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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2000

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

A For the 2000 calendar year, or tax year period beginning 8/01, 2000, and ending 7/31, 2001

B Check if applicable:
 Change of address
 Change of name
 Initial return
 Final return
 Amended return

C WINCHESTER COMMUNITY MUSIC SCHOOL TRUST
 407 HIGHLAND AVENUE
 WINCHESTER, MA 01890

D Employer identification number: 04-6510295
E Telephone number: 781-721-2950
F Check if application pending

G Organization type (check only one): 501(c)(3) (Insert no) 527 OR 4947(a)(1)
 • Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

J Accounting method: Cash Accrual Other (specify)

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

Note H and I are not applicable to section 527 orgs
H(a) Is this a group return filed for affiliates? Yes No
H(b) If "Yes," enter number of affiliates
H(c) Are all affiliates included? Yes No (if "No," attach a list See instructions)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4-digit group exemption no (GEN)
L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

MAR 2 1 02 SCANNED MAR 2 2002 GARDEN, UT	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1a	431,878		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ 431,878 noncash \$)	1d			431,878
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			744,555
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4			61,588
	5 Dividends and interest from securities	5			
	6a Gross rents	6a			
	b Less rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c			
	7 Other investment income (describe)	7			
	(A) Securities		(B) Other		
8a Gross amount from sales of assets other than inventory	8a				
b Less cost or other basis and sales expenses	8b				
c Gain or (loss) (attach schedule)	8c				
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d				
9 Special events and activities (attach schedule)					
a Gross revenue (not including \$ of contributions reported on line 1a)	9a				
b Less direct expenses other than fundraising expenses	9b				
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c				
10a Gross sales of inventory, less returns and discounts	10a				
b Less cost of goods sold	10b				
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c				
11 Other revenue (from Part VII, line 93)	11				
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			1,238,021	
13 Program services (from line 44, column (B))	13			557,709	
14 Management and general (from line 44, column (C))	14			338,574	
15 Fundraising (from line 44, column (D))	15			41,992	
16 Payments to affiliates (attach schedule)	16				
17 Total expenses (add lines 16 and 44, column (A))	17			938,275	
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18			299,746	
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			4,700,112	
20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 1	20			-70,322	
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			4,929,536	

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Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 20.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash \$ _____ non cash \$ _____)	22			
23 Specific assistance to individuals (att sch)	23			
24 Benefits paid to or for members (att. sch)	24			
25 Compensation of officers, directors, etc	25			
26 Other salaries and wages	26 621,445	26 408,865	26 188,751	26 23,829
27 Pension plan contributions	27			
28 Other employee benefits	28 8,674	28 2,715	28 5,807	28 152
29 Payroll taxes	29 59,455	29 39,117	29 18,058	29 2,280
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33			
34 Telephone	34			
35 Postage and shipping	35			
36 Occupancy	36			
37 Equipment rental and maintenance	37			
38 Printing and publications	38			
39 Travel	39			
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 87,656	42 61,808	42 25,848	
43 Other expenses (itemize) a STATEMENT 2	43a 161,045	43a 45,204	43a 100,110	43a 15,731
b _____	43b			
c _____	43c			
d _____	43d			
e _____	43e			
44 Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 938,275	44 557,709	44 338,574	44 41,992

Reporting of Joint Costs Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No

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

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 23)

What is the organization's primary exempt purpose? SEE STATEMENT 3	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts, but optional for others)
a WINCHESTER COMMUNITY MUSIC SCHOOL TRUST PROVIDES MUSIC LESSONS AND INSTRUCTIONS. THE EXPENSES REPORTED IN PART II ABOVE DIRECTLY RELATE TO THE PERFORMANCE OF PROGRAM SERVICES. (Grants and allocations \$ 0)	557,709
b _____ (Grants and allocations \$ _____)	
c _____ (Grants and allocations \$ _____)	
d _____ (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	557,709

Part IV Balance Sheets (See Specific Instructions on page 23)

