

"CHANGE IN ACCOUNTING YEAR."

Form 990

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2003

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 AUG 1, 2003 and ending JUN 30, 2004

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: WAYNE CENTER FOR THE ARTS. D Employer identification number: 34-2016097. E Telephone number: (330) 264-2787. F Accounting method: Accrual.

G Website: WWW.WAYNEARTSCENTER.ORG. H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? No. H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? N/A. H(d) Is this a separate return filed by an organization covered by a group ruling? No.

J Organization type: 501(c)(3). K Check here if the organization's gross receipts are normally not more than \$25,000. L Gross receipts: 479,764.

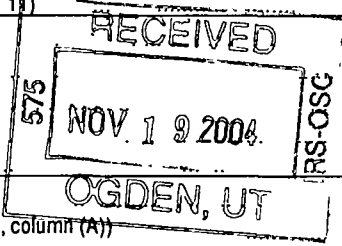
M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 479,764.

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

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less rental expenses; 6c Net rental income; 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less direct expenses; 9c Net income; 10a Gross sales of inventory; 10b Less cost of goods sold; 10c Gross profit or (loss); 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets; 21 Net assets or fund balances at end of year.

SCANNED DEC 08 2004 Revenue



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LHA For Paperwork Reduction Act Notice, see the separate Instructions.

Form 990 (2003)

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. Page 2

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 (attach schedule)				
	cash \$ _____ noncash \$ _____	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25	48,087.	12,022.	21,639.
26	Other salaries and wages	26	129,308.	26,928.	83,994.
27	Pension plan contributions	27			
28	Other employee benefits	28	18,891.	3,149.	12,779.
29	Payroll taxes	29	15,017.	3,626.	8,336.
30	Professional fundraising fees	30			
31	Accounting fees	31	6,545.		6,545.
32	Legal fees	32			
33	Supplies	33	6,852.		6,852.
34	Telephone	34	2,780.		2,780.
35	Postage and shipping	35	1,913.		1,913.
36	Occupancy	36	20,452.	13,498.	6,954.
37	Equipment rental and maintenance	37	15,361.	8,188.	7,173.
38	Printing and publications	38			
39	Travel	39	541.		541.
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	31,211.		31,211.
43	Other expenses not covered above (itemize):				
a	_____	43a			
b	_____	43b			
c	_____	43c			
d	_____	43d			
e	SEE STATEMENT 3	43e	220,769.	165,836.	40,072.
44	<small>Total functional expenses (add lines 22 through 43)</small> <small>Organizations completing columns (B)-(D), carry these totals to lines 13-15</small>	44	517,727.	233,247.	230,789.

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? **SEE STATEMENT 4**

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 <small>(Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)</small>
a	SEE STATEMENT 5	
	(Grants and allocations \$ _____)	233,247.
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)	233,247.

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	26.	45 660.
	46 Savings and temporary cash investments	12,931.	46 22,428.
	47 a Accounts receivable	47a 13,223.	
	b Less: allowance for doubtful accounts	47b	47c 13,223.
	48 a Pledges receivable	48a	
	b Less: allowance for doubtful accounts	48b	48c
	49 Grants receivable		49
	50 Receivables from officers, directors, trustees, and key employees		50
	51 a Other notes and loans receivable	51a	
	b Less: allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges		53
	54 Investments - securities STMT 6 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	708,633.	54 714,146.
	55 a Investments - land, buildings, and equipment basis	55a	
	b Less: accumulated depreciation	55b	55c
56 Investments - other		56	
57 a Land, buildings, and equipment basis	57a 1,140,718.		
b Less: accumulated depreciation	57b 323,165.	57c 817,553.	
58 Other assets (describe SEE STATEMENT 7)	3,950.	58 3,950.	
59 Total assets (add lines 45 through 58) (must equal line 74)	1,559,210.	59 1,571,960.	
Liabilities	60 Accounts payable and accrued expenses	1,500.	60 17,494.
	61 Grants payable		61
	62 Deferred revenue		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 LINE OF CREDIT)	37,500.	65 44,000.
66 Total liabilities (add lines 60 through 65)	39,000.	66 61,494.	
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	1,476,876.	67 1,477,467.
	68 Temporarily restricted	18,334.	68 7,999.
	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)	1,520,210.	73 1,510,466.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	1,559,210.	74 1,571,960.

