c	0			
d	0			
e	0			
f All other expenses	0			
25 Total functional expenses. Add lines 1 through 24f	499,626	297,494	201,307	0
26 Joint Costs. Check here ► <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	66,848	1	35,693
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	105,530	4	68,438
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		0	0
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		0	0
	7 Notes and loans receivable, net		0	0
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment. cost basis	10a 1,354,687		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 311,331		
			547,905	10c 1,043,356
	11 Investments—publicly traded securities		3,788,436	11 3,439,161
	12 Investments—other securities See Part IV, line 11		0	12 0
	13 Investments—program-related See Part IV, line 11		0	13 0
	14 Intangible assets			14
	15 Other assets. See Part IV, line 11		0	15 0
	16 Total assets. Add lines 1 through 15 (must equal line 34)		4,508,719	16 4,586,648
Liabilities	17 Accounts payable and accrued expenses		76,448	17 88,426
	18 Grants payable			18
	19 Deferred revenue			19
	20 Tax-exempt bond liabilities		0	20 0
	21 Escrow account liability. Complete Part IV of Schedule D			21
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		0	22 0
	23 Secured mortgages and notes payable to unrelated third parties		0	23 0
	24 Unsecured notes and loans payable		0	24 0
	25 Other liabilities. Complete Part X of Schedule D		0	25 0
	26 Total liabilities. Add lines 17 through 25		76,448	26 88,426
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets			27
	28 Temporarily restricted net assets			28
	29 Permanently restricted net assets			29
	Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds			30
	31 Paid-in or capital surplus, or land, building, or equipment fund	81,218	31	53,357
	32 Retained earnings, endowment, accumulated income, or other funds	4,351,053	32	4,444,865
	33 Total net assets or fund balances	4,432,271	33	4,498,222
	34 Total liabilities and net assets/fund balances	4,508,719	34	4,586,648

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990. Cash Accrual Other

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

 b Were the organization's financial statements audited by an independent accountant?

 c If "Yes" to lines 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?

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

 b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a	X	—
2b	—	X
2c	—	—
3a	—	X
3b	—	—

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

2008

**Open to Public
Inspection**

Name of the organization

MEMORIAL PARK CEMETERY, A TRUST

Employer identification number

73-0351480

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is. (Please check only one organization)

1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
 9 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 exempt 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)**. (Complete Part III.)

10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h

a Type I b Type II c Type III—Functionally integrated d Type III—Other

e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 (ii) A family member of a person described in (i) above?
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col.(i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
									0
									0
									0
									0
									0
									0
Total									0

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	0	0	0			0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0			0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
4 Total Add lines 1-3	0	0	0	0	0	0
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0	0	0			0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0			0
11 Total support. Add lines 7 through 10						0
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	0.00%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	0.00%
16a 33 1/3% support test-2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test-2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances-test-2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test-2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a ,or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	0	0	0			0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	472,155	541,130	584,036	634,331	538,379	2,770,031
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0			0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
6 Total. Add lines 1-5	472,155	541,130	584,036	634,331	538,379	2,770,031
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						2,770,031

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	472,155	541,130	584,036	634,331	538,379	2,770,031
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	145,829	244,024	271,686	284,434	110,814	1,056,787
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	145,829	244,024	271,686	284,434	110,814	1,056,787
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0			0
13 Total support. (Add lines 9, 10c, 11, and 12.)						3,826,818
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	72.38%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	27.62%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.00%
19a 33 1/3% support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33 1/3% support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

Part IV

Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Supplemental Financial Statements

2008

Open to Public
Inspection

Name of the organization

MEMORIAL PARK CEMETERY, A TRUST

Employer identification number

73-0351480

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

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

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? Yes No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$

(ii) Assets included in Form 990, Part X ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items.

a Revenues included in Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$

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

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

a <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other _____
c <input type="checkbox"/> Preservation for future generations	

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

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

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

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

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

	Amount
1c	
1d	
1e	
1f	0

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	0				

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► %

b Permanent endowment ► %

c Term endowment ► %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by.

