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Return of Organization Exempt from Income Tax

2003

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2003 calendar year, or tax year beginning 8/01, 2003, and ending 7/31, 2004

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

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

D Employer Identification Number 04-6510295
E Telephone number 781-721-2950
F Accounting method: Cash, Accrual

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?
H (b) If 'Yes,' enter number of affiliates
H (c) Are all affiliates included?
H (d) Is this a separate return filed by an organization covered by a group ruling?

G Web site: N/A

J Organization type (check only): 501(c) 3

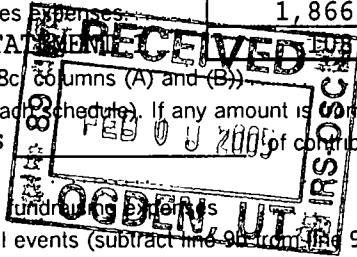
K Check here if the organization's gross receipts are normally not more than \$25,000

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12: 2,898,604

I Group Exemption Number
M Check if the organization is not required to attach Schedule B

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

Table with 21 rows and 4 columns: Description, Sub-description, Amount, Total. Includes sections for Contributions, Program service revenue, Investment income, Sales of assets, Special events, and Total revenue/expenses.



REVENUE EXPENSES

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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

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 67,555.		62,488.	5,067.
26 Other salaries and wages	26 729,771.	531,698.	188,167.	9,906.
27 Pension plan contributions	27			
28 Other employee benefits	28 11,717.	3,974.	7,631.	112.
29 Payroll taxes	29 75,636.	50,438.	23,778.	1,420.
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 90,407.	64,744.	25,663.	
43 Other expenses not covered above (itemize): a SEE STATEMENT 3	43a 293,720.	64,853.	224,960.	3,907.
b -----	43b			
c -----	43c			
d -----	43d			
e -----	43e			
44 Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44 1,268,806.	715,707.	532,687.	20,412.

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 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? <input type="checkbox"/> SEE STATEMENT 4	Program Service Expenses (Required for 501(c)(3) and (4) organizations 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 \$ _____)	715,707.
b ----- (Grants and allocations \$ _____)	
c ----- (Grants and allocations \$ _____)	
d ----- (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	715,707.

Part IV Balance Sheets (See Instructions)

		(A) Beginning of year		(B) End of year
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.				
ASSETS	45 Cash – non-interest-bearing		45	
	46 Savings and temporary cash investments	371,867.	46	249,661.
	47a Accounts receivable	47a 768.		
	b Less: allowance for doubtful accounts	47b	47c	768.
	48a Pledges receivable	48a 19,162.		
	b Less: allowance for doubtful accounts	48b	48c	19,162.
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes & loans receivable (attach sch)	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	7,443.	53	16,488.
	54 Investments – securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,560,765.	54	1,785,113.
	55a Investments – land, buildings, & equipment basis	55a		
b Less: accumulated depreciation (attach schedule)	55b	55c		
56 Investments – other (attach schedule)		56		
57a Land, buildings, and equipment: basis	57a 3,377,284.			
b Less: accumulated depreciation (attach schedule) STATEMENT 5	57b 489,980.	2,954,085.	57c	2,887,304.
58 Other assets (describe ▶ SEE STATEMENT 6)	2,000.	58	2,000.	
59 Total assets (add lines 45 through 58) (must equal line 74)	5,028,990.	59	4,960,496.	
LIABILITIES	60 Accounts payable and accrued expenses	38,915.	60	47,470.
	61 Grants payable		61	
	62 Deferred revenue	4,250.	62	2,000.
	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 ▶ SEE STATEMENT 7)	167,783.	65	142,335.
66 Total liabilities (add lines 60 through 65)	210,948.	66	191,805.	
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	4,653,253.	67	4,759,499.
	68 Temporarily restricted	164,789.	68	9,192.
	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; column (B) must equal line 21)	4,818,042.	73	4,768,691.	
74 Total liabilities and net assets/fund balances (add lines 66 and 73)	5,028,990.	74	4,960,496.	

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 IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total revenue, gains, and other support per audited financial statements	a	1,119,519.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$ 187,546.		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify):		
	SEE STMT 8 \$ -99,936.		
	Add amounts on lines (1) through (4)	b	87,610.
c	Line a minus line b	c	1,031,909.
d	Amounts included on line 12, Form 990 but not on line a :		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify):		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	1,031,909.

a	Total expenses and losses per audited financial statements	a	1,168,870.
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify):		
	\$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	1,168,870.
d	Amounts included on line 17, Form 990 but not on line a :		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify):		
	\$		
	SEE STMT 9 \$ 99,936.		
	Add amounts on lines (1) and (2)	d	99,936.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	1,268,806.

