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2007

Open to Public Inspection

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)

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

Department of the Treasury Internal Revenue Service

ENVELOPE POSTMARK DATE FEB 14 2011

A For the 2007 calendar year, or tax year beginning OCT 1, 2007, and ending SEP 30, 2008

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

C Name of organization: MAINE MUSIC EDUCATORS ASSOCIATION
Number and street: 14 ESTES DR.
City or town, state or country, and ZIP + 4: FREEPORT, ME 04032

D Employer identification number: 2317401207
E Telephone number: (207) 837-1619
F Accounting method: Cash

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

- H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? No
H(b) If "Yes," enter number of affiliates: N/A
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
I Group Exemption Number: N/A
M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF): Yes

G Website: WWW.MAINEMEA.ORG

J Organization type (check only one): 501(c)(6)

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: Add lines 6b, 8b, 9b, and 10b to line 12: 198,795.

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, special events, and total revenue/expenses. Includes handwritten values like 164,293, 28,890, 617, 4,995, 198,795, 211,747, 12,952, 77,618, 64,666.

RECEIVED FEB 28 2011

SCANNED MAR 28 2011

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.)

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
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A	0.			
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.			
c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26	Salaries and wages of employees not included on lines 25a, b, and c				
27	Pension plan contributions not included on lines 25a, b, and c				
28	Employee benefits not included on lines 25a - 27				
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees	900.			
32	Legal fees				
33	Supplies	1,635.			
34	Telephone				
35	Postage and shipping	1,547.			
36	Occupancy				
37	Equipment rental and maintenance				
38	Printing and publications	475.			
39	Travel	21,462.			
40	Conferences, conventions, and meetings				
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	39.			
43	Other expenses not covered above (itemize):				
a	-----				
b	-----				
c	-----				
d	-----				
e	-----				
f	-----				
g	see statement 1	175,363.			
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	211,747.			

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 \$ N/A; (ii) the amount allocated to Program services \$ N/A; (iii) the amount allocated to Management and general \$ N/A, and (iv) the amount allocated to Fundraising \$ N/A

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? ▶ <i>see statement 2</i>	Program Service Expenses
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)	(Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)
<p>a <i>All-State Music Festival - Provide a statewide music festival for secondary school students. @ 1100 student auditions and 4500 students perform in the final concert.</i></p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>b <i>Jazz - Provides 4 statewide music festivals, an all-state jazz festival, a high school jazz festival, a middle school jazz festival, and a vocal jazz festival.</i></p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>c <i>Conference - An in-service educational conference for music educators to maintain and upgrade the skills of the music teaching professionals in Maine.</i></p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>d <i>Bulletin - A magazine for members to inform of music education issues.</i></p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>e Other program services (attach schedule)</p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ▶ <input type="checkbox"/></p>	
<p>f Total of Program Service Expenses (should equal line 44, column (B), Program services). . . . ▶</p>	

Part IV Balance Sheets (See the instructions.)

		(A) Beginning of year	(B) End of year
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.			
Assets	45 Cash—non-interest-bearing		45 59,342.
	46 Savings and temporary cash investments	78,647.	46 5,010.
	47a Accounts receivable	47a	47c
	b Less: allowance for doubtful accounts	47b	47c
	48a Pledges receivable	48a	48c
	b Less: allowance for doubtful accounts	48b	48c
	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(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b
	51a Other notes and loans receivable (attach schedule)	51a	51c
	b Less: allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges		53
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a
	b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b
	55a Investments—land, buildings, and equipment: basis	55a	55c
	b Less: accumulated depreciation (attach schedule)	55b	55c
	56 Investments—other (attach schedule)		56
	57a Land, buildings, and equipment: basis	57a 353.	57c 314.
b Less: accumulated depreciation (attach schedule)	57b 39.	57c	
58 Other assets, including program-related investments (describe ►)		58	
59 Total assets (must equal line 74). Add lines 45 through 58	79,000.	59 64,666.	
Liabilities	60 Accounts payable and accrued expenses	1,382.	60 0.
	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 ►)		65
	66 Total liabilities. Add lines 60 through 65	1,382.	66 0.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted		67
	68 Temporarily restricted		68
	69 Permanently restricted		69
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.		
	70 Capital stock, trust principal, or current funds	0.	70 0.
	71 Paid-in or capital surplus, or land, building, and equipment fund	0.	71 0.
	72 Retained earnings, endowment, accumulated income, or other funds	77,618.	72 64,666.
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)	77,618.	73 64,666.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	79,000.	74 64,666.	

