

Return of Organization Exempt From Income Tax

2001

Open to Public Inspection

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)

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

A For the 2001 calendar year, or tax year period beginning **AUG 1, 2001** and ending **JUL 31, 2002**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization WAYNE CENTER FOR THE ARTS Number and street (or P O box if mail is not delivered to street address) PO BOX 382 City or town, state or country, and ZIP + 4 WOOSTER, OH 44691	D Employer identification number 34-2016097
	Room/suite E Telephone number (330) 264-2787	F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)
	Please use IRS label or print or type See Specific Instructions	

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

H and **I** are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates

H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list)

G Web site **WWW.WAYNEARTSCENTER.ORG**

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

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

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Enter 4-digit GEN

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **615,363.**

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

Part 1 Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a	217,168.		
b	Indirect public support	1b			
c	Government contributions (grants)	1c	87,380.		
d	Total (add lines 1a through 1c) (cash \$ 298,672. noncash \$ 5,876.)	1d		304,548.	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		257,989.	
3	Membership dues and assessments	3		15,317.	
4	Interest on savings and temporary cash investments	4			
5	Dividends and interest from securities	5		32,168.	
6a	Gross rents SEE STATEMENT 1	6a	5,341.		
b	Less rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		5,341.	
7	Other investment income (describe)	7			
8a	Gross amount from sale of assets other than inventory	(A) Securities		(B) Other	
b	Less cost or other basis and sales expenses	8a			
c	Gain or (loss) (attach schedule)	8b			
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c			
8d		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 allowances	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 103)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		615,363.	
13	Program services (from line 44, column (B))	13		559,640.	
14	Management and general (from line 44, column (C))	14		87,396.	
15	Fundraising (from line 44, column (D))	15		16,616.	
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17		663,652.	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		-48,289.	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		1,708,190.	
20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	20		-99,960.	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		1,559,941.	

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DEC 22 2002
OGDEN, UT
IRS-OSC

Revenue
Expenses
Net Assets
 FILMED JAN 07 2003

18
64-15

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

Table with 5 columns: Line number, Description, (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include 22-44 with various expense categories and their amounts.

Joint Costs Check [] if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? [] Yes [X] 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

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

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

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

Table with 2 columns: Description, Program Service Expenses. Rows include a-f with descriptions of program services and their corresponding expense amounts.

Part IV Balance Sheets

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	25.	45 26.
	46 Savings and temporary cash investments	35,960.	46 16,492.
	47 a Accounts receivable	47a 6,222.	
	b Less allowance for doubtful accounts	47b	47c 6,222.
	48 a Pledges receivable	48a	48c
	b Less allowance for doubtful accounts	48b	
	49 Grants receivable		49 -1.
	50 Receivables from officers, directors, trustees, and key employees		50
	51 a Other notes and loans receivable	51a	51c
	b Less allowance for doubtful accounts	51b	
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges		53
	54 Investments - securities STMT 5 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	876,214.	54 702,083.
	55 a Investments - land, buildings, and equipment basis	55a	
	b Less accumulated depreciation	55b	55c
56 Investments - other	0.	56 0.	
57 a Land, buildings, and equipment basis	57a 1,105,226.		
b Less accumulated depreciation	57b 258,629.	57c 846,597.	
58 Other assets (describe <input type="checkbox"/> SEE STATEMENT 6)	4,350.	58 3,950.	
59 Total assets (add lines 45 through 58) (must equal line 74)	1,721,715.	59 1,575,369.	
Liabilities	60 Accounts payable and accrued expenses	4,725.	60 15,428.
	61 Grants payable		61
	62 Deferred revenue	8,800.	62
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable		64b
	65 Other liabilities (describe <input type="checkbox"/>)		65
66 Total liabilities (add lines 60 through 65)	13,525.	66 15,428.	
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	1,663,925.	67 1,517,384.
	68 Temporarily restricted	19,265.	68 17,557.
	69 Permanently restricted	25,000.	69 25,000.
	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, column (B) must equal line 21)	1,708,190.	73 1,559,941.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	1,721,715.	74 1,575,369.

