

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2006

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 2006 calendar year, or tax year beginning 08-01-2006 and ending 07-31-2007

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: WINCHESTER COMMUNITY MUSIC SCHOOL TRUST. Address: 407 HIGHLAND AVENUE, WINCHESTER, MA 01890.

D Employer identification number: 04-6510295. E Telephone number: (781) 721-2950. F Accounting method: Accrual.

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

G Web site: WINCHESTERMUSICORG

J Organization type: 501(c)(3)

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than 25,000.

L Gross receipts: 1,625,854

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? I Group Exemption Number. M Check if the organization is not required to attach Sch B.

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

Table with columns for Revenue, Expenses, and Net Assets. Rows include Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Gross rents, Other investment income, Gross amount from sales of assets, Special events, Gross sales of inventory, Other revenue, Total revenue, Program services, Management and general, Fundraising, Payments to affiliates, Total expenses, Excess or (deficit) for the year, Net assets at beginning and end of year.

Part III Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions.)

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include 22a-24, 25a-c, 26-43, and 44 Total functional expenses.

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 (See the instructions.)

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.

What is the organization's primary exempt purpose? WINCHESTER COMMUNITY MUSIC SCHOOL PROVIDES THE CONTINUENCE OF MUSIC EDUCATION AND LESSONS TO STUDENTS All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)
a WINCHESTER COMMUNITY MUSIC SCHOOL TRUST PROVIDES MUSIC LESSONS AND INSRUCTIONS THE EXPENSES REPORTED IN PART II ABOVE DIRECTLY RELATE TO THE PERFORMANCE OF PROGRAM SERVICES (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	943,101
b (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
c (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
d (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	943,101

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)		
		Beginning of year		End of year		
Assets	45 Cash—non-interest-bearing		-1	45	644	
	46 Savings and temporary cash investments		222,302	46	157,783	
	47a Accounts receivable	47a				
	b Less allowance for doubtful accounts	47b		138	47c	
	48a Pledges receivable	48a	3,202			
	b Less allowance for doubtful accounts	48b	100	9,203	48c	3,102
	49 Grants receivable				49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)				50a	
	b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)				50b	
	51a Other notes and loans receivable (attach schedule)	51a				
	b Less allowance for doubtful accounts	51b		895	51c	
	52 Inventories for sale or use				52	
	53 Prepaid expenses and deferred charges			16,614	53	23,561
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV				54a	
	b Investments—other securities (attach schedule) <input checked="" type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV			2,206,654	54b	2,440,354
55a Investments—land, buildings, and equipment basis	55a					
b Less accumulated depreciation (attach schedule)	55b			55c		
56 Investments—other (attach schedule)				56		
57a Land, buildings, and equipment basis	57a	3,678,337				
b Less accumulated depreciation (attach schedule)	57b	783,629	2,791,938	57c	2,894,708	
58 Other assets, including program-related investments (describe <input type="checkbox"/> _____)			2,000	58	2,000	
59 Total assets (must equal line 74) Add lines 45 through 58			5,249,743	59	5,522,152	
Liabilities	60 Accounts payable and accrued expenses		74,957	60	48,238	
	61 Grants payable			61		
	62 Deferred revenue			62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)				63	
	64a Tax-exempt bond liabilities (attach schedule)				64a	
	b Mortgages and other notes payable (attach schedule)				64b	
	65 Other liabilities (describe <input type="checkbox"/> _____)			132,306	65	164,909
66 Total liabilities Add lines 60 through 65			207,263	66	213,147	
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		5,027,443	67	5,296,107	
	68 Temporarily restricted		5,037	68	2,898	
	69 Permanently restricted		10,000	69	10,000	
	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 and column (B) must equal line 21)			5,042,480	73	5,309,005
	74 Total liabilities and net assets / fund balances Add lines 66 and 73			5,249,743	74	5,522,152

Part VI Other Information (continued)

Form with multiple sections (82a-91b) containing questions and answers regarding organizational activities, dues, lobbying, and financial accounts. Includes a table for state listing and a table for foreign financial accounts.

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c Yes No

If "Yes," enter the name of the foreign country

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

92

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

Note: Enter gross amounts unless otherwise indicated.

Table with 5 main columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include 93 Program service revenue, 94 Membership dues and assessments, 95 Interest on savings and temporary cash investments, 96 Dividends and interest from securities, 97 Net rental income or (loss) from real estate, 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, 104 Subtotal, 105 Total.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Table with 2 columns: 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). Row 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

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

Table with 5 columns: (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.