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		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	507,983.	
b Amounts included on line a but not on line 12, Form 990:			
(1) Net unrealized gains on investments \$ 28,077.			
(2) Donated services and use of facilities \$ _____			
(3) Recoveries of prior year grants \$ _____			
(4) Other (specify) STMT 8 \$ 142.			
Add amounts on lines (1) through (4) ▶	b	28,219.	
c Line a minus line b ▶	c	479,764.	
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	0.	
e Total revenue per line 12, Form 990 (line c plus line d) ▶	e	479,764.	
a Total expenses and losses per audited financial statements ▶	a	517,727.	
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	0.	
c Line a minus line b ▶	c	517,727.	
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): \$ _____			
Add amounts on lines (1) and (2) ▶	d	0.	
e Total expenses per line 17, Form 990 (line c plus line d) ▶	e	517,727.	

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)				
(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 & deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 9		52,510.	990.	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? If "Yes," attach schedule. Yes No

Part VI Other Information 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
77 Were any changes made in the organizing or governing documents but not reported to the IRS?
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
78 b If "Yes," has it filed a tax return on Form 990-T for this year?
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year?
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?
81 a Enter direct or indirect political expenditures See line 81 instructions
81 b Did the organization file Form 1120-POL for this year?
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?
82 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 in Part III.)
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?
83 b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84 a Did the organization solicit any contributions or gifts that were not tax deductible?
84 b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85 b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85 c Dues, assessments, and similar amounts from members
85 d Section 162(e) lobbying and political expenditures
85 e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85 f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85 g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85 h 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?
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12
86 b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders
87 b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them)
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?
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911
89 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?
89 c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89 d Enter: Amount of tax on line 89c, above, reimbursed by the organization
90 a List the states with which a copy of this return is filed
90 b Number of employees employed in the pay period that includes March 12, 2003
91 The books are in care of
Located at
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

Part VII Analysis of Income-Producing Activities (See page 33 of the 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) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a CLASS FEES					136,050.
b NUTCRACKER					2,500.
c SPRING BALLET					20,281.
d SPRING FUNDRAISER					22,904.
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					14,120.
95 Interest on savings and temporary cash investments			14	8.	
96 Dividends and interest from securities			14	21,166.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	5,120.	
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.		26,294.	195,855.
105 Total (add line 104, columns (B), (D), and (E))					222,149.

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 page 34 of the 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)

SEE STATEMENT 10

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the 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 page 34 of the 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).

accompanying schedules and statements, and to the best of my knowledge and belief, it is true, all information of which preparer has any knowledge

Date 11-8-04 Bill Buckingham, Executive Director
 Preparer's SSN or PTIN

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No 1545-0047

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

2003

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions.)

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

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	

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 i 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 11		
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)? SEE PART V, FORM 990	X	
e Transfer of any part of its income or assets?		X
3 a 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)		X
b Do you have a section 403(b) annuity plan for your employees?		X
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?		X

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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	274,444.	304,548.	252,591.	442,917.	1,274,500.
16 Membership fees received	14,924.	15,317.	15,939.	15,135.	61,315.
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	304,746.	257,989.	267,729.	129,011.	959,475.
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	37,789.	37,509.	69,378.	57,174.	201,850.
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 schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	631,903.	615,363.	605,637.	644,237.	2,497,140.
24 Line 23 minus line 17	327,157.	357,374.	337,908.	515,226.	1,537,665.
25 Enter 1% of line 23	6,319.	6,154.	6,056.	6,442.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 30,753.
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 1999 through 2002 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 1,537,665.
d Add: Amounts from column (e) for lines 18 201,850. 19 22					26d 201,850.
e Public support (line 26c minus line 26d total)					26e 1,335,815.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 86.8730%
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				
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				
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 1999 through 2002, 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

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/>			
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/>			
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		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
(The term "expenditures" means amounts paid or incurred)															
		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 -														
	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">If the amount on line 40 is -</td> <td style="width: 50%;">The lobbying nontaxable amount is -</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </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	
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														
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
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
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	Yes	No	Amount
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.)			0.

