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Short Form Return of Organization Exempt From Income Tax

2011

Open to Public
Inspection

MAY 23 2012

Department of the Treasury
Internal Revenue Service

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

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

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

A For the 2011 calendar year, or tax year beginning

, 2011, and ending

, 20

B Check if applicable

Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization

R & E COOPER MARY GRAY BIRD SANCTUARY TRUST
004679

D Employer identification number

35-6660018

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

Room/suite

200 EAST JACKSON STREET

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

MUNCIE, IN 47305

E Telephone number

() -

F Group Exemption
Number ►G Accounting Method: Cash Accrual Other (specify) ►

I Website: ►

J Tax-exempt status
(check only one) - 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527K Check ► if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are \$200,000 or more, or if total assets (Part II,

line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 15,103.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)Check if the organization used Schedule O to respond to any question in this Part I. X

1	Contributions, gifts, grants, and similar amounts received	1	
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	3,205.
5 a	Gross amount from sale of assets other than inventory	5a	11,890.
b	Less: cost or other basis and sales expenses	5b	15,400.
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-3,510.
6	Gaming and fundraising events		
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c	Less: direct expenses from gaming and fundraising events	6c	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
7 a	Gross sales of inventory, less returns and allowances	7a	
b	Less: cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8	8.
9	Total revenue. Add lines 1, 2, 3, 4, 5a, 5c, 6d, 7c, and 8 ►	9	-297.
10	Grants and similar amounts paid (list in Schedule O)	10	2,110.
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	1,359.
13	Professional fees and other payments to independent contractors	13	750.
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe in Schedule O)	16	
17	Total expenses. Add lines 10 through 16 ►	17	4,219.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-4,516.
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	137,641.
20	Other changes in net assets or fund balances (explain in Schedule O)	20	
21	Net assets or fund balances at end of year Combine lines 18 through 20 ►	21	133,125.

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2011)

BB

Part II Balance Sheets. (see the instructions for Part II.)

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	137,641.	22 133,125.
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	137,641.	25 133,125.
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	137,641.	27 133,125.

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III . . . X

What is the organization's primary exempt purpose? **SEE SCHEDULE O**

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

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

28 NET INCOME WAS DISTRIBUTED TO THE MARY GRAY
BIRD SANCTUARY

(Grants \$ 2,110.) If this amount includes foreign grants, check here ► 28a 2,110.

29

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

30

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

31

(Grants \$) If this amount includes foreign grants, check here ► 31a

32 Total program service expenses (add lines 28a through 31a) ► **32** 2,110.

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)

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

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V		
	Yes	No
33	33	X
34	34	X
35a	35a	X
b	35b	X
c	35c	X
36	36	X
37a	37a	X
b	37b	X
38a	38a	X
b	38b	
39	39a	
a	39b	
40a	40b	X
b	40c	
c	40d	
d	40e	X
e		
41	List the states with which a copy of this return is filed. ► Indiana	
42a	The organization's books are in care of ► FIRST MERCHANTS TRUST COMPANY Telephone no. ► (765)751-1831 Located at ► 200 E JACKSON STREET, MUNCIE, IN ZIP + 4 ► 47305	
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ►	
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ► and enter the amount of tax-exempt interest received or accrued during the tax year ► 43	
44a	44a	X
b	44b	X
c	44c	X
d	44d	
45a	45a	X
b	45b	X

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

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

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

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b	If "Yes," was the related organization a section 527 organization?	49b	
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

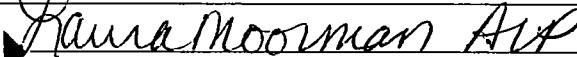
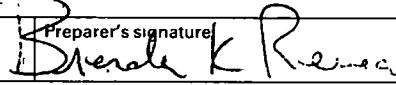
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f	Total number of other employees paid over \$100,000	0
51	Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."	

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d	Total number of other independent contractors each receiving over \$100,000	0
52	Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.	► <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here			05/21/2012
	Signature of officer		Date
	► LAURA MOORMAN	AVP	
	► Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	BRENDA REEVAL		MAY 15 2012
	Firm's name ► FIDUCIARY TAX SERVICES, LLC		Check <input type="checkbox"/> if self-employed
	Firm's address ► 400 S WALNUT STREET SUITE 200, MUNCIE, IN 47305		Firm's EIN ►
			Phone no. 765-288-3651

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization

R & E COOPER MARY GRAY BIRD SANCTUARY TRUST

Employer identification number

35-6660018

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: (For lines 1 through 11, check only one box.)