Part VI Other Information (continued)

		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
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.)		
82b	N/A		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		
83b	N/A		
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
84b	N/A		
85a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?		X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	X	
c	Dues, assessments, and similar amounts from members		
85c	N/A		
d	Section 162(e) lobbying and political expenditures		
85d	N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85e	N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85f	N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85g	N/A		
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?		
85h	N/A		
86a	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12		
86a	N/A		
b	Gross receipts, included on line 12, for public use of club facilities		
86b	N/A		
87a	501(c)(12) orgs. Enter: a Gross income from members or shareholders		
87a	N/A		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
87b	N/A		
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX.		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
88b			
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911; section 4912; section 4955		
	N/A; N/A; N/A		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		
89b	N/A		
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
	0.		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		
	0.		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89e			
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89f			
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
89g			
90a	List the states with which a copy of this return is filed		
	NONE		
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)		
90b			
91a	The books are in care of		
	DAVID WATTS	Telephone no.	(207) 937-1619
	14 ESTES DR, FREEPORT, ME	ZIP + 4	04032
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
91b			
	If "Yes," enter the name of the foreign country		
	N/A		

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** Yes No *X*

If "Yes," enter the name of the foreign country *N/A*

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** *N/A*

Part VII Analysis of Income-Producing Activities (See 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) Exclusion code	(D) Amount	
93 Program service revenue:					
a <i>All-State</i>					103,742.
b <i>Conference</i>					20,853.
c <i>Jazz</i>					39,698.
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					28,890.
95 Interest on savings and temporary cash investments			14	617.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain 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 <i>Bulletin advertising</i>		3,405.			
b <i>other</i>					1,590.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		3,405.		617.	194,773.
105 Total (add line 104, columns (B), (D), and (E))					198,795.

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.)

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)
▼	<i>see statement 6</i>

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See 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
<i>N/A</i>	%			
	%			
	%			
	%			

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? 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).

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). *N/A*

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
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer		
a					
b					
c					
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
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer		
a					
b					
c					
Totals					

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

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: *David A. Watts* Date: *2/14/2011*

Type or print name and title: *DAVID A. WATTS, TREASURER*

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____

Check if self-employed:

Preparer's SSN or PTIN (See Gen Inst X): _____

Firm's name (or yours if self-employed), address, and ZIP + 4: _____

EIN: _____ Phone no: () _____

FORM 990 OTHER EXPENSES STATEMENT 1

<u>DESCRIPTION</u>	<u>TOTAL</u>	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>
CONDUCTORS FEES	14,157.			
HOUSING	38,888.			
JUDGES FEES	31,422.			
MEALS	40,527.			
MUSIC	5,882.			
CLINICIAN FEES	7,583.			
INSURANCE	881.			
OTHER ALL-STATE	12,938.			
OTHER CONFERENCE	6,814.			
OTHER EXEC BOARD	2,387.			
OTHER JAZZ	12,499.			
MISC.	506.			
<u>BANK CHARGES</u>	<u>879.</u>			
TOTAL TO FM 990, LN 43	175,363.			

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 2

EXPLANATION

MUSIC EDUCATORS WORKING FOR AND WITH EACH OTHER TO PROMOTE MUSIC EDUCATION IN THE STATE OF MAINE.