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

(i) Cash

(ii) Other assets

b Other transactions:

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with columns Yes/No and rows 51a(i) through c, with 'X' marks in the No column.

N/A

Table with 4 columns: (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No (X) No

b If "Yes," complete the following schedule: N/A

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

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

2003

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).

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2003)

FORM 990	RENTAL INCOME	STATEMENT	1
KIND AND LOCATION OF PROPERTY		ACTIVITY NUMBER	GROSS RENTAL INCOME
AUDITORIUM & PARKING LOT @ ARTS CENTER, WOOSTER, OH		1	5,120.
TOTAL TO FORM 990, PART I, LINE 6A			5,120.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	2
DESCRIPTION		AMOUNT	
UNREALIZED GAINS AND LOSSES		28,077.	
REALIZED GAINS AND LOSSES		142.	
TOTAL TO FORM 990, PART I, LINE 20		28,219.	

FORM 990	OTHER EXPENSES			STATEMENT	3
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING	
CLASS FEES	76,104.	76,016.	88.		
COMMUNITY SERVICE	72,057.	70,568.	1,489.		
MISCELLANEOUS	26,976.	8,068.	16,507.	2,401.	
NUTCRACKER	50.	50.			
SPRING BALLET	11,134.	11,134.			
SUB-CONTRACT LABOR	9,900.		9,900.		
ADVERTISING	3,944.		3,944.		
INSURANCE	8,144.		8,144.		
SPRING FUND-RAISER	12,460.			12,460.	
TOTAL TO FM 990, LN 43	220,769.	165,836.	40,072.	14,861.	

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

EXPLANATION

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.

FORM 990 STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS STATEMENT 5

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.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE A	_____	233,247.
	=====	=====

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 6

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
POOLED FUNDS-STOCKS, BONDS, US GOVT	_____	_____	714,146.	_____	714,146.
TO 990, LN 54 COL B	_____	_____	714,146.	_____	714,146.
	=====	=====	=====	=====	=====

FORM 990	OTHER ASSETS	STATEMENT	7
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DESCRIPTION	AMOUNT
DONATED INVENTORY - PAINTINGS	3,950.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	3,950.

FORM 990	OTHER REVENUE NOT INCLUDED ON FORM 990	STATEMENT	8
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DESCRIPTION	AMOUNT
REALIZED GAIN ON INVESTMENTS	142.
TOTAL TO FORM 990, PART IV-A	142.

FORM 990	PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES	STATEMENT	9
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NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
JEAN BAIRD 1054 BUCHHOLZ WOOSTER, OH 44691	IMMEDIATE PAST PRESIDENT 2	0.	0.	0.
KATHLEEN MACMANUS ZURKO 730 WINTER ST. WOOSTER, OH 44691	PRESIDENT 2	0.	0.	0.
DENNIS BOEN 1564 ARTHUR DRIVE WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
SUSAN GRASSE 2417 PLEASANT RIDGE RD. WOOSTER, OH 44691	SECRETARY 2	0.	0.	0.
BOB GORMAN 225 N. MARKET ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.

JULIA FISHELSON 1630 BURBANK RD. WOOSTER, OH 44691	EX-OFFICIO 2	0.	0.	0.
JOAN FENZL 1536 ARTHUR DRIVE WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
LUD HUCK 225 W. WAYNE AVE. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
BARB KALIE 2521 IMPERIAL ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
LOUISE KEATING C/O 141 E. LIBERTY ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
DR. ALAN KIEFER P.O. BOX 1021 WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
RAY MCCALL 1636 BEALL AVE. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
DENISE PARKER 2698 VINTON WOODS WOOSTER, OH 44691	TREASURER 2	0.	0.	0.
BILL ROBERTS 1551 CINNAMON DRIVE WEST SALEM, OH 44287	TRUSTEE 2	0.	0.	0.
CHERYL SHAPIRO 609 BEECHWOOD DRIVE WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
MIKE STEINER 121 N. MARKET ST., SUITE 600 WOOSTER, OH 44691	VICE PRESIDENT 2	0.	0.	0.
JOHN COOK C/O 505 N. MARKET ST. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
MARIAN CROPP 1429 CHRISTMAS RUN BLVD. WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.