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 VII Analysis of Income-Producing Activities (See Specific Instructions on page 32.)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue					
a CLASS FEES					178,845.
b SPRING BALLET					19,670.
c SPRING FUNDRAISER					17,882.
d CHAMBER MUSIC SERIES					41,592.
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					15,317.
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	32,168.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	5,341.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		37,509.	273,306.
105 Total (add line 104, columns (B), (D), and (E))					310,815.

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 32.)

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 8

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33.)

(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 33.)

- (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

I am preparing this return on behalf of the organization, and I am not a preparer. I am certifying that the information on this return is true, correct, and complete to the best of my knowledge and belief. It is true, correct, and complete to the best of my knowledge and belief.

12-18-02 LUCY SPURGEON EXECUTIVE DIRECTOR

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information-(See separate instructions.)

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

OMB No 1545-0047

2001

Name of the organization

WAYNE CENTER FOR THE ARTS

Employer identification number

34 2016097

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None".)

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None".)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶	0	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ

Schedule A (Form 990 or 990-EZ) 2001

Part III Statements About Activities (See page 2 of the instructions)

		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 ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions) SEE STATEMENT 9		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e	Transfer of any part of its income or assets?		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)		X
4	Do you have a section 403(b) annuity plan for your employees?		X
Note: 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			

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 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)
- 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 6 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	252,591.	442,917.	965,291.	256,860.	1,917,659.
16 Membership fees received	15,939.	15,135.	13,146.	13,885.	58,105.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	267,729.	129,011.	108,923.	113,944.	619,607.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	69,378.	57,174.	61,342.	86,511.	274,405.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization a 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 schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	605,637.	644,237.	1,148,702.	471,200.	2,869,776.
24 Line 23 minus line 17	337,908.	515,226.	1,039,779.	357,256.	2,250,169.
25 Enter 1% of line 23	6,056.	6,442.	11,487.	4,712.	
26 Organizations described on lines 10 or 11					
a Enter 2% of amount in column (e), line 24					26a 45,003.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.					26b 0.
c Total support for section 509(a)(1) test. Enter line 24, column (e).					26c 2,250,169.
d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____					26d 274,405.
e Public support (line 26c minus line 26d total)					26e 1,975,764.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 87.8051%
27 Organizations described on line 12					
a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A	(2000)	(1999)	(1998)	(1997)	
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A	(2000)	(1999)	(1998)	(1997)	
c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c N/A
d Add: Line 27a total _____ and line 27b total _____					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e).					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants For an organization described in line 10, 11, or 12, that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

NONE

Part V Private School Questionnaire (See page 7 of the instructions)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

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

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

N/A

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

Check a if the organization belongs to an affiliated group

Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
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 - The lobbying nontaxable amount is - Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

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

4-Year Averaging Period Under Section 501(h)

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

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 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
		0.

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

Schedule B
(Form 990, 990-EZ, or
990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

2001

Name of organization

WAYNE CENTER FOR THE ARTS

Employer identification number

34-2016097

Organization type (check one)

Filers of

Section

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General rule** or a **Special rule** (Note Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule-see instructions)

General Rule-

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

Special Rules-

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc , contributions of \$5,000 or more during the year) ▶ \$ _____

Caution Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of organization

Employer identification number

WAYNE CENTER FOR THE ARTS

34-2016097

Part I Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
2		\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
3		\$ 16,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
4		\$ 11,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
5		\$ 7,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
6		\$ 8,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization WAYNE CENTER FOR THE ARTS	Employer identification number 34-2016097
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Part I Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7		\$ 10,499.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

FORM 990	RENTAL INCOME	STATEMENT	1
KIND AND LOCATION OF PROPERTY		ACTIVITY NUMBER	GROSS RENTAL INCOME
		1	5,341.
TOTAL TO FORM 990, PART I, LINE 6A			5,341.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	2
DESCRIPTION		AMOUNT	
OTHER CHANGES IN NET ASSETS		-99,960.	
TOTAL TO FORM 990, PART I, LINE 20		-99,960.	