(i) unrelated organizations

(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land	0	294,801		273,847
b Buildings	0	1,030,501	267,931	762,570
c Leasehold improvements	0	0	0	0
d Equipment	0	0	0	0
e Other	0	29,385	22,446	6,939
Total. Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c)) . . . ►				1,043,356

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products	0	
Closely-held equity interests	0	
Other	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
Total (Column (b) should equal Form 990, Part X, col (B) line 12) ►	0	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
Total (Column (b) should equal Form 990, Part X, col (B) line 13) ►	0	

Part IX Other Assets. See Form 990, Part X, line 15

(a) Description	(b) Book value
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
Total (Column (b) should equal Form 990, Part X, col (B) line 15) ►	0

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

(a) Description of liability	(b) Amount
Federal income taxes	0
PERPETUAL CARE FUND	0
CARE & MAINTENANCE FUND	0
SALES COMMISSION FUND	0
	0
	0
	0
	0
	0
	0
	0
	0
Total (Column (b) should equal Form 990 Part X, col (B) line 25) ►	0

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	565,577
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	499,626
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	65,951
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	0
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	65,951

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

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12.		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	0
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	0

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

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	0
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . .	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	0

Part XIV **Supplemental Information**

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

Part XIV Supplemental Information (continued)

SCHEDULE O
(Form 990)

Supplemental Information to Form 990

- ▶ **Attach to Form 990.** To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

Department of the Treasury
Internal Revenue Service

Name of the organization

MEMORIAL PARK CEMETERY, A TRUST

Employer identification number

MEMORIAL PARK CEMETERY, A TRUST 73-0351480

2008
Open to Public
Inspection

Depreciation and Amortization

OMB No. 1545-0172

(Including Information on Listed Property)

2008

Department of the Treasury
Internal Revenue Service (99)Attachment
Sequence No. 67

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

Name(s) shown on return MEMORIAL PARK CEMETERY, A TRUST	Business or activity to which this form relates 990	Identifying number 73-0351480
--	--	----------------------------------

Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount. See the instructions for a higher limit for certain businesses	1 250,000
2 Total cost of section 179 property placed in service (see instructions)	2 66,492
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3 800,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4 0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5 250,000

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

7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8 0	
9 Tentative deduction Enter the smaller of line 5 or line 8	9 0	
10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12 0	
13 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12	13 0	

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

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

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

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2008	17 19,141	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		► <input type="checkbox"/>

Section B - Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property		2,058	5	HY	S/L	206
c 7-year property		See Stmtnt				2,761
d 10-year property						
e 15-year property		25,782	15	HY	S/L	859
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property	6/30/2009	653,366	39 yrs.	MM	S/L	4,894
				MM	S/L	

Section C - Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	27,861
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

(HTA)

Form 4562 (2008)

Part VIII, Line 7 (990) - Gain/Loss from Sale of Assets Other than Inventory

Part VIII, Line 10 (990) - Gross Sales of Inventory

396,496

164,412

232,084

	Category	Gross Sales	Cost of Goods Sold	Net
1	MARKERS,SCROLLS,VASES,BASES,BOXES	396,496	164,412	232,084
2				0
3				0
4				0
5				0
6				0
7				0
8				0
9				0
10				0
11				0
12				0
13				0
14				0
15				0
16				0
17				0
18				0
19				0
20				0

Part IX, Line 22 (990) - Depreciation, Depletion, etc.

	Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1	EQUIP & BLDGS	27,861	27,861	0	0
2		0			
3		0			
4		0			
5		0			
6		0			
7		0			
8		0			
9		0			
10		0			
11		0			
12		0			
13		0			
14		0			
15		0			
16		0			
17		0			
18		0			
19		0			
20		0			

Part X, Line 4 (990) - Accounts Receivable

	1	Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1	1	105,530	68,438		
2	2				
3	3				
4	4				
5	5				
6	6				
7	7				
8	8				
9	9				
10	10				
11	Total accounts receivable	11	105,530	68,438	0
					0