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

NOTE: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI **Information Regarding Transfers To and From Controlled Entities** *Complete only if the organization is a controlling organization as defined in section 512(b)(13)*

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No
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	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No
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	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?	Yes	No
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Please Sign Here

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.

***** Signature of officer	2008-01-22 Date
LAURIE RUSSELL executive director Type or print name and title	

Paid Preparer's Use Only	Preparer's signature PHILIP A WEITZEL	Date 2008-01-21	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4 ERCOLINI & COMPANY LLP 101 ARCH STREET 300 BOSTON, MA 02110			EIN Phone no (617) 482-5511

SCHEDULE A (Form 990 or 990EZ)

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information—(See separate instructions.)

OMB No 1545-0047

2006

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

Department of the Treasury Internal Revenue Service

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

Table with 5 columns: (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. Includes entry for MICHELL NOVER.

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

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$50,000; (b) Type of service; (c) Compensation. Includes a 'None' entry and a total count of 0.

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$50,000; (b) Type of service; (c) Compensation. Includes a 'None' entry and a total count of 0.

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

Yes No

<p>1 During the year, has the organization attempted to influence national, state, or local legislation, include any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶\$ _____(Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)</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>	1		No
<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 property?</p>	2a		No
<p>b Lending of money or other extension of credit?</p>	2b		No
<p>c Furnishing of goods, services, or facilities?</p>	2c	Yes	
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? 🗨</p>	2d	Yes	
<p>e Transfer of any part of its income or assets?</p>	2e		No
<p>3a Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)</p>	3a		No
<p>b Did the organization have a section 403(b) annuity plan for its employees?</p>	3b	Yes	
<p>c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement</p>	3c		No
<p>d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>	3d		No
<p>4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g</p>	4a		No
<p>b Did the organization make any taxable distributions under section 4966?</p>	4b		
<p>c Did the organization make a distribution to a donor, donor advisor, or related person?</p>	4c		
<p>d Enter the total number of donor advised funds owned at the end of the tax year ▶ _____</p>			
<p>e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____</p>			
<p>f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ 0 _____</p>			
<p>g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ 0 _____</p>			

Part IV Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)

I certify that 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 otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization
 - Type I
 - Type II
 - Type III - Functionally Integrated
 - Type III - Other

Provide the following information about the supported organizations. (see page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support?
			Yes	No	
Total					

- 14** An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 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) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)					
16 Membership fees received					
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					
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					
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					
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a
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 2002 through 2005 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
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____					26d
e Public support (line 26c minus line 26d total)					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f
27 Organizations described on line 12:					
a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," 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 (2005) _____ (2004) _____ (2003) _____ (2002) _____					
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 11b, 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 (2005) _____ (2004) _____ (2003) _____ (2002) _____					
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c
d Add Line 27a total _____ and line 27b total _____					27d
e Public support (line 27c total minus line 27d total)					27e
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, 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.)
(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?	29 Yes	
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?	30 Yes	
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) NO BROADCAST MEDIA USED ALL STUDENTS ARE RACIALLY ACCEPTED BROCHURES STATE "THE SCHOOL DOES NOT DISCRIMATE ON THE BASIS OF RACE, COLOR, CREED, OR NATIONAL ORIGIN "	31	No
32 Does the organization maintain the following	32a Yes	
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on racially nondiscriminatory basis?	32b Yes	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c Yes	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d Yes	
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement) _____ _____		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?	33a	No
b Admissions policies?	33b	No
c Employment of faculty or administrative staff?	33c	No
d Scholarships or other financial assistance?	33d	No
e Educational policies?	33e	No
f Use of facilities?	33f	No
g Athletic programs?	33g	No
h Other extracurricular activities?	33h	No
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement) _____ _____		
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a	No
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	No
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 Yes	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 10 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768)Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

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

(a)
Affiliated group
totals**(b)**
To be completed
for all electing
organizations

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

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 13 of the instructions)**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable 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 page 13 of the instructions.)

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

Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2006

Attachment Sequence No 67

Department of the Treasury Internal Revenue Service

See separate instructions. Attach to your tax return.

Name(s) shown on return WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

Business or activity to which this form relates Form 990 Page 2

Identifying number 04-6510295

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 rows for Part I election details, including maximum amount, total cost, and dollar limitation.