KENNETH FORAN 1787 HILA WAY WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
KATHLEEN GALLO 2113 NORMANDY DRIVE WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
MACKENZIE HAISS 328 BLOOMINGTON WOOSTER, OH 44691	TRUSTEE 2	0.	0.	0.
LUCY SPURGEON 237 S. WALNUT STREET WOOSTER, OH 44691	EXEC. DIR. (AUG-OCT '03) 40	9,125.	0.	0.
DARLENE CHODZINSKI 237 S. WALNUT STREET WOOSTER, OH 44691	INTERIM DIR. (OCT-APR '04) 40	33,000.	990.	0.
BILL BUCKINGHAM 237 S. WALNUT STREET WOOSTER, OH 44691	EXEC. DIR. (APR-JUNE '04) 40	10,385.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		52,510.	990.	0.

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

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	CLASS FEES ARE CHARGED FOR THOSE INDIVIDUALS TAKING ART, MUSIC, DANCE, ETC. CLASSES OFFERED BY THE ORGANIZATION. THESE FEES ARE USED TO HELP DEFRAY THE COST OF PAYING INSTRUCTORS.
93B	ART PERFORMANCE FOR THE COMMUNITY.
93C	ART PERFORMANCE FOR THE COMMUNITY.
93D	COMMUNITY EVENT WITH AN ART/TALENT EMPHASIS.
94	MEMBERSHIPS ARE SOLD TO INDIVIDUALS TO ENCOURAGE PARTICIPATION AND/OR ATTENDANCE IN THE ORGANIZATION'S ACTIVITIES

SCHEDULE A STATEMENT REGARDING ACTIVITIES WITH SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS, CREATORS, KEY EMPLOYEES, ETC., PART III, LINE 2 STATEMENT 11

THE DIRECTOR IS A FULL-TIME EMPLOYEE WITH A SALARY. DURING '03-'04, THE PREVIOUS EXECUTIVE DIRECTOR LEFT, AND AN INTERIM DIRECTOR WAS NAMED UNTIL ANOTHER PERSON WAS HIRED TO THE POSITION IN APRIL 2004.

Done by:	Date	Index
Reviewer:	Date	

Acct # Source	Description	W/P Ref	2004 Unadjusted Balance	AJE	2004 Adjusting Entries	2004 Adjusted Balance	2003 Report Balance
1640	Land	3201					
	Original Cost - Land		22,680.00		0.00	22,680.00	22,680.00
	Total Land	3201	<u>22,680.00</u>		<u>0.00</u>	<u>22,680.00</u>	<u>22,680.00</u>
1630	Land improvements	3202					
	Parking Lot		83,917.35		0.00	83,917.35	83,917.35
	Total Land improvements	3202	<u>83,917.35</u>		<u>0.00</u>	<u>83,917.35</u>	<u>83,917.35</u>
1650	Buildings and improvements	3203					
	Bldg. & Improvements		713,390.00		0.00	713,390.00	713,390.00
	Total Buildings and improvemen	3203	<u>713,390.00</u>		<u>0.00</u>	<u>713,390.00</u>	<u>713,390.00</u>
1690	Classroom equipment	3204					
	Original Cost - classroom equi		40,093.90		0.00	40,093.90	40,093.90
	Total Classroom equipment	3204	<u>40,093.90</u>		<u>0.00</u>	<u>40,093.90</u>	<u>40,093.90</u>
1680	Leasehold improvements	3205					
	Original Cost - capital improv		215,062.77		0.00	215,062.77	215,062.77
	Total Leasehold improvements	3205	<u>215,062.77</u>		<u>0.00</u>	<u>215,062.77</u>	<u>215,062.77</u>
1015	Office equipment	3206					
	Capital Account		-2,100.00	1	13,800.00		
1660	Furniture & Fixtures		14,148.81	5	-11,700.00	0.00	0.00
16600	Original Cost - F&F		31,210.49	5	20,215.00	34,363.81	14,148.81
	Total Office equipment	3206	<u>43,259.30</u>		<u>22,315.00</u>	<u>65,574.30</u>	<u>45,359.30</u>
1730	Allowance for depreciation	3301					
	A/D - Parking Lot		-18,532.37		0.00	-18,532.37	-14,686.00
1750	Accum. Depr. - Building		-89,173.75		0.00	-89,173.75	-72,825.00
1760	Accum. Depr. - Furniture & Fix		-35,871.38	5	-1,051.00	-36,922.38	-31,685.00
1780	Accum. Depr. - Capital Imp		-140,530.38	5	-6.00	-140,536.38	-135,563.00
1790	Accum. Depr. - Classroom Equip		-37,996.13	5	-4.00	-38,000.13	-37,195.00
	Total Allowance for depreciati	3301	<u>-322,104.01</u>		<u>-1,061.00</u>	<u>-323,165.01</u>	<u>-291,954.00</u>