Part X, Lines 10a and 10b (990) - Land, Buildings, and Equipment

	Category or Item	Land	Buildings	Leasehold Improvements	Equipment	Equipment	Other	Check if Investment Asset	Check if Asset Disposed	Beginning Accumulated Depreciation	Ending Accumulated Depreciation	Disposals/Adjustments	Beginning Balance	Ending Balance
1	LAND	X								114,448	0		114,448	114,448
2	IMPROVEMENTS	X								180,353	0		180,353	159,399
3	BLDG'S		X							356,879	0		356,879	95,286
4	F&F			X						29,385	0		29,385	6,939
5	MAUSOLEUM		X							673,622	0		673,622	667,284
6										673,622	0		673,622	667,284
7										0	0		0	0
8										0	0		0	0
9										0	0		0	0
10										0	0		0	0
11										0	0		0	0
12										0	0		0	0
13										0	0		0	0
14										0	0		0	0
15										0	0		0	0
16										0	0		0	0
17										0	0		0	0
18										0	0		0	0
19										0	0		0	0
20										0	0		0	0
21										0	0		0	0
22										0	0		0	0
23										0	0		0	0
24										0	0		0	0
25										0	0		0	0
26										0	0		0	0
27										0	0		0	0
28										0	0		0	0
29										0	0		0	0
30										0	0		0	0
31										0	0		0	0
32										0	0		0	0
33										0	0		0	0
34										0	0		0	0
35										0	0		0	0
36										0	0		0	0
37										0	0		0	0
38										0	0		0	0

1,354,687 0 311,331 0 1,354,687 0 1,043,356

Part X, Lines 11 and 12 (990) - Investments - Securities

Check one box below to indicate how securities are reported

 Cost End of year market value (FMV)

						0	3,788,436	3,439,161
	Securities at end of year	Publicly Traded Securities?	Financial Derivatives	Closely-Held Equity Interests	Number of Shares/ Face Value	Value at Time of Donation	Beginning Balance Book Value FMV	Ending Balance Book Value FMV
1	BK OF AM PERPETUAL CARE FUND	X			0 00	0	1,631,937	2,628,665
2	BK OF AM CARE&MAINTENANCE FUND	X			0 00	0	2,156,499	810,496
3					0 00	0	0	0
4					0 00	0	0	0
5					0 00	0	0	0
6					0 00	0	0	0
7					0 00	0	0	0
8					0 00	0	0	0
9					0 00	0	0	0
10					0 00	0	0	0
11					0 00	0	0	0
12					0 00	0	0	0
13					0 00	0	0	0
14					0 00	0	0	0
15					0 00	0	0	0
16					0 00	0	0	0
17					0 00	0	0	0
18					0 00	0	0	0
19					0 00	0	0	0
20					0 00	0	0	0