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
ASSETS	45	Cash - non-interest-bearing			45	
	46	Savings and temporary cash investments		1,097,084	46	155,981
	47a	Accounts receivable	47a 2,730			
	b	Less allowance for doubtful accounts	47b	4,663	47c	2,730
	48a	Pledges receivable	48a 291,406			
	b	Less allowance for doubtful accounts	48b	474,634	48c	291,406
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach sch)			50	
	51a	Other notes and loans receivable (attach schedule)	51a			
	b	Less allowance for doubtful accounts	51b		51c	
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges		2,341	53	11,264
	54	Investments - securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54	1,466,282
	55a	Investments - land, buildings, and equipment basis	55a 3,325,165			
	b	Less accumulated depreciation (attach schedule) STMT 4	55b 220,961	3,162,311	55c	3,104,204
56	Investments - other (attach schedule)			56		
57a	Land, buildings, and equipment basis	57a				
b	Less accumulated depreciation (attach schedule)	57b		57c		
58	Other assets (describe <input type="checkbox"/>)			58		
59	Total assets (add lines 45 through 58) (must equal line 74)		4,741,033	59	5,031,867	
LIABILITIES	60	Accounts payable and accrued expenses		25,126	60	37,365
	61	Grants payable			61	
	62	Deferred revenue			62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a	Tax-exempt bond liabilities (attach schedule)			64a	
	b	Mortgages and other notes payable (attach schedule)			64b	
	65	Other liabilities (describe <input type="checkbox"/> SEE STATEMENT 5)		15,795	65	64,966
66	Total liabilities (add lines 60 through 65)		40,921	66	102,331	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		4,166,049	67	4,612,617
	68	Temporarily restricted		534,063	68	316,919
	69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)		4,700,112	73	4,929,536	
74	Total liabilities and net assets/fund balances (add lines 66 and 73)		4,741,033	74	5,031,867	

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

Part VI Other Information (See Specific Instructions on page 26)		N/A	Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.			X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.			X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?			X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.			X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?			X
b	If "Yes," enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt			
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	0	
b	Did the organization file Form 1120-POL for this year?	81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions for reporting in Part III)	82b	N/A	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A	
c	Dues, assessments, and similar amounts from members	85c	N/A	
d	Section 162(e) lobbying and political expenditures	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 12	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87	501(c)(12) organizations Enter			
a	Gross income from members or shareholders	87a	N/A	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 30.7701-3? If "Yes," complete Part IX	88		X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>			
b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			0
d	Enter Amount of tax in 89c, above, reimbursed by the organization			0
90 a	List the states with which a copy of this return is filed <u>MASSACHUSETTS</u>			
b	Number of employees employed in the pay period that includes March 12, 2000 (See instructions)	90b	25	
91	The books are in care of <u>MAUREEN ABEL</u> Telephone no <u>781-721-2950</u> Located at <u>407 HIGHLAND AVE, WINCHESTER, MA</u> ZIP code <u>01890</u>			
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year			N/A <input type="checkbox"/>
		92		N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 30)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a TUITION AND FEES					744,555
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash investments			14	61,588	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain/loss from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				61,588	744,555
105 Total (add line 104, columns (B), (D), and (E))					806,143

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 31)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	SEE STATEMENT 6

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 31)

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 31)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
- Note If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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 knowledge.

Date: 2/22/02
 Type or print name and title: Laurie A Russell, Executive Director

Part III Statements About Activities

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

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V, page 5)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state
► _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
- 12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the Support Schedule in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting
 Note. You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	N/A				
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable etc. purpose					
18 Gross income from interest, dividends, amounts received from payments on securities (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a sch. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 Organizations described on lines 10 or 11 a Enter 2% of amount in column (e), line 24 N/A

b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a government unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts.	26a
c Total support for section 509(a)(1) test. Enter line 24, column (e).	26c
d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____	26d
e Public support (line 26c minus line 26d total)	26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	26f %

27 Organizations described on line 12 a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year. N/A

(1999) _____ (1998) _____ (1997) _____ (1996) _____

b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year.

(1999) _____ (1998) _____ (1997) _____ (1996) _____

c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____	27c
d Add: Line 27a total _____ and line 27b total _____	27d
e Public support (line 27c total minus line 27d total)	27e
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e) ▶ 27f	27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	27h %

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 5 of the instructions.) N/A

Part V Private School Questionnaire (See page 5 of the instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement) <u>NO BROADCAST MEDIA USED. ALL STUDENTS ARE RACIALLY ACCEPTED</u> <u>BROCHURES STATE "THE SCHOOL DOES NOT DISCRIMINATE ON THE BASIS OF</u> <u>RACE, COLOR, CREED, OR NATIONAL ORIGIN."</u>		X
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?		X
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement) <u>NO STUDENT IS EVER TURNED AWAY. OUR POLICY ADMITS ALL WITHOUT</u> <u>DISCRIMINATION THERE IS NO INQUIRY AS TO RACIAL BACKGROUND</u>		
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		X
b	Admissions policies?		X
c	Employment of faculty or administrative staff?		X
d	Scholarships or other financial assistance?		X
e	Educational policies?		X
f	Use of facilities?		X
g	Athletic programs?		X
h	Other extracurricular activities?		X
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		X
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		X
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	X	