FORM 990 OTHER PROGRAM SERVICES STATEMENT 3
NONE

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 4

<u>DESCRIPTION</u>	<u>COST OR OTHER BASIS</u>	<u>ACCUMULATED DEPRECIATION</u>	<u>BOOK VALUE</u>
MACHINERY & OTHER EQUIP	353.	39.	314.
TOTAL TO FORM 990, PART IV, LN 57	353.	39.	314.

FORM 990

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

STATEMENT 5

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVRG HRS/WK</u>	<u>COMPEN- SATION</u>	<u>EMPLOYEE BEN PLAN CONTRIB</u>	<u>EXPENSE ACCOUNT</u>
ROB WESTERBERG 14 CLEAVES ST UNIT 3 BIDDEFORD, ME 04005	IMMEDIATE PAST PRESIDENT 0.	0.	0.	0.
SILVIA MOORE-YOUNG 97 Torrey Hill Rd TURNER, ME 04282	PRESIDENT 0.	0.	0.	0.
MICHELE KASCHUB 25 Majestic Hts WINDHAM, ME 04062	PRESIDENT ELECT 0.	0.	0.	0.
PAM KINSEY 125 Main St. FORT FAIRFIELD, ME 04742	SECRETARY 0.	0.	0.	0.
DAVID WATTS 14 Estes Drive FREEPORT, ME 04032	TREASURER 0.	0.	0.	0.
Dr. Laura Artesani School Of Performing Arts 5788 Class of 1944 Hall Orono, ME 04469	GEN MUSIC CHAIR 0.	0.	0.	0.
Margaret Hopkins 13 Windy Way Waterboro, ME 04087	ORCHESTRA VP 0.	0.	0.	0.
John Morneau 3 Katherine Street Brunswick, ME 04011	BAND VP 0.	0.	0.	0.
Kim Murphy Camden Hills Regional High School 25 Keelson Dr Rockport, ME 04856	CHORAL VP 0.	0.	0.	0.

MAINE MUSIC EDUCATORS ASSOCIATION

23-7401207

Matt Murray 41 Morrill Ave Gorham, ME 04038	DISTRICT CHAIR	0.	0.	0.	0.
Zach Lampron 204 Bridge St. Apt. 1 Westbrook, ME 04092	DISTRICT CHAIR	0.	0.	0.	0.
Virgil Bozeman 250 Northern Avenue Farmingdale, ME 04344	DISTRICT CHAIR	0.	0.	0.	0.
Gina Provenzano All Saints Catholic School 166 State Street Bangor, Maine 04401	DISTRICT CHAIR	0.	0.	0.	0.
Nancy Cash-Cobb 46 Snow Hill Road New Gloucester, ME 04260	STATE DIRECTOR	0.	0.	0.	0.
Pam Rhein 131 Messalonskee High Dr. Oakland, ME 04963	ASST TREASURER	0.	0.	0.	0.
Jonathan Carsely 33 Mill Street Lisbon, Maine 04250	BUSINESS MANAGER	0.	0.	0.	0.
Ted Nokes 12 Abbott Hill Rd. Dexter, ME 04930	AS FESTIVAL CHAIR	0.	0.	0.	0.

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

<u>LINE</u>	<u>EXPLANATION OF RELATIONSHIP OF ACTIVITIES</u>
93A	TO PROVIDE SECONDARY STUDENTS WITH A STATEWIDE MUSIC FESTIVAL.
93B	TO PROVIDE AN EDUCATIONAL PROGRAM TO IMPROVE MUSIC EDUCATION SKILLS.
93C	TO PROVIDE 4 STATEWIDE MUSIC FESTIVALS FOR HIGH SCHOOL & MIDDLE SCHOOL.
93D	TO PROVIDE A STATEWIDE ADJUDICATED FESTIVAL FOR TOP RATED STUDENT GRPS.
103B	REIMURSEMENT OF EXPENSES - BOARD