Form 4562 Statement - 990

9/30/2009

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec.	2008 Deprec	2008 Accum Deprec
Depreciation Detail															
	MACRS deductions for prior years (Line 17)														
BLDG ADDN	7/11/1991	R-5	100.00%	74,061	0	0	0	0	74,061	31.5	SL/GDS	MM	41,136	2,351	43,487
BLDG ADDN	7/11/1994	R-5	100.00%	27,277	0	0	0	0	27,277	31.5	SL/GDS	MM	12,557	866	13,423
DIRT SHED	2/28/1999	A-9	100.00%	3,188	0	0	0	0	3,188	10	SL/GDS	HY	3,030	158	3,188
PAVING	10/1/2001	R-2	100.00%	39,237	0	0	0	0	39,237	20	SL/GDS	MM	13,734	1,962	15,696
MOWER	2/28/2002	F-10	100.00%	6,749	0	0	0	0	6,749	7	SL/GDS	HY	6,266	483	6,749
LOWERING DEVICE	7/31/2002	F-10	100.00%	3,346	0	0	0	0	3,346	7	SL/GDS	HY	3,107	239	3,346
BACK HOE	1/12/2003	F-10	100.00%	44,681	0	0	0	0	44,681	10	SL/GDS	HY	24,574	4,468	29,042
99 FORD PU	10/30/2003	V-2	100.00%	6,526	0	0	0	0	6,526	5	SL/GDS	HY	6,416	110	6,526
MOWER	6/30/2004	F-10	100.00%	11,411	0	0	0	0	11,411	7	SL/GDS	HY	6,928	1,630	8,558
BATHROOM	7/12/2005	R-5	100.00%	7,350	0	0	0	0	7,350	20	SL/GDS	HY	1,288	368	1,656
GRASS/JHOPPER MO	4/17/2006	F-10	100.00%	12,723	0	0	0	0	12,723	7	SL/GDS	HY	4,545	1,818	6,363
COMPUTER	4/17/2006	F-5	100.00%	1,106	0	0	0	0	1,106	5	SL/GDS	HY	553	221	774
COMPUTER	4/29/2006	F-5	100.00%	4,319	0	0	0	0	4,319	5	SL/GDS	HY	2,160	864	3,024
TYPEWRITER	7/17/2006	F-11	100.00%	111	0	0	0	0	111	7	SL/GDS	HY	40	16	56
GATOR	11/20/2006	F-10	100.00%	9,710	0	0	0	0	9,710	7	SL/GDS	HY	2,081	1,387	3,468
PAVING	9/10/2007	R-2	100.00%	33,000	0	0	0	0	33,000	15	SL/GDS	HY	2,200	2,200	4,400
Total MACRS deductions for prior years (Line 17)				284,795	0	0	0	0	284,795				130,615	19,141	149,756
GDS 5-year property (Line 19b)															
COPIER	8/26/2009	F-6	100.00%	2,058	0	0	0	0	2,058	5	SL/GDS	HY	0	0	206
Total GDS 5-year property (Line 19b)				2,058	0	0	0	0	2,058				0	0	206
GDS 7-year property (Line 19c)															
OVERHEAD DOORS	12/24/2008	F-10	100.00%	1,176	0	0	0	0	1,176	7	SL/GDS	HY	0	84	84
OFFICE EQ	1/1/2009	F-11	100.00%	1,313	0	0	0	0	1,313	7	SL/GDS	HY	0	94	94
SHOP EQ	4/10/2009	F-10	100.00%	1,186	0	0	0	0	1,186	7	SL/GDS	HY	0	85	85
CHURCH TRK/STD	4/17/2009	F-10	100.00%	915	0	0	0	0	915	7	SL/GDS	HY	0	65	65
MOWER OVERHAUL	4/24/2009	F-10	100.00%	3,961	0	0	0	0	3,961	7	SL/GDS	HY	0	283	283
ALARM	6/4/2009	F-11	100.00%	2,353	0	0	0	0	2,353	7	SL/GDS	HY	0	168	168
MAUSOLEUM EQ	6/30/2009	F-10	100.00%	20,205	0	0	0	0	20,205	7	SL/GDS	HY	0	1,443	1,443
WATER WELL/SHED	8/12/2009	F-10	100.00%	7,543	0	0	0	0	7,543	7	SL/GDS	HY	0	539	539
Total GDS 7-year property (Line 19c)				38,652	0	0	0	0	38,652				0	2,761	2,761
GDS 15-year property (Line 19e)															
PARKING	6/25/2009	R-2	100.00%	25,782	0	0	0	0	25,782	15	SL/GDS	HY	0	859	859
Total GDS 15-year property (Line 19e)				25,782	0	0	0	0	25,782				0	859	859
GDS nonresidential real property (Line 19i)															
MAUSOLEUM	6/30/2009	R-5	100.00%	653,366	0	0	0	0	653,366	39	SL/GDS	MM	0	4,894	4,894
Total GDS nonresidential real property (Line 19i)				653,366	0	0	0	0	653,366				0	4,894	4,894
Subtotal				1,004,653	0	0	0	0	1,004,653				130,615	27,861	158,476
				1,004,653	0	0	0	0	1,004,653				130,615	27,861	158,476

Form 4562 Reconciliation

Annual depreciation and amortization

27,861

Form 4562 Statement - 990**9/30/2009**

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec , 179. Bonus	2008 Deprec	2008 Accum Deprec
	Special allowance except listed property (Line 14) - current year assets													0	0
	Special allowance - listed property (Line 25) - current year assets													0	0
	Section 179 deduction claimed (includes prior year disallowed)													0	0
	Section 179 deduction carried forward to future year													0	0
	Section 179 deduction (Line 12)													0	0
	Less amortization included in total annual depreciation and amortization (Line 44)													27,861	

Form 4562 , Line 22**27,861**

Part VI; Line 17 (990) - States with Which a Copy of this Form 990 is Required to be Filed