Table with 13 rows for Part II special depreciation allowance and other depreciation details.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

Table with 4 rows for Part II special depreciation allowance and other depreciation details.

Part III MACRS Depreciation (Do not include listed property.)

Section A

Table with 2 rows for Part III MACRS depreciation details, including deductions for assets placed in service before 2006.

Table with 7 columns (a-g) for MACRS depreciation details, including classification, month placed in service, basis, recovery period, convention, method, and depreciation deduction.

Section C—Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

Table with 3 rows for Section C alternative depreciation system details, including class life and recovery period.

Part IV Summary (see instructions)

Table with 3 rows for Part IV summary details, including listed property amount and total depreciation deduction.

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation/deduction, (i) Elected section 179 cost. Includes rows 25-29 for special allowances and business use percentages.

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with columns (a) through (f) for Vehicle 1 through Vehicle 6. Rows 30-36 cover total miles driven (business, commuting, other) and personal use availability.

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

Table for Section C with columns Yes/No. Rows 37-41 cover policy statements and requirements for vehicle use by employees.

Part VI Amortization

Table for Section VI with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44 for amortization calculations.

Additional Data

Software ID:

Software Version:

EIN: 04-6510295

Name: WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

Form 4562, Part III, Line 20a - c, Section C—Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System :

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
20a Class life		2,140	6	HY	S/L	178
a Class life		1,026	3	HY	S/L	171
a Class life		504	5	HY	S/L	50
a Class life		1,750	3	HY	S/L	292
a Class life		1,800	3	HY	S/L	300
a Class life		500	3	HY	S/L	83
a Class life		2,014	3	HY	S/L	336
a Class life		2,313	9	HY	S/L	129
a Class life		6,008	9	HY	S/L	334
a Class life		2,916	20	HY	S/L	73
b 12-year		19,541	12 yrs	HY	S/L	814
b 12-year		1,350	12 yrs	HY	S/L	56
b 12-year		3,500	12 yrs	HY	S/L	146
c 40-year	2006-08	57,279	40 yrs	MM	S/L	716
c 40-year	2006-09	86,977	40 yrs	MM	S/L	1,087
c 40-year	2006-10	268	40 yrs	MM	S/L	3
c 40-year	2006-11	731	40 yrs	MM	S/L	9
c 40-year	2006-12	15,407	40 yrs	MM	S/L	193

Additional Data

Software ID:

Software Version:

EIN: 04-6510295

Name: WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
a MUSIC AND EQUIPMENT	43a	16,674	16,674		
b PROMOTIONS	43b	22,061	22,061		
c OFFICE EXPENSE	43c	49,999	24,961	24,960	78
d CONFERENCESDUES	43d	3,156	3,156		
e INSURANCE	43e	14,348	7,174	7,174	
f CONSULTING	43f	19,569		19,569	
g RECRUITING	43g	150		150	
h MAINTENANCE	43h	51,696	34,466	17,230	
i UTILITIES	43i	45,154	30,104	15,050	
j EDUCATION AND TRAINING	43j	1,560	1,152	408	
k FUNDRAISING	43k	8,164			8,164
l TEMPORARY HELP	43l	2,759	2,574	185	