▶ See separate instructions.

Part I General Information

Important: All applicants must complete Part I and sign below See page 2 of the instructions

Type or Print	Name of applicant (if a joint return is filed, also enter spouse's name) WAYNE CENTER FOR THE ARTS	Applicant's identifying no. (see page 3 of instructions) 34-2016097
	Number, street, and room or suite no (if a P O box, see page 3 of the instructions) 237 S. WALNUT STREET	Service Center where income tax return will be filed OGDEN, UT 84201-0027
	City or town, state, and ZIP code WOOSTER, OH 44691	Applicant's area code and telephone number/Fax number 330-264-2787 / 330-264-9314
	Name of filer, if different than the applicant (see instructions)	Filer's identifying number
	Name of person to contact (if not the applicant or filer, attach a power of attorney) BILL BUCKINGHAM	Contact person's area code and telephone number/Fax number 330-264-2787 / 330-264-9314

1 Check the appropriate box(es) to indicate the type of applicant (see page 3 of the instructions).

- | | | |
|---|--|--|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Cooperative (sec. 1381(a)) | <input type="checkbox"/> Passive foreign investment company (PFIC) (sec. 1297) |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Possession corporation (secs 936 and 30A) | <input type="checkbox"/> Other foreign corporation |
| <input type="checkbox"/> Estate | <input type="checkbox"/> Controlled foreign corporation (CFC)(sec 957) | <input checked="" type="checkbox"/> Tax-exempt organization |
| <input type="checkbox"/> Domestic corporation | <input type="checkbox"/> Foreign personal holding company (sec 552) | <input type="checkbox"/> Homeowners Association (sec 528) |
| <input type="checkbox"/> S corporation | <input type="checkbox"/> Foreign sales corporation (FSC) or Interest-charge domestic international sales corporation (IC-DISC) | <input type="checkbox"/> Other (Specify entity and applicable Code section) |
| <input type="checkbox"/> Personal service corporation (PSC) | <input type="checkbox"/> Specified foreign corporation (SFC)(sec. 898) | |

2a Approval is requested to (check one) (see page 3 of the instructions):

- Adopt a tax year ending ▶ (Partnerships and PSCs: Go to Part III after completing Part I.)
- Change to a tax year ending ▶ 06/30/2004 Retain a tax year ending ▶

b If changing a tax year, indicate the date the present tax year ends ▶ 06/30/2004

c If adopting or changing a tax year, the first return or short period return will be filed for the tax year beginning ▶ AUGUST 1, 2003, and ending ▶ JUNE 30, 2004

3 Is the applicant's present tax year, as stated on line 2b above, also its current financial reporting year? ▶ Yes No

If "No," attach an explanation.

4 Indicate the applicant's present overall method of accounting.

- Cash receipts and disbursements method Accrual method
- Other method (specify) ▶

5 State the nature of the applicant's business or principal source of income.

501(c)(3) ORGANIZED TO PROMOTE THE ARTS. PRINCIPAL SOURCES OF INCOME INCLUDE CLASS FEES, THEATRICAL PERFORMANCES, DONATIONS, AND FUNDRAISERS.

Signature — All Applicants (See Who Must Sign on page 2 of the instructions.)

Under penalties of perjury, I declare that I have examined this application, 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 applicant) is based on all information of which preparer has any knowledge.