<input type="checkbox"/> Armed Forces the Americas	Louisiana	<input type="checkbox"/> Palau
<input type="checkbox"/> Armed Forces Europe	Massachusetts	<input type="checkbox"/> Rhode Island
<input type="checkbox"/> Alaska	Maryland	<input type="checkbox"/> South Carolina
<input type="checkbox"/> Alabama	Maine	<input type="checkbox"/> South Dakota
<input type="checkbox"/> Armed Forces Pacific	Marshall Islands	<input type="checkbox"/> Tennessee
<input type="checkbox"/> Arkansas	Michigan	<input type="checkbox"/> Texas
<input type="checkbox"/> American Samoa	Minnesota	<input type="checkbox"/> Utah
<input type="checkbox"/> Arizona	Missouri	<input type="checkbox"/> Virginia
<input type="checkbox"/> California	Commonwealth of the Northern Mariana Islands	<input type="checkbox"/> U.S. Virgin Islands
<input type="checkbox"/> Colorado	Mississippi	<input type="checkbox"/> Vermont
<input type="checkbox"/> Connecticut	Montana	<input type="checkbox"/> Washington
<input type="checkbox"/> District of Columbia	North Carolina	<input type="checkbox"/> Wisconsin
<input type="checkbox"/> Delaware	North Dakota	<input type="checkbox"/> West Virginia
<input type="checkbox"/> Florida	Nebraska	<input type="checkbox"/> Wyoming
<input type="checkbox"/> Federated States of Micronesia	New Hampshire	
<input type="checkbox"/> Georgia	New Jersey	
<input type="checkbox"/> Guam	New Mexico	
<input type="checkbox"/> Hawaii	Nevada	
<input type="checkbox"/> Iowa	New York	
<input type="checkbox"/> Idaho	Ohio	
<input type="checkbox"/> Illinois	X Oklahoma	
<input type="checkbox"/> Indiana	Oregon	
<input type="checkbox"/> Kansas	Pennsylvania	
<input type="checkbox"/> Kentucky	Puerto Rico	

990(PG2LN43B)**Total:** 82,625

1	REPAIRS	1	15,572
2	DUES	2	4,024
3	UTIL	3	7,626
4	TRUCK & AUTO	4	7,936
5	FUEL	5	2,752
6	BAD DEBTS	6	14,637
7	SALES COMMISSIONS	7	
8	PERPETUAL CARE	8	
9	COMMISSIONS	9	329
10	DISCOUNTS	10	8,626
11	CARE & MAINTENANCE	11	
12	BUY BACKS	12	7,885
13	CONTRACTS CANCELLED	13	585
14	MISCL	14	3,221
15	LANDSCAPING	15	4,664
16	CREDIT CARDS	16	4,768