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
LAURIE RUSSELL 14 PINE HILL CIRCLE WAKEFIELD, MA 01880	EXECUTIVE DIRECTOR 40 00	82,048	0	0
BRIAN J CASSERLY 24 SYMMES ROAD WINCHESTER, MA 01890	TRUSTEE 0 00	0	0	0
MARK R DIORIO 5 CENTRAL STREET WINCHESTER, MA 01890	CHAIR 0 00	0	0	0
NEIL W GROVER 23 RUSTIC ROAD STONEHAM, MA 02180	TRUSTEE 0 00	0	0	0
JUSTIN L MAGEE 8 RIDGEFIELD ROAD WINCHESTER, MA 01890	TRUSTEE 0 00	0	0	0
GABRIELLE R STOTT 408 HIGHLAND AVENUE WINCHESTER, MA 01890	TRUSTEE 0 00	0	0	0
SHELLY W ZIEGELMAN 1 EDGEHILL ROAD WINCHESTER, MA 01890	TRUSTEE 0 00	0	0	0
ANGELA MYLES BEECHING 1000 CENTRE STREET 15 JAMAICA PLAIN, MA 02130	TRUSTEE 0 00	0	0	0
BRETT LITTLE 10 SHEFFIELD ROAD WINCHESTER, MA 01890	TRUSTEE 0 00	0	0	0
DEBRA HERNANDEZ 23 BROOKS STREET WINCHESTER, MA 01890	TRUSTEE 0 00	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
JOE NICHOLSON 20 SUSSEX ROAD WINCHESTER, MA 01890	TRUSTEE 0 00	0	0	0
EDWARD MARTIN 25 CABOT STREET WINCHESTER, MA 01890	TRUSTEE 0 00	0	0	0
MARGARET PAINE 11 SANBORN STREET WINCHESTER, MA 01890	VICE - CHAIR 0 00	0	0	0
CATHY RUSSO 17 AGAWAM ROAD WINCHESTER, MA 01890	TRUSTEE 0 00	0	0	0
JOSEPH ABRAHAM 16 WILDWOOD STREET WINCHESTER, MA 01890	TRUSTEE 0 00	0	0	0
RENEE M BURNS 9 KEENAN DRIVE WINCHESTER, MA 01890	TRUSTEE 0 00	0	0	0
SARA DELANO 45 CABOT STREET WINCHESTER, MA 01890	TRUSTEE 0 00	0	0	0
MARY WHITE - SCHARF 19 JOHNSON ROAD WINCHESTER, MA 01890	TRUSTEE 0 00	0	0	0
ERIK KNUTZEN 16 EVERETT AVENUE WINCHESTER, MA 01890	TREASURER 0 00	0	0	0

TY 2006 Gain/Loss from Sale of Public Securities Schedule**Name:** WINCHESTER COMMUNITY MUSIC SCHOOL TRUST**EIN:** 04-6510295**Gross Sales Price:** 241,327**Basis:** 183,579**Sales Expenses:** 0**Total (net):** 57,748

TY 2006 Investments - Securities Schedule

Name: WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

EIN: 04-6510295

Description	Book Value	Cost/FMV
MUTUAL FUNDS	2,440,354	F

TY 2006 Land etc. Schedule

Name: WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

EIN: 04-6510295

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
Land	656,422		656,422
FY 99 Addition	1,902	808	1,094
FY '00 Addition	13,618	5,107	8,511
Building	1,132,194	240,592	891,602
Building Improvement	1,177,835	250,290	927,545
Piano	2,000	2,000	0
Piano	2,630	2,630	0
Piano	3,240	3,240	0
Piano	3,600	3,600	0
Piano	124,780	88,389	36,391
Piano	69,360	43,350	26,010
Upright piano	5,584	3,024	2,560
Roland piano	963	521	442
Boston Upright Piano	10,027	2,090	7,937
Upright pianos (5)	9,870	2,057	7,813

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
Roland Digital Piano	1,000	208	792
Violins	2,050	598	1,452
Trombone	2,000	584	1,416
Harpsichord Overhaul	900	188	712
FY 99 Addition	7,106	5,034	2,072
FY 0001 Additions	2,434	1,319	1,115
FY 0001 Additions	603	326	277
FY 0203 Additions	3,173	1,321	1,852
FY 0203 Additions	475	179	296
FY 0203 Additions	833	312	521
Vibraphone	2,500	729	1,771
Keyboard for lab	1,023	298	725
Computers for exec dir & dir of admin	1,950	1,625	325
Computer for registrar	960	800	160
New workstation setup & upgrades	1,000	833	167

Category /Item	Cost/Other Basis	Accumulated Depreciation	Book Value
printer for business office	584	487	97
furniture & fixtures - other	404	283	121
furniture & fixtures - other	1,202	841	361
Computer (Registrar)	1,600	1,600	0
Computer Equip	3,734	3,734	0
Printer	1,482	1,482	0
Computer (C Nicols)	2,244	2,244	0
New Server & Switch Setup	280	196	84
Antivirus Software	442	442	0
Backup tapes for new server	303	303	0
Computers	10,291	10,291	0
Computer (Acct Office)	1,647	1,647	0
Server	1,941	1,358	583
Computer for Front Office & Development	1,753	1,228	525
Network server upgrade	428	300	128