Applicant*

Preparer (other than applicant)

Bill Buckingham
Applicant or officer's signature and date

Robert E. Mapes
Signature of individual preparing the application and date

BILL BUCKINGHAM, EXECUTIVE DIRECTOR
Name and title (print or type)

ROBERT E. MAPES, CPA
Name of individual preparing the application

REA & ASSOCIATES, INC.
545 NORTH MARKET STREET
WOOSTER, OH 44691

Name of firm preparing the application

*If the application is filed by one or more U S shareholders of a controlled foreign corporation or foreign personal holding company, the U S shareholders must sign (see instructions).

Part II Automatic Approval Request (If the answer to any of the questions below is "Yes," sign Form 1128 and see the instructions for **Where To File**. Do not file with the National Office. Do not include a user fee. Do not complete Part III. See page 3 of the instructions.)

Section A — Corporations (Other Than S Corporations or Personal Service Corporations) (Rev. Proc. 2002-37)		Yes	No
1	Is the applicant a corporation (including a homeowners association (section 528)) that is requesting a change in tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2002-37?		X
2	Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? If "Yes" and the corporation is electing to change to a permitted tax year, file Form 1128 as an attachment to Form 2553.		X
3	Is the applicant a CFC requesting a revocation of its 1-month deferral election that was made under section 898(c)(1)(B) and to change its tax year to the majority U.S. shareholder year (as defined in section 898(c)(1)(C))?		X
4	Is the applicant a corporation requesting a concurrent change for a CFC, FSC or IC-DISC? (see page 4 of the instructions)		X
Section B — Partnerships, S Corporations, and Personal Service Corporations (PCs) (Rev. Proc. 2002-38)			
5	Is the applicant a partnership, S corporation, or PSC that is requesting a tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2002-38? (see page 4 of the instructions)		X
6	Is the partnership, S corporation, or PSC requesting to change to its required tax year or a 52-53 week tax year ending with reference to such tax year?		X
7	Is the partnership, S corporation, or PSC (other than a member of a tiered structure) requesting a tax year that coincides with its natural business year described in section 4.01(2) of Rev. Proc. 2002-38? (see page 4 of the instructions for information required to be submitted)		X
8	Is the S corporation requesting an ownership tax year? (see page 4 of the instructions)		X
9	Is the applicant a partnership requesting a concurrent change pursuant to section 6.10 of Rev. Proc. 2002-37 or section 5.04(8) of Rev. Proc. 2002-39? (see page 4 of the instructions)		X
Section C — Individuals (Rev. Proc. 2003-62) (see page 5 of the instructions)			
10	Is the applicant an individual requesting a change from a fiscal year to a calendar year?		X
Section D — Tax-Exempt Organizations (Rev. Proc. 76-10 or 85-58) (see page 5 of the instructions)			
11	Is the applicant a tax-exempt organization requesting a change?	X	

Part III Ruling Request (All applicants requesting a ruling must complete Section A and any other section that applies to the entity. See page 5 of the instructions.)

Section A — General Information		Yes	No
1	Is the applicant under examination by the IRS, before an appeals office, or a Federal court? If "Yes," see the instructions on page 5 for information that must be included on an attached explanation.		
2	Has the applicant changed its annual accounting period at any time within the most recent 48-month period ending with the last month of the requested tax year? If "Yes" and a letter ruling was issued granting approval to make the change, attach a copy of the letter ruling, or if not available, an explanation including the date approval was granted. If a letter ruling was not issued, indicate when and explain how the change was implemented.		
3	Within the most recent 48-month period, has any accounting period application been withdrawn, not perfected, denied, or not implemented? If "Yes," attach an explanation.		
4a	Is the applicant requesting to establish a business purpose under section 5.02(1) of Rev. Proc. 2002-39? If "Yes," attach an explanation of the legal basis supporting the requested tax year (see page 5 of the instructions).		
b	If your business purpose is based on one of the natural business year tests under section 5.03, check the applicable box. <input type="checkbox"/> Annual business cycle test <input type="checkbox"/> Seasonal business test <input type="checkbox"/> 25-percent gross receipts test Attach a statement showing gross receipts from sales and services (and inventory cost if applicable) for the test period. (See page 5 of the instructions)		
5	Enter the taxable income or (loss) for the 3 tax years immediately preceding the year of change and for the short period. If necessary, estimate the amount for the short period. Short period \$ First preceding year \$ Second preceding year \$ Third preceding year \$		
Note: Individuals, enter adjusted gross income. Partnerships and S corporations, enter ordinary income. Section 501(c) organizations, enter unrelated business taxable income. Estates, enter adjusted total income. All other applicants, enter taxable income before net operating loss deduction and special deductions.			