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

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
LAURIE RUSSELL 14 PINE HILL CIRCLE WAKEFIELD, MA 01880 SEE STMT ATTACHED	EXECUTIVE DIREC 40	67,555.	3,906.	0.
	AS REQUIRED	0.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If 'Yes,' attach schedule - see instructions.

Part VI Other Information (See instructions)		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
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	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
80a	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
81a	Enter direct and indirect political expenditures. See line 81 instructions <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81b	Did the organization file Form 1120-POL for this year?		X
82a	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?		X
82b	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 in Part III.)		N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?		N/A
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		N/A
85c	Dues, assessments, and similar amounts from members		N/A
85d	Section 162(e) lobbying and political expenditures		N/A
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		N/A
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		N/A
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
86a	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12		N/A
86b	Gross receipts, included on line 12, for public use of club facilities		N/A
87a	501(c)(12) organizations. Enter: a Gross income from members or shareholders		N/A
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them)		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 301.7701-3? If 'Yes,' complete Part IX.		X
89a	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>		
89b	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		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 on line 89c, above, reimbursed by the organization		0.
90a	List the states with which a copy of this return is filed <u>MASSACHUSETTS</u>		
90b	Number of employees employed in the pay period that includes March 12, 2003 (See instructions.)		70
91	The books are in care of <u>LAURIE RUSSELL</u> Telephone number <u>781-721-2950</u> Located at <u>407 HIGHLAND AVE, WINCHESTER, MA</u> ZIP + 4 <u>01890</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>		N/A

Part VII Analysis of Income-Producing Activities (See instructions)

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) Exclusion code	(D) Amount	
93 Program service revenue:					
a TUITION AND FEES					985,587.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	1,043.	
96 Dividends & interest from securities			14	40,417.	
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 pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					-108,170.
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))				41,460.	877,417.
105 Total (add line 104, columns (B), (D), and (E))					918,877.

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 instructions)

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).
1	SEE STATEMENT 10

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions.)

(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 instructions)

- 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 any knowledge.

Please *Janice Russell* Date *2/3/2005*

Executive Director

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under
Section 501(c)(3)

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

Supplementary Information — (See separate instructions.)

OMB No 1545-0047

2003

Department of the Treasury
Internal Revenue Service

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

Name of the organization

WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

Employer identification number

04-6510295

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

(See 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 and 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 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	

Part III Statements About Activities (See instructions.) Yes No

<p>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> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p> <p>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</p> <p>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)</p> <p>a Sale, exchange, or leasing of property?</p> <p>b Lending of money or other extension of credit?</p> <p>c Furnishing of goods, services, or facilities?</p> <p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p> <p>e Transfer of any part of its income or assets?</p> <p>3a Do you make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how you determine that recipients qualify to receive payments.)</p> <p>b Do you have a section 403(b) annuity plan for your employees?</p> <p>4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?</p>	1		X
	2a		X
	2b		X
	2c		X
	2d		X
	2e		X
	3a		X
	3b		X
	4		X

Part IV Reason for Non-Private Foundation Status (See 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 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 instructions)

Part V Private School Questionnaire (See 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 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? 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 DISCRIMINATION. THERE IS NO INQUIRY AS TO RACIAL BACKGROUND.</u>		X
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? If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.)		X
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 instructions.)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

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		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term 'expenditures' means amounts paid or incurred.)			
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)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
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 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

CLIENT 5695

WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

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**STATEMENT 1
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALES**

PUBLICLY TRADED SECURITIES

GROSS SALES PRICE: 1,758,525.
COST OR OTHER BASIS: 1,866,695.

TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES \$ -108,170.

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ -108,170.

**STATEMENT 2
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

NET UNREALIZED GAINS ON INVESTMENTS

TOTAL \$ 187,546.
TOTAL \$ 187,546.

**STATEMENT 3
FORM 990, PART II, LINE 43
OTHER EXPENSES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BAD DEBTS	99,936.		99,936.	
CONFERENCE/DUES	2,506.	2,506.		
CONSULTING/ACCOUNTING	16,210.		16,210.	
EDUCATION & TRAINING	1,146.	250.	896.	
FUNDRAISING	3,302.			3,302.
INSURANCE	11,526.	5,763.	5,763.	
MAINTENANCE	45,090.		45,090.	
MUSIC & EQUIPMENT	7,911.	7,911.		
OFFICE EXPENSES	47,821.	23,608.	23,608.	605.
PROMOTION	22,103.	22,103.		
RECRUITING FEE	2,269.		2,269.	
TEMPORARY HELP	2,826.	2,712.	114.	
UTILITIES	31,074.		31,074.	
TOTAL	\$ <u>293,720.</u>	\$ <u>64,853.</u>	\$ <u>224,960.</u>	\$ <u>3,907.</u>

**STATEMENT 4
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

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

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WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

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**STATEMENT 5
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT**

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	\$ 134,363.	\$ 46,261.	\$ 88,102.
MACHINERY AND EQUIPMENT	260,951.	122,505.	138,446.
BUILDINGS	2,325,548.	321,214.	2,004,334.
LAND	656,422.		656,422.
TOTAL	\$ 3,377,284.	\$ 489,980.	\$ 2,887,304.