FORM 990	OTHER EXPENSES			STATEMENT	3
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING	
NUTCRACKER	628.	628.			
CHAMBER MUSIC SERIES	48,318.	48,318.			
SPRING BALLET	13,390.	13,390.			
COMMUNITY SERVICE	104,078.	104,078.			
CLASS FEES	122,861.	122,861.			
SPRING FUNDRAISER	9,411.	9,411.			
MISCELLANEOUS	11,809.	3,543.	8,266.		
SUB-CONTRACT LABOR	9,000.	9,000.			
ADVERTISING	5,012.	5,012.			
INSURANCE	10,328.	10,328.			
TOTAL TO FM 990, LN 43	334,835.	326,569.	8,266.		

FORM 990 STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS STATEMENT 4

DESCRIPTION OF PROGRAM SERVICE ONE

PROGRAMMING INCLUDES PRE/POST SHOW DISCUSSIONS INVOLVING ARTISTS, EDUCATORS, & STAFF; LECTURES/DEMONSTRATION PROGRAMS BY ARTISTS, CLASSES/WORKSHOPS WITH ARTISTS. PUBLIC PERFORMANCE FOR YOUNG AUDIENCES, CURRICULUM-BASED PROGRAMS FOR GRADES K-12, TEACHER WORKSHOPS, ARTISTS-IN-SCHOOLS RESIDENCIES. MEMBERS=3500, STUDENTS=4500

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE A		559,640.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 5

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
POOLED FUNDS - STOCKS, BONDS, US GOVT			702,083.		702,083.
TO 990, LN 54 COL B			702,083.		702,083.

FORM 990 OTHER ASSETS STATEMENT 6

DESCRIPTION	AMOUNT
DONATED INVENTORY - PAINTINGS	3,950.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	3,950.

FORM 990

PART V - LIST OF OFFICERS, DIRECTORS,
TRUSTEES AND KEY EMPLOYEES

STATEMENT 7

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JEAN BAIRD 237 S. WALNUT ST. WOOSTER, OH 44691	<i>VICE-PRESIDENT</i> 2	0.	0.	0.
KATHLEEN MACMANUS ZURKO 237 S. WALNUT ST. WOOSTER, OH 44691	<i>TRUSTEE</i> 2	0.	0.	0.
DENNIS BOEN 237 S. WALNUT ST. WOOSTER, OH 44691	TREASURER 2	0.	0.	0.
SUSAN GRASSE 237 S. WALNUT ST. WOOSTER, OH 44691	SECRETARY 2	0.	0.	0.
BOB GORMAN 237 S. WALNUT ST. WOOSTER, OH 44691	<i>PRESIDENT</i> 2	0.	0.	0.
JULIA FISHELSON 237 S. WALNUT ST. WOOSTER, OH 44691	EX-OFFICIO 2	0.	0.	0.
LUCY SPURGEON 237 S. WALNUT ST. WOOSTER, OH 44691	EXECUTIVE DIRECTOR 48	49,538.	1,486.	0.
JOAN FENZL 237 S. WALNUT ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
MIKE GORRELL 237 S. WALNUT ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
LUD HUCK 237 S. WALNUT ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
BARB KALIE 237 S. WALNUT ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.

LOUISE KEATING 237 S. WALNUT ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
DR. ALAN KIEFER 237 S. WALNUT ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
RAY MCCALL 237 S. WALNUT ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
<i>BARRY ROMICH</i> 237 S. WALNUT ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
BILL ROBERTS 237 S. WALNUT ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
CHERYL SHAPIRO 237 S. WALNUT ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
BILL SHERON 237 S. WALNUT ST. WOOSTER, OH 44691	<i>PAST PRESIDENT</i> 2	0.	0.	0.
MARK SHROCK 237 S. WALNUT ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		<u>49,538.</u>	<u>1,486.</u>	<u>0.</u>