Assets by Classification - 990

9/30/2009 MEMORIAL PARK CEMETERY, A TRUST 73-0351480

Item No	Description of Property *** indicates SOLD	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec	2008 Deprec	2008 • Accum Deprec
10-yr Sql purpose ag or horti struct															
DIRT SHED	2/28/1999	A-9	100 00%	3,188	0	0	0	3,188	10	SL/GDS	HY	3,030	158	3,188	
Total 10-yr Single purpose agricultural and horticultural				3,188	0	0	0	3,188				3,030	158	3,188	
5-yr Computers (not listed)															
COMPUTER	1/31/2001	F-5	100 00%	4,561	0	0	0	4,561	5	SL/GDS	HY	4,560	0	4,560	
COMPUTER	4/17/2006	F-5	100 00%	1,106	0	0	0	1,106	5	SL/GDS	HY	553	221	774	
COMPUTER	4/29/2006	F-5	100 00%	4,319	0	0	0	4,319	5	SL/GDS	HY	2,160	864	3,024	
Total 5-yr Computers and peripherals (not listed property)				9,986	0	0	0	9,986				7,273	1,085	8,358	
5-yr Office mach (data handling)															
COPIER	8/26/2009	F-6	100 00%	2,058	0	0	0	2,058	5	SL/GDS	HY	0	0	206	
Total 5-yr Office machinery (data handling equipment, €)				2,058	0	0	0	2,058				0	0	206	
7-yr Genl purp tools, mach. equip															
EQUIP	7/1/1995	F-10	100 00%	99,554	0	0	0	99,554	7	SL/GDS	HY	99,554	0	99,554	
TRACTOR	7/9/1995	F-10	100 00%	13,206	0	0	0	13,206	10	SL/GDS	HY	13,206	0	13,206	
FRONT LOADER	7/31/1996	F-10	100 00%	3,488	0	0	0	3,488	10	SL/GDS	HY	3,140	0	3,140	
MOWER	2/28/2002	F-10	100 00%	6,749	0	0	0	6,749	7	SL/GDS	HY	6,266	483	6,749	
LOWERING DEVICE	7/31/2002	F-10	100 00%	3,346	0	0	0	3,346	7	SL/GDS	HY	3,107	239	3,346	
BACK HOE	1/1/2003	F-10	100 00%	44,681	0	0	0	44,681	10	SL/GDS	HY	24,574	4,468	29,042	
MOWER	6/30/2004	F-10	100 00%	11,411	0	0	0	11,411	7	SL/GDS	HY	6,928	1,630	8,558	
GRASSHOPPER MO	4/17/2006	F-10	100 00%	12,723	0	0	0	12,723	7	SL/GDS	HY	4,545	1,818	6,363	
GATOR	11/20/2006	F-10	100 00%	9,710	0	0	0	9,710	7	SL/GDS	HY	2,081	1,387	3,468	
OVERHEAD DOORS	12/24/2008	F-10	100 00%	1,176	0	0	0	1,176	7	SL/GDS	HY	0	84	84	
SHOP EQ	4/10/2009	F-10	100 00%	1,186	0	0	0	1,186	7	SL/GDS	HY	0	85	85	
CHURCH TRK/STD	4/17/2009	F-10	100 00%	915	0	0	0	915	7	SL/GDS	HY	0	65	65	
MOWER OVERHAUL	4/24/2009	F-10	100 00%	3,961	0	0	0	3,961	7	SL/GDS	HY	0	283	283	
MAUSOLEUM EQ	6/30/2009	F-10	100 00%	20,205	0	0	0	20,205	7	SL/GDS	HY	0	1,443	1,443	
WATER WELL SHED	8/1/2009	F-10	100 00%	7,543	0	0	0	7,543	7	SL/GDS	HY	0	539	539	
Total 7-yr General purpose tools, machinery, and equipment				239,854	0	0	0	239,854				163,401	12,524	175,925	
7-yr Office furn. fixtures. equip															
F&F	7/1/1980	F-11	100 00%	13,565	0	0	0	13,565	7	SL/GDS	HY	13,565	0	13,565	
TYPEWRITER	7/17/2006	F-11	100 00%	111	0	0	0	111	7	SL/GDS	HY	40	16	56	
OFFICE EQ	1/1/2009	F-11	100 00%	1,313	0	0	0	1,313	7	SL/GDS	HY	0	94	94	
ALARM	6/4/2009	F-11	100 00%	2,353	0	0	0	2,353	7	SL/GDS	HY	0	168	168	
Total 7-yr Office furniture, fixtures and equipment				17,342	0	0	0	17,342				13,605	278	13,883	
Land															
LAND	7/1/1928	N-1	100 00%	42,530	0	0	0	42,530				0	0	0	
Total Land				42,530	0	0	0	42,530				0	0	0	
Other nondepreciable															
LAND IMPROVEMENT	7/1/1928	N-2	100 00%	82,333	0	0	0	82,333				0	0	0	
Total Other nondepreciable				82,333	0	0	0	82,333				0	0	0	
15-yr Land improvements															
PAVING	10/1/2001	R-2	100 00%	39,237	0	0	0	39,237	20	SL/GDS	MM	13,734	1,962	15,696	
PAVING	9/10/2007	R-2	100 00%	33,000	0	0	0	33,000	15	SL/GDS	HY	2,200	2,200	4,400	

PARKING	6/25/2009	R-2	100 00%	25,782	0	0	0	25,782	15	SL/GDS	HY	0	859	859
Total 15-yr Land improvements				98,019	0	0	0	98,019				15,934	5,021	20,955
39-yr Nonresidential real estate														
BUILDINGS	7/1/1957	R-5	100 00%	8,191	0	0	0	8,191	31 5	SL/GDS	MM	8,191	0	8,191
BUILDING	11/1/1987	R-5	100 00%	10,641	0	0	0	10,641	20	SL/GDS	MM	10,641	0	10,641
BLDG ADDN	7/1/1991	R-5	100 00%	74,061	0	0	0	74,061	31 5	SL/GDS	MM	41,136	2,351	43,487
BLDG ADDN	7/1/1994	R-5	100 00%	27,277	0	0	0	27,277	31 5	SL/GDS	MM	12,557	866	13,423
BATHROOM	7/1/2005	R-5	100 00%	7,350	0	0	0	7,350	20	SL/GDS	HY	1,298	368	1,656
MAUSOLEUM	6/30/2009	R-5	100 00%	653,366	0	0	0	653,366	39	SL/GDS	MM	0	4,894	4,894
Total 39-yr Nonresidential and commercial real estate				780,886	0	0	0	780,886				73,813	8,479	82,292
5-yr Qual nonpersonal use veh														
99 FORD PU	10/30/2003	V-2	100 00%	6,526	0	0	0	6,526	5	SL/GDS	HY	6,416	110	6,526
Total 5-yr Qualified nonpersonal use vehicles				6,526	0	0	0	6,526				6,416	110	6,526
Sub Totals				1,282,722	0	0	0	1,282,722				283,472	27,861	311,333
Less Assets Sold				(0)	(0)	(0)	(0)	(0)				(0)	(0)	(0)
Ending Totals				1,282,722	0	0	0	1,282,722				283,472	27,861	311,333