Part VI-A

Lobbying Expenditures by Electing Public Charities (See page 7 of the instructions)
(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

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

Limits on Lobbying Expenditures

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

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

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

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 9 of the instructions.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(a))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(a))					
50 Grassroots lobbying expenditures					

Part VI-B

Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See page 9 of the instructions)

N/A

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

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

Yes	No	Amount

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

Schedule B
(Form 990 or 990-EZ)

Schedule of Contributors

OMB No 1545-0047

2000

Department of the Treasury
Internal Revenue Service

Supplementary information for line 1d of Form 990 or
line 1 of Form 990-EZ (see instructions)

Name of organization

WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

Employer identification number

04-6510295

Organization type (check one) - Section

501(c)(3) ◀ (enter number), 527 or

4947(a)(1) nonexempt charitable trust

A Section 501(c)(7), (8), or (10) organizations - Check this box if the organization had no charitable contributors who contributed more than \$1,000 during the year (But see General rule below) ▶

Enter here the total gifts received during the year for a religious, charitable, etc., purpose ▶ \$

Note: This form is generally not open to public inspection except for section 527 organizations

KFA For Paperwork Reduction Act Notice, see page 1 of the instructions for Form 990 and Form 990-EZ **Schedule B (Form 990 or 990-EZ) (2000)**

Name of organization: WINCHESTER COMMUNITY MUSIC SCHOOL TRUST
 Employer identification number: 04-6510295

Part I Contributors

(a) No	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
1	_____ _____ _____	\$ 100,000	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if a noncash contribution)</small>
(a) No	zip code	(c) Aggregate contributions	(d) Type of contribution
2	_____ _____ _____	\$ 100,000	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if a noncash contribution)</small>
(a) No	zip code	(c) Aggregate contributions	(d) Type of contribution
3	_____ _____ _____	\$ 85,628	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if a noncash contribution)</small>
(a) No	zip code	(c) Aggregate contributions	(d) Type of contribution
4	_____ _____ _____	\$ 67,432	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if a noncash contribution)</small>
(a) No	zip code	(c) Aggregate contributions	(d) Type of contribution
5	_____ _____ _____	\$ 25,090	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if a noncash contribution)</small>
(a) No	zip code	(c) Aggregate contributions	(d) Type of contribution
6	_____ _____ _____	\$ 25,035	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if a noncash contribution)</small>

Name of organization WINCHESTER COMMUNITY MUSIC SCHOOL TRUST	Employer identification number 04-6510295
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Part I Contributors

(a) No	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
<u>7</u>	_____ _____ _____	\$ <u>20,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
<u>8</u>	_____ _____ _____	\$ <u>12,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
<u>9</u>	_____ _____ _____	\$ <u>10,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
<u>10</u>	_____ _____ _____	\$ <u>6,250</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
<u>11</u>	_____ _____ _____	\$ <u>6,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
<u>12</u>	_____ _____ _____	\$ <u>5,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)

Name of organization WINCHESTER COMMUNITY MUSIC SCHOOL TRUST	Employer identification number 04-6510295
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Part I Contributors

(a) No	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
13	<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div>	\$ 5,000	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
14	<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div>	\$ 5,000	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
	<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div>	\$	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
	<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div>	\$	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
	<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div>	\$	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
	<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div>	\$	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)

Name of organization

Employer identification number

WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

04-6510295

Part II Noncash Property

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____

Name of organization

Employer identification number

WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

04-6510295

Part III Section 501(c)(7), (8), or (10) organizations that received more than \$1,000 in charitable gifts during the year-

Enter the total gifts that were from contributors who gave \$1,000 or less during the year for a religious, charitable, etc., purpose (see instructions)

► \$

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and zip code		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and zip code		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and zip code		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and zip code		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	

CLIENT 5695

WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

04-6510295

2/15/02

05 00PM

**STATEMENT 1
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

NET UNREALIZED LOSS ON INVESTMENTS	\$ -70,322
TOTAL	<u>\$ -70,322</u>

**STATEMENT 2
FORM 990, PART II, LINE 43
OTHER EXPENSES**

OTHER EXPENSES	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
CONFERENCE/DUES	\$ 2,447	2,447		
CONSULTING/ACCOUNTING	17,366		17,366	
FUNDRAISING	5,197			5,197
INSURANCE	7,059	3,529	3,530	
MAINTENANCE	42,594		42,594	
MUSIC & EQUIPMENT	6,442	6,442		
OFFICE EXPENSES	36,040	12,753	12,753	10,534
PROMOTION	20,033	20,033		
UTILITIES	23,867		23,867	
TOTAL	<u>\$ 161,045</u>	<u>45,204</u>	<u>100,110</u>	<u>15,731</u>