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).
 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).
 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)		X
11g(ii)		X
11g(iii)		X

(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	
(A) SEE PART IV									
(B)									
(C)									
(D)									
(E)									
Total									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2011

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
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						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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)						
11 Total support. Add lines 7 through 10 . . .						
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 2011 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2011. 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 - 2010. 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 - 2011. 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 - 2010. 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 or if the organization failed to qualify under Part II.
 If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants")						
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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513 .						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b.						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
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 2011 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests - 2011. 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 type="checkbox"/>		
b 33 1/3% support tests - 2010. 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 explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

SCHEDULE A, PART I (h) - INFORMATION ABOUT SUPPORTED ORGANIZATIONS

NAME OF SUPPORTED ORGANIZATION:

Mary Gray Bird Santuary

EIN: 35-6023489

TYPE OF ORGANIZATION FROM PART I: 9

IS THE ORGANIZATION LISTED IN GOVERNING DOCUMENT?: YES

DID YOU NOTIFY THE ORGANIZATION OF YOUR SUPPORT?: YES

IS THE ORGANIZATION ORGANIZED IN THE U.S.? : YES

AMOUNT OF SUPPORT: 2,110.

TOTAL SUPPORT: 2,110.

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

2011

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

R & E COOPER MARY GRAY BIRD SANCTUARY TRUST

Employer identification number

35-6660018

PART IV(A) - TRUSTEE OFFICER, KEY EMPLOYEES

TRUSTEE FEE \$ 1,359.08

Name of the organization

R & E COOPER MARY GRAY BIRD SANCTUARY TRUST

Employer identification number

35-6660018

FORM 990-EZ, PAGE 1, PART I, LINE 8 - OTHER REVENUE

DESCRIPTION	AMOUNT
Other Income -ROP	8.
TOTAL	8.

Name of the organization

R & E COOPER MARY GRAY BIRD SANCTUARY TRUST

Employer identification number

35-6660018

FORM 990EZ, PAGE 2, PART II, LINE 22 - CASH, SAVINGS AND INVESTMENTS

DESCRIPTION	BEGINNING OF YEAR	END OF YEAR
CASH	137,641.	8,533.
INVESTMENTS - OTHER		124,592.
TOTALS	137,641.	133,125.

Name of the organization

R & E COOPER MARY GRAY BIRD SANCTUARY TRUST

Employer identification number

35-6660018

FORM 990EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

AS DIRECTED BY THE TRUST AGREEMENT RE COOPER MARY
GRAY BIRD SANCTUARY TRUST. NET INCOME IS TO BE DISTRIBUTED TO THE
MARY GRAY BIRD SANCTUARY.

DEC 31, 2011
ALPHA KEY: C

REPORT FOLIO INVESTMENT REVIEW
R & E COOPER MARY GRAY BIRD SANCTUARY TRUST

ALPHA KEY: COOPERBIR

TRUST SANCTUARY BIRD GRAY MARY COOPER R. E. R. S.

TRUST SANCTUARY BIRD GRAY MARY MARY COOPER E E R R

SECURITY NAME	SHARES OR PAR	FINL INV'T	RTNG	INVESTMENT	INVENTORY	ANNUAL	CURR	CURR	% ADJUSTED	UNIT	CURRENT MARKET	
							DISC	BASIS	BASIS	MKT VAL	LAST YR	PRICE

S&P 400 MID-CAP SPDR NOT CLASSIFIED 90 NR FULL 13,180.25 13,180 154 1.1 10.9 14,821 159,490 14,354.10

NOT CLASSIFIED
S&P SMALL CAP 600 SPDR

NOT CLASSIFIED
FTSE ALL WORLD EX-US ETF 163 FULL 6,860.67 6,861 223 3.5 4.9 7,780 39,650 6,462.95

SPECIALTY ALTERNATIVE FUNDS

NOT CLASSIFIED							
VANGUARD REIT INDEX							
SIGNAL CLASS	98.039	FULL	2,000.00	2,000	76	3.5	1.6
***TOTAL EQUITIES	***	68,291.31	61,156	1,071	1.7	48.9	65,356
SUB-TOTALS		133,124.77	126,161	3,380	2.6	100.0	132,248
ACCRUED INTEREST							132,158.40
EX-DIVIDENDS							0.08
GRAND TOTALS		133,124.77	126,161	3,380	2.6	100.0	132,248
							132,489.09
							330.61

INVESTMENT	YTD	LONG TERM G/L	MID TERM G/L	YTD	LONG TERM G/L	MID TERM G/L	YTD	SHORT TERM G/L	YTD	SHARES / PAR CONTROL	FEES PAID	Y/T/D	LAST FEE	PMT DATE	PRIOR Y/E MARKET VALUE	CONTRIBUTIONS TO DATE	134,416.16
INVESTMENT CONTROL		133,124.77								17,588.367					0.00		