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES STATEMENT 8

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	CHARGED TO THOSE TAKING OFFERED CLASSES IN ART, MUSIC, DANCE, ETC. THESE FEES ARE USED TO HELP DEFRAY THE COST OF PAYING INSTRUCTORS
93B	ART PERFORMANCE FOR THE COMMUNITY
93C	COMMUNITY EVENT WITH ART/TALENT EMPHASIS
94	MEMBERSHIPS ARE SOLD TO INDIVIDUALS TO ENCOURAGE THEM TO PARTICIPATE

IN, OR ATTEND, THE ORGANIZATION'S ACTIVITIES

SCHEDULE A	STATEMENT REGARDING ACTIVITIES WITH SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS, CREATORS, KEY EMPLOYEES, ETC, . PART III, LINE 2	STATEMENT 9
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THE DIRECTOR IS A FULL-TIME EMPLOYEE WITH A SALARY.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE
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THE PURPOSE OF WAYNE CENTER FOR THE ARTS IS TO ENRICH THE LIVES OF ALL RESIDENTS OF THE COUNTY THROUGH EXPOSURE TO ALL OF THE ARTS, AND TO CULTIVATE AND IMPROVE AN ENVIRONMENT FOR CHANGE THROUGH THE ARTS FOR EVERYONE IN THE COUNTY REGARDLESS OF AGE, GENDER, PHYSICAL CHALLENGE, OR ETHNIC ORIGIN. THE CENTER HAS A COMMITMENT TO PRESENTING QUALITY ARTS EXPERIENCES TO ALL SEGMENTS OF THE COMMUNITY. IN PARTNERSHIP WITH WAYNE COUNTY SCHOOLS, THE CENTER STRIVES TO PROVIDE THE VERY BEST ARTISTS-IN-EDUCATION RESIDENCIES, CONCERTS, THEATER PRESENTATIONS, DANCE, AND VISUAL ARTS THE CENTER PRESENTS YEAR-ROUND PERFORMANCES TO DIVERSE AUDIENCES AND IS TOTALLY ACCESSIBLE.

Lead Schedules (Intermediate)
Wayne Center for the Arts
July 31, 2002

11/20/2002 10 25 32 AM

Done by	Date	Index
Reviewer	Date	

Acct # Source	Description	W/P Ref	2002 Unadjusted Balance	AJE	2002 Adjusting Entries	2002 Adjusted Balance	Report Balance
	Land	3201					
1640	Original Cost - Land		22,680 00		0 00	22,680 00	0 00
	Total Land	3201	22,680 00		0 00	22,680 00	0 00
	Land improvements	3202					
1630	Parking Lot		83,917 35		0 00	83,917 35	0 00
	Total Land improvements	3202	83,917 35		0 00	83,917 35	0 00
	Buildings and improvements	3203					
1650	Bldg & Improvements		713,390 00		0 00	713,390 00	0 00
	Total Buildings and improvemen	3203	713,390 00		0 00	713,390 00	0 00
	Classroom equipment	3204					
1690	Original Cost		40,093 90		0 00	40,093 90	0 00
	Total Classroom equipment	3204	40,093 90		0 00	40,093 90	0 00
	Leasehold improvements	3205					
1680	Original Cost		135,934 77	5	66,328 00	202,262 77	0 00
	Total Leasehold improvements	3205	135,934 77		66,328 00	202,262 77	0 00
	Office equipment	3206					
1660	Furniture & Fixtures		2,809 32	3	2,497 00		
				5	6,366 00	11,672 32	0 00
1660-0	Original Cost		31,210 49		0 00	31,210 49	0 00
	Total Office equipment	3206	34,019 81		8,863 00	42,882 81	0 00
	Allowance for depreciation	3301					
1730	A/D - Parking Lot		-10,493 80	7	3 80	-10,490 00	0 00
1750	Accum Depr - Building		-55,155 73	7	165 73	-54,990 00	0 00
1760	Accum Depr - Furniture & Fix		-26,471 39	7	-633 61	-27,105 00	0 00
1780	Accum Depr - Capital Imp		-127,408 42	7	-2,381 58	-129,790 00	0 00
1790	Accum Depr - Classroom Equip		-36,241 73	7	-12 27	-36,254 00	0 00
	Total Allowance for depreciati	3301	-255,771 07		-2,857 93	-258,629 00	0 00