**STATEMENT 3
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

WINCHESTER COMMUNITY MUSIC SCHOOL TRUST PROVIDES THE CONTINUENCE OF MUSIC EDUCATION AND LESSONS TO STUDENTS

**STATEMENT 4
FORM 990, PART IV, LINE 55B
INVESTMENTS - LAND, BUILDINGS, AND EQUIPMENT**

ASSET	BASIS	ACCUM. DEPREC.	BOOK VALUE
BUILDINGS	\$ 3,325,165	220,961	3,104,204
TOTAL	<u>\$ 3,325,165</u>	<u>220,961</u>	<u>3,104,204</u>

CLIENT 5695

WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

04-6510295

2/15/02

05:00PM

STATEMENT 5
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

	<u>ENDING</u>
PREPAID TUITION	\$ 64,966
TOTAL	<u>\$ 64,966</u>

STATEMENT 6
FORM 990, PART VIII
RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES

<u>LINE #</u>	<u>EXPLANATION OF ACTIVITIES</u>
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93	WINCHESTER COMMUNITY MUSIC SCHOOL TRUST OFFERS A FULL RANGE OF INSTRUMENTAL AND VOCAL LESSONS, INCLUDING MUSIC FOR SPECIAL NEEDS STUDENTS, TO STUDENTS OF ALL AGES. WINCHESTER COMMUNITY MUSIC SCHOOL TRUST COMPLEMENTS MUSIC IN THE PUBLIC SCHOOLS AND COMMUNITY. THEY OFFER TUITION ASSISTANCE TO ENSURE THAT THEIR PROGRAMS ARE ACESIBLE
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WINCHESTER COMMUNITY MUSIC SCHOOL
BOARD OF TRUSTEES 2000-2001

<u>Term of office ending at Annual meeting, June 2003</u>			
Tami D Anton 5 Oakland Circle	Search Com Chair	721-7210	Fax e-mail tamianton@mediaone net
John M Dacey 20 Hillcrest Parkway		721-2227 721-4844	Fax 721-5522 e-mail john dacey@usa net
Rose Regan 6 Wolcott Road		721-4856	Fax e-mail
Margaret M Roll 7 Wainwright Road, Unit 45		729-2977	Fax 729-7669 e-mail jayroller@aol com
Melodie A Wing 189 Mystic Valley Parkway		721-2364	Fax e-mail szabo-wing@mediaone net
John A Wortmann, Jr 10 Fells Road		729-0713 617-748-3207	Fax (617) 748-3695 (w) e-mail wortmann10@aol com
<u>Term of office ending at Annual meeting, June 2002</u>			
Rex H Green * 10 Mt Pleasant St	Budget Com Chair	729-0167 (h) (617) 275-1034 (w)	Fax (781) 729-0167 e-mail rgreen@hookmedia com
Maryann McCall-Taylor 8 Sanborn St	Secretary	729-6258 (h) 862-0500 x242 (w)	Fax e-mail maryannmt@aol com
Scott F Powers 45 Wildwood St	Investments Budget	729-2033 (h) (617) 722-7972 (w)	Fax (617) 722-7311 e-mail powers sf@tbcam com
Thomas C Rolfs 5 Squanto Road	At large	721-6118	Fax (781) 721-0133 e-mail arolfs@aol com
<u>Term of office ending at Annual Meeting, June, 2001</u>			
Patricia F Denn 43 Myrtle Terrace	Development	729-4382 (h) (617) 373-2972 (w)	Fax (617) 373-4952 e-mail p denn@nunet neu edu
Carol S Kent * 5 Chestnut St	Chair	729-7089	Fax (781) 729-7089 e-mail jecsk@aol com
Martin J Newhouse* 25 Ridgfield Road	Legal Advisor	721-2406 (h) (617) 951-7533 (w)	Fax (617) 951-7050 e-mail mnewhous@ropesgray com
Sarah J Snyderman 3 Sanborn Place		721-0759	Fax (781) 721-0759 e-mail snyderman@mediaone net
Joshua Wall * 1 Harrington Road	Vice-Chair	721-0461 (h) (617) 619-4215 (w)	Fax (617) 619-4222 (w) e-mail tobywall@aol net