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
Software for new server	452	452	0
furniture & fixtures - other	328	95	233
furniture & fixtures - other	350	102	248
furniture & fixtures - other	4,900	1,429	3,471
Furniture & fixtures	74,683	52,904	21,779
furniture & fixtures	6,849	4,281	2,568
porch	10,951	5,933	5,018
furniture & fixtures - other	7,413	4,016	3,397
furniture & fixtures - other	3,339	1,530	1,809
furniture & fixtures - other	3,547	1,627	1,920
furniture & fixtures - other	1,278	479	799
furniture & fixtures - other	6,432	2,412	4,020
furniture & fixtures - other	2,400	900	1,500
furniture & fixtures - other	175	66	109
furniture & fixtures - other	1,589	595	994

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
furniture & fixtures - other	4,900	1,837	3,063
furniture & fixtures - other	300	113	187
furniture & fixtures - other	52	19	33
furniture & fixtures - other	816	238	578
furniture & fixtures - other	1,365	399	966
furniture & fixtures - other	656	192	464
furniture & fixtures - other	433	126	307
furniture & fixtures - other	10,610	2,653	7,957
furniture & fixtures - other	2,025	2,025	0
ASTOR CLUB - PIANO TRUCK	576	43	533
FY APRIL '06 ADDITIONS	5,419	203	5,216
FY MAY '06 ADDITIONS	13,283	498	12,785
FY JUN '06 ADDITIONS	4,586	172	4,414
FY JUL '06 ADDITIONS	12,985	487	12,498
PRINTER FOR DEVL OFFICE	1,790	895	895

Category /Item	Cost/Other Basis	Accumulated Depreciation	Book Value
PC FOR BUSINESS OFFICE	885	443	442
BACKUP TAPE DRIVE	1,244	622	622
PEACHTREE 2006	1,628	1,221	407
MONITOR FOR BUSINESS OFFICE	317	159	158
FY'06 LAND IMPROVEMNETS	11,250	844	10,406
FY '06 LAND IMPROVEMENTS	2,140	161	1,979
fy '07 Addition	57,279	716	56,563
fy '07 Addition	86,977	1,087	85,890
fy '07 Addition	268	3	265
fy '07 Addition	731	9	722
fy '07 Addition	15,407	193	15,214
steinway restoration projects	2,140	178	1,962
BOSTON VERTICAL PIANOS (2)	19,541	814	18,727
HP WORKSTATION FOR FRONT OFFICE	1,026	171	855
BACKUP SOFTWARE	504	50	454

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
WEBSITE DESIGN	1,750	292	1,458
WEBSITE DESIGN	1,800	300	1,500
ACCESS UPGRADE	500	83	417
FURNITURE & FIXTURES	2,014	336	1,678
FURNITURE & FIXTURES	2,313	129	2,184
FURNITURE & FIXTURES	1,350	56	1,294
FURNITURE & FIXTURES	6,008	334	5,674
FURNITURE & FIXTURES	2,916	73	2,843
FURNITURE & FIXTURES	3,500	146	3,354

TY 2006 Other Assets Schedule

Name: WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

EIN: 04-6510295

Description	Beginning of Year Amount	End of Year Amount
ARTWORK	2,000	2,000

TY 2006 Other Changes in Net Assets Schedule**Name:** WINCHESTER COMMUNITY MUSIC SCHOOL TRUST**EIN:** 04-6510295

Description	Amount
NET UNRESTRICTED GAINS ON INVESTMENTS	191,950
IN-KIND CONTRIBUTIONS CAPITALIZED	1,330

TY 2006 Other Expenses Included Schedule

Name: WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

EIN: 04-6510295

Description	Amount
LINE 9B SPECIAL EVENTS	5,787

TY 2006 Other Liabilities Schedule

Name: WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

EIN: 04-6510295

Description	Beginning of Year Amount	End of Year Amount
PREPAID TUITION	132,236	159,839
GIFT CERTIFICATES	70	5,070

TY 2006 Other Revenues Included Schedule

Name: WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

EIN: 04-6510295

Description	Amount
LINE 9B SPECIAL EVENTS	5,787

TY 2006 Special Events Schedule

Name: WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

EIN: 04-6510295

Event Name	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income (Loss)
RAFFLE	10,540	0	10,540	5,787	4,753

TY 2006 Self Dealing Statement

Name: WINCHESTER COMMUNITY MUSIC SCHOOL TRUST

EIN: 04-6510295

Line Number	Explanation
2c	SHELLY ZIEGELMAN, TRUSTEE PROVIDED ARCHITECTURAL SERVICES TO THE ORGANIZATION AND RECIEVED COMPENSATION FOR THOSE SERVICES.