		Yes	No												
<p>6 Corporations only, enter the losses or credits, if any, that were generated or that expired in the short period:</p> <table style="margin-left: 40px; width: 80%;"> <thead> <tr> <th></th> <th style="text-align: center;">Generated</th> <th style="text-align: center;">Expiring</th> </tr> </thead> <tbody> <tr> <td>Net operating loss</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Capital loss</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Unused credits</td> <td style="text-align: right;">\$ _____</td> <td style="text-align: right;">\$ _____</td> </tr> </tbody> </table>		Generated	Expiring	Net operating loss	\$ _____	\$ _____	Capital loss	\$ _____	\$ _____	Unused credits	\$ _____	\$ _____			
	Generated	Expiring													
Net operating loss	\$ _____	\$ _____													
Capital loss	\$ _____	\$ _____													
Unused credits	\$ _____	\$ _____													
<p>7 Enter the amount of deferral, if any, resulting from the change (see section 5.05(1), (2), (3) and 6.01(7) of Rev. Proc. 2002-39) ▶ \$ _____</p>															
<p>8a Is the applicant a U.S. shareholder in a CFC? ▶ If "Yes," attach a statement for each CFC providing the name, address, identifying number, tax year, the percentage of total combined voting power of the applicant, and the amount of income included in the gross income of the applicant under section 951 for the 3 tax years immediately before the short period and for the short period.</p>															
<p>b Will each CFC concurrently change its tax year? ▶ If "Yes" to line 8b, go to Part II, line 3. If "No," attach a statement explaining why the CFC will not be conforming to the tax year requested by the U.S. shareholder.</p>															
<p>9a Is the applicant a U.S. shareholder in a PFIC as defined in section 1297? ▶ If "Yes," attach a statement providing the name, address, identifying number, and tax year of the PFIC, the percentage of interest owned by the applicant, and the amount of distributions or ordinary earnings and net capital gain from the PFIC included in the income of the applicant.</p>															
<p>b Did the applicant elect under section 1295 to treat the PFIC as a qualified electing fund? ▶</p>															
<p>10a Is the applicant a member of a partnership, a beneficiary of a trust or estate, a shareholder of an S corporation, a shareholder of an IC-DISC, or a shareholder of an FSC? ▶ If "Yes," attach a statement providing the name, address, identifying number, type of entity (partnership, trust, estate, S corporation, IC-DISC, or FSC), tax year, percentage of interest in capital and profits, or percentage of interest of each IC-DISC or FSC and the amount of income received from each entity for the first preceding year and for the short period. Indicate the percentage of gross income of the applicant represented by each amount.</p>															
<p>b Will any partnership concurrently change its tax year to conform with the tax year requested? ▶</p>															
<p>c If "Yes" to line 10b, has any Form 1128 been filed for such partnership? ▶</p>															
<p>11 Does the applicant or any related entity currently have any accounting method, tax year, ruling, or technical advice request pending with the IRS National Office? ▶ If "Yes," attach a statement explaining the type of request (method, tax year, etc.) and the specific issues involved in each request.</p>															
<p>12 Is Form 2848, Power of Attorney and Declaration of Representative, attached to this application? ▶</p>															
<p>13 Does the applicant request a conference of right (in person or by telephone) with the IRS National Office, if the IRS proposes to disapprove the application? ▶</p>															
<p>14 Enter amount of user fee attached to this application (see page 6 of the instructions) ▶ \$ _____</p>															
<p>Section B—Corporations (other than S corporations and controlled foreign corporations) (see page 6 of instructions)</p>															
<p>15 Enter the date of incorporation. ▶</p>															
<p>16a Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? ▶</p>		Yes	No												
<p>b If "Yes," will the corporation be going to a permitted S corporation tax year? ▶ If "No" to line 16b, attach an explanation.</p>															
<p>17 Is the corporation a member of an affiliated group filing a consolidated return? ▶ If "Yes," attach a statement providing (a) the name, address, identifying number used on the consolidated return, tax year, and Service Center where the applicant files the return; (b) the name, address, and identifying number of each member of the affiliated group; (c) the taxable income (loss) of each member for the 3 years immediately before the short period and for the short period; and (d) the name of the parent corporation.</p>															
<p>18a Personal service corporations (PSCs): Attach a statement providing each shareholder's name, type of entity (individual, partnership, corporation, etc.), address, identifying number, tax year, percentage of ownership, and amount of income received from the PSC for the first preceding year and the short period.</p>															
<p>b If the PSC is using a tax year other than the required tax year, indicate how it obtained its tax year. <input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____) <input type="checkbox"/> Letter ruling (date of letter ruling _____ (attach copy))</p>															