**STATEMENT 6
FORM 990, PART IV, LINE 58
OTHER ASSETS**

ARTWORK			\$ 2,000.
		TOTAL	\$ 2,000.

**STATEMENT 7
FORM 990, PART IV, LINE 65
OTHER LIABILITIES**

PREPAID TUITION			\$ 142,335.
		TOTAL	\$ 142,335.

**STATEMENT 8
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS**

BUILDING CAMPAIGN CONTRIBUTION - LOSSES			\$ -99,936.
		TOTAL	\$ -99,936.

**STATEMENT 9
FORM 990, PART IV-B, LINE D(2)
OTHER AMOUNTS**

BAD DEBTS EXPENSE			\$ 99,936.
		TOTAL	\$ 99,936.

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STATEMENT 10
FORM 990, PART VIII
RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES

<u>LINE #</u>	<u>EXPLANATION OF ACTIVITIES</u>
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 ACCESIBLE.

WINCHESTER COMMUNITY MUSIC SCHOOL
BOARD OF TRUSTEES 2003-2004

04-6510295

Term of Office ending at Annual Meeting, June 2006

Tam D. Anton 5 Oakland Circle	Chair	781-721-7210 (h)	tamianton@comcast.net fax: 781-721-6987 (h)
Michael J. Bray 30 Brooks Street		781-721-2142 (h) 781-729-0171 (w) 617-304-9556 (cell)	micbray@comcast.net
Erik Knutzen 38 Glen Road		781-729-5487 (h)	erikknutzen@hotmail.com
Margaret M. Roll 7 Wainwright Road, Unit 45	Secretary	781-729-2977 (h)	jayroller@aol.com fax: 781-729-7669 (h)
Melodie A. Wing 189 Mystic Valley Parkway	Vice-Chair	781-721-2364 (h)	Melodiewing@comcast.net
Shelly W. Ziegelman 1 Edgehill Road		781-756-1828 (h) 781-721-4766 (w)	szarch@comcast.net fax: 781-756-0039 (h)

Term of Office ending at Annual Meeting, June 2005

Angela Myles Beeching 1000 Centre Street #15 Jamaica Plain, MA 02130		617-522-0306 (h) 617-585-1117 (w)	abeeching@newenglandconservatory.edu (w) fax: 617-585-1116 (w) (attn Angela Beeching)
Rex H. Green 10 Mt. Pleasant Street	Treasurer	781-729-0167 (h) 617-348-2301 (w) 617-645-3641 (cell)	rexhgreen@hotmail.com fax: 781-729-0167 (h)
Debra Hernandez 23 Brooks Street		781-721-6459 (h)	DebraYHern@aol.com fax: 781-721-6090 (h)
Joe Nicholson 20 Sussex Road		781-721-5834 (h) 781-372-2806 (w)	joenicholson@comcast.net jnicholson@surebridge.com (w) fax: 781-756-0690 (h)

Term of Office ending at Annual Meeting, June 2004

Brian J. Casserly 24 Symmes Road		781-729-4639 (h) 781-944-0040 (w)	b.casserly@comcast.com
Carol S. Kent 5 Chestnut Street		781-729-7089 (h)	jecsk@aol.com fax: 781-729-7089 (h)
Justin L. Magee 8 Ridgefield Road		781-729-7536 (h) 781-935-8000 (w)	jlmjprman@aol.com fax: 781-935-1990
Cindy Stack 35 Hill Street		781-729-4711 (h)	CLStack@hotmail.com

Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension — check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization	Employer identification number
	WINCHESTER COMMUNITY MUSIC SCHOOL TRUST	04-6510295
	Number, street, and room or suite number. If a P.O. box, see instructions	
	407 HIGHLAND AVENUE	
	City, town or post office. For a foreign address, see instructions	state ZIP code
	WINCHESTER, MA 01890	

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

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

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the **whole group**, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until 3/15, 20 05, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 20 ____ or
- ▶ tax year beginning 8/01, 20 03, and ending 7/31, 20 04.

2 If this tax year is for less than 12 months, check reason. Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ _____ 0.

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____ 0.

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ _____ 0.

Signature and Verification

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, and that I am authorized to prepare this form.

Signature ▶ Theresa Hawck Title ▶ CPA Date ▶ 12/14/04

BAA For Paperwork Reduction Act Notice, see instructions.