



FACT SHEET

**Why the Association Was Formed:** For some time the law has prohibited use of public funds for the up-keep of private property. As a result, the condition of the Mendenhall and Womack cemeteries had deteriorated over time. Volunteers responded to requests for meeting on several "work days" by bringing their mowers or other equipment, cutting the grass and clearing limbs. This improved the appearance of the cemeteries to a degree. However, expecting the same people to continue a volunteer service was not an acceptable permanent arrangement. Therefore, a charter was filed with the State of Mississippi for the formation of a non-profit organization, i.e., a cemetery association, having the principal activity of maintenance and improvement in two local cemeteries (Mendenhall and Womack) located within the existing city limits.

**How the Association Is Formed:** The Association is chartered with the State of Mississippi as a non-profit organization. The Association is also registered with and has a determination letter from the U. S. Internal Revenue Service as a non-profit, tax-exempt organization under Section 501(a). The organizational meeting was held in April 1997. The Association has an elected nine-member Board of Directors, who serve staggered three-year terms. The officers are elected by the board from among themselves. The annual meeting is announced in advance by the Board.

**How the Association Is Financed:** The Association is financed by individual contributions. In 1997, fifty-five percent (55%) of total contributions went into the Perpetual Care Fund in the form of CDs. Twenty-four percent (24%) was retained as an Operating Fund in the form of a checking account. The remaining income (21%) covered expenses: maintenance and improvements as well as chemicals, reproductions, stationery, and stamps. At the end of 1997, the Perpetual Care Fund was at \$20,000; a fund of at least \$100,000 is needed before interest will begin to cover all the expenses currently being covered by contributions.

**What the Association Does:** The Association provides all the maintenance of the cemeteries: mowing, trimming, leveling and filling, debris removal, etc. Once the Association has received property by purchase or donation, it will also provide burial plots and set the level of contribution to the Perpetual Care Fund necessary to secure a plot. **The Association does not open and close graves nor remove the bulk of the remaining soil following the grave closure.** These services are included in the funeral costs and are provided by the funeral homes or their contractors. The Association does smooth and fill grave sites following settling. All markers -- except headstones -- ultimately will be reset at ground level.

Published by the Board of Directors of the Mendenhall Cemetery Association, Inc.

Post Office Box 838 Mendenhall, Mississippi 39114-0838

George Mangum, President

Mary Nelle Cockrell, Secretary

Bennie Sue May

Patsy Munn, Vice-President

John Coleman

Mike Ponder

Richard Rankin, Treasurer

Charles Guynes

Clint Rotenberry