Section C — S Corporations (See page 6 of the instructions)

	Yes	No
19 Enter the date of the S corporation election. ▶		
20 Is any shareholder applying for a corresponding change in tax year? ▶ If "Yes," each shareholder requesting a corresponding change in tax year must file a separate Form 1128 to get advance approval to change its tax year.		
21 If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year. <input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____) <input type="checkbox"/> Letter ruling (date of letter ruling _____ (attach copy))		
22 Attach a statement providing each shareholder's name, type of shareholder (individual, estate, qualified subchapter S Trust, electing small business trust, other trust, or exempt organization), address, identifying number, tax year, percentage of ownership, and the amount of income each shareholder received from the S corporation for the first preceding year and for the short period.		

Section D — Partnerships (see page 6 of instructions)

	Yes	No
23 Enter the date the partnership's business began. ▶		
24 Is any partner applying for a corresponding change in tax year? ▶		
25 Attach a statement providing each partner's name, type of partner (individual, partnership, estate, trust, corporation, S corporation, IC-DISC, etc.), address, identifying number, tax year, and the percentage of interest in capital and profits.		
26 Is any partner a shareholder of a PSC as defined in Regulations section 1.441-3(c)? ▶ If "Yes," attach a statement providing the name, address, identifying number, tax year, percentage of interest in capital and profits, and the amount of income received from each PSC for the first preceding year and for the short period.		
27 If the partnership is using a tax year other than the required tax year, indicate how it obtained its tax year. <input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____) <input type="checkbox"/> Letter ruling (date of letter ruling _____ (attach copy))		

Section E — Controlled Foreign Corporations (CFC)

28 Attach a statement for each U.S. shareholder (as defined in section 951(b)) providing the name, address, identifying number, tax year, percentage of total value and percentage of total voting power, and the amount of income included in gross income under section 951 for the 3 tax years immediately before the short period and for the short period.		
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Section F — Tax-Exempt Organizations

	Yes	No
29 Type of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (specify) ▶		
30 Date of organization ▶		
31 Code section under which the organization is exempt. ▶		
32 Is the organization required to file an annual return on Form 990, 990-C, 990-PF, 990-T, 1120-H, or 1120-POL? ▶		
33 Enter the date the tax exemption was granted. ▶ Attach a copy of the letter ruling granting exemption. If a copy of the letter ruling is not available, attach an explanation.		
34 If the organization is a private foundation, is the foundation terminating its status under section 507? . . . ▶		

Section G — Estates

35 Enter the date the estate was created. ▶		
36a Attach a statement providing the name, identifying number, address, and tax year of each beneficiary and each person who is an interested party of any portion of the estate. b Based on the adjusted total income of the estate entered in Part III, Section A, line 5, attach a statement showing the distribution deduction and the taxable amounts distributed to each beneficiary for the 2 tax years immediately before the short period and for the short period.		

Section H — Certain Foreign Corporations

37 If the applicant is a passive foreign investment company or foreign personal holding company, attach a statement providing each U.S. shareholder's name, address, identifying number, and percentage of interest owned.		
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