Detail Report

990		9/30/2009		MEMORIAL PARK CEMETERY, A TRUST		73-0351480		1,282,722		0		0		1,282,722		0		283,472	
Item No	Description of Property	Date Placed in Service	Asset Code	Bus Use %	Cost or Other Basis	Less Sec. 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	AMT Type	Recovery Period (years)	Method	Convention Code	Deprec.	Prior Accum.	Deprec.	179, Bonus		
LAND IMPROVEMENTS			N-1	100 00%	42,530	0	0	0	42,530						0	0	0		
PAVING		7/11/1928	N-2	100 00%	82,333	0	0	0	82,333						13,734	0	0		
		10/1/2001	R-2	100 00%	39,237	0	0	0	39,237						13,565	0	0		
F&F		7/11/1980	F-11	100 00%	13,565	0	0	0	13,565						4,560	0	0		
COMPUTER		1/31/2001	F-5	100 00%	4,561	0	0	0	4,561						8,191	0	0		
BUILDINGS		7/11/1957	R-5	100 00%	8,191	0	0	0	8,191						10,641	0	0		
BUILDING		11/1/1987	R-5	100 00%	10,641	0	0	0	10,641						41,136	0	0		
BLDG ADDN		7/11/1991	R-5	100 00%	74,061	0	0	0	74,061						12,557	0	0		
BLDG ADDN		7/11/1994	R-5	100 00%	27,277	0	0	0	27,277						1,288	0	0		
BATHROOM		7/11/2005	R-5	100 00%	7,350	0	0	0	7,350						99,554	0	0		
EQUIP		7/11/1965	F-10	100 00%	99,554	0	0	0	99,554						13,206	0	0		
TRACTOR		7/9/1995	F-10	100 00%	13,206	0	0	0	13,206						3,488	0	0		
FRONT LOADER		7/31/1996	F-10	100 00%	3,488	0	0	0	3,488						3,140	0	0		
DIRT SHED		2/28/1999	A-9	100 00%	3,188	0	0	0	3,188						3,030	0	0		
LOWERING DEVICE		7/31/2002	F-10	100 00%	3,346	0	0	0	3,346						3,107	0	0		
MOWER		2/28/2002	F-10	100 00%	6,749	0	0	0	6,749						6,266	0	0		
BACK HOE		1/11/2003	F-10	100 00%	44,681	0	0	0	44,681						24,574	0	0		
99 FORD PU		10/30/2003	V-2	100 00%	6,526	0	0	0	6,526						6,416	0	0		
MOWER		6/30/2004	F-10	100 00%	11,411	0	0	0	11,411						6,928	0	0		
GRASSHOPPER MOWER		4/17/2006	F-10	100 00%	12,723	0	0	0	12,723						4,545	0	0		
TYPEWRITER		7/17/2006	F-11	100 00%	111	0	0	0	111						40	0	0		
COMPUTER		4/17/2006	F-5	100 00%	1,106	0	0	0	1,106						553	0	0		
COMPUTER		4/29/2006	F-5	100 00%	4,319	0	0	0	4,319						2,160	0	0		
GATOR		11/20/2006	F-10	100 00%	9,710	0	0	0	9,710						2,081	0	0		
PAVING		9/10/2007	R-2	100 00%	33,000	0	0	0	33,000						2,200	0	0		
MAUSOLEUM		6/30/2009	R-5	100 00%	653,366	0	0	0	653,366						0	0	0		
MAUSOLEUM EQ		6/30/2009	F-10	100 00%	20,205	0	0	0	20,205						0	0	0		
PARKING		6/25/2009	R-2	100 00%	25,782	0	0	0	25,782						0	0	0		
OFFICE EQ		1/1/2009	F-11	100 00%	1,313	0	0	0	1,313						0	0	0		
ALARM		6/4/2009	F-11	100 00%	2,353	0	0	0	2,353						0	0	0		
COPIER		8/26/2009	F-6	100 00%	2,058	0	0	0	2,058						0	0	0		
SHOP EQ		4/10/2009	F-10	100 00%	1,186	0	0	0	1,186						0	0	0		
WATER WELL/SHED		8/1/2009	F-10	100 00%	7,543	0	0	0	7,543						0	0	0		
OVERHEAD DOORS		12/24/2008	F-10	100 00%	1,176	0	0	0	1,176						0	0	0		
CHURCH TRK/STD		4/17/2009	F-10	100 00%	915	0	0	0	915						0	0	0		
MOWER OVERHAUL		4/24/2009	F-10	100 00%	3,961	0	0	0	3,961						0	0	0		

Detail Report

Item No	Description of Property	Date Placed in Service	2008 Current Deprec	2008 Accum Deprec	2008	2008
990	LAND	7/1/1928	0	0	27,861	311,333
	LAND IMPROVEMENTS	7/1/1928	0	0		
	PAVING	10/1/2001	1,962	15,696		
	F&F	7/1/1980	0	13,565		
	COMPUTER	1/31/2001	0	4,560		
	BUILDINGS	7/1/1957	0	8,191		
	BUILDING	11/1/1987	0	10,641		
	BLDG ADDN	7/1/1991	2,351	43,487		
	BLDG ADDN	7/1/1994	866	13,423		
	BATHROOM	7/1/2005	368	1,656		
	EQUIP	7/1/1965	0	99,554		
	TRACTOR	7/9/1995	0	13,206		
	FRONT LOADER	7/31/1996	0	3,140		
	DIRT SHED	2/28/1999	158	3,188		
	LOWERING DEVICE	7/31/2002	239	3,346		
	MOWER	2/28/2002	483	6,749		
	BACK HOE	1/1/2003	4,468	29,042		
	99 FORD PU	10/30/2003	110	6,526		
	MOWER	6/30/2004	1,630	8,558		
	GRASSHOPPER MOWER	4/17/2006	1,818	6,363		
	TYPEWRITER	7/17/2006	16	56		
	COMPUTER	4/17/2006	221	774		
	COMPUTER	4/29/2006	864	3,024		
	GATOR	11/20/2006	1,387	3,468		
	PAVING	9/10/2007	2,200	4,400		
	MAUSOLEUM	6/30/2009	4,894	4,894		
	MAUSOLEUM EQ	6/30/2009	1,443	1,443		
	PARKING	6/25/2009	859	859		
	OFFICE EQ	1/1/2009	94	94		
	ALARM	6/4/2009	168	168		
	COPIER	8/26/2009	206	206		
	SHOP EQ	4/10/2009	85	85		
	WATER WELL/SHED	8/1/2009	539	539		
	OVERHEAD DOORS	12/24/2008	84	84		
	CHURCH TRK/STD	4/17/2009	65	65		
	MOWER OVERHAUL	4/24/2009	283	283		

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box.
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).		
Type or print File by the extended due date for filing the return. See instructions	Name of Exempt Organization MEMORIAL PARK CEMETERY, A TRUST	Employer identification number 73-0351480
	Number, street, and room or suite no. If a P O box, see instructions 6405 MEMORIAL DRIVE	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions ENID OK 73701	

Check type of return to be filed (File a separate application for each return):

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 5227	

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ► **MEMORIAL PARK CEMETERY 6405 MEMORIAL DRIVE, ENID OK 73703**.
Telephone No ► **580-237-3472** FAX No. ►
- If the organization does not have an office or place of business in the United States, check this box.
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box . . . ► . If it is for part of the group, check this box . . . ► and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until **8/15/2010**
- 5 For calendar year _____, or other tax year beginning **10/1/2008**, and ending **9/30/2009**
- 6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 7 State in detail why you need the extension More time is requested to acquire all information needed to complete and file an accurate return

8 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	\$
		0

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ►

Title